

Lake County Illinois

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



Meeting Minutes - Final

Thursday, May 26, 2022

9:00 AM

18 N. County St. Waukegan IL 60085

Conference Room 6 E

Lake County Board of Review

1. **Call to Order - Chair Helm called the meeting into order at 9:01 A.M.**

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

2. **Approval of Minutes**

Regular Session: April 19, 2022

The Board of Review members reviewed the minutes from their Tuesday, April 19, 2022 meeting. Member Paslawsky motioned to approve. Member Herbst seconded the motion. The Board members approved the minutes as presented 3-0.

3. **Public Comment - None**

4. **Certificate of Errors**

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

Clerk Glueckert advised there are electronic certificates pending the Board's second approval. Chair Helm noted approximately 96 in total. Members Herbst & Paslawsky acknowledged the urgency and Member Herbst would commit time immediately following this meeting to review and process those pending electronic certificates.

5. **Old Business - Discussion on Alternate Member Training**

Chair Helm inquired with Clerk Glueckert to share a portion of his CCAO Update related to his expectations regarding the 2022 township assessment publishing timelines prior to discussing a date for the Alternate Member Training.

Clerk Glueckert advised the Department of Revenue recently provided him the adjusted median data for all townships, and he will begin publishing 2022 values for the first group of six (6) townships on June 30, 2022. The second group of six (6) townships would publish the week of July 11, 2022, with the last group of six (6) townships publishing the final week in July. Given the aggressive timeline and the two weeks' notice of hearing requirement, Board Members can expect to hear their first cases by mid-August. Clerk Glueckert suggests that a training date close to the start of hearings is preferred.

The members discussed potential dates and requested Clerk Crawford to secure the Assembly room for the preferred date of Thursday, August 11, 2022 beginning at 8:30 A.M. till 12:00 Noon. If needed an alternative date would be the previous day of Wednesday, August 10, 2022 with the same timeframe.

6. New Business - Board of Review Members Eligibility for Limited County Benefits

Members were presented with a Memorandum dated May 16, 2022 from John Light, Director of Human Resources which outlined the Action, Analysis, and Recommendation of the Director to treat the three (3) Board of Review Members as a .75 FTE for the purposes of IMRF and Health Insurance to take effect on June 1, 2022. County Administrator Gary Gibson approved such recommendations on May 19, 2022.

Board members interested in securing benefits need to reach out to the HR Liaison Katie Miller directly.

6.1 Open Meetings Act Portal -Certification & Accessibility Open

Clerk Crawford advised the Members and Clerk that the Illinois Attorney General FOIA and OMA Training Portal is now open and Certification for the 2022 Session is required. Alternate Members will be prompted and required to complete the certification prior to conducting their first hearing. The Clerk will request their certifications be submitted on or before the confirmed Alternate Member Training date.

6.2 Review Public Comments of the 2022 Draft Rules of the Board of Review

The Public Comment Period was set publicly on the Board of Review website for the Start Date of May 6, 2022 with an End Date of May 20, 2022. Board Members were provided with a single comment submitted online referencing the \$65,000 income threshold of the Senior Citizen Assessment Freeze Exemption which was unrelated to content of the 2022 Draft Rules of the Board of Review.

6.3 Finalize the Draft of the 2022 Rules of the Board of Review

Given that the Board of Review Members received no valid Suggestion (s) and/or Comment (s) to the 2022 Draft Rules of the Board of Review, Clerk Glueckert recommends the Chair request a motion to Finalize the 2022 Rules of the Board of Review. The Final 2022 Rules of the Board of Review will be officially adopted during the tentatively scheduled June 1, 2022 meeting.

Members reviewed the Draft of the 2022 Rules of the Board of Review. With new language added by the ASA's this year ("Other Association Appeals" under Section II. A. Filing an Appeal), Chair Helm mentioned the rules do not specifically state what standards the Board would use to determine that an Association has failed to establish its authority to appeal the assessments on its member's individual properties, prior to the Board dismissing the appeal. Clerk Glueckert confirmed that CCAO staff would continue to prescreen multi-property group appeals, and Members agreed that any questionable appeals will be directed to the Assistant States Attorney office for determination and guidance prior to the Board's acceptance or dismissal action. Clerk Glueckert cited that the language changes provided by the ASA's could potentially result in increased number of cases involving requests over \$100,000 in reduction.

Chair Helm also clarified for the Members the inclusion of "Industrial" under Vacancy in Section IV. Bases for Assessment Appeals, Section C. Appeals Based on Fair Cash Value, Item number 7. Income Producing Property, subsection c. Members Herbst and Paslawsky remained in agreement.

Chair Helm requests a motion to finalize the 2022 Rules of the Board of Review as presented pending any future changes to be made by the Board at a later date, if necessary, as outlined in the rules.

Member Herbst motioned to approve. Member Paslawsky seconded the motion. The Board members approve the Draft 2022 Rules of the Board of Review as Final in a unanimous vote 3-0.

6.4 Discuss Non Homestead Hearing Date - Deferred to June 01, 2022
Agenda

6.5 CCAO Update - Bob Glueckert

The Clerk and Supervisor of Assessments Bob Glueckert announced his department is re-aligning the valuations and criteria for the granting and/or denial of at least two Preferential exemptions (Open Space and Farmland Assessment of Bees) in accordance with State Statue. Since the Board of Review has the final authority for valuation of these preferential parcels, the Board may see such cases at the appeal level. Clerk Glueckert recommends this topic be included as part of the Alternate Member Training. Staff Members Jenine DeAcklen and Gladys Ohm are the staff primary contacts for Open Space and Farmland Assessments and will be available to present during the training.

Clerk Glueckert additionally announced that the resignation of Shields Township Assessor, Scott Helton, leaves the Shields Township with an unappointed Assessor. In the interim, Deputy Kelly Ugaste is acting as the primary contact for the township along with Deputy Andrea Wagner. Jeff Lee, Lake Villa Township Assessor is the new president of the Lake County Township Assessor Committee.

The 2022 township assessment Publication timeline was shared previously under Agenda Item 5.

7. Adjournment

Prior to adjourning the Board set Wednesday, June 01, 2022 at 10:00 A.M. as their next meeting.

Member Herbst motioned to adjourn, seconded by Member Paslawsky. The motion carried unanimously 3-0. The meeting adjourned at 10:47 A.M.