

Executive Summary

What causes Lake County land and home assessments to rise and fall in any given year? Why are some assessed values higher on some homes and lower on others, even though they are similar properties in the same neighborhood? Are taxpayers fairly treated in the assessment process?

These and other questions compelled our group of Lake County homeowners to form the non-profit *Citizens' Action Project*. In six months of research involving volunteers from the information, legal and technical fields, we discovered that the assessment process in Lake County is seriously impaired and in immediate need of reform. Deficient assessment practices evolved from decades of neglect and lack of oversight. We call on the Lake County Board for investigation and legislation that will assure fairness, accountability and transparency in the township assessment process. A summary of our findings:

- Survey data and CAP member experiences over the past decade suggest that the Lake County assessment process is opaque, inconsistent and not uniform. Assessed market value increases ranged from 10 percent to 40 percent within single neighborhoods.
- We discovered through public documents that some assessment practices use arbitrary and varying factors that are inconsistent with authoritative documents, professional assessment standards, and contribute to the lack of uniformity in assessments.
- Our analysis discloses that assessors may use breakpoints that *discount* land values for larger lot sizes. We could not find a legal or equitable justification for why this was done.
- We contend that assessors may be conducting *annual* re-assessments, instead of every four years for which state law provides.
- We were unable to determine how township and county assessors are supervised, if at all. Their methods are not open to comprehensive public scrutiny and are a mystery to the public. The assessment appeal process is unusually bereft of *due* process and is therefore unfair.

For our complete list of recommendations for positive change, see Chapter 7.
For the full text of the white paper, see www.citizensactionproject.org.