

**PROCEEDINGS  
OF THE  
MACON COUNTY BOARD**

**NOVEMBER 10, 2011  
BUDGET SESSION**

**Jay A. Dunn  
Chairman**

**Stephen M. Bean  
Clerk**

The chairman called the meeting to order at 7:15 p.m. with the Sheriff and State's Attorney present.

The Roll Call showed all members present at the meeting with the exception of Mrs. Zimmerman.

Mrs. Taylor led the members in Prayer.

All led in the Pledge of Allegiance.

**A. PROCLAMATION**

Mr. Potts: Mr. Potts said he was here tonight to offer up some well deserved praise for some parents, grandparents, aunts, uncles, brothers and sisters, and to a community that has supported this group with donations and a volunteer spirit. They have supported our troops through this long engagement. He is proud to have helped support this group and is happy to have called them friends. Mr. Potts knows they will continue their mission until all of our soldiers are safely out of harm's way. Mr. Potts read a proclamation paying tribute to the dedicated and patriotic citizens of the County of Macon known as "Operation Enduring Support" and to troops of all wars.

**B. APPROVAL OF THE MINUTES OF THE OCTOBER 13, 2011 MEETING**

**MOTION**

Mr. Smith moved, seconded by Mr. Wicklund to approve the minutes of the October 13, 2011 meeting.

There were no questions or comments from the board floor.

**ROLL CALL.**

Ayes: Ashby, Baxter, Cox, Drobisch, Dudley, Dunn, Greenfield, Hogan, Jacobs, Little, McGlaughlin, Meachum, Oliver, Potts, Smith, Taylor, Westerman, Wicklund, Wilkins, Williams

Nays: (None)

**AYES = 20**

**NAYS = 0**

**MOTION CARRIED.**

There were no zonings or subdivisions presented at the meeting.

**C. CORRESPONDENCE**

An e-mail from AT&T U-verse regarding possible programming changes for their customers.

A notice from United States Cellular Operating Company of Chicago, LLC regarding plans to construct a new telecommunications facility at 10769 N. Route 48 in Argenta located in Macon County.

A copy of the Audit Report from the Illinois Department of Transportation covering receipt and disbursement of Motor Fuel Tax funds for the period beginning January 1, 2010 through December 31, 2010.

A letter from Comcast regarding a Federal Emergency Management Agency Emergency Alert System Test scheduled for November 9, 2011.

A letter from Comcast regarding their Contract Renewal Website and the webpage with upcoming program contract expirations

A letter from the National Audubon Society identifying an Important Bird Area near Dalton City

## **REPORTS**

Sheriff's Report – October 2011  
Tax Collector Bank Report – October 2011  
Treasurer Fund & Investment Report – October 2011  
Coroner Report – September 2011  
Auditor's Report – October 2011

## **MOTION**

Mr. Smith moved, seconded by Mr. Potts to approve the Correspondence and Reports and that they be placed on file by prior roll call vote.

There were no questions or comments from the board floor.

## **MOTION CARRIED.**

### **1. CLAIMS**

## **MOTION**

Mrs. Cox moved, seconded by Mr. Oliver to approve the claims that have already been paid by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

**D. APPOINTMENTS**

2. Resolution G-3636-11-11 – Appointment of Commissioners for Union Drainage Dist. #2 Pleasant View and Prairieon Townships

Gary Ashburn, 839 E. Seiberling St., Blue Mound, IL 62513  
Term Expires: 1<sup>st</sup> Tuesday, September 2012

Roberta Gorden, 312 Depray, Blue Mound, IL 62513  
Term Expires: 1<sup>st</sup> Tuesday, September 2013

Dale McLaughlin, 8832 Jackson Rd., Blue Mound, IL 62513  
Term Expires: 1<sup>st</sup> Tuesday, September 2014

**MOTION**

Mr. Dunn moved, seconded by Mr. Oliver to approve Resolution G-3636-11-11 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

3. Resolution G-3637-11-11 – Appointment of Drainage District Commissioners

<u>DISTRICT</u>	<u>COMMISSIONER’S NAME &amp; ADDRESS</u>	<u>TERM EXPIRES</u>
Friends Creek Union Drainage Dist. #3	Jeffrey Jackson 162 Kenwood Ct. Argenta, IL 62501	1 <sup>st</sup> Tuesday, Sept 2014
Maroa & Friends Creek Drainage Dist. #9	Robyn Jackson 5120 Swashbuckler Ct. Decatur, IL 62521	1 <sup>st</sup> Tuesday, Sept 2014
Whitmore Drainage Dist. #4	Jeffrey Jackson 162 Kenwood Ct. Argenta, IL 62501	1 <sup>st</sup> Tuesday, Sept 2013

**MOTION**

Mr. Dunn moved, seconded by Mr. Wicklund to approve Resolution G-3637-11-11 by prior roll call vote.

**QUESTION:**

Mr. Meachum: Mr. Meachum asked if they are all related.

Mr. Dunn: Mr. Dunn said he did not have a clue.

**MOTION CARRIED.**

4. Resolution G-3638-11-11 – Appointments to Macon County Electrical Commission

Shad Etchason, 4556 Lawson Dr., Decatur, IL 62526  
Term Expires: 11-30-14

Keith Hackl, 447 S. Main St., Warrensburg, IL 62573  
Term Expires: 11-30-14

Rick Long, 3180 Boiling Springs Rd., Decatur, IL 62526  
Term Expires: 11-30-14

Steven Ragan, 3125 Colorado Dr., Decatur, IL 62526  
Term Expires: 11-30-14

Earl Taylor, 1245 N. Pine, Decatur, IL 62522  
Term Expires: 11-30-14

**MOTION**

Mr. Dunn moved, seconded by Mr. Williams to approve Resolution G-3638-11-11 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

5. Resolution G-3639-11-11 – Appointments to the Macon County Extension Board

David Williams, 750 E. Wise Rd., Maroa, IL 61756  
Term Expires: 11-30-14

Kevin Meachum, 1138 Cornell Dr., Decatur, IL 62522  
Term Expires: 11-30-14

Melverta Wilkins, 1880 W. Ravina Park Rd., Decatur, IL 62526  
Term Expires: 11-30-14

**MOTION**

Mr. Dunn moved, seconded by Mrs. Cox to approve Resolution G-3639-11-11 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

**E. CONSENT CALENDAR**

6. Resolution G-3640-11-11 –Executing deeds to convey property on which taxes were delinquent

**MOTION**

Mr. Oliver moved, seconded by Mr. Smith to approve the Consent Calendar by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

**JUSTICE COMMITTEE**

7. Mr. Baxter presented Resolution G-3641-11-11 which is approving amendment of the FY12 Display Budget for Probation.

**MOTION**

Mr. Baxter moved, seconded by Mr. Meachum to approve Resolution G-3641-11-11 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

**EEHW COMMITTEE**

8. Mr. Dudley presented Resolution G-3642-11-11 which is approving increase in appropriations in the FY 11 Health Fund budget for Community Care Program Veterans Independence Program (CCP/VIP).

**MOTION**

Mr. Dudley moved, seconded by Mrs. Cox to approve Resolution G-3642-11-11 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

9. Mr. Dudley presented Resolution G-3643-11-11 which is approving an increase in appropriations in the FY11 Health Fund budget for Oral Cancer Grant.

**MOTION**

Mr. Dudley moved, seconded by Mrs. Little to approve Resolution G-3643-11-11 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

The Operations and Personnel Committee had nothing to submit at the meeting.

The Legislative Committee had nothing to submit at the meeting.

**FINANCE COMMITTEE**

10. Mr. Ashby presented Ordinance O-94-11-11 which is authorizing execution and delivery of an Intergovernmental Cooperation Agreement and Certain Documents in Connection Therewith; and related matters – Assist 2011 Homebuyer Assistance.

**MOTION**

Mr. Ashby moved, seconded by Mr. Meachum to approve Ordinance O-94-11-11 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

**PRESENTATION OF THE ANNUAL APPROPRIATIONS BUDGET FOR  
DECEMBER 1, 2011 THROUGH NOVEMBER 30, 2012**

**COMMENT:**

Mr. Ashby asked with the approval of the board and the chairman that Resolutions B-1-11-11 through Resolution B-17-11-11, that deal with the tax levies, be approved all together.

11. Mr. Ashby presented Resolution B-1-11-11 which is a statement to establish budgets for 2011-2012 fiscal year.

Mr. Ashby presented Resolution B-2-11-11 which is establishing valuation of all taxable property in Macon County Illinois.

Mr. Ashby presented Resolution B-3-11-11 which is establishing a tax levy for General Corporate Fun purposes.

Mr. Ashby presented Resolution B-4-11-11 which is establishing a tax levy for Retirement Fund purposes.

Mr. Ashby presented Resolution B-5-11-11 which is establishing a tax levy for Social Security Fund purposes.

Mr. Ashby presented Resolution B-6-11-11 which is establishing a tax levy for Insurance Loss and Liability Fund purposes.

Mr. Ashby presented Resolution B-7-11-11 which is establishing a tax levy for Judgment Fund purposes.

Mr. Ashby presented Resolution B-8-11-11 which is establishing a tax levy for the Health Department Unit Fund purposes.

Mr. Ashby presented Resolution B-9-11-11 which is establishing tax levy for County Highway Fund purposes.

Mr. Ashby presented Resolution B-10-11-11 which is establishing tax levy for Matching Fund purposes.

Mr. Ashby presented Resolution B-11-11-11 which is establishing tax levy for County Bridge Fund purposes.

Mr. Ashby presented Resolution B-12-11-11 which is establishing a tax levy for DPBC Lease Fund purposes.

Mr. Ashby presented Resolution B-13-11-11 which is establishing a tax levy for Historical Museum Fund purposes.

Mr. Ashby presented Resolution B-14-11-11 which is establishing a tax levy for the Veterans Commission Fund purposes.

Mr. Ashby presented Resolution B-15-11-11 which is establishing a tax levy for Mental Health Fund purposes.

Mr. Ashby presented Resolution B-16-11-11 which is establishing a tax levy for Macon County Extension Fund purposes.

Mr. Ashby presented Resolution B-17-11-11 which is authorization for Tax Anticipation Warrants against various funds herein.

**MOTION**

Mr. Dudley moved, seconded by Mr. Williams to approve Resolutions B-1-11-11 through Resolution B-17-11-11 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

12. Mr. Ashby presented Resolution B-18-11-11 which is approving the 2011-2012 Budget.

**MOTION**

Mr. Ashby moved, seconded by Mr. Dudley to approve Resolution B-18-11-11

**MOTION TO AMEND**

Mr. Baxter moved, seconded by Mr. Meachum to amend the Sheriff's budget 093-065-5707, which is regarding their overtime which is listed as revenue but not as expenditure, by prior roll call vote.

**COMMENT:**

Mr. Dunn: Mr. Dunn said they would vote on the amendment first and asked if everyone understood the amendment. He asked the Sheriff to come forward and explain it.

Sheriff Schneider: Sheriff Schneider said this amendment is in regard to the money that comes in for the federal marshals. We showed it as revenue, and it is not showing as expenditure. For us to expend that line we need this amendment.

**MOTION CARRIED. (AMENDMENT TO SHERIFF'S BUDGET RES. B-18-11-11)**

**ROLL CALL.**

Ayes: Ashby, Baxter, Cox, Drobisch, Dudley, Dunn, Greenfield, Hogan, Jacobs, Little, McGlaughlin, Meachum, Oliver, Potts, Smith, Taylor, Westerman, Wicklund, Wilkins, Williams

Nays: (None)

**AYES = 20**

**NAYS = 0**

**MOTION CARRIED. (MAIN MOTION RES. B-18-11-11 AS AMENDED)**

**COMMENT:**

Mr. Ashby: Mr. Ashby said the members of the Finance Committee really appreciated the efforts that the officeholders and department heads made in crafting this budget. It was a very difficult process. It will probably be a little bit more difficult next year. He thinks they have put together a good budget and is proud of the officeholders, department heads and the finance committee. He thanked them.

### **NEGOTIATIONS COMMITTEE**

Mr. Oliver: Mr. Oliver said he wanted to say that we have been in negotiations for quite some time and hopefully we will get a break soon. The contract expired over a year ago and we haven't done anything with it yet.

Mr. Dunn: Mr. Dunn said we are in the process of going to arbitration, but right now we are picking out arbitrators. It has been a long process.

### **TRANSPORTATION COMMITTEE**

13. Mr. Smith presented Resolution H-1786-11-11 which is appropriating funds for Engineering and Design on Section 10-00236-00-PV, the CH 41 North Wyckles Reconstruction Project.

### **MOTION**

Mr. Smith moved, seconded by Mr. Meachum to approve Resolution H-1786-11-11 by prior roll call vote.

There were no questions or comments from the board floor.

### **MOTION CARRIED.**

The Executive Committee had nothing to submit at the meeting.

### **SITING, RULES & ORDINANCE SUB-COMMITTEE**

Mr. Potts: Mr. Potts said the bids are due in on November 30<sup>th</sup> on the codification of the ordinances issue. They will have a quick committee meeting and then plan to bring it before the board at the next meeting on December 8<sup>th</sup>.

The Building Sub-Committee had nothing to submit at the meeting.

**CITIZEN REMARKS:**

Mr. Dunn: Mr. Dunn said we have at least one person here and maybe more that want to speak about their tax assessment or the process. He would like Randy Waks from the State's Attorney's Office to give a few remarks about the process before we entertain the citizens' remarks.

Randy Waks: Mr. Waks wanted to review with them how very basically the property tax assessment and appeals process works. The township assessor gets the first look at valuing the properties then submits the books to the Supervisor of Assessments who is the Chief County Assessing Officer in Macon County. The Supervisor of Assessments then gets the second look and can adjust those values. A notice then goes out to the taxpayer if there has been a change. The taxpayer gets to look at it and determine whether they are satisfied or not satisfied with the valuations that have been placed on it. If they are unhappy, the legislature has designed a plan where the taxpayer can file a complaint; in essence it is an appeal to the Board of Review. The Macon County Board of Review has 3 people on it and they listen to the evidence. It is a hearing and is recorded. They will make a determination. They vote and make a ruling. They can vote to sustain the valuation or to increase it or decrease it. The next phase, if the taxpayer is still unhappy with the valuation, is an appeal to the Property Tax Appeal Board in Springfield. There is hearing officer that will come over and again it is recorded and is a very formal process; and a determination is made by the hearing officer after the evidence is presented. If the taxpayer is unhappy at that particular point, the taxpayer can appeal to the circuit court. They again will have a trial and there is a trier of fact and the trier of fact makes a decision. If the taxpayer is unhappy at that particular point they can appeal to the appellate court. They would then argue based upon the record before the appellate court and the appellate court would make its decision. At that particular point, that's probably it. If the taxpayer is still unhappy they can request that the Supreme Court take the case, but it is very unlikely that will happen. That is the appeal steps. He understands that someone may want to talk to the board today about the valuations of their property taxes. He wanted to caution them that if the case is before the Board of Review it is not appropriate for them to comment. It is not appropriate for them to be involved in that process at all. The legislature has set up the administrative appeals and we need to honor that. We can't get involved in an attempt to disturb that. The taxpayer is entitled to their due process, as well as all the taxing bodies that represent the rest of the members of the county or that particular taxing body. So, if someone is going to say something tonight they can listen but he cautioned them not to comment on it. Let the process run the way it is supposed to. If somebody is unhappy with the process the answer to that is to go to Springfield and ask the legislature to change it.

Mr. Drobisch: Mr. Drobisch said he has had several taxpayers call him because they are concerned about the length of time that they have a right to file an appeal. Some of them want to get appraisals, but the problem is the appraisers are booked up to the point where

they can't get it done in that 30 day period. He asked if that time is set by statute or administrative rule or what. He asked how that works.

Mr. Waks: Mr. Waks said the 30 day period to file the complaint is set by statute. To have your appeal done by that time is set by local board rule, Board of Review rule. That time can be requested to be extended for extenuating circumstances.

Mr. Drobisch: Mr. Drobisch asked if he knew how long an extension would be, for what period of time.

Mr. Waks: Mr. Waks said no, that it would be up to the Board of Review.

Mr. Ashby: Mr. Ashby said his understanding was that you could appeal your taxes and yet you have the time until your hearing to actually present an appraisal. He asked if that is correct.

Mr. Waks: Mr. Waks said that is the way that it used to be, but the Board of Review rules now require that the appraisal come in earlier.

Mr. Ashby: Mr. Ashby asked how much earlier, 30 days.

Mr. Waks: Mr. Waks said he thinks the rules require that the appraisal be submitted with the complaint.

Mr. Ashby: Mr. Ashby said previously you could appeal your taxes and say that the evidence would be presented at the Board of Review. He asked if that has changed.

Mr. Waks: Mr. Waks said that has changed. In complying with the theory that the Board of Review members should hear evidence at the Board of Review hearing and not anywhere else, Joe McGlaughlin, who is a member of this county board also sits on the Board of Review; we would ask that Joe excuse himself from any of the public comments so that evidence that he hears is evidence presented at the hearing and not evidence presented elsewhere.

Mr. Dunn: Mr. Dunn said that if anyone would like to speak under citizens' remarks they should come to the podium and state their name and address and they could speak for 5 minutes.

Steve Horve: Mr. Horve lives at 702 Stevens Creek Blvd., in Forsyth, Illinois. He was at the meeting to discuss 2 properties, the Decatur Conference Center and Hotel and Eagle Ridge Supported Living which is out on McKinley Avenue. Mr. Horve said he purchased the Decatur Conference Center and Hotel in late August 2008. His thinking in purchasing that property was based on some business information he had, and he made a basic business decision that he could make this thing work. The prior owners had debt service of \$14,000,000. They had a mortgage of \$14,000,000. They were paying a management company \$150,000 a year. The real estate taxes were \$440,000 and they

were in arrears, and got up to about \$700,000 with penalties. They were also paying franchise fees to Holiday Inn for about \$350,000. So, when the city bought it they paid \$6,500,000. They advertised it. It was advertised nationally by the city. They talked to several different groups and nobody could come up with the money and assure the city that they would keep it as a hotel. Mr. Horve said he came into the picture and found that if he could make the city whole and buy it for \$6,500,000 then they could have a deal. He promised them he would keep it as a hotel. He felt like the real estate taxes would be based on the sales price. He has a document from the State of Illinois that says generally the price of recently sold property is considered the best evidence of value. He appealed the taxes. At that time they were \$280,000 per year. He went through the process and you have to hire an attorney. You incur expenses there with appraisals and that sort of thing. His appeal was denied locally, so he appealed to the State. We were successful in reaching a compromise and they set the value at \$7,000,000 and they would lock it in for 3 years. He went ahead and paid the taxes for 2008 and 2009 and the taxes were reduced based on the \$7,000,000 figure for 2010. He asked if he could just get a credit for his taxes that he was supposed to pay in 2010 and they told him no, that he had to go ahead and pay them and then they would reimburse him. He is still waiting for his reimbursement. He got a reassessment and his taxes went up 35%. In real dollars that is like \$72,000 a year. At the same time the taxes went up on Eagle Ridge, 95% and that is about \$73,000 a year. There is some malfeasance here, in his opinion, with whoever assesses this. Nobody has ever called him and wanted to know how the business was doing or what he has done to the building/hotel. They are not even allowed to raise the taxes on Eagle Ridge because it was built under a low income tax credit system and is based strictly on income. You are not allowed to raise the real estate taxes, so that will work itself out. In the meantime, he has to hire an attorney again to go through this process. He has a comparative sale; the Abraham Lincoln Hotel in Springfield also sold for \$6,500,000 which is similar in size and does almost \$1,000,000 more a year in revenue than Decatur, and his taxes in Springfield are less by \$4,000 a year. Again, it goes back to it being a distressed sale. The one in Springfield was advertised nationally. It finally sold at auction and there were 12 bidders and he was successful in getting it. There has been talk about the improvements he has made to the hotel. He put a new roof on it because the roof leaked. Half of the air-conditioning and heating units on the roof wouldn't work. He replaced all 22 of them. He did restrooms to bring them up to ADA Standards. Everything he has done is cosmetic. He is trying to get the bank to work with him so he can improve the guest rooms because right now he has a business in town that won't put people there because the rooms are dated. It makes it very, very difficult with this tax increase, plus it lowers the value of the property on a cap rate by \$700,000.

Mr. Ashby: Mr. Ashby asked if Mr. Horve has had a commercial appraisal of the property since he bought it.

Mr. Horve: Mr. Horve said no.

Mr. Ashby: Mr. Ashby asked why he had not done that.

Mr. Horve: Mr. Horve said \$7,500.

Mr. Ashby: Mr. Ashby said considering the tax savings Mr. Horve would realize, that would seem to be a prudent investment.

Mr. Horve: Mr. Horve said there is a catch 22. If he gets an appraisal on it and is trying to get more money from the bank and they will loan him 80% of the appraised value and it comes in so much lower for taxes then he is not going to be successful with the bank. He has never had any TIF money or Enterprise Zone money; this is strictly his money and the bank that is doing the deal out there.

Mr. Ashby: Mr. Ashby asked if he had an interest locked into the bank right now.

Mr. Horve: Mr. Horve said yes.

Mr. Ashby: Mr. Ashby asked if that wouldn't change even if he had an appraisal.

Mr. Horve: Mr. Horve said his loan was up in August and he got a 6 month extension. We left it open because we are trying to negotiate a new loan to do the rooms.

Mike Kehart: Mr. Kehart lives at 93 Allen Bend Drive in Decatur, Illinois. He is a lawyer in Decatur and represents Bob Lewis and other property owners on assessment complaints we haven't filed yet, but will be. Mr. Lewis owns what is called City Plaza, which is the 400 block of North Water Street, between that and North Franklin Street. It is the entire block, consisting of a number of different tracts. We have a situation where one tract, as part of that increased 50% and another tract increased 200% in its assessed value. The problem comes, and Randy has been very helpful as he has talked to him and David has been very helpful as he had talked to him too, but the problem is that these assessments were made known about 14 days ago. We have until November 21<sup>st</sup> to file an assessment complaint. We can do that. The problem comes that we need from a Certified General Real Estate Appraiser an appraisal of each of these parcels that we are going to appeal. The practical effect is that we have one in Macon County Illinois and he is absolutely covered up with refinancing and he just can't possibly get to it to file it. Mr. Kehart was told that the assessment complaint has to be filed by November 21<sup>st</sup>. The assessment complaint is due 15 business days after that which translates to December 14<sup>th</sup>, which seems generous enough if they are available to do it, but they unfortunately are not. He has called 5 or 6 appraisers in other counties who have this designation, and not many people do, and each of them have told him they simply cannot get it done in that time frame. He was a little unclear when the folks were talking earlier. He didn't know if that meant if we get up to the 15 days we are totally out of luck or if we actually have a right to go on and file later. Mr. Kehart said the way he looks at this is that it is a practical problem. He is used to the old days where it seemed like you had almost unlimited time before the board met to go in and file your appraisal, but it is different now. It is a practical problem and he looks at this as they are all sort of victims of this thing. We've got a bad economy. We've got real estate in Decatur, Illinois that generally isn't going up. Really they are victims and the whole county is victims in this case. The whole point would be to have a fair hearing before the Board of Review, and if we can't

get an appraisal within that time then we have problems. He doesn't know if the county board can do anything about this, but he suspected not immediately. He hoped if we have a chance to remedy this that we would do it so that people have a right to go on and appeal their assessments. It is just a difficult situation.

Mr. Ashby: Mr. Ashby asked if the previous appraisal was before they revamped the Avon Theater and put the new addition on. He asked if that is the difference in the assessment value.

Mr. Kehart: Mr. Kehart said the one they are looking at is not the new Avon the Twin; they are looking at the old Avon. He doesn't think that has been changed. It was built sometime around 1911 and it hasn't changed much in the last 20 years or so at least. That is the one that went up 50%. The old Leath building that lies just north of that is the other one that went up over 200%. That is the other problem. Neither one of these has been renovated that he knows of.

Edna Perry: Ms. Perry lives at 1 Lake Grove Club. She is talking about 2225 E. Wood Street. She bought it ten years ago for \$42,000. She put \$20,000 into it. She got the new assessment and the Supervisor of Assessments tells her that it is worth \$181,000. Ms. Perry said she was there to question the Supervisor of Assessment's authority. How can she assess anyone what she wants to assess? That is 233% of what she paid for it, for what it is assessed at now. What gives her the right to do this? Why should we, as commercial real estate owners, have to jump through hoops because she says are property is worth.... It is just asinine what she says it is worth. Ms. Perry thinks the board should question her about why she is doing this.

Mr. Ashby: Mr. Ashby asked Ms. Perry if she has filed a complaint before the Board of Review. He asked if she had followed up on that.

Ms. Perry: Ms. Perry said she is going to.

Mr. Ashby: Mr. Ashby asked if she realized she has the Board of Review and then she can go to PTAB to be on the Board of Review here in Macon County.

Ms. Perry: Ms. Perry said she has done other properties.

Mr. Ashby: Mr. Ashby said, as Mr. Waks stated previously there is an appeal process for this procedure.

Ms. Perry: Ms. Perry said she has done other properties, but she is just questioning why the Supervisor of Assessments always raises these up so high to cause grief.

Tom Greanias: Mr. Greanias said he is the Decatur Township Assessor. His office is at 1620 S. Taylorville Road. He said you people are lucky because his name is the first one on the notice that went out. He is the one getting the complaints. They have a couple here. He has a stack on his desk. Mr. Greanias said he went to the dentist yesterday and

once he got him in the chair and got him comfortable, the first thing he did was pull out his notice and ask why his assessment had gone up 50%. He went for coffee this morning and the owner of the restaurant, before he could get his coffee, brought over his tax form and asked what was going on here. Mr. Greanias said he is seeing people come in with assessments raised 100% to 600%. He can't answer their questions because as they well know, the county had to do the assessments this year due to a budget cut to his office, personnel turnover, and a botched computer conversion before he took office. They were not able to do it. He was hopeful that when the county came in that we would get some good assessments. He, for years, even before he took office, has been preaching that coefficient of dispersion of Decatur Township is the worst in the State of Illinois for the top 40 townships. He was hoping to get a correction. He is not seeing it from some of the numbers that are coming through here. He was going to distribute a sample, but according to Mr. Waks it is probably best for that particular client not to distribute it. We have a major retailer with a couple of stores here and the corporation is getting 250% on one store and 320% on the other two. When you compare that to the other counties, which they have done, it is outrageous with that assessment. This is going to keep business out of Decatur. It may bring in some quick tax revenue. He has told everyone that has come to him that they have to go through the process here, to the Board of Review, then maybe to PTAB and all of that, but that costs them money and time. In this particular case he thinks they would win when they go to PTAB. What is going to happen is the county is going to have to pay that money back, plus interest as he understands it. Mr. Greanias thinks we need to be taking a look at the assessment process in Macon County, including his office, and get with it and be comparable to the other counties or economically we are going to keep declining.

Anne Watts: Ms. Watts lives 2242 N. Main Street. She recently received her new valuation like a lot of you and she is amazed at the increase. She is a single person trying to stay in her home. She has lived there for 15 years. Each year that her taxes go up she wonders how much longer she is going to be able to afford that. This is America people, since when can a single person afford a home. That is very sad, but it is the case in a lot of instances. She is 60 years old and doesn't want to move to a high-rise. She feels she's too young for that. She would like to have a place to garden. This is unreal. Today when she went to pick up her paperwork at the county building here, she was greeted by a very sarcastic and couldn't have cared less young lady who was in the assessor's office. She shall remain nameless but the important people do know her name. Ms. Watts was upset when she left there, to say the least. She didn't even bother to tell Ms. Watts, she thought she was going down the hallway to get comparables. She asked for an appeal and they gave her the paperwork. She thought she was going down the hallway to pick up some comparables at the township office, but evidently she had forgotten that office has moved out to Route 48. The young lady didn't offer that information. When Ms. Watts returned to the office to speak to the young lady she said Ms. Watts had walked away, which was a little bit of a fib because she didn't walk away from her. She saw Daysa in the office and she was speaking to a gentleman so she waited until she was free. Ms. Watts said she was greeted with sarcasm. She asked if they could go someplace private so she could have a conversation with her about the young lady who was ever so rude to her. She asked Ms. Watts to have a seat in a chair out in a public area. She

couldn't have any privacy, nothing is private here, Ms. Miller said. Ms. Watts said, "well after you" and she went ahead and sat down and Ms. Miller never sat down, so she was sitting there looking up at her. Ms. Watts thought that didn't seem right so she stood back up. That was what she was greeted with by Daysa Miller. Ms. Watts said she has done an appeal before many years ago. She was very dissatisfied with treatment and she didn't think any taxpayer should have to go through that kind of stuff. It is ridiculous. She has a lot of comparables. Houses around her have sold in the last month or two for \$28,000, three or four doors north of her. One door north of her sold for \$36,500. Our economy is very bad and the real estate market reflects that. She asked why she should be valued at \$64,500 when she would be lucky to get \$50,000 out of her house. We need to do some serious looking and she doesn't think enough people are complaining, or at least making our wishes known to the people that count. It is very sad that Daysa Miller's office had to take over for Tom Greanias' lack of funding, very sad. You can find the money for all kinds of other crazy things in this town. Why can't they a.... Why did we buy all those beautiful lights down by the civic center?

Mr. Bean: Mr. Bean said that is a different taxing body.

Ms. Watts: Ms. Watts said it is an example. It is the city and we need to be a little more considerate of our hard working people. A lot of people are on fixed incomes. It is difficult. She hopes they can find some answers. She would like to have an extension. She is getting ready to start a job that is going to take very much of her time. She wasn't greeted with very much encouragement in getting that. She was told 15 days and that wasn't going to get her through her time crunch. She needs until the first of the year. She asked who she would see about that. She asked if it would be the Board of Review. She is requesting and if they need a hard copy they should let her know.

Mr. Williams: Mr. Williams said it seemed like most of the properties they had heard about were from Decatur Township. He was not sure about the Decatur Conference Center and asked if it is in Decatur Township or Harristown Township. He was told it is in Decatur Township.

#### **OFFICEHOLDER REMARKS:**

Mr. Meachum: Mr. Meachum thanked the board members who came to his mother-in-law's funeral visitation on behalf of himself and his wife. He also appreciated all the cards they received in the mail. He and his wife really felt the board showed their friendship by attending and sending cards.

Mr. Bean: Mr. Bean wanted to remind everyone that if you are running in next year's election the filing dates are November 28, 2011 through December 5, 2011. You should have all received a copy of an Economic Interest form to fill out since many of you are in different numbered districts now. They can file anytime starting at 8:00 a.m. on November 28<sup>th</sup> through 5:00 p.m. on the 5<sup>th</sup> of December.

There was no old business presented at the meeting.

**NEW BUSINESS:**

14. Mr. Dunn presented Resolution G-3644-11-11 which is accepting a one year general liability insurance renewal proposal from Traveler's through Arthur J. Gallagher.

**MOTION**

Mr. Dunn moved, seconded by Mr. Meachum to approve Resolution G-3644-11-11 by prior roll call vote.

There were no questions or comments from the board floor.

**MOTION CARRIED.**

**MOTION TO ADJOURN**

Mr. Oliver moved, seconded by Mrs. Cox to adjourn until Thursday, December 8, 2011 at 7:15 p.m.

**MOTION CARRIED.**

Meeting adjourned at 8:04 p.m.