

Marion County Assessment Study

November 10, 2025

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Preface

On March 15, 2025 Property Evaluation and Tax Advisors LLC provided the following information to the leaders of Marion County, *“Recent information available from the Illinois Department of Revenue shows the accuracy rank of Assessments (C.O.D. or Coefficient of Dispersion) in Marion County to have changed. For the year 2015, Marion County was ranked 44th in the State (102 counties) in accordance with accuracy. In 2023, that same measurement ranked Marion County at 98th.”*

Based upon that starting point, additional data, and a series of meetings, the Marion County Board passed a resolution on August 26, 2025, to engage Property Evaluation and Tax Advisors LLC to provide an exhaustive fact and data driven study. **The** study’s function is to provide an in-depth understanding of the causes of the accuracy decline and potential paths and actions of improvement.

This study is the result of that August 26, 2025, Marion County Board resolution.



Gary Twist
Manager

Gary_twist@hotmail.com

540 N. May #2079 Mesa, AZ 85201
217-778-5950

propertyeta@gmail.com

201 Castle Ln., St. Joseph, IL
217-841-2484

EXECUTIVE SUMMARY

Marion County and the Assessments used to proportion and distribute the property tax burden are currently inequitable. The degree of non-uniformity is calculated by comparing the actual sale of a Marion County property to its previous year's assessed value. Currently Marion County's Coefficient of Dispersion (COD), the key indicator of uniformity, is ranked 98th in the State at 50.68.

Marion County has a history of good leadership within the County Assessment Office. Current and past Supervisors of Assessments have been among the organizational and instructional leadership in the Illinois Assessment Industry.

With good leadership, why do we find local assessments with such variation of accuracy? This study concludes that there is no consistent county-wide revaluation. The statutes of the State of Illinois require general assessment to be performed every four years. There is no history found by this study to show that such a procedure has ever been completed in Marion County.

Outlined in the attached study is a complexity of reasons why this omission of required duties has not been performed. The fundamental reason is related to the location of the assessment data. Currently, in Marion County, the data describing the attributes of each real property improvement (building), are hosted in paper form, as well as multiple software systems. There is no single data source, where the descriptions of all properties are uniformly assembled.

Once the data is in a single, uniform, and consistent position, a number of Computer Assisted Mass Appraisal (CAMA) systems may be used to revalue properties. Marion County has followed Illinois Industry trends by using ProVal CAMA from the early 2000's through 2016 and Devnet CAMA from 2016 to the present. The lack of a successful conversion between these two systems on or around 2016 has compounded equity issues and further compromised data integrity. Salem and Centralia Townships have used a third software system (PamsPro) in the past but are in the process of converting all data to Devnet CAMA.

Without a reassessment using clean and equitable data, the Marion County uniformity of assessments will likely continue to degrade.

Options for improvement are outlined in the attached study. The most expensive options will provide the highest degree of certainty of uniformity. The least expensive options will provide the lowest degree of certainty of uniformity. This study will provide information and options to assist County leaders to make the decisions necessary to improve Marion County Assessments.

III The Numbers and What They Mean for the County

A Measurements of Accuracy (pg. 6)

1 C.O.D. Coefficient of Dispersion (pg. 8)

2 C.O.C. Coefficient of Concentration (pg. 10)

3 P.R.D. Price-related Differential (pg. 12)

B Disparity of Value Between Property Classes (pg. 14)

C The Cost of Maintaining Assessments in Marion County (pg.19)

The Numbers and what they mean to Marion County

Every real estate transaction in Marion County is required to be accompanied by a "Real Estate Transfer Declaration", form PTAX-203. This requirement is the same in all of Illinois and is the basis of statistics for calculating sales ratios studies, median level of assessments, and indications of assessment accuracy.



PTAX-203 Illinois Real Estate Transfer Declaration

Please read the instructions before completing this form.

For electronic filing information, visit the [MyDec Helpful Resource page](#).

Step 1: Identify the property and sale information.

- 1 _____
Street address of property (or 911 address, if available)
- City or village _____ ZIP _____
- Township _____
- 2 Enter the total number of parcels to be transferred. _____
- 3 Enter the parcel identifying numbers and lot sizes or acreage.
- | Property index number (PIN) | Lot size or acreage |
|-----------------------------|---------------------|
| a _____ | _____ |
| b _____ | _____ |
| c _____ | _____ |
| d _____ | _____ |
- Enter additional property index numbers, lot sizes or acreage in Step 3.
- 4 Date of instrument: _____ / _____ / _____
Month Year
- 5 Type of instrument (Mark with an "X.") _____ Warranty deed
_____ Quit claim deed _____ Executor deed _____ Trustee deed
_____ Beneficial interest _____ Other (specify): _____
- 6 _____ Yes _____ No Will the property be the buyer's principal residence?
- 7 _____ Yes _____ No Was the property advertised for sale?
(i.e., media, sign, newspaper, realtor)
- 8 Identify the property's current and intended primary use.
Current Intended (Mark **only one item per column** with an "X.")
- | | Current | Intended |
|---------|---------|----------|
| a _____ | _____ | _____ |
| b _____ | _____ | _____ |
| c _____ | _____ | _____ |
| d _____ | _____ | _____ |
| e _____ | _____ | _____ |
| f _____ | _____ | _____ |
| g _____ | _____ | _____ |
| h _____ | _____ | _____ |
| i _____ | _____ | _____ |
| j _____ | _____ | _____ |
| k _____ | _____ | _____ |

Do not write in this area.
County Recorder's Office use.

County: _____

Date: _____

Doc. No.: _____

Vol.: _____

Page: _____

Received by: _____

- 9 Identify any significant physical changes in the property since January 1 of the previous year and **enter the date of the change**.
Date of significant change: _____ / _____ / _____
Month Year
(Mark with an "X.")
_____ Demolition/damage _____ Additions _____ Major remodeling
_____ New construction _____ Other (specify): _____
- 10 Identify only the items that apply to this sale. (Mark with an "X.")
- | | |
|---------|--------------------------------------------------------------------------|
| a _____ | Fulfillment of installment contract —
year contract initiated : _____ |
| b _____ | Sale between related individuals or corporate affiliates |
| c _____ | Transfer of less than 100 percent interest |
| d _____ | Court-ordered sale |
| e _____ | Sale in lieu of foreclosure |
| f _____ | Condemnation |
| g _____ | Short sale |
| h _____ | Bank REO (real estate owned) |
| i _____ | Auction sale |
| j _____ | Seller/buyer is a relocation company |
| k _____ | Seller/buyer is a financial institution or government agency |
| l _____ | Buyer is a real estate investment trust |
| m _____ | Buyer is a pension fund |
| n _____ | Buyer is an adjacent property owner |
| o _____ | Buyer is exercising an option to purchase |
| p _____ | Trade of property (simultaneous) |
| q _____ | Sale-leaseback |
| r _____ | Other (specify): _____ |
- s _____ Homestead exemptions on most recent tax bill:
- | | |
|-------------------------------------|----------|
| 1 General/Alternative | \$ _____ |
| 2 Senior Citizens | \$ _____ |
| 3 Senior Citizens Assessment Freeze | \$ _____ |

Step 2: Calculate the amount of transfer tax due.

Note: Round Lines 11 through 18 to the next highest whole dollar. If the amount on Line 11 is over \$1 million and the property's current use on Line 8 above is marked "e," "f," "g," "h," "i," or "k," complete Form PTAX-203-A, Illinois Real Estate Transfer Declaration Supplemental Form A. If you are recording a beneficial interest transfer, do not complete this step. Complete Form PTAX-203-B, Illinois Real Estate Transfer Declaration Supplemental Form B.

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 11 Full actual consideration | 11 \$ _____ |
| 12a Amount of personal property included in the purchase | 12a \$ _____ |
| 12b Was the value of a mobile home included on Line 12a? | 12b _____ Yes _____ No |
| 13 Subtract Line 12a from Line 11. This is the net consideration for real property. | 13 \$ _____ |
| 14 Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full actual consideration on Line 11 | 14 \$ _____ |
| 15 Outstanding mortgage amount to which the transferred real property remains subject | 15 \$ _____ |
| 16 If this transfer is exempt, use an "X" to identify the provision. | 16 _____b _____k |
| 17 Subtract Lines 14 and 15 from Line 13. This is the net consideration subject to transfer tax. | 17 \$ _____ |
| 18 Divide Line 17 by 500. Round the result to the next highest whole number (e.g., 61.002 rounds to 62). | 18 _____ |
| 19 Illinois tax stamps — multiply Line 18 by 0.50. | 19 \$ _____ |
| 20 County tax stamps — multiply Line 18 by 0.25. | 20 \$ _____ |
| 21 Add Lines 19 and 20. This is the total amount of transfer tax due. | 21 \$ _____ |

Step 3: Enter the legal description from the deed. Write, type (minimum 10-point font required), or attach the legal description from the deed. If you prefer, submit an 8 1/2" x 11" copy of the extended legal description with this form. You may also use the space below to enter additional property index numbers, lots sizes or acreage from Step 1, Line 3.

Step 4: Complete the requested information.

The buyer and seller (or their agents) hereby verify that to the best of their knowledge and belief, the full actual consideration and facts stated in this declaration are true and correct. If this transaction involves any real estate located in Cook County, the buyer and seller (or their agents) hereby verify that to the best of their knowledge, the name of the buyer shown on the deed or assignment of beneficial interest in a land trust is either a natural person, an Illinois corporation or foreign corporation authorized to do business or acquire and hold title to real estate in Illinois, a partnership authorized to do business or acquire and hold title to real estate in Illinois, or other entity recognized as a person and authorized to do business or acquire and hold title to real estate under the laws of the State of Illinois. Any person who willfully falsifies or omits any information required in this declaration shall be guilty of a Class B misdemeanor for the first offense and a Class A misdemeanor for subsequent offenses. Any person who knowingly submits a false statement concerning the identity of a grantee shall be guilty of a Class C misdemeanor for the first offense and of a Class A misdemeanor for subsequent offenses.

Seller Information (Please print.)

Seller's or trustee's name	Seller's trust number (if applicable - not an SSN or FEIN)		
Street address (after sale)	City ()	State	ZIP
Seller's or agent's signature	Seller's daytime phone		

Buyer Information (Please print.)

Buyer's or trustee's name	Buyer's trust number (if applicable - not an SSN or FEIN)		
Street address (after sale)	City ()	State	ZIP
Buyer's or agent's signature	Buyer's daytime phone		

Mail tax bill to:

Name or company	Street address	City	State	ZIP
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Preparer Information (Please print.)

Preparer's and company's name	Preparer's file number (if applicable)		
Street address	City ()	State	ZIP
Preparer's signature	Preparer's daytime phone		
Preparer's e-mail address (if available)			

Identify any required documents submitted with this form. (Mark with an "X.") ☐ Extended legal description ☐ Form PTAX-203-A
☐ Itemized list of personal property ☐ Form PTAX-203-B

To be completed by the Chief County Assessment Officer	
1 County <input type="text"/> Township <input type="text"/> Class <input type="text"/> Cook-Minor <input type="text"/> Code 1 <input type="text"/> Code 2 <input type="text"/>	3 Year prior to sale <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2 Board of Review's final assessed value for the assessment year prior to the year of sale. Land <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> Buildings <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> Total <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>	4 Does the sale involve a mobile home assessed as real estate? <input type="text"/> Yes <input type="text"/> No 5 Comments
Illinois Department of Revenue Use	Tab number

Marion County Coefficient of Dispersion and State Accuracy Ranking

Year	Accuracy Rank	C.O.D.
2015	44	25.74
2016	63	32.22
2017	78	35.15
2018	77	35.07
2019	73	33.68
2020	80	35.67
2021	91	40.33
2022	85	40.52
2023	98	50.68

**Ranking represents place out of 102 Illinois Counties.*

Coefficient of Dispersion (COD)

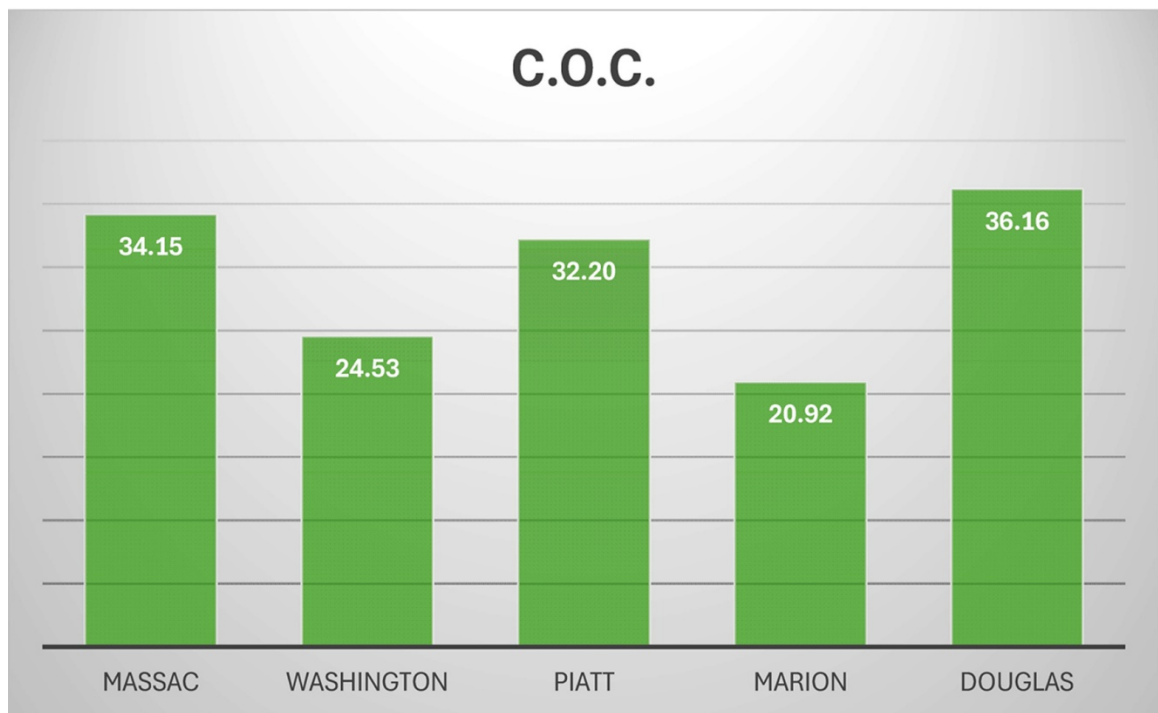
There are three statistical benchmarks used to evaluate the accuracy of assessments within a County. The first is the Coefficient of Dispersion. This is the most commonly used statistical measure of uniformity. The COD provides a measure of the variation of individual assessment ratios around the median level of assessment.

Higher CODs indicate that individual ratios vary widely from the median, and that properties are not uniformly assessed. This also indicates that the property tax burden is not fairly distributed among taxpayers in the particular region or jurisdiction.

The target COD for Counties of 50,000 population or less is 30.00. Any Marion County Township Assessor or the Supervisor of Assessments may qualify for a bonus provided by the Illinois Department of Revenue (IDOR) if they can maintain a COD of less than 30.00 and meet other criteria.

The current COD information is provided by the Illinois Department of Revenue, and is attached. The overall number for Marion County is 50.68. Centralia Township, individually, is at 52.70, while Salem Township is at 47.83, and all other townships are lumped as 46.80. The County total of 50.68 is the 98th ranked County for the 2023 data year, which is the most recent available at the time of this study.

Marion County's Coefficient of Concentration 2023
Comparison with Similar Counties



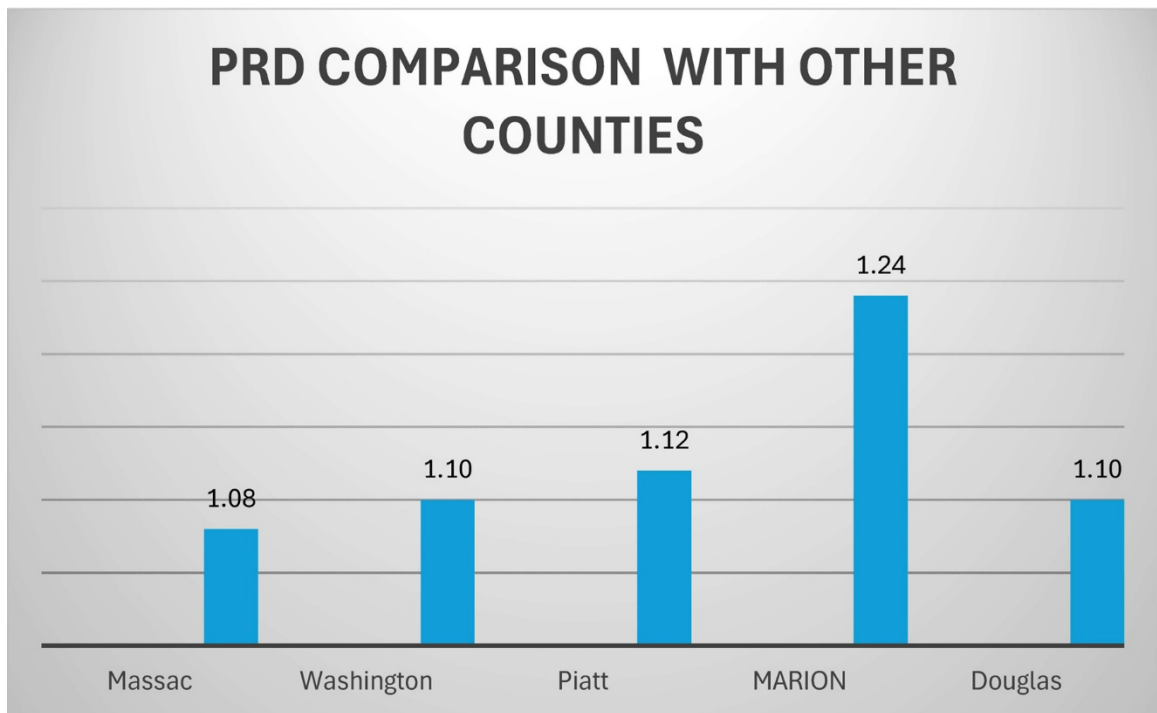
The higher the value, the more accurate the assessments.

Coefficient of Concentration (COC)

The COC measures assessment uniformity in a different way. The COC measures the percent of the ratios within a specific percentage range of the median. In many instances, a significant COC will measure the percent of ratios within 10% of the median ratio. The Illinois Department of Revenue uses a 10% range. If ratios are grouped closely (within 10%) of the median, the concentration of sales ratios will be large. A high COC indicates greater assessment uniformity than a low COC. The COC will be a number between 0% and 100%. A COC of 100% would indicate that all of the sales ratios are within 10% of the median.

The current COC information provided by IDOR shows an overall number of 20.92. Centralia Township is at 17.79, Salem Township at 27.10, and all other at 19.39. For comparison purposes, comparable information is provided for similar population counties in other regions of the State.

Marion County's Price Related Differential 2023



Price-Related Differential (PRD)

The PRD is another measure of assessment uniformity. The Price-Related Differential measures a pattern of inequity in assessments that has a correlation with the value of the property (a measurement of assessment bias in relation to value). Differentials greater than 1.03 or less than .98 are indicative of inequity in assessments. The PRD for Marion County shows a large statistical bias towards higher value properties as compared to lower valued properties.

A differential less than .98 indicates a tendency for higher valued properties to be assessed at a higher rate than lower-valued properties. This indicates a possible bias in favor of lower-valued properties.

A differential greater than 1.03 indicates a tendency for higher valued properties to be assessed at a lower rate than lower-priced properties. That is, there is an indication of a possible bias in favor of higher-valued properties.

The Marion County PRD of 1.24 shows profound bias in favor of higher-valued properties. The Centralia PRD of 1.32 is one of the highest such values in Illinois in 2023.

How Does Marion County compare with other similar population jurisdictions?

Similar Population Comparisons

County	Population	C.O.D.	C.O.C.	P.R.D.
Massac	13,329	26.88	34.15	1.08
Washington	13,362	22.59	24.53	1.10
Piatt	16,702	26.83	32.20	1.12
MARION	16,855	50.68	20.92	1.24
Douglas	19,553	25.62	36.16	1.10

Historic Look at Marion County Assessment Accuracy Data:

All of the above information statistically describes the accuracy of assessments as per the year 2023. This is the last year for which there is data available for the whole State which provides ranking ability. However, these numbers reflect ongoing changes in the future as well as a clear snapshot of the past.

The following PTAX-235 Form from the Illinois Department of Revenue, dated April 2, 2025, shows a continued pattern of COD performance. Centralia Township individually is above 50.00 COD, while Salem is under. There is not a composite COD number for the County on this form, or ranking information. It does show a significantly low median level from 2024 sales. This subject will be covered in its own segment later in the study.

PTAX-235

Marion County 2024



Date: 02-Apr-2025

Letter ID: L0696092072

General Level Computations for 2024 Using 2024 Sale Price and 2023 Assessed Value

Township	Assessed Value	Med. Sales Ratio	Est. Full Value	Transfers Used	COD
Centralia	\$192,845,330	26.69	\$722,537,767	139	55.31
Salem	\$150,185,180	24.32	\$617,537,747	104	30.82
All Others	\$167,854,590	25.47	\$659,028,622	84	34.53
Non-Farm Weighted	\$510,885,100	25.56	\$1,999,104,136	327	-----

Parcels Exceeding \$999,999 have been removed.

Report Group	Included Townships
Alma MT	Alma, Omega
Carrigan MT	Carrigan, Patoka
Foster MT	Foster, Tonti
Haines MT	Haines, Stevenson
Iuka MT	Iuka, Romine
Kinmundy MT	Kinmundy, Meacham
All Others	Alma, Carrigan, Foster, Haines, Iuka, Kinmundy, Meacham, Odin, Omega, Patoka, Raccoon, Romine, Sandoval, Stevenson, Tonti

Marion County Coefficient of Dispersion and State Accuracy Ranking

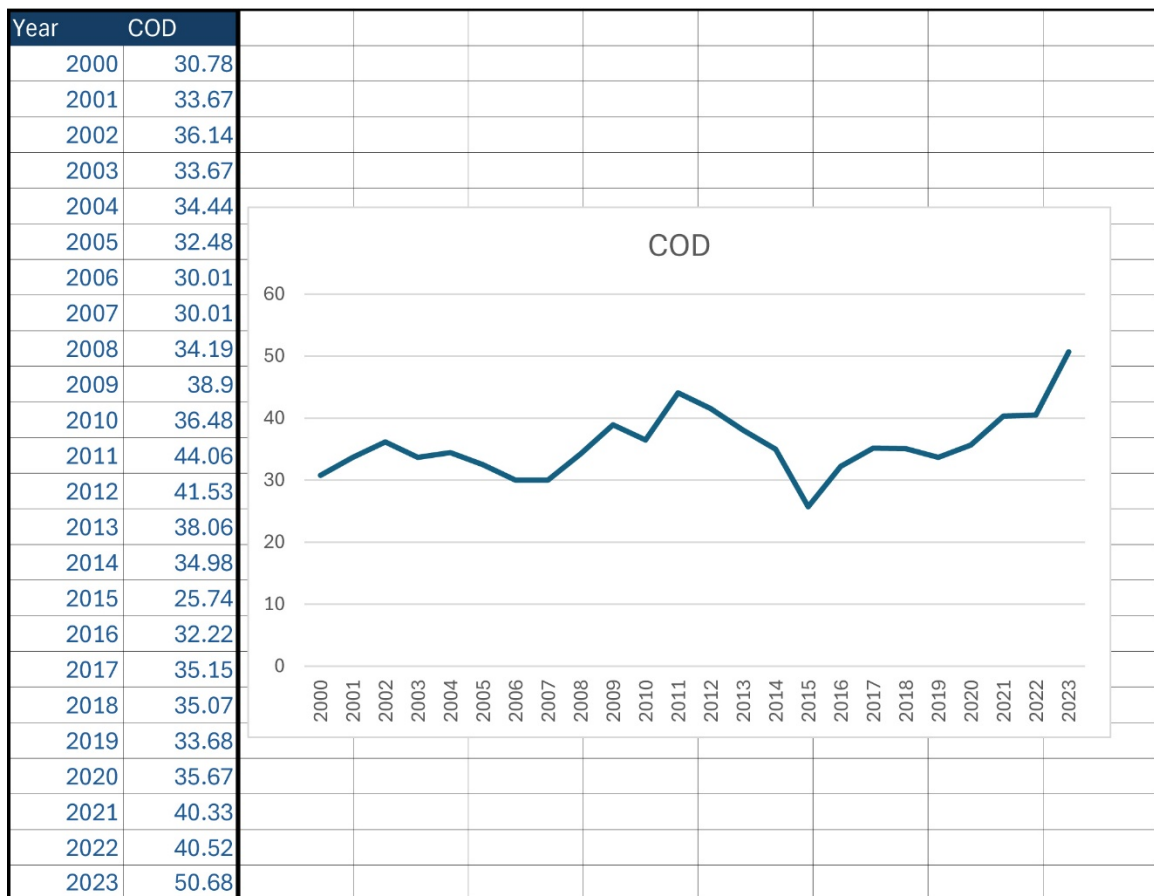
Year	Accuracy Rank	C.O.D.
2015	44	25.74
2016	63	32.22
2017	78	35.15
2018	77	35.07
2019	73	33.68
2020	80	35.67
2021	91	40.33
2022	85	40.52
2023	98	50.68

**Ranking represents place out of 102 Illinois Counties.*

Historically, Marion County statistics concerning Assessment accuracy have been challenging. The chart above shows the change of COD from 2015 through 2023. The most critical measure of accuracy, the Coefficient of Dispersion has increased dramatically over that period of time.

However, the table and chart below indicate that high CODs have been a part of Marion County history for some period of time. The year 2015 is the only year on record in which the COD was below the State goal of 30.00 (for Counties under 50,000 population).

Marion County Co-Efficient of Dispersion History 2000 - 2023



This 24-year look and its data bring up a new and great question. Along with the initial question of this study (What had caused accuracy to diminish in the last 8-9 years?), the data causes us to ask another question, (What happened between 2010 and 2015 which caused Marion County assessments to improve in that time, from 44.06 to 25.74?).

The answer to both of these questions is frequency of partial or full reassessments.

What is the cost of maintaining assessments in Marion County?

The Marion County Assessment Office has a budget of \$311,815 for FY25. According to a County leader, the estimated costs of benefits for the Office is just over \$90,000, producing a total cost of just over \$400,000. Additionally, the GIS office works within and in conjunction with the Supervisor of Assessments Office. GIS funds pay for a portion of the Assessment Office staff. There is some public benefit to the work of the GIS Office. As a result, we estimate that 50% of its cost is dedicated to Assessment purposes. Those additional expenses and benefits total \$173,750 for the year, making the grand total of County level assessment costs just over \$575,000.

The eleven township or multi-township assessment districts have their own budgets. They are listed below. Information concerning benefit values was only obtained from one township. One note, is that Sandoval had an unusual amount of contingency funds budgeted for their assessment office which added to their \$98,000 budget. The 11-jurisdiction budget total is \$479,575.

When added to the County cost, it would appear that the 2025 total assessment cost to the citizens of Marion County is slightly over One-million dollars.

Combined Cost Estimate of
Marion County and Township Assessments Cost

Jurisdiction	2025 Budget	Aux Expenses	Total
Centralia	\$ 135,900	\$ 23,985	\$ 159,885
Odin	\$ 7,000	\$ -	\$ 7,000
Raccoon	\$ 8,500	\$ -	\$ 8,500
Salem	\$ 111,100	\$ -	\$ 111,100
Sandoval	\$ 98,000	\$ -	\$ 98,000
Foster/Toni	\$ 9,750	\$ -	\$ 9,750
Haines/Stevenson	\$ 9,095	\$ -	\$ 9,095
Iuka/Romine	\$ 19,900	\$ -	\$ 19,900
Kinmundy/Meacham	\$ 17,800	\$ -	\$ 17,800
Omeg/Alma	\$ 24,295	\$ -	\$ 24,295
Patoka/Carrigan	\$ 14,250	\$ -	\$ 14,250
Township Total	\$ 455,590	\$ 23,985	\$ 479,575
County Assmt Office	\$ 311,815	\$ 90,300	\$ 402,115
GIS Office @50%	\$ 147,500	\$ 26,250	\$ 173,750
County Total	\$ 459,315	\$ 116,550	\$ 575,865
Total Marion County	Cost to Assess		\$ 1,055,440

IV The Statutes and Marion County's Compliance

A General Assessment Year Revaluation

(pg. 22)

B Township Assessor Instruction & Guidance

(pg. 24)

C Other Statutory Requirements

(pg. 25)

How Does Marion County Rate for Reassessment Requirements?

There are no records of a completed General Assessment Year revaluation which has been conducted in Marion County. A County-wide Commercial reassessment was conducted in 2010 by the Manitron Company. This revaluation was conducted with the cooperation of the Marion County Township Assessors of that time. That is the largest and last revaluation project on record. The Statutory requirement is to view and value each property on the General Assessment year, which is every four years. The last General Assessment year was 2023 and the next General Assessment year is 2027.

Although some reassessments are conducted at the Township and County levels annually, they are of token in quantity as to the Statutory requirements. There is currently no near-term or long-term plan in place to achieve Statutory compliance at the Township or County level. The growing length of time without a complete reassessment has exponentially increased the C.O.D. Without further revaluation, the C.O.D. will likely continue to erode to a number of 60.00 or above in the years to come.

One of the conclusions of this study is that the Marion County Assessment Office and the Township Assessors of Marion County are not in compliance with the following Statute:

(35 ILCS 200/9-155)

Sec. 9-155. Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year

Across Illinois there is continued debate as to who this statute points to as the required party to conduct and complete such valuations. It is not uncommon for County Supervisors of Assessments to take the position that it is not their job to do the Township Assessor's required work. Township Assessor's often complain that there is not sufficient resources or budget available to them, to perform and

complete such a reassessment. The Statute above may appear very non-specific, but it applies to all 102 Counties of the State, with a great deal of variability within those Counties. It applies to Commission Counties with no Township Assessors. It applies to Counties with appointed and elected Supervisors of Assessments. In order to have a clearer understanding of who this Statute applies to it may be necessary to read the definitions at the beginning of the Act:

(35 ILCS 200/1-10)

Sec. 1-10. Assessor; assessors. County, township, multi-township or deputy assessors, all of whom evaluate and appraise property.

(Source: P.A. 86-1481; 87-877; 88-455.)

This definition is inclusive and not exclusive. Although this is not a legal opinion, it would appear that this definition does not exclude any Assessor from the prescribed duty, including County, township, multi-township and deputy assessors.

How Does Marion County Rate for Township Assessor Instruction and Guidance?

For the purpose of this study, the information provided at the Marion County Annual Assessor's Informational Meeting was reviewed. The material provided gave instruction as to the uniform completion of their duties. Those instructions included a citation to 35 ILCS 200/9-155 which describes the responsibilities of Assessors in General and non-General Assessment years. It reads as follows:

2023 is a General Assessment year commonly referred to as a Quad Year - 35 ILCS 200/9-155 states before June 1 the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property in your township.

In nearly every township in Marion County, we still find properties which have not been visited and re-evaluated for ten years or longer. Since no one feels this is realistic with the lack of staff and the fact most of you are part-time, I would really appreciate if you would develop a plan and implement it this year to divide your township into a maximum of 4 sections and decide which section you will do in the coming years. This is critical to be able to keep our EAV as close to 33.33% as possible, as well as being fair to every property owner.

This information is valuable to have in the Annual Informational meeting and is Statutorily compliant. An effort to encourage and empower the Township Assessors to complete such a task is positive. However, if this annual gathering of the Marion Township assessors, and these written paragraphs are the only communication about this subject until next year, the goal of reassessment will not be obtained.

How Does Marion County Rate for Other Statutory Requirements?

Observations made concerning the Marion County Assessment Office showed that all of the ministerial activities provided to the public (homestead exemptions, name and address changes, due-process appeal procedures, and other services) were completed with full statutory compliance.

V The County Assessment Office

Past, Present, Future

A The Past: Narrative (pg. 27)

B Present

- 1 Marion County Assessment Office (pg. 30)
- 2 General Assessment Year Perception (pg. 32)
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- 4 Township Assessor Engagement (pg. 34)
- 5 Morale Concerning Assessment Accuracy
(pg.35)
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C Future

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- 2 Need for CAMA Training (pg. 41)
- 3 Assessment Valuation Training (pg. 43)
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The Marion County Assessment Office

Informational sources for the following areas of description include interviews with the current Supervisor of Assessments, a former Supervisor of Assessments, current Assessment Office Staff, three Marion County Township Assessors, and representatives from the business and residential communities. In addition, statistical research was drawn from a number of sources. Further historical information was obtained from the Illinois Department of Revenue.



County Assessment: The Past

Marion County has followed the same history as all other Counties in the State of Illinois concerning property tax and assessment law. From 1818 through 1932, all property taxes were administered through the State of Illinois. Only since 1932 have the taxes been levied at the local level.

In Marion County, the significant changes to the property tax system in the last 60 years include the abolishment of personal property tax, the election of Township Assessors, the required educational levels of Township Assessors, the preferential valuation of farmland, the introduction of computers in the tax system, and the addition of equalization requirements.

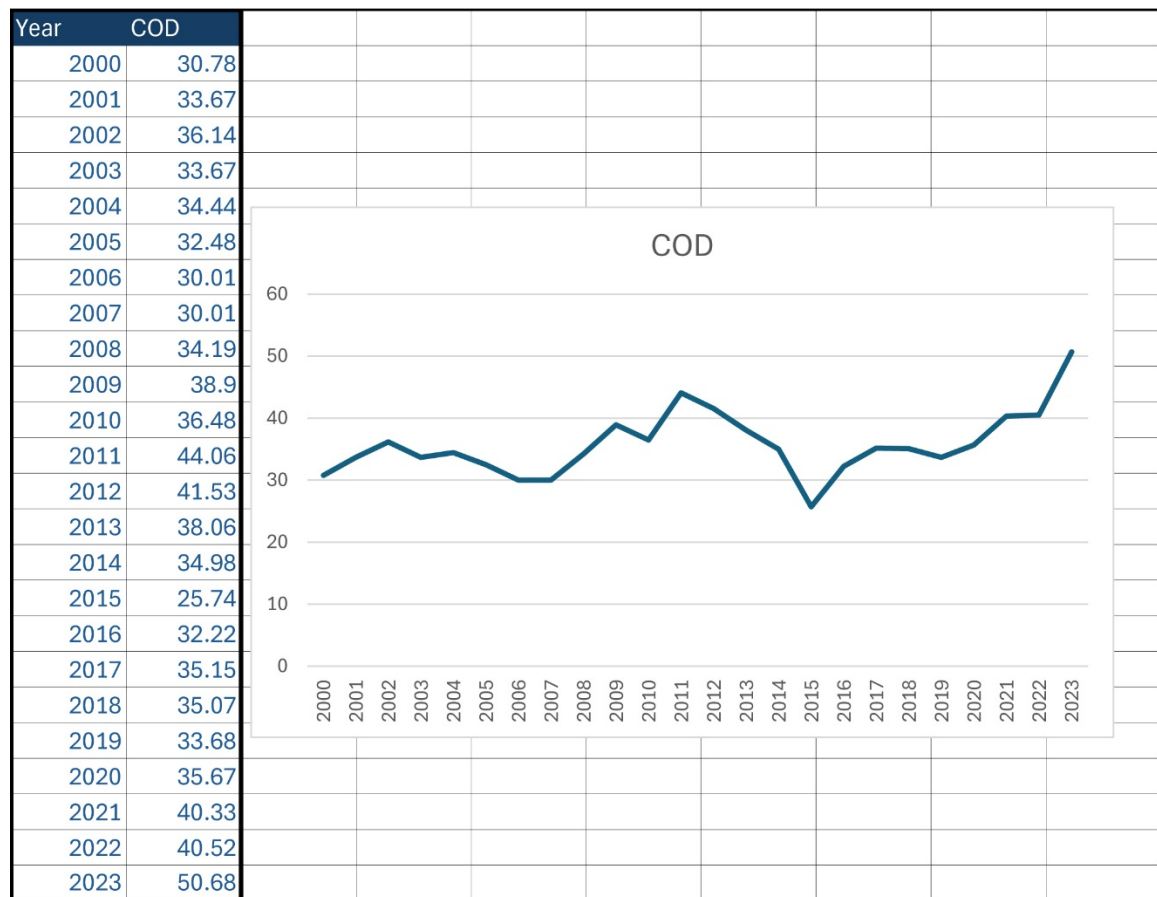
The Marion County Assessment Office has maintained a stable workforce to accomplish their duties during the last 25 years. The current Assessment staff is 1 to 2 staff members less than the historic high during that 25-year period. However, there has been a change in overall focus which excludes planned revaluation initiatives.

During the period of 2008 through 2016 a higher priority was placed on revaluation, and working toward a system of being able to mass assess. The Chief County Assessment Officer regularly went into the field to measure, list, and value property

onto a CAMA system for the first time. The major efforts of revaluation included working jointly with the Township Assessors (TA's) of Marion County. Instruction was provided to TA's as to what was expected and how to accomplish it.

The point and time in which the data in the CAMA system was at its greatest capability to accomplish a mass assessment was is the year 2016. At that point, the "ProVal" system housed all assessment data, with the exception of Stevenson and Haines townships. All residential and farm properties had verified measurements and listings, and all Commercial properties had been listed and revalued by a Manatron Commercial reassessment in 2010. It is also noted that the County took a large role with smaller townships seeking assistance during the 2008-2016 period.

Marion County Co-Efficient of Dispersion History 2000 - 2023



The 24-year history shown above shows a low of 25.74 and a high of 50.68 for the Co-efficient of Dispersion (COD). It takes a minimum of three years for the effects of a reassessment to visibly effect the COD statistics. For example, a 2027 General Assessment would affect the statistics for the sales years of 2028 and 2029. It then takes a year plus for the statistics to become available on a State-wide site. (But the benefit of equitable assessments affects the community immediately). In the chart above, the most accurate COD year was 2015. That was approximately four years after the completion of the Commercial reassessment and after partial reassessment efforts had been made. It is the opinion of this study that there is a direct link between effective reassessment efforts and improved uniformity (COD).

Another watershed moment in the Marion County Assessment Office was the purchase of the Devnet CAMA system and the discontinuation of the ProVal CAMA system in 2016. Marion County had already converted to the Devnet tax system in 2004. That changed Marion County's taxing system from a DOS based system to a Windows based system. The conversion at that time went relatively well.

The decision to make the CAMA switch to Devnet in 2016 was a popular choice both for Marion County and other counties during that period. It moved Marion County from a two data base system (tax system and CAMA) to a one data base system. But problems impacted the conversion in some very serious ways. The sketches (property footprint drawings) in ProVal were of a proprietary nature and did not convert (move over to the new system). Therefore, each sketch has been redrawn or needs to be completed in the Devnet CAMA system. One individual in the County Assessment Office has been working on this sketching task along with re-entering all of the individual data for each parcel. This work has been proceeding since 2016 and is still underway. It is difficult to ascertain how many years of sketching and re-entry work remain to complete this task.

The overall past history of the Marion County Assessment Office is generally rated as good. Morale with Township Assessors, staff members, and stakeholders is also rated as good for that period.

Marion County Assessment Office

Present

Staff Roster:

Mark Miller, Marion County Supervisor of Assessments

Chief Deputy, Taylor, with 10 years experience in Office

Trainer, Administrative Lead Jacque, with 10 years experience in Office

Data Input, Erica, with 6 years experience in Office

Data Input/Sales, with 4 years experience in Office

The Marion County Assessment staff, including Supervisor of Assessments Mark Miller, has been helpful, accommodating and professional during the information gathering phases of this study.

The Marion County Assessment Office is observed to be experienced and helpful to the general public. The staff shows a high confidence level and conducts their duties well. Their longevity is an attribute. Much of the Staff's work requires good communication skills.

Under Supervisor Miller's direction the staff has been reduced by one staff member during his time in Office. Data Input Clerk Erica is an additional staff member now capable of CAMA sketching and input.

The current major functions of the Marion County Assessment Office are the administration of Homestead exemptions and completing tasks connected with the transfer of properties. Lessor, and more seasonal tasks include processing of the Township Assessor work and assisting the Marion County Board of Review. A series of higher-level administrative tasks required for the continuation of the tax cycle (equalization, abstracts, and publication and notices of value changes) appear to be completed acceptably and timely.

Absent from our study was the evidence of any General reassessment plans, reassessment projects underway, equity analysis, or geographic analysis as to which areas could most favorably benefit from a reassessment assignment. Below is a sample of the information provided by the Illinois Department of Revenue which helps to identify equity related township data. Additionally, the current Devnet Tax System is equipped with a Sales Ratio module specifically designed as a County tool for revaluation decisions. At the time of our visit to the Marion County Office,

there appeared to be no staff member or Department Head who was familiar with the availability of such a tool, or had been trained in how to use it properly.

Staff Training:

Supervisor Miller has established a program to train his staff members in Assessment methodology. Each staff member is given the opportunity, in their first two years of employment, to take the 5 required classes to obtain a Certified Illinois Assessment Official (CIAO) designation. The CIAO designation is administered by the Illinois Property Assessment Institute.

Although the staff has received such designation and completed the required courses, there has not been formal training provided on the software systems most commonly used. One of the staff members, who is the key user of the CAMA system expressed that she has had no formal training on the CAMA system. Her only training was oral instruction from another staff member who has since retired.

One concern of this study is the area of knowledge transfer. Particularly in the areas of analysis and planning reassessment work, there is a grave concern that this may be an area of key knowledge transfer loss. Due to their lack of Devnet training, the staff is unable to take full advantage of the tools that the Devnet software offers.

V Assessment Office / Present

General Assessment Year Perception of Duties

(35 ILCS 200/9-155)

Sec. 9-155. Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose the assessed valuation of properties in one column, the assessed value of improvements in another, and the total valuation in a separate column.

(Source: P.A. 86-1481; 87-1189; 88-455.)

In Marion County, both County and Township Officials have provided the opinion that they are exempt from the above statute. From the County's perspective, the term "assessor" has been opinionated as Township Assessor. From the Township Assessor's perspective, the term means "County Assessment Office". The true answer may be found in the statute's definition of terms:

(35 ILCS 200/1-10)

Sec. 1-10. Assessor; assessors. County, township, multi-township or deputy assessors, all of whom evaluate and appraise property.

(Source: P.A. 86-1481; 87-877; 88-455.)

According to this statutory definition, neither party is excluded from this responsibility. If this principle is accepted and implemented, it has the potential to drive significant improvements in Marion County and the accuracy of their Assessments.

V Assessment Office/Present

The Current Position of the CAMA Data

Improving the accuracy of assessments in Marion County, is the position of the assessment records housed in the current CAMA system.

In the period of 2015-2016 over 90% of the County's property records were current and available on the CAMA system(s) used at that time: ProVal and Salem Township's PamsPro CAMA. A successful General Assessment year revaluation was achievable at that time. If such reassessment occurred in the General Assessment years of 2015, 2019, and 2023 our statistics show that Marion County's accuracy of assessments would be in a dramatically better position.

The conversion from ProVal to Devnet CAMA on or about 2016 caused a loss of accuracy, and a loss of the records themselves. Efforts to rebuild that database and reverify that information have been dismal. Centralia Township has contributed to this rebuilding effort. Likewise, Salem Township has contributed to this effort since Spring of 2022. The County has contributed by re-entering property information in rural areas. The primary focus of the County's rebuilding has been Kinmundy Township.

The sum total of parcels which have been rebuilt in the Devnet CAMA and are available for revaluation purposes is less than 25% of the applicable parcels in the County. This is the sum total for all County and Township rebuilding efforts since 2016.

This is information not previously made available to the leaders of Marion County or the General Public. Nearly all residential assessments which citizens pay taxes upon today, are from assessments of more than 25 years ago. Nearly all Commercial assessments which businesses pay taxes upon today are from assessments of 15 years ago. The ability to revalue the properties of the County by a mass means today is impossible.

V Assessment Office / Present

Township Assessor Engagement

“I was hired as a data collector.” This is an exact quote from one of the current township assessors of Marion County. If that is the perception of this and other township assessors, it appears there has not been sufficient persuasion from the County Assessment Office to cause them to feel different.

It appears that there have been two diametrically opposed opinions of thoughts between County and Township Assessment officials in Marion County. “I’m not going to do their work for them” is one thought rising from the County Assessment Office. The opposing thought from some Township Assessors is “I am not paid enough to revalue property.”

This study is not a legal opinion. But it is an easy assumption that both opposing comments are contrary to law.

Currently, all townships except Centralia and Salem bring their raw collected data into the County Office to be listed, valued, and assessed. This has been the consistent way of processing these assessments for at least the last 9 years.

Here is an excerpt from the Illinois Department of Revenue’s Township Assessor’s Introductory Course:

The Duties of a Township Assessor

There are 4 main steps in the job of the assessor.

They are to:

1. Discover
2. List
3. Value
4. Assess

all real property within his or her jurisdiction as of January 1st. Real property is defined as land and any permanent structures attached to it. Some examples of real property are houses, retail stores, apartment buildings, factories, vacant land, and natural resources such as oil and natural gas.

V Assessment Office/ Present

Position of Morale Concerning Assessment Accuracy

County Assessment Office staff is a self-contained unit of a four-person-plus supervisory staff. A certain level of defensiveness has developed because of the nature of the job. The staff appears to generally have good morale and attitudes toward each other.

The Township Assessors and their staff at Centralia and Salem Townships are also self-contained units. Both of these township assessors showed a positive attitude toward their position and a sincere desire to make their assessments better. They appeared to have equally positive staff. Each would welcome assistance in the form of a commercial reassessment or commercial assessment assistance.

Conversation with rural township assessors provided a response that was not as positive. Many chose not to engage in communication. Of those who did choose to communicate, there was open discussion that, among rural township or multi-township assessors, morale was low. They felt rather hopeless as to how to make things better and welcomed help.

Business leaders also provided some insight into how the reliability of assessments affected their businesses, or their business decisions in the future. The consensus was that property taxes would be required in any County they might be located in. Presently, stability, fairness concerning equity, and perception of the Marion County Assessments are impacting real-time business decisions to some degree.

V Assessment Office / Present

Perception of Assessments in the Business Community

Negative comments regarding property taxes and assessments are common across Marion County and all of Illinois. The statutes provide remedies for all taxpayers contesting assessed values through the Board of Review, the Property Tax Appeal Board and the courts. It is the Assessment Officer's responsibility to see that each taxpayer receives due process of law.

However, among the many voices rising to the issue of assessment, the concerns heard from the business community are of most concern. The perception seems to be that commercial assessments are inconsistent, inaccurate and unfair. It is difficult to quantify this level of sentiment in the business community. Through the course of this study, testimony from business owners have questioned the stability and reliability of the present assessment system. They are aware of real and large disparities of values between comparable properties.



PROPERTY PHOTO



4 ACTUAL SITE

SRS

NATIONAL NET LEASE GROUP





V Assessment Office / Future

Median Level of Assessments

The next major impact to the Marion County assessments will be the calculation and application of the equalization factors required to bring the County up to the statutorily mandated level of 33.33%. Below is the primary document which will be used to calculate those equalization factors. It appears that the Assessment Year 2025 will be near record highs for equalization factors:

Study PTAX-215

Marion County 2024



Date: 02-Apr-2025

Letter ID: L0427656616

Non-Farm by Township	2022	2023	2024	3-year Average
Centralia	32.19%	31.47%	28.56%	30.74%
Salem	32.73%	30.34%	27.17%	30.08%
All Others	28.56%	27.74%	27.25%	---
Non-Farm Weighted	31.08%	29.85%	27.70%	29.54%

Report Group	Included Townships
Alma MT	Alma, Omega
Carrigan MT	Carrigan, Patoka
Foster MT	Foster, Tonti
Haines MT	Haines, Stevenson
Iuka MT	Iuka, Romine
Kinmundy MT	Kinmundy, Meacham
All Others 2022	Alma, Carrigan, Foster, Haines, Iuka, Kinmundy, Meacham, Odin, Omega, Patoka, Raccoon, Romine, Sandoval, Stevenson, Tonti
All Others 2023	Alma, Carrigan, Foster, Haines, Iuka, Kinmundy, Meacham, Odin, Omega, Patoka, Raccoon, Romine, Sandoval, Stevenson, Tonti
All Others 2024	Alma, Carrigan, Foster, Haines, Iuka, Kinmundy, Meacham, Odin, Omega, Patoka, Raccoon, Romine, Sandoval, Stevenson, Tonti

The numbers on this form are straightforward and reasonably easy to calculate. The weighted average of the County is currently at 29.54%. If all non-farm parcels are treated equally, an equalization factor of 1.1283 will be required on each property to provide the gain necessary for the County to reach 33.33%

If individual equalization factors are calculated for Centralia, their factor will be 1.0843. If individual equalization factors are calculated for Salem, their factor will be 1.1080. If individual equalization factors are calculated for all others, their factor will be 1.1968.

If the County fails to bring the assessments to within 1% of the 33.33% required level, a State equalization factor will be created to bring the County to 33.33%. If the County fails to bring the level of assessments to 31.33% or higher, Marion County will lose its reimbursement of 50% of the Supervisor of Assessments' salary.

V Assessment Office / Future

Need for CAMA Training

Proper training of Assessment Officials and Staff will be one of the foundational requirements for the Marion County Assessments to improve and continue improving for an indefinite period of time.

Proper CAMA use takes training. The original CAMA system produced by the Illinois Department of Revenue (IDOR) during the 1980's and 1990's, the ICAAS system, required certified users at the County level to take a 35-hour training program at the IDOR headquarters. That 35-hour training block was essential to learning the software to be used. After the training and certification, IDOR maintained one of the training instructors as the help desk lead for any ICAAS user questions. Answering a constant flow of user questions was one of the primary duties of the IDOR employee. That free DOS-based system, the ICAAS system, was finally phased out by the private industry software suppliers from 1998 through today. Only a few companies have maintained the same level of training requirements and support which were displayed at the onset of computer-driven property valuation.

The benefit of a fully trained CAMA user is that they have a high degree of trust in the system to produce a uniform and accurate assessment. They do not "shoot" for a pre-conceived value derived outside of the system. As a result, the assessments are generally more reliable and uniform. Even more importantly, the data is left in a position of being clean, unbiased, and uniform when the system calls upon that data for a reassessment in 4 or 8 years.

The limited level of CAMA experience and training inventoried today is not the fault of any one person at Marion County. Two County Assessment staff members and two Township Assessment staff members have become skilled (by experience) in their ability to draw sketches of the footprints of buildings. Valuations are taking place, and for the most part are reasonably accurate. However, there may be a part of the descriptive data which is escalated (grade, cost factor, adjusted age) in order to compensate for a part of the data which is factually incorrect (old cost tables, lack of design factors, etc.). It is not uncommon for the Marion County CAMA system to produce a value, which is then increased outside of the CAMA system by recent township factors to arrive at a pre-determined value. The user may not be aware that the CAMA system is able to be fine-tuned with current cost tables and local cost factors to allow the system to internally produce accurate values.

It is a conclusion of this study that the users of the existing Devnet CAMA system, or whatever CAMA system is used by Marion County in the future need to be highly trained and understand the full user capabilities of the system they are working with.

It is the opinion of this study that the Marion County Supervisor of Assessments does not have the required level of Devnet CAMA training to successfully oversee, manage, and provide direction to his staff for valuation purposes. It is also an opinion of this study, that the current users of the Devnet CAMA system would highly benefit from qualified and extensive training in how to maximize the use of this system.

V Assessment Office / Future

Need for Assessment Revaluation Training

Along with the need for CAMA training, comes the need for planning and implementing reassessment projects for Marion County. Early analyzation, township assessor cooperation, field work collection, land value studies and revaluation, CAMA input, CAMA valuation and review, post-project revaluation and review are all requirements for a successful revaluation.

Successful revaluation takes time, energy, and resources. Marion County and its Assessment Office have done a good job on their primary areas of focus: Homestead exemptions, property transaction procedures, and new property pick-ups. In fairness, a growing number of County resources have been used to respond to public concern and outcry about fairness of taxation and assessments. Some of those outcries have been valid and some have not.

But within this system of local government operation and citizenry, the ball has been dropped with respect to revaluation of assessments as a core duty of the Marion County Assessment Office. There is currently no single year's plan for reassessment. There is currently no multi-year plan for reassessment.

All Supervisors and staff are trainable, and there are resources available to help Marion County's Assessment staff. There has to be the will to own this responsibility and the desire to do so.

V Assessment Office / Future

Review and Selection of CAMA System

There are several CAMA systems available to the Marion County Assessment Office. Some have been mentioned by name in this study. Property Evaluation and Tax Advisors have no vested interest in which CAMA system is used in the future in Marion County. This is an excellent time for the County Assessment Office and their leaders to review whether the current tool in use is the CAMA system they wish to use for the next 20 years, and feel is best for Marion County. Along with the ease of performance of the CAMA itself, this study recommends selecting a company which provides strong front-end training, and easy General Assessment year compliance.

VI Recommendations for Improvement

A Highest and Lowest Approaches (pg. 46)

B Three Additional Approaches (pg. 47)

Options to Improve Marion County Assessments

The Highest and Lowest Approaches

Option A: Complete Contract Reassessment

The most expensive and complete method of improving Marion County Assessments is to contract a company to view each property, and to discover, list, value and assess such properties in a modern Computer Assisted Mass Appraisal system (CAMA).

All of the existing and newly obtained data would be entered into a common CAMA database. Once the data properly resides in such a system and the initial General Assessment is completed, successive General Assessments should be performed by County Office staff, with minimal contractual assistance required.

The greatest positive result of such an approach is that a contractual firm may be able to supply the resources to accomplish this large task in a relatively short period of time. The greatest negative result is the cost required to pay for those resources.

Option Z: Add a Staff Person to Lead this Work

The least expensive method of improvement would be to hire one individual staff member for the Marion County Assessment Office. That individual, an Appraiser/Analyst, would work under the direction of the Supervisor of Assessments. The Appraiser/Analyst's job duties would include engaging and working directly with township assessors to discover, list, value, and assess each property in Marion County. A four-year plan to accomplish this directive would push the limit of expectations for a County of Marion's size.

The greatest positive outcome for this approach would be its lower cost. The greatest negative outcomes are the likelihood of timely completion of this plan, and the ability to find, train, and keep the caliber of professional capable of skillfully completing such work.

Options Available to Improve Marion County Assessments

Three Additional Approaches

Option B: Contract Reassessment, Residential/Desk Review and Comm/Ind Site Review

Another means of Contract reassessment would be using a comprehensive “desk” review. This would require qualified contract staff reviewing each piece of CAMA data in the system, editing, and equitably verifying description and methodology. This would provide the opportunity to “salvage” a great deal of the existing data. Many of the Marion County parcels would be applicable to this approach. The degree of salvageability of this data is dependent on the type of class property. Classes of property for Assessment purposes would be residential, farm, commercial, and industrial.

Residential property seldom changes in its “use”. For that reason, it is the best type of property for desk review procedures.

The Commercial and Industrial properties in Marion County are not as applicable. From the research conducted for this study, there may be a number of commercial properties which should be reclassified as Industrial. Both Commercial and Industrial properties would benefit from a site visit-based revaluation. The “use” of Commercial and Industrial properties can change, which may directly impact the valuation and assessed value.

Option C: Contract Reassessment, All Properties Desk Review

A desk review is possible for Commercial and Industrial properties. However, the accuracy of such a revaluation would be diminished without a proper site visit and information gathering. A revaluation of this type would be better than none at all.

Option D: Reassessment by Township Assessors of All Farm Properties. Such a procedure could run concurrently with other options.

Farm buildings would be the easiest revaluation that might be performed by the local township assessor. Some mentoring might be required.