

# COLES COUNTY BOARD

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Stan Metzger  
Chairman

Mark Degler  
Vice Chairman

December 20, 2016

State Representative Reggie Phillips  
811 W. Lincoln  
Charleston, IL 61920

Dear Representative Phillips,

Coles County recently entered into a contract with an independent appraiser to update the assessment evaluations of commercial, industrial and multi-unit properties. This process has not been conducted in Coles County for the past sixteen years and needed to be updated.

After consulting with the Illinois Department of Revenue, it was decided that the county would be divided into four assessment districts, effective 2016, which is allowed by State law. New values were mailed and published in the newspaper, as required by State law, to property owners in Mattoon township which was the first district reassessed.

A publication from the Illinois Department of Revenue titled, The Illinois Property Tax Cycle, a general guide to the local property tax cycle, states on pages 16 and 17 "All assessment levels must be uniform." It gives this example - "Assessment level is not uniform within the county - One township in a county is assessed at an average level of 20 percent of full value and another at 40 percent. Both townships are in the same school district. Property owners in the township assess at the higher level would, on average, pay twice as much as owners of similar properties in the other township." The fact that the Illinois Department of Revenue allowed us to divide into four assessment districts is in direct opposition to what is required by the Illinois Department of Revenue.

The County Board consulted legal counsel and the Illinois Department of Review to try to hold up these assessments until the entire county was reassessed. There is not a provision in State law that allows the County to do that. We are asking that you research and introduce legislation to change this law to make assessments uniform throughout the county.

Sincerely,

Stan Metzger  
Chairman  
Coles County Board

Jan Eads  
Nancy Purdy

Mike Zuhone  
Paul Daily

Brandon Bell  
Rick Shook

Cory Sanders  
Travis Coffey

Brian Marvin  
Marc Weber