

**Livingston County Board of Review  
Minutes – November 12, 2020**

The Board of Review convened at 10:30am. Present were Jim Patten, Linda Dionne, Nancy Giovanini, and Shelly Renken.

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

The Board approved the following changes:

15-14-357-015	Young	2yr HIE on pool, patio & deck
15-22-376-006	Arroyo	Add O/O
20-07-200-005	Rocke	Hog house removed per Owner

The Board reviewed the PTAX-300 filed on 21-08-300-009. The property is owned by Rita Washko. 3.57 acres of the 96.72 acres is leased to the Chatsworth Go-Kart Club for racing. This is the portion of the property that is filing application for exempt status.

The Clerk also presented a PTAX-300 for seven parcels now owned by the Livingston County Trustee. All parcels are dilapidated properties that have been put up for tax sale. They were then deeded to the Livingston County Trustee per a Court Order. The Board approved the exemption application.

The Board of Review met with Tim Grusy, Township Assessor for Indian Grove and Belle Prairie, to review appeals filed in his jurisdiction.

#25 25-03-256-005 Deborah Diemer-Kinate Land Trust

The subject is a 9-unit apartment complex consisting of a 1sty structure built in 1981 with three units and a 2sty structure built in 1964 with six units. The current assessed value of 97,438 indicates a market value of \$292,343, or \$32,483. The owner is requesting a reduction to \$215,000, or \$23,889/unit. The owner listed three comparables. One comp is Section 515 housing that is not valued based on market value. The 2<sup>nd</sup> comp is currently valued at \$46,399/unit. The 3<sup>rd</sup> comp is valued at \$17,266/unit. The Board of Review reviewed sales occurring from 2017-2020 with a sales price range of \$20,416-\$75,000/unit. Based on this information, the Board made no change to the subject.

#41 25-03-331-009 Patricia Watry

The subject is a 1sty frame house with 1038sf built in 1955. The current assessed value of 16,762 represents a market value of \$50,286. The house is currently listed as a D grade in Below Normal condition with a 20% FO factor. The owner submitted a market analysis done by Indian Creek Realty stating a suggesting marketing price of \$29,125. The Board sales of some lower end properties in Fairbury and changed the market value to \$40,000.

#43 25-03-353-020 Brandt Agronomic Services LLC  
#42 25-04-476-021

The subject is a commercial property located on the west edge of Fairbury. The owner indicated that an appraisal is forthcoming. The Board will delay a decision until the appraisal is received.

#22 25-03-353-052 James Olson

The subject is a scrap yard located on the west edge of Fairbury. The property recently sold in November of 2019 for \$200,000. The owner then added a scale to the parcel. The current assessed value indicates a market value of \$303,930. The Assessor suggested reducing the land value due to its location off of Route 24. The resulting value is 25,794-65,463-91,257, or \$273,771 market value.

#30 25-03-354-001 Koehl Enterprises LLC  
#29 25-03-354-002 Koehl Enterprises LLC  
#28 25-03-354-008 Koehl Enterprises LLC

The subject is a commercial property located on the west edge of Fairbury. The owner indicated that an appraisal is forthcoming. The Board will delay a decision until the appraisal is received.

#39 25-04-477-011 Greg Popejoy

The subject is a commercial property located on the west edge of Fairbury. The property contains a steel frame building built in 1972. The front portion is rented out and used as a shop. The rear portion is used as a warehouse. The Assessor recommended reducing the land assessed value due to flooding. He also recommended changing the building value to \$6.50/sf. The resulting value is 15,539-20,644-36,183, or \$108,549 market value.

#40 25-04-477-012 Greg Popejoy

The subject is another commercial property adjoining -011. The property contains a garage type structure used for storage and a cell tower owned by Vertical Bridge. The Assessor recommended reducing the land assessed value due to flooding. He also recommended reducing the value of the building slightly. The resulting value is 15,764-62,202-77,966, or \$233,898 market value.

#13 25-09-200-004 John Strong

The subject is a restaurant and bowling alley. The township assessor revalued the lot for 2020. The current assessed value of 119,640 represents a market value of \$358,920. The owner is requesting a reduction to \$300,000. The owner states that there has been a survey done to separate the parcel into three tracts. Two sections containing the restaurant are being sold on contract for \$200,000. The third containing the bowling alley has been on the market for 2 years listed at \$95,000. The Board reduced the value to \$311,000.

#35 25-03-453-025 Busey Bank

The subject is a bank located in Fairbury. The Board reviewed the appraisal submitted with the appeal. The Board asked the Clerk to contact the Appraiser to request the sketch used to calculate the square footage since it was so different than the Assessor's records. A hearing has been set for December 7, 2020.

Respectfully submitted by,  
Shelly Renken  
Clerk of the Board of Review