

# Title Page & Abstract

An Interview with Wendy Ryerson

Part of the Abraham Lincoln Presidential Library  
*Illinois Public School Funding Oral History project*

Interview # EF-A-L-2019-002

Wendy Ryerson, Supervisor of Assessments for Lee County, Illinois, was interviewed on the date listed below as part of the Abraham Lincoln Presidential Library's *Education is Key-Public School Funding Oral History project*.

Interview: Jan 9, 2019    Location: Dixon, Illinois

Interview Format: Digital audio

Interviewer: Philip Pogue, ALPL volunteer

Transcription by: \_\_\_\_\_

Edited by: \_\_\_\_\_

Total Pages: \_\_\_\_\_    Total Time: 1:43 / 1.72 hrs.

Accessioned into the Abraham Lincoln Presidential Library Archives on April 3, 2019.

The interview is archived at the Abraham Lincoln Presidential Library in Springfield, Illinois.

Interview being  
processed

© 2019 Abraham Lincoln Presidential Library

## Abstract

### Wendy Ryerson, IL Public School Funding, EF-A-L-2019-002

**Biographical Information/Overview:** Wendy Ryerson was born in Sterling, Illinois in January 1961, and grew up on a farm outside Chadwick, Illinois. She attended Chadwick schools through her junior year. The family then moved a few miles away, and Wendy graduated from Milledgeville High School in 1979. Wendy attended Sauk Valley Community College, taking accounting and business classes. She started work at the Lee County Assessment Office in 1986, dealing with homestead exemptions and local tax assessors. In 2000 she was appointed by the County Board to be the Supervisor of Assessments, a position she held at the time of the interview. Wendy has also been an instructor for the Illinois Property Assessment Institute since 1996 and has served on the statewide Property Tax advisory committee. Wendy has been active in many organizations, including president of the Illinois County Assessment Officers Association (2004-2005), president of the North Central Regional Association of Assessing Officials (2004-2005), and president of the Illinois Association of County Officials (2011). She received the Marshall Theroux Memorial Award in 2006 and was recognized as the Illinois County Official of the Year in 2014.

Ryerson discusses the duties of the Supervisor of Assessments during the property tax cycle as established by the State of Illinois and through local custom. Lee County, located in northern Illinois, has twenty-two townships. Wendy talks about establishing assessment values (cost, sales, and income), the different types of property (farmland, residential, commercial, and industrial), and the role of equalization and the local and state multipliers. She also discussed the training of assessors and the role of the Illinois Department of Agriculture and the Illinois Department of Revenue. Lee County had the first wind farm in Illinois and the County determined which tax rate would be used. The Lee County process was later codified by the General Assembly. Other topics covered include relations with the County Clerk and Treasurer, reacting to court cases (non-profit hospitals), the use of various tax exemptions (homestead, senior, low income, disabled, active veterans), Tax Increment Financing (TIF) Enterprise Zones, farmland assessment/soil types, relationships with the Board of Review for property tax appeals, and the impact of the 2008 recession on property values in the county. School Districts in Lee County make up about 65% of the tax levies, with residential providing the greatest source of taxation followed by industrial due to wind farms.

**Subject Headings/Key Words:** property assessment and school financing in Illinois; Lee County, Illinois; property tax cycle; Supervisor of Assessments role; Illinois state laws on property assessment; Tax Increment Financing (TIF) Enterprise Zones; property tax exemptions; Illinois Department of Revenue; property tax multipliers/equalization; types of property for tax assessment purposes; wind turbines and property tax;

**Notes to the Reader:** Readers of the oral history memoir should bear in mind that this is a transcript of the spoken word, and that the interviewer, interviewee and editor sought to preserve the informal, conversational style that is inherent in such historical sources. The Abraham Lincoln Presidential Library is not responsible for the factual accuracy of the memoir, nor for the views expressed therein. We leave these for the reader to judge.

#### COPYRIGHT

**The following material can be used for educational and other non-commercial purposes without the written permission of the Abraham Lincoln Presidential Library. "Fair use" criteria of Section 107 of the Copyright Act of 1976 must be followed. These materials are not to be deposited in other repositories, nor used for resale or commercial purposes without the authorization from the Audio-Visual Curator at the Abraham Lincoln Presidential Library, 112 N. 6th Street, Springfield, Illinois 62701.**