

SUMMARY OF DISCOVERY

1. The Winnebago County Board Chairman should not be influencing the valuation of real estate by the Township Assessor that is intended to oppose the taxpayer.
2. The Winnebago County Board Chairman should not be influencing the Winnebago County Board of Review to pre-determine the outcome of assessment appeals through encouragement of limiting decreases during the assessment appeal process that is intended to oppose the taxpayer.
3. The Winnebago County Board of Review should not pre-establish a policy to rule in favor of the Township Assessor when the Township Assessor removes a Board of Review reduction on a property that was previously reduced to a sale price, which was a distressed sale.
4. The Winnebago County Board of Review should not pre-establish a policy to rule in favor of the Township Assessor in any circumstance that is intended to oppose the taxpayer.
5. The Winnebago County Board of Review should have refused to participate in every activity that involves influencing the outcome of assessment appeal decisions that is intended to oppose the taxpayer.
6. The Winnebago County Supervisor of Assessments, who is also the Clerk of the Winnebago County Board of Review, and the Winnebago County Board of Review Hearing Officer for appeals at the State level, should have refused to participate in every activity that involves influencing the outcome of assessment appeal decisions that is intended to oppose the taxpayer.
7. The Winnebago County Board Chairman, Rockford Township Assessor, Winnebago County Supervisor of Assessments, Winnebago County Board of Review, Rockford Area Economic Development Council, Illinois Association of REALTORS®, and Rockford Area REALTORS® should not attempt to engage taxing bodies to create a pool of financial resources that is dedicated to the sole purpose of ordering fee appraisals in order to support the Township Assessor's value at the State level of the Property Tax Appeal Board.
8. The Winnebago County Board Chairman, Rockford Township Assessor, Winnebago County Supervisor of Assessments, Winnebago County Board of Review, Rockford Area Economic Development Council, Illinois Association of REALTORS®, and Rockford Area REALTORS® should not attempt to increase assessments in order to increase the tax base, which is the sole revenue source of taxing districts.
9. Township Assessors should not be increasing real estate assessments with the expectation that the Winnebago County Board of Review will uphold the increased value if the owner appeals.
10. Township Assessors should not expect nor solicit taxing districts to fund fee appraisals in order for the Assessor to defend increases in value that the Assessor cannot defend himself/herself.
11. Rockford Area Economic Development Council, who has the stated purpose "*to attract new capital investment, while assisting existing business with resources for sustainable growth*", should not invest time and money as opposition to the investor when the investor appeals their real assessment nor should economic growth organizations partner with taxing bodies to increase, or prevent the decrease of, real estate assessments.
12. The City of Rockford, Rockford Public School District, Rockford Park District, and Rockford Area REALTORS® should not support nor require home owners to waive the right to appeal their real estate assessment in order to receive cash payments when participating in the Homebuyer's Tax Refund Program.
13. Taxing bodies should not use taxpayer dollars to oppose a taxpayer's own real estate assessment appeal at the County or State level, nor use taxpayer dollars for the sole intent to "*counter balance the increase in large [equalized assessed value] requests.*"
14. Cook County assessment practices and the Cook County Property Tax Code guidelines have no place in Winnebago County nor any County outside of Cook.
15. Taxing bodies and economic growth organizations should not engage in activities designed to alter legislation that increases real estate assessments, or opposes the decrease of real estate assessments, when an owner is requesting ANY amount of reduction.

16. Taxing bodies and economic growth organizations should not “*develop a more consistent approach to assessing property*”. The Illinois Property Tax Code already defines the uniform method of mass appraisal and it is the sole discretion of the Township Assessor to obey it.
17. Retail businesses should not be taxed differently. All real estate assessments should be based on the brick and mortar of the real estate and the Illinois Property Tax Code applied fairly and uniformly to all real estate regardless of the tenant’s or owner’s type of business or use of the space.
18. When emails are the subject of a Freedom of Information request, the Rockford Township Assessor should not hard delete the emails the same day in an attempt to keep the emails from being discovered.
19. The Rockford Township Assessor should address areas of wrong valuation at the time of discovery. The Rockford Township Assessor should not wait to be browbeaten by home owners before he acts to correct the unfair process of taxation.
20. The Winnebago County Supervisor of Assessments should make public every property tax relief option available to real estate owners. Withholding such information could be construed as purposely protecting property tax revenue from being decreased. If every real estate owner is granted each exemption they qualify for, it has the potential to substantially decrease revenue collected, affecting a taxing body’s budget.
21. No government body or professional organization should act to influence real estate assessments and property tax exemptions in order to influence the tax base, which influences the tax rate.
22. EVERY taxpayer, who files a real estate assessment appeal, has the right to go before a Board that is not influenced nor predisposed to rule in favor of a taxing body or limit the amount of reductions.

DISCLAIMER

MANY, IF NOT MOST, OF THE PARTICIPANTS NAMED IN THE FOLLOWING EVIDENCE ARE A PARTY TO ACTIVITIES UNDER FALSE PRETENSES. The ignorance of most individuals has been exploited and taken advantage of regarding real estate assessments, property tax exemptions, and calculation of the tax rate. Their involvement is based on the belief and representation of Rockford Township Assessor Ken Crowley and Winnebago County Supervisor of Assessments Tom Walsh, that the decline of real estate values and large reduction requests are the sole reason why tax rates are so high.

The argument sounds logical, however, most involved have not been told by Rockford Township Assessor Ken Crowley nor the Supervisor of Assessments Tom Walsh (who is also the previous Chief Deputy Assessor for Rockford Township) that every commercial and industrial building has NO formula to calculate the value of real estate. None. Zero. Zilch. It is the exact reason why the Rockford Township Assessor cannot defend his own value. There is no logical explanation. No information on the property record card pertains to anything involving value. The commercial and industrial building values in Rockford Township are subjective and void of objectivity.

READERS SHOULD RESERVE JUDGMENT. MOST INDIVIDUALS INVOLVED ARE INNOCENT AND ARE INVOLVED UNDER FALSE PRETENSE. PLEASE GIVE ALL PERSONS INVOLVED THE BENEFIT OF THE DOUBT. DO NOT ASSUME THE WORST.

Candidate for Rockford Township Assessor, Jessica Horstman, believes that if full disclosure was made to the cooperating entities, they likely would not have engaged in activities that support Crowley’s end result. Horstman believes most individuals have little to no knowledge that Crowley is the source of the real estate valuation crisis to begin with, not Crowley’s falsehood that real estate owners are to blame, who request assessment reductions, and the County or State Appeal Board share the blame for granting the reductions. By placing blame on assessments for high tax rates, it shifts the blame off of the taxing body’s responsibility to be fiscally accountable. Do not be misled. Tax bills have three components and all three components affect revenue and tax rates... 1) Value of real estate, 2) Qualifying Tax Exemptions, and 3) Taxing Bodies Budgets.

COLLUSION AND CORRUPTION

- The following information was obtained as the result of several Freedom of Information Act requests.
- The Freedom of Information Act requests were specific to Crowley's emails that contained the phrase "Assessment Defense", "Ad Hoc", "EAV Team", "Walgreens", "Mondelez", and "PTAB". Including emails between the domain names of "gwaarchitects.com", "wincoil.us", "iar.org", "rockfordil.com", "nextrockford.org", "rockfordil.gov", "rockfordarearealtors.org", and "twp.rockford.il.us".
- The date at the start of each point represents the date of Crowley's email.
- All statements in quotes are verbatim.
- All remarks in square brackets are an editorialization by the author.
- A copy of the emails are located at the URL: <http://jh4rockford.com/resources.html>

1) May 20, 2014

- a. Winnebago County Board Chairman Scott Christiansen requests a "time sensitive" meeting with Winnebago County Board of Review (BOR) Chairman REALTOR® Dick Crosby, Winnebago County Supervisor of Assessments (SA) Thomas Walsh, and Rockford Township Assessor (TA) Ken Crowley.
- b. Meeting is for May 21, 2014 at 4:30pm
- c. The meeting is about BOR reductions to sale price on properties that are a distressed sale [mainly foreclosures, REO, short sales etc.].
- d. The consensus: A vacant abandoned home has less value than a home that is occupied and maintained. Therefore, reductions by the BOR, as the result of the appeal process, should be removed after a specific time frame and the property should be raised to full TA value. Reasoning: The now occupied, and cared for home, retains more value than it did at time of sale when it was vacant for period of time, abandoned, and uncared for.
- e. [When the BOR reduces values to the sale price they include an "NC" after the new value. The "NC" flag is code to the TA to review the parcel at a future date in order to take off the BOR reduction. The TA of each jurisdiction implements his/her own policy.
- f. In Rockford Township, Crowley set the policy at 2 years or case by case as he sees fit.]

2) May 28, 2014

- a. Walsh and Crowley suggest the BOR rule in favor of the TAs whenever the TA agrees to a reduction because the TA's value is "more equitable" and the BOR "will not likely be able to come up with a better number than the Assessor did".
- b. Walsh and Crowley suggest reviewing cases by market neighborhood so that "what was done for one" is done for all.
- c. Walsh and Crowley suggest the same BOR Member work all parcels within a neighborhood for the preliminary decision and another BOR Member work second motions for the same parcels and rule the same way for all.
- d. Walsh and Crowley suggest the TAs be permitted to request a hearing in cases where the BOR "ruled against the TA".
- e. Walsh and Crowley suggest that if the BOR simply agreed with the TAs, the TAs would have "more opportunity (and more time) to put together their case for the entire neighborhood".

3) June 2, 2014

- a. REALTOR® Crosby retires as BOR Chairman after 17 years of service.
- b. REALTOR® Jasper St. Angel is appointed by Christiansen as the BOR Chairman.

- c. REALTOR® Tom Ewing is appointed by Christiansen as a full BOR Member and is also a member of the Governmental Affairs Committee for Rockford Area Realtors®.
- d. REALTOR® Barb Chaney is appointed by Christiansen as a full BOR Member.
- e. REALTOR® Brad Benedict is later appointed as an alternate Member of the BOR and is also a member of the Governmental Affairs Committee for Rockford Area Realtors®.
- f. Walsh assures every TA in the County that “*the BOR will be focused on making sure parcels that are increased by the TA, after being lowered by the BOR, because of a distressed sale*” will be “*paying their fair share*” if the owner files a second appeal.

4) June 4, 2014

- a. Walsh emails BOR statistics to Rockford Area Economic Development Council (RAEDC) Vice President of Investor Relations Jimsi Kuborn.
- b. The statistics are tax years 2002-2014: Columns are number of assessment appeals, number of reductions, assessed value of County before BOR reductions, assessed value of County after BOR reductions, the dollar amount difference, percentage difference, and percent below/above prior year.

5) June 30, 2014

- a. Walgreens in Rockford Township submits an appeal to the Illinois Property Tax Appeal Board (PTAB) for tax year 2013, and eventually 2014 as well. The BOR did not rule in their favor at the County level, therefore they are appealing to State.
- b. Crowley starts the process of ordering a fee appraisal from Lee & Associates out of Rosemont, Illinois in order to submit evidence to PTAB that supports the TA valuation.
- c. Walsh submits to Crowley the type of sales the BOR will consider as valid during the appeal season and which sales the Illinois Department of Revenue (DOR) will not.
- d. The list also contains statistical data regarding the number of sales for each type of transaction as of Jan 1, 2011 through Jun 17, 2014.

6) July 8, 2014

- a. Crowley contracts the services of Lee & Associates to appraise Walgreens and find evidence that supports the TA value. Lee & Associates purpose is to “*establish market value for internal decision-making purposes*”. Cost of the appraisal is \$5,400.

7) July 10, 2014

- a. Rockford Public School District 205 (RPS205) attorney Thomas Bueschel offers “*to underwrite a portion of the [Walgreens] appraisals*” contingent upon “*a commitment*” by Lee & Associates “*to appear for testimony if requested and a fee quote for that as well*”.
- b. Crowley accepts the financial aid from RPS205.

8) July 11, 2014

- a. Value of the real estate owned by Rockford Area REALTORS® (RAR) is before PTAB, to avoid a PTAB hearing, parties agree to values for years 2011 and 2014.
- b. Parties who agreed on the settlement are the BOR, RAR’s legal council, and RPS205 legal council, and later PTAB.

9) July 13, 2014

- a. Mondelez Corporation (Kraft/Cadbury) is set for a PTAB hearing Sept 10, 2014.

- b. Crowley contracts with Appraiser Charles Argianas of Argianas & Associates in Downers Grove, Illinois to be present at the hearing for defense of TA value. Hourly rate unknown.
- c. Mondelez legal council Patrick Doody of Chicago, Illinois is not respected by Crowley.
- d. Crowley accuses Doody of not living in the “*real world*” for representing his client.

10) July 14, 2014

- a. Crowley determines the Walgreens 2013 PTAB, and newly submitted 2014 PTAB, is non-negotiable and “*stipping is not an option*”.
- b. Crowley orders appraisals on the Walgreens PTAB cases and seeks more financial aid from RPS205.
- c. Bueschel concedes that more money than RPS205 can afford is needed and he would need “*to at least bring in the County and City*” taxing districts to help pay for defense of the TA value.

11) July 17, 2014

- a. “*Two County Board Members at a meeting were complaining about how terrible it is when values go down and how it is ruining our community*”.
- b. Crowley determines he needs a total of 4 appraisals to support his own valuation.
- c. Two of the appraisals were “*to get [the BOR]*” to support “*the TA value at the County level*”.
- d. Crowley gives credit to the BOR citing the BOR “*did their part*” by sustaining the TA values at the County level, now it is time for him to do his “*part*” and support his own value at PTAB.

12) July 29, 2014

- a. Crowley solicits the City of Rockford legal council Patrick Hayes to get involved with defending commercial valuations by explaining increasing the 2015 values of “*distressed sales*”, “*downtown Rockford*”, and “*retail buildings*”, it is not enough increase-in-value UNLESS the City of Rockford helps defend his value.

13) August 5, 2014

- a. Crowley proclaims the City of Rockford legal council needs “*to participate*”, “*get off the bench*”, and “*get in the game*”, or else “*stop complaining about assessed values decreasing*” and accuses the City of Rockford for “*dropping the ball*” when it comes defending the TA value.

14) August 7, 2014

- a. Crowley “*urges*” the City of Rockford to “*support*” him in the defense of his valuation of the Walgreens buildings.

15) August 8, 2014

- a. Crowley notifies Harlem School District legal council Tim Miller that the County did not send a “*Notice of Assessment Change*” in 2012 when the value of Mondelez was increased.
- b. Crowley is concerned because “*if [PTAB] threw us out for 2010 and 2011 for increasing the assessment, we will be screwed for 2012 too. I am going to go cry in my beer*”.

16) August 14, 2014

- a. Crowley pleads with Walsh to include Winnebago County legal council William Emmert in the Mondelez at PTAB so that funds are available to support his value.

17) August 19, 2014

- a. Rock Valley Community College, City of Rockford, County of Winnebago, Harlem School District, Rockford Public Schools, Rockford Township Assessor, and appraiser Argiansas are now a part of Crowley's efforts to sustain his values at PTAB, one way or another.

18) September 16, 2014

- a. Winnebago County States Attorney David Kurlinkas meets with the BOR, Crowley, and Walsh about the pending PTAB commercial appeals.

19) September 18, 2014

- a. Crowley advises Bueschel that Walgreens filed appeals at the County level for tax year 2015.
- b. Crowley needs to order more appraisals and asks Bueschel again to help defray the cost of defense.
- c. Crowley reassures Bueschel that he has a "*growing interest in ordering appraisals*" for the Walgreens PTABs.
- d. Crowley is "*gaining momentum to get more appraisals done*" but taxing districts are not comfortable with the fees.
- e. Crowley petitions Lee & Associates to reduce the cost of appraisals.
- f. Crowley promises he is "*going to try to sell the taxing bodies on getting more reports written for all the [Walgreens] units*".

20) September 22, 2014

- a. Crowley, Doody, and Argiansas, and unknown others, meet to agree on a value for Mondelez to avoid hearing.
- b. Upon follow-up, Argiansas inquires about the result of the meeting and asks Crowley "*Settle?*", Crowley replies "*F... ..no! If Doody was smart he would meet us in the middle*".
- c. The point of contention: Mondelez believes the value should be based on market approach (sales), Crowley is basing value on an "*in use*" approach.
- d. Crowley holds his tongue on the matter because he does "*not want to send any bad words electronically*".

21) September 23, 2014

- a. Gary W Anderson Architects Urban Planner Ashley Sarver inquires about the valuation formula for vacant land.

22) September 30, 2014

- a. Crowley receives new quotes on ALL the Walgreens appraisals with a substantial reduction by Lee & Associates.
- b. Crowley encourages the City of Rockford and RPS205 to "*support*" ordering 4 more appraisals on Walgreens.
- c. Crowley asks Walsh to talk to County Chairman Christiansen about helping pay for the appraisals because "*we need to hold the lines on these appeals*".

23) October 2, 2014

- a. Winnebago County agrees to help defend the Walgreens PTABs.
- b. Crowley advises the County that 2015 will likely be another year he will need help funding.

24) October 6, 2014

- a. Crowley admits he is “*not sure how [the Marshall and Swift] manual works*”. [For those who do not know: Marshall and Swift is one of the premier manuals used by Assessors to value real estate... Crowley ought to know how to use a cost manual, he is the elected Assessor].

25) October 15, 2014

- a. Crowley contracts with Argianas and partners with RPS205, City of Rockford, and County of Winnebago to order appraisals on Walgreens PTABs for a “*market value [of] equitable assessment purposes... retrospective value as of 1/1/2013 for assessment purposes.*”

26) October 21, 2014

- a. Gary W Anderson Architects owner Gary Anderson becomes involved with the 2013 and 2014 Walgreens PTABs.
- b. Anderson is President of the River District Association, which is “*dedicated*” to keep “*neighborhood businesses strong and vital*”.
- c. Crowley expresses to Anderson his desire to talk about appeals that “*impact downtown area and what the ripple effect may be*”.

27) November 18, 2014

- a. An “*EAV Ad Hoc*” Committee is formed. Members include but are not limited to:
 - i. Ehren Jarrett, Rockford Public School District 205 and Rockford Area Economic Development Council (RAEDC) Board of Director
 - ii. Scott Christiansen & Stacy Bernardi, County of Winnebago
 - iii. Steve Bois, CEO of Rockford Area REALTORS® and RAEDC Board of Director
 - iv. Scott Anderson, Transform Rockford and Next Rockford
 - v. Conor Brown, Governmental Affairs Director for the Illinois Association of REALTORS® Belvidere Board of REALTORS®, Heartland REALTORS ® Organization, REALTORS ® Association of Northwestern Illinois, Rockford Area REALTORS ®, and Government Affairs Committee Member for NextRockford
 - vi. Michele Petrie, Board of Director Member of Rockford Chamber of Commerce, Chairman of *Rockforward!*
 - vii. Tracy Costain, BMO Harris Bank,
 - viii. Jimsi Kuborm, Vice President of Investor Relations for RAEDC
 - ix. Mick Gronewald, Fehr-Graham, Leadership Council Chair for RAEDC
 - x. Einor Forsman, CEO and President Rockford Chamber of Commerce and Ex-officio RAEDC
 - xi. Ken Crowley, Rockford Township Assessor
 - xii. Tom Walsh, Supervisor of Assessments & Clerk of the Winnebago County Board of Review
 - xiii. Ashley Sarver, Urban Planner Gary W Anderson Architects
 - xiv. Chris Agnitsch, Blackhawk Bank and Executive Committee Member of RAEDC
 - xv. Matt Roegner, Alpine Bank

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- b. The EAV Ad Hoc Committee convenes in order to address a “*property valuation issue*”. The intent of the committee is to:
 - i. Alter legislation concerning the validity of “*short sales and foreclosures*” in order to increase assessments
 - ii. “*drive appraisals in the other direction*” in order to increase assessments
 - iii. Increase the valuation of “*new construction, renovations, etc*”

- iv. “create an environment where the BOR says no” in order thwart decreases in assessments
- v. “increase property tax contribution” by increasing the “percentage of buildings in Downtown Rockford [owned] by private sector” in order to grow the taxable area
- vi. “what percentage rate do we look to increasing assessed values in turn being able to lower tax rates”
- vii. Involve “state legislators” to help alter the Illinois Property Tax Code

28) January 27, 2015

- a. Crowley updates City of Rockford legal council about the EAV Ad Hoc Committee conclusions
- b. Crowley proposes the problem is not about taxing districts management of money, rather it is an issue of large reductions, foreclosures, tax exemptions, and TIFs
- c. Crowley represents that facts speak for themselves and cannot be untrue
- d. Crowley references a chart of tax rates in Illinois compared to Rockford
- e. Crowley fails to disclose that the cities with higher tax rates also have larger budgets and the cities with the highest rates are located in Cook County, which has its own tax code and not comparable to counties outside of Cook

29) January 28, 2015

- a. RAEDC proposes an EAV White Paper about the valuation crisis

30) February 16, 2015

- a. A Rockford Register Star reporter contacts BOR Member REALTOR® Barbara Chaney about the effects to residential owners for large reductions on commercial properties.
- b. Chaney deduces the reporter was “primed to the boiling point by Gary Anderson” and Chaney did not confirm or deny any effects to residential owners when large reductions on commercial property are granted due to lack of information to determine actual implications

31) February 17, 2015

- a. Crowley invites Ashley Sarver of Gary W Anderson Architects to the Walgreens BOR appeal hearings on February 27, 2015.

32) February 20, 2015

- a. Rockford Register Star reporter Kevin Haas requests from Crowley the top 10 largest requested reductions for 2015
- b. Haas questions Crowley about the discrepancy between information he received from Walsh and the information provided by Crowley, because the information does not match

33) March 5, 2015

- a. Crowley is frustrated about the Mondelez PTAB and asserts “the PTAB agency is broken and cannot handle the work load. Major reforms need to happen to reorganize or disband [the] agency”.

34) March 12, 2015

- a. RAEDC is writing an EAV White Paper and encourages the EAV Ad Hoc Committee members to include information about the EAV White Paper that is useful and feel should be included

35) April 6, 2015

- a. RAEDC Leadership's Council's Emerging Opportunity Fund is a suggestion for use as assistance by the County in order to rebut "*corporate entities appraisals in the appeals process*"
- b. The EAV Ad Hoc Committee begins outlining their mission statement. The mission includes:
 - i. Marketing... "*Position some protests as bad citizenship*"
 - ii. Influence PTAB by "*committing money*" to defending the TA value, prove the TA case for them, and "*eliminate PTAB*"
 - iii. Train BOR members to incorporate "*best practices*" and "*target largest protests each year and strategize*"
 - iv. "*Create a systematic approach to create designated property evaluations*"
 - v. Require BOR members to visit properties with "*significant protests*"
 - vi. Request "*local appraisers to help with this issue... pro-bono...*"
 - vii. If tax "*abatements are granted*", owner cannot appeal within a "*defined period such as 2 years*"
 - viii. "*Use Computer Assisted Mass Appraisal (CAMA) for assessment*"
 - ix. "*Dramatically reduce [tax] exemptions*"
 - x. "*Quality and boundaries of the comp needs to be aggressively challenged*"

36) April 8, 2015

- a. Additions to the EAV Ad Hoc mission statement:
 - i. "*Use media partners*" to "*inform community about largest protests*"
 - ii. "*Develop marketing messages for elected officials*"
 - iii. "*Charge a fee to appeal to PTAB*"
 - iv. Contact "*Governor Rauner as to how his admin can help the process [at PTAB]*"
 - v. "*Increased standardization/uniformity of valuations from assessment through appraisal*"
 - vi. "*Separate assessment process from sales value...use insurance replacement value for assessments*" [Replacement cost is much higher than actual value because it does not include depreciation. Replacement cost is good for insuring real estate, bad for taxation.]

37) April 24, 2015

- a. Tax Abatement Proposal by RAEDC to 86 Taxing Bodies, no overwhelming support of any new tax abatement programs

38) June 4, 2105

- a. EAV Whitepaper suggestion by Walsh concerning 35ILCS200 Community Stabilization Assessment Freeze Pilot Program for Distressed Areas
- b. Further topics of discussion in the EAV White Paper include:
 - i. "*as people and businesses en masse appeal and re granted reductions, the tax rate slowly rises*" [Tax Rate rising is a combination of taxing body budgets and the value of real estate in the jurisdiction, including the addition or removal of tax exemptions.]
 - ii. "*Rockford has one of the highest tax rates in the State (to make up for low property values)*" [Rockford has one of the highest tax rates because of the budgets of the taxing bodies compared to the value of the real estate in the district. Rates are not high due to real estate value alone. The taxing body's budget is a large part of the equation, as well as qualifying tax exemptions that lower the "tax base".]
 - iii. Create "*a culture that does not protest assessments, and increasing the EAV*"
 - iv. "*bind together to encourage leadership to address the long-standing issue*"
 - v. "*our regional taxing bodies have been holding the line of spending*"

- vi. Work to rewrite the foreclosure law. [Crowley's claim to fame is the passage of that bill, BUT once it passed, Crowley never implemented the new law into any sale ratio study from 2011-2016.]

39) October 21, 2015

- a. EAV White Paper scope redefined:
 - i. *"Educate citizens on the different components of their tax bill in a simple format"*
 - ii. *"Present the problems our community faces with regard to low/dropping Equalized Assessed Value"*
 - iii. *"Present possible solutions for leaders and residents to prioritize and take action"*
 - iv. *"Taxing bodies will use tax dollars responsibly and for the purpose of remaining Leaders in their line of work"*

40) December 9, 2015

- a. EAV White Paper scope redefined again
- b. Includes 5 EAV Teams
 - i. Team 1: *"Develop a defined list of recommendations for implementation for both business and residential incentive investment programs"*. Timeframe: early summer 2016
 - ii. Team 2: *"Deconstruct the myth of the cost of doing business and of living in the region"*
 - iii. Team 3: *"Show support for Change – newspaper [to] add supporters", "educate that lowering value will be detrimental to sellable value"*, [lowering values are NOT detrimental to sellable value, it is detrimental to taxing body budgets]
 - iv. Team 4: *"Make less complicated laws on assessments... remove subjectivity... institute a formula [of valuation] for structures... limit compulsory sales in review process"*
 - v. Team 5: *"Identify Rockford demographics and statistics... peer communities... factors for success... scenarios for tax bills... draft of recommendations"*

41) December 1, 2015

- a. EAV Whitepaper is ready for publication and public review
- b. First presentation of the EAV/Tax Rate issue to the public is scheduled for December 10, 2015 at the YWCA. Hosted by Next Rockford in Partnership with RAEDC; titled *"Property Taxes Have You Seeing Red?"*
- c. *"the next steps are to call a media news director meeting and then start to build sub-teams for strategies"*
- d. It is the hope of RAEDC that *"there will be questions [from the public] to help facilitate a good conversation in the room"* but if not *"Conor [Brown] had volunteered to have one or two keyed up in his pocket"*
- e. Panelists and presenters are Brown, Crowley, Kuborn, Petrie, and Sarver

42) January 21, 2016

- a. RAEDC Leadership Council's EAV/Property Tax Project Event hosted by Rockford Area REALTORS® (RAR); Presentation for the REALTOR® Members and affiliates

43) February 24, 2016

- a. EAV Ad Hoc Committee meeting hosted by RAR

44) March 23, 2016

- a. EAV Ad Hoc "*team members have been involved in community initiatives that relate to property taxes*"
- b. The City of Rockford launches the Residential Property Tax Rebate Program, supported by RAR.
- c. [The program requires owners to waive their right to lower their assessment through the appeal process. If an owner wants to lower their assessment, they are disqualified from the program.]
- d. Supervisor of Assessments (and BOR Clerk) Tom Walsh joins Illinois Senator Steve Stadelman (and Ex-Officio of RAEDC) in an effort to draft a bill to value retail business similar to Cook County.
- e. "*Large Reduction/EAV meeting*" takes place consisting of Christiansen and taxing districts regarding "*taxing districts contribution to a committee fund yearly to counter balance the increase in large EAV requests*"
- f. Crowley insists the large EAV reductions are a "*community problem*" and "*changing minds takes time*"

45) April 11, 2016

- a. A committee is formed called the Assessment Defense Fund Planning Group; the purpose of the group is to create a pool of money funded by taxing districts [taxpayers] to defend the TA value and decrease the number of large reductions at the BOR and PTAB level
- b. Members of the planning group include taxing districts, elected and appoint officials
 - i. The Winnebago County BOR
 - ii. Winnebago County School Districts
 - iii. Winnebago County Township Assessors
 - iv. Roscoe Township Supervisor
 - v. Rockford Park District
 - vi. City of Rockford
 - vii. County of Winnebago
- c. It is suggested a sub-committee be formed with Walsh as the Chairman
- d. August 1, 2016 is the target date to establish the fund

46) April 25, 2016

- a. Agenda drafted for the first sub-committee meeting of the Assessment Defense Fund to be held May 6, 2016 at the County Administration Building Room 303
- b. Agenda includes review of current inter-governmental agreements (IGA), initial size of fund, formula for calculating taxing district contributions, operating rules, and drafting a new IGA

47) April 30, 2016

- a. RRStar reporter Haas prints an article with statistical data supplied by Walsh explaining that Rockford is only 31 in the state for the highest tax rate, but fails to explain 23 of the top 31 rates are for Cook County, which has a different tax code than the rest of state, and which skews the facts and artificially portrays Rockford as having a more average rate, instead of actually being 8th.

48) May 6, 2016

- a. EAV Ad Hoc Project Update
 - i. Big Box Legislation did not pass
 - ii. Organizations dedicated to affecting legislation are "*Rockford Area REALTORS®, Illinois Association of REALTORS®, Winnebago County Board of Review, Taxing Bodies, and the EAV [Ad Hoc] Team*"
 - iii. Assessment Defense Fund will be used for State Appeals only
 - iv. Assessment Defense Fund is to "*counter appraisals of the top ten protestors*"

- v. *"An attorney funding goal may be substantially higher than the [funding goal of appraisals]"*
- vi. Success = *"Higher values for lower tax rates"*
- vii. Success = *"taxing bodies collaborating on the issue"*
- viii. *"Influence Local and State" legislation*
- ix. Collaborate on the local process of appeals
 - x. *"Improve PTAB process"*
 - xi. *"Develop a more consistent county-wide approach to assessing property"*
 - xii. *"Taxing bodies need to fund appraisers to fight PTAB"*
 - xiii. *"Any complaints over \$100K should be supported by market in sales comparison"*

49) May 19, 2016

- a. Assessment Defense Fund Planning Committee to convene
- b. Members include the BOR, City of Rockford, Rockford Park District, RPS205, Crowley, and Walsh
- c. Minutes of the May 19, 2016 Assessment Defense Fund Sub-Committee
 - i. Present: City of Rockford, Rockford Park District, BOR, TA Crowley, SA Walsh, Winnebago County State's Attorney Emmert, RPS205
 - ii. Emmert drafted the initial language detailing the how the Fund ought to be broken down
 - iii. Fund parameters are for assessment appeals requesting a reduction of \$300K AV or more of a residential or commercial property, replacing the language of only the top ten protestors

50) May 20, 2016

- a. A questionnaire is submitted to members of the Assessment Defense Planning Group by Walsh
- b. Responses will be discussed at the next Assessment Defense Fund Sub-Committee meeting.
- c. The questionnaire targets the operating procedures of the Assessment Defense Fund and what the parameters should be when a defense is needed
- d. One question asks if it is *"appropriate/ethical/possible for the Board of Review to meet with the TA's and let them know [in advance] which cases they expect will be lowered if additional evidence from the TA or interveners is not brought forth"*
- e. At least two members of the Assessment Defense Planning Group go on record to say "no". It is NOT *"appropriate/ethical/possible for the Board of Review to meet with the TA's and let them know [in advance] which cases they expect will be lowered if additional evidence from the TA or interveners is not brought forth"*
- f. Walsh and the elected TA of the jurisdiction will determine which cases need the Funds assistance in defending the TA value

51) June 2, 2016

- a. RAEDC EAV Property Tax Team and Board of Review Meeting
 - i. Invitees: Kuborn, Petrie, Brown, Anderson, Walsh, Crowley, Costain

52) June 3, 2016

- a. Invite to Standing EAV Property Tax Meetings
- b. *"Required"* Attendees: Jimsi Kuborn, Mick Gronewald, Scott Anderson, Roberta Edwards, Tracey Costain, Ashley Sarver, Ken Crowley, Chris Agnitsch, Ehren Jarrett, Jack Battel, Scott Christiansen, Conor Brown, Einar Forsman, "landlorddan", Gary Anderson, Matt Roegner, Tom Walsh, Jennifer Berry, Mark M, Dorothy Wallheimer, Brain Wallheimer, Jesse Weston, Kirsten Grey, Clyde McClintock, Shaun McCarren, Len Stellern, Jessica Irons, Steve Bois, Doug Winter, Laura Williamson, Ed Geeser

53) June 7, 2016

- a. EAV Ad Hoc Team “*Progress Snapshot*”
 - i. BOR Member Ewing is working with Representative Stadelman (and RAEDC Ex-Officio) on the Big Box Legislation with the aid of “[RAEDC], local leaders, Rockford Area REALTORS®, Illinois Association of REALTORS®, County, and State.”
 - ii. Update sought by RAEDC from Christiansen about the Assessment Defense Fund and taxing bodies “*pooling funds for appraisals of properties being appealed to PTAB.*”
 - iii. Desire to contact Hononegah School District’s Attorney about Northpoint Wellness’ “*future appeal to PTAB*” and RAEDC helping to assist in defense
 - iv. EAV Team 2 working “*on a one-pager for placing in local news media, newspaper, to elected leaders, etc.*”
 - v. EAV Ad Hoc Team solicits support of Representatives Cabello, Sosnowski, and Syverson (also an Ex-Officio of RAEDC)

54) June 8, 2016

- a. A local attorney commends Crowley on his presentation to the Winnebago County Bar Association about the large reduction of value crisis through the appeal process

55) June 9, 2016

- a. Walsh extends an invitation to Crowley to speak at a Retired Men’s Club meeting at the YMCA citing “*it might be good practice for your campaign*”.
- b. Crowley suggests to Walsh that his involvement in the BOR Meetings “*will hurt more than help*” and contemplates stepping back from BOR official meetings in order to remove himself from crossfire

56) June 14, 2016

- a. First meeting of the BOR for session 2016
- b. Walsh is appointed as the BOR designee for PTAB Hearings

57) June 15, 2016

- a. Draft Process begins for initiating the Assessment Defense Fund actions and revisions made to the process
- b. Letter to taxing bodies written by Walsh to solicit participants into the Assessment Defense Fund

58) July 29, 2016

- a. Draft of the IGA pertaining to the Assessment Defense Fund is ready
- b. IGA parameters are for assessment appeals requesting a reduction of \$100,000 or more for residential or commercial
- c. IGA parameters are for assessment appeals amended to include any \$100,000 or more reduction that could set precedence or create a domino effect and grants permission to the TA to determine and suggest to the BOR defense is needed

59) August 2, 2016

- a. A new group is formed called the Winnebago County Fair Assessment Committee
- b. Purpose is to ensure fair assessment practices and members are a mixture of taxing district elected and appointed officials

60) August 3, 2016

- a. A member of the public FOIAs Crowley's "emails, text messages, and electronic communication sent or received from Crowley, [and] Walsh... that contains all or part of the text 'Fair Assessment Assurance Fund'"
- b. Crowley hard deletes all emails pertaining to the request [not realizing email on an exchange server is not actually deleted]
- c. Crowley verifies with Walsh whether he must comply with the request and Walsh's Chief Deputy Terri Reeves explains to Crowley he must
- d. Crowley hires the Winnebago County Department of Information Technology (WinDoIT) to respond to the FOIA
- e. Crowley hand picks the emails to send to the requester on August 9, 2016 and WinDoIT fulfills the request

61) August 8, 2016

- a. After 2016 assessed values are certified and published, Crowley increases a Farm and Fleet store and asks Bueschel if he should submit an appraisal to the BOR, justifying the increase and Bueschel agrees "it would be best if the county support our value".

62) August 19, 2016

- a. Brown brings to attention 99th General Assembly Senate Bill 1612 that requires the TA or SA to furnish upon request the "the method by which the assessment was derived, comparable properties used to reach the assessment or substantiate".
- b. It also requires the BOR "to provide a written explanation to the township assessor or the chief county assessment officer setting forth the board reasoning for an assessment reduction for reductions that occur as a result of an appeal."

63) August 22, 2016

- a. Crowley meets after hours with two or three home owners of a historically affluent neighborhood.
- b. The home owners are well known and well respected in their fields and they have legitimate concerns about the classification of "custom" style homes and their higher-than-average real estate valuations for similar homes in the neighborhood.
- c. After the meeting, Crowley and one of his Deputy Assessors issue eight rush "assessment change requests" and urges the BOR to approve them quickly, because the owners want confirmation of the reduction, likely because they also have pending appeals before the BOR for the current tax year.
- d. "Deed Restriction" Legislation: RAEDC, RAR, IAR, Sarver, Walsh, Illinois Retail Merchant Association, Illinois Tax Payer Federation, Illinois Assessor's Association, Illinois Municipal League, the National Federation of Independent Business, and TA Crowley proceed with RAEDC drafting a memo that details the intended purpose of the proposed changes in property tax legislation, which is to: "Provide guidelines for tax assessment appeals that contribute to a more equitable system. These guidelines in turn will make a positive impact on the Equalized Assessed Value (EAV) and Mill Rate in Winnebago County and the State of Illinois... The crafted bill would clarify the fair assessment and appeal process determinations, defining the circumstances under which similar properties can be used for sales comparison purposes based on the use of deed restrictions."
- e. There is concern from Sarver that the impression will "seem like we just want the County to get more tax dollars, however I think we need to emphasize that the guidelines we propose would create a fairer system".

- f. RAR and IAR Governmental Affairs Director Brown desires to clarify that the “*Deed Restriction*” legislation is not limited “*to large retail. I think simply saying commercial may suffice for the time being. Think Walgreens, fast food, restaurants, etc.*”
- g. Walsh wishes to state the “*political purposes*” as:

“Insure a more fair and equitable distribution of the property tax burden by proposing and supporting legislation that would mandate County Boards of Review and the Illinois State Property Tax Appeal Board follow certain rules in determining if sales of a property affected by private deed restrictions should be considered as comparable property sales for use in determining the fair assessment of the property whose assessment is under appeal.”

A shorter version might be:

Require assessment review boards exclude sales of property where the sale price was negatively affected by private deed restrictions.”

64) August 23, 2016

- a. Horstman, Crowley, IAR, and RAR were key instruments in allowing limited foreclosures into the sale ratio study because the market in 2007-2010 was driven by foreclosures and property values could not be statutorily reduced based on sales without the inclusions of foreclosures. 96th ILGA SB3334 passed!
- b. Fast forward, Crowley, IAR, RAR are now joining forces to abolish the bill they originally helped pass and became effective January 1, 2011.
- c. [After passing, Crowley never implemented the new bill into his revaluation projects. Crowley has not performed a legitimate sale ratio study since 2010.]
- d. Crowley solicits the help of Representative Stadelman to include more distressed sales into the sale ratio study even though he is working with RAEDC to limit distress sales.
- e. “*Thanks for coming to my dad’s party! Call me when you have time a group form RAEDC is looking at proposed legislation to remove any distressed sale. Please call me when you have time. (sic)*”

65) August 25, 2016

- a. RAEDC, RAR, IAR, Sarver, Walsh, Illinois Retail Merchant Association, Illinois Tax Payer Federation, Illinois Assessor’s Association, Illinois Municipal League, The Illinois Bar Association, the National Federation of Independent Business, and TA Crowley proceed with proposing a sunset clause on the foreclosure bill that allows limited foreclosures to be used in sale studies and as sale comparables when appealing.
- b. A sunset clause provides that the law shall cease to have effect after a specific date, unless further legislative action is taken to extend the law.
- c. The proposal suggests:

“to have SB3334 retuned to its original statute and polcies (and removing the phrase ‘new’ from the revised version dated 07/16/2010 Public Act 096-1083).

Compulsory sales have dipped below 25% of sales in the State of Illinois, County of Winnebago and no longer constitute a need to be considered as a fair arm’s length transaction (true statement ???).

Allowing for the continuation of the compulsory sales as fair comps can affect the overall value of a county’s tax base by limited a property’s fairest assessment...” (sic).

66) September 6, 2016

- a. RAEDC EAV Property Tax Team Update
 - i. EAV Team #4 is invited to speak at the Rockford Chamber of Commerce Governmental Affairs Meeting
 - ii. EAV Team 4 is comprised of Kuborn, Anderson, Brown, Gronewald, Forsman, Walsh, Crowley
 - iii. The Sunset Clause and Deed Restriction is updated to reflect a proposal by *“legislators, not RAEDC.”*
 - iv. Clarification is wanted *“for the ‘why’ behind the EAV team focusing on the Deed Restrictions and Sunset Clause or back to the original on SB3334.”*
 - v. Progress update is wanted from Walsh *“on the Collaborative Assessment Appeal group.”*
 - vi. City of Rockford Mayor *“asked for some data today for the Illinois Municipal League on large retail assessment appeals and how it is affected out tax base. The Mayor would like to work on some legislation. I [Kuborn] spoke to Jim Ryan about our two concepts and sent them brief memos from our team.”*

67) September 19, 2016

- a. Crowley inquires with Bueschel whether he has settled with Doody on the Mondelez PTAB. No settlement as of yet.
- b. Crowley is sticking to his \$8,000,000 valuation and the settlement offer is rejected by Mondelez.
- c. Crowley counter offers with \$7,000,000 and Mondelez rejects the second settlement offer.
- d. Doody is not budgeting on his client’s request of \$5,500,000.

68) September 21, 2016

- a. EAV Team 4 has scheduled meetings with Illinois Representatives Syverson and Stadelman, and hopes to also meet with Illinois Representative Cabello.

69) October 6, 2016

- a. Illinois Association of Realtors® Director of Legislative and Political Affairs Julie Sullivan and Illinois Merchant Retail Association President and CEO Rob Karr agreed to present the ideas of the Sunset Clause and Deed Restriction legislation *“to their groups”*.
- b. Walsh introduces the Sunset Clause and Deed Restriction legislation and speaks *“with the Illinois Property Tax Advisory Board, which is comprised of representatives from the Illinois Department of Review, and the Illinois Chief County Assessment Officials Association [and they are] not fully opposed, but not in a position to support.”*
- c. RAEDC meets with Representative Cabello and he is concerned about *“unintended consequences”* of the two bills and asks to see *“real numbers on how it will affect property owners and the County’s over all assessed value”*. Cabello is hesitant to support the two legislative actions.
- d. Syverson suggests a policy change, not legislative, at the PTAB level, which only requires eight votes versus passage through the Illinois State Senate and House of Representatives. He also questions how the legislation will change Rockford’s economy and is concerned property taxes may increase *“because no guarantee levies would decrease and will at least stay the same (sic)”*.
- e. Stadelman is working on language for the Sunset Clause and is not all-in on the Deed Restriction.
- f. Illinois State Representative Litesa Wallace is also presented with the two proposed bills and is *“overall supportive”*.
- g. Representative Sosnowski has not met with the EAV Team and the meeting is pending.

70) October 25, 2016

- a. RAEDC meets with Representative Sosnowski and Sosnowski is conducting his own research and inquires about an existing PTAB case, which involves a property with a private deed restriction, and he wishes to “*see how the PTAB is analyzing these properties for assessment appeals*”.

71) November 7, 2016

- a. Mayor Morrissey has questions about the valuation of commercial and industrial “*leased*” property.
- b. Crowley asks his Deputy Assessor Mike Smith to prepare a response.
- c. Smith writes a detailed response to Crowley, who then copies and pastes it into an email to RAEDC’s Kuborn, who in-turn forwards the emailed response to Morrissey

72) November 9, 2016

- a. Kuborn shares Crowley’s email response about the valuation of leased property with EAV Team 4 “*to be aware for your filling/knowledge*”.
- b. EAV Team 4 drafts its Power Point Presentation for the Rockford Chamber of Commerce Governmental Affairs meeting
- c. Primary Team Members are listed as Anderson, Brown, Crowley, Walsh
- d. Other Team Members are listed as Sosnowski, Gronewald, Sarver
- e. The purpose of the meeting is to explain the mission of EAV Team 4, the Sunset Clause, and Deed Restriction, and a description of the commercial valuation dilemma

73) November 17, 2016

- a. Crowley wishes to include in his Chamber of Commerce presentation examples of bad comparables used by Mondelez as evidence in their pending PTAB appeal
- b. Crowley’s 2016 value of Mondelez is \$9.2M, up \$1M from 2015, Mondelez believes the 2016 value should be \$4.5M, \$1M less than 2015.

74) November 22, 2016

- a. Walsh sets the date for the Annual TA Meeting for all TAs to review the 2016 tax cycle time lines and “*business*”
- b. Meeting is set for December 16, 2016 at 10am

75) November 28, 2016

- a. Horstman files petitions to be candidate for Rockford Township Assessor.
- b. Crowley terminates Horstman at 4:28pm, immediately upon discovery of candidacy
- c. Crowley changes the locks on the township office so that Horstman has no access.
- d. Crowley disables Horstman’s access to her township email.
- e. Crowley disables Horstman’s access to her township voicemail.
- f. Crowley disables Horstman’s VPN access to the township server.
- g. Crowley disables Horstman’s Remote Desktop access to her township computer.
- h. Crowley requires all Rockford Township Assessor employees to change their Windows password.

76) *UPDATE*****

a. December 2016

- i. Nathan Bryant is the new President and CEO of RAEDC. RAEDC ceased all activities that relate to affecting the valuation of real estate assessments, rewriting the Illinois Property Tax Code, and

committing to the State or County time and money in order to support the local Township Assessor's valuation.

- ii. Frank Haney was sworn in as the new Winnebago County Board Chairman. The County is no longer managed by Chairman Christiansen.
- iii. Winnebago County Board of Review Chairman REALTOR® Jasper St. Angel will resign from the Board of Review after the close of the 2016 Assessment Cycle/Tax Year. St Angel will become the Supervisor of Rockford Township and win the April 4th General Election. St Angel will oversee the Rockford Township general assistance programs and act as the Rockford Township Treasurer.

b. February 14, 2017

- i. Rockford Township Assessor Candidates, and both prior REALTORS®, Crowley and Horstman interview with the Governmental Affairs Committee and Board of Directors of the Rockford Area REALTORS® Association in order to ask for the support of the State and Local Association of REALTORS®.
- ii. The interview was conducted by Conor Brown, the Illinois Association of REALTORS® Governmental Affairs Director, Government Affairs Committee Member for NextRockford, and EAV Ad Hoc Committee Member.
- iii. Also in attendance was Rockford Area REALTORS® CEO Steve Bois (who is also a Director of RAEDC)
- iv. Also in attendance was Winnebago County Board of Review Member REALTOR® Tom Ewing and Winnebago County Board of Review Member REALTOR® Brad Benedict, (both of whom are Members of the Board of Directors for Rockford Area REALTORS®, and participants in the EAV Team/EAV Ad Hoc Committee activities).
- v. The State and Local REALTOR® support of either candidate is pending as of March 3, 2017.
- vi. [The National Association of REALTORS® is the largest trade association in the nation and is one of the most influential associations in matters of protecting real estate owner's property rights, with one of the largest Political Action Committees in the United States. It would be nice if the REALTOR® community has a change of heart and partners with Horstman and no longer aids Crowley.]

c. March 3, 2017

- i. Winnebago County Board of Review Member REALTOR® Tom Ewing has hopes of being appointed by Winnebago County Board Chairman Haney as the new Winnebago County Board of Review Chairman, starting with the 2017 Tax Year Cycle.
- ii. Winnebago County Board of Review Member REALTOR® Barbara Chaney will not be reappointed by Winnebago County Board Chairman Haney for reasons related to health.
- iii. The future re-appointment by Winnebago County Board Chairman Haney of Winnebago County Board of Review Member REALTOR® Brad Benedict is not known.
- iv. Illinois Association of REALTORS® CEO Gary Clayton was not aware of the involvement of the Governmental Affairs Director Conor Brown, Rockford Area Realtors® CEO Steve Bois, nor of the Winnebago County Board of Review REALTOR® members' collaboration with the EAV Team/EAV Ad Hoc Committee. IAR CEO Gary Clayton is aware now.

- d. **March 2, 2017 at 1:44pm** (the day prior to the release of this publication), Ken Crowley posts to the Facebook Page “Ken Crowley, Re-Elect for Rockford Township Assessor” a rebuttal to Horstman’s accusations. The post reads:

“As the incumbent Rockford Township Assessor, I can tell you with 100% certainty that my office is 100% transparent. There are no secret meetings, no collusion, and no ulterior motives at play...ever. I'm 100% available, accessible, and responsible to all residents of Rockford Township. Every day, I approach my job with honesty and integrity putting people & service first. I'd appreciate your vote on April 4th. #VoteForKenCrowley #PeopleAndServiceFirst #GrassRootsCampaign #TheTruth”

CONCLUSION

If it were not for the actions of Rockford Township Assessor Ken Crowley and support of Winnebago County Supervisor of Assessments Tom Walsh, none of this would be an issue of discussion. Crowley and Walsh acted as one in purpose and one in agreement with the intent to defend assessment valuations of Township Assessors, influence the decisions of the Winnebago County Board of Review and State Property Tax Appeal Board, and solicit funds from taxing bodies in order to purchase appraisals that prove the Assessor’s value is true and correct.

Had it not been for Crowley’s and Walsh’s actions, in conjunction with the retirement of Winnebago County Board of Review Chairman Realtor® Dick Crosby, Winnebago County Board Chairman Scott Christiansen would have had less power, influence, and opportunity to oppose taxpayers when they appealed for a reduction on their real estate assessment. The unintended consequences of all their actions is a culture of controlling assessments for the purpose of controlling the tax base. In addition, real estate owners are now unable to receive fair, impartial, and aboveboard treatment because the decision makers of the “tax base” have been influenced by Crowley, Walsh, and Christiansen to protect tax rates, ultimately, protecting budgets.

At the time of Board of Review Chairman Crosby’s retirement, 85% of real estate owners who appealed received a reduction of value. As of 2015, only 65% of those who appealed received a reduction of value.

Rockford Township owners’ appeals to the State Property Tax Appeal Board is at an all-time high.

THE GOOD NEWS

Had Crowley, Walsh, and Christiansen not joined forces and gained momentum, nor been caught, no one would be running against Ken Crowley today. There would be no opportunity to stop Crowley’s Crusade.

[PDF of Crowley’s Emails](#) May 20, 2014 – November 22, 2016 | File Size 146MB, 940 Pages