# 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 February 10, 2025 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, Natalie Sweet Hillsboro Township Assessor, Tom Baker North Litchfield Township Assessor, Andrew Affrunti State's Attorney and Chris Sherer Attorney present.

## 2. Review and approval of previous Minutes

a. Motion to accept the minutes by Mike Rappe, second by Kent Aumann.

#### 3. Old Business

a. Review 2023 open PTAB cases, 1 remaining RB American Group LLC.

#### 4. New Business

- a. 21 2024 complaints received
- b. Wooded Acreage assessment corrections: BOR actions and authority are fixed by statute.

Per Affunti and Sherer Board of Review members have assessment authority per statute 35 ILCS 200/16-55(e) to make assessment changes at BOR Assessment Level they deem to be just. Per Affrunti BOR members cannot have legal actions taken against them individually for actions taken as members of the Montgomery County Board of Review.

Tom Baker, North Litchfield Assessor, reassesses parcels as they sell and has been. He will continue to assess properties in accordance with statutes. BOR decision all rural nonfarm properties 5+ acres will be reclassed as rural land with improvements (0010) or rural land without improvements (0020) with the assessment of 33 1/3% of market value remaining. Currently all classed as land/lot only (0030) or residential (0040) with an assessment of 33 1/3% of market value, has historically always been this way; however, reclassing will show the parcel is still rural even though they are assessed the same.

- c. Approval of Non Homestead Exemptions: submitted to IDOR for approval upon SOA Office receipt.
- d. 2024 potential PTAB cases will be handled by attorney Chris Sherer approved by State's Attorney Affrunti.
- e. 2025 Rules and Regulations: presented by Chris Sherer, some changes highlighted by Kendra Niehaus for review. BOR members will compare against current Rules and Regulations and discuss what to adopt at next meeting.

f. Next meeting February 20, 2025 9:00am.

5.	Adi	ournmen	t

a. Motion to adjourn by Mike at 10:21, second by Kent Aumann.

Kendra Niehaus, Clerk