

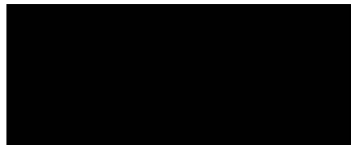


OFFICE OF THE ATTORNEY GENERAL  
STATE OF ILLINOIS

KWAME RAOUL  
ATTORNEY GENERAL

March 26, 2025

*Via electronic mail*



*Via electronic mail*

The Honorable Mary Ann Williamson  
Assessor  
Lockport Township  
1463 South Farrell Road  
Lockport, Illinois 60441  
maryann@lockporttownship.com

RE: FOIA Requests for Review: 2024 PAC 80093; 2024 PAC 80094

Dear [REDACTED] and Ms. Williamson:

This determination is issued pursuant to section 9.5(f) of the Freedom of Information Act (FOIA) (5 ILCS 140/9.5(f) (West 2023 Supp.)). For the reasons that follow, the Public Access Bureau concludes that the Lockport Township Assessor's Office (Assessor's Office) improperly responded to certain portions of [REDACTED] January 25, 2024, and February 1, 2024, FOIA requests.

On January 25, 2024, [REDACTED] submitted a FOIA request to the Assessor's Office seeking "all the records (math calc, sales records, sales ratio study for our street) that were used to reach a conc that raised our quad assessment 15%[.] \* \* \* Please enclose all math used to

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██████████  
The Honorable Mary Ann Williamson

March 26, 2025

Page 2

reach this number."<sup>1</sup> On January 30, 2024, the Assessor's Office denied ██████████ request for "math calculations," asserting that they are "work product."<sup>2</sup>

On February 1, 2024, ██████████ submitted another FOIA request to the Assessor's Office. She sought, for the specific PIN associated with her home address: (1) The Visual PAMSPRO (a professional assessment management system tool) Audit Trail Report; (2) the Visual PAMSPRO "hot sheet;" (3) "any comparables reports run or created[;]" (4) the Property Record Card from the Visual PAMSPRO software; (5) "[a]ny reports on the Land Valuation method utilized to calculate the quadrennial assessment[;]" (6) "[a]ny data or information stored in the VisualPAMSPRO software but not able to have a report generated, referencing the land valuation method[;]" and (7) "[t]he land valuation analysis utilized to produce the increases in the assessed value of PIN 11-04-26-400-004-0000 as far back as the VisualPAMSPRO software records."<sup>3</sup> On February 7, 2024, the Assessor's Office provided ██████████ with a copy of her current property record card and the previous record card from the archives. It denied her request for the specified Visual PAMSPRO reports, stating "[t]he items you are requesting are possible features of the PAMS Pro system which are not utilized within this office. The Freedom of Information Act does not require that I create records or reports for a request."<sup>4</sup> The Assessor's Office also provided an explanation of the land valuation of ██████████ property.

On February 27, 2024, this office received the materials necessary to complete ██████████ Requests for Review challenging the Assessor's Office's responses. In particular, she challenged the denial of her requests for the responsive math calculations and the reports requested from the Visual PAMSPRO software.

On February 27, 2024, this office sent copies of the Requests for Review to the Assessor's Office and asked it to provide the Public Access Bureau with copies of the records withheld as "math calculations" for our confidential review along with a detailed legal and factual explanation for the Assessor's Office's assertion that the records are exempt from disclosure. This office asked the Assessor's Office to specify the exemptions in section 7 and/or 7.5 of FOIA that apply to the withheld records.<sup>5</sup> This office also requested that the Assessor's

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<sup>1</sup>Freedom of Information Act Request from ██████████ (January 25, 2024).

<sup>2</sup>Letter from Mary Ann Williamson, Assessor, Lockport, Illinois, to [██████] ██████████ (January 30, 2024). The Assessor's Office's January 30, 2024, letter also addressed ██████████ January 26, 2024, FOIA request. That request is not at issue in this matter.

<sup>3</sup>Freedom of Information Act Request from ██████████ to Lockport Township Government (February 1, 2024).

<sup>4</sup>Letter from Mary Ann Williamson, Assessor, Lockport, Illinois, to [██████] ██████████ (February 7, 2024).

<sup>5</sup>5 ILCS 140/7 (West 2023 Supp.); 5 ILCS 140/7.5 (West 2023 Supp.).

Office describe its efforts to determine whether it possesses the capability to run the requested reports in the Visual PAMSPRO software. On March 5, 2024, the Assessor's Office provided the withheld records and a written answer. On March 7, 2024, this office forwarded the written answer to ██████████ on March 10, 2024, she replied.

### DETERMINATION

"All records in the custody or possession of a public body are presumed to be open to inspection or copying. Any public body that asserts that a record is exempt from disclosure has the burden of proving by clear and convincing evidence that it is exempt." 5 ILCS 140/1.2 (West 2022).

### Math Calculations

In its response to this office, the Assessor's Office stated that it denied the records showing the responsive math calculations because they reflected the Assessor's "work product or work notes which [the Assessor's Office] understood to be outside the parameters of" FOIA.<sup>6</sup> Despite this office's request that the Assessor's Office provide a citation to a specific exemption that applies to the withheld records, it did not do so. This office construes the Assessor's Office's contention as asserting section 7(1)(f) of FOIA,<sup>7</sup> which exempts from inspection and copying "[p]reliminary drafts, notes, recommendations, memoranda and other records in which opinions are expressed, or policies or actions are formulated, except that a specific record or relevant portion of a record shall not be exempt when the record is publicly cited and identified by the head of the public body." The section 7(1)(f) exemption applies to "inter- and intra-agency predecisional and deliberative material." *Harwood v. McDonough*, 344 Ill. App. 3d 242, 247 (2003). Section 7(1)(f) is "intended to protect the communications process and encourage frank and open discussion among agency employees before a final decision is made." *Harwood*, 344 Ill. App. 3d at 248. Further, a public body that asserts the deliberative process exemption "has the burden of establishing what deliberative process is involved, and the role played by the documents in issue in the course of that process." *Coastal States Gas Corp. v. Department of Energy*, 617 F.2d 854, 868 (D.C. Cir 1980).

The Illinois Appellate Court has stated that "purely factual material" is not exempt from disclosure under section 7(1)(f) unless the factual material is "inextricably intertwined" with predecisional discussions. *Watkins v. McCarthy*, 2012 IL App (1st) 100632, ¶ 36 (quoting *Enviro Tech International, Inc. v. United States Environmental Protection Agency*, 371 F.3d 370,

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<sup>6</sup>Letter from Mary Ann Williamson, Lockport Township Assessor, to Laura S. Harter, Deputy Bureau Chief, Public Access Bureau (March 5, 2024), at [1].

<sup>7</sup>5 ILCS 140/7(1)(f) (West 2023 Supp.).

██████████  
The Honorable Mary Ann Williamson

March 26, 2025

Page 4

374-75 (7th Cir. 2004)). For example, factual material may be exempt "if the 'manner of selecting or presenting those facts would reveal the deliberative process,'" or if the factual materials "'reflect an agency's preliminary positions or ruminations about how to exercise discretion on some policy matter[.]'" *Hamilton Securities Group Inc. v. Department of Housing and Urban Development*, 106 F. Supp. 2d 23, 33 (D.D.C. 2000) (internal citations omitted).

In *Chicago Tribune v. Cook Cty. Assessor's Office*, 2018 IL App (1st) 170455, ¶ 18, the Illinois Appellate Court analyzed whether a request for certain spreadsheets and reports pertaining to the valuation of properties in Cook County from the 2002 to 2015 tax years fell within the scope of section 7(1)(f). The Illinois Appellate Court held that the request sought the disclosure of final documents and that the valuation data contained in the documents "are obviously finalized, are not changing, and cannot possibly be described as preliminary." *Chicago Tribune*, 2018 IL App (1st) 170455, ¶ 27. The court further explained:

Just because adjustments are made to the property value assessments along the way does not mean that the information must fall within the exemption. Even if analysts make adjustments as the process continues, the data is the data. There is nothing in the record here that discloses the Assessor's Office's internal evaluations. The Tribune is not seeking the regression analysis's algorithmic code nor is it seeking the divulgement of how and why the analysts make the *predecisions* that they make—it just seeks the *results* of that process. (Emphasis in original.) *Chicago Tribune*, 2018 IL App (1st) 170455, ¶ 30.

In addition, the court stated that "all of the data at issue can be characterized as factual. Even when the Assessor's Office conducts its analysis and makes adjustments to property values based on the objective factual data, the ultimate result of that analysis produces another numerical fact—the property's taxable new market value." *Chicago Tribune*, 2018 IL App (1st) 170455, ¶ 32. Further, this office has previously concluded that a public body's property sales ratios were statistical data that do not reveal the actual methodology used or regression analysis performed by the public body. "Rather, the sales ratios reflect numerical data generated from calculations. Data resulting from such calculations are facts." Ill. Att'y Gen. PAC Req. Rev. Ltr. 54793, issued June 19, 2018, at 5.

The records the Assessor's Office withheld in response to ██████████ January 25, 2024, FOIA request include a sales ratio report, one page of which has a handwritten calculation, and "assessment comments" that appear to be screenshots of entries concerning ██████████ ██████████ property made in the Visual PAMSPRO database. The Assessor's Office did not explain how the withheld materials are used in its assessment process, nor did it explain how disclosure of the withheld materials could potentially reveal the give-and-take of its deliberations or the

[REDACTED]  
The Honorable Mary Ann Williamson

March 26, 2025

Page 5

significance of any of the numerical data in the formulation of its actions. As noted above, this office has previously determined that sales ratio statistics are not exempt from disclosure pursuant to section 7(1)(f) of FOIA. The "assessment comments" the Assessor's Office withheld appear to be the equivalent of an audit trail of factors applied to the property record. The Assessor's Office has not explained the significance of the entries and it is not apparent to this office how disclosure of the entries would "expose an agency's decision-making process in such a way as to discourage candid discussion within the agency and thereby undermine the agency's ability to perform its functions." *Chemical Weapons Working Group v. United States Environmental Protection Agency*, 185 F.R.D. 1, 3 (D.C. Cir 1999) (citing *Dudman Communications v. Department of the Air Force*, 815 F.2d 1565, 1568 (D.C. Cir. 1987)). Rather, the entries appear to be factual in that they reflect the application of certain factors to the property's assessment.

By contrast, the handwritten calculation reflects a preliminary step in the process of determining the final assessment. This office concludes that the Assessor's Office may redact the handwritten calculation pursuant to section 7(1)(f) of FOIA, but requests that it disclose the remaining portions of the sales ratio report and assessment comments responsive to [REDACTED] January 25, 2024, FOIA request.

### Visual PAMSPRO Records

The requirements of FOIA apply to "public records," which are records "having been prepared by or for, or having been or being used by, received by, in the possession of, or under the control of any public body." 5 ILCS 140/2(c) (West 2023 Supp.). "In this expansive definition of 'public records,' the legislature recognizes that information or documentation may be stored in myriad media, some physical and some not. Illinois case law has long held that electronic records may be public records subject to FOIA." *Hites v. Waubensee Community College*, 2016 IL App (2d) 150836, ¶ 57. A public body must perform a reasonable search for responsive records under the circumstances of each request. *Better Government Ass'n v. City of Chicago*, 2020 IL App (1st) 190038, ¶ 31. However, "[a] requester is entitled only to records that an agency has in fact chosen to create and retain." *Yeager v. Drug Enforcement Administration*, 678 F.2d 315, 321 (D.C. Cir. 1982).

In *Hites*, the Illinois Appellate Court analyzed a series of requests for information contained in multiple databases. The *Hites* court distinguished requests for raw data maintained in a public body's databases from requests seeking information about the data, which would require the creation of new records. The court analogized a database to a file cabinet and stated that "the data that populates the database is like the files. FOIA permits a proper request for a single file, some of the files, or all of the files." *Hites*, 2016 IL App (2d) 150836, ¶ 71. The court held that compiling raw data already maintained in databases and available through computerized searches of the public body's databases did not involve the creation of new records,

even if the public body had to create and apply computer programming or coding to retrieve the information. *Hites*, 2016 IL App (2d) 150836, ¶¶ 75-81.

While raw data that were previously compiled and available through computerized searches of a database are subject to disclosure, "FOIA was not designed to compel the compilation of data not ordinarily kept by the public body." *Hites*, 2016 IL App (2d) 150836, ¶¶ 75-80 (public body not obligated under FOIA to provide a listing of search results or to create records reflecting totals that had not been previously compiled from its data); *see also Chicago Tribune Co. v. Dep't of Financial & Professional Regulation*, 2014 IL App (4th) 130427, ¶ 37 (State agency not required to respond to a request seeking the number of claims against certain doctors by calculating the number and creating a new record).

As quoted above, in her February 1, 2024, FOIA request, ██████████ sought for her property: (1) The Visual PAMSPRO Audit Trail Report; (2) the Visual PAMSPRO "hot sheet;" (3) "any comparables reports run or created[;]" (4) the Property Record Card from the Visual PAMSPRO software; (5) "[a]ny reports on the Land Valuation method utilized to calculate the quadrennial assessment[;]" (6) "[a]ny data or information stored in the VisualPAMSPRO software but not able to have a report generated, referencing the land valuation method[;]" and (7) "[t]he land valuation analysis utilized to produce the increases in the assessed value of PIN 11-04-26-400-004-0000 as far back as the VisualPAMSPRO software records."<sup>8</sup> The Assessor's Office provided ██████████ with records responsive to item (4) of her request.

In its response to this office, the Assessor's Office stated that the document responsive to item (1), the "Audit Trail Report[,] is a feature of the CAMA system VisualPAMS Pro that I do not use in my office. \* \* \* It was my opinion that because that report did not already exist in my records that I was not required to create that report."<sup>9</sup> The Assessor's Office maintained that it did not possess a record responsive to item (3), stating that it has not run or created a Comparables report for ██████████ property. It also stated that there are no records responsive to items (5), (6), and (7) of ██████████ FOIA request because "there is no report pertaining to land valuation as land value is site assessed."<sup>10</sup> In a March 7, 2025, telephone call with an Assistant Attorney General in this office, George Mueller, the attorney for the Assessor's Office, further explained that the Assessor does not prepare Comparables reports or use the "Land Valuation Method" referenced in the Visual PAMSPRO software marketing materials. Mr.

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<sup>8</sup>Freedom of Information Act Request from ██████████ to Lockport Township Government (February 1, 2024).

<sup>9</sup>Letter from Mary Ann Williamson, Lockport Township Assessor, to Laura S. Harter, Deputy Bureau Chief, Public Access Bureau (March 5, 2024), at [1].

<sup>10</sup>Letter from Mary Ann Williamson, Lockport Township Assessor, to Laura S. Harter, Deputy Bureau Chief, Public Access Bureau (March 5, 2024), at [2].

██████████  
The Honorable Mary Ann Williamson

March 26, 2025

Page 7

Mueller clarified for this office that the Assessor goes in person to do on-site land valuations and does not rely on the Visual PAMSPRO software to reach her conclusions.

The Assessor's Office provided this office with copies of the Audit Trail Report and Hot Sheet responsive to ██████████ request. The Visual PAMSPRO website explains that the Audit Trail "details all changes made manually by end-users or through global utilities in the program. The system automatically tracks changes down to the field level so that you can monitor work-flow and productivity."<sup>11</sup> The Audit Trail can be accessed "using predefined reports, Scratch Pad Queries, or even create your own custom reports."<sup>12</sup> The website also explained that the "Hot Sheet" feature in the database allows users "to view parcel-related information in an abbreviated format; like a mini Visual PAMSPRO™. The Hot Sheet displays key information for a given parcel that you select related to Property, Buildings, Sales, Permits, and Assessments."<sup>13</sup> Users can "access a parcel's Hot Sheet from any of the Property Record screens while either viewing or editing. The Hot Sheet will display information related to the parcel that you are currently viewing."<sup>14</sup>

Based on the descriptions above and this office's review of the responsive records, to provide the Audit Trail and Hot Sheet, the Assessor's Office could run simple queries of the specified property to extract existing data on the property. As explained in *Hites*, running reports of data that exist in the database, even if such a report has not been run before, does not create new records. It is merely a reflection of records in the Assessor's Office's possession.

By contrast, the Comparables report and Land Valuation reports ██████████ requested would require the Assessor's Office to do more than query the database using the property identifier. The Visual PAMSPRO website describes its "Comparables" feature as follows:

The Visual PAMSPRO's Comparables feature allows you to assign and view Comparable properties. You can view the Subject and its Comparables in a spreadsheet format so that you can compare features and other information - Sales, Assessments,

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<sup>11</sup>Visual PAMS Pro, Property Assessment Management System, Audit Trail, <http://www.visualpamspro.com/AuditTrail> (last visited March 25, 2025).

<sup>12</sup>Visual PAMS Pro, Property Assessment Management System, Audit Trail, <http://www.visualpamspro.com/AuditTrail> (last visited March 25, 2025).

<sup>13</sup>Visual PAMS Pro, Property Assessment Management System, Hot Sheets, <http://www.visualpamspro.com/HotSheets> (last visited March 25, 2025).

<sup>14</sup>Visual PAMS Pro, Property Assessment Management System, Hot Sheets, <http://www.visualpamspro.com/HotSheets> (last visited March 25, 2025).

etc. You can even view the Photos side-by-side. You can assign your own Assessor Comparables, as well as Taxpayer Comparables. Print out reports on both to easily show how the Comparables stack up. There are many reports available. Print them from our Reports feature or right from the Comparables screen. You can even use our Comparable Reports at the Board of Review.

With our easy-to-use Comparables feature, you can set up your own criteria to search for Comparables. You decide what features are important for you when assigning the Comparables.<sup>[15]</sup>

Rather than merely entering an objective query to extract data, to run a Comparables report for ██████████ the Assessor's Office would have to use its judgment to assign comparable properties based on unspecified subjective criteria. The Assessor's Office has stated that it has not run a Comparables report in the Visual PAMSPRO database for ██████████ property. Therefore, generating a Comparables report for ██████████ property constitutes the creation of a new record. Although a public body may choose to create a record that it is capable of generating, FOIA does not require it to do so. *Hites*, 2016 IL App (2d) 150836, ¶ 79; Ill. Att'y Gen. PAC Req. Rev. Ltr. 78983, issued May 30, 2024, at 7.

The request also sought information in the database concerning the method and analysis for land valuation. The Visual PAMSPRO website describes the Land Valuation feature as follows:

Visual PAMSPRO™ provides many methods of land valuation so that you can value land accurately and uniformly. You can value land using the Square Foot/Acres Method, Site Method, Front Foot Method, Base Lot Method, and Multi-Value Land Method. The Multi-Value Land allows you to value land in smaller components, each with its own valuation method. You can use one or more of these methods to value land for a parcel, providing you with ultimate flexibility.<sup>[16]</sup>

Although the database offers a variety of land valuation methods, the Assessor's Office does not use the database for its land valuation. FOIA does not require the Assessor's Office to adopt one

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<sup>15</sup>Visual PAMS Pro, Property Assessment Management System, Comparables, <http://www.visualpamspro.com/Comparables> (last visited March 25, 2025).

<sup>16</sup>Visual PAMS Pro, Property Assessment Management System, Land Valuation, <http://www.visualpamspro.com/LandValuation> (last visited March 25, 2025).

[REDACTED]  
The Honorable Mary Ann Williamson

March 26, 2025

Page 9

of the land valuation methods offered by Visual PAMSPRO and generate the requested reports in response to a FOIA request.

Accordingly, this office requests that the Assessor's Office provide [REDACTED] with copies of the responsive Audit Trail and Hot Sheet for her property, but it does not need to create a Comparables report or any of the Land Valuation reports requested.

The Public Access Counselor has determined that resolution of these matters does not require the issuance of a binding opinion. If you have any questions, please contact me at [laura.harter@ilag.gov](mailto:laura.harter@ilag.gov). This letter serves to close this file.

Very truly yours,

[REDACTED]  
LAURA S. HARTER  
Bureau Chief  
Public Access Bureau, Springfield

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80094 f 3a search proper improper twp