

**WHEELING TOWNSHIP**  
1616 North Arlington Heights Road  
Arlington Heights, IL 60004

**REGULAR MEETING OF THE BOARD OF TRUSTEES**

PAULA ULREICH MEETING ROOM  
TUESDAY, NOVEMBER 19, 2024  
8:00 PM

- I. CALL TO ORDER
- II. ROLL CALL
- III. PLEDGE OF ALLEGIANCE
- IV. APPROVAL OF MINUTES OF SPECIAL BOARD MEETING OCTOBER 22, 2024
- V. APPROVAL OF MINUTES OF REGULAR BOARD MEETING OCTOBER 22, 2024
- VI. PRESENTATION – AGENCY HEARING – Hands on Suburban Chicago
- VII. AUDIT
- VIII. CITIZENS TO BE HEARD
- IX. OFFICIALS' REPORT
- X. ADMINISTRATOR'S REPORT
- XI. NEW BUSINESS
  - 1. Approval – Resolution 2024-05 Setting Compensation of Township Officials
  - 2. Approval - 2024 Tentative Levy
- XII. ADJOURNMENT

NEXT REGULAR BOARD MEETING-DECEMBER 9, 2024-8:00 PM

**WHEELING TOWNSHIP SPECIAL MEETING**  
**HUMAN SERVICES AGENCY PRESENTATIONS**

**CALL TO ORDER**

The special meeting of the Supervisor and Board of Trustees of Wheeling Township, for October 22, 2024 was held in the Paula Ulreich Meeting Room, in the Township of Wheeling, 1616 North Arlington Heights Road, Arlington Heights, Illinois. Supervisor Penner called the meeting to order at 6:00 p.m.

**ROLL CALL**

Clerk Gauza called the roll and the following members were present: Supervisor Kathleen Penner, Trustee Jeanne Hamilton, Trustee Patricia Kozicki, Trustee Darrel Talken and Clerk Joanna Gauza.

Also in attendance: Director of Finance and Administration Regina Stapleton.

Absent: Trustee Joseph Murglin

**PLEDGE OF ALLEGIANCE**

Supervisor Penner led those assembled in the Pledge of Allegiance.

Human Service agency presentations are now on a three-year funding cycle. This year, Human Service agencies were asked to appear before the Supervisor, Board of Trustees at a specified time. Agencies were each allotted ten minutes for a presentation, with questions and answers following. All agencies submitted an application prior to the presentations, which was used as a guideline during the question and answer period. Each application for funding provided detailed program and budgetary information.

Presentations were made as follows:

- 1) Kathy Garceau **Center of Concern (COC) Director of Development and Community** spoke and requested \$5000. COC provides housing assistance, support services and financial counseling to persons and families at risk of homelessness. COC has some 300 volunteers. Also assists older adults with grocery services. With Catholic Charities ceasing some programs, COC is getting increasing requests.

News/Questions and Answers – COC is expanding staff because seeing substantial increase in requests for services.

- 2) Dallas Tomlin, the Executive Director of **Connections to Care (CTC)**, spoke and requested \$18,500. CTC provides volunteer-based transportation for frail, elderly

adults to travel to their medical or dental appointments. A CTC volunteer stays with the senior until the appointment is completed and also may assist in picking up a prescription. A \$15 round way donation is requested for each trip, but CTC will never turn down a customer whether the customer donates or not. CTC spends \$31 per ride so \$15 donation does not cover costs. About 85% of customers do donate. The program has been around 12 years and has provided some 32,000 rides over the years. The average age of customers is 86 years-old. The drivers pick up and walk in the patients and wait and then take them back to the car and drive them home. The service supplements Wheeling Township's senior transportation service because Wheeling typically serves a more mobile population. CTC has the advantage of being able to cross Township borders whereas Wheeling has the advantage of being able to take customers to the grocery store. CTC works closely with Wheeling Township to refer people to who can best serve their needs. About 59% of the rides that CTC gave last year were for Wheeling Township residents. Most customers average about 6 rides a year. However, the drivers do not assist those who are post-surgery because those seniors may require special care. During the pandemic, CTC did reduce services, but rides are up 35% this year to about 135 rides per month.

News/Questions and Answers – CTC drivers are required to have their own car insurance and CTC provides additional liability coverage. Mileage for volunteer drivers is not reimbursed. People can now schedule services online. CTC has added 97 new passengers and hired 7 more drivers. Wheeling Township biggest donor of Townships. CTC recruits in church based organizations for drivers.

- 3) Erica Chiarrelli Executive Director of **Family Forward** requested \$13,000. Family Forward provides rental assistance and counseling to low income persons in the Northwest suburbs. Family Forward provides rental assistance for up to 2 years while providing counseling to help individuals become self-sufficient. The goal is for the families to pay market rate rent and their bills on their own and on time. Rents are increasing and so is the demand for Family Forward's services. About 64 of the some 500 customers are from Wheeling Township. For example. Family Forward paid security deposits for 9 families at Crescent Place.

News/Questions and Answers – Family Forward has flexibility to still assist after 2 years. The mentor has resources and flexibility when working with families. Family Forward partners with the Township for services such as General Assistance. Family Forward does require that persons have an apartment. Family Forward recruits mentors from Churches and organizations.

- 4) J.B. Max from **Life Span** requested \$20,000 in funding. Life Span's mission is to empower survivors of domestic violence and ensure that the victims receive appropriate treatment. Life Span tries to change social attitudes toward domestic violence. Life Span provides counseling, legal representation, advocacy, education, and crisis intervention. Life Span has representative in the Rolling

Meadows courthouse. Life Span also partners with Kan-Win and Wings counseling.

News/Questions and Answers – Life Span does also serve in the Skokie courthouse and Chicago courts. In addition to civil orders of protection, Life Span does have attorneys that work on divorce, child support, and spousal support. Life Span is taking new clients but has seen big spike in cases after COVID. VOCA law provides rights for victims of crime. VOCA federal funding was cut impacting services like Life Span.

- 5) Miley, Grants Coordinator of **Kan – Win** requested \$3000. Kan-Win provides trauma informed care to Asian-American immigrant survivors of gender-based violence. Kan-Win has a 24-hour crisis line and provides counseling to adults and children. The multi-lingual counseling obtains the legal and social services needed. Really committed to linguistically limited immigrants. Last year served 37 residents of Wheeling Township. Kan-Win also does educational outreach, including to Korean Community Center.

News/Questions and Answers – Kan-Win finds it difficult to find counsellors with the language skills. It takes time. Small one time grants are used to train staff. Kin-Wan located in Park Ridge by Des Plaines. Advocates will travel 2 hours if needed. Police and cultural groups send referrals.

- 6) Eliza Labelle, Executive Director, **Kindred Life Ministries (“KLM”)** requested \$8000 in funding. KLM's mission is to provide support to teenage mothers and their families. KLM is not involved until after the child is born and the program serves a customer for up to 3 years. KLM teaches young mothers life skills including budgeting, parenting, and how to cope with their various roles from teen, to student, to employee, and parent. Social workers and counselors provide the counseling and mentorship to build successful lives. Teen mothers are finishing school, obtaining jobs, and becoming successful parents. Average rent in Illinois is \$1200 per month. So the focus is on parents getting an education. KLM has three locations, including one location in Wheeling, and can serve a total of 21 families at a time.

News/Questions and Answers – Teen parents support is critical. KLM invites extended family to social events. KLM serves parents ages 15-23. KLM assists with housing.

- 7) Angel, the representative for **Northwest Community Hospital Foundation (“NCHF”)** thanked Wheeling Township for its past support and requested \$35,000 in funding. The NCHF Oral Health Program provides necessary dental care to persons that lack financial resources for dental care. Wheeling Township has been part of the mobile dental clinic with NCHF from the start in 2003. The mobile clinic serves four Townships. Clients need to be below 200% of the poverty level to qualify for services. Clients are asked for \$30 co-pay, but if the patient is on Medicaid, there is no co-pay. Most dental services are provided. The staff is bi-lingual and includes dental students from UIC. NCHF sees about 2100 patients

per year. NCHF has students from Midwestern and UIC. NCHF also provides services from teeth cleaning to oral surgery.

News/Questions and Answers – Cook County has a new facility on Arlington Heights Road. NCHF works with the County because Cook County can provide emergency services faster than NCHF. NCHF has a waiting list of 3 weeks for appointments. NCHF takes mobile unit to high schools.

- 8) Sonia Ivanov, the Executive Director of **Northwest Compass/Emergency Housing (“NCEH”)**, appeared and requested \$40,000. NCEH is headquartered in Mount Prospect. NCEH serves the low-income population in the northwest suburbs by providing emergency services such as emergency housing. NCEH helps the homeless or those at risk of being homeless by enrolling them in public services, public health insurance, mental health referrals, and skills training. NCEH also helps those facing food or financial insecurity. NCEH has 7 apartments in Wheeling Township where they house those that were homeless. NCEH also provides rental payment assistance, operates a food pantry, and provides life skill training.

News/Questions and Answers – NCEH is asking for increased funding because of increased need. NCEH sees about 6000 people a year. There are pockets of housing challenges in the Northwest suburbs. Catholic Charities closed its offices in Des Plaines and NCEH is getting those persons. Police also call with individuals needing housing. NCEH does face language barriers, but staff has some 5-6 bilingual speakers. Keeping staff is difficult because private sector pays more than non-profits.

- 9) Kimberly Metz, COO for Access to Care, spoke for **Suburban Primary Health Care Council (“SPH”)** and requested \$25,000 in funding. Access to Care is the name of a program to provide access to primary health services to low income individuals in suburban Cook County. When the Affordable Care Act was enacted, the hope was that it would provide health care to low income residents. However, years after the Act became law, about 10% of Cook County residents still do not have access to medical care. SPH provides access to healthcare by offering a \$5 per visit primary care physician appointment, \$5 cost for certain lab work, and medications for 30 days for \$15-\$40. SPH also provides some behavioral programs working with Ascension. Depression and anxiety are the most common issues. Some 40% are between 40-49 years of age. SPH works with people that are not eligible for other care coverage like Medicaid. SPH participants are sicker since the pandemic began. Some 25% are diabetic and 25% have three or more disease issues. SPH now working with University of Illinois to provide diabetic education. Last year SPH saw some 5000 people. Usually SPH saw 150 new patients a month, but in April saw 400. The need has really increased. Since January, SPH has served 377 Wheeling Township residents.

News/Questions and Answers – Migrant crisis has contributed to the increase, but not alone. In addition, Medicaid was not covering some people so they came to SPH.

10) Leticia Fiorito, the Government Relations Manager for **WINGS Program Inc. (“WINGS”)** spoke for WINGS and requested \$10,000 in funding. WINGS provides housing, integrated social services, education, and advocacy services to victims of domestic violence. WINGS has two emergency shelters, one in Chicago and one in the suburbs, available 24 hours a day.

Last year WINGS served 386 nights of housing to 49 residents of Wheeling Township. WINGS also provided some 740 hours of direct counseling. Customers entering WINGS are coming with fewer resources, a trend that most domestic violence programs are seeing. WINGS piloting study of traumatic injury and long-term affects on victims. WINGS has expanded housing program to 160 units.

News/Questions and Answers – Family Counseling Center is located on Algonquin road. Staffing ebbs and flows. Retention is a struggle. WINGS wait list is 23 children and adults is over 30. Every shelter reports to Illinois Domestic hotline availability of beds twice a day. WINGS is part of this process. Victims typically spend 90-120 days in the emergency shelters.

The Human Services presentations adjourned at 7:50 p.m.

Joanna M. Gauza  
Township Clerk

**CALL TO ORDER**

The regular meeting of the Supervisor and Board of Trustees of Wheeling Township, for October 22, 2024 was held in the Paula Ulreich Meeting Room, in the Township of Wheeling, 1616 North Arlington Heights Road, Arlington Heights, Illinois. Supervisor Penner called the meeting to order at 8:00 p.m.

**ROLL CALL**

Clerk Gauza called the roll and the following members were present, Supervisor Kathy Penner, Trustee Jeanne Hamilton, Trustee Patricia Kozicki, Trustee Darrel Talken and Clerk Joanna Gauza.

Also in attendance: Wheeling Township Assessor Ken Jochum, Wheeling Township Attorney Kenneth Florey, and Wheeling Township Director of Finance and Administration Regina Stapleton.

Absent: Trustee Joseph Murglin

**PLEDGE OF ALLEGIANCE**

Supervisor Penner led those assembled in the Pledge of Allegiance.

**APPROVAL OF MINUTES:**

**MOTION #1: APPROVAL OF THE MINUTES OF THE REGULAR BOARD MEETING ON SEPTEMBER 24, 2024**

Motion by Trustee Kozicki, seconded by Trustee Hamilton, to approve the minutes of September 24, 2024 Regular Board Meeting.

ROLL CALL VOTE: AYES: Kozicki, Hamilton, Talken, Penner  
NAYS: None.... Motion #1 Carried.

**AUDIT**

**MOTION #2: AUDIT FOR TOWN FUND**

Motion by Trustee Kozicki, seconded by Trustee Hamilton, to approve batch #9/30/24, #10/11/24, #10/21/24, and #10/22/24 against the Town Fund in the amount of \$194,811.08 to be paid.

ROLL CALL VOTE: AYES: Kozicki, Hamilton, Talken, Penner  
NAYS: None.... Motion #2 Carried.

**MOTION #3: AUDIT FOR ROAD MANAGEMENT FUND**

Motion by Trustee Kozicki, seconded by Trustee Hamilton, to approve batch #9/27/24, #9/30/24, #10/11/24 and #10/22/24 against the Road Management Fund, in the amount of \$54,903.41 to be paid.

ROLL CALL VOTE: AYES: Kozicki, Hamilton, Talken, Penner  
NAYS: None.... Motion #3 Carried.

**MOTION #4: AUDIT FOR CEMETERY FUND**

Motion by Trustee Kozicki, seconded by Trustee Hamilton, to approve batch #10/22/24 against the Cemetery Fund, in the amount of \$489.87 to be paid.

ROLL CALL VOTE: AYES: Kozicki, Hamilton, Talken, Penner  
NAYS: None.... Motion #4 Carried.

**CITIZENS TO BE HEARD**

Amy Somary: Our property tax bill shows where money goes. She knows that approving 708 taxes means higher property taxes than the Township is used to taxing.

Fred Vogt: 708 Board needs direction from the Township Board.

Lorri Grainawi: Responded to comments from previous meetings.

**OFFICIALS' REPORT**

**ASSESSOR:** Assessor Jochum reported:

- TAX YEAR 2024
- Wheeling Township is closed for appeals with the Cook County Assessor having completed 967 appeals for residents. This number is higher than anticipated for the third year of the triennial.
- We anticipate the Board of Review opening for appeals in December however we have begun to take pre-files for the convenience of residents.
- PERMITS
- We have begun processing permits.
- We are hosting a meeting for all municipalities within the township to discuss the importance of proper processing of permits and the impact on revenue. This is important since we identify the assessment levels for about 22 million dollars in permits per year.
- Our permit work must be done by December in order to support the tax revenue process.



- The meeting is scheduled for November 12, 2024 here in the Ulreich conference room.
- **Attached please see a copy of the Civic Federation ESTIMATED EFFECTIVE PROPERTY TAX RATES article, focusing on our area. Arlington Heights and Buffalo Grove are assessed 2-3 times higher than most of the nation.**

**CLERK'S REORT:** Clerk Gauza informed the Board that the Clerk's Office held a voter registration drive at Luther village on October 4.

**ADMINISTRATOR'S REPORT:** Administrator Stapleton reported:

- Our Food Pantry Coordinator is retiring in November. We have hired his replacement. David Bujak started on October 14th. He speaks Polish, and we are delighted to have him.
- Bonnie Niedert, our receptionist, will retire after 22 years at the Township on October 30th. We will have a small gathering on October 28th if the Board is interested in attending. Please let me know. We have started looking for her replacement.
- The Holiday Program's registration has begun. We thank the community for their continued support.
- Statistics for September 2024:
  - 1,640 rides - 782 non-medical, 858 Medical (Disabled 239 rides)
  - 889- meals delivered
  - 496 - visits to the Food Pantry - 1,065 people
  - 3- Alzheimer's Caregiver Support Group
  - 17 -(VIP) Visually Impaired Support Group

**NEW BUSINESS:**

**MOTION #5: APPROVAL OF 2024-2025 AUTO INSURANCE RENEWAL**

Motion by Supervisor Penner, seconded by Trustee Kozicki to approve the 2024 - 2025 Auto Insurance Renewal.

ROLL CALL VOTE: AYES: Penner, Kozicki, Hamilton, Talken  
NAYS: None.... Motion #5 Carried.

**MOTION #6: APPROVAL OF TOWNSHIP PARKING LOT AND CEMETERY 2024-2025 SNOW REMOVAL CONTRACT**

Motion by Supervisor Penner, seconded by Trustee Kozicki to approve the Township Parking Lot and Cemetery 2024 – 2025 Snow Removal Contract.

ROLL CALL VOTE: AYES: Penner, Kozicki, Hamilton, Talken  
NAYS: None.... Motion #6 Carried.

**MOTION #7: APPROVAL OF RESOLUTION 2024-04 SENIOR CELEBRATION DAY**

Motion by Supervisor Penner, seconded by Trustee Kozicki to approve the Resolution 2024 – 04 Senior Celebration Day.

ROLL CALL VOTE: AYES: Penner, Kozicki, Hamilton, Talken  
NAYS: None.... Motion #7 Carried.

**OLD BUSINESS:**

**2024 LEVY DISCUSSIONS:** This is the Township levy and not the 708 Board levy. Supervisor Penner suggested keeping the township levy flat for the next year.

**MOTION #8: ADJOURNMENT**

Motion by Supervisor Penner seconded by Trustee Kozicki to adjourn.

VOICE CALL VOTE: All Ayes.... Motion #8 Carried.

The meeting for Tuesday, October 22, 2024, was declared adjourned at 8:20 p.m. The next scheduled regular board meeting is set for Tuesday, November 19, 2024, at 8:00 p.m.

Joanna M. Gauza  
Wheeling Township Clerk



# ESTIMATED EFFECTIVE PROPERTY TAX RATES 2013-2022:

*SELECTED MUNICIPALITIES IN NORTHEASTERN ILLINOIS*

**THE CIVIC FEDERATION**

OCTOBER 1, 2024



# MAJOR FINDINGS

Effective property tax rates are a measure of property tax burden for homeowners and businesses. They translate the tax rates on property tax bills into rates that reflect the percentage of full market value that a property owed in taxes for a given year. This report estimates the tax year 2022 (taxes payable in 2023) effective rates for a specific tax code in Chicago and 28 other selected municipalities in northeastern Illinois.<sup>1</sup> Of the municipalities, 12 are in Cook County (including Chicago) and 19 are in collar counties. There are three municipalities included in the study that are located in two counties: Elgin overlaps Cook and Kane counties, Elk Grove Village overlaps Cook and DuPage counties and Naperville overlaps DuPage and Will counties.<sup>2</sup>

In Cook County, six of the 12 selected municipalities experienced an effective property tax rate decrease on residential property in tax year 2022 compared to the previous year. All 12 municipalities in Cook County experienced a decrease across commercial properties between tax year 2021 and 2022. Industrial effective property tax rates in the selected Cook County municipalities for which data were available also decreased over the two-year period. There were not enough sales of industrial property in the Chicago assessment triad and South assessment triad<sup>3</sup> in tax year 2022 for the Illinois Department of Revenue to conduct a statistical analysis of assessment to sales ratios. As a result, the Civic Federation was only able to calculate the 2022 estimated effective tax rates for Cook County industrial properties in the North Triad (see Methodology).

In the collar counties, the effective property tax rate for all types of property decreased by between 2.6% and 9.9% across all 19 municipalities between tax years 2021 and 2022. The largest property tax rate decrease over this same period among the collar counties was the selected tax code in Naperville, which decreased by 9.9%.

In the 10-year period between tax years 2013 and 2022, the effective tax rates for residential property decreased in all the selected municipalities in Cook County except for Chicago, which increased by 2.2% but nevertheless had an effective rate of 1.69%, lower than any of the other selected Cook County municipalities. For commercial properties, most of the municipalities' effective tax rates decreased, except for Harvey, Barrington and Chicago, which increased by 4.4%, 4.9% and 11.5%, respectively. There were not enough sales of industrial property in tax years 2013 or 2022 in the South Triad, or in 2022 in Chicago, to calculate an effective tax rate. In

---

<sup>1</sup> There are many tax codes in a community, so there will be different estimated effective property tax rates throughout a community, depending on school districts and other taxing bodies' different tax rates.

<sup>2</sup> These overlapping municipalities were chosen to enable the reader to examine differentials in tax rates that occur in one community.

<sup>3</sup> Cook County is divided into three districts known as "triads" for the purpose of property assessment: Chicago, North and South. North Avenue serves as the dividing line between the North and South suburban triads, such that all Cook County properties outside the City of Chicago and north of North Avenue are in the North triad, and all other suburban Cook County properties are in the South triad. Each district is reassessed every three years. All other counties in Illinois must reassess property every four years. See Appendix for a map of the Cook County assessment districts.

the collar counties effective tax rates for all types of property declined for all the selected municipalities over the 10-year period examined.

### City of Chicago

- The City of Chicago had a residential effective tax rate of 1.69% in 2022, the lowest rate for residential property of the 12 selected Cook County municipalities.<sup>4</sup> The rate decreased from 1.76% the prior year;
- The City's effective tax rate for commercial properties decreased to 4.29% in 2022 from 4.70% the prior year, the lowest of the 12 selected Cook County municipalities. As noted above, the Civic Federation was not able to calculate an effective tax rate for industrial properties in Chicago in 2022;
- Over the 10-year period between 2013 and 2022, the residential effective tax rate in Chicago increased by 2.2%, from 1.66% to 1.69% of full market value; and
- The commercial effective tax rate also increased by 11.5% between 2013 and 2022, from 3.84% to 4.29% of full market value.

### Suburban Cook County: Selected Municipalities (11)

- Between 2021 and 2022 five of the 11 selected suburban Cook County municipalities experienced a decline in residential effective property tax rates while the other six saw flat or increased residential effective tax rates over the two-year period examined;
- Two South suburban municipalities had the highest effective rates for Tax Year 2022, a continuation of a long-term trend reflected in the 10-year analysis. Harvey had the highest 2022 effective tax rates among the 11 selected suburban municipalities, at 4.74% for residential property and 17.41% for commercial property, with Chicago Heights effective rates at 3.2% and 12.1%, respectively;
- All of the selected Cook County suburban municipalities experienced decreases in commercial effective tax rates between 2021 and 2022. Elgin had the largest decrease, at 21.9%, followed by Glenview at 16.9% over the two-year period;
- All of the selected suburban Cook County municipalities experienced a reduction in residential effective tax rates over the 10-year period between 2013 and 2022, and all but two experienced decreases in commercial effective tax rates. The exceptions were commercial properties in Harvey and Barrington. As noted above, the Civic Federation was not able to calculate an effective tax rate for industrial properties in the South Triad in 2022. However, for the North Triad properties, every municipality experienced decreased industrial property tax rates over the 10-year period; and
- Among the selected suburban municipalities in the North Triad of Cook County, the City of Elgin had the highest estimated effective industrial tax rate at 5.72% and the Village of Glenview had the lowest at 4.29%.

---

<sup>4</sup> In this report, "residential" refers to Class 2 properties, which are single family homes, condominiums, cooperatives and apartment buildings of up to six units. Larger apartment buildings (Class 3) are not included for the purposes of this report. As discussed later in the report, the estimated residential rate is without homeowner exemptions, which would lower the rate.

## Collar counties: Selected Municipalities (19)

- All 19 selected collar county municipalities experienced decreases in effective property tax rates between 2021 and 2022;
- Buffalo Grove had the highest effective tax rate among the 19 selected collar county municipalities in 2022 at 2.72%, which was a 7.7% decline from the 2021 effective tax rate and a 12.5% decline from the 2013 effective tax rate of 3.11%;
- Oak Brook had the lowest 2022 effective property tax rate among the selected collar county municipalities at 1.09%, compared to 1.14% the prior year; and
- Over the 10-year period from 2013 to 2022, all 19 selected municipalities in the collar counties experienced reductions in effective tax rates. Waukegan saw the largest decline of 53.2%, from 5.60% in 2013 to 2.62% in 2022. Lake Forest saw the smallest decrease over the 10-year period, falling 0.8%, from 1.70% in 2013 to 1.68% in 2022.

## PURPOSE

Effective tax rates provide a common denominator for comparing property tax burdens in different jurisdictions over time.<sup>5</sup>

## DEFINITION AND USE

An effective property tax rate is an estimate of the percentage of a property's full market value owed in property taxes during a given tax year. Multiplying the market value of a home or business property by the applicable effective tax rate provides an estimate of the property taxes due on that property in the given year. For example, a property with a market value of \$300,000 and an effective tax rate of 2% would have an estimated property tax liability of \$6,000.

By standardizing the expression of property tax burden, effective property tax rates provide a method of comparing average property tax burdens in different areas over time. However, these are estimates for the purpose of broad comparison rather than precise expressions of tax burden on specific properties. To calculate the effective property tax rate for a specific property, divide that property's most recent annual tax liability into an estimate of its market value for the same year.

Effective property tax rates should be regarded only as estimates for several reasons:

1. There are multiple property tax rates within each municipality, and **the effective rate calculated in this report is representative of only one of those tax rates.**
2. Effective property tax rates for residential properties do not include homestead, senior or other exemptions. (See explanation of exemptions on the following page.)

---

<sup>5</sup> Readers unfamiliar with the Cook County property tax system and/or the terminology used in the following sections would benefit from reviewing the Civic Federation's primers on the Cook County Property Tax [Assessment](#) and [Extension](#) processes or the Cook County Clerk's [Cook County Property Tax 101](#) website.

3. The effective tax rate calculations use the median level of assessment within a given geographical area. While a property is likely to be near the median level of assessment, the actual level of assessment for any given property could be greater or lesser than the median.

It is also important to recognize that a decreasing effective tax rate does not necessarily translate into decreased tax liabilities. A property owner whose property is appreciating in value may experience an increase in their tax bill despite a decreasing effective tax rate. For example, a taxpayer whose property's full market value increased from \$200,000 to \$300,000 but whose effective tax rate declined from 3% to 2.5% would still see an increase in their tax bill from \$6,000 to \$7,500.

## Reasons for Change in Effective Tax Rates

The change in effective tax rates over time is due to changing actual composite tax rates, changing median levels of assessment, or both. In Cook County, changes in the equalization factor can also impact effective tax rates.<sup>6</sup> All of these individual data points are impacted by the taxation choices governments make, changes in the value of property due to the property assessment and appeals processes, real estate market trends and many other factors. The number of variables renders predictions of what will happen to effective tax rates in any one year difficult and therefore these estimates are best evaluated as part of a trend or in comparison to other jurisdictions.<sup>7</sup>

## METHODOLOGY

The effective tax rates calculated in this report are based on data from the Illinois Department of Revenue and the Clerks of Cook, DuPage, Kane, Lake, McHenry, and Will counties. The County Clerks calculate the composite property tax rates for each tax code within the county. The Illinois Department of Revenue calculates the equalization factor for each county as well as the median levels of assessment.

The Department of Revenue collects data on property sales and calculates the ratio of assessed values to sales values. A median assessment/sales ratio is computed, as well as an adjusted median ratio if additional data is submitted by the County Assessor after the initial data was collected. This median ratio is commonly referred to as the "median level of assessment."

For every county except Cook, the median level of assessment is for all types of property. For Cook County, which classifies property by type for real estate tax purposes, separate medians are computed for different classes of property.<sup>8</sup> The Cook County real estate classification ordinance requires that residential (Class 2) properties be assessed at 10% and commercial (Class 5a) and industrial (Class 5b) properties at 25% of market value beginning in tax year

---

<sup>6</sup> The collar counties' equalization factors do not generally change significantly from year to year because they do not set different property tax assessment levels for different types of property. Cook County is the only county in Illinois that uses differential assessment, also known as classification.

<sup>7</sup> For more about the difficulty in predicting changes in property tax bills, see [this Civic Federation blog post](#).

<sup>8</sup> Median levels of assessment for Cook County are typically released in the spring or summer two years following the assessment year (e.g., the 2022 median levels of assessment for Cook County were released in summer 2023).





levels of assessment since 2014. In 2013, there were not enough sufficient industrial sales in the South Triad to calculate a median level of assessment. In 2022, there was again a lack of sufficient sales in the Chicago Triad and South Triad to calculate a median level of assessment. As a result of the lack of industrial sales for the Chicago Triad and South Triad, the Civic Federation is unable to make a 10-year comparison for industrial properties. However, the Illinois Department of Revenue was able to calculate industrial median levels of assessment for the North Triad in 2013, 2021 and 2022. As result, the Civic Federation is able to make a two- and 10-year comparison for industrial properties in that triad.

## Effects of Exemptions on Residential Effective Tax Rates

Property tax exemptions available to eligible homeowners reduce the taxable value of their property. Exemptions lower the estimated effective tax rate of a homestead property by varying amounts depending on the market value and exemption value. For example, the 2022 effective tax rate for a Chicago residential property not eligible for exemptions is 1.69% of full market value. The examples below show how that rate will differ for individual exemption-eligible homesteads depending on their 2022 market value and exemption value.<sup>12</sup> However, the Civic Federation cannot incorporate homestead exemptions into its calculations of effective tax rates because our calculation of effective rates does not evaluate individual properties, but instead uses aggregate estimates. Other studies of effective tax rates, such as those produced periodically by the Taxpayers' Federation of Illinois, use hypothetical home values to calculate effective tax rates for different municipalities and are therefore able to incorporate homestead exemptions into their analysis.<sup>13</sup>

The following are several examples of effective tax rates after accounting for exemptions.

- **\$300,000** Chicago home receiving the maximum \$10,000 Homeowner Exemption: Effective Tax Rate **1.46%**.
- **\$300,000** Chicago home receiving a Senior Citizen Exemption (\$8,000) and the maximum \$10,000 Homeowner Exemption: Effective Tax Rate **1.27%**.
- **\$400,000** Chicago home receiving a Senior Citizen Exemption (\$8,000) and the maximum \$10,000 Homeowner Exemption: Effective Tax Rate **1.38%**.
- **\$200,000** Chicago home receiving a Senior Citizen Exemption (\$8,000) and the maximum \$10,000 Homeowner Exemption: Effective Tax Rate **1.06%**.

---

<sup>12</sup> Public Act 100-0401, signed into law on August 25, 2017, increased the homeowner exemption in Cook County to \$10,000 from \$7,000 and the senior citizen exemption to \$8,000 from \$5,000 beginning in tax year 2017 for taxes payable in 2018. In all other counties the senior citizen exemption is \$5,000 and the homeowner exemption is \$6,000.

<sup>13</sup> See Taxpayers' Federation of Illinois March 2018 Tax Facts, "Effective Property Tax Rates for 89 Illinois Municipalities."

**Effective Property Tax Rates  
Tax Year 2022  
Cook County**

|                   | <b>Residential</b> | <b>Commercial</b> | <b>Industrial*</b> |
|-------------------|--------------------|-------------------|--------------------|
| Chicago           | 1.69%              | 4.29%             | -                  |
| Glenview          | 1.83%              | 4.45%             | 4.29%              |
| Barrington        | 1.85%              | 4.63%             | 4.45%              |
| Orland Park       | 2.03%              | 6.02%             | -                  |
| Evanston          | 2.06%              | 4.93%             | 4.75%              |
| Elk Grove Village | 2.11%              | 5.18%             | 4.99%              |
| Arlington Heights | 2.28%              | 5.60%             | 5.40%              |
| Schaumburg        | 2.31%              | 5.76%             | 5.55%              |
| Elgin             | 2.36%              | 5.93%             | 5.72%              |
| Oak Park          | 2.89%              | 7.72%             | -                  |
| Chicago Heights   | 3.24%              | 12.13%            | -                  |
| Harvey            | 4.74%              | 17.41%            | -                  |

**DuPage County**

**All Types of Property**

|                   |       |
|-------------------|-------|
| Oak Brook         | 1.09% |
| Naperville        | 1.81% |
| Wheaton           | 1.96% |
| Elk Grove Village | 2.38% |

**Kane County**

**All Types of Property**

|                 |       |
|-----------------|-------|
| Aurora          | 2.25% |
| Geneva          | 2.32% |
| Carpentersville | 2.33% |
| Elgin           | 2.59% |

**Lake County**

**All Types of Property**

|               |       |
|---------------|-------|
| Lake Forest   | 1.68% |
| Fox Lake      | 2.32% |
| Waukegan      | 2.62% |
| Buffalo Grove | 2.72% |

**Will County**

**All Types of Property**

|            |       |
|------------|-------|
| Peotone    | 1.83% |
| Naperville | 1.90% |
| Romeoville | 2.54% |
| Joliet     | 2.54% |

**McHenry County**

**All Types of Property**

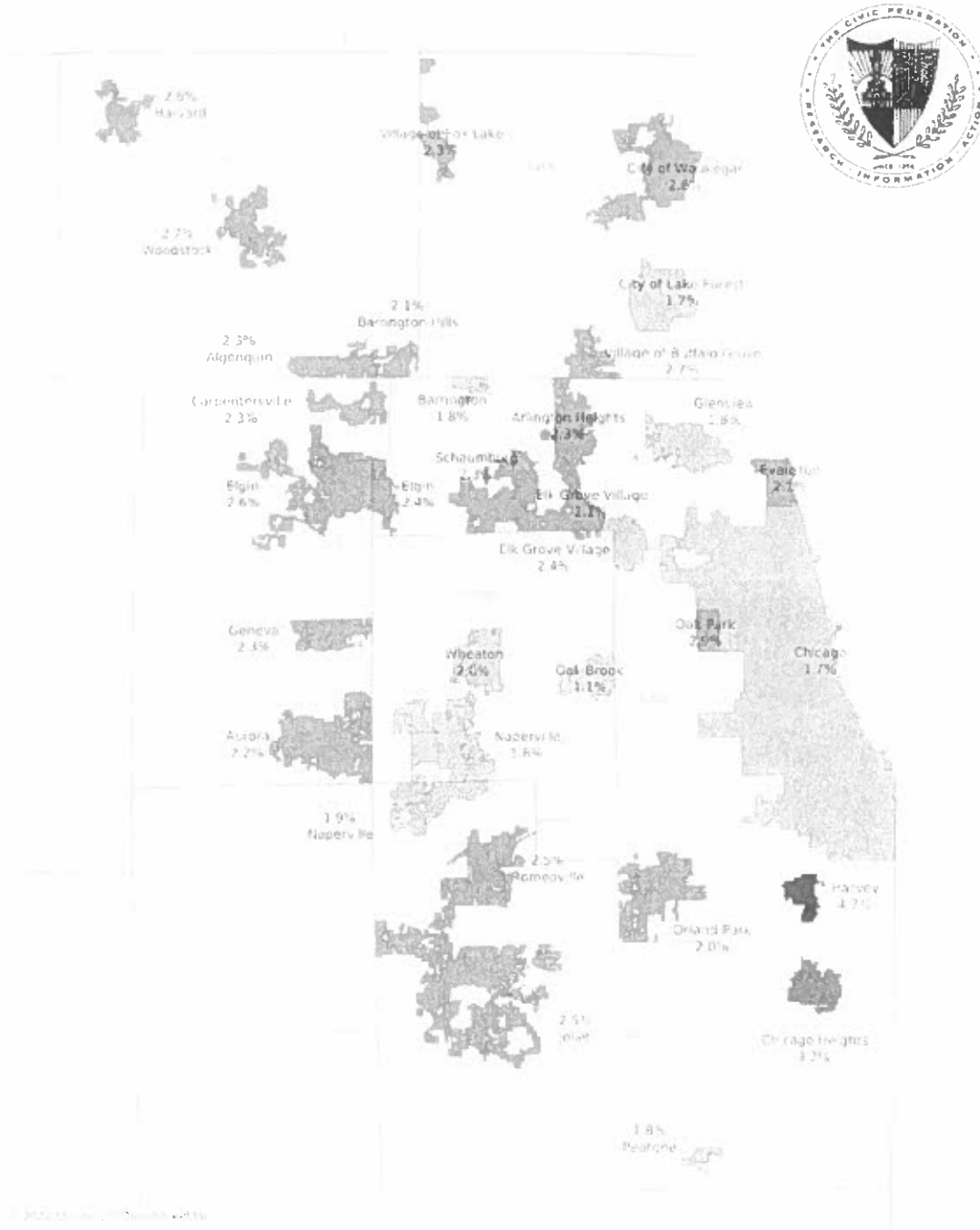
|                  |       |
|------------------|-------|
| Barrington Hills | 2.13% |
| Algonquin        | 2.27% |
| Harvard          | 2.60% |
| Woodstock        | 2.67% |

**Note:** All the effective tax rates in the collar counties include residential, commercial and industrial properties.

\*Chicago and South Triad industrial effective tax rates unavailable.  
(See Methodology)

# Tax Year 2022 Residential Effective Property Tax Rates for Selected Municipalities

Residential

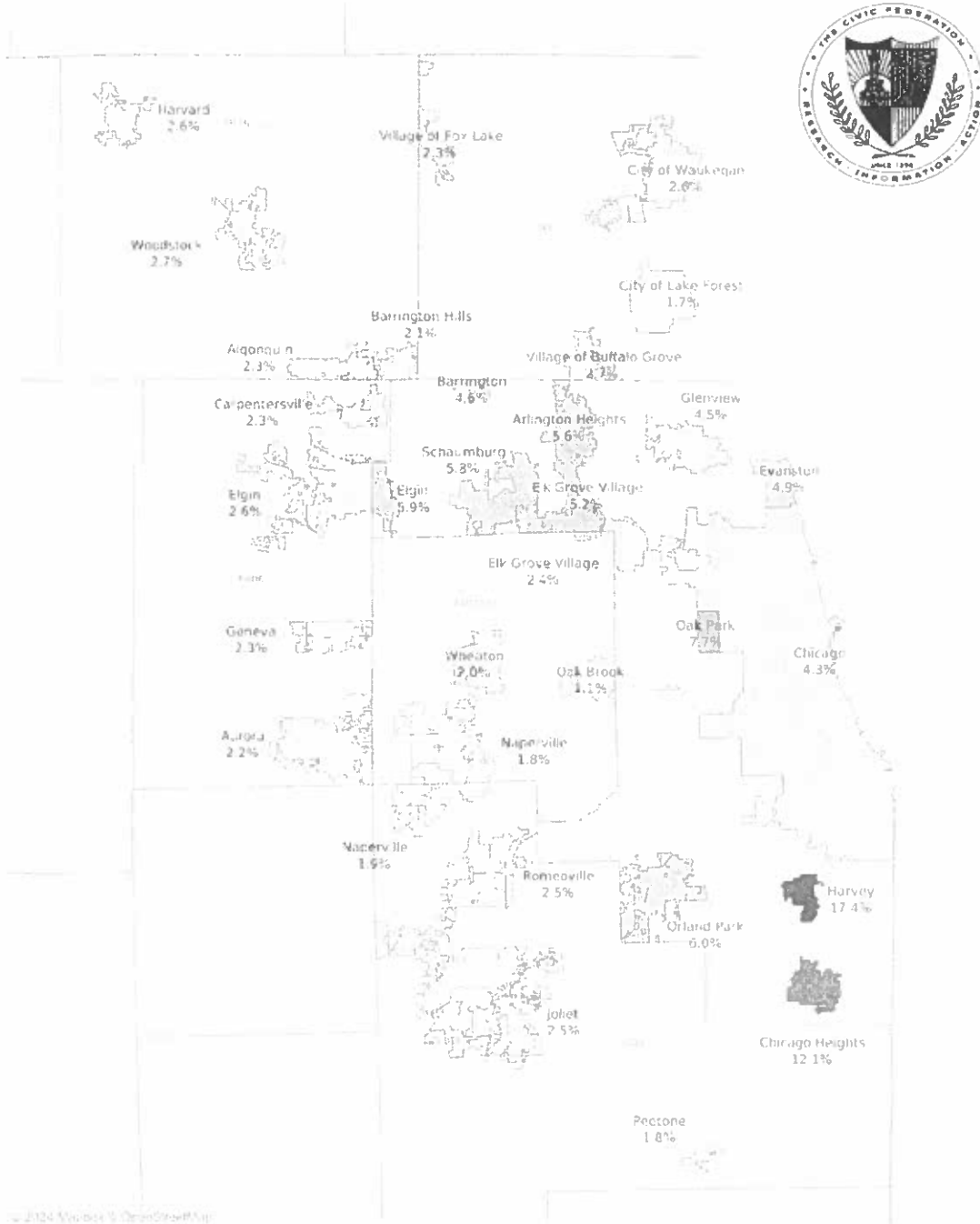


Note: Collar County effective rates apply to all types of property. Only Cook County uses differential assessment and therefore its municipalities have different effective property tax rates for different classes of property such as residential, commercial and industrial. Selected effective tax rates do not apply to an entire community but are instead calculated from an individual tax code.

Sources: Civic Federation calculations based on county clerks' tax rate reports and Illinois Department of Revenue assessment-sales ratio and equalization factor reports.

# Tax Year 2022 Commercial Effective Property Tax Rates for Selected Municipalities

Commercial



Note: Collar County effective rates apply to all types of property. Only Cook County uses differential assessment and therefore its municipalities have different effective property tax rates for different classes of property such as residential, commercial and industrial. Selected effective tax rates do not apply to an entire community but are instead calculated from an individual tax code.

Sources: Civic Federation calculations based on county clerks' tax rate reports and Illinois Department of Revenue assessment-sales ratio and equalization factor reports.



**Effective Property Tax Rates: 2021 vs. 2022**  
(in rank order by smallest increase)

**Cook County**

| Residential          |       |          | Commercial          |        |          | Industrial          |        |          |        |
|----------------------|-------|----------|---------------------|--------|----------|---------------------|--------|----------|--------|
| 2021                 | 2022  | % change | 2021                | 2022   | % change | 2021*               | 2022** | % change |        |
| 1 Chicago Heights    | 3.81% | -15.0%   | 1 Elgin             | 7.60%  | 5.93%    | 1 Elgin             | 7.04%  | 5.72%    | -18.8% |
| 2 Harvey             | 5.17% | -8.3%    | 2 Glenview          | 5.36%  | 4.45%    | 2 Glenview          | 4.96%  | 4.29%    | +13.5% |
| 3 Orland Park        | 2.18% | -6.9%    | 3 Evanston          | 5.85%  | 4.93%    | 3 Evanston          | 5.42%  | 4.75%    | -12.4% |
| 4 Chicago            | 1.76% | -3.9%    | 4 Arlington Heights | 6.65%  | 5.60%    | 4 Arlington Heights | 6.16%  | 5.40%    | -12.4% |
| 5 Elgin              | 2.42% | -2.8%    | 5 Elk Grove Village | 6.12%  | 5.18%    | 5 Elk Grove Village | 5.67%  | 4.99%    | -11.9% |
| 6 Barrington         | 1.89% | -2.3%    | 6 Barrington        | 5.44%  | 4.63%    | 6 Barrington        | 5.04%  | 4.46%    | -11.5% |
| 7 Oak Park           | 2.88% | 2.89%    | 7 Schaumburg        | 6.68%  | 5.76%    | 7 Schaumburg        | 6.19%  | 5.55%    | -10.3% |
| 8 Evanston           | 2.05% | 2.06%    | 8 Chicago           | 4.70%  | 4.29%    | 8 Orland Park       | 6.57%  | --       | --     |
| 9 Schaumburg         | 2.24% | 2.31%    | 9 Chicago Heights   | 12.81% | 12.13%   | 9 Oak Park          | 8.49%  | --       | --     |
| 10 Glenview          | 1.77% | 1.83%    | 10 Harvey           | 17.99% | 17.41%   | 10 Chicago Heights  | 13.69% | --       | --     |
| 11 Arlington Heights | 2.17% | 2.28%    | 11 Oak Park         | 7.95%  | 7.72%    | 11 Harvey           | 19.22% | --       | --     |
| 12 Elk Grove Village | 2.00% | 2.11%    | 12 Orland Park      | 6.14%  | 6.02%    | 12 Chicago          | --     | --       | --     |

**DuPage County**

| All Types of Property |       |          |
|-----------------------|-------|----------|
| 2021                  | 2022  | % change |
| 1 Wheaton             | 2.17% | 1.96%    |
| 2 Naperville          | 1.95% | 1.81%    |
| 3 Elk Grove Village   | 2.52% | 2.38%    |
| 4 Oak Brook           | 1.14% | 1.09%    |

**Kane County**

| All Types of Property |       |          |
|-----------------------|-------|----------|
| 2021                  | 2022  | % change |
| 1 Carpentersville     | 2.56% | 2.33%    |
| 2 Elgin               | 2.79% | 2.59%    |
| 3 Geneva              | 2.50% | 2.32%    |
| 4 Aurora              | 2.40% | 2.25%    |

**Lake County**

| All Types of Property |       |          |
|-----------------------|-------|----------|
| 2021                  | 2022  | % change |
| 1 Buffalo Grove       | 2.95% | 2.72%    |
| 2 Fox Lake            | 2.48% | 2.32%    |
| 3 Lake Forest         | 1.77% | 1.68%    |
| 4 Waukegan            | 2.69% | 2.62%    |

**Will County**

| All Types of Property |       |          |
|-----------------------|-------|----------|
| 2021                  | 2022  | % change |
| 1 Naperville          | 2.11% | 1.90%    |
| 2 Peotone             | 1.97% | 1.83%    |
| 3 Romeoville          | 2.69% | 2.54%    |
| 4 Joliet              | 2.64% | 2.54%    |

**McHenry County**

| All Types of Property |       |          |
|-----------------------|-------|----------|
| 2021                  | 2022  | % change |
| 1 Woodstock           | 2.92% | 2.67%    |
| 2 Harvard             | 2.81% | 2.60%    |
| 3 Barrington Hills    | 2.28% | 2.13%    |
| 4 Algonquin           | 2.43% | 2.27%    |

Note: All the effective tax rates in the collar counties include residential, commercial and industrial properties.

\*2021 Chicago Triad industrial effective tax rates unavailable. (See Methodology) \*\*2022 Chicago and South Triad industrial effective tax rates unavailable (See Methodology)

**Effective Property Tax Rates: 2013 vs. 2022**  
(in rank order by smallest increase)

| Cook County         |       |            |                     |            |          |
|---------------------|-------|------------|---------------------|------------|----------|
| Residential         |       | Commercial |                     | Industrial |          |
| 2013                | 2022  | % change   | 2013                | 2022       | % change |
| 1 Chicago Heights   | 5.63% | 3.24%      | 1 Elgin             | 5.93%      | -14.5%   |
| 2 Harvey            | 8.08% | 4.74%      | 2 Orland Park       | 6.02%      | -10.2%   |
| 3 Elgin             | 3.46% | 2.36%      | 3 Evanston          | 4.93%      | -9.9%    |
| 4 Orland Park       | 2.73% | 2.03%      | 4 Oak Park          | 7.72%      | -9.3%    |
| 5 Arlington Heights | 2.81% | 2.28%      | 5 Schaumburg        | 6.08%      | -5.2%    |
| 6 Elk Grove Village | 2.59% | 2.11%      | 6 Arlington Heights | 5.91%      | -5.1%    |
| 7 Schaumburg        | 2.79% | 2.31%      | 7 Elk Grove Village | 5.44%      | -4.8%    |
| 8 Evanston          | 2.30% | 2.06%      | 8 Chicago Heights   | 12.45%     | -2.6%    |
| 9 Barrington        | 2.02% | 1.85%      | 9 Glenview          | 4.52%      | -1.6%    |
| 10 Oak Park         | 3.05% | 2.89%      | 10 Harvey           | 16.67%     | 4.4%     |
| 11 Glenview         | 1.86% | 1.83%      | 11 Barrington       | 4.41%      | 4.9%     |
| 12 Chicago          | 1.66% | 1.69%      | 12 Chicago          | 3.84%      | 11.5%    |

| DuPage County         |       |             |                   |             |          |
|-----------------------|-------|-------------|-------------------|-------------|----------|
| All Types of Property |       | Kane County |                   | Lake County |          |
| 2013                  | 2022  | % change    | 2013              | 2022        | % change |
| 1 Naperville          | 2.33% | 1.81%       | 1 Carpentersville | 3.70%       | 2.33%    |
| 2 Wheaton             | 2.51% | 1.96%       | 2 Aurora          | 3.42%       | 2.25%    |
| 3 Elk Grove Village   | 2.88% | 2.38%       | 3 Elgin           | 3.90%       | 2.59%    |
| 4 Oak Brook           | 1.22% | 1.09%       | 4 Geneva          | 3.07%       | 2.32%    |

| Will County           |       |                |                    |       |          |
|-----------------------|-------|----------------|--------------------|-------|----------|
| All Types of Property |       | McHenry County |                    |       |          |
| 2013                  | 2022  | % change       | 2013               | 2022  | % change |
| 1 Peotone             | 2.70% | 1.83%          | 1 Woodstock        | 4.68% | 2.67%    |
| 2 Naperville          | 2.62% | 1.90%          | 2 Algonquin        | 3.63% | 2.27%    |
| 3 Romeoville          | 3.26% | 2.54%          | 3 Harvard          | 4.09% | 2.60%    |
| 4 Joliet              | 3.24% | 2.54%          | 4 Barrington Hills | 2.60% | 2.13%    |

Note: All the effective tax rates in the collar counties include residential, commercial and industrial properties.  
 \* 2013 South Triad industrial effective tax rates unavailable. \*\* 2022 Chicago Triad and South Triad industrial effective tax rates unavailable.

22

Effective Property Tax Rates in Selected Cook County Municipalities: 2013-2022

|                                | 2013*  | 2014** | 2015** | 2016** | 2017*** | 2018** | 2019** | 2020** | 2021   | 2022*** | % Change<br>2021-2022 | % Change<br>2013-2022 |
|--------------------------------|--------|--------|--------|--------|---------|--------|--------|--------|--------|---------|-----------------------|-----------------------|
| <b>Cook County Residential</b> |        |        |        |        |         |        |        |        |        |         |                       |                       |
| Chicago                        | 1.66%  | 1.56%  | 1.66%  | 1.69%  | 1.74%   | 1.76%  | 1.77%  | 1.72%  | 1.76%  | 1.09%   | -3.91%                | 2.17%                 |
| Elk Grove Village              | 2.59%  | 2.32%  | 2.27%  | 2.30%  | 2.33%   | 2.16%  | 2.14%  | 2.11%  | 2.00%  | 2.11%   | 5.38%                 | -18.73%               |
| Arlington Heights              | 2.81%  | 2.52%  | 2.51%  | 2.44%  | 2.47%   | 2.31%  | 2.31%  | 2.32%  | 2.17%  | 2.28%   | 4.85%                 | -19.04%               |
| Glenview                       | 1.86%  | 1.79%  | 1.76%  | 1.86%  | 1.99%   | 2.00%  | 2.01%  | 1.97%  | 1.77%  | 1.83%   | 3.64%                 | -1.63%                |
| Evanston                       | 2.30%  | 2.14%  | 2.10%  | 2.22%  | 2.15%   | 2.20%  | 2.17%  | 2.18%  | 2.05%  | 2.06%   | 0.47%                 | -10.48%               |
| Schaumburg                     | 2.79%  | 2.57%  | 2.44%  | 2.47%  | 2.44%   | 2.36%  | 2.37%  | 2.45%  | 2.24%  | 2.31%   | 2.82%                 | -17.28%               |
| Barrington                     | 2.02%  | 2.00%  | 2.07%  | 2.09%  | 2.00%   | 1.99%  | 2.06%  | 2.08%  | 1.89%  | 1.85%   | -2.30%                | -8.76%                |
| Elgin                          | 3.46%  | 3.15%  | 3.11%  | 3.07%  | 3.06%   | 2.80%  | 2.80%  | 2.75%  | 2.42%  | 2.36%   | -2.77%                | -31.84%               |
| Harvey                         | 8.08%  | 7.71%  | 6.90%  | 6.90%  | 7.08%   | 6.84%  | 6.49%  | 6.11%  | 5.17%  | 4.74%   | -8.28%                | -11.36%               |
| Chicago Heights                | 5.63%  | 5.59%  | 5.42%  | 5.20%  | 5.01%   | 5.38%  | 5.43%  | 4.55%  | 3.81%  | 3.24%   | -14.99%               | -12.50%               |
| Orland Park                    | 2.73%  | 2.58%  | 2.52%  | 2.42%  | 2.36%   | 2.47%  | 2.46%  | 2.39%  | 2.18%  | 2.03%   | -6.92%                | -25.88%               |
| Oak Park                       | 3.05%  | 2.92%  | 2.96%  | 3.12%  | 2.85%   | 3.10%  | 3.16%  | 3.17%  | 2.88%  | 2.89%   | 0.22%                 | -5.40%                |
| <b>Cook County Commercial</b>  |        |        |        |        |         |        |        |        |        |         |                       |                       |
| Chicago                        | 3.84%  | 4.18%  | 3.61%  | 3.61%  | 3.98%   | 4.42%  | 4.29%  | 4.75%  | 4.70%  | 4.29%   | -8.67%                | 11.54%                |
| Elk Grove Village              | 5.44%  | 6.51%  | 6.20%  | 5.40%  | 5.69%   | 6.08%  | 5.81%  | 7.54%  | 6.12%  | 5.18%   | -15.34%               | -4.76%                |
| Arlington Heights              | 5.91%  | 7.09%  | 6.92%  | 5.73%  | 6.04%   | 6.49%  | 6.28%  | 8.28%  | 6.65%  | 5.60%   | -15.76%               | -5.12%                |
| Glenview                       | 4.52%  | 5.53%  | 5.36%  | 4.36%  | 4.55%   | 4.97%  | 5.03%  | 6.67%  | 5.36%  | 4.45%   | -16.87%               | -1.59%                |
| Evanston                       | 5.47%  | 6.55%  | 6.27%  | 5.37%  | 5.58%   | 6.07%  | 5.60%  | 7.38%  | 5.85%  | 4.93%   | -15.80%               | -9.93%                |
| Schaumburg                     | 6.08%  | 7.30%  | 7.00%  | 5.86%  | 6.17%   | 6.65%  | 6.40%  | 8.39%  | 6.68%  | 5.76%   | -13.79%               | -5.20%                |
| Barrington                     | 4.41%  | 5.39%  | 5.17%  | 4.33%  | 4.48%   | 4.85%  | 5.02%  | 6.71%  | 5.44%  | 4.63%   | -14.90%               | 4.94%                 |
| Elgin                          | 6.94%  | 8.39%  | 8.22%  | 6.77%  | 7.08%   | 7.53%  | 7.32%  | 9.65%  | 7.60%  | 5.93%   | -21.91%               | -14.48%               |
| Harvey                         | 16.67% | 19.20% | 17.84% | 15.44% | 15.49%  | 18.10% | 16.74% | 18.77% | 17.99% | 17.41%  | -3.20%                | 4.44%                 |
| Chicago Heights                | 12.45% | 14.64% | 13.96% | 11.71% | 10.84%  | 13.07% | 12.20% | 13.21% | 12.81% | 12.13%  | -5.32%                | -2.60%                |
| Orland Park                    | 6.70%  | 7.56%  | 7.09%  | 5.96%  | 5.23%   | 6.15%  | 5.67%  | 6.36%  | 6.14%  | 6.02%   | -2.01%                | -10.20%               |
| Oak Park                       | 8.51%  | 9.31%  | 9.26%  | 8.60%  | 7.25%   | 8.51%  | 7.92%  | 8.34%  | 7.95%  | 7.72%   | -2.89%                | -8.34%                |
| <b>Cook County Industrial</b>  |        |        |        |        |         |        |        |        |        |         |                       |                       |
| Chicago                        | 3.62%  | N/A    | N/A    | N/A    | N/A     | N/A    | N/A    | N/A    | N/A    | N/A     | N/A                   | N/A                   |
| Elk Grove Village              | 6.48%  | 6.57%  | 5.94%  | 6.03%  | 5.89%   | 5.42%  | 6.10%  | 5.19%  | 5.67%  | 4.99%   | -11.94%               | -23.01%               |
| Arlington Heights              | 7.04%  | 7.15%  | 6.57%  | 6.40%  | 6.26%   | 5.78%  | 6.59%  | 6.80%  | 6.16%  | 5.40%   | -12.38%               | -23.31%               |
| Glenview                       | 5.39%  | 5.58%  | 5.09%  | 4.87%  | 4.71%   | 4.43%  | 5.27%  | 5.48%  | 4.96%  | 4.29%   | -13.53%               | -20.45%               |
| Evanston                       | 6.52%  | 6.61%  | 5.95%  | 6.00%  | 5.77%   | 5.41%  | 5.37%  | 6.06%  | 5.42%  | 4.75%   | -12.43%               | -27.19%               |
| Schaumburg                     | 7.24%  | 7.36%  | 6.64%  | 6.55%  | 6.39%   | 5.93%  | 6.71%  | 6.89%  | 6.19%  | 5.55%   | -10.33%               | -23.37%               |
| Barrington                     | 5.25%  | 5.44%  | 4.90%  | 4.84%  | 4.64%   | 4.33%  | 5.27%  | 5.51%  | 5.04%  | 4.46%   | -11.49%               | -15.18%               |
| Elgin                          | 8.27%  | 8.47%  | 7.80%  | 7.55%  | 7.33%   | 6.71%  | 7.57%  | 7.92%  | 7.04%  | 5.72%   | -18.78%               | -30.87%               |
| Harvey                         | N/A    | N/A    | N/A    | N/A    | 16.24%  | N/A    | N/A    | N/A    | 19.22% | N/A     | N/A                   | N/A                   |
| Chicago Heights                | N/A    | N/A    | N/A    | N/A    | 11.36%  | N/A    | N/A    | N/A    | 13.69% | N/A     | N/A                   | N/A                   |
| Orland Park                    | N/A    | N/A    | N/A    | N/A    | 5.49%   | N/A    | N/A    | N/A    | 6.57%  | N/A     | N/A                   | N/A                   |
| Oak Park                       | N/A    | N/A    | N/A    | N/A    | 7.60%   | N/A    | N/A    | N/A    | 8.49%  | N/A     | N/A                   | N/A                   |

\*South Triad industrial effective property tax rates not available. See Methodology

\*\*Chicago and South Triad industrial effective property tax rates not available. See Methodology

\*\*\*Chicago industrial effective tax rates not available. See Methodology

23



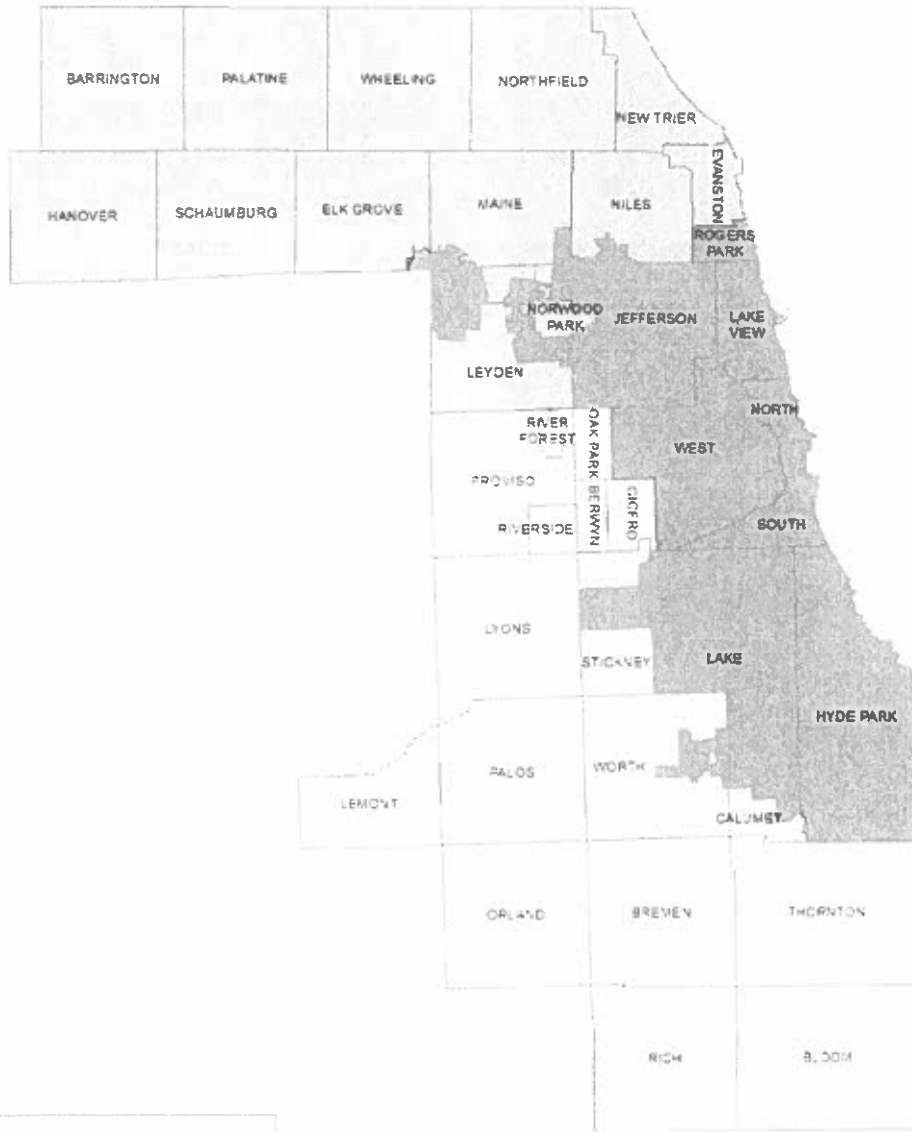
Effective Property Tax Rates in Selected Collar County Municipalities: 2013 - 2022

|                          | 2013  | 2014  | 2015  | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | Change    |           |
|--------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|-----------|
|                          |       |       |       |       |       |       |       |       |       |       | 2021-2022 | 2013-2022 |
| <b>Elk Grove Village</b> | 2.88% | 2.84% | 2.80% | 2.66% | 2.65% | 2.59% | 2.58% | 2.63% | 2.52% | 2.38% | -5.63%    | -17.59%   |
| <b>Oak Brook</b>         | 1.22% | 1.12% | 1.13% | 1.06% | 1.03% | 1.07% | 1.14% | 1.20% | 1.14% | 1.09% | -4.45%    | -10.81%   |
| <b>Wheaton</b>           | 2.51% | 2.46% | 2.45% | 2.35% | 2.29% | 2.25% | 2.32% | 2.35% | 2.17% | 1.96% | -9.67%    | -21.89%   |
| <b>Naperville</b>        | 2.33% | 2.25% | 2.18% | 2.13% | 2.07% | 2.04% | 2.05% | 2.10% | 1.95% | 1.81% | -7.29%    | -22.31%   |
| <b>DuPage County</b>     |       |       |       |       |       |       |       |       |       |       |           |           |
| <b>Fox Lake</b>          | 4.15% | 3.55% | 3.54% | 3.29% | 2.87% | 2.99% | 2.86% | 2.85% | 2.48% | 2.32% | -6.62%    | -14.08%   |
| <b>Buffalo Grove</b>     | 3.11% | 2.91% | 2.92% | 2.90% | 2.93% | 2.97% | 3.09% | 3.17% | 2.95% | 2.72% | -7.70%    | -12.51%   |
| <b>Lake Forest</b>       | 1.70% | 1.61% | 1.67% | 1.69% | 1.75% | 1.82% | 1.88% | 1.94% | 1.77% | 1.68% | -5.08%    | -0.81%    |
| <b>Waukegan</b>          | 5.60% | 4.83% | 4.38% | 3.88% | 3.73% | 3.57% | 3.50% | 3.25% | 2.69% | 2.62% | -2.63%    | -53.19%   |
| <b>Will County</b>       |       |       |       |       |       |       |       |       |       |       |           |           |
| <b>Romeoville</b>        | 3.26% | 3.25% | 3.16% | 3.11% | 3.01% | 2.97% | 3.00% | 3.05% | 2.69% | 2.54% | -5.79%    | -22.19%   |
| <b>Joliet</b>            | 3.24% | 3.17% | 3.15% | 3.10% | 2.97% | 2.93% | 2.94% | 2.93% | 2.64% | 2.54% | -3.67%    | -21.50%   |
| <b>Peotone</b>           | 2.70% | 2.94% | 2.60% | 2.49% | 2.54% | 2.76% | 2.38% | 2.08% | 1.97% | 1.83% | -7.18%    | -32.29%   |
| <b>Naperville</b>        | 2.62% | 2.56% | 2.54% | 2.42% | 2.37% | 2.31% | 2.36% | 2.35% | 2.11% | 1.90% | -9.88%    | -27.40%   |
| <b>Kane County</b>       |       |       |       |       |       |       |       |       |       |       |           |           |
| <b>Aurora</b>            | 3.42% | 3.16% | 2.94% | 2.87% | 2.81% | 2.78% | 2.74% | 2.70% | 2.40% | 2.25% | -6.36%    | -34.33%   |
| <b>Carpentersville</b>   | 3.70% | 3.50% | 3.31% | 3.29% | 2.96% | 2.96% | 2.92% | 2.93% | 2.56% | 2.33% | -9.07%    | -36.91%   |
| <b>Elgin</b>             | 3.90% | 3.53% | 3.46% | 3.37% | 3.17% | 3.11% | 3.16% | 3.09% | 2.79% | 2.59% | -7.16%    | -33.70%   |
| <b>Geneva</b>            | 3.07% | 3.02% | 2.87% | 2.82% | 2.79% | 2.72% | 2.79% | 2.76% | 2.50% | 2.32% | -7.12%    | -24.43%   |
| <b>McHenry County</b>    |       |       |       |       |       |       |       |       |       |       |           |           |
| <b>Barrington Hills</b>  | 2.60% | 2.82% | 2.46% | 2.40% | 2.36% | 2.35% | 2.40% | 2.74% | 2.28% | 2.13% | -6.84%    | -18.33%   |
| <b>Algonquin</b>         | 3.63% | 3.43% | 3.25% | 3.09% | 2.93% | 2.84% | 2.86% | 2.78% | 2.43% | 2.27% | -6.36%    | -37.40%   |
| <b>Harvard</b>           | 4.09% | 4.43% | 3.83% | 3.47% | 3.27% | 3.17% | 3.25% | 3.09% | 2.81% | 2.60% | -7.57%    | -36.52%   |
| <b>Woodstock</b>         | 4.68% | 4.21% | 4.13% | 3.60% | 3.42% | 3.24% | 3.51% | 3.17% | 2.92% | 2.67% | -8.70%    | -43.08%   |




24

# APPENDIX

## Cook County Assessment Townships



**Reassessment Districts**

-  City Triennial District
-  North Triennial District
-  South Triennial District



**RESOLUTION 2024-05  
SETTING COMPENSATION OF TOWNSHIP OFFICIALS  
FOR THE FOUR YEAR TERM BEGINNING MAY 19, 2025  
WHEELING TOWNSHIP, COOK COUNTY, ILLINOIS**

**WHEREAS**, according to 60 ILCS 1/65-20, the compensation of township officers shall be set by the township board at least 180 days before the beginning of the terms of office.

**WHEREAS**, according to 35 ILCS 200/2-70, the compensation the township assessor and collector shall be set by the township board at the same time the board sets the compensation of its township supervisor.

**NOW, THEREFORE, BE IT ORDAINED BY** Board of Trustees of Wheeling Township that the compensation of the township officials for the four-year term beginning May 19, 2025 shall be as follows:

**Section 1:** The salaries for Township officials shall be as follows:

Supervisor's Salary: \$38,145.00 Annually

Township Clerk Salary: \$18,533.00 Annually

Assessor \$26,700.00 Annually

Trustees: \$4,444.00 Annually for each trustee

Adopted on \_\_\_\_\_, 2024 by the following roll call vote:

AYES:

NAYS;

ABSTAIN:

\_\_\_\_\_  
Supervisor

Attest: \_\_\_\_\_  
Clerk

**CLERK'S CERTIFICATE**

I, \_\_\_\_\_, the undersigned, do hereby certify that I am duly qualified and acting Clerk of the Board of Trustees of Wheeling Township, Cook County, Illinois (the "Township"), and as that official, I am the keeper of the records and files of the Board of Trustees of the Township.

I do further certify that the foregoing Resolution is a true, correct and complete copy of that Resolution as adopted by the Township Board of Trustees at the regular meeting of the Board held on the \_\_\_\_\_ day of November, 2024.

I do further certify that the deliberations and the vote of the members of the Board of Trustees on the adoption of the Resolution were taken openly; that the meeting was held at a specified time and place convenient to the public; that notice of the meeting was duly given to all newspapers, radio or television stations, and other news media requesting notice; that the meeting was called and held in strict compliance with the provisions of the Illinois Open Meetings Act, as amended, and the Illinois Township Code (60 ILCS 1/1, et seq.); and that this Board has complied with all of the applicable provisions of that Act and Code and with all the procedural rules of the Board of Trustees.

IN WITNESS WHEREOF, I hereunto affix my official signature, this \_\_\_\_\_ day of November, 2024.

\_\_\_\_\_

Township Clerk

ORDINANCE NO. 2024-03

ANNUAL SINGLE TOWNSHIP TENTATIVE TAX LEVY ORDINANCE 2024  
TOWN AND GENERAL ASSISTANCE FUNDS

To be filed with County Clerk, County of Cook for Wheeling Township.

To the County Clerk of Said County:

I, Joanna M. Gauza, do hereby certify that I am the Township Clerk duly elected, qualified, and acting in and for the said Township; and that in pursuance of authority vested in them by "An Act to revise the law in relation to township organization," approved March 4, 1874, as amended, the Board of Trustees in a meeting assembled on December 10, 2024, did direct that there be raised by general taxation for the year 2025 the amounts herein set down, to be levied upon all the taxable property in said Township, in order to meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted by the people in accordance with law, and the amounts so required are itemized and needed for uses and purposes as follows, as appears from the record of the proceedings of said Board of Town Trustees meeting, on file in my office, to-wit:

---

For necessary expenses for the general uses and purposes of the Township -

TOWN AND GENERAL ASSISTANCE FUNDS

GENERAL TOWN FUND

|                                    | Amount to be<br>Raised by Taxation |
|------------------------------------|------------------------------------|
| <u>I. ADMINISTRATION DIVISION:</u> |                                    |
| Salary (Supervisor)                | 25,990                             |
| Salary (Clerk)                     | 12,600                             |
| Salary ( Assessor)                 | 18,160                             |
| Salaries (Board of Trustees)       | 12,090                             |
| Salaries (Additional Personnel)    | 218,060                            |
| FICA                               | 23,500                             |
| Illinois Municipal Retirement Fund | 23,000                             |
| U/C Insurance                      | 1,000                              |
| Medical Insurance                  | 52,000                             |
| Worker's Compensation Insurance    | 1,600                              |
| Building Grounds Maintenance       | 57,000                             |
| Equipment Maintenance              | 8,000                              |
| General Insurance                  | 60,000                             |
| Telephone                          | 2,400                              |
| Utilities                          | 18,000                             |
| Travel Expense                     | 500                                |
| Printing & Publishing              | 1,200                              |
| Legal                              | 18,800                             |
| Audit                              | 12,000                             |
| Bonding Insurance                  | 10,000                             |
| Professional Devel. & Training     | 2,800                              |
| Dues & Subscriptions               | 6,300                              |
| Office Supplies                    | 4,300                              |
| Postage                            | 1,100                              |
| Supplies                           | 5,660                              |
| Public Information                 | 68,034                             |
| Social Services                    | 5,000                              |
| Contract Services                  | 7,500                              |
| Equipment/Furniture Purchases      | 3,500                              |
| Building & Permanent Improvement   | 17,000                             |
| Capital Improvements               | 10,000                             |
| Miscellaneous                      | 3,600                              |
| Vehicle Expense                    | 7,000                              |
| Employee Appreciation              | 1,200                              |
| <br>TOTAL ADMINISTRATION           | <br><u>\$718,894</u>               |

Amount to be  
Raised by Taxation

II. CLERK'S EXPENSE:

|                                    |       |
|------------------------------------|-------|
| Clerical                           | 3,560 |
| FICA                               | 267   |
| Illinois Municipal Retirement Fund | 300   |
| U/C Insurance                      | 30    |
| Workers Compensation Insurance     | 5     |
| Travel & Incidentals               | 170   |
| Dues & Fees                        | 210   |
| Postage                            | 255   |
| Equipment                          | 400   |
| Supplies                           | 400   |
| Printing & Publishing              | 100   |
| Training                           | 100   |
| Election Expense                   | 500   |
| Miscellaneous Expense              | 340   |

TOTAL FOR CLERK'S EXPENSE

**\$6,637**

|                                    | Amount to be<br>Raised by Taxation |
|------------------------------------|------------------------------------|
| <u>II. ASSESSOR'S EXPENSE:</u>     |                                    |
| Salaries (Personnel)               | 110,000                            |
| FICA                               | 6,900                              |
| Illinois Municipal Retirement Fund | 10,000                             |
| Workers Comp                       | 400                                |
| Medical Insurance                  | 11,500                             |
| U/C Insurance                      | 150                                |
| Equipment Maintenance              | 3,600                              |
| Telephone                          | 1,000                              |
| Travel                             | 500                                |
| Training                           | 800                                |
| Postage                            | 300                                |
| Dues                               | 300                                |
| Office Supplies                    | 800                                |
| Equipment/Furniture                | 1,200                              |
| Assessment Materials               | 300                                |
| Miscellaneous                      | 200                                |
| <br>TOTAL FOR ASSESSOR'S EXPENSE   | <br><b><u>\$147,950</u></b>        |



Amount to be  
Raised by Taxation

IV. SENIOR SERVICES:

|                                    |         |                  |
|------------------------------------|---------|------------------|
| Salaries                           | 104,650 |                  |
| FICA                               | 7,840   |                  |
| Illinois Municipal Retirement Fund | 10,450  |                  |
| U/C Insurance                      | 400     |                  |
| Medical Insurance                  | 20,180  |                  |
| Worker's Compensation Insurance    | 850     |                  |
| Office Supplies                    | 1,000   |                  |
| Printing & Publishing              | 500     |                  |
| Dues & Subscriptions               | 100     |                  |
| Training & Workshops               | 700     |                  |
| Travel (Meals On Wheels)           | 500     |                  |
| Travel (Staff)                     | 1,000   |                  |
| Postage                            | 1,000   |                  |
| Telephone                          | 500     |                  |
| Equipment, Furniture & Fixtures    | 1,550   |                  |
| Volunteer Background Checks        | 1,600   |                  |
| Volunteer Insurance                | 1,000   |                  |
| Miscellaneous                      | 500     |                  |
| <br>TOTAL FOR SENIOR SERVICES      |         | <u>\$154,320</u> |

|                                       | Amount to be<br>Raised by Taxation |
|---------------------------------------|------------------------------------|
| <u>V. SENIOR BUS SERVICES:</u>        |                                    |
| Bus Salaries-Dispatcher & Drivers     | 266,500                            |
| Bus FICA                              | 16,950                             |
| Illinois Municipal Retirement Fund    | 22,000                             |
| Bus U/C Insurance                     | 3,800                              |
| Bus Medical Insurance                 | 33,000                             |
| Bus Worker's Comp. Insurance          | 6,000                              |
| Bus Office Supplies                   | 680                                |
| Bus Postage                           | 200                                |
| Bus Office Equip, Furniture, Fixtures | 5,000                              |
| Bus Telephone                         | 1,360                              |
| Bus Vehicle Purchase/Lease            | 87,050                             |
| Bus Equipment Maintenance             | 35,000                             |
| Bus Insurance                         | 105,000                            |
| Bus Fuel                              | 40,000                             |
| Bus Printing & Publishing             | 400                                |
| Bus Uniforms                          | 350                                |
| Bus Physicals & Training              | 1,750                              |
| Bus Push to Talk Cells                | 3,000                              |
| Bus Miscellaneous                     | 350                                |
| <br>TOTAL FOR SENIOR BUS              | <br><u>\$628,390</u>               |

|  | Amount to be<br>Raised by Taxation |
|--|------------------------------------|
| <u>VI. CEMETERY:</u>                           |                                    |
| Salaries (Trustees)                            | 1,130                              |
| Payroll Taxes                                  | 113                                |
| Workers Compensation Insurance                 | 75                                 |
| Travel   | 1,130                              |
| Grounds-Caretaker/Landscape                    | 19,606                             |
| Grounds-Tree Maintenance                       | 753                                |
| Grounds-New Trees                              | 753                                |
| Office Supplies                                | 75                                 |
| Publishing Bid Notices                         | 150                                |
| Grounds-Fence Maintenance                      | 5,544                              |
| Grounds-Roadway Maintenance/Snow & Ice Control | 2,500                              |
| Grounds-Sign Maintenance                       | 378                                |
| Insurance                                      | 113                                |
| Foundation Repair                              | 3,000                              |
| Grave Repurchase                               | 1,000                              |
| Miscellaneous                                  | 227                                |
| Legal  | 75                                 |
| Computerization                                | 378                                |
| <br>TOTAL FOR CEMETERY                         | <br><u>\$37,000</u>                |

Amount to be  
Raised by Taxation

VII. YOUTH SERVICES:

|                            |        |
|----------------------------|--------|
| Children's Advocacy Center | 4,000  |
| The Harbour                | 3,700  |
| Shelter                    | 30,000 |

TOTAL FOR YOUTH SERVICES **\$37,700**

VIII. HUMAN SERVICES:

|                                     |        |
|-------------------------------------|--------|
| Access to Care                      | 13,500 |
| Connections to Care                 | 13,000 |
| Family Forward                      | 8,000  |
| Hands On Suburban Chicago           | 1,500  |
| Kinred Life Ministries              | 4,000  |
| Life Span                           | 11,000 |
| Dental Clinic                       | 25,000 |
| Northwest Compass Emergency Shelter | 25,000 |
| WINGS                               | 4,500  |

TOTAL FOR HUMAN SERVICES **\$105,500**

Amount to be  
Raised by Taxation

IX. MENTAL HEALTH BOARD EXPENSES

ADMINISTRATIVE EXPENSE

|  |                 |
|--|-----------------|
| SALARIES                                   | 50,000          |
| FICA                                       | 1,500           |
| Illinois Municipal Retirement Fund         | 1,100           |
| LEGAL                                      | 5,000           |
| OFFICE SUPPLIES                            | 500             |
| TRAINING                                   | 1,000           |
| DUES                                       | 500             |
| PROFESSIONAL SERVICES                      | 5,000           |
| MISCELLANEOUS                              | 750             |
| TOTAL MENTAL HEALTH ADMINISTRATIVE EXPENSE | <u>\$65,350</u> |

MENTAL ILLNES/IDD/SUBSTANCE USEAGE FUNDING

|  |                  |
|--|------------------|
| ASCESION -Alexian Center for Mental Health       | 85,000           |
| ASCESION -Substance Useage                       | 10,000           |
| Avenues to Independence                          | 25,000           |
| Center for Enriched Living                       | 4,000            |
| Children's Advocacy Center                       | 4,000            |
| Clearbrook                                       | 85,350           |
| Countryside/Little City                          | 20,000           |
| Josselyn Center                                  | 15,000           |
| Journeys The Road Home                           | 7,000            |
| Omni Youth Services                              | 85,100           |
| TOTAL MENTAL ILLNES/IDD/SUBSTANCE USEAGE FUNDING | <u>\$340,450</u> |

TOTAL MENTAL HEALTH BOARD EXPENSES \$405,800

TOTAL FOR GENERAL TOWN FUND \$2,242,191

For necessary expenses of the Township GENERAL ASSISTANCE FUND.

GENERAL ASSISTANCE FUND

Amount to be  
Raised by Taxation

I. ADMINISTRATION DIVISION:

|                                     |         |
|-------------------------------------|---------|
| Staff Salaries                      | 160,000 |
| FICA                                | 10,751  |
| Illinois Municipal Retirement Fund  | 16,000  |
| U/C Insurance                       | 300     |
| Medical Insurance                   | 18,000  |
| Worker's Compensation               | 100     |
| Telephone                           | 1,350   |
| Utilities                           | 1,000   |
| Travel                              | 250     |
| Professional Development & Training | 2,300   |
| Office Supplies                     | 1,000   |
| Postage                             | 900     |
| Equipment/Maintenance               | 5,500   |
| Legal                               | 600     |
| Audit                               | 600     |
| Miscellaneous                       | 410     |

TOTAL FOR ADMINISTRATION

\$219,061

|   | Amount to be<br>Raised by Taxation |                          |
|---|------------------------------------|--------------------------|
| <u>II. HOME RELIEF:</u>                   |                                    |                          |
| Medical Care                              | 750                                |                          |
| Utilities (Inc. Heat/Light/Water)         | 7,000                              |                          |
| Shelter                                   | 54,800                             |                          |
| Shelter with Utilities                    | 5,100                              |                          |
| Transportation                            | 9,115                              |                          |
| Food                                      | 18,515                             |                          |
| Personal Essentials                       | 4,860                              |                          |
| Burial Expense                            | 875                                |                          |
| Institutional Care/Private Hospital       | 20,000                             |                          |
| Catastrophic Insurance                    | 3,800                              |                          |
| Miscellaneous                             | 550                                |                          |
| <br>TOTAL HOME RELIEF                     |                                    | <br><u>\$125,365</u>     |
| <br><u>III. EMERGENCY ASSISTANCE:</u>     |                                    |                          |
| Medical Care                              | 220                                |                          |
| Utilities                                 | 11,000                             |                          |
| Shelter                                   | 54,290                             |                          |
| Food                                      | 300                                |                          |
| Work Related Expenditures                 | 1,100                              |                          |
| Miscellaneous                             | 720                                |                          |
| <br>TOTAL EMERGENCY ASSISTANCE            |                                    | <br><u>\$67,630</u>      |
| <br><u>IV. CONTINGENCIES:</u>             |                                    |                          |
| Contingencies                             | 7,118                              |                          |
| <br>TOTAL CONTINGENCIES                   |                                    | <br><u>\$7,118</u>       |
| <br><br>TOTAL FOR GENERAL ASSISTANCE FUND |                                    | <br><br><u>\$419,174</u> |

Making the amount to be raised by taxation and levied on all taxable property in said Township for uses and purposes aforesaid, for the GENERAL ASSISTANCE FUND the sum of \$419,174

RECAPITULATION

|                             |                    |
|-----------------------------|--------------------|
| General Town Fund Tax Levy  | \$2,242,191        |
| General Assistance Tax Levy | \$419,174          |
|                             | <u>\$2,661,365</u> |

Making the aggregate sum of Two Million, Six Hundred Sixty-One Thousand, Three Hundred Sixty-Five Dollars (2,661,365) to be raised by taxation and levied on all the taxable property in said Township, in order to meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted by the people in accordance with law.

And it is hereby directed that the aforesaid sum to be raised by taxation, in the manner provided by law.



Approved by the board of Township Trustees, in meeting assembled  
on DECEMBER 10, 2024

AYES:

NAYS:

ABSENT:

\_\_\_\_\_  
Township Supervisor

\_\_\_\_\_  
Township Clerk

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2024

\_\_\_\_\_  
County Clerk

(SEAL)

ORDINANCE NO. 2024-04

ANNUAL SINGLE TOWNSHIP ROAD FUND TENTATIVE TAX LEVY ORDINANCE 2024

To be filed with County Clerk, County of Cook for Wheeling Township.

To the County Clerk of Said County:

I, Joanna M. Gauza, do hereby certify that I am the Township Clerk duly elected, qualified, and acting in and for the said Township; and that in pursuance of authority vested in them by "an Act to revise the law in relation to township organization," approved March 4, 1874, as amended, the Board of Trustees in a meeting assembled on December 10, 2024, did direct that there be raised by general taxation for the year 2025 the amounts herein set down, to be levied upon all the taxable property in said Township, in order to meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted by the people in accordance with law, and the amounts so required are itemized and needed for uses and purposes as follows, as appears from the record of the proceedings of said Board of Town Trustees meeting, on file in my office, to-wit:

---

For necessary expenses for the general uses and purposes of the Township -

ROAD FUND

Amount to be  
Raised by Taxation

|   |         |
|---|---------|
| Salaries                                    | 44,000  |
| Illinois Municipal Retirement Fund          | 1,500   |
| FICA  | 3,500   |
| Unemployment Compensation Insurance         | 250     |
| Medical Insurance                           | 1,600   |
| Worker's Comp. Insurance                    | 1,200   |
| Telephone                                   | 500     |
| Travel                                      | 700     |
| Professional Devel. & Training              | 100     |
| Office Supplies                             | 200     |
| Printing & Publishing                       | 200     |
| General Insurance                           | 1,000   |
| Legal                                       | 1,000   |
| Audit                                       | 2,000   |
| Dues & Subscriptions                        | 400     |
| Office Equipment, Furn. & Fixtures          | 500     |
| Contract Work-Road Construction Maintenance | 266,929 |
| Contract Work-Snow & Ice Control            | 32,000  |
| Machine Rental                              | 400     |
| Engineering                                 | 2,145   |
| Permit Expenses                             | 1,000   |
| Supplies                                    | 400     |
| Postage                                     | 285     |
| Street Lighting                             | 200     |
| Municipalities                              | 359,700 |
| Miscellaneous Expenses                      | 300     |
| Property Maintenance                        | 100     |
| Contingencies                               | 1,000   |

TOTAL FOR GENERAL ROAD FUND

723,109

Making the sum of Seven Hundred Twenty-Three Thousand, One Hundred Nine Dollars (723,109) to be raised by taxation and levied on all the taxable property in said Township, in order to meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted by the people in accordance with law.

And it is hereby directed that the aforesaid sum to be raised by taxation, in the manner provided by law.

Approved by the board of Township Trustees, in meeting assembled on DECEMBER 10, 2024

AYES:

Nays:

ABSENT:

\_\_\_\_\_  
Township Supervisor

\_\_\_\_\_  
Township Clerk

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2024

\_\_\_\_\_  
County Clerk

(SEAL)