

# **Lake County Illinois**

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



## **Meeting Minutes - Final**

**Thursday, September 7, 2017**

**3:00 PM**

**18 North County St. Waukegan IL 60085**

**Conference Room 6 D**

**Lake County Board of Review**

**1. Call to Order**

Member Fleming calls the meeting into order at 3:00 P.M.

Present 3- Member Fleming, Member Kotulla and Member Helm

CCAO Staff Present: Paulson and Franke

**2. Approval of Minutes**

The Board reviewed the Regular Session Minutes of August 31, 2017; a motion to approve was received by Member Kotulla, a second motion was made by Member Helm and the Regular Session Minutes of August 31, 2017 are approved by unanimous vote at 3:02 P.M.

**3. Public Comment**

None

**4. Approval of Certificate of Errors**

The Board reviewed and signed off on Certificate of Error requests from the Township Assessors and the Chief County Assessment Office.

**5. Old Business****6. New Business****6.1 Approval of assessment appeal case decisions in cases where no hearing was conducted August 26, 2017 through September 01, 2017, as Decision Attachment A.**

**Attachments:** [Decision Attachment A 9.01.2017.pdf](#)

Clerk Franke presented the appeal cases as listed in the Decision Attachment A. for the Board to review and approve. Clerk Paulson informed the Members that future Decision Attachments will include the no contest appeal cases. The Board reviewed the case decisions through September 01, 2017; a motion to approve was received by Member Helm, a second motion was made by Member Kotulla and the case decisions are final by unanimous vote at 3:12 P.M.

**6.2 Determination of Standing for the assessment appeal filings submitted by Attorney David Dunkin of Arnstein and Lehr LLP on behalf of the Arbors Condominium Association, Brooke Estates Condominium Association and Ravines Condominium Association, all in Moraine Township.**

Clerk Paulson advises the Board that the appeal cases filed by Attorney David Dunkin failed to include the appropriate authority to represent the Homeowner Associations. On a motion by Member Kotulla and a second by Member Helm, the Board concluded unanimously that the appeals submitted by Attorney David Dunkin on behalf of the Arbors Condominium Association, Brooke Estates Condominium Association and Ravines Condominium Association have no standing and the Board will not accept jurisdiction in hearing the cases as submitted. Clerk Paulson said he will send three separate letters to Attorney David Dunkin to inform him of the Board of Review's conclusion on jurisdiction.

In addition, Member Kotulla shared recent Taxpayer/Attorney concerns over the confusion in appearing for Letter Hearings. Member Fleming sited potential adjustments to the current verbiage in the Board Rules for future years.

Member Kotulla also raised concerns regarding the median level of assessments in determining the outcome of equity cases vs recent sales cases. Member Fleming suggested considering today's time constraints; the Board can examine how we approach these cases at a future meeting.

**7. Adjournment**

On a motion received by Member Kotulla, and a second motion by Member Fleming the Board adjourned at 3:20 P.M.