

Lake County Illinois

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



Meeting Minutes - Final

Thursday, August 11, 2022

8:30 AM

18 N. County Street, Waukegan IL 60085

10th Floor Assembly Room

Lake County Board of Review

1. Call to Order - Chair Herbst called the meeting into order at 8:38 A.M.

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

Board Alternate Attendees: Kathleen Bak, Bonnie Barrington, Laurie Caputo, Ryan DeHeer, Lauren Fish, Maureen Kelleher-Flo, Tom Georges, John Glenn, Jane Haynes, Ray Hibnick, Marty Kinczel, Russell (Joe) Monie, Larry Pasquesi, Jack Perry III, Mark Polach, Howard Richter, Mark Ruda, William Russell, Bradley Shafer, Apinder (Vic) Singh, Patricia Smarto, and Nandu Thondavadi

County Clerk Attendees: Robin O'Conner, and Karen Brush

CCAO Staff Attendees: Bob Glueckert, and Cindy Crawford

2. Approval of Minutes

Regular Session: July 20, 2022

The Board of Review members reviewed the minutes from their Wednesday, July 20, 2022, meeting. Member Helm motioned to approve. Member Paslawsky seconded the motion. The Board members approved the minutes as presented 3-0.

3. Public Comment - None

4. Approval of Certificate of Errors

Members continue to review and approved the electronic Certificate of Errors that are being presented. No exceptions have been reported.

5. Old Business - Deferred to next meeting.

6. New Business - Deferred to next meeting.

6.1 2022 Alternate Member Training

Welcome and Opening Remarks- Chair Herbst

Chair Herbst welcomed all the Alternate Attendees, everyone provided a brief introduction of themselves; the Board is pleased to welcome six new Alternate Members to the 2022 session.

Oath and Swearing In – Robin O'Conner, County Clerk

All rise and raise your right hand. County Clerk, Robin O'Conner performed the Swearing in ceremony of the Board of Review's Alternate Members present at today's meeting. Deputy County Clerk, Karen Brush prepared the individual Oath Cards, and Oaths on behalf of the Board of Review, Thank you.

CCAO Update and Instructions – Bob Glueckert, Supervisor of Assessments, and Clerk of the Board of Review

- **State of Townships:**

Supervisor of Assessments, Glueckert shared with the Members and Alternates the publication status of all eighteen townships. At the time of the meeting, all but four townships have published their 2022 values; Lake Villa, West Deerfield, Newport, and Elia have tentative publication dates set for later this month. Hearings are expected to begin for the townships of Antioch, Cuba, and Benton the last week of August. All hearings will be conducted using the Zoom Hearing Platform. Chair Herbst has signed a Letter of Determination citing the need to meet virtually given the influx of the health crisis Governor Pritzker recently declared. Therefore, only the Members and Alternates will be in-person in the hearing room. Assessors, Appellants and or their Attorney, Intervenor and any other Representatives will be required to participate via zoom for their scheduled hearings this year.

- **Open Spaces & Bees**

Clerk Glueckert mentioned the increase possibility of exemption appeals being submitted related to Open Space and the farming of Bees. The Supervisor of Assessments acknowledges he is stringently enforcing the preferential Open Space exemption per the statutory guidelines, which is less lenient on the taxpayer and in favor of taxation as set forth by the property tax code. The State of Illinois Certification of Assessment year 2022 Farmland Values related to Bee farming is statutorily vague; however, starting with the 2022 assessments the Supervisor of Assessments is following the guidelines set forth by IDOR related to crop land and pastureland for all Bee farming valuations. It is a goal of the Supervisor of Assessments to have all eighteen townships recognize standardized valuation methods for the start of the next quadrennial assessment cycle beginning in year 2023.

- **Expected Volumes**

Clerk Glueckert is expecting similar volume of appeals to last year; this being the fourth year in the current quadrennial assessment cycle. The clerk reminded the Members and Alternates of the difference between equalization and re-valuation within a quadrennial assessment cycle. Noting that several townships, Waukegan, Fremont, and Warren for example did revalue complete assessment neighborhoods which is allowable by State Statute within the same quadrennial cycle.

Clerk Glueckert introduced Chief Appraiser, Marty Kinczel, Commercial, and Jack Perry, Principal Appraiser, Residential as primary staff experts should the Board need to seek their guidance. He also paid tribute to their success in submitting evidence and the resolution of over three

thousand case appeals presented to the Property Tax Appeal Board. Over 42% of all Board decisions rendered in the calendar year of 2021, subsequently had filings submitted by the Appellant, and or their Attorney's to the State Property Tax Appeal Board.

Clerk Glueckert offered caution to the Alternate Members when viewing grid evidence from the five non-Tyler Townships. Appellants and their Attorney's must create, use, and upload the IMS comparable grid for the Townships of Cuba, Ela, Grant, Libertyville, and Vernon. The data stored in Tyler has a five (5) year timelapse from conversion. These townships only provide the Supervisor of Assessments the parcels land and building values, no other characteristics are provided or maintained in the County's Tyler Tax System.

Logistics and Logging – Cindy Crawford, Executive Assistant/PTAB Case Coordinator and Board Liaison

Clerk Crawford outlined the procedures in submitting the Board Alternates pay requests each week. Additionally, facilities are updating the parking registration for all employees. The parking registration form, individualized pay request (timesheet) along with the Alternates individually signed oath card and oath are to be turned into the Clerk at the close of today's meeting. Clerk Crawford also advised that it is the best practice of the Board to annually complete the Open Meetings Act training, kindly ensure your certificates are submitted to the County Board liaison, Theresa Glatzhofer by the expected deadline. Parking transponders and Lake County Identification badges will be distributed to the new Alternate Members prior to the start of their first hearing. All Alternates are encouraged to wear their County issued Identification Badge for the duration of time they are here in the County building.

BREAK – 10:15 to 10:30

General Group Discussion – Chair Herbst, Member Helm, and Member Paslawsky

- **Zoom & Open Meetings Act**

Chair Herbst echoed Clerk Glueckert's announcement earlier that all hearings will be conducted via the Zoom platform. Noting it's important to ensure that the meetings are recorded as required by Open Meetings Act in conjunction with the Chair's Letter of Determination. The acknowledgement that these appeal hearings are being recorded place a heightened emphasis on professionalism by all parties involved.

- **Board Reason Codes**

Chair Herbst announced a usage overview of the Board's Change, and No Change reason codes resulted in a decision to replace Code 13; change reason- cost to cure to a NO CHANGE -sale of the subject property. In which the current sales price of the subject property is the best indicator of its market value. The inclusion of this no change decision aligns with the State Property Tax Appeal Board rulings in similar matters. Additionally, the Chair advised; increases where warranted are an option, not a goal.

- **Best Practices & Questions**

Chair Herbst opened the floor to the sharing of best practices with an analogy of splitting the restaurant check. The purpose of appeal hearings is to determine whether the assessment is fair and just; not whether the taxes are too high; we're not discussing taxes at the hearing level. Similarly, when dining out at an expensive restaurant with a group of individuals, it's too late to discuss the cost of the meal after it's been enjoyed, only how the check is to be divided amongst the participants. Alternate Lauren Fish offered up solid advice in expressing compassion for the appellants concerns and gently moving the hearing along with brief explanations as to the process, decision, and next steps. New Alternate, Howard Richter questioned the Board's protocols in the absence of an assessor? Chair Herbst replied then the full weight of the appellants evidence is under consideration by the Board Members or Alternates for the rendering of a hearing decision. Clerk Glueckert added the Board must accept all evidence into testimony even that which is presented at the hearing; however less weight can be given to such evidence since all parties might not have had adequate time to review.

Member Helm shared that appellant and or their attorneys may withdrawal an appeal prior to the start of the hearing; however, once the hearing has officially begun, the opportunity to withdrawal has been waived. This practice also aligns itself with the Property Tax Appeal Board. Likewise, Member Paslawsky contributed he often inquires with the Appellant, Attorney and or Township Assessor if there's been any advance discussions or settlements prior to this hearing in which the Board should be apprised of.

- **GIS Mapping and Relying of Evidence Presented**

Chair Herbst gave a demonstration overview of the GIS Map link; it's a powerful tool to use during a hearing to determine location and distance between comparable properties, whether the parcel (s) are located on or near the water, assessment neighborhoods, current assessed valuations, dates sold and amount of sale. Many layers of parcel characteristics can be turned on or off which are helpful in determining whether a comparable property is superior or inferior to the Subject Property.

Chair Herbst in closing reminded everyone that as Members we are to rely solely on the evidence presented; we are not "mining" for additional evidence when using these system tools.

7. Adjournment

Member Paslawsky motioned to adjourn, seconded by Member Helm. The motion carried unanimously 3-0. The meeting adjourned at 11:36 A.M.