

Ms. Wendy Kotulla
132 Mainsail Drive
Third Lake, Illinois 60030

April 12, 2017

Mr. Aaron Lawlor
Lake County Board Chairman
18 North County Street – 7th Floor
Waukegan, Illinois 60085

Re: Board of Review Appointment

Dear Mr. Lawlor:

From June of 2013, I have been privileged to serve as an appointed member of the Board of Review (BOR). The assessment appeal process often illuminates the strain property owners face when increasing tax levies are apportioned for payment based on assessed value of real property. Lake County's appeal process and supporting online filing capability have evolved over the years to give property owners easy to use tools to help them develop their appeals. I am happy to have been a part of those improvements.

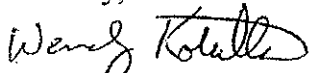
Many of the appeals are now filed as "letter" appeals to be determined solely on evidence presented with no additional testimony from either the homeowner or assessor at the hearing. That does allow a hearing to be concluded with the board focused on the evidence and without some of the administrative time managing the testimony. Most letter hearings can be decided in less than the 15 minutes allotted to an in person or phone hearing.

In these hearings, I have been very diligent in making sure that although the hearing can go faster, it is not shortcutting the process of truly considering the evidence. I conduct those hearings the same way any other is held. I understand that there are concerns from some lawyers and some assessors who believe the outcome could be different from an in-person or phone hearing. If all of the evidence is included with the letter appeal, it will not receive a different result from an in-person or phone hearing from me. Part of my mission as a board member if I am re-appointed would be to ensure that that is true for all letter hearings, no matter which BOR members or alternates are involved in them.

Further, the board helps facilitate a conversation between the property owner and the assessor that often results in a better understanding of the assessment process for the property owner – whether their assessment is reduced or not. While the assessor or the property owner may not always be completely happy with a decision I make, to quote one of the lawyers I've seen over the years, "I always understand why you made your decision." I have heard feedback that suggest that we could do better on that issue as well and would also seek to focus on getting more uniformity across boards on conveying the reasoning behind their decisions

I trust that my service on the BOR has met with your approval and fulfilled your expectations for me. I trust you will give serious consideration to re-appointing me to the BOR. Thank you for your support and consideration.

Sincerely,



Wendy Kotulla

Education and License Background

Bachelor in Business from De Paul University

Master of Management from Northwestern University's Kellogg School of Management

Illinois Real Estate License originally issued in 2002.

Experience

Realtor - Affiliated with Baird & Warner since 2002. (Currently working with the Libertyville, Illinois office.)

Working in Lake County as a realtor has allowed me to gain working knowledge of the housing market.

Hearing officer for the Board of Review - I served as an alternate Board of Review member for 3 years. I served as an appointed member of the Board of Review from June 2013 to the present time.

Trustee for the Village of Third Lake - Elected in 2007, re-elected in 2011 & 2015. Working with the village has allowed me to gain understanding of municipal governance. This work also gives me perspective on the importance of having proper funding and planning in place to support both business and residential community requirements. The importance of fair assessments is clear.

President of the Mariner's Cove Community Association – I have been on the board since 2002. I have served as president since 2008. Our association has worked closely with the Storm Water Management Commission (SMC) and the Village of Third Lake over the past few years because several common elements (detention ponds) as well as Druce and Third Lake are a part of the Des Plaines watershed. I spearheaded efforts to successfully gain an SMC grant that was used to address serious erosion issues in one of our ponds. We are currently working with the Village of Third Lake treating Eurasian milfoil – an invasive aquatic plant species creating issues for Third and Druce lakes and in controlling the native beaver population.

The Northern Trust Corporation – I worked for 16 years at the Northern Trust in the IT department. I started as a business analyst and later managed a team responsible for developing online portfolio management solutions for the personal trust investment managers to use nationwide. These included stock and bond trading solutions, online inquiry/analysis and reporting solutions.

Community Involvement

Mariner's Cove Community Association Landscape committee– Our current projects are linked to re-designing the beach at the Druce Lake common area. A professional designer was hired to lead the project after contacting Steve Carlson (and more specifically his wife) for recommendations that led to the eventual hire.

Energy efficiency and conservation – As a homeowner I am actively pursuing conservation and energy saving techniques. My home is outfitted with solar panels and my property has been certified by Conserve Lake County as meeting conservation conscious criteria.