

HOUSE WALK Continued from 1



Brad and Leslie Hornaday
908 Lakeshore Drive

Merry Christmas and welcome to our home! This cottage style home was built in 1995 by Willard Helmuth, and we have lived here for just two years. A year ago Lakefork Construction finished our three-level, 1,200 square foot addition to the back of the house. Along with that, we have remodeled the existing house to blend the old with the new and make this home into our very cozy cottage.

I love to decorate in neutrals with pops of color throughout. Red is my favorite color, so of course you will see a lot of red in my Christmas décor. I enjoy decorating with items that mean something to our family. In the little time we have lived here, our family of five has developed many wonderful memories. Our hope is when you visit our home you feel the spirit of Christmas in each room!

"Homes for the Holidays" Christmas house walk. Our home was built in 1910 for the McCarty family. The style is craftsman, which features a large front porch. This home has timeless woodwork, a large fireplace, beamed ceiling, and hardwood floors. We have lived here for 30 years and have made many style changes. The biggest change was in 2009 when we remodeled the kitchen. We designed the kitchen to compliment the home and open the floor plan. The cream-colored cabinets, granite counters, and island help modernize the space, but retain all the coziness that comes with these old classic homes.

At Christmas is when these classics really come to life. The Christmas cheer will start on the front porch with lights, garland, and bows. Then inside I will have a modern country aesthetic. Every year, I love to tap into my creative side and change the décor. As you stroll through our home, you will see touches of Christmas in every room with the star being the home. Thank you for visiting this Holiday season, and Have a Merry Christmas.



Paul and Chaley Shipley
501 E. Scott Street

Merry Christmas! Welcome to the Shipley home! Built in 1862, you will be propelled back in time with the original woodwork, windows, hardwood floors, glass, and more. The beauty and detail Uncle Joe Cannon placed into this home, for his bride, has been preserved through love and care. We were blessed to purchase this 3,100 square home in May 2015 to grow our family. Since, we have made minor interior renovations to display a more farmhouse feel that fits perfectly with the history behind our home.

The gas lantern that lights the original brick sidewalk will guide you to the entrance of our home. When opening the beautiful red front door, the preserved stair railing will greet you. The ballroom has become the main family area featuring a beautiful fireplace and high ceilings. A set of original pocket doors transitions you from the kitchen to the large dining room that was recently remodeled. Boasting with character, you will appreciate the intricate details that flow throughout our home.

When decorating, I keep in mind the era in which the house was built to continue the warm, inviting feel that possesses our home. Bringing to life the charm of this aged beauty, we hope you enjoy visiting and we look forward to seeing you this Christmas season!

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Pat and Alison Cler
205 E. Scott Street

Welcome to the Cler House! We are the third owners of this home built in 1906. Since purchasing the home in 2008, we have made many updates to this traditional style home. We have updated the kitchen, parlor, and upstairs with modern yet traditional, conveniences and décor. The custom kitchen was updated to blend with the traditional style home, and we created a storage room just for our Christmas décor, because we really love Christmas! Finally, we built an outdoor kitchen and pool area for family fun.

You will find a strong Bavarian influence in the Christmas décor as both owners are of German heritage. Christmas is a special time for our family, and you will find a 10-foot Christmas tree in the family room along with a Victorian tree in the parlor complete with European decorations and a Christmas train.

We are pleased to share our Christmas home with the Tuscola community. Merry Christmas!



Bill Carson & Heidi Meyer
604 E. Sale Street

We are happy to have you visit our home as part of the



Cecil and Nancy Smith
400 S. Main Street
Christmas Tea

We are so happy to have you visit our home as part of the "Homes for the Holidays" Christmas Tea.

Our house was built in 1920 as a private residence but was a funeral home for many years. It was a bed and breakfast during the 1990. Now it is our home and an event center with in-house catering.

All ticket holders are welcome to stop by for some delightful desserts and pastries made by the Tuscola Woman's Club members of which I am a part. There will be limited number of House Walk tickets available that guests may purchase at the tea the day of the event.

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COUNTY BOARD

Continued from 1

move forward after receiving a report in early 2017 detailing conflicting data used for the 2016 commercial property tax assessment. The inaccurate data has prompted a need for a revaluation process to properly reset the commercial values in a consistent manner countywide.

The board hired Vanguard Appraisals, Inc. to review the county's 2016 property tax assessment system—both residential and commercial.

"The impetus for the motion was the volume of complaints and size of some reassessment increases, double digit for some residential properties and triple digit for some commercial," Carroll said following the Wednesday, Feb. 15 meeting.

The review concluded that the conflicting data indicated the assessments are based on physical data of each property that is not accurate, and to set the commercial values at market value in a consistent manner a complete revaluation should be completed.

"This should include a complete physical inspection of each property which should include verification of all building measurements. Notes about the condition and use of each property

should also be gathered to assist the assessor in determining proper function and economic obsolescence."

The county has put a call out to the nine townships to share the cost of the \$200,000 reappraisal project; however, as of Friday, Nov. 9 only Tuscola Township was on board.

"I don't know that the others are fully on board with the need," Carroll said. "Here's an example, let's say the assessment has been done correctly. They feel they don't have to participate because their assessment has been done right. But the short answer is that, according to the state, some or most of the townships are below the average, so what that means is the one who did it right is paying 10 percent more than the others. So they are subsidizing the one who didn't do it right. Even if a township is doing everything correctly, having a countywide reappraisal puts everyone on the same level, playing field, so we think it's in everyone's interest to do this. The countywide reassessment of commercial properties would promote equity and fairness."

Of course, the issue is commercial, not residential.

"Residential assessment is a lot easier than commercial, because of the function," Carroll said. "Every house in Tuscola has the same function. It's to live in; it's a house. It's fairly easy to compare houses throughout the county, because they all have the same function. On commercial buildings, you may have a modern office building here, a bank there; they're functions are unique and different. So how do you account for these unique single function buildings? There you have to use a sophisticated approach of appraisal, so commercial is difficult. In fact most small county township assessors probably struggle with that."

And to add another level of complexity to the process, while the assessors are working to create fair assessments for each commercial property in their townships, they are

challenged to ensure their assessments stack up with other assessments around the county.

"Each township assessor is doing just their township; they have their hands full trying to make it fair and getting accurate and equitable assessments for their townships to make sure it's not under assessed and making sure the assessments are fair vis-a-vis other townships," Carroll noted. "If there is not accurate physical data with correct depreciation factors for economic or functional obsolescence then there is going to be problems. In other words the base line data needs to be quality. That's what we think would be achieved with the one-year, countywide reassessment by a single source appraiser. We are still trying to get the townships on board with that."

Ideally each township will be involved with the process, but those who will not join will not be included in the reappraisal.

"If one township won't do it, then we do all but that one," Carroll said. "We'll at least be happy that we've improved those pieces. To do three-fourths of the puzzle is better than doing none. It's not as good as doing all. Our funding sources are tight right now, and I'm sure the township budgets are tight too. I want to say that even though our budgets are tight, Douglas County is very good at minimizing the unnecessary spending of public money, we're very tight. We just feel so strongly about this. It's an expensive project at \$200,000-plus project, and the county is willing to pay half."

Carroll said he spoke at the township assessors' annual luncheon to talk about Vanguard and the process of the reassessment.

"We're trying to get everyone to step up their game a bit, and what's driving it is the fact that our tax bills are so high. Illinois is just in such bad shape," he said.

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