

IN THE CIRCUIT COURT  
FIFTH JUDICIAL CIRCUIT  
COLES COUNTY, ILLINOIS

CHARLES STODDARD,

Plaintiff.

v.

COLES COUNTY BOARD and  
ROBERT D. BECKER

Defendants.

)  
)  
)  
)  
) Case No. 21-MR-\_\_\_\_\_  
) 2021MR70  
)  
)  
)  
)  
)

**VERIFIED COMPLAINT FOR DECLARATORY JUDGMENT**

COMES NOW Plaintiff, Charles Stoddard, by and through his attorneys, Thomas DeVore and the Silver Lake Group, Ltd, and for his Complaint for Declaratory Judgment against the Defendants, Coles County Board and Robert D. Becker, hereby states as follows.

**PARTIES**

1. Charles Stoddard is a resident and taxpayer of Coles County, Illinois.
2. The Coles County Board (“The Board”) is a body politic and corporate, created to perform governmental functions within Coles County, IL, and has only such powers as are expressly conferred by the Illinois legislature.
3. The Board is the appropriator of taxpayer funds by way of a budget that includes appropriating funds to public departments and offices that perform county functions which are required by law, including but not limited to the Coles County Supervisor of Assessments.
4. During the period of 2015 through 2018, Ms. Karen Biddle was the Coles County Supervisor of Assessments.

5. Replacing Ms. Karen Biddle after 2018 as Coles Supervisor of Assessments is Ms. Denise Shores.
6. Robert Becker was hired directly by the Board as an independent appraiser to provide commercial real property reassessment services for Coles County.

**FACTUAL BASIS**

7. The Coles County Supervisor of Assessments department is obligated by law for appraising commercial and residential real estate in Coles County for the purpose of preparing a tax assessment.
8. The Coles County Supervisor of Assessment's department is part of the budget prepared and approved by The Board and paid by tax dollars allocated specifically for the same.
9. Any and all taxpayers in Coles County, including Plaintiff, are financially responsible for funding the Coles County Supervisor of Assessments department.
10. On or about May 04, 2015, the Coles County Offices/Rules Committee considered two bids from vendors in regard to the performance of commercial appraisals.
11. On May 04, 2015, the Coles County Offices/Rules Committee considered a bid from Tyler Tech as well as a bid from Robert Becker. (See attached Exhibit A)
12. On May 04, 2015, the Coles County Offices/Rules Committee decided to move forward with the bid of Robert Becker and voted to recommend his bid to The Board. (See committee minutes and vote of May 04, 2015 within Exhibit A)
13. On or about May 12, 2015, Defendant, The Board, considered the recommendation from the Coles County Offices/Rules Committee and voted to approve the bid from

Defendant Becker to perform commercial appraisal services on behalf of Coles County in return for monetary compensation. (See attached Exhibit B)

14. The hiring of Defendant Becker as an independent appraiser to perform commercial appraisals was found necessary by The Board, for it was the opinion of the Board the Coles County Supervisor of Assessments had failed to perform this duty on behalf of the taxpayers for many years. (See Exhibit C)
15. Defendant Becker invoiced The Board directly for said services and has been paid monies from the public treasury.
16. Defendant Becker was compensated as an independent contractor for his commercial appraisal services.
17. The Plaintiff, as a taxpayer in Coles County, was required to replenish the funds paid to Defendant Becker.
18. On or about May 08, 2012, by resolution, ("Compensation Resolution") the Coles County Board set the compensation of the county board members. (See Exhibit D)
19. The Compensation Resolution fixed compensation at \$4,800 annual for board members with an extra \$1,200 annually for the chairman.
20. The Compensation Resolution is for the period 2012-2022.
21. The Compensation Resolution did not provide for any other compensation for county board members.
22. At present, Coles County Board Members Darrell Cox, Stan Metzger, Rick Shook are receiving more compensation annually than is provided in the Compensation Resolution.

23. Coles County Board Members Darrell Cox, Stan Metzger, Rick Shook each receive an additional \$6,600 in compensation annually to reimburse them for a portion of their health insurance costs.
24. The Plaintiff, as a taxpayer in Coles County, is required to replenish the funds paid to board members Darrell Cox, Stan Metzger, Rick Shook which are in excess of the amounts provided in the Compensation Resolution.

*COUNT I*  
**COMPLAINT FOR DECLARATORY JUDGMENT  
BECKER'S CONTRACT WITH COLES COUNTY  
BOARD IS ULTRA VIRES**

25. Plaintiff incorporates the allegations set forth in paragraphs 1-17.
26. On or about May 12, 2015, The Board considered the bid recommended to them from the Offices/Rules Committee and then voted to accept the bid from Becker to perform assessment services for Coles County.
27. The Coles County Supervisor of Assessments is a public office created by Illinois law.  
(See 35 ILCS 200/Art. 3 *et seq.*)
28. The duties of the Coles County Supervisor of Assessments are prescribed by Illinois law. *Id.*
29. The salary of the Coles County Supervisor of Assessments is set by Illinois law. *Id.*
30. The Board is prohibited by Illinois law from contracting directly with a private individual to perform the prescribed duties of the Coles County Supervisor of Assessments.
31. There is no statutory exception which allowed for the outsourcing of the assessment function directly to a private party.

32. The Board, by contracting the assessment function to Becker, a private individual, illegally outsourced the duties of a public office.
33. The agreement between The Board and Defendant Becker was ultra vires.
34. The funds paid to Becker had to be replenished in the public treasury by Plaintiff.
35. An actual controversy exists between the parties regarding the authority of the Defendants to enter into an agreement using taxpayer money where such contract was ultra vires.
36. An immediate and definitive determination is necessary to clarify the rights and interests of the parties.

WHEREFORE, Plaintiffs respectfully request that this court enter an order:

- A) Declaring that Defendant Coles County Board had no authority to contract directly with Becker to perform the assessment function of the County government;
- B) Declaring the contract between Defendant Coles County Board and Defendant Becker ultra vires;
- C) Awarding Plaintiff his costs incurred in this matter as may be allowed by law;
- D) Granting such other and further relief as is just and proper.

***COUNT II***  
***COMPLAINT FOR DECLARATORY JUDGMENT***  
***COUNTY BOARD MEMBERS COMPENSATION***  
***EXCEEDS ENABLING RESOLUTION***

37. Plaintiffs incorporates the allegations set forth in paragraphs 18-24.
38. Members of The Board shall receive such compensation as is fixed by the county board.  
(See 55 ILCS 5/4-10001)
39. On May 08, 2012, the Coles County Board fixed the compensation of county board members via the Compensation Resolution.

40. Pursuant to the Compensation Resolution, each county board member is to be compensated \$4,800 annually with an additional \$1,200 being paid to the board chairman.
41. Coles County Board Members Darrell Cox, Stan Metzger, Rick Shook are each being compensated \$11,400 annually which is more than is allowed under the Compensation Resolution.
42. The additional compensation is being received by Coles County Board Member Darrell Cox in that county taxpayer funds are being paid in the amount of \$550.00 per month to contribute to board member Cox health insurance premiums.
43. The additional compensation is being received by Coles County Board Member Stan Metzger in that county taxpayer funds are being paid in the amount of \$550.00 per month to contribute to board member Metzger health insurance premiums.
44. The additional compensation is being received by Coles County Board Member Rick Shook in that county taxpayer funds are being paid in the amount of \$550.00 per month to contribute to board member Shook health insurance premiums.
45. These additional funds being paid to these three board members has to be replenished in the public treasury by Plaintiff.
46. An actual controversy exists between the parties regarding the authority of The Board to compensate board members in excess of the Compensation Resolution.
47. An immediate and definitive determination is necessary to clarify the rights and interests of the parties.

WHEREFORE, Plaintiffs respectfully request that this court enter an order:

- A) Declaring that Coles County Board Members shall be compensated in amounts only as authorized under the Compensation Resolution passed May 08, 2012;
- B) Declaring payments to Coles County Board Members to defray their health insurance premiums is compensation;
- C) Declaring any payments of compensation in excess of amounts authorized by the Compensation Resolution unlawful;
- D) Awarding Plaintiffs their costs incurred in this matter as may be allowed by law;
- E) Granting such other and further relief as is just and proper.

Respectfully submitted,

By: /s/ Thomas Devore  
Thomas G. DeVore  
IL Bar Reg. No. 6305737  
118 N. 2nd St.  
Greenville, IL 62246  
Telephone - 618-664-9439  
tom@silverlakelaw.com

COPY



# COLES COUNTY BOARD

COUNTY BOARD OFFICE  
3RD FLOOR - COUNTY COURTHOUSE  
581 JACKSON, ROOM 306  
CHARLESTON, ILLINOIS 61820  
(217) 848-0595  
Fax: (217) 848-7355  
Email: [countyboard@co.co.il.us](mailto:countyboard@co.co.il.us)

Stan Metzger  
Chairman

Mark Degler  
Chairman Pro Tem

## COUNTY OFFICES/RULES COMMITTEE May 4, 2013

The County Offices/Rules Committee was called to order at 4:30 p.m. with the following members present: Brandon Bell, Paul Daily, Mara Weber, Dan Lawrence and Cory Sanders, Chairman, presiding. Stan Metzger, County Board Chairman, attended as ex officio member.

Also attending were: Kelly Lockhart, RPDC; Karen Childress, Supervisor of Assessments; John Reardon, Board of Review; and Elaine Karpus-Kumada, Administrative Assistant.

### Old Business:

1. Mr. Daily moved to remove the proposals for commercial appraisal from the table. The motion was seconded by Mr. Metzger. **MOTION CARRIED: AYES: Unanimous (5) NAYES: None (0)**

The members reviewed the proposal for commercial appraisals from Tyler Tech in the amount of \$17,782. After much discussion, Mr. Daily moved to forward the proposal from Bob Becke in the amount of \$15,000 for commercial appraisals to the County Board for consideration, seconded by Mr. Weber. **MOTION CARRIED: AYES: Unanimous (5) NAYES: None (0) ABSTAIN: Sanders (1)**

### New Business:

1. The members were presented with a resolution for an extension of time for the Circuit Clerk's audit. Mr. Bell moved to forward this resolution to the County Board for approval. The motion was seconded by Mr. Metzger. **MOTION CARRIED: AYES: Unanimous (6) NAYES: None (0)**

2. Brian Bower, State's Attorney, will be presenting an Ordinance re: Animals on County Property and Towing Ordinance to the members. The members tabled this Ordinance until the next meeting for review.

### Miscellaneous Business:

None

The meeting adjourned at 4:40 p.m. on a motion by Mr. Daily and a second by Mr. Weber.

Jan Eads  
Mara Weber

Mike Zukorzy  
Paul Daily

Brandon Bell  
Dan Lawrence

Cory Sanders  
Ben Chahota

Brian Marvin  
Mara Weber





**tyler**  
technologies

4100 Miller-Valentine Court  
Morrow, Ohio 46439

D: 800.800.2581  
F: 937.278.3711

[www.tylertech.com](http://www.tylertech.com)

April 24, 2015

Ms. Karen Childress  
Coles County Supervisor of Assessments  
651 Jackson Avenue, Room 133  
Charleston, IL 61920

**Re: Professional Services for Commercial & Industrial Reassessment**

Dear Ms. Childress:

On behalf of Tyler Technologies, Inc., Appraisal & Tax Division, I would like to submit this Price Quote to provide assistance for the Commercial and Industrial Reassessment.

A professional appraiser will be provided for interior commercial and industrial data collection and final valuation review. In addition, our professional appraiser will re-check the neighborhood delineations; land pricing update, field inspection of the sale properties, data entry and appeal support. Per the County's request, the following Districts are broken out as follows:

1. District #1: 976 commercials/32 industrials improved parcels - \$173,228 Fee - \$171.85 per parcel
2. District #2: 966 commercial/24 Industrial improved parcels - \$169,876 Fee - \$171.59 per parcel
3. District #3: 332 commercial/35 Industrial improved parcels - \$102,231 Fee - \$278.56 per parcel
4. District #4: 196 commercial/9 Industrial improved parcels - \$72,447 Fee - \$353.40 per parcel

The total fee is \$517,782 which is \$201.47 price per parcel. The Company shall bill every four (4) weeks.

Karen, thank you in advance for this opportunity to be of assistance to your office staff and you.

Sincerely,

Troy Fryman  
Senior Account Executive

3/30/2015

• • •

Robert D Becker  
1238 CR 1000 E  
Trilla, IL 62469

**County Board,**

Please consider this bid for the reassessment of commercial and industrial properties located in Coles County. In determining the scope of this assignment, I met with Mr. Kelly Lockhart and Ms. Karen Childress. I submit this bid contingent upon the County Board approving a switch in software vendors to DEVNET's Computer Assisted Mass Appraisal (CAMA) software. The current system does not contain advanced valuation functions featured in DEVNET; significantly more time is required to develop modeling techniques, ratio studies, and regression analysis in Proval.

The purpose of this reassessment is to as accurately as possible develop an opinion of value for the 2,466 commercial parcels and 90 industrial parcels located within the county. Additional time is required over typical a reassessment due to gaps in data, which prevent a reliable model from being developed. It is my understanding the township assessors and the supervisor of assessment staff will assist in the collection of this additional data.

No data currently exists to support current assessed values of commercial and industrial properties. Development of a model, based on generally accepted mass appraisal techniques, is the basis for supportable values. This model will be the property of the county; it will support future commercial valuations with a credibility not currently used.

My experience has been limited to single property analysis. I have eleven years of appraisal experience in commercial, industrial, multi-family and residential. Coles County is the primary source of my experience. To ensure competency in mass appraisal development I will attend two classes offered by the International Association of Assessing Officers (IAAO) and read the Fundamentals of Mass Appraisal. I believe this to be sufficient to adapt single property

appraisal methodology to mass appraisal. A complete list of experience and education is available upon request.

It is my understanding this will be a part time assignment as data comes available from the township assessors. First priority would be on Mattoon and Lafayette Township; the township assessors have verified the data already. Laying the ground work for the valuation models will require a significant ramp up period. Once established these models will be applied to the county as a whole. Once the transition to DEVNET's CAMA software is complete the modeling can begin.

I currently own two properties which will be the subject of this reassessment. I have talked with Ms. Childress and she will provide the reassessment on them. Information obtained from previous appraisal assignments with respect to individual properties characteristics is confidential and will not be provided for this reassessment. Data gathered on market conditions, factors affecting the market or other general information will be used to help to increase the accuracy of the model.

I propose to develop a credible valuation model using generally accepted mass appraisal techniques and my experience working in the Coles County area. This service can be provided for the amount of one hundred fifteen thousand dollars (\$115,000). Quarterly payments shall be dispersed in the amount of \$7,187.50. Payments will begin January 1<sup>st</sup>, 2016 for sixteen consecutive quarters. My commission will begin August 2015 (contingent upon a fully functioning DEVNET's CAMA software) and ending no later than December 31, 2019. Time frame is based on the schedule set forth by the county board's redistricting.

Respectfully,



Robert D Becker

**COPY**

**EXHIBIT**  
B

**COLES COUNTY BOARD**  
Regular Meeting  
May 12, 2015

The regular meeting of the Coles County Board was called to order at 7:00 p.m. with the following members present Brandon Bell, Paul Dally, Mark Degler, Dan Lawrence, Brian Marvin, Ron Osborne, Cory Sanders, Marc Weber, and Mike Zuhone with Chairman Stan Metzger presiding. Absent were members Jan Bads and Nancy Purdy.

Following the Pledge to the Flag, the invocation was given by Mike Zuhone.

Motion was made by Zuhone, seconded by Dally to approve the April 14, 2015 County Board minutes.

- AYES: Bell, Dally, Degler, Lawrence, Marvin, Metzger, Osborne, Sanders, Weber, Zuhone (10)
- NAYS: None (0)
- ABSENT: Bads, Purdy (2)

**APPOINTMENTS TO THE SEVEN HICKORY/MORGAN FIRE DISTRICT**

Appointments were made by Metzger to appoint the following to the Seven Hickory/Morgan Fire District with the consent of the Coles County Board.

- John Long until May 2, 2016
- John Austin until May 4, 2015
- Robert Hudson until May 8, 2017

- AYES: Bell, Dally, Degler, Lawrence, Marvin, Metzger, Osborne, Sanders, Weber, Zuhone (10)
- NAYS: None (0)
- ABSENT: Bads, Purdy (2)

**APPOINTMENT TO THE LINCOLN FIRE DISTRICT**

Appointment was made by Metzger to appoint Joe Patrick to the Lincoln Fire Protection District until May 2016, with the consent of the Coles County Board.

- AYES: Bell, Dally, Degler, Lawrence, Marvin, Metzger, Osborne, Sanders, Weber, Zuhone (10)
- NAYS: None (0)
- ABSENT: Bads, Purdy (2)

**COPY**

**RESOLUTION SURPLUS PROPERTY DISPOSAL POLICY**

(For a copy of the resolution see page 2852)

Upon motion by Degler, seconded by Marvin.

AYES: Ball, Dally, Degler, Lawrence, Marvin, Metzger,  
Osborne, Sanders, Weber, Zuhans (10)  
NAYS: None (0)  
ABSENT: Eads, Purdy (2)

**PROPOSAL RE: COMMERCIAL APPRAISAL**

(For a copy of the resolution see pages 2853 - 2854)

Upon motion by Weber, seconded by Marvin

AYES: Ball, Dally, Degler, Lawrence, Marvin, Metzger,  
Osborne, Weber, Zuhans (9)  
NAYS: None (0)  
ABSENT: Eads, Purdy (2)  
ABSTAINED: Sanders (1)

**RES: EXTENSION OF TIME FOR CIRCUIT CLERK'S ADMIT**

(For a copy of the resolution see page 2855)

Upon motion by Sanders, seconded by Weber

AYES: Ball, Dally, Degler, Lawrence, Marvin, Metzger,  
Osborne, Sanders, Weber, Zuhans (10)  
NAYS: None (0)  
ABSENT: Eads, Purdy (2)

**INTERGOVERNMENTAL AGREEMENT WITH LAKELAND**

Motion was made by Dally to remove the agreement from the table, seconded by Sanders

AYES: Ball, Dally, Degler, Lawrence, Marvin, Metzger,  
Osborne, Sanders, Weber, Zuhans (10)  
NAYS: None (0)  
ABSENT: Eads, Purdy (2)

Motion was made by Dally to pass the amended agreement, seconded by Lawrence

(For a copy of the agreement see pages 2856 - 2857)

3/30/2015

•••

Robert D Becker  
1238 CR 1000 E  
Trilla, IL 62469

**County Board,**

Please consider this bid for the reassessment of commercial and industrial properties located in Coles County. In determining the scope of this assignment, I met with Mr. Kelly Lockhart and Ms. Karen Childress. I submit this bid contingent upon the County Board approving a switch in software vendors to DEVNET's Computer Assisted Mass Appraisal (CAMA) software. The current system does not contain advanced valuation functions featured in DEVNET; significantly more time is required to develop modeling techniques, ratio studies, and regression analysis in Proval.

The purpose of this reassessment is to as accurately as possible develop an opinion of value for the 2,466 commercial parcels and 90 industrial parcels located within the county. Additional time is required over typical a reassessment due to gaps in data, which prevent a reliable model from being developed. It is my understanding the township assessors and the supervisor of assessment staff will assist in the collection of this additional data.

No data currently exists to support current assessed values of commercial and industrial properties. Development of a model, based on generally accepted mass appraisal techniques, is the basis for supportable values. This model will be the property of the county; it will support future commercial valuations with a credibility not currently used.

My experience has been limited to single property analysis. I have eleven years of appraisal experience in commercial, industrial, multi-family and residential. Coles County is the primary source of my experience. To ensure competency in mass appraisal development I will attend two classes offered by the International Association of Assessing Officers (IAAO) and read the Fundamentals of Mass Appraisal. I believe this to be sufficient to adapt single property

appraisal methodology to mass appraisal. A complete list of experience and education is available upon request.

It is my understanding this will be a part time assignment as data comes available from the township assessors. First priority would be on Mattoon and Lafayette Township; the township assessors have verified the data already. Laying the ground work for the valuation models will require a significant ramp up period. Once established these models will be applied to the county as a whole. Once the transition to DEVNET's CAMA software is complete the modeling can begin.

I currently own two properties which will be the subject of this reassessment. I have talked with Ms. Childress and she will provide the reassessment on them. Information obtained from previous appraisal assignments with respect to individual properties characteristics is confidential and will not be provided for this reassessment. Data gathered on market conditions, factors affecting the market or other general information will be used to help to increase the accuracy of the model.

I propose to develop a credible valuation model using generally accepted mass appraisal techniques and my experience working in the Coles County area. This service can be provided for the amount of one hundred fifteen thousand dollars (\$115,000).

Respectfully,



Robert D Becker

Robert D Becker • 2

# COLES COUNTY BOARD

COUNTY BOARD OFFICE  
3RD FLOOR - COUNTY COURTHOUSE  
651 JACKSON, ROOM 326  
CHARLESTON, ILLINOIS 61920

(217) 348-0595

Fax: (217) 348-7355

Email: countyboard@co.coles.il.us

Stan Metzger  
Chairman

Mark Degler  
Vice Chairman

December 20, 2016

State Representative Reggie Phillips  
811 W. Lincoln  
Charleston, IL 61920

Dear Representative Phillips,

~~Coles County recently entered into a contract with an independent appraiser to update the assessment evaluations of commercial, industrial and multi-unit properties. This process has not been conducted in Coles County for the past sixteen years and needed to be updated.~~

After consulting with the Illinois Department of Revenue, it was decided that the county would be divided into four assessment districts, effective 2016, which is allowed by State law. New values were mailed and published in the newspaper, as required by State law, to property owners in Mattoon township which was the first district reassessed.

A publication from the Illinois Department of Revenue titled, The Illinois Property Tax Cycle, a general guide to the local property tax cycle, states on pages 16 and 17 "All assessment levels must be uniform." It gives this example - "Assessment level is not uniform within the county - One township in a county is assessed at an average level of 20 percent of full value and another at 40 percent. Both townships are in the same school district. Property owners in the township assess at the higher level would, on average, pay twice as much as owners of similar properties in the other township." The fact that the Illinois Department of Revenue allowed us to divide into four assessment districts is in direct opposition to what is required by the Illinois Department of Revenue.

The County Board consulted legal counsel and the Illinois Department of Review to try to hold up these assessments until the entire county was reassessed. There is not a provision in State law that allows the County to do that. We are asking that you research and introduce legislation to change this law to make assessments uniform throughout the county.

Sincerely,

Stan Metzger  
Chairman  
Coles County Board



Jan Eads  
Nancy Purdy

Mike Zuhone  
Paul Dally

Brandon Bell  
Rick Sheel

Cory Sanders

Brian Martin



State of Illinois )  
County of Coles )

RESOLUTION RE: COUNTY OFFICERS SALARY

WHEREAS, the Coles County Board is required pursuant to P. A. 89-0405 to fix the salaries of various Coles County Officials 180 days before the term of office begins; and

WHEREAS, this salary will be included in the appropriation of the Coles County Budget.

NOW, THEREFORE BE IT RESOLVED that the Coles County Board set the annual salary for the County Officials as follows:

County Board Members

2012 - 2022 \$ 4,800 annual salary

BE IT FURTHER RESOLVED that the Coles County Board set the annual salary for the County Board Chairman, in addition to the above stated annual salary, as follows:

County Board Chairman

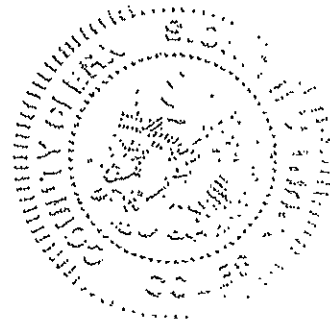
2012 - 2022 \$ 1,200 annual salary

DATED this 11<sup>th</sup> day of Feb, 2012.

ATTEST:

Julia Lee / cly Clerk

Minutes for May 8<sup>th</sup>, 2012



5-8-2012