

# **Lake County Illinois**

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



## **Meeting Minutes - Final**

**Thursday, March 16, 2023**

**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 9:32 A.M.**

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

**2. Approval of Minutes**

**Regular Session: November 09, 2022**

The Board of Review members reviewed the minutes from their Wednesday, November 09, 2022, 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. Certificate of Errors**

Clerk Glueckert informed the members that the electronic portal will be open for a narrow timeframe during the dates of April 8, 2023, through April 9, 2023, for the Board to sign the current seventy two (72) 2022 certificates. The Clerk will alert the members when the portal is ready for their electronic signatures. This limited opportunity will allow the CCAO staff and Treasurer's Office to finalize the processing of these certificates which will ensure the initial property tax statements are reflective of the Certificate changes.

**5. Old Business- None**

**6. New Business - CCAO Update**

The clerk announced new exemption value amounts for the 2023 tax year. The General Homestead Exemption is now \$8,000 as is the Senior Homestead Exemption. Additionally, if a veteran has a combined service-connected disability rating of 100% and is deemed to be permanently and totally disabled, as certified by the United States Department of Veterans Affairs, the taxpayer who has been granted an exemption under this Section shall no longer be required to reapply for the exemption on an annual basis.

Staff Member Kinczel announced he has partnered with the Commercial Appraisal Township Team and will be recommending changes to the Commercial, Industrial, and Income Producing Property worksheets. Changes include raising Cap Rates and aligning the Star Ratings to various categories. Clerk Glueckert announced that only after the Commercial Appraisal Team and all eighteen (18) Townships ratified the changes and agree to the proposed changes would the 2023 Commercial, Industrial, and Income Producing Property worksheets be presented to the Board for their approval.

**6.1 Property Tax Appeal Board - Status Update, Marty Kinczel**

Staff member Kinczel shared an update regarding the total number of appeals we've received from the State thus far equaling eleven hundred (1100) of those, seven hundred seventy-seven (777) cases are pending at the township level for evidence submissions. Kinczel acknowledged they are receiving great township evidence; especially from the two highest producing caseload townships. Currently there are 150 case hearings scheduled with the Property Tax Appeal Board Administrative Law Judge for the months of April through June. These are in-person hearings being conducted here at the County Building. Clerk Glueckert announced Alternate Member John Glenn will act as a substitute on behalf of Jack Perry should the need arise. Clerk Glueckert welcomed & encouraged the Board Members to witness any of these hearings. The hearing schedule is open and transparent on their website under the "information" tab. [www.ptab.illinois.gov](http://www.ptab.illinois.gov)

Kinczel updated the members of the PTAB's new proposed rules regarding their "fee based" electronic filing of appeals.

Appellants/Attorney's will need to manually complete the standardized Grid Sheet. The new fee based, and electronic filing may result in more meaningful appeals. Also, the proposed new rules will not permit an intervener at the State Level if they do not intervene at the County Level.

Finally, Kinczel briefed the members on two separate instances recently presented at the PTAB level.

1.) Property located at 1770 1st St, Highland Park. The Property Tax Appeal Board has notified the Attorney of an incomplete appeal, granted a 30-day extension to return corrected. It appears there was a misfiling on one of the contiguous parcels. The Attorney for the Appellant is seeking restitution for the inaccurate parcel at the Board of Review level to allow the correct continuous submission at the State level.

Kinczel recited to the members their decision reflected Insufficient Evidence (I) and Prior BOR Decision (V) No Change Finding Decision on the parcels filed at the County level.

Member Helm stated that the Board's responsibility is to enforce the rules and standards set forth. Chair Herbst added the same standing precedent remains constant with other Attorneys. Clerk Glueckert commented that in theory had the Board Members, Township Assessor and or the Attorney realized at the time of hearing not all contiguous parcels were accurately filed upon; an alternative decision to dismiss the case would have been warranted.

Kinczel will reach out to the Attorney advising that the Board is standing firm and will not be revising their decision to correct an Attorney's misfiled parcel.

2.) An Intervenor Attorney representing Docket #22-00281 has raised concern regarding the \$100,000 request for reduction notification to the taxing bodies at the Board level as it pertains to the proposed new rule that would not allow non-intervenors at the County level to intervene at the State level.

Kinczel recited the facts of the Lake County Appeal to the members; noting that the filing indicated no requested change in valuation, appraisal evidence was indicated as forthcoming. The appeal was scheduled for hearing, but the appellant's attorney failed to appear and provide evidence. The Board's hearing resulted in a no evidence, no change decision. The appellant's new attorney in filing a subsequent appeal to the State in which a reduction in valuation of more than \$100,000 is being sought; triggered the taxing bodies notification at the State level. Since the intervener was not party to the County Appeal, under the proposed new ruling they would be excluded from the State appeal.

Member Helm replied they had no legislative recourse to notifying the taxing bodies of a reduction of more than \$100,000 during the appeal process at the County level since no reduction of valuation was ever stated. Furthermore, according to their rules, Item II. Filing an Appeal, Section C. "The Board has the authority to restrict reductions to an assessed value under \$100,000, when taxing districts have not been appropriately notified." The Notice of Findings by the Lake County Board of Review indicates a no evidence, no change decision clearly fell within the guidelines set forth under their rules.

Staff member Kinczel recommends the Members consider the dismissing of future cases by Attorney representation when the appropriate reduction in values is not stated, lack of evidence occurs, and or no Attorney presence has been provided to conduct the hearing.

**6.2 2023 Board of Review Season - Projected Timeline**

Clerk Glueckert announced that the State has not finalized the County's adjusted median levels of assessments; these are expected mid-May.

The Clerk is anticipating the publication of the townships 2023 valuations to begin in early July, hearings set to begin late August, early September, and finalize by the end of December 2023. The clerk is forecasting between seventeen thousand (17,000) and nineteen thousand (19, 000) appeals to be filed this year.

**6.3 Board of Review Re-Appointments****Standing Members**

The Clerk acknowledges that Member Paslawsky has a remaining year on his two-year appointment. Chair Herbst, and Member Helm's two-year terms commence as of May 31, 2023. Clerk Glueckert is recommending their re-appointments for a two (2) year term as Standing Members of the Board of Review. Their names and updated resumes will be presented to the County Board & Chair Hart for re-appointment during the upcoming May, County Board Meeting.

**6.4 (5 ILCS 120/2 (c)) Executive Session -Alternate Candidates for the 2023 Board of Review Session.**

Chair Herbst calls for a motion to move into Executive Session under (5ILCS 120/2 (c) to Discuss Alternate Candidates for the 2023 Board of Review Session. Member Helm motioned, seconded by Member Paslawsky. The Board Members enter Executive Session at 10:14 A.M.

On a motion received by Member Paslawsky and seconded by Member Helm, the Board returned to Open session at 10:26 A.M.

Chair Herbst announced in open session the current list of 2022 Board Alternate Candidates are being recommended for re-appointment. Additionally, Cynthia Crawford, having met the Statewide Qualifying Examination, will also be included on the list of recommendations as an Alternate Member of the Board of Review.

**6.5 Open Meetings Act -Gubernatorial Disaster Declaration Restrictions Lifted**

Governor Pritzker's lifting of the State's Disaster Declaration and Open Meetings Act Restrictions revert to pre-pandemic State Statute guidelines. All Board of Review Meetings and Appeal Hearings will be held under the State's Open Meetings Act. In-Person hearings will be an option for the 2023 Appeal Hearings.

**6.6 Hearing Formats - In Person, Video, Audio, or Letter**

Format for appeal hearings to include In-Person, Video (zoom), Audio (telephone), or by Letter. Member Helm suggests a positive public relations campaign to inform taxpayers of the technological benefits of appearing either via Video, Audio or by Letter.

Clerk Glueckert advised in addition to our Video/Zoom coordinator; we will have an In-Person check in desk immediately within the 6th Floor Conference Room Center. Facilities will ensure that the existing panic buttons are activated, and a new one installed for the In-Person check-in desk.

Clerk Crawford will follow up with facilities regarding the security features for the Board of Review hearing sessions.

**6.7 2023 Rules of the Lake County Board of Review- Preliminary Discussions****General Assessment Year - 2023**

Staff Member Crawford presented the Board Members with a preliminary draft of the 2023 Rules of the Lake County Board of Review included were relative date changes, and proposed language significant to this year being a General Assessment year. Members agreed to these changes.

Crawford suggested adding the State Statue in reference to the Board's authority to confirm, reduce or increase any assessment as appears just. Public concerns over the term "increase" could be seen as a deterrent resulting in avoidance in filing an Appeal. Members agree the inclusion of the State Statue directs any individual (s) to the Board's authority.

Citing a concern raised previously during the meeting by Staff Member Kinczel regarding Section II. Filing an Appeal, Item C. Required Information. "must include all contiguous Pin numbers" Staff Crawford will re-confirm with the ASA's whether this section requires modification including the ability to dismiss a case at hearing if an error in misfiling of a parcel or non-inclusion of all contiguous pin numbers occurs.

Crawford presented the Members with a new 2023 procedure; Section III, Item J: Appeal Withdrawals. This added section would encourage an appellant to withdrawal a complaint prior to a hearing being scheduled. However, once an appeal has been scheduled for hearing all parties must agree to the withdrawal of the appeal. Board Members agree to the inclusion of Item J, under Section III.

**7. Adjournment - Tentative Next Meeting Date: Thursday, April 06, 2023  
9:30 A.M.**

Prior to adjourning the members revised the start time of their upcoming meeting on April 06, 2023, to begin at 2:00 P.M.

Member Paslawsky motioned to adjourn, seconded by Member Helm. The motion carried unanimously 3-0. The meeting adjourned at 11:00 A.M.