

Lake County Illinois

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



Meeting Minutes - Final

Thursday, April 10, 2025

9:30 AM

18 N. County St., Waukegan, IL 60085

Conference Room 7B

Lake County Board of Review

1. **Call to Order - Chair Herbst called the meeting into order at 9:30 A.M.**

Board Attendees: Chair Herbst, and Member Helm. and Member Singh
CCAO Staff Attendees: Glueckert, Crawford, Ohm, and Hird

2. **Approval of Minutes**

Regular Session: January 30, 2025 (Final for the 2024 Session)

The Board of Review members reviewed the minutes from their Thursday, January 30, 2025, meeting. Member Helm motioned to approve. Member Singh seconded the motion. The Board members approved the minutes as presented 3-0.

Executive Session: April 25, 2024

Chair Herbst requests a motion that the Executive Session minutes and corresponding verbatim recording of April 25, 2024, remain confidential subject to review again in six (6) months. The verbatim recordings will not have met their eighteen (18) month calendar requirement until Monday, October 27, 2025. Member Apinder Singh to abstain as he was not party to these minutes.

Member Helm motions to approve the confidentiality of the Executive Session Minutes and corresponding verbatim recording of April 25, 2024, Chair Herbst seconded the motion. The Executive Session Minutes of April 25, 2024, and corresponding verbatim recording will remain confidential by vote 2-0.

The minute keeper will recall these Executive Session minutes on or before Monday, October 27, 2025.

3. **Public Comment - None**

4. **Certificate of Errors**

Approval of Certificate of Errors conducted by the Board of Review for Multiple Townships.

Attachments: [Multiple Townships Certificate of Errors Report](#)

The Board of Review members reviewed the Multiple Townships Certificate of Errors Report. Member Sing motioned to approve. Member Helm seconded the motion. The Board members approved the Certificate of Errors Report as presented 3-0.

5. **Old Business - Introduction of the CCAO new supervisory team**

Clerk Glueckert announced Gladys Ohm and Villaflor Hird are co supervising the clerical staff. As Members, when communicating to either please carbon copy the other to ensure complete transparency.

6. **Determination of the confidentiality status of 2025 Commercial Appeal Evidence remaining suppressed from the public access portal.**

Members discussed and determined that since all appeal submissions are subject to FOIA request, the Commercial appeal evidence no longer requires “confidential” treatment; therefore, all evidence moving forward will no longer be suppressed, and will be viewable through the public access portal.

6.1 New Business - Preliminary Review of the 2025 Rules of The Board of Review

Members reviewed the Preliminary Draft of the 2025 Rules of The Board of Review as presented by staff member, Crawford. Board members suggested the following revisions: Complaints by letter in which reductions in assessed value are greater than \$100,000; requirements were outlined. (Section III, Item B.) Vacancy status language relating to subsequent years was further defined. (Section IV, Item 7 (c). Revised content was added relating to the Boards motion to no longer suppress Commercial Appeal Evidence. (Section IV, Item 7 (d)

Staff Crawford will present the revisions to the States Attorney Office for their review and recommendations. Crawford will advise the Members of the States Attorney’s recommendations upon completion of their review.

6.2 Preliminary Review of the 2025 Board of Review Change, No Change Reason Codes

Chair Herbst, no revisions required.

6.3 Preliminary Review of the 2025 Commercial, Industrial, Income/Expense Form

Chair Herbst, no revisions required.

6.4 Preliminary Review of the 2025 Board of Review Commercial/Industrial Comparison Grid

Chair Herbst, no revisions required.

6.5 Preliminary Review of the 2025 Board of Review Commercial/Industrial Building Vacancy Affidavit

Chair Herbst, requested the Clerk seek resolution to the rounding to the next whole number related to the calculations in the vacancy reduction form.

6.6 Determine the 2025 Board of Review Rules Public Comment Period

Chair Herbst instructed the Clerk to publicly publish the Draft of the 2025 Rules of the Board of Review for a 10-day comment period after the review of rules by the Assistant State Attorney’s office.

7. **Adjournment-** Prior to adjourning the members set Monday June 02, 2025, to reconvene for the 2025 Board season. Additionally, the Farmland Assessment Review Committee is scheduled for Tuesday May 14, 2025, all are invited to attend.

Member Helm motioned to adjourn, seconded by Member Singh. The motion carried unanimously 3-0. The meeting was adjourned at 11:18 A.M.