

## Technical and Timeline

### Part I

I'll make the technical details as brief and painless as possible, but some explanation of the workings of a county Assessor Office is necessary for those who wish to understand how the Corruptocrats running the Lake County Assessor Office into the ground to advance their own careers have perpetrated their fraud upon county owners of real property and the county taxing entities.

The Assessor Office values property. Real property, which is land and improvements to the land, are re-valued every odd-numbered year. By state statute, real residential property can only be valued through market sales of similar property. It works this way. **Sold residential properties are analyzed to separate them into their component features. Those features are then given values based upon the price the property sold for, and then those values are transferred to all of the other properties in the county which share those features. Total them all up and that is your property value. But what happens if the component features of the sold properties are not accurately known? Well, then the revaluation which is based on those component features is fraudulent, which means property values derived from it are fraudulent garbage.**

So then, how do those component features become accurately known? Obviously, by getting off ones dead ass, getting away from ones cushioned office chair and getting out in the field and doing the job one is being paid to do, that is, by inspecting the property and noting the size, grade, type and etc. of everything about the property that pertains to its taxable value. A basic inspection notes all of that and also includes measuring all improvements to the property so that an accurate footprint drawing can be made and square footages accurately determined.

You have also probably been wondering, "What sales are used?" There are other constraints but basically, only arms-length sales (not between friends, relatives and etc.) that were made to a knowledgeable buyer in a competitive market during the eighteen month period beginning January 1<sup>st</sup> of the previous odd-numbered year. Those eighteen-month periods are called data collection periods, or DCP. For this discussion, that is primarily the one which began 1/1/13 and ran until 6/30/14. That was the DCP for the totally bogus 2015 revaluation, which in all likelihood followed a similar bogus revaluation in 2013, and probably 2011 too.

I began a third stint in the Lake County Assessor Office toward the end of July 2014. Around the beginning of September I was handed the primary responsibility for doing the needed inspections of recently sold county property. Naturally enough, I looked back to previous sales to see how the person who had the responsibility for doing sales inspections for a number of years previously, Miguel Martinez, had been doing them. To my surprise, going back several months, I found no evidentiary trail for such inspections, where I knew even then that there should have been a considerable one. So in my then, as it turns out, fortunate naiveté, I began doing them, intermingled with the ones which were my duty. And not, as you might understand, without a bit of resentment, as Martinez had already been paid to do them. But as you will see below, it is from doing those inspections that the extent of the fraud being foisted upon county property owners became evident.

What with doing several dozen of those inspections along with my own plus two weeks away with training plus the various other functions of the job, it was late October before, with a sigh of relief, I believed I had reached the point where I had only my own inspections to deal with. Just to make sure, I looked back further, even to January 1<sup>st</sup>, 2013, the beginning of that DCP. By then I was not completely surprised to find an almost total lack of evidence that field check inspections of sold properties had been done throughout the entire eighteen month data collection period. Where 170+ inspections should have been done, there was, there is, more or less solid evidence that only a scant handful (15) actually were. So in stolen moments here and there, I began a more thorough investigation.

[As an aside, in early December, new growth inspections (building permits) were handed to me, also by the fraud named Martinez. By that point I would have been shocked to find a job well and completely done before I took over. I was not shocked. These inspections were sloppy and woefully incomplete; the whole was little more than a chaotic mess. One property owner came into

the office on other business and wondered, quite insightfully I thought, how we could claim to be establishing fair property values when no one from the office had ever looked at/recorded an addition to his house completed, with all the required permits, years earlier? Good question, with no answer but complete dereliction of duty by as lazy a person as I have ever known. That addition, to this day, has probably never been recorded. It is not the only one.]

And so we arrive at the crux of this matter. We had a revaluation of county property in early 2015 (and another one since). It was based upon valuations of sold properties that, as indicated by my actual physical field check inspections of a significant number of those properties, are indefensible as appraisal valuations. Furthermore, those worthless valuations were the only ones that could be used in that revaluation. It is very likely that everything since shortly after Martinez was so grossly mis-hired is equally worthless.