

Lake County Illinois

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



Meeting Minutes - Final

Thursday, April 25, 2024

9:00 AM

18 N. County St. 7th Floor, Waukegan IL 60085

Conference Room 6E

Lake County Board of Review

1. Call to Order - Chair Herbst called the meeting into order at 9:01 A.M.

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

2. Approval of Minutes

Regular Session January 04, 2024

The Board of Review members reviewed the minutes from their Thursday, January 4, 2024, meeting. Member Paslawsky motioned to approve. Member Helm seconded the motion. The Board members approved the minutes as presented 3-0.

3. Public Comment - None

4. Old Business - None

5. New Business - CCAO Report - Deferred

5.1 Introduce the Lake County Township Assessor Association Email dated February 12, 2024

Clerk Glueckert presented the LCTAA email communication to the Members. The email contained areas of suggested procedural changes for both the Board of Review and CCAO to consider for the 2024 appeal season. The Clerk expressed gratitude to the LCTAA in bringing forth their thoughts, and at the same time noted that many of their concerns would be addressed inside the 2024 Rules of the Board of Review. Noting however, system limitations will prohibit changes to the Appeal Grid, and suggested changes to the procedures by which hearing decision values are posted and published to the public access portal will remain the same as in previous years.

5.2 2024 Rules of the Lake County Board of Review - Preliminary Review

Clerk Crawford outlined for the members the preliminary review of the 2024 Rules of the Lake County Board of Review which included highlighting the reflection of the non-general assessment year, applicable date changes throughout, and most significantly a change in the approach from Rules of Evidence to Rules of Procedure.

Clerk Glueckert advised under the direction of the Assistant State's Attorney's a change in the Rules based upon procedure provides the staffing clerk's the ability to begin scheduling hearings 30 days from the first day after a township appeal deadline has passed. All subsequent appraisal evidence for Residential (15 days) Commercial (30 days) will be required submissions for standing in accordance with the rules.

Additionally, all evidence submitted based upon recent sales will be scheduled for a hearing. Interveners will have until 5 days prior to the scheduled hearing to intervene on reduction requests greater than \$100,000 per State Statute.

Members were asked to provide additional feedback on or before May 02, 2024. Additional inclusion edits, if significant will be presented to the Assistant State Attorney's for their approval review prior to presenting the "draft version" at the next scheduled meeting.

5.3 2024 Board of Review Reason Codes - Preliminary Review

Clerk Crawford presented the members with the 2024 Board of Review Reason Codes. The preliminary draft incurred no revisions other than date adjustments reflective for the appropriate calendar year. Chair Herbst indicated use inconsistencies with reason code Q; beyond being a training opportunity for the Alternates, the Chair suggests adding language regarding case filings with multi-pin and or contiguous parcels. Members were asked to provide additional feedback on or before May 02, 2024.

Language changes to reason codes will be presented to SA_Tech for system updating.

5.4 2024 Guidelines for the Commercial, Industrial and Income Producing Property Forms & Commercial, Industrial Comparison Grid - Preliminary Review

Clerk Crawford presented the member with the 2024 Guidelines for the Commercial, Industrial, and Income Producing Property Forms & Commercial, Industrial Comparison Grid. The preliminary draft incurred no revisions to the cap rates or ranges, only appropriate date changes throughout. Clerk Glueckert mentioned, Chief Commercial Appraiser, Marty Kinczel reviewed the documents; given the current market conditions, the cap rates and ranges were strongly recommended that they remain the same for the 2024 appeal season.

5.5 Executive Session (5 ILCS 120/2 (c) Selection of Alternate Candidates for the 2024 Board of Review Session.

Chair Herbst motions to move into Executive Session under (5 ILCS 120/2 (c)) to Discuss Alternate Candidates for the 2024 Board of Review Session, the motion was seconded by Member Helm. The Board Members enter Executive Session at 10:10 A.M.

On a motion received by Member Helm, seconded by Member Paslawsky the Board returned to Open session at 10:31 A.M.

During Open Session, Chair Herbst announced to Clerk Glueckert that the Board Members have accepted the 2024 candidacy list as presented with the inclusion of John Paslawsky. John's term as Member of Board of Review commences as of May 31, 2024. Clerk Crawford will ensure the list of candidates including John Paslawsky be presented to the County Board for appointment as Alternates to the Board of Review during the County Board's Meeting scheduled for June 11, 2024.

Noting, as in previous years, Alternate Members will be required to attend the Alternate Member Training (2024 date to be determined), and their appointment to the Lake County Board of Review as Alternate Members does not automatically guarantee any specific number of days or hours throughout the 2024 season.

6. **Adjournment-** Prior to adjourning the Members set Friday, May 17, 2024, and Monday, June 03, 2024, (Statutory deadline to reconvene for the 2024 session) as their next meeting dates.

Member Paslawsky motioned to adjourn, seconded by Member Helm. The motion carried unanimously 3-0. The meeting was adjourned at 10:36 A.M.