

**Livingston County Board of Review
Minutes – December 30, 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 revised agenda. The minutes from the previous meeting as written with no additions or corrections.

The Board held hearings on two properties:

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

A hearing was held with Mrs. Hoffman regarding a 28.05-acre timber parcel. Present was her attorney, Will Gerber, and her daughter, Janet Mathis. Mr. Gerber referred to the Property Tax Code stating the property does not satisfy the definition of “residential”. He also stated the property is located in a Class A Flood Plane and therefore cannot be developed per the current County Zoning Ordinances. He also referred to Publication 122 that defines farmland and its subcategories. He also provided the Board with 35 ILCS 200/10-500 which defines Wooded Acreage Assessment Transition Law. The parcel was transferred into Mrs. Hoffman’s name in 2006. At that time, it was classified as farmland, and has been ever since. It was changed to Non-farm in 2019 because no farming activity was taking place on the parcel. The Clerk inquired with the Department of Revenue to get their interpretation of the statute. It was ruled that if all other requirements listed in statute were met, and the parcel would have qualified as Wooded Acreage at the time of purchase, it can be changed to a 0029 (Wooded Transition) now.

#140 15-23-278-004 Tod Garrels

The subject is a 2sty frame house with 1782sf built in 2005 located in Brookside Subdivision. The Board had previously ruled on the appeal, changing the value from \$204,258 to \$196,623. The owner still believes the value is too high and should be adjusted to \$183,000. The owner listed several neighboring parcels that have sold showing how the sale prices in the subdivision have declined in the past few years. The Board of Review changed the condition from Above Normal to Normal resulting in a market value of \$185,900.

Thadd Zimmerman asked to speak to the Board of Review regarding the two parcels owned by Zimmerman Feed & Grain. 26-01-200-009 and 26-01-400-009. Thadd wanted to submit evidence supporting the value of the 2016 grain bin that was put on the property. He provided invoices to the Board totaling \$967,387 for the construction of the bin. Vanguard's pricing manual priced it out at \$1,294,128. Thadd also requested a compromise on the personal property argument. He would agree that the dryers and legs should be real estate, but requested the augers, drag conveyors and aeration fans be treated as personal property. The Board of Review explained that all grain facilities would need to be treated the same. They could not remove those items on this property without doing the same for all the other grain facilities. They were not willing to do that at this point.

The Board of Review then met with Rudy Piskule to continue discussing the remaining appeals filed in his jurisdiction.

#27 05-01-200-004 Randy Delong

The subject is a 1sty frame house with 1811sf built in 2011 located on 1.58 acres. The current assessed value of 78,916 indicates a market value of \$236,748. The owner filed on equity listing parcels located in Round Grove Township. The Board asked the Assessor to review the appeal and submit his evidence to support the current assessment. The Assessor thought 05-34-200-025, owned by Holt, was very comparable. The house is valued at \$216,000 or \$123.92/sf while the subject's house value is \$219,969 or \$121.47/sf. The Board made no change to the assessed value.

#15 05-10-104-002 Thomas Rhode

The subject is a 969sf condo built in 1996. The current assessment of 35,547 indicates a market value of \$106,641. The owner filed on Comparable Sales listing three properties nearby that sold between \$84,000-\$94,000. The Board asked the Assessor to review all of the 12 units in this complex for 2020. The subject was changed to \$85,620 for 2019.

#32 05-10-104-004 Douglas Steichen

The subject is a 969sf condo built in 1996. The current assessment of 36,105 indicates a market value of \$108,315. The owner filed on Comparable Sales listing three properties nearby that sold between \$84,000-\$98,000. The Board asked the Assessor to review all of the 12 units in this complex for 2020. The subject was changed to \$86,955 for 2019.

#183 05-10-104-012 Kiley Colebank

The subject is a 952sf condo built in 1998. The current assessment of 42,551 indicates a market value of \$127,653. The owner filed on Assessment Equity listing three properties located within her building. The parcels are all valued the same. The subject, however, has a covered porch instead of a patio like the other 3 units. The Board asked the Assessor to review all of the 12 units in this complex for 2020. The subject was changed to \$103,196 for 2019.

#47 05-04-476-029 Patrick Kelleher

The subject is a 4-unit apartment with 3120sf built in 1974. The current assessed value of 46,056 represents a market value of \$138,162 (\$34,500/unit). The owner is requesting the value changed to \$104,000 or \$26,000/unit. The Board reviewed apartment sales in Dwight over the last two years and made no change.

#29 05-09-181-025 Patrick Kelleher

The subject property has 2-2 unit apartments with 1768sf each built in 2007. The current assessed value of 59,452 represents a market value of \$178,370 (\$44,500/unit). The owner is requesting the value changed to \$128,499 or \$32,125/unit. Within the documentation provided by the owner, he also states he would like the value to change to \$148,250 (\$37,062/unit). The Board reviewed apartment sales in Dwight over the last two years and made no change.

#160 15-14-100-002 Jeff Ringle

The Board of Review reviewed the photos submitted by the appellant. The Board approved the correction to the warehouse, changing it from steel frame to pole frame. They also changed the main building to a C-10 grade resulting in a value of \$217,000.