

Lake County Illinois

*Lake County Courthouse and Administrative Tower
18 N County Street
Waukegan, Illinois 60085*



Meeting Minutes - Final

Thursday, October 5, 2023

12:15 PM

18 North County Street, Waukegan, IL 60085

Conference Room 6 E

Lake County Board of Review

**Meeting Options: In -Person, Lake County Building, 6th Floor
Conference Center or by Zoom Video or Telephone**

To Join the Zoom Meeting, click on the link below:

<https://us02web.zoom.us/j/88580973633?>

pwd=c0ozeXBnU0tWNTk1Q2dSOHc0c0tUdz09

Meeting ID: 885 8097 3633

Passcode: 002259

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Call 1-312-626-6799 and follow the prompts. The Meeting ID is 885 8097 3633 and Passcode is 002259. You can call in using your landline or cell phone. You do not need to download the Zoom app on your phone.

- 1. Call to Order -Chair Herbst called the meeting into order at 12:15 P.M.**

**Board Attendees: Chair Herbst, Member Helm, and Member Paslawsky.
CCAO Staff Attendees: Glueckert, and Crawford**

- 2. Public Comment**

**Alan Clarke, Owner of Arlington Plastics Machinery, Inc. parcel
14-16-100-106**

Karen Behrl, Ela Deputy Township Assessor

- 3. Special Meeting - Discuss the merits to either approve or deny an appeal
for parcel 14-16-100-016**

**Chair Herbst opened the Special Meeting by advising the Public
Commentors that this hearing is being conducted as part of the Open
Meetings Act and is being recorded.**

**Chair Herbst we've had presented to us a request for a formal appeal in
which one has not been filed by the established Township deadline. The
Chair asks Mr. Alan Clarke for his testimony as to why an exception to
the appeal deadline should be entertained by the Board of Review.**

**Mr. Clarke's testimony included various discussions & site visits with the
Ela Township Assessor (since removed from office) and a field
personnel (since resigned) as indicated and suggested within the
issuance of the Blue Assessment Notice for his property. It was his
understanding that despite several pleasant and unpleasant
conversations he was led to believe that their joint interactions were
good, and he felt no pressure to file an appeal.**

Chair Herbst further confirms with Mr. Clarke that the Blue Notice also provides instructions to file an appeal based upon a set deadline. Mr. Clarke acknowledges the same. The Chair's reasoning here is there are many individuals who for one reason or another are not able to meet the deadline. The Chair's thought is that a deadline exists for a reason and if we start to have hearings on whether we should go past those deadlines, it is not in the best interest of the people of the County. Member Helm voiced a related question to the Chair's response regarding that principle. Member Helm inquired with Mr. Clarke that he stated in his written letter to the Board that he first felt no pressure to file an appeal. In reply, Mr. Clarke mentioned he had "assessors" come to the property unannounced; they proceeded to inspect the properties roof based upon a maintenance coding permit that was required. He attempted to get them off the ladder, was told by the "assessors" that he could be lying about the conditions, Mr. Clarke discloses that despite accusations being made about him he felt it was in his best interest at that time to keep talking, he was advised they would help provide comparable properties, they asked several questions regarding the building condition & concrete structure.

6:19 minutes into Mr. Clarke's testimony an additional Public Commentor, Karen Behrel, joined the Meeting. Chair Herbst acknowledged her presence and turned the commentary back to Mr. Clarke; advising he will allow her public comments afterwards.

Mr. Clarke resumed; so basically, this was absolutely the pressure that I felt to be in discussions with and not have an adversarial appeal filed.

Member Helm inquired that your statement was "I was told not to file by the assessors" so, you are testifying to us; that in fact that you were specifically told not to file; presumably on the premise of what? They were going to do something for you? Mr. Clarke, yes. Chair Herbst, as the deadline approached, and hadn't been in communication with them, did you reach out to the County make a record of this situation prior to the deadline that the Board can reference? Mr. Clarke, I had 2 emails out and made several calls during those last two weeks prior to that deadline with no responses received from the Township. Chair Herbst, again I'm asking specifically regarding reaching out to the County? Mr. Clarke, unaware that there was a distinction between the two, his conversations were with the Township and felt that this was the safe place to go. Member Paslawsky stated to clarify that you had indications that they were going to remedy your situation in some respect either by adjusting the value based upon conditions or something and you were pursuing

this instead and not entertaining the filing an appeal because you thought you were on track to get this accomplished by working through the assessor. Member Helm further inquired; So, you never had any follow up after the visit and things were left that you would get some communication from them? Mr. Clarke, yes that's correct, my attempts to follow up with the township through email and voice messages were left unresponsive.

Chair Herbst inquired with the Clerks as to when we received Mr. Clarke's email communication and to re-confirm for the Board the filing deadline for Ela township. Staff Crawford commented, the email was received Friday, Sept 29, 2023, at the hour of 9:35a.m. Clerk Glueckert replied, the Ela Township deadline was Monday, September 18, 2023.

Member Paslawsky asked Mr. Clarke, can you name specifically the individuals with whom your conversations were with? Mr. Clarke, Phil, or Paul, he's no longer employed. Individuals from the township came out and inspected the property, he noted he had more in-depth conversations with comparable and conditions with Phil. Mr. Clarke, also stated another gentleman, confused as to which individual (s) they were, Mr. Clarke referenced the incident with the roof again, he being Mr. Clarke also shares that he's formerly from Cook County, understands completely how their appeal process works, this has been his experience here in Lake County.

Chair Herbst inquired, what then led you to believe you should "ruffle feathers" Chair Herbst citing Mr. Clarke's previous reference knowing the deadline was approaching on Monday? Mr. Clarke stated his responses were going unreturned; he finally was able to reach township the day after the deadline on Tuesday. There was no one left there to listen; he was told I was lying no one would ever come to his property and give him comparable' s. The township stated they were unable to assist him since the deadline had passed. It's after this that he reached out to the County.

Chair Herbst opens the floor for public comment by Karen Behrel, Ela Township Assessors office. Karen mentions that they did speak with him the day after the books closed. Staff were available on Monday and did not receive any messages left by Mr. Clarke. Philip's employment ended the Friday prior; three days prior to Ela's books closing. Karen believes Mr. Clarke is aware of the filing process & deadlines as there were two prior year BOR decisions, in which a lawyer was representing the property due to the ownership held under an LLC. Karen did speak with

him the day after the filing deadline; advised him since the books closed the township was not able to assist him. She further shares that the township was unable to find any notes, communications, or discussions related to any reductions in valuation.

Member Helm addressed Karen in a statement; obviously there are some staffing changes close to the deadline, which didn't necessarily provide much opportunity for knowing what work was left by those individuals leaving, or communications left. Karen replied they found no indication of any communications left by either Mr. Clarke, or former staff. Karen further stated it is not our policy to gain access to a roof, it's a roof, no current field personnel would be accessing the properties roof. Contradictions ensued between Mr. Clarke and Ela Township representative, which Chair Herbst politely thanked both public commentors for their testimony and advised he would call the Board to question the merits based upon all the testimony received.

Chair Herbst calls to question the merits to either approve or deny an appeal 14-16-100-016; that the owner would be eligible to file an appeal based upon the circumstances presented. Chair Herbst hesitates to make an exception upon the deadline.

Member Helm replies she has concerns regarding very unusual extenuating circumstances that the taxpayer was subject to and that there is a prevailing cause that leaves open the door for the taxpayer to be able to have an opportunity to go onto the next level of review which is the Board of Review.

Member Paslawsky states he's never heard of anything to this extent. Member Helm, I'm distressed that a taxpayer was told not to file. Member Paslawsky agrees. Member Helm, there's an inference from the township assessor's office to make an interim remedy which might have been acceptable, however never presented.

Chair Herbst, better on the side of caution and not hurt to have a hearing. The Chair calls for a motion on the merits of the parcel.

Member Helm moves that the appeal for parcel 14-16-100-016 be instated as eligible to file a formal appeal with the Board of Review. Member Paslawsky seconds. The motion is granted in a unanimous vote 3-0.

Chair Herbst announced to Mr. Clarke that the motion carries, the Board will allow you to file an appeal. The property is held under LLC, per the

rules of the Board of Review you will be required to have Attorney Representation.

Clerk Glueckert states the online filing system Smart File will not accept online filing past the deadline. You will need to file that appeal by emailing him, the Clerk within the deadline of 10 business days from today, (October 19, 2023) which includes a letter from your Attorney filing on behalf of that pin, the requested value, the reason for the appeal, and any evidence that you might have to submit. The information submitted will be coordinated internally and shared with the Ela Township office inclusive of all documentation that is provided.

Mr. Clarke responds that he agrees with and understands the process.

4. Adjournment

Chair Herbst calls for a motion to adjourn. Member Helm motioned to adjourn, seconded by Member Paslawsky. The motion carried unanimously 3-0. The meeting was adjourned at 12:41 P.M.