

**MINUTES OF A COMMITTEE OF THE WHOLE MEETING
OSWEGO VILLAGE PRESIDENT AND BOARD OF TRUSTEES
OSWEGO VILLAGE HALL
100 PARKERS MILL, OSWEGO, ILLINOIS
July 16, 2019**

CALL TO ORDER

President Troy Parlier called the meeting to order at 6:00 p.m.

ROLL CALL

Physically Present: President Troy Parlier and Trustees James Marter (attended at 6:03 p.m.), Terry Olson, Pam Parr, Judy Sollinger and Brian Thomas.

Absent: Trustee Luis Perez.

Staff Present: Dan Di Santo, Village Administrator; Christina Burns, AVA/HR Director; Tina Touchette, Village Clerk; Jeff Burgner, Police Chief; Jennifer Hughes, Public Works Director; Mark Horton, Finance Director; Rod Zenner, Community Development Director; Corinna Cole, Economic Development Director; Jenette Sturges, Community Engagement Coordinator, Marketing; Jay Hoover; B&Z Manager; Carri Parker, Purchasing Manager; Joe Renzetti, IT Manager; Karl Ottosen, Village Attorney; and Ryan Morton, Village Attorney.

CONSIDERATION OF AND POSSIBLE ACTIONS ON-ANY REQUESTS FOR ELECTRONIC PARTICIPATION IN MEETING

There was no one who attended electronically.

PUBLIC FORUM

Public Forum was opened at 6:00 p.m. There was no one who requested to speak; the Public Forum was closed at 6:00 p.m.

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

F.1. Presentation on Property Assessment Process by Kendall County and Oswego Township

Administrator Di Santo addressed the Board regarding the property assessment process. Kendall County Chief County Assessment Official, Andy Nicoletti and Oswego Township Assessor, Brian Hauser presented information on the process:

Assessed Value

- Non-Farm property is assessed at 33.33% of market value
- Effective date of value is January 1
- Township assessor calculates the market value by using sales data with like properties from the prior 3 years

Equalization

- Determine current year's median level via sales ratio study
- Add current median level to the 2 prior median levels and divide by 3 to determine three-year average
- If average is not 33.33%, apply appropriate factor. Factor can be either positive or negative

Assessment Notice

- Assessment notice is mailed to those properties that have had a change made by the township assessor
- Balanced and equalized
- State dictates on how the form looks

Assessment Appeal Process

- Have 30 days from the date of publication of the assessment roll for township
- Most common bases for appeal are uniformity and market value
- Hearing scheduled before the county board of review. Can request to have the Board of Review review evidence without appearing at a hearing
- Appellant may file with the Illinois Property Tax Appeal Board if not in agreement with local Board of Review decision
- Appeals are preferred this time of year
- Clerk of the Board of Review is Kendall County Chief County Assessment Official Andy Nicoletti

Tax Rate Calculation

- Local taxing bodies submit their levy requests to the County Clerk's office
 - Oswego does not need to because of home rule status
- Property Tax Extension Limitation Law limits the levy increase to the lesser of CPI or 5%
- Divide the levy by the total EAV = tax rate
- Add applicable tax rates for taxing district to obtain total tax rate

Tax Bill Calculation

- Total EAV – applicable exemptions X tax rate = total taxes due

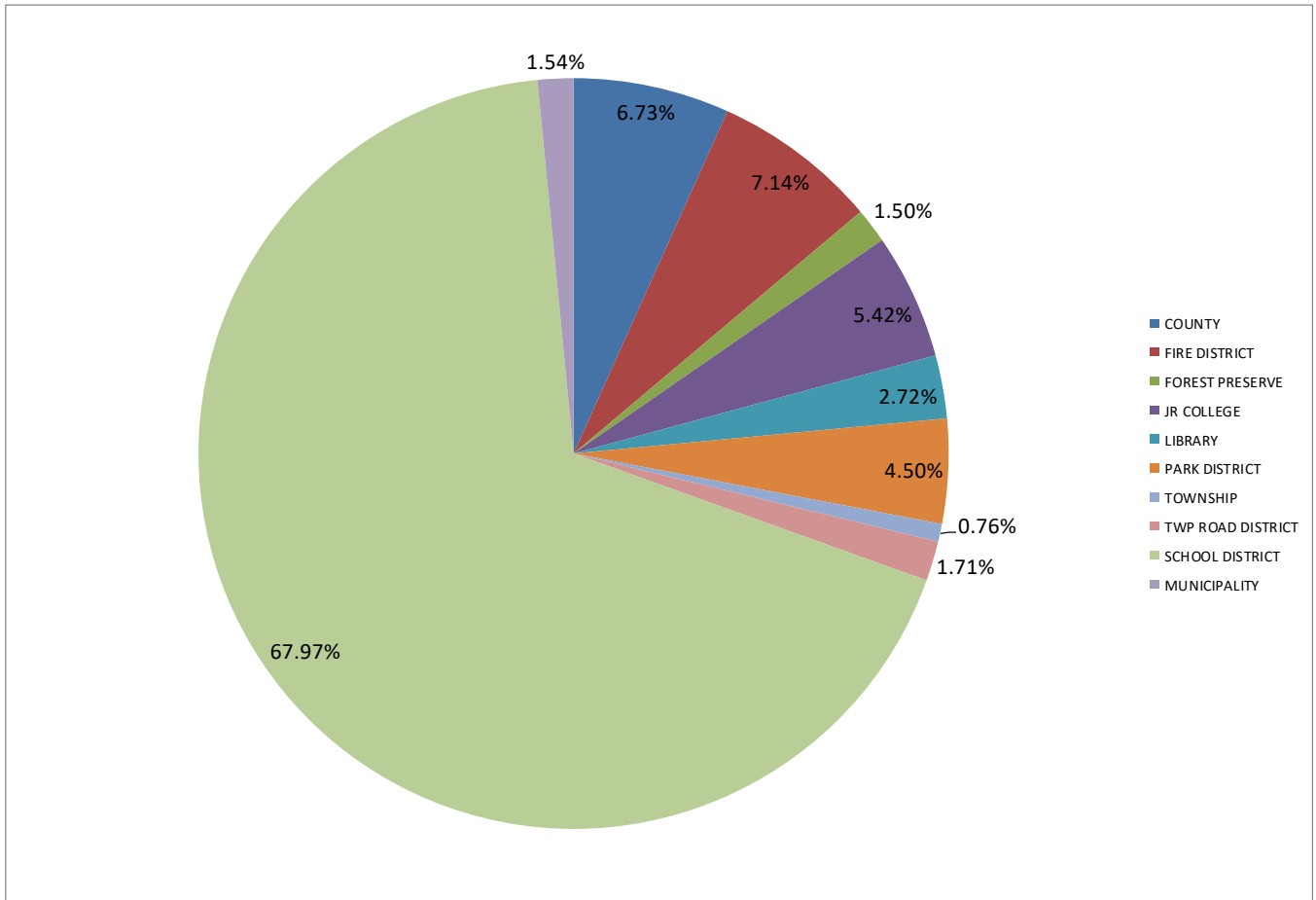
<u>Taxing Body</u>	<u>% of Rate</u>	<u>Rate</u>	
COUNTY	6.73%	0.67277	
FIRE DISTRICT	7.14%	0.71325	
FOREST PRESERVE	1.50%	0.15032	
JR COLLEGE	5.42%	0.54129	
LIBRARY	2.72%	0.27207	
PARK DISTRICT	4.50%	0.45016	
TOWNSHIP	0.76%	0.07634	
TWP ROAD DISTRICT	1.71%	0.17109	
SCHOOL DISTRICT	67.97%	6.79438	
MUNICIPALITY	1.54%	0.15400	
TOTAL RATE		9.99567	

- Example: \$100,000 X .099567 = \$9,956.70

Available Exemptions

- General Homestead (\$6,000)
 - Needs to be renewed annually
 - No money must be repaid or made-up when the home is sold
- Senior Homestead (\$5,000)
 - Must be 65 years of age or older
 - This is in addition to the General Homestead
 - Needs to be renewed annually
 - No money must be repaid or made-up when the home is sold
- Senior Assessment Freeze (Gross Household Income less than \$65,000 Federal gross income)
 - Year qualified is the base year
- Disabled Person (\$2,000)
 - Need to be receiving SSI

- Disabled Veteran (30%-49% = \$2,500. 50%-69% = \$5,000. 70% or Greater = Tax Exempt)
 - Connected and determined by the VA
- All exemptions are set by the State
- If house is more than \$750,000, then exemptions do not apply
- Pro-ratable assessment starts the first month after the homeowner moves in



Board, staff and assessor’s discussion focused on median sales calculations do not include foreclosures; criteria; Fannie Mae properties; and County assessment publications. There was no further discussion.

CLOSED SESSION

A motion was made by Trustee Sollinger and seconded by Trustee Thomas to enter into Closed Session for the purposes of discussing the following:

- a. Sale, Lease, and/or Acquisition of Property [5 ILCS 120/2(c)(5) & (6)]

Aye: James Marter II
 Pam Parr
 Brian Thomas

Terry Olson
 Judy Sollinger

Nay: None

Absent: Luis Perez

The motion was declared carried by a roll call vote with five (5) aye votes and zero (0) nay votes.

The Board adjourned to Closed Session at 6:23 p.m.

The Board returned to open session at 7:02 p.m.; all remaining members still present.

ADJOURNMENT

The meeting adjourned at 7:02 p.m.

Tina Touchette
Village Clerk