

COUNTY OF MONTGOMERY

Board of Review
Dick James Chairman
Mike Rappe Member
Kent Aumann Member
Kendra Niehaus CIAO Clerk

Historic Courthouse
1 Courthouse Square, Room 201
Hillsboro, IL. 62049
Phone: 217-532-9595
assessor@montgomerycountyil.gov

Minutes of January 11, 2024 Meeting Held in the Conference Room of the Annex Building.

1. **Call to Order/Roll call**
 - a. Called to order at 9:07am. Dick James, Mike Rappe, Kent Aumann, Tom Baker North Litchfield Assessor, Cindy Laurent Secretary, and Kendra Niehaus Clerk present.
2. **Review and approval of previous Minutes**
 - a. Motion to accept the minutes by Kent Aumann, second by Dick James.
3. **Old Business**
 - a. Review sales ratio study from IDOR, low as a whole for county caused positive factors for each township.
4. **Complaints**
 - a. 80 complaints received, still have time to receive ones via mail.
5. **Tom Baker North Litchfield Methodology**
 - a. New subdivision lots selling \$160,000, using those sales, construction fees, lease fee, lake front footage and capitalized that to determine \$129 per lake front footage. Looked at recent sales and applied the factor to set an upper limit. Per Tom continue to do the remainder and verified the statues to continue. Will correct errors so as to avoid sales chasing.
 - b. Tom- "Respectfully request to review evidence on appraisals provided for North Litchfield complaints and cross reference with data I collected with the Board of Review."
 - c. Mike Rappe-"Will we assess lake front properties the same outside of North Litchfield?" Kendra Niehaus-"Yes our office as well as Hillsboro assessor are working to do the same for lake front property throughout the county."
6. **Discuss Portable Buildings**
 - a. Reach out to other counties to determine how they assess portable buildings over a certain square footage.
7. **Prorating Assessments**
 - a. BOR determines it is acceptable to prorate assessments due to construction or unforeseen event such as fire.
8. **Adjournment**
 - a. Motion to adjourn by Kent at 10:21, second by Dick.


Kendra Niehaus, Clerk

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Minutes of October 29, 2024 Meeting Held in the Conference Room of the Historic Courthouse.

1. Call to Order/Roll call

- a. Called to order at 9:00am by Dick James, second by Kent Aumann.
- b. Dick James, Mike Rappe, Kent Aumann, Kendra Niehaus Clerk, Cindy Laurent Secretary, Natalie Sweet Hillsboro Township Assessor, and Chris Sherer Attorney present.

2. Review and approval of previous Minutes

- a. Motion to accept the minutes by Mike Rappe, second by Dick James.

3. Old Business

- a. Review 2023 open PTAB cases, Baymont Inn and hotel near Walgreens.

4. New Business

- a. 7 2024 complaints received so far
- b. Wooded Acreage assessment corrections, SOA and BOR legally obligated to abide by state statutes
- c. Approval of Non Homestead Exemptions
- d. 2024 potential PTAB cases and current open 2023 PTAB cases will be handled by attorney Chris Sherer if approved by State's Attorney Affrunti.
- e. Home Improvement Exemption beginning 2025 will require County Structural Improvement Permit. This will help with improvements being added to tax rolls in timely manner and help with completed date accuracy on the HIE application.
- f. Next meeting January 2025.

5. Adjournment

- a. Motion to adjourn by Mike at 10:09, second by Dick.

Kendra Niehaus, Clerk