

**IN MY OPINION****Caroline Porter**

# Property tax assessments over the hill and on the way down

Let me tell you about the Knox County Board of Review. This is a board of three people who review and make decisions about taxpayers' claims that the assessed valuation of their property is too high. Property is assessed for the purpose of imposing property taxes. I am on the Board of Review and we have just completed two weeks of hearings, the days beginning at 8 in the morning until 6pm. The Board is dealing with property values for 2003, based on sales in 2002, for taxes billed and collected in 2004. It's confusing, especially since we should have been holding our hearings at the end of 2003.

Board of Review members are appointed by the Knox County Board and paid for our services. During my first stint on the board, I passed required courses given by the Illinois Department of Revenue's Illinois Property Assessment Institute in March of 1995.

Prior to recent hearings, we reviewed 300

claims from Galesburg and Knox County residents and businesses. I believe claims increased for several reasons: 1) 2003 was the quadrennial year when all properties must be viewed and reassessed. 2) market values of property increased and continued to increase dramatically. 3) easily accessible information about neighbor's assessments on the city assessor's website made filing and preparing for a claim easier, 4) there is at least one individual who seeks out individuals and businesses, encouraging them to file claims.

As a result, many claims are filed on behalf of property owners, sometimes even without their knowledge or permission. In the Friday, June 25 issue of the Register-Mail, a headline blared: "Appeal process questioned." The article was a textbook example of a newspaper reporter who did not understand the subject and used a disreputable source.

The instigation for the article was Robert W. McQuellon from Peoria, who aggressively offers to do the homework necessary and actually file the claims for property owners. The one thing he does not do is property appraisals and for good reason. He is not a licensed real estate appraiser. He says he has an MBA, he's a member of a real estate appraiser professional organization, but in response to a direct question from me several weeks ago, admitted he does not have a license.

McQuellon's son, Robert McQuellon, III, is an attorney who is legally able to represent the clients. His personality is quite different from that of his father, who is so obnoxious he is lucky to have left our office intact. The duo realized quite quickly that Mr. McQuellon, senior, would better represent his clients if he weren't there.

Present at these hearings are the assessor who actually visited the property

and decided its assessed valuation, Joyce Skinner, the Knox County Supervisor of Assessments and the three person Board of Review. Both Joyce Skinner and Galesburg City Assessor Darrell Lovell are experts in their field and Knox County taxpayers are lucky to have them.

Personally, I have argued for years that such heavy reliance on property taxes is regressive and a hardship. In fact, the League of Women Voters has said this for 40 years. Maybe some day the electorate will rise up and demand a change. The other option, of course, is raising the flat-rate income tax, or better yet, change the Illinois Constitution so we can institute a fairer and more equal graduated income tax.

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