
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 Affrunti 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 reclassified 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. Adjournment

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

Kendra Niehaus, Clerk

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Minutes of February 20, 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 Kent Aumann, second by Mike Rappe.
- b. Dick James, Mike Rappe, Kent Aumann, Kendra Niehaus Clerk, Cindy Laurent Secretary.

2. Review and approval of previous Minutes

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

3. Old Business

- a. 2025 Rules add:
 - i. 10 days to correct
 - ii. Current assessment year appraisals
 - iii. \$100,000 or more reduction represented by attorney
 - iv. Complaints submitted in triplicate
 - v. Lessee can file complaint
 - vi. Hearing dates and times set by Board.

4. New Business

- a. 21 2024 complaints received
- b. Wooded acreage-draft letter to be sent to buyers upon ownership transfer notifying them of possible increase and program information (pending legislation changes)
- c. Next meeting February 25, 2025 9:00am
- d. Non Homestead PTAX 300s submitted to IDOR upon receipt
- e. Sign 2023 C of E's (still 1 2023 PTAB pending)

5. Adjournment

- a. Motion to adjourn by Dick James at 9:31, second by Mike Rappe.

Kendra Niehaus, Clerk