Fulton County Board of Review

Julie A. Russell, Clerk/CCAO

Members: Samantha Braden, Steve Derenzy & Sam Swickard

Fulton County Board of Review

Meeting Place: Room 313, Fulton County Courthouse

Meeting Time: 8:30am

Date: February 28th, 2025

Phone Hearing Number: 1-309-205-3325 (US)

Meeting ID: 266 824 3556

Passcode: 02282025



- 1. Roll Call Member(s) Steve Derenzy, Sam Swickard, & Samantha Braden, (CCAO/Clerk) Julie Russell, (Canton TA) John Turgeon, and (State's Attorney) Justin Jochums.
- 2. <u>Call for Additions/Deletions to and Approval of Agenda</u>– **Motion to** approve the agenda by Chairman Braden, seconded by Member Swickard, all ayes followed.
- 3. <u>Announcements, Communications and Correspondence</u> **None**
- 4. Public Comments Matt Waibel, whom had previously had a BOR hearing, came back to discuss additional details about the Banner Motel.
- 5. Approval of Previous Minutes None
- 6. <u>Old Business</u> None
- 7. New Business
 - a) <u>Discussion/Action</u>: 2024 Assessment Year Complaints (See Attached Docket of Hearings)



b) <u>RECESS</u>: The Board of Review will recess for lunch at approximately 12:00pm and resume hearings at approximately 1:00pm. – Motion to Recess by Member Derenzy, seconded by Chairman Braden. Hearings recessed at 11:49 am.

Motion to resume hearings by Chairman Braden, seconded by Member Derenzy. Hearings resumed at 12:48pm.

8. Adjournment - Motion to adjourn by Chairman Braden, seconded by Member Swickard. Hearings adjourned at 2:43pm.

| February 28th, 2025 | | | | |
|---------------------|-----------------|-----------------------|---------------|---|
| <u>Time</u> | Docket # | Parcel Number | Appear? | <u>Notes</u> |
| 8:45 AM | 2024-000118 | 13-13-04-201-052 &018 | Yes; By Phone | Revalued lot(s) to coordinate with the next door neighbor's lot value. *Parcel 13-13-04-201-018 was included in the complaint, but a docket was not created for it, create docket and change value. JAR 2-28-25 |
| 9:00 AM | 2024-000272 | 09-08-25-101-054 | DID NOT SHOW | DID NOT SHOW |
| 9:15 AM | 2024-000249 | 09-08-26-415-024 | Yes | Mr. Gillette appeared and had additional photos; The Board of Review lowered the value back to the previous year amount and adjusted the land value to correspond with his neighbors price per acre. |
| 9:30 AM | 2024-000145 | 05-04-12-120-003 | DID NOT SHOW | DID NOT SHOW |
| 9:45 AM | 2024-000171 | 09-08-27-204-019 | Yes; By Phone | Mostly concerned with the Property Tax Bill, not the actual value; Assessed value was changed to \$74.48 A/V per square foot, which is at least \$10 per square foot less than Arbys, Jimmy Johns & Dunkin Donuts |
| 10:00 AM | 2024-000019 | 13-13-03-104-017 | Yes | Land value corrected; Based new value on price per acre of two adjoining neighbors, leave cabin value alone |
| 10:15 AM | 2024-000172 | 10-09-01-400-011 | Yes | BOR moving classification to -0011; |
| 10:30 AM | 2024-000262 | 09-08-10-401-001 | Yes | Bank of Farmington; Casey Kepple & Bob McQuellon: Asking us to look at the comps of the brick properties, admitted the third comp was not the greatest; They accept \$162,970 total A/V. Change A/v to reflect that. |
| 10:30 AM | 2024-000263 | 09-08-15-204-003 | Yes | Davis Buick Pontiac GMC; Informed the attorney that the property is currently listed at \$2 million online, attorney wondering if a \$1.5million is allocated to the "business value"; CCAO informed that they had lost their "GMC Flagship" and the listing shows that NO INVENTORY is included with the sale. |
| 10:30 AM | 2024-000264 | 09-08-10-401-008 | Yes | Line-X in Canton; Comps were not good comps, one of them was not an armslength transaction; others were not comparable to the subject property and/or its age. NO change to value |
| 10:30 AM | 2024-000261 | 05-04-12-207-007 | Yes | CYE Farmington; Courtyard Estates in Farmington, Agreed to tentative value. |
| 11:00 AM | 2024-000042 | 09-08-36-401-003 | Yes | Looking at his comps that he submitted, the board does not feel that they are representative of the actual market value; cannot base his value off of ONE value. |
| 11:15 AM | 2024-000053 | 09-08-15-402-011 | DID NOT SHOW | DID NOT SHOW |
| 11:15 AM | 2024-000054 | 09-08-15-400-032 | DID NOT SHOW | DID NOT SHOW |
| 11:30 AM | 2024-000153 | 09-08-27-105-002 | DID NOT SHOW | DID NOT SHOW |
| 11:45 AM | 2024-000025 | 09-08-27-222-006 | DID NOT SHOW | DID NOT SHOW |
| RECESSED FOR | LUNCH AT 11:50A | AM | | |
| 1:00 PM | 2024-000024 | 09-08-22-208-018 | Yes | No additional evidence; "First time they have ever protested taxes", was assessed for \$53,000 when they first purchased it in 1991; Main argument is the amount of taxes they are actually paying. Not the value. They claim we are trying to replace is the "Power Station", on the backs of the taxpayers. Ms. Emmons then stated she prepared comparables to all of the house on her street. There are only 4 houses smaller in square footage than hers. They pay the fifth highest in property taxes on the street. Why are they paying the "most in taxes" when they are the smallest. Chairman Braden explained the quadrennial reassessment process, and that Canton Township cannot possibly look at each property every four years. They are claiming that the rental properties around them are bringing down their values. Have had to mow for the people around them. Their house gets water in the basement and has 2 bedrooms/1 bathroom upstairs in addition to a stand-alone toilet in their basement, plus living area and an additional fireplace. Chairman Braden stated that the other properties listed by the Emmons' do not have full basements or stand alone garages in addition to an attached garage. Mr. Emmons stated that on Redfin.com their estimated home value was \$150,000. Mr. Emmons also stated that if you "just drive by the house, you will never get \$185,000 for the property as is." Ms. Emmons stated that location matters, and that she grew up in Liverpool, she also stated that a house from Liverpool would sell for considerable more in Canton. BOR member Derenzy, stated that the additional lot is part of the reason for the increased valuation, in addition to the additional detached garage. Ms. Emmons stated that Illinois is losing population, as well as Fulton County. She also stated that houseing sales have gone down from 2024 to 2025. Even though the value is based on 1-1-2024. BOR member Derenzy explained the fact that the multiplier is based on the prior 3 years worth of sales. Ms. Emmons then asked that if the economy goes down, will |
| 1:15 PM | 2024-000081 | 09-08-34-224-016 | Yes | Mr. Sheets brought the complete appraisal; Opinion of value is \$55,000; BOR moved to changed MV to \$55,000 plus the 2023 Equalization Factor of 1.0450 |

| 1:30 PM | 2024-000150 | 09-08-26-133-026 | Yes | Mr. Crum appeared and brought additional information, due to not providing information or comparables the first time. Property sits next to two mobile homes and a 2 story house that has been vacant for several years, with animals living with it. Said he has petitioned the City of Canton to tear down the vacant home and they will not. The two story house also has an old pump well that only has a piece of plywood over it. |
|---------|-------------|------------------|-------------|---|
| 1:30 PM | 2024-000151 | 09-08-26-133-028 | Yes | This property is the additional garage to the side. |
| 1:45 PM | 2024-000063 | 13-13-02-305-006 | Yes | Franciscovich's appeared; Mr. Franciscovich stated that the last time he was here, the CCAO (me) told him that his property would not raise again for 4 years, unless there were "extenuating circumstances". Ms. Russell explained to him that she would not have told him that, because it's not true and not possible for her to make that determination 4 years in the future. They claim that they are not selling their house, so the value has not changed. She does not "care what the neighbors pay for their houses, because they are not selling theirs." They claim that their house has not changed in value at all. Chairman Braden stated that one of their neighbors purchased their home in 2011 for \$130,000 and their current market value is over \$160,000.00, which shows market appreciation. Chairman Braden added that another neighbor has an assessed value of over \$80,000. Mr. Franciscovich stated that particular house is "really finished on the inside" including a hottub. Member Derenzy asked them if they qualified for the Senior Freeze exemption, and they stated that they did not. The BOR told them that they would take a look at surrounding properties, and make a final decision. They wanted to know who the Township Assessor was, the CCAO explained to them that they did not have a Township Assessor, and that the County is who does their assessment work. They stated that their house is not equal to everyone elses, and does not appreciate. They stated they have a cracked foundation and cracked floors, as well as a fireplace that is capped and not in use. They also had questions about the landfill in Cuba being closed/capped. "If you can help us out, they would appreciate it." No comparables were done, no comps were given or considered. They have accused the CCAO of changing the value they were given by the BOR. |
| 2:00 PM | 2024-000133 | 09-08-26-314-002 | Yes | Member Derenzy began the meeting with the fact that they did not lower it. They used "Comebacker Academy" as a comp, Member Derenzy stated it was not the best comp. They did mention they used the former Chiropractic Office of Reuben Gayon's business. They have concerns over the properties besides them and their impact on the market value of the property. They also mentioned the former Gorsuch Realty office, which is now a Chiropractic Office, it had a market value of around \$60,000. |
| 2:00 PM | 2024-000134 | 09-08-26-314-003 | Yes | Lower building value to \$1,000 and leave lot value the same. |
| 2:15 PM | 2024-000168 | 05-04-11-201-007 | AGREED | AGREED; CANCELED HEARINGS |
| 2:30 PM | 2024-000242 | 09-08-26-104-002 | RESCHEDULED | RESCHEDULED TO 2/21/25 AT 11:15 AM |
| 2:30 PM | 2024-000243 | 09-08-27-434-005 | RESCHEDULED | RESCHEDULED TO 2/21/25 AT 11:15 AM |
| 2:30 PM | 2024-000244 | 09-08-22-215-010 | RESCHEDULED | RESCHEDULED TO 2/21/25 AT 11:15 AM |
| 2:45 PM | 2024-000255 | 09-08-28-201-022 | AGREED | AGREED; CANCELED HEARINGS |
| 3:00 PM | 2024-000181 | 09-08-26-204-040 | AGREED | AGREED; CANCELED HEARINGS |
| 3:00 PM | 2024-000182 | 09-08-26-204-041 | AGREED | AGREED; CANCELED HEARINGS |
| 3:00 PM | 2024-000183 | 09-08-26-204-042 | AGREED | AGREED; CANCELED HEARINGS |
| 3:00 PM | 2024-000184 | 09-08-26-204-043 | AGREED | AGREED; CANCELED HEARINGS |
| 3:00 PM | 2024-000185 | 09-08-26-204-057 | AGREED | AGREED; CANCELED HEARINGS |
| 3:15 PM | 2024-000119 | 12-12-30-400-004 | AGREED | AGREED; CANCELED HEARINGS |
| 3:15 PM | 2024-000120 | 12-12-31-200-005 | AGREED | AGREED; CANCELED HEARINGS |
| 3:15 PM | 2024-000121 | 12-12-31-200-006 | AGREED | AGREED; CANCELED HEARINGS |
| 3:30 PM | 2024-000271 | 14-14-16-402-001 | AGREED | AGREED; CANCELED HEARINGS |
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