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Man told he cannot sue officials

By Sharon Woods Harris
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Board of review — The U.S. Court of Appeals for the Seventh Circuit ruled Wednesday that a Pekin resident cannot sue former Tazewell County Board of Review officials for what he believes are several years of mistakes on his property tax appraisal.

Raymond Heyde is the trustee of the Raymond R.S. Heyde Revocable Trust, the owner of the home at 17500 King Road, Danvers.

Heyde brought suit in 2007 against several current and former members of the Tazewell County Board of Review — Gary Pittenger, Lloyd Orrick, Joe Varda, Rob Paulin and Robert Kieser; as well as Kristal Deininger, acting supervisor of assessments, Jim Unsicker, temporary acting supervisor of assessments, and Richard Brehmer, Deer Creek Township assessor.

"I respectfully disagree with the Appellate Court's ruling and am considering my future legal options to have my property tax assessment returned to approximately \$150,000," said Heyde in a prepared statement issued by attorney Greg Hunziker. "It is unfortunate that a taxpayer such as myself must go to such measures only to be rebuked that I have no legal recourse over the members of the (Board of Review) for increasing my taxes by over 250 percent in a single year.

"What would you do?"

Heyde said in his suit and subsequent appeal that the BOR set his property assessment at levels "grossly disproportionate to its fair market value." The suit alleged that the board deprived Heyde of "equal protection rights, conspired to violate his equal protection rights and retaliated against him for previously exercising his right to challenge assessments."

A U.S. district judge ruled that the board had absolute immunity from liability and later dismissed the case. The judge ruled that the case was premature because Heyde had not exhausted his available state remedies. The judge also denied Heyde's motion for reconsideration, U.S. Appeals Court records said.

"Some might think that Tazewell County, Illinois, is an unlikely spot for a nasty dispute like the one in this case," said U.S. District Judge Michael Mihm in the court's ruling. "The county, which is just

south of Peoria, describes itself on its website as a 'central Illinois community which combines city assets with the serene beauty and quiet countryside of rural living.' [<http://www.tazewell.com>] But looks can be deceiving as Mr. Heyde's decision to go to war in federal court with eight of his fellow county residents is anything but serene and quiet."

The Township Assessor makes the initial assessment value of each property in the county at 33 percent of the actual fair cash value of the property. The assessor notifies the taxpayer of the assessment.

If a resident is dissatisfied with an assessment, he or she is entitled to file a complaint with the board. The board of review can revise the entire assessment or any part of the assessment. If the property owner is not satisfied with the results of the appeal to the board, he or she may appeal the decision to the Illinois Property Tax Appeal Board, which can amend the assessment or reject the appeal.

The property owner can further appeal to the circuit court and move through the court system if unsatisfied with rulings along the way.

A history

In the fall of 2003, Heyde received his 2004 notice of assessment, which was \$207,270. Heyde filed a complaint with the BOR, challenging the assessment as exceeding 33 percent of the property's fair market value. The board granted relief and decreased the assessment to \$140,000, the ruling said.

In August 2004, Heyde received a notice which increased the assessment for 2005 to \$149,850. Heyde again filed a complaint with the BOR. This time, the BOR declined to reduce the assessment, the ruling said.

In January 2005, Heyde hired an independent appraiser, who appraised his property at a fair market value of \$435,000, which would result in an assessment of \$145,000.

In September 2005, Heyde received his 2006 notice of assessment. This time the assessment was set at \$153,776. Yet again, Heyde filed a challenge with the BOR, submitting the independent appraiser's estimate as well as measurements of the house.

On June 1, 2006, the board did not decrease the assessment, but rather increased it to \$436,276. The huge jump in assessed value was apparently based on the belief that the house was much bigger than it was originally thought to be. The house on the property, which sits behind a locked gate and cannot be seen from any public right of way, was thought to include more than 10,000 square feet of living space, the ruling said.

Following the BOR's June 1 decision, Richard Brehmer, the Tazewell County Assessor, reported the property's assessment at \$458,860. Jim Unsicker, the acting supervisor of assessment for the county, mailed the 2007 notice of assessment to Heyde. In May 2007, Heyde again filed a complaint with the board. But the board affirmed the \$458,860 assessment, the ruling said.

For the subsequent tax years until 2009, the BOR refused to lower the assessment on Heyde's property. Heyde continued to file complaints

with the board. The court ruling noted that Heyde did not for several years allow anyone from the county onto his property to do an inspection.

Eventually Heyde allowed county officials on the property in 2006 and determined that the residence had 4,021 square feet of living area.

On Nov. 25, 2009, the PTAB ordered a reduction in the assessment of Heyde's property for the 2005 tax year, but Heyde felt the reduction was not sufficient. In December 2009, Heyde filed a complaint with the 10th Judicial Circuit Court on the issue.

Heyde currently has additional appeals pending before the property tax review board for other tax years up to 2009. None have been scheduled for a hearing, the ruling said.

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