

A Successful Defense Starts Before Litigation

A healthy office culture recognizes that absolutely no one can have a legitimate stake in an improper, illegal, incorrect or unfair property tax assessment. Assessing officials have a very significant stake in the fairness and equity of the *ad valorem* taxation system as a whole, upon which taxpayers who pay the bills, taxing bodies which require steady income streams, and the public in general must rely.

Consequently, initial values should be as accurate as possible to reflect the true market—as well as it may be discerned and understood. Then, a vibrant appeal process should be encouraged to give the final assessment credibility and reliability so that the public may have confidence in its fairness. In the end, taxpayers have the right to expect that valuations will not only be ascertainable, transparent and understandable but also that they reflect some measure of continuity, consistency, and predictability over time. Too often we merely focus on how to triage appeals when they are filed rather than to reflect on how a more reasonable assessment could have avoided the appeal. Moreover, if an appeal is made to the assessing official, how can it be best resolved to eliminate further appeals and protracted litigation?

Speaker

Thomas Jaconetty (B.A., History (Honors) and Political Science (Honors), *summa cum laude*, Loyola University of Chicago (1975); J.D. Northwestern University School of Law (1978)) has participated in over 160 real estate tax and assessment seminars in 30 cities across the U.S. and Canada sponsored by some 20 professional organizations since 1985. He has authored 20 articles in *State Tax Notes* (e.g. “Real Property Valuation in the Face of the National Foreclosure Crisis,” Volume 67, No. 4, 235-260 (January 28, 2013)), *Illinois State Bar (ISBA) Tax Trends, Assessment Journal, Commerce Clearinghouse, Lorman Education, Journal of Property Tax Management, Illinois Bar Journal, Chicago Bar Record*, and Illinois Institute for Continuing Legal Education (IICLE). In mid-August of 2024 he became Of Counsel to the Chicago office of Ryan Law.

Mr. Jaconetty both edited and contributed articles to the IAAO contaminated property (2002) and subsidized housing (2003) anthologies. He has advised the IAAO technical standards committee on the environmental contamination standard (1999-2001, 2015-2016); received 7 presidential citations, the Donahoo (1996) and Clifford B. Mellon “Most Valuable Member” (2006) Awards; served 28 years (10 as Chair) on its Legal Committee (1991-2018) and was inducted into the inaugural class of Fellows (2018). A 14-year member of the National Conference of State Tax Judges (1996-2012), he was Chair (2002-2004) and its “Lawrence Lasser Tax Judge of the Year” (2005). His biography has appeared for many years in *Who’s Who in American Law, Who’s Who in America, and Who’s Who in the World*, resulting in *Who’s Who* “Life-Time Achievement Award” and 2020 *Millennium Magazine* profile.

Mr. Jaconetty is 24-year General Editor, IICLE *State and Local Taxation Handbook*, and co-author of Chapters 1: “Power to Tax” (1991-2021) and 13: “Local Government Taxes” (2017, 2021) (planned 2025 revision). A 35-year ISBA State and Local Taxation Section Council member, he has served on 6 Civic Federation or other task forces and been Adjunct Professor at the John Marshall Law School (2008-2021), as well as Faculty Associate (1995—2012) and guest lecturer at the Lincoln Institute of Land Policy (1994, 1995, 2011, 2012), DePaul University College of Law (2014-2018, 2020, 2022, 2024), University of Illinois (2013), and UIC Center for Urban Planning and Policy (2022,

2024). Retired from public service with the Cook County Board of Review and Cook County Assessor (1981-2018), he is active in 5 bar associations and now practices law in Chicago.

A 20-year judge/mentor for Chicago History Day and 24-year grade school history lecturer, Mr. Jaconetty regularly judges Northwestern, ABA/National Appellate Advocacy, CBA, and other Moot Court competitions. He has also served on the Regina Dominican Board of Directors (2009-2023), Weber High School Alumni Board (2017-present), and is a Trustee of Dominican Veritas Ministries, Inc. (2023-present). Along with his wife Judith E. Hamill who is active in a variety of charitable and civic organizations and an accomplished urban planner and grant writer, he is co-recipient of the Archdiocese of Chicago's *Christi Fidelis* and Regina's Martin De Porres and *Regina Caeli* Awards. He has also co-authored with daughter Nicole, Senior Director of Research at Global Strategy Group, a 50-page monograph on the creation in Chicago of the world's first formally organized juvenile court in 1899.