

Lake County Illinois

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



Meeting Minutes - Final

Tuesday, April 28, 2020

10:00 AM

**[https://zoom.us/j/93930237896?](https://zoom.us/j/93930237896?pwd=MmpJSEZXODU3R3UvNDNWTmdwVGNNQT09)
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Meeting ID: 939 3023 7896

Password: 476883

Lake County Board of Review

1. **Call to Order-** Chairman Fleming called the electronic meeting into order at 10:04 A.M.

Board Attendees: Chairman Fleming, Member Helm and Member Monie

Staff Attendees: Glueckert, Sowul and Crawford

Township Attendee: Tina Elion, Waukegan Township

2. **Approval of Minutes**

Regular Session: April 14, 2020

The Board of Review members electronically reviewed the minutes from their April 14, 2020 meeting. Member Helm motioned to approve. Member Monie seconded the motion. The Board members electronically approved the minutes 3-0.

3. **Public Comment - None**

4. **Old Business**

Member Helm inquired about the timeline and process for working with the Assistant State's Attorneys and Clerk on development of ethical standards of practice for the Board of Review. This would address managing appeals and other types of assessment-related special approvals for properties in which Board of Review Members/Alternates, township assessment officials/staff, CCAO staff and County officials have a financial interest. One example is Certificates of Error and BRs self-submitted by township assessment officials/staff. These approvals are authorized by Standing Members of the BOR only, and Member Monie acknowledged there is no "formal" policy for the Board in processing self-submitted appeals from township assessment officials/staff. Clerk Glueckert mentioned initial discussions at the County Board level were in tandem with Code of Conduct revisions that will most likely not occur until 2021 as the current Covid-19 Crisis has taken the forefront. However, he will involve the Assistant State's Attorneys for their recommendations about possible inclusions within the Board of Review Rules for 2020.

Clerk Glueckert shared a 1.0134 State Factor was received by the State. Property Tax Statements are currently at the printer and are expected to be mailed on time as scheduled the first week of May.

5. **New Business**

- 5.1 **Board of Review Exemption Request Issues:**

CCAO rejection of VA Exemption on PIN 05-24-310-007

Clerk Sowul presented a recap of the facts in the CCAO rejection of the Veteran Exemption for parcel 05-24-310-007. Upon review of the application and documentation provided by the Applicant in submission of this exemption, the Board finds in favor of the CCAO rejection; applicant/homeowner did not occupy the home as of January 01, 2019 as required by State Statute. Member Monie motions to deny the exemption. Member Helm seconded the motion. The Veterans Exemption is denied by a vote of 2-0. Chairman Fleming abstained.

CCAO rejection of Homestead Exemption on PIN 06-02-214-045

Clerk Sowul presented a recap of the facts in the CCAO rejection of the Homestead Exemption for parcel 06-02-214-045. Upon review of the application (s) and documentation provided by the Applicant in submission of the exemption, the Board finds in favor of the CCAO rejection; applicant/homeowner failed to provide a clear and concise lease agreement consistent with signatures and dates. Member Helm motions to deny the exemption. Member Monie seconded the motion. The General Homestead Leasehold Exemption is denied by a vote of 2-0. Chairman Fleming abstained.

Members set the next Board of Review meeting for Tuesday, May 12, 2020, 1:00 P.M.

Members discuss possible dates for the first Non-Homestead hearings of the 2020 session. Member Helm will confirm her availability for the last week of May 2020. Date TBD.

Realistically speaking the Clerk believes we could see our first hearings of the 2020 season beginning the first full week of July 2020.

5.2 2020 Board of Review Rules- Continuation

Clerk Glueckert outlined the inclusions of substance & minor grammatical changes made throughout the document discussed at the previous meeting on April 14, 2020. He is currently in conversations with the ASA's regarding the elimination of "In-Person" hearings for the 2020 session provided the Governors Disaster proclamation remains enforce. At the conclusion of the document revisions made today, Clerk Glueckert will provide ASA Gunnarsson and ASA Helton with a copy of the proposed 2020 Board of Review Rules along with an invitation to our next meeting with the expectation they will provide counsel & final recommendations on the 2020 Rules to our Board Members.

6. Adjournment

Member Monie motioned to adjourn, seconded by Member Helm. The motion carried unanimously 3-0. The meeting adjourned at 11:34 A.M.