

**McLean County Board of Equalization
Tuesday, June 6, 2017**

The County Board of Equalization was called to order at 11:00 a.m. by Chairperson Doug Krebsbach. Present were members Krebsbach, Commissioner Barry Suydam, Commissioner Steve Lee, Tax Director Todd Schreiner and County Assessor Ryan Oberg. In addition the following people were present: Auditor Les Korgel and Richard Olson of Ruso.

Chairperson Krebsbach turned the meeting over to Tax Director Todd Schreiner. Schreiner then introduced Richard Olson of Ruso. Olson had a question on the value of his property located in the NE¼NE¼ of Section 10, Township 150 North, Range 79 West, parcel number 59-10-8069. This is a 40 acre parcel with a 30' x 60' pole building with cement floor and a log home completed in 2009. The assessor has a value for 2017 of \$266,000.00. Mr. Olson presented a map (see attachment below) of area townships. He stated that they had an obsolescence factor of 40% and Butte Township where he lives does not have an obsolescence factor. Mr. Olson feels that his property should be at \$155,580.00 to be equalized with the area townships since his property is a rural property also. McLean County Assessor Ryan Oberg discussed the factors that McLean County uses in putting a value on the property. McLean County assesses Butte Township and a local assessor does the other townships. Oberg said that he would not recommend making a change in Mr. Olson's value on his property. Oberg went on to say that if Mr. Olson would bring in a certified appraisal on the property he would recommend going with that value. Another option that the assessor would look at is if Mr. Olson would bring in comparable studies from at least two real estate agents that he would take a look at those values.

**Olson Home--Tax Equalization Meeting
Area townships and their external obsolescence (EO) factors**

Brown Township EO 35%	Voltaire Township EO 40%	Odin Township EO 55%	Balfour Township EO 55%	Strege Township EO 55%
Bjornson Township EO 45%	Olivia Township EO 55%	Cottonwood Lake Township EO 60%	Land Township EO 60%	Spring Grove Township EO 55%
McHenry County McLean County	Olson Home X	Dogden Township EO 40%	McHenry County Sheridan County	Strassburg Township EO 40%
	Butte Township EO 0%	Byersville Township EO 40%	Highland Township EO 40%	Rosenfield Township EO 40%
				Granville Township EO 40%

Moved by Lee, seconded by Suydam, to concur with the Assessor's value on the Richard Olson property. Roll Call Vote: Aye: Suydam, Lee, and Krebsbach. Nay: None. Motion carried.

Mr. Olson was then informed that since he had attended and protested his value at the Butte Township equalization meeting and now at the county equalization meeting, he could present his case to the State Board of Equalization meeting.

Schreiner presented a power point presentation with background information for this year's equalization meeting.

Schreiner recommended a 1% overall reduction in agricultural land values. All agricultural land will average \$678.93 per acre; cropland will average \$775.39 per acre; and noncropland will average \$145.57 per acre.

Schreiner said he had three inundated land applications to work through with one of them coming in after the March 31st deadline. The board gave Schreiner permission to process all of the applications received.

Schreiner recommended an increase in residential property structure values at varying rates throughout the county resulting in a 1.90% overall increase for 2017 resulting in a 92.3% sales ratio since these values fall in line with the state's acceptable guidelines.

Moved by Lee, seconded by Suydam, to approve the recommendation for McLean County residential property as submitted by the Tax Director. Roll Call Vote: Aye: Lee, Suydam, and Krebsbach. Nay: None. Motion carried.

Schreiner recommended an increase in commercial property structure values at varying rates throughout the county resulting in a 0.20% overall increase for 2017 resulting in a 92.4% sales ratio since these values fall in line with the state's acceptable guidelines.

Moved by Suydam, seconded by Lee, to approve the recommendation for McLean County commercial property as submitted by the Tax Director. Roll Call Vote: Aye: Suydam, Lee and Krebsbach. Nay: None. Motion carried.

Moved by Lee, seconded by Suydam, to approve the recommendation for McLean County agricultural property as submitted by the Tax Director. Roll Call Vote: Aye: Lee, Suydam and Krebsbach. May: None. Motion passed.

Schreiner then discussed the recommendation from the State Tax Commissioner's office that applications for the tax exempt status for farm homes be mailed out to all farmers. The commission decided at this time no letters would be sent.

There being no further business the chairman adjourned the meeting at 12:06 p.m.

Doug Krebsbach, Chairperson

Leslie Korgel, Auditor