

PROPERTY TAX CYCLE

ASSESSMENTS

TOWNSHIP ASSESSOR
Assesses property &
submits assessment to
County Assessment Office

**COUNTY ASSESSMENT
OFFICE**
Applies township multipliers
Mails change notices
Publishes changes

BOARD OF REVIEW
Reviews assessment
appeals
Finalizes assessments
Delivers assessments to
County Clerk

RATES

COUNTY CLERK
Determines EAV for each
taxing district
Calculates tax rate for
each taxing district
Calculates total tax rate

COLLECTION

COUNTY TREASURER
Print and mail tax bills
Collects tax payments
Distributes funds to districts
Sends delinquent notices
to property owners
Obtains judgement in court
to enter properties
in the annual tax sale
Conducts annual tax sale

ASSESSMENT APPEALS

LEVY

TAXING DISTRICT
Prepares annual budgets
Passes budget ordinances
Gives certificate of levy to
County Clerk for
determination of rates

TAX DISTRIBUTION

PROPERTY OWNER
Makes tax payment
in two installments to
County Treasurer

TAX BILLS AND DELINQUENT NOTICES

TAX PAYMENTS

