

# **Lake County Illinois**

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



## **Meeting Minutes - Final**

**Friday, June 14, 2019**

**9:00 AM**

**18 North County Street, Waukegan IL 60085**

**Conference Room 6 C**

**Lake County Board of Review**

1. **Call to Order - Member Fleming called the meeting into order at 9:00 A.M.**

**Board Attendees: Member Fleming, Member Helm and Member Monie**

**Staff Attendees: Glueckert, Paslawsky, Glenn, Perry and Crawford**

**Also Present: ASA Gunnarsson and ASA Fronk**

2. **Approval of Minutes**

**Chairmen Fleming welcomed new Member Joe Monie and asked the members if the group could defer the Approval of Minutes to after the 5.**

**Abtahi vs. State of IL Property Tax Appeal Board-18MR1116 item was addressed and Members Helm and Monie agreed with his request.**

5. **Abtahi vs. State of IL Property Tax Appeal Board -18MR1116**

**ASA Gunnarsson and ASA Fronk outlined the case details of Judge Ortiz decision regarding Section 16-80 of the Property Tax Code (35 ILCS 200/16-80) related to changes based upon substantial cause. The judge's opinion does not make clear if he is incorporating into Section 16-185, the same "substantial cause" standard found in 16-80. The Board of Review will wait for notification from ASA Gunnarsson as to whether PTAB intends to appeal this decision.**

#### **2.1 Approval of Minutes**

**Regular Session: May 08, 2019**

**The Board of Review members reviewed the minutes from their May 08, 2019 meeting. Chairmen Fleming motioned to approve. Member Helm second the motion. Member Monie abstained. The Board members approved the minutes as presented 2-0.**

**Executive Sessions: November 7, 2016, January 23, 2017, November 27, 2017 and November 30, 2017**

**Chairmen Fleming reminded Clerk Crawford that these Executive Session minutes were recalled during the May 08, 2019 meeting in which members voted 2-0 to retain as confidential.**

3. **Public Comment - None**

4. **Approval of Certificate of Errors**

**The Board of Review Members reviewed and approved the electronic Certificate of Errors that were presented, with no exceptions.**

6. **Approval of Non-Homestead Hearing Date set for July 17, 2019**

The Board of Review Members reviewed possible hearing date (s). Member Helm motioned to approve Thursday July 18, 2019 as the Non-Homestead hearing date. Chairmen Fleming second the motion. The Board Members approved July 18, 2019 as the Non-Homestead Hearing Date by a vote 3-0.

**7. Old Business**

**Tyler iasWorld CCAO & Township Identifying Codes**

Clerk Crawford provided the members with CCAO & Township Identifying codes within the Tyler iasWorld Tax Administration System. Member Helm requested an updated In-Office Telephone Listing with subtitles for key responsibilities of staff. Chairmen Fleming requested Clerk Jackson to provide the members with the updated decision reason codes. Clerk's Crawford and Jackson will provide the requested at the next meeting.

**8. New Business**

**County Board Appointment of Russell "Joe" Monie to Board of Review as Member**

**County Board Appointment of Alternate Members to the Board of Review**

Chairmen Pete Fleming welcomed new Board Member Joe Monie. Members collectively acknowledged the appointment of the 2019 Alternate Members of the Board of Review.

**Discussion on Settlement Offers**

Clerk Glueckert presented the inclusions of Board of Review Stipulations by the Parties as part of best practices when resolving appeals and presenting Settlement Offers. Staff Member Paslawsky supports the initiative as the stipulations provide key evidence in defense of cases at the Property Tax Appeal Board level. Chairmen Fleming noted that the Board supports these efforts; however, does not prohibit an Attorney from filing a subsequent appeal to PTAB. Collectively this "best practice" may in the short term increase the number of cases at the State level; ultimately the goal is to shift the burden of proof and evidence to the Attorney (s) involved in the case. Member Helm requested that the Townships extend their evidence on offers to appellants for inclusion as case evidence for reference during the appeal hearing process.

**Discussion on Assessor's thoughts to "Guidelines for Vacancy"**

Clerk Glueckert shared Ela Township Assessor's Vacancy Guidelines and asked for the Board's insight. Chairmen Fleming mentioned that the Boards customary practice across all 18 townships is based on a percentage method. 50% vacant equates to a 25% reduction in the improvement, 100% vacant results in a 50% reduction to the improvement. The Board requires the online affidavit and proof of evidence in marketing the vacant space prior to granting the Vacancy Allowance.

Clerk Glueckert also shared a reprint of the Illinois Association of County Board Members and Commissioners Spring Session Summary. A Memorandum regarding Solar Energy Installations-Assessment and Valuation by the Illinois Department of Revenue was also shared with the members.

Member Helm commented that Lake County was mentioned in the Property Tax Appeal Board Study by the Civic Federation; copies were subsequently shared to all participants in today's meeting.

Clerk Glueckert shared with the Board Members recent Supervisor of Assessment and CCAO initiatives which includes the extension of time for Huy Nguyen of the Beth Malloy Consulting Services till November 2019. The statutory deadline of July 15, 2019 for all townships to provide values is a quickly approaching. Inherent challenges to this season with 5 of the 18 townships not utilizing the Tyler System.

Clerk Glueckert suggested and the Board Members agreed to schedule training for new and existing alternates.

#### **9. Adjournment**

Chairman Fleming called for a motion to adjourn. Member Helm motioned to adjourn, second by Member Monie. The motion carried unanimously 3-0. The meeting adjourned at 11:47 A.M.