

# Lake County Illinois

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



## Meeting Minutes - Final

Thursday, June 10, 2021

10:00 AM

Zoom Meeting: [https://us02web.zoom.us/j/83920051834?](https://us02web.zoom.us/j/83920051834?pwd=K1Btajk2MitVNnRLV3RSRnQ5WGdmQT09)  
[pwd=K1Btajk2MitVNnRLV3RSRnQ5WGdmQT09](https://us02web.zoom.us/j/83920051834?pwd=K1Btajk2MitVNnRLV3RSRnQ5WGdmQT09)

Meeting ID: 839 2005 1834

Passcode: 939528 Dial: +1 312 626 6799

**Lake County Board of Review**

1. **Call to Order - Chair Helm called the meeting into order at 10:00 A.M.**

**Board Attendees: Chair Helm, Member Paslawsky and Member Herbst**

**Staff Attendees: Glueckert, Sowul and Crawford**

2. **Approval of Minutes**

**Regular Session: April 01, 2021**

**The Board of Review members reviewed the minutes from their Thursday, April 1, 2021 meeting. Member Paslawsky motioned to approve. Member Herbst seconded the motion. The Board members approved the minutes as presented 3-0.**

**Prior to the Board Members acting upon the Executive Session Minutes; Chair Helm provided a handout of the Open Meeting Act directing attention to specifically review Sec. 2. Open meetings (c) Exceptions and (5 ILCS 120/2.06) Sec. 2.06 Minutes; (c).**

**Executive Sessions Deferred from April 1, 2021**

**November 7, 2016, January 23, 2017 and November 27, 2017**

**The Board of Review members reviewed the minutes from their Executive Sessions of November 7, 2016, January 23, 2017, and November 27, 2017.**

**Chair Helm recommends a motion that the Executive Session minutes of November 7, 2016, January 23, 2017 and November 27, 2017 no longer require confidential treatment, and in compliance with the Open Meetings Act--ILCS Section 120/2.06 (3) (f), the minutes become available for public inspection.**

**On a motion by Member Paslawsky, seconded by Member Herbst, the Executive Session minutes of November 7, 2016, January 23, 2017, and November 27, 2017 are released for public inspection by a vote of 3-0.**

**Chair Helm recommends a motion that having met the 18-month requirement under the Open Meetings Act --ILCS Section 120/2.06 (3) (c), that the three separate verbatim recordings of Executive Sessions held on November 7, 2016, January 23, 2017 and November 27, 2017 be destroyed immediately by the Clerk of the Board and Minutes Keeper**

**On a motion by Member Herbst, seconded by Member Paslawsky, it was approved that the three separate verbatim recordings of Executive Sessions held on November 7, 2016, January 23, 2017 and November 27, 2017 be destroyed immediately in a vote 3-0. (Minutes Keeper Crawford confirms the verbatim recordings were destroyed immediately after this meeting)**

**Executive Session: December 10, 2020 & April 1, 2021**

The Board of Review members reviewed the minutes from their Executive Sessions of December 10, 2020 and April 1, 2021. Chair Helm recommends a motion that the Executive Session minutes and corresponding verbatim recordings of December 10, 2020 and April 1, 2021 remain confidential subject to review again in six months.

On a motion by Member Paslawsky, seconded by Member Herbst, the Executive Session minutes of December 10, 2020 & April 1, 2021 are to remain confidential by a vote of 3-0.

Clerk Crawford will recall these executive sessions minutes no later than six (6) months for review as required by State Statute.

**2.1 Recalling Executive Session: November 30, 2017**

Chair Helm recommends a motion that the verbatim recording of the Executive Session on November 30, 2017 be destroyed immediately by the Clerk of the Board and Minutes Keeper given the prior release of the meeting minutes for public inspection as approved on March 10, 2020 in compliance with the Open Meetings Act--ILCS 120/2.06 (3) (c).

On a motion by Member Herbst, seconded by Member Paslawsky, it was approved that the verbatim recording of the Executive Session on November 30, 2017 be destroyed immediately by a vote of 3-0. (Minutes Keeper Crawford confirms the verbatim recording was destroyed immediately after this meeting)

**3. Public Comment - Kristen LaManna**

Clerk Glueckert welcomed Kristen LaManna to the meeting as a Public attendee. The Clerk extended a Public Comment invitation for up to three (3) minutes which Ms. LaManna declined.

At the recommendation by Clerk Glueckert, Chair Helm agreed to alter the Agenda sequence 6.0 New Business – Board Member, Nathan. M. Herbst Appointed will precede item 4. Approval of Certificate of Errors in consideration of Welcoming Member Herbst to the Board of Review.

**6. New Business - Board Member, Nathan M. Herbst Appointed**

Clerk Glueckert informed Chair Helm and Member Paslawsky of the County Board appointment of Nathan M. Herbst to the Lake County Board of Review serving a two-year term effective June 01, 2021. Members and Staff openly welcomed Member Herbst.

In a nomination by Member Herbst, seconded by Member Paslawsky the Members unanimously elected Chair Helm to serve as Board of Review Chairperson for the 2021 Session.

**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

**5. Old Business**

**Teams Phone Numbers for Board Members**

Clerk Glueckert advised the County's IT Department was successful in assigning the Members Microsoft Teams phone numbers.

**6.1 CCAO Report**

**Farmland Assessment Review Committee -Meeting Update**

Clerk Glueckert shared a brief overview of the Annual Farmland Assessment Review Committee Meeting held recently on May 11, 2021 at the Lake County Farm Bureau Building. In brief, the Farmland Committee approved the 2022 PI soil types. Farmland Market values were determined using a five-year assessment cycle, and the lower soil type PI's are increasing at a greater rate than the soil type PI's at the higher end. All soil types will see incremental increases for the foreseeable future. Illinois Department of Revenue qualifying 1 acre of farmland which is down from the previous 5 acre minimum.

**Property Tax Appeal Board -Processing Status Update**

The Board of Review has received 11,500 appeals of which 2,000 are remaining with evidence submission due dates. Projected completion for all appeals is anticipated by the end of July. To date 66.4 % of the per diem budget for Alternates related to the Board of Review budget has already been disbursed. The County Finance Committee is aware, and the Clerk is working closely with them to ensure the CCAO's books balance. The Property Tax Appeal Board has set an aggressive hearing schedule with virtual hearings beginning in July. The PTAB hearings will be facilitated using a WebEx platform. Staff Members Kinczel and Perry will set up mock hearing rehearsals with ASA Gunnar Gunnarsson prior to the start of these hearings.

Additionally, the Clerk shared a preliminary publication timeline of the 2021 Assessments and announced tentative scheduled hearing dates beginning the week of August 28, 2021. Revisions to the Blue Assessment Notice for Tax Year 2021 were approved by the States Attorney's Office. The revision addresses all forms of hearing types and complies with Open Meetings Act. The CCAO has no plans to host taxpayer assistance help centers for the 2021 filing season. Taxpayers are encouraged to contact their local township assessor for operational hours and assistance for planning to first discuss their assessment at the township level. The CCAO office will be available during normal business hours.

At the recommendation by Clerk Glueckert, Chair Helm agreed to alter the Agenda sequence 6.5 2021 Hearing Scheduling Discussion will precede item 6.2 Review of the Draft 2021 Board of Review Rules of Procedure-Public Comments in consideration of availability of Staff Member Karen Sowul.

**6.5 2021 Hearing Scheduling Discussion - Lead by Karen Sowul**

Clerk Sowul recommends a hearing scheduling change to the Board Members which incorporates In-Person/Telephone hearings in the morning with "letter" hearings in the afternoon. The recommendation creates efficiencies in maintaining fair and equitable assessments amongst neighborhoods and provides efficient use of time for all Township Assessors and Alternates. Chair Helm, Member Paslawsky and Member Herbst agree to the change in format for scheduling hearings.

**6.2 Review of the Draft 2021 Board of Review Rules of Procedure-Public Comments**

The Draft Review of the 2021 Board of Review Rules of Procedure were placed for public viewing on the County's website from April 7, 2021 thru April 21, 2021. No public comments were received.

**6.3 Final Approval of the 2021 Board of Review Rules of Procedure**

Chair Helm recommends a motion to Adopt the 2021 Board of Review Rules of Procedure as presented. On a motion by Member Herbst, seconded by Member Paslawsky the 2021 Board of Review Rules of Procedure were adopted unanimously 3-0.

Members affixed their signatures, and the 2021 Rules of the Lake County Board of Review were officially adopted.

**6.4 OMA Determination Letter-2021 Board of Review Session Standing**

Clerk Glueckert advised he spoke to the Assistant State's Attorney Office, and that until Governor Pritzker amends his gubernatorial declaration, no updates to the Open Meetings Act Determination Letter is required at this time.

**6.6 Discussion of Non Homestead Hearing Date**

The Board has set July 8, 2021 and July 9, 2021 as the hearing dates for Non-Homestead Property. Subsequent final hearing dates for Non-Homestead Property will be set for an undetermined date in early fall.

**6.7 2021 Board Alternate Member Training-Opening Discussions**

A tentative agenda date has been set for Thursday, August 12, 2021. This half day of training will focus primarily on the Property Tax Appeal Board Decisions. Jack Perry will present "lessons learned" related to evidence submissions.

**7. Adjournment**

Prior to adjourning, the Members set the following tentative regular meeting dates of Thursday, June 17 and Thursday, July 22, 2021. Member Paslawsky motioned to adjourn, seconded by Member Herbst. The motion carried unanimously 3-0. The meeting adjourned at 11:44 A.M.