

**CITY OF OAK PARK
2016 BOARD OF REVIEW
ORGANIZATION MEETING
FEBRUARY 10, 2016**

Board of Review Members Present:

Herschel Goldstein	23561 Radclift
Zakiya Hollifield	23401 Radclift
Louis Landau	24231 Gardner

The meeting was called to order at 5:35 p.m. in the Executive Conference Room by Martin D. Bush, City Assessor. The following were in attendance:

Herschel Goldstein
Zakiya Hollifield
Louis Landau
Martin D. Bush, City Assessor

BOARD OF REVIEW SCHEDULE

A. Board of Review meeting dates and times as approved by City Council:

March 14, 2016	12:00 p.m. to 5:00 p.m. & 6:00 p.m. to 9:00 p.m.	(Charter)
March 22, 2016	6:00 p.m. to 9:00 p.m.	(Additional)
March 28, 2016	9:00 a.m. to 11:30 a.m. & 1:00 p.m. to 5:00 p.m.	(Charter)

All March Board of Review sessions are tentatively scheduled to be held in the west City Hall Conference Room.

B. Member Schedules: Each member conveyed the dates and times of the sessions they would and would not be available to attend. A schedule will be determined and each member will be notified by mail of their designated time and meeting dates.

C. The Board selected Herschel Goldstein and James Gulley as chairpersons.

LEGISLATION IMPACTING 2016 ASSESSMENTS & BOARD OF REVIEW

Each Board of Review member was given a copy of State Tax Commission Bulletins #14 (Procedural Changes for 2016 Assessment Year), #13 (Inflation Rate Multiplier for use in the 2016 capped value formula), #17 (2016 Property Tax Appeal Procedures) and Bulletin #19 (2016 Boards of Review). In addition each Board member was given a copy of Bulletins #7 and Bulletin #21 highlighting personal property and EMPP exemptions. The Assessor highlighted some of the key points the board members need to be aware of for the 2016 assessment year. It was recommended that each member read the handouts so that they fully understand their statutory obligations. They were encouraged to either call or stop by the office if they have any questions.

DISCUSSION OF 2016 ASSESSMENTS

Mr. Bush informed the board members that again this year, the use of a two year sales study was used in determining the 2016 Assessed Values (October 1, 2013 thru September 30, 2015). Based on the two year sales study, the average increase in assessment for each class of property are as follows:

Residential	approximately 13 - 14%
Commercial	approximately 2 - 3%
Industrial	approximately 4 -5%

The Assessor informed the board members, these are only averages and the change in residential assessments for 2016 will vary greatly from area to area of the city. Some properties will see an 18 - 20% increase in their assessment and other neighborhoods will see relatively small increases in their assessed value. Discussion followed as to what impact this may have on the number of appeals for 2016. The assessor reminded the board members that even though assessments are increased, state statute (Proposal A) requires that the 2016 taxable value must be calculated as follows:

$$2016 \text{ CAPPED VALUE} = (2015 \text{ Taxable Value} - \text{LOSSES} \times 1.003 + \text{ADDITIONS})$$

The assessor informed the board members the Change of Assessment Notices are scheduled to be mailed on Thursday, February 25, 2016.

OPERATING POLICIES FOR 2016 BOARD OF REVIEW

A. Open Meetings Act: Each member was given a handout of the Open Meetings Act.

B. Appointment Policy: The Assessor asked the Board if they were in agreement to continue the scheduling of appointments in 10 minute intervals for the March Board of Review. The board members agreed that since the 10 minute intervals have worked so well, that appointments for all 2016 Board of Review sessions will be at 10 minute intervals. The Board was informed that, although highly unlikely, if the number of appeals exceeded the allotted time scheduled, extra session(s) would be scheduled as necessary. Appeals will be by appointment only, unless it is a non-resident in which case they can file an appeal by letter, provided the letter is received in the Assessor's Office no later than March 28, 2016. The Assessor went over informational materials that were provided to the BOR last year for each scheduled appeal (i.e. parcel summary, sales, appointment schedules, etc.) and asked if there were any changes and/or additional information the BOR would like to have. Discussion followed. The Board decided to continue the policy of administering an oath to each petitioner before their case is heard and requested the Assessor's Office provide the chairperson with a written version of the oath. The Board of Review agreed upon a 5:30 p.m. starting time for the July and December Board of Review sessions.

C. Poverty Exemptions: The board members were given a copy of the 2016 Poverty Exemption Policy as adopted by city council. As in the past, applicants will be required to complete the application, furnish copies of their tax return(s) and all other required supporting documentation to the Assessor's Office, for review. All poverty applicants must appear before the Board of

Review in person unless they have a written medical excuse from their doctor. As in the past, poverty applications will be mailed upon request.

D. Procedure for late filed Personal Property statements. Mr. Bush informed the Board that in past years our office has accepted and reviewed statements received after February 20th, and presented them to the Board of Review with a recommendation to accept or deny the statement as filed. The board unanimously agreed to continue with the same procedure for late filed Personal Property statements and in the rare case of anyone appearing before the Board in person with a personal property statement, to accept the statement and inform them the Board will review and mail their decision within the first couple of weeks in April.

E. Decisions: The Assessor's Office will provide to the Board of Review, all forms required by the State Tax Commission. A motion must be made on each petition regardless of whether there is a change in value. So as not to cause confusion when voting, the Board agreed that a YES VOTE will indicate the member *agrees* with the motion, and a NO VOTE will only be cast if they *disagree* with the motion.

The Assessor emphasized that the Board of Review members need to review the materials given to them and to contact our office if they have any questions.

Motion to Adjourn - motion by Goldstein, seconded by Landau, all ayes. The meeting was adjourned at 6:23 p.m.

Martin D. Bush
City Assessor