

**Livingston County Board of Review
Minutes – December 10, 2019**

The Board of Review met today to start reviewing appeals that have been submitted. Present were Jim Patten, Linda Dionne, Nancy Giovanini, and Shelly Renken.

The Board approved the agenda and minutes from the previous meeting as written with no additions or corrections.

The Board approved the following changes/corrections:

01-01-177-009	Streator	Exempt for 62% of 2019 by DOR
01-11-300-013	Stahly	Chg to 0040 per T/A - Not Farmed
02-06-300-005	Streator	Exempt for 59% of 2019 per DOR
02-07-101-002	Streator	Exempt for 59% of 2019 per DOR
02-07-101-004	Streator	Exempt for 59% of 2019 per DOR
02-07-101-005	Streator	Exempt for 59% of 2019 per DOR
02-07-176-001	Streator	Exempt for 59% of 2019 per DOR
02-07-176-002	Streator	Exempt for 59% of 2019 per DOR
02-07-176-007	Streator	Exempt for 59% of 2019 per DOR
05-09-477-008	Toppel	5 mo HIE on Deck
05-30-200-003	Quigley	House demo'd 1/19
06-03-151-007	Blair	Value Correction
06-33-476-027	Round Grove	Exempt for 46% of 2019 per DOR
10-10-152-007	Tyssen	3 yr HIE on Garage
13-22-283-001	LCSS	Exempt for 65% of 2019 per DOR
13-22-283-002	LCSS	Exempt for 65% of 2019 per DOR
14-26-226-008	Young	3yr HIE on 452sf Patio
15-22-426-003	Pontiac	Exempt for 42% of 2019 per DOR
15-22-439-004	St Marys	Exempt for 61% of 2019 per DOR
18-16-400-001	Becker	Chg per T/A
18-26-205-015	Wallrich	Chg per T/A
18-29-300-001	Cook	All Bldgs Demo'd 10/15/19
18-24-02-100-004	Ruben	Chg per T/A
18-24-06-100-002	Hahn	Chg per T/A
21-26-300-001	Heartland	Delete Exemptions
25-02-359-011	Neukom	House Demo'd 7/19
25-10-252-009	Prairie Lands	Exempt for all of 2019 per DOR

The Board of Review met with Township Assessor, Mark Roeschley, who is the multi-township assessor for Rooks Creek, Waldo and Pike to review appeals that had been filed in his jurisdiction.

- #41 14-03-400-007 Paul & Laura Frazier
- #42 14-03-400-027 Paul & Laura Frazier
- #43 14-03-400-028 Paul & Laura Frazier

The subject consists of 3 parcels that were purchased together in June of 2018 for \$385,000. The current assessments are 007 (141,766), 027 (22,809), 028 (9,077). The Assessor has information on the patio that needs to be added. The owner refused to allow the Assessor to measure it so the data was estimated based on the aerial photos. The Board & Assessor agreed to add the patio, and then adjust to \$480,000 for all 3 parcels combined.

- #22 14-03-400-013 Matthew Kemp

The subject property was purchased 10/12/18 for \$155,000. The owner then invested \$3500 in the property. The current value on the parcel is \$169,400. The Assessor recommended changing the value to \$158,000. The Board agreed.

- #93 14-14-400-006 Dustin Smith

The subject is a 1sty brick home with 1428sf built in 1969. The property also includes a 72 x 160 pole building built in 2017. The current assessed value of 85,405 or approximately \$256,000. The owner attached an appraisal completed 10/24/17 indicating a market value of \$200,000. The Board noted the owner purchased the property in 2009 for \$154,000, and then built a new shed with a permit price of \$139,000, for a total investment of \$293,000. The Board also noted that in the appraisal, the appraiser only made a \$25,000 adjustment for the 2017 pole building. The Assessor recommended no change. The Board agreed.

- #6 14-23-400-029 Brian Becker

The subject consists of a 12.27 acre tract with a 1sty brick home with 3835sf built in 1961. A horse barn was added to the property in 2019 and is currently being assessed for a partial year. The previous owner purchased the property 7/29/16 for \$500,000 and then took out a permit for the horse barn for \$56,000. The current assessed value of 191,901 indicates a market value of \$575,761. The property recently sold 10/23/19 for \$427,000. According the owner, the property was listed on the market for 7 months. However, Zillow shows the property was last listed for \$550,000 before being sold for \$427,000. The previous owner is a doctor with OSF and was being relocated to Bloomington. The Board requested the Clerk to contact the previous owner to see if they could get any additional information as to the reason for the drastic price drop.

#21 14-26-226-002 William & Katie Borders

The subject is a 2sty frame house with 2760sf built in 1979. The current assessed value of 66,501 indicates a market value of \$199,523. The owners purchased the property for \$175,000 in November of 2017. They also supplied a copy of an appraisal done 11/2/17 that indicated a value of \$185,000. The Assessor recommended changing the value to the appraisal price of \$185,000. The Board agreed.

#135 14-25-101-016 Scott & Jennifer Bauknecht

The subject is a 2sty brick home with 5010sf built in 2006. The current assessed value of

#23 14-26-226-003 Freamon & Theresa Earls

The subject property is a 1 ½-sty frame house with 1469sf built in 1978. The current assessed value of 60,849 indicates a market value of \$182,547. The owner requested a value of \$122,000. The owner states in his appeal that the acreage listed on the parcel is incorrect based on a 2008 survey. No survey was provided. The clerk will see if a survey was recorded with the county. The Assessor recommended a value of \$160,000. The Board agreed.

#145 19-32-100-012 Ronald Gilliam

The subject property sold 7/15/19 for \$139,900. The current assessed value is 42,132 or \$135,396 market. The owner filed on equity listing three parcels in Waldo Township as comparables. The Assessor and the Board recommended no change based on the sale price.

#171 20-25-200-005 Richard Schultz

The subject is a cell tower owned by Vertical Bridge. Vertical Bridge has a hearing scheduled on 11 towers in the county for January 7, 2020. The Board took no action on this appeal.

The Board had a hearing with David Lentman on 01-11-100-007. This is a 94.22-acre timber parcel in Reading Township. The class of the property was changed from farm to non-farm for 2019. The owner agreed that the parcel was only timber and not used for farming use. The current assessed value of 33,812 indicates a market value of \$101,436 or \$1076/acre. The information on the property card says the property sold 10/20/81 for \$179,600 to Donald Bermes and David Lentman. Another transaction occurred 4/2/82 for \$18,843 to David & Mary Lentman. The owner will research the sales information and return for a 2nd hearing on December 23, 2019 at 1:00.

The Board met with Angela Turner, the multi-township Assessor for Odell, Owego, Eppards Point, Avoca, Forrest, Fayette, Chatsworth and Germanville.

#91 10-10-105-004 Aaron Vogt

The subject is a 2sty frame house built in 1901. The current assessed value of 18,289 indicates a market value of \$54,867. The owner submitted an appraisal done 1/14/15 stating the property was worth \$27,500. The Board changed the house to D grade in Poor condition resulting in a value of \$45,421.

#80 10-10-160-001 Rodney Morris

The subject is a 2sty brick home with 1922sf built in 1905. The current assessed value of 26,230 indicates a market value of \$78,690. The owner stated he was upset with the 17.79% increase from the 2018 assessed value, but supplied no evidence as to what the current assessed value should be. The Assessor listed several comps to support her value. The Board made no change in the assessed value.

#20 10-10-207-009 Russell Thalman

The subject is a 1½-sty house with 1898sf built in 1900 located in Odell. The current assessed value of 23,421 indicates a market value of \$70,270. The owner states that the property had been on the market for \$55,000 but had no offers after being shown 9 times. The owner believes the property is only worth \$40,000. The owner requested a hearing. One will be scheduled.

#216 10-10-207-015 Mark & Patricia Stoeckel

The subject is a 2sty frame house with 2560sf built in 1895. The owner filed an appeal on equity. They listed 5 comparables that had improvement values ranging from \$4.86 to \$11.60/sf. The subject is currently assessed at \$10.28/sf. The Board reduced the market value to \$79,000 or \$9.32/sf.

#108 10-12-200-007 Eric Gibson

The subject is a 1½-sty house with 1795sf built in 1996 located on 5 acres. There is also a detached garage that was once was partially used as an apartment. The property was classed as residential. However, the Assessor adjusted the land placing 2.62 acres into pastureland. The current assessed value of 46,381 indicates a market value of \$139,143. The owner requested a value of \$108,000. However, the owner purchased the property for \$130,000 on 10/19/18. The Assessor recommended changing the apartment area back to garage and adjusting the value to the sale price. The owner has requested a hearing. One will be scheduled.

#146 21-06-300-011 Alan Bachman

The subject is a 1sty frame house with 2650sf built in 2009 located on 5 acres. The owner filed on comparable sales. However, 2 parcels had less acreage and one was a modular home. The owner did not indicate what he believed the property was worth. The Board changed the house to a C grade resulting in a market value of \$306,275.

#147 21-19-300-005 Eleven Seventy Enterprises LLC

The subject is an 87.27-acre pond. The property class had been changed from farm to non-farm for 2019. The owner believes it should still be classed as a farm even though there is no farming acting on the parcel. The owner purchased the property in 2017 for \$300,000. The current market value on the property is \$177,186. The Assessor recommended no change. The owner requested a hearing. One will be scheduled.

#148 21-27-200-002 Frank Giovanini

The subject parcel is a 76.20-acre parcel that was changed from farm to non-farm for 2019. The property had been quarried but is not sitting idle waiting to be reclaimed. The owners can do nothing with the property until the quarry is done with the reclaiming process. The Board reduced the value in ½ for 2019 until the property can once again be used.

#149 21-30-200-018 Terry & Beth Gerdes

The subject is a 24.24-acre parcel. The current assessed value of 108,997 indicates a market value of \$326,991. The owner is requesting a value of \$300,000. A change has already been made per the owner's request to put part of the parcel back into farm. This resulted in a reduction in the assessed value to \$107,783. The owner has requested a hearing.

#65 21-30-400-001 Peter Sahlas

The subject is a 2sty brick home with 2992sf built in 1881. The current assessed value of 33,898 indicates a market value of \$101,694. The owner supplied no comparables or evidence. The owner has requested a hearing.

#212 21-35-200-003 Jesse Tinges

The subject is a 1-acre tract of land. The current assessed value of 3,960 indicates a market value of \$11,880. The owner filed on equity but supplied no comparables or evidence. The Board made no change.

#38 22-07-201-001 Devon Pritchard

The subject is used as the Vermillion Valley Off Road Vehicle Club. It is a 26.67-acre parcel that is mostly timber. The current assessed value of 23,238 indicates a market value of \$69,714. The owner states he believes the property is worth \$62,000, but gave no comparables or evidence to justify his value. The Board made no change.

#13 22-08-400-002 Linda Blair

The subject is a 13.33-acre piece of timber located along the river that is currently assessed at 10,229. The owner listed 3 comparable properties. Those comparables were reviewed. As a result, the subject assessed value was changed to 7749. Two of the comparables were also adjusted for 2019.

#150 22-15-200-011 Carol Ann Hoffman

The subject is a 28.05-acre timber tract. The owner believes the property should be assessed as farmland but states there is no farming activity on the parcel, that it is just timber and flood plain. The Board made no change.

#151 22-23-478-002 Phillip Byrne

The subject is a 1sty frame house with 1400sf built in 1970 located on 2.50 acres. The property is currently assessed at 65,631 or \$196,893 market value. The owner filed on equity listing three comparable properties with improvement assessments ranging from \$24.09 to \$43.19. The subject is currently assessed at \$39.82. The Assessor recommended reducing the value to \$181,000 or \$36.09/sf of improved value. The Board agreed.

#44 26-03-156-011 Allison Wilson

The subject is a split-level home built in 1995. The property recently sold for \$88,000 on 10/4/19. The owner also supplied a copy of the appraisal done 9/3/19 for \$89,000. The Board reduced the market value from \$113,580 to \$90,000.

#157 26-03-159-010 Sarah Breeden-Bork

The subject is a 1782sf modular home built in 2003. The current assessed value of 36,143 indicates a market value of \$108,429. The owner is requesting a value of \$75,000 but gave no comparables or evidence. The assessor recommended changing the market value to \$98,682. The Board agreed.

#46 26-03-303-003 Lois Stehle/Phyllis Bellot

The subject is a 1sty frame house with 900sf built in 1894. According to Mrs. Bellot, the house is currently listed for \$9,000. She states it is currently not habitable and needs substantial work. The Assessor recommended changing the house to E grade in Very Poor condition resulting in a value of \$9,600. The Board agreed.

#101 26-03-357-006 Dennis Trowbridge

The subject is a 1sty frame house with 1248sf built in 1962. The current assessed value of 26,859 indicates a market value of \$80,577. The owner supplied an appraisal that was done 11/14/19 for \$45,000. The Board noted that of the 6 comparables used; only 3 were located in Forrest. They also noted that the appraisal indicates the subject's garage is only 1-car. However, it is 26 x 22 which could easily be a 2-car garage. The Assessor shared 3 comparables of her own with the Board that ranged in price from \$46.83 to \$65.57. The Assessor recommended changing the value to \$69,500 or \$55.69/sf. The Board agreed.

#3 26-04-283-002 Janet Taylor

The subject is a 1sty brick house with 1144sf built in 1956. The subject recently sold 6/18/18 for \$67,000. The current assessed value of 27,107 indicates a market value of \$81,330. The owner filed on comparable sales ranging in price from \$37,500 to \$80,000. The Board changed the house to a C grade in Normal condition with a 10% FO factor resulting in a market value of \$74,178.

#18 26-10-103-007 Luke Zimmerman

The subject is a 1sty frame house with 1220sf built in 1958. The current assessed value of 31,267 indicates a market value of \$93,811. The owner submitted an appraisal that was done 12/18 indicating a value of \$80,000. The owner purchased the property for \$89,450 on 1/7/19 from their parents. The previous sale in 3/14 was for \$92,500. The Board changed the house to a C-5 grade resulting in a market value of \$89,601.

#158 27-02-300-004 Richard Looney

The subject is a 2sty frame house with 1937sf built in 1910 located on 1.62 acres. The current assessed value of 13,509 indicates a market value of \$40,527. The owner is stating the property is worth \$37,563. The owner filed on equity, but supplied no comparable properties as evidence. The owner has requested a hearing.

#182 27-03-153-011 William Coffey

The subject is a 1½-sty frame house with 1142sf built in 1890. The current assessed value of 10,906 indicates a market value of \$32,718. The owner is requesting a change to \$12,000. The owner is requesting a hearing.

The Board met with Joe Delheimer regarding parcels located in Long Point and Amity Townships.

#58 07-01-100-007 Thomas Hemann

The subject is a 24.65-acre tract of land. The owner states in the appeal that the property was purchased in 1983 with three small tillable plots. When it was no longer feasible to farm the property due to equipment size, the owner grew Christmas trees until 2015. The owner believes the property should be classed as a farm. However, since there is no farming activity currently on the property, it does not qualify under the farmland assessment law. Therefore, no change was made.

#49 07-06-400-010 State Bank of Graymont Tr 208

The subject is a 59.99-acre parcel with a few old buildings that are in very poor repair. Photos of the buildings were supplied. The Board asked the Clerk to adjust the value of each building to salvage value.

#79 07-10-200-014 Kenneth & Mary Beutke

The subject is a 5-acre tract with a 1sty frame house built in 1993. The owners purchased the property in January of 2017 for \$220,000 and then put up a pole building with a permit price of \$42,900. The total investment is \$262,900. The current assessed value of 118,946 indicates a market value of \$356,838. The owner also stated the property was not used for any farming purposes. The Board changed the class to a 0040 and the total value of the property to \$303,000.

#5 07-29-200-007 Alan Carstens

The subject is a 2sty frame house with 1828sf built in 1911 located on 2.56 acres. The property was purchased on 11/14/18 for \$61,000 between relatives. The owner submitted an appraisal for \$83,000 dated 8/15/18. The Board changed the market value to \$83,000.

#67 08-01-400-005 Michael Thorne

The subject is a 9.84-acre timber tract that was reassessed for 2019. The current assessed value of 11,474 indicates a market value of \$34,422. The owner believes the property is worth \$25,000. The Board noted the owner had purchased the property in 2009 for \$65,000. The owner requested a hearing. One will be scheduled.

#50 08-03-200-012 Daniel Burkitt

The subject is a 1sty frame house with a detached garage located on 1.70 acres. The owner filed his appeal on equity. The Board noted the land value that had been entered on the subject was incorrect. The Board made the correction on the land value from 60,826 to 5,746.

#105 08-08-400-016 David Winterrowd

The subject is a 1sty brick home with 1427sf built in 1977 located in Cornell. The current assessed value of 47,874 indicates a market value of \$143,622. The owner believes the property is worth \$120,000. The owner provided no evidence or comparables. The Board made no change.

#88 08-11-330-005 Jerome & Debbie Belter

The subject is a 1sty manufactured home with 2280sf built in 2009 and an 1848sf garage. The current assessed value of 48,466 indicates a market value of \$145,398. The owner filed on equity listing 4 comparable properties. Their assessed values ranged from \$17.02 to \$21.76/sf. The subject has an improvement value of \$22.32/sf. The Assessor recommended reducing the market value to \$130,000. The owner requested a hearing. One will be scheduled.

#89 08-11-330-005 Jerome & Debbie Belter

The subject is a mobile home built in 1970 with an 1152sf detached garage. The current assessed value of 10,302 indicates a market value of \$30,906. The owner filed on equity listing two comparables ranging in value from \$7.24-\$7.87. The subject currently has an improvement assessment of \$7.38/sf indicting equity has been met. The owner requested a hearing. One will be scheduled.

#68 08-14-101-001 Raymond & Susan Schnell

The subject is a 1sty frame house with 1669sf built in 1990. The current assessed value of 61,717 indicates a market value of \$185,151. The owner filed on equity listing 3 properties that ranged in value from \$16.75-24.99/sf. The subject has an improvement assessment of \$34.55/sf. The Assessor noted that the comps used by the owner were inferior to the subject. He also recommended reducing the market value to \$159,000+. The owner requested a hearing. One will be scheduled.

The Board met with Myron McCaskey regarding parcels located in Sunbury, Nevada and Esmen Townships.

#55 03-07-251-003 Glen & Elaine Maubach

Current assessed value of 32,258 indicates a market value of \$96,774. The appraisal 10/23/19 \$47,500. According to the appraisal, the house has had a lot of damage due to sitting empty for over a year. The Board changed it to \$49,000 for 2019.

#102 04-12-100-017 Lawrence Smith

According to the owner, the foundation on the house is bad. A bid was attached for the repair showing a cost of \$14,462. The property is currently assessed value at 67,541 of which 60,178 is on the house only. The owner requested a hearing. One will be scheduled.

#106 09-06-400-032 Lester & Lois Meister

The subject is a 4.03-acre parcel that is assessed at 10,849 or \$32,547 market value. The owner indicates the property should be a farm parcel as it is used for pasture. Myron will drive by and check use of parcel.

#90 09-13-400-001 William Meier

The subject is a 1.57-acre timber parcel. The current assessed value of 5669 indicates a market value of \$17,007. The owner states the property is worth \$10,890. The owner provided no evidence but requested a hearing. A hearing will be scheduled.