

Assessor's Notice – Background Information

The township assessor serves a four-year term and is the only elected official required by state law to have specialized training in order to hold office. Assessors need to know mathematics, especially geometry, because they must calculate the area of so many shapes of property. They should also have a strong understanding of economics, because they must explain how the marketplace affects the value of property. The assessor is really an appraiser. Rather than determine or collect taxes, s/he places a value on all *real* property in the township for tax purposes.

There are two kinds of property. *Real* is land and anything permanently attached to it. The key word is “attached.” A shed purchased from a department store that rests on your lawn is not real property (and can't be taxed). However, if the shed were bolted to a concrete foundation, it would be considered real property and taxed. An assessor could tax landscaping, sidewalks, and driveways, but generally doesn't. However, whatever type of real property that is assessed for one person must be assessed for everyone else.

Personal is any other type of property, such as a car, money, and furniture. Although the accompanying document deals with personal property, in 1979 the State of Illinois abolished the personal property tax. In part, this was because of the difficulty collecting data.

The assessor determines the market value of all taxable property. There are 960 assessors in Illinois, and each can create his/her own method of assessment. For someone's home, the assessor generally uses a “cost approach” (what it would cost to build the home today) as well as a “market approach” (how much have similar homes in the neighborhood sold for). The purpose of this assessment is to divide the tax burden fairly among all taxpayers in the township. This helps to ensure that everyone pays his/her fair share of taxes.

In 1850 the total assessed valuation of Deerfield Township was \$56,740. In 2004, the assessed valuation of West Deerfield Township (a smaller area within the old township) was \$2.1 billion. Property is assessed at one-third its market value; therefore the actual value of property in West Deerfield Township is over \$6 billion.

Today the assessor is helped greatly by modern technology. Although state law mandates property reassessment every four years, computers work so quickly and are so accurate, that reassessment can be done yearly. Digital photography has given the assessor an accurate photograph of every piece of property in the township. Both the computer and the camera can help the assessor answer questions about a person's tax bill.

The “Assessor's Notice” is an excellent document for helping us better understand life in Lake County in the mid-nineteenth century.

Note to Teacher –

West Deerfield Township is working both to preserve its historic documents and to make them available to the public. One project is to use some of these documents to create lesson plans for junior high and high school U.S. history classes. The objectives of these lessons are as follows:

1. To give students a better understanding of local history, placing it in the context of our national history.
2. To familiarize students with primary sources.
3. To encourage higher level thinking skills, such as interpretation, analysis, and evaluation.

Of course, the teacher knows best how to incorporate these documents into her/his units of study. West Deerfield Township appreciates any feedback, including suggestions for improvement.

This particular document, “Assessor’s Notice,” is a great way to encourage students to draw inferences about life in the past, specifically mid-nineteenth century Lake County, Illinois. Students will probably be surprised to learn how rural our area was about 150 years ago.

Answers to worksheet –

1. April 1867 – June 1868
2. Personal – property not attached to the land
3. a. cattle, horses etc. b. shares in a corporation
4. steamboats
5. wheat & corn
6. piano forte (today simply called piano)
7. answers vary. Perhaps concern with damage dogs could do; perhaps they were used for hunting and therefore valuable for breeding
8. rural/agricultural. Answers should include reference to livestock and grain cultivated.
9. Answers may refer to music (piano forte), riding, and hunting (dogs). This might be a good opportunity to remind students of the lack of electricity (no movies, radio, television), so a family gathered around a piano in the evening was quite common.
10. S/he places a value on all real property in the township for tax purposes.
11. S/he makes sure that everyone is charged with his/her fair share of taxes.

“Assessor’s Notice” – Study Guide

1. This notices covers the period from _____ (month / year)
to _____ (month / year).

2. This notice covers real / personal (circle one) property.
Define this type of property: _____

3. In this document, stock(s) refers to what two things?
a. _____ b. _____

5. What type of transportation is given as an example for Item 14 (see left margin)?

6. What two types of crops are listed (see left margin)?

7. What musical instrument is listed? _____

8. Why do you think “dogs” are listed as a separate item?

9. Does it seem that Lake County was more rural/agricultural or urban/industrial?
_____ Explain, using examples from the Notice:

10. From this Notice, what inferences can you make regarding what people did for recreation / entertainment?

11. What is the assessor's major responsibility? _____

11. Why is the assessor's job so important? _____
