

Lake County Illinois

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



Meeting Minutes - Final

Wednesday, September 13, 2023

12:00 PM

18 N. County Street, Waukegan, IL 60085

Conference Room 6 C

Lake County Board of Review

1. **Call to Order-** Chair Herbst called the meeting into order at 12:06 P.M.

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

2. **Approval of Minutes**

Regular Session: August 10, 2023

The Board of Review members reviewed the minutes from their Thursday, August 10, 2023, meeting. Member Paslawsky motioned to approve. Member Helm seconded the motion. The Board members approved the minutes as presented 3-0.

Executive Sessions: June 23, 2022 and March 16, 2023

June 23, 2022

The Board of Review members reviewed the minutes from their Executive Session of Thursday, June 23, 2022. Chair Herbst requests a motion that the Executive Session minutes and corresponding verbatim recordings of June 23, 2022, remain confidential subject to review again not more than six (6) months. The verbatim recordings will not have met their 18-month calendar requirement until Tuesday, December 26, 2023.

On a motion by Member Paslawsky, seconded by Chair Herbst, the Executive Session minutes of June 23, 2022, are to remain confidential including the verbatim recording by a vote of 2-0. Member Helm abstained as she was not present for this Executive Session.

Minute keeper, Crawford will recall these Executive Session minutes no later than six (6) months; on or before March 13, 2024.

March 16, 2023

The Board of Review members reviewed the minutes from their Executive Session of Thursday, March 16, 2023, meeting. Chair Herbst requests a motion that the Executive Session minutes and corresponding verbatim recordings of March 16, 2023, remain confidential, subject to review again not more than six (6) months. The verbatim recordings will not have met their 18-month calendar requirement until Monday, September 16, 2024.

On a motion by Member Helm, seconded by Member Paslawsky, the Executive Session minutes of March 16, 2023, are to remain confidential including the verbatim recording by a unanimous vote of 3-0.

Minute keeper, Crawford will recall these Executive Session minutes no later than six (6) months; on or before March 13, 2024.

3. Public Comment- None**4. Approval of Certificate of Errors**

Members continue to review and approve the electronic Certificate of Errors that are being presented. No exceptions have been reported.

5. Old Business

Chair Herbst requested the Clerks agreement or disagreement in allowing an appellant whose property is held under an LLC to engage in responsive questioning provided their Attorney representation was present & on record. Clerk Glueckert agreed with the Chair's interpretations.

6. New Business - CCAO Update- Robert Glueckert

The Clerk offered no updates at this time.

6.1 Depreciation Appeal Arguments

Clerk Glueckert outlined Attorney Pozin's inquiry regarding the submission of appeals based upon depreciation arguments. In reviewing depreciation tables specific to quality grade; this grading is applied at the time the structure is built, is subjective in terms of purely being based on the Assessor's opinion and does not seem to affect the overall depreciation once the initial value is established. Clerk Glueckert strongly cautioned Attorney Pozin in terms of preparing an assessment appeal based on a depreciation argument. The Clerk's disclosure of the inquiry and subsequent exchange is to alert the members of the potential filing (s).

6.2 First Amendment Auditors - Guidance Update

Clerk Glueckert provided the members with the County's disclosure related to Video and Audio Recording by Members of the Public in County Buildings and Offices. The disclosure includes guidance on how our responses should be observed if and or when a person attempts to videotape in these areas. Board of Review hearings are subject to the Open Meetings Act and open to the public. The Board of Review Rules under Section I, Item H Open Meetings Act further references the Audio or video recordings permissions and disclosures during said hearings.

7. Adjournment

Member Paslawsky motioned to adjourn, seconded by Member Helm. The motion carried unanimously 3-0. The meeting was adjourned at 2:39 P.M.