STATE OF ILLINOIS PIATT COUNTY ZONING BOARD OF APPEALS

GOOSE CREEK WIND, LLC APPLICATION FOR A SPECIAL USE PERMIT

11/21/2022, 2022 6:00 P.M. - 8:58 P.M. Held at Monticello, IL, Community Building

PIATT COUNTY ZONING OFFICER: Keri Nusbaum

HEARING FACILITATOR: Scott Kains, Esq.

PIATT COUNTY ZONING BOARD MEMBERS: Loyd Wax - Chairman Jim Harrington - Vice Chairman Kyle Lovin William Chambers Paul Foran

PIATT COUNTY STATE'S ATTORNEY: Sarah Perry

PIATT COUNTY BOARD MEMBERS: Jerry Edwards Todd Henricks

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COUNSEL FOR THE APPLICANT: Mark A. Gershon, Esq. Adam C. Rayford, Esq.

APPLICANT - APEX CLEAN ENERGY: Alan Moore, Senior Project Manager

COUNSEL FOR THE DELAND SPECIAL DRAINAGE DISTRICT and MAHOMET VALLEY WATER AUTHORITY: Amy Rupiper, Esq.

COUNSEL FOR THE OBJECTORS: Phillip A. Luetkehans, Esq.

COURT REPORTER: Tammy Greenfield, CSR

INDEX OF PROCEEDINGS

WITNESSES FOR THE APPLICANT:	Direct	<u>Cross</u>	<u>Redirect</u>	Recross
Michael S. MaRous	8	25	95	100
APPLICANT'S <u>EXHIBIT NO.</u>	Description		Offered	Admitted
Exhibit 6 Exhibit 7 Exhibit 8 Exhibit 9 Exhibit 10	Moore-Gershon Ellenbogen PP Duncan PP Runner PP MaRous PP	PP	6 6 6 6	

CHAIRMAN WAX: Okay. The meeting is called to order. The first order of business, would you please join me in pledging allegiance to the flag. (WHEREUPON, the Pledge of Allegiance was recited.) CHAIRMAN WAX: Thank you. Can we now have the roll call, please? MS. NUSBAUM: Mr. Larson. Mr. Harrington. MR. HARRINGTON: Here. MS. NUSBAUM: Mr. Lovin. MR. LOVIN: Here. MS. NUSBAUM: Mr. Wax. CHAIRMAN WAX: Here. MS. NUSBAUM: Mr. Chambers. MR. CHAMBERS: Here. MS. NUSBAUM: Mr. Foran. MR. FORAN: Here. MS. NUSBAUM: State's Attorney Perry. THE STATE'S ATTORNEY: Here. CHAIRMAN WAX: Now we're gonna call roll for the county board. MS. NUSBAUM: Mr. Spencer, Mr. Carol, Mr. Edwards. MR. EDWARDS: Here.

MS. NUSBAM: Ms. Jones, Mr. Henricks. MR. HENRICKS: Here.

MS. NUSBAUM: Mr. Shumard.

Thank you.

MR. WAX: Okay. Thank you.

I'd like to take this opportunity right off to say something that public hearing facilitator Mr. Kains has already mentioned several times. But on behalf of our zoning officer and the board, we welcome you to this meeting and we welcome your input, pro and con. We want to hear from everybody and get your opinions to help us make decisions on things, so thank you for being here.

I feel that we probably lucked out and got into a room up here that has less pillars in it, probably better acoustics, and I hope you enjoy the meeting and we want to hear from you. Thank you.

Mr. Kains.

MR. LUETKEHANS: Mr. Chairman, is it possible to get the lights on this side turned back on?

CHAIRMAN WAX: You know, that would help, wouldn't it?

MR. LUETKEHANS: I'm not good enough to -- my eyesight's gettin' bad as I get old.

CHAIRMAN WAX: I don't think there's any

intentions to cast darkness on that side of the room. MR. LUETKEHANS: I didn't think there was. I have a hard enough time reading to start with. HEARING OFFICER KAINS: I believe they were turned off so we could see the --MR. WAX: Oh, that's a good idea. HEARING OFFICER KAINS: -- the screen over there but --CHAIRMAN WAX: If Mr. Luetkehans can't see, we've got a problem. MR. LUETKEHANS: That's fine, thank you. HEARING OFFICER KAINS: Thank you. Wait MS. NUSBAUM: It'll come back. HEARING OFFICER KAINS: Oh, it will? MS. NUSBAUM: I think it's LED. CHAIRMAN WAX: Well how about that. Okay. I think we can still see it. HEARING OFFICER KAINS: All right, folks,

this is night four of this public hearing regarding the special use permit from Goose Wind. And are there any preliminary matters prior to Mr. Gershon resuming his case? Mr. Gershon, do you have anything preliminarily? MR. GERSHON: We have a few additional

exhibits that we were asked to provide. I just want to put them into the record. Andy Keyt has copies of these for everyone.

The first, Exhibit 5 is -- are the PowerPoints that have already been -- these have -- the beginning of these are the PowerPoints we've already presented. Again, I believe Andy's given them to you. Exhibit 5 would be Alan Moore, Mark Gershon PowerPoints. Exhibit 6 is the Dr. Ellenbogen PowerPoint. Exhibit 7 is the Eddie Duncan PowerPoint. Exhibit 8 is the Jacob Runner -- that was the shadow flicker expert -- PowerPoint. And the last, Mike MaRous -- who's about to speak -- is copy of his PowerPoint, Exhibit 9.

All of those we'd ask to be submitted, accepted in the record.

And, Andy, just to confirm, you've got copies of every one of those, correct?

MR. KEYT: Yes.

MR. GERSHON: I believe also copies for Phil, so he's got a copy.

MR. LUETKEHANS: The only one I don't have is MaRous.

MR. GERSHON: Oh, I believe it's right there (indicating) on your desk.

MR. LUETKEHANS: Oh, I'm sorry. Thank

you.

MR. GERSHON: We turned the lights down so you couldn't see it.

MR. LUETKEHANS: Oh, even with the lights on I missed it.

HEARING OFFICER KAINS: All right. Those are received. We will discuss the admissibility of those at a later time.

Anything further, Mr. Gershon?

MR. GERSHON: That is it.

HEARING OFFICER KAINS: Very good.

Mr. Luetkehans?

MR. LUETKEHANS: No, sir.

HEARING OFFICER KAINS: All right. Very

good.

All right. We have had several witnesses testify, and the Applicant may continue its case with its witnesses.

And just a reminder, folks, everyone will be able to question the witness in turn. But, again, I'm gonna remind everyone, questions need to be questions rather than long statements. You can make a preparatory comment and say is that correct. That's a proper cross-examination. But just testifying and saying what you want to say, that's

for a time when you are sworn as a witness and testify.

All right. Mr. Gershon, you may proceed.

MR. GERSHON: Thank you.

DIRECT EXAMINATION

BY MR. GERSON:

Q. Mike, would you please state your name and spell your name for the record.

A. Sure. Michael S. MaRous, M-a-R-o-u-s.

Q. And if you would, if you would walk through your professional background and expertise.

A. Yes. I had the honor of attending and graduating from the University of Illinois, Champaign, in the School of Finance with a specialization in land -- urban land economics. I hold the general certified licensure as an appraiser for the state of Illinois and --

HEARING OFFICER KAINS: Excuse me, Mr. MaRous. Is the microphone on? If you could please speak into it. There are people literally four rows behind you who can't hear you.

THE WITNESS: I'm sorry.

HEARING OFFICER KAINS: That's all, that's all right.

over?

THE WITNESS: Do you want me to start

HEARING OFFICER KAINS: You can start after your education. I think you're still in the middle of that.

> THE WITNESS: Yes. And I did swear in? MR. KANIS: Oh, actually we didn't. Tammy, could you swear the witness. Thank you.

> > (WHEREUPON, the witness

was sworn.)

HEARING OFFICER KAINS: Very good. Now let's take it from the top since you've been sworn.

I apologize. It's Monday.

BY THE WITNESS:

A. So good evening. My name is Michael MaRous. I am president of MaRous & Company, a real estate appraisal and consulting firm located in Park Ridge, Illinois. I had the honor of attending and graduating from the University of Illinois, Champaign, in the School of Finance with a specialization in urban land economics, which was their real estate school. Since that time I've been a full-time real estate appraiser and consultant.

I founded MaRous & Company in approximately 1980. And I have the highest form of licensure general certified in the state of Illinois and approximately in six other

states. In my career I've appraised probably over \$15 billion of property, over 11,000 parcels, a significant number of properties in central Illinois, including both State Farm headquarters, major properties around Champaign and other parts of the state.

And so my firm has approximately nine full-time employees. I also hold the MAI designation and the CRE, which is the counseling designation, which are -- I think there's 6000 MAIs in the world and probably 1100 counselors. I've had officer positions in both. I'm past president of the Appraisal Institute, the Chicago Chapter. I've sat on the National Board of Counselors of Real Estate. And I've been cited in approximately 20 real estate valuation books and I've also taught and spoken at various functions.

HEARING OFFICER KAINS: Very good, Mr. MaRous.

Mr. Luetkehans, do you have any objection to this witness testifying as an expert?

MR. LUETKEHANS: Can I, please? Darn. No, no objection.

HEARING OFFICER KAINS: He's an expert. He's in.

Go ahead, Mr. MaRous.

BY THE WITNESS:

A. So in my career we have done value impact studies on over 200 projects including waste transfer facilities, large industrial facilities, rock crushing facilities, landfills, new commercial development, new residential development, senior facilities, and the approach is generally the same with all.

In this situation we did a report -- or I did a report -- on the proposed Goose Creek Wind. And I've been involved in over 35 wind projects from upstate New York, all the way through South Dakota, with most in Illinois and Iowa and Indiana and Michigan.

I've also been involved with over 30, what I would say, larger solar projects, over a hundred megawatts. Again, basically from Long Island to the west coast.

And in most I've testified before a county zoning board, a county board. In certain states, such as Wisconsin, public utility commission. Ohio has the same situation.

In this situation I studied the project. I came down and I visited on several occasions. And I'm gonna go into more detail, and I presented a 175-page report, and I'm just gonna summarize it here.

We look at the same thing. We look at the size.

We look at the number of turbines. We look at the tip height. We look at the setback issues. We look at the shadow flicker. We look at the wind issues. We look at the demographics of the area. And then we look at sales activity in the area.

And we also -- there's really several multiple criteria that we look at, and I'm just gonna go over them quickly. First is a matched pair where basically --

Q. If I can interrupt for one second. Just to confirm, the report we're talking about is Exhibit 1, Appendix F1, F, as in Frank, one.

A. So the first thing we look at is a matched pair. I'm gonna go into that in detail in a minute. The second is we kind of look at the economics of the property, both from the benefit, tax money generated and what it does for the infrastructure of a community, and also the negatives, does it put a stress on the school system, does it put a stress on public safety, what impacts both positive and negative does it have.

Then what I've been doing, probably the last five or six years, is I go to the market and I interview assessors in every county in the state that has major wind. And I've done it, I think, in over a hundred and fifty counties throughout the Midwest. And basically it's the

county where they've had wind, they've had experience, they have turbines, and to ask them, number one, are they familiar with the wind farms, are they familiar with turbines, are they familiar with the issues with wind. And then to ask them have there been any tax appeals filed by local property owners that are proximate that are alleging that their properties have been negatively impacted by the existence of wind farms.

And this situation is kind of interesting because you look at it and think it's expensive to file an appeal. In this situation what I found in almost all these counties a property owner can come in, they can do their own research, they can provide pictures of their property and they can come in and meet with the assessor and basically lay out their claim and explain why they think their property's been damaged.

So in these situations I think I found in, you know, millions of acres of land and thousands of residential properties there's only been two appeals. They've been denied. There's been no successful appeals that I've found where there's been a reduction in property values.

I ask the assessor -- sometimes deputy assessor -have -- do they value property proximate to a wind farm any

different than they do a very similar property having similar characteristics, similar school district, similar paved roads, gravel roads, any different way, are they valuing differently. The answer is no. They've heard people object, complain, but then they look at the data. They found out there's no indication or basis for a complaint.

The next issue is we go to peer-reviewed studies. And a peer-reviewed study means that it's an article that's gone before, and been read by, experts and actually gets published. It's not a blog on the Internet. But it's actually something where there's been studies of existing wind farms and to see what the history has been and has there been a negative impact on values.

So now I'm just gonna go through the summary of what I've done here. So the matched pair is basically attempting to find a sale of a house that's proximate to a turbine that has similar characteristics, similar age, similar lot size, similar price points, similar amenities, similar modernization, is it on a paved road or a gravel road, and then to find a sale in the same area that's not in the footprint or is not proximate to turbines to see if there's any impact. And in my report I think there's probably over 30 examples, and it's not just Illinois but

it's in other areas, but you can't go in to Piatt because there are no wind farms. We have to go into Macon and we have to go into McLean, LaSalle, in areas where they've actually had experience, or anybody that's gone down I-65 in Indiana where there's 15 miles of 'em in White County, to see what's happened with these various transactions.

So this is what I did next. And I apologize for the distance and the clarity but we tried and couldn't get any better. So I think the board has -- and this will probably be the fifth slide -- but simply on the left it kind of goes through the various categories, and I'm gonna kind of go right over here with that. And then here's proximate and here's one that's not proximate.

And we can see the little blue dot, which you have to have a piece of paper to see, is the residence, but then you can see these various turbines in the area showing their proximity. The closest one is 1500 feet away. So this is in Macon County. And in this situation the one proximate to the wind farm, or the turbine, 1500 feet, sold for \$400,000 in September of 2021. The property to the right is not proximate, sold -- let me see. I think I went ahead here. Okay. Back to this. So the one on the right was not proximate and sold in May of 2021 for \$297,000.

So in each category we go through the building

size, we go through the lot size, and we kind of look at the differences in comparison and then in the report do an adjustment grid. And in this situation there was no indication that there was a negative impact on value.

The next one is McLean number -- I think matched pair number -- three, and went through the similar drill looking at the location of the property and the proximity to wind. And you can see -- again, I got too many things going on with my fingers. You can see the subject and you can see the turbines up here, again, clear on your example -- and I've jumped to Tazewell number two and going through McLean in a similar situation. So we have a lower-value house of \$206,000 that's proximate to the turbines that sold in 2021. And the one that's not, sold for \$216,000 in March of 2022. They're both older. The one proximate to the wind is 4.8 acres and -- I don't know why this keeps moving on me -- the other one was on 3 acres.

Same analysis. So we basically look at the date of sale, we look at the lot size, the building size, the age, the characteristics, and to see if there's any impact based on the proximity to turbines.

Q. Do, do you want us to have someone go up there to run the machine? He can go up there and run --

A. It's going ahead fast on me.

Slide A, McLean County two -- well, three.

MR. GERSHON: Forward -- the other way. THE WITNESS: The other way.

HEARING OFFICER KAINS: Let's go off the record for just a second while you guys figure out where you're gonna start.

(WHEREUPON, a discussion

off the record was had.)

HEARING OFFICER KAINS: All right. We're gonna go back on the record then.

Go ahead, sir.

BY THE WITNESS:

A. So this is obviously west adjoining McLean County. We can see the subject. We can see the significant amount of turbines proximate to the -- this blue dot, which is the sale. It's 1505 feet away from the nearest turbine.

So this -- let's go to the -- this property sold in 2021. A comparable in Leroy sold also in February 2021. The sale prices were similar. They're both -- were built, or initially constructed, one in 1901, the other one in 1924. They're both just over four-and-a-half acres -- I'm sorry -- one-and-a-half acres. And then they're both relatively large houses, over 4000 feet.

And we just go through the comparisons.

Go to the next slide. Yeah, go back. There. That's not it.

UNIDENTIFIED FEMALE: Slide number? THE WITNESS: It should be slide eight. UNIDENTIFIED FEMALE: Slide eight.

THE WITNESS: No, that's -- yeah, that's right. Okay. Go to the next picture.

Next slide, nine. Okay. This is showing a photograph of what I looked at.

Let's go to the next.

So this is, again, just kind of showing the location of the sale and the sale that was not proximate to the wind showing the distance but, you know, similar buyer characteristics.

And then if we go to the next slide where we go to Tazewell. Again, a similar situation. This property is 1550 feet from the nearest turbine. This sold in mid '21. A comparable that was used sold in early 2022. They're both in the early to mid 1900s. The comparable by the turbine was only 1592 feet. The one in Delavan -- they're both in Delavan -- that wasn't proximate was 2112 feet. And here are just pictures of each.

Go to the next.

And then here, again, is kind of a map showing the

two properties and, you know, similar characteristics.

So let's go to the next one.

So part of what I do is we look at the market in general and look at transactions generally kind of either in the proposed footprint or in and around the footprint. In this situation I provided six sales and this basically just shows the location, this shows the price, this shows the sale date, the lot size or acreage, the building size -- you went ahead on me -- and then the price per foot. So this is just to get a general feeling of the characteristics of the area and also compared, you know, with the matched pairs in, let's say, in Tazewell or McLean or Macon, just to understand better the demographics and the price points of these. And so part of this is driving and looking at these properties and understanding them better.

So let's go to the next. So these are just kind of photos which are pretty good, you know, summary of examples.

Go to the next slide. And just showing these various pictures of the various price points.

And then go to the last of those. And this is again -- so this is interesting. This black line denotes the proposed footprint. The blue are basically the potential turbine locations. And then here are the sales. So you can see that two, five and six are basically kind of in the heart of the proposed development. One, three and four are on the perimeter. Again, this is just to get a better understanding of what's happening.

So after -- in my report -- and, like I said, I probably have about 30 to 35 matched pairs and making adjustments for every one looking at the sale proximate to the turbine and the ones that are not. And after that analysis my conclusion is there's no indication of negative impact on value based on the matched pair.

The economics, which we're gonna hear from Mr. --Dr. -- Loomis later, is significantly positive. So we look at the financial reports, we look at the projected model, both taking into consideration payments made to property owners and taxing bodies. As an appraiser I'm basically an economist and, you know, where there's good economy, where there's strong jobs, where there's strong economics -- and in this area the ag economy is good, there's a diversity, there's some industry, it's midway or close to Champaign with the university and the economic development there and obviously Bloomington and not too far from Springfield.

So -- but what happens is you have the significant tax increases it adds to the economy. When you have

positive economic to the economy without a drain on it, it generally has a very positive impact on value. And whether I point to Silicon Valley, Chicago, Manhattan, those are bigger examples of where it's driven value. But maybe the best example I've seen is White County, Indiana, where they've got, I think, over a thousand megawatts or a gigawatt of power, and it goes for probably twelve miles of turbines. They've actually seen continued strong economic growth and they have haven't increased property taxes in the last dozen years, and that really has an innovation of turbines.

If we could go -- I think we lost the screen. Okay. So -- go back a couple, please. Go to nineteen.

So this literature review is in the report and this just kind of summarizes the major studies. And you can kind of look at the first one that actually was done in the three different years and is done in Ontario, Canada, then the Lawrence Berkeley LBNL studies, which was done on the west coast, was done in four different years. University of Rhode Island was done in 2013. And then the one in Guelph, Ontario was done in '13, University of Connecticut '14, Wichita State 2019. And there's a couple other studies that actually came out in 2022. And they look at the typical concerns, complaints, proximity, flashing

lights, noise, allegations in regard to health, but then they look at the raw data and they look at transactions. And basically the conclusion is a well-developed, well-planned, properly done, modern wind farm there's no indication of any negative impact on value.

Next slide, please.

So I had talked a little bit about the assessor studies which are very enlightening. Now assessors aren't necessarily appraisers, but they do set the value based on their opinion which impacts people's taxes. You know, people think their taxes are too high, they're the first ones to hear it. And by law they're supposed to set at market value. And, again, from Illinois, from Iowa, from Kansas, from Indiana, Ohio, Michigan, New York state, same situation. There are some people that don't like wind farms, they don't like turbines. But they found when they've done their own studies and analysis that there's no negative impact on value. In fact, it's been basically another addition into the ag community and it's helped the economics of the community.

So my last slide just goes to number one -second-to-the-last. Go back one. I'm not gonna read it all. The next one, please.

So there are significant financial benefits which I

think you've heard and you're gonna hear more of which, you know, go to the local taxing bodies from development of wind farms. They create well-paid jobs. And the studies of recent residential sales proximate to wind farms show no negative impact on property values. I didn't even touch on it, but ag values with turbines on it, it's a basic income approach. There's investors chasing these deals all over the country because they like the certainty and the fact that they're not impacted by commodity pricing, weather, et cetera, that impacts the corn. And, plus, they really take up very little of a site, maybe a half to three-quarters of an acre on existing farm.

And then -- so -- and I cite the report where there's been reports in Illinois, South Dakota, Iowa and Minnesota, et cetera, where it's been a positive to ag values. And then I just kind of go through all the various counties where I've contacted the assessor that have major wind in them to see the impact, if any, in any tax appeals. And as I already explained, there have been none.

So -- the next-to-the-last slide.

So as a result of my experience as an appraiser and the work that was done in this specific study for the proposed Goose Creek Wind project, and really looking at everything that I summarized -- it's in more detail in my

report -- I find that in my opinion this project will have no negative impact on property values.

HEARING OFFICER KAINS: Very good. Thank you.

Mr. Gershon, any additional questions for Mr. MaRous?

MR. GERSHON: Thank you. No, no additional questions at this time.

HEARING OFFICER KAINS: Thank you.

All right. Folks, we're gonna take a five-minute break until about 6:30 -- till about 6:39 -- for members of the board to consider the testimony and formulate any questions that they may have for Mr. MaRous.

So we're gonna be in recess for about five minutes, till 6:39. Thank you.

(WHEREUPON, a brief

recess was had.)

HEARING OFFICER KAINS: All right, folks, let's reconvene, and we're back on the record.

All right. Now questions for Mr. MaRous. First, members of the Piatt County Zoning Board of Appeals, are there any questions for the witness?

Mr. Harrington.

MR. CHAMBERS: You go.

HEARING OFFICER KAINS: Okay. Mr.

Harrington.

CROSS-EXAMINATION

BY MR. HARRINGTON:

Q. Yeah. So, so I see your subject properties. Maybe could you refer back to this slide for us. Maybe you want to turn to that for the rest of the audience.

UNIDENTIFIED FEMALE: Slide number?

MR. KEYT: I think it's sales in Piatt

County.

Q. Recent residential sales location map.

A. That's slide eighteen.

Q. Yep. So, so in reference to that, can you tell me again -- you probably said it, but just to clarify -- the blue dots versus the white or cream-colored ones there?

A. Well, the blue dots I -- my understanding is the turbine location. I thought -- that's a good question. I thought the others -- some of those might have been some of the alternate sites.

Q. Right. But by the map it wouldn't add up, would it?

A. No. There's only, there's only gonna be 50 turbines --

Q. Okay.

A. There are 60 that I think are in for the full - Q. So do we know if that really means anything at all?
MR. GERSHON: Can I clarify for the

record? As we indicate in our original application -- I can have Alan Moore restate it -- but he stated for the record that we've submitted for 60 turbine locations, 50 of

which we will actually use. I think may -- you'd have to verify it for me, it's not my exhibit, but you can verify if that is why you've got multiples there. But that's where the 60 and the 50 come from.

The 50, again, are not assured to be the ones we use. But as of right now they are our primary assumption that those are the ones we will use.

Q. Yeah, I'm not, I'm not arguing that. The question I've got is the blue and then your cream ones there's, like, 20 off-colored ones which wouldn't add up to your 50 and 10 scenario?

A. No. I, I -- no.

HEARING OFFICER KAINS: Mr. MaRous, is your microphone on?

THE WITNESS: Yes.

HEARING OFFICER KAINS: Okay. Very good. Thank you.

MR. GERSHON: If I could -- if you'd

rather, we can do it later -- Alan Moore, who's testified before, says he can clarify on the, on the locations.

HEARING OFFICER KAINS: All right. Let's, let's get through -- well, what's the board's pleasure? Do we want Mr. Moore to clarify these locations or do we want to hear more from Mr. MaRous?

Mr. Harrington, what's your --BY MR. HARRINGTON:

Q. I guess the, the real reason I'm asking is was there anything about your -- you know, are -- do these off-colored ones relate to your, quote unquote, data here on the, on the valuation? Are they in reference to that, or is it just a bad map, maybe it doesn't even apply here?

A. It's a bad map. The location of the number of comparables were the comparables I used.

Q. Right.

A. The outline in the black line is the proximate footprint --

Q. Right.

A. -- of the project.

Q. I would just let it go at that. Just -- it's just -- you know, this, this countin' it.

But I guess the next question I would have in relation to the valuations is is all of the other study

subjects you had -- correct me if I'm wrong -- all of those turbine locations were in complete working order, no disrepair, no, no issues, correct? Would that be accurate in saying that?

A. On the matched pairs that's correct.

Q. Right. So there was no dismantling, teardowns or anything of that nature going on in those, in those examples?

A. No.

Q. Right. That's all I've got for now.

HEARING OFFICER KAINS: All right. Mr. Chambers.

EXAMINATION BY MR. CHAMBERS:

Q. Okay. So I have a few questions that I'll have. First, going through the matched pairs that you've got, we've got -- all of these are very recent sales, mostly in 2021, which we've had kind of a crazy market from, from sometime in 2020 on to early '22. It's just starting to come down.

So do you have any analysis on, on similar properties or any matched-pair analysis that goes back further than a snapshot of, of roughly one year of time? Do you have anything that's a little bit wider ranging as far as a date range for, for that value data? A. That's a good question. So in my report where I reference the large number of transactions -- which I'm not sure what exhibit this is, but I believe it starts on page 11 -- and as I go through with examples there are numerous that go back into, like, 2017, 2018, 2019, where I'm getting, let's say, the pre-COVID, more stable market. And clearly you are correct that once the fear of COVID stabilized a little bit, which I would say probably August of 2020, then the market had a strong pop to it.

But there's many comparables in this -- in my full report, not in these examples. I mean, here's one. On page 36 of the report I've actually got sales going back 2009, 2013, 2014. And, quite frankly, that's interesting because there basically was the real estate depression from 2008 to about 2012 and the values dropped down significantly. So that's made it somewhat interesting. That's why it's good to have such a wide set.

Q. Right. Yeah. That's why I was asking is to have the similar comparisons in both down and up markets there.

So another question along those lines is we have, especially in this area, some pretty wide-ranging desirability factors especially with school districts; for example, Mahomet School District which would be right outside of Piatt County and Champaign County, and then like

Blue Ridge School District or some of the smaller school districts. There's a lot of price premium on some of those more desired school districts. Do you account for that in any of your study?

A. Yes, and try to stay with the matched pairs, those having the same school districts. Because, clearly -- I mean, in some certain situations they could be very comparable. But the other, like as you give an example, as you mentioned the Champaign, there is a positive impact. But, you know, that kind of goes to the situation that you go west into McLean and the fact that last year they got almost \$10 million from wind farms and taxes and 65% of that went -- their estimate on the website went -- to the school districts. That in itself adds to the positive nature of the various school districts that have wind farms.

Q. Thank you. I think that was all I had.

HEARING OFFICER KAINS: Very good. Thank you, Mr. Chambers.

Any other questions for Mr. MaRous from members of the zoning board?

CHAIRMAN WAX: I have one. HEARING OFFICER KAINS: Yes, Mr. Wax. EXAMINATION

BY CHAIRMAN WAX:

Q. It's my understanding your version is there's no -over all your studies there's no -- significant effect on the property values; is that right?

A. My conclusion there was no negative impact --

- Q. No negative impact.
- A. -- on property values.

What is clear -- and, again, part of it as Commissioner -- or Member Chambers -- said -- most of all these in the last few years have indicated significant upward increases just to the strength in the economy. But in all these areas where there's been wind and, you know, there's another -- you know, there's a couple places that have had a weaker economy that had -- basically had -- an explosion in value because of the positive economics.

Are you aware of other reports or studies that would significantly differ from the conclusion that you've made?

A. Yes, I am.

Q. If that is the case, would you explain to us why you -- how your studies are conducted or how your experience brings you to lead us to believe that yours is the most valid assessment that, that we should -- that we can have?

A. Well, first of all, my experience and client list is quite diverse, and I probably have 50 public body clients that I consult with. I've had the MAI designation for many years. I've had leadership positions. And we not only look at the matched pairs, we look at the economics, we looked at the peer-reviewed articles, and then we go out to the, basically to the market to interview the assessors, where some others just use basically what's called a data dump and use what they call regression analysis to try and show a negative impact on value.

There's some studies out there that we're showing transactions in the early, what I would say, period of wind in Illinois of sales in 2005, 2006, 2007 which was another boom market. And then 2008 hit the real estate recession and the market went down and a lot of residential went down 10 to 25 to 30%. And that was, you know, blamed on wind in these areas but was happening throughout the whole state and the region.

So I think, you know bottom line, my qualifications, my experience and the fact that the data supports. Now, as I said in my testimony, some people don't like wind. Some people don't like change. But mine is really an economic approach, is it impacting the value, and the answer in my opinion is no. And I don't use blogs

as my studies. I use where there's scientific analysis that are done.

Q. Okay. Thank you.

HEARING OFFICER KAINS: All right. Any other questions for Mr. MaRous from members of the zoning?

Yeah, Mr. Harrington.

EXAMINATION

BY MR. HARRINGTON:

Q. One more. So you -- page three I think you list several other wind projects, I assume, from your history?

A. Yes.

Q. Illinois, Indiana, Michigan, et cetera?

A. Yeah.

Q. Just focusing on the Illinois ones, what would be the oldest one in that grouping?

A. Probably Grand Ridge and Otter Creek.

Q. Okay. And what, what would you tell me the age of those are?

A. Prob -- I mean, off the top of my head, somewhere in the 2005 to 2010, but then each of 'em has had expansion in the last few years and I worked on the expansion of those. And then --

Q. That, that's really -- that's good enough. I, I don't need you to spend a lot of time on it.

I guess what I'm drivin' at here is I have concerns that as these projects age and the facilities, as they may be, obviously deteriorate, that that is when the devaluation is going to actually impact the area versus the front end of it. So I understand what you're trying to bring to those matched pairs, but I guess I don't know that I see a lot of information from a more mature wind farm 15, 20, 30 years old, looking at how that affects the area then once the structure is at its maturity, so to speak?

A. So I think the answer to that -- and I'm not sure which one, but I think Grand Ridge in LaSalle County -they did a re-power for that very reason because they were solar technology, smaller turbines. And they went in because it was beneficial to the economy, to the company and also the area and the property owners, and they basically modernized it as, you know, as an example we might do with our kitchen and bathroom.

Q. Sure. Good to know. Thank you.

A. Yeah.

HEARING OFFICER KAINS: Okay. Very good. Now, Mr. Chambers, you have another question.

EXAMINATION

BY MR. CHAMBERS:

Q. Going into a little more detail on the data that's

in the matched pairs, I was gonna see if you could maybe clarify a little bit of what, what's the more important aspects as you look at. So if you, if you look at some of these there's some that -- where a matched pair is, say, a five-bedroom house versus a three-bedroom house, or an older house versus quite a bit newer house, but some of the -- so the prices can be fairly off.

Do you look at that price per square foot as, as your equalizer? How do you -- when you look at those where you have a matched pair that, you know, may appear to be maybe not entirely different but have significant differences from the other house in that pair, what do you look at to compare and, and analyze the two against each other?

A. It depends on the market, but generally it has to go obviously with time. And because we've had such positive, until about four months ago, we kind of look at that time as the first factor. And obviously the location is critical. And trying to match something on a paved road with another paved road or not, a gravel road, then we go into somewhat vintage. And that being said, you know, a house that was built in 1980 may not be that different to the market than one built in 1995 because in '95 they need a new kitchen, just because of modernization and demands in

the market. You look at the overall square footage. We look at the lot size. We look at the out building. The size of the bedroom, you know that, that's a consideration, but sometimes these five bedrooms when we look at the last two bedrooms are eight by eight. So what happens is the market goes in and they combine them into a three- or four-bedroom, better size. So we kind of look at the function of the house when we do that analysis.

But, I mean, it gets so -- there's so many judgments because you get is it brick versus frame, one story versus two story. So that's why we're -- but we're trying to stay where there's a direct potential impact with turbines from one that's not. So it's, it's not a perfect science.

HEARING OFFICER KAINS: Okay. Thank you, Mr. Chambers.

Any other questions for Mr. MaRous from members of the zoning board?

All right. Next will be questions from units of local government including school districts.

MR. GERSHON: Hearing Officer Kains --HEARING OFFICER KAINS: Yes. MR. GERSHON: -- would you like us to

clarify the issue that Mr. Harrington raised on why we
originally had 71 turbine sites, why we asked for approval of 60 and have indicated we're building 50? I can certainly do that now. I can also do it in my closing if you'd rather so --

HEARING OFFICER KAINS: Rather than having you call a witness while we have a witness on the stand, if you want to make just a brief statement, Mr. Gershon, just to clarify why it is -- and I think, I think everyone up here is aware of this -- but you may go ahead just briefly.

MR. GERSHON: Sure. Just to clarify it, when we first started doing the project, when the Petitioner did, they were looking at a potential for up to 71 sites. In the end they decided not to permit -- and, by the way if you check, that's where that map comes from. We're talking about map 18 which shows those additional sites we talked about. They decided not to permit 11 of those, and that's why we ended up with the 60 that we requested approval on. And then of those 60 we confirmed that we were only planning to build 50.

Critically important, however, is that from the start, those 70 sites shown on this map, my client has confirmed none of the turbines have been relocated. So they are all in the same place. It's just that 11 of those

are no longer included.

HEARING OFFICER KAINS: Okay. Thank you, Mr. Gershon.

All right. Questions from members of units of local government.

Questions from interested parties represented by counsel. Mr. Luetkehans.

MR. LUETKEHANS: Yes, sir.

EXAMINATION

BY MR. LUETKEHANS:

Q. Okay. Mike, we're gonna walk through a few different things. Let's start with your report, okay.

A. Sure.

Q. Um, actually, let's go with the literature, I apologize. About three pages from the back you have a list of your literature review, correct?

A. Yes.

Q. Okay. Um, you said -- I think said -- talked about -- regression analysis as being sometimes a data damp. How many of these reports are actually regression analysis?

A. Uh, most of these reports where they have several-thousand data points have regression analysis. I guess I should have been clearer when I'm talking about something with maybe only ten to thirty data points. Q. Okay. Well, thousands are pretty much a lot of data; would you agree?

A. I do.

Q. Okay. Let's start with the LBNL. They found that 5%, 5% depreciation of value due to wind turbines was not statistically significant, correct?

A. As I recall, yes.

Q. Okay. And then if I look at impact, which is the top one, again, they say it's not statistically significant, correct?

A. That's what it says.

Q. And then the University of Rhode Island is based similar -- it's structured similarly to the LBNL study that found 5% not to be statistically significant, correct?

A. That's correct.

Q. Are all these peer-reviewed?

A. Yes. Um, I'm not sure about the Wichita State, but I believe the rest are.

Q. Okay. Let's talk about peer review. Your study is not peer-reviewed, correct?

A. That's correct.

Q. But you still believe it has value for this board, I assume?

A. I do.

Q. Okay. And even though it's not peer-reviewed you think it has value, correct, your study?

A. Yes.

Q. Okay. Um, let's go to your report itself, and I'm gonna jump around so I apologize. But you list on page --I guess romanette two, so double i, a bunch of solar-related projects that you've worked on, correct?

A. Yes.

Q. Okay. Do you believe that it's important for solar to mitigate, uh, mitigate any concern by screening?

A. It depends on the setback and from a non-participating residence and basically the character of the residence.

Most of these rural residence have what's called a view shield because of the dirt from the ag products they basically generally develop, whether it be trees or evergreens surrounding their property. So it depends on the situation.

Q. But if there is no view screening you would, you would agree that screening is appropriate, correct?

A. Again, it depends on the situation and, you know, the value of the property and the setback.

Q. Okay. But --

A. The set -- the setback today in solar, the new

standard is generally two to two hundred and fifty feet. And, if it's greater than, not necessarily.

Q. Okay. But under 200 to 250 you think that screening is appropriate, correct?

A. It, it --

Q. Is often appropriate, maybe that's a better way to say it.

A. That -- that's a fair characterization.

Q. Okay. You also on that page talked about you analyze the impact there are transmission lines on adjacent residential uses, correct?

A. Correct.

Q. What did you find?

A. Um, well, we, we all need transmission lines to get power, and they've become a common standard in probably the last hundred years. It generally, again, depends upon the proximity, and generally 200 feet away from the edge of the right-of-way to a house there's no indication of diminution in value and, you know, part of it has to do, Mr. Luetkehans, is if there's a pole that's in the view -- and many times these transmission lines are 800 to 1200 feet between poles -- so there's a lot that goes with it and it goes with the terrain.

Q. Okay. But you have found, you have found in your

studies at least at some points the transmission lines do have a negative effect on adjacent residential properties, correct?

A. I found one that had a 60-foot right-of-way with an80- to 100-foot pole with a new residential subdivision.It was my opinion there was a negative impact for basicallythe free fall of the pole could hit the house, yes.

Q. And you would agree that a stigma can generally reduce property values, correct?

A. Depends on the perception and the time and issue of the stigma. It's a generally-utilized word. Obviously if you've got a major oil spill or some other serious contamination, or let's say, you know, poor development with a rock-crushing facility or sand and gravel pit, yes.

Q. Okay. So stigma can reduce property values -- that was the question -- is that a fair statement?

A. Well, it depends on the situation but yes.

Q. Okay. In fact, appraised values of property subject to a stigma should be adjusted to reflect the typical cost of overcoming the stigma, correct?

A. Among other things, yes.

Q. And in determining the impact of the stigma on a property, characteristics of the stigma must be established for each individual property, correct?

A. Yes.

Q. And this is because the factors causing the stigma impact the value of property differently from property to property, correct?

A. Every property generally is unique, so that's a reasonable statement.

Q. Okay. Well, you're aware that there is something called scenic stigma or vista stigma, correct?

A. I, I didn't hear the last. I heard scenic stigma.

Q. Vista stigma.

A. What, what was the last --

Q. Vista, v-i-s-t-a.

A. Oh, vista views, yes.

Q. No one said I could speak. Come on.

A. Vista?

Q. Yeah, vista.

A. I'm sorry.

Q. Okay. Lastly, there's also such a thing as called -- as nuisance stigma, correct?

A. Nuisance stigma is something that I'm not sure can be quantified, if it's even realistic, but it is used, yes.

Q. Okay. Could you look at your PowerPoint matched pair number two, I think it is? Let me see if I got the right -- actually let me give you more information here, sorry -- Tazewell County patched pair number two.

A. Yes.

Q. For some reason I feel like I know this property pretty well by now. This is one you've used over the years, correct, 2A, Boynton Road?

A. I think the only -- maybe the only -- other time was in the Tazewell County hearings which we were both at, so yes, you've probably seen it.

Q. Okay. And this property, however, is not just strictly residential use; it's also clearly a commercial, industrial-type of use, would you agree, just by looking at the photo?

A. Well, as are a lot farms, where they've got ag buildings on the site or they run various businesses out of the site. So it's kind of consistent with a lot of ag properties.

Q. Okay. And this one happens to also have commercial trucks on the site, correct?

A. It has had. At the time I looked at it I don't really recall many, but there is a business operation, again, similar to an ag facility that has trucks and farm equipment on the site.

Q. Okay. If you could look at the Goose Creek land sales, that chart in your PowerPoint. I think it's --

A. The residential sales?

Q. Yeah, I think so. It's the one that you were asked about earlier I, I think. And I don't know the page number, but it's got summary of residential sales proximate to Goose Creek Wind.

A. Sure.

Q. None of these sales were after the filing of this application, were they?

A. Actually the original filing was in 2019, so they were all after the filing. But the most current filing, you're correct.

Q. Okay.

HEARING OFFICER KAINS: Mr. Gershon, do you want to clarify?

MR. GERSHON: I'd like to clarify. No, we did not file in 2019.

THE WITNESS: Oh.

MR. GERSHON: We started the project and worked with the community at that time.

HEARING OFFICER KAINS: When did you

file?

MR. GERSHON: September of '22. HEARING OFFICER KAINS: Of this year? MR. GERSHON: Yes. HEARING OFFICER KAINS: Does that change

your question, Mr. Luetkehans?

MR. LUETKEHANS: No. That's the answer I was expecting.

HEARING OFFICER KAINS: Very good.

Q. You mentioned income and you mentioned Silicon Valley, Manhattan, Chicago. We would all agree this is not any of those three, that Piatt County is not similar to any of those three, correct?

A. No. They were just examples of where strong economic forces had a very positive impact on residential properties values.

Q. Okay. And then you mentioned White County, which anybody who's driven down 65 in Indiana has seen. Those are all 300-footers, or approximately, correct? None of those are 600-foot turbines, are they?

A. That's two questions. So the original were probably 350. The most recent that have been constructed have been in the 5- to 600-foot range.

Q. Okay. The majority of them are in the 300-350, though, aren't they?

A. The majority of the number of turbines, yes, but the amount of capacity is probably reaching equal because the newer ones are two to three times the capacity of the original ones.

Q. Okay. You talked earlier about the -- your assessor survey, which we've had a number of conversations over the years about. And for this, today, you actually talked for the first time about -- or at least with me in your direct you talked for the first time about -- the issue of the cost to file a tax objection; is that correct?

A. That's correct.

Q. And let me ask the question. Did you ask -- or of the twenty Illinois counties do you know how many tax objections were filed in any of those counties during that same time period for non-commercial properties?

A. The specific number? I do not know the specific number.

Q. Okay. If you could go to page 39 of your report, that's the Macon County matched pair number one, let me know when you're there.

A. I'm here.

Q. Okay. It actually starts on 38, I apologize.

But one of the things you talk about is you have a prior sale versus a post sale, 1A and -- 1A proximate to wind turbine and 1A prior sale, correct?

A. Correct.

Q. So what you're doing there is you're comparing the

March 2014 versus the June 2017, correct?

A. Correct.

Q. And the March 2014 was before the wind turbine was -- the wind farm was -- built, I assume?

A. Yes.

Q. Do you know when the wind farm was built?

A. I know the approximate -- that it was approximately about 2019, and I believe the hearings were in 2018.

Q. So the, the before -- okay. And the second sale, the proximate to wind turbine for North Glasgow, was actually 2017, correct?

A. Correct.

Q. So this was -- both of these sales were before the wind turbines were built?

A. I believe the '17 -- it had been -- it was either under construction or had just been finished.

Q. Okay. So you mention on the next page that there is a -- there were -- seller added a wrap-around deck and finished part of a basement to add a fourth bedroom; do you recall that?

A. Yes.

Q. Do you -- you don't know how much the seller put into doing those two things, do you?

A. I do not.

Q. So we don't know if it's more than or less than \$30,000 difference in three years, correct?

A. From my analysis it appeared to be less than that.

Q. Okay. But you don't know for sure?

A. I didn't see receipts, no.

Q. Okay. And page 126, just so everyone's clear, the sales you're talking about on page 126 are primarily those with farm leases, correct? These aren't sales of property next door; these are ones that are participating property owners, correct?

A. The specific examples are ones that have leases. However, there's analysis and study in there, second paragraph, that the land proximate, because basically the value of all the land in the footprint went up, so it enhanced those farm assets also. But the ones to be -- to your point, the ones with wind leases on 'em have a higher increase.

Q. Okay. Um, on page 128 you cite -- one of the things you do is you'll call local Realtors, correct?

A. In areas that have wind, not in the area where there's a proposed project because that's really not fair to a broker because of many times the controversy. And if they haven't had wind experience then they really haven't experienced and have real hard data points. Q. Okay. But the point is one of those, one of those counties was Christian County, right?

A. Yes.

Q. Okay. And it was Joe Boyd you said you talked to.

And the -- in your mind there is a value to a Realtor telling you what he has seen before and after the -- the values have done after the wind farm, correct?

A. That's correct. Just to be clear, Ms. Boyd, I think, only had wind experience in Macon but also had a lot of experience in Christian but Christian didn't have any wind. They just had solar.

Q. Well, I'll apologize to Ms. Boyd 'cause I think I called her mister because I thought -- I can't read and thought it said Joe.

But Christian County is one of the counties that after -- you're aware that Christian County in approximately 2020 actually strengthened its -- or created a larger setback, correct?

A. For wind they amended their ordinance, yes, I'm aware of that. I don't recall all the specifics.

Q. Yeah. You testified down there on that text amendment hearing?

A. I did.

Q. Okay. Do you know what a gentie, G-E-N-T-I-E, line

is?

A. Basically it provides the power. You know, it's basically a power line as far as I understand it, but I'm not an electrical engineer.

Q. Well, neither am I. That's why I was asking the question.

A. I would, I would defer when the engineers come up to --

Q. Okay. So in this case you don't know if it's above or below, correct, above or below ground? I'm sorry. That was an awful question.

A. Depends how it's constructed.

Q. But, I mean, you don't know, as you sit here, whether it's above or below in this case?

A. The exact location, no.

Q. Okay.

A. I would, I would defer probably to Mr. Moore to give you more specifics on that.

Q. Okay. I know you do a lot of stuff on wind farms, solar farms, et cetera. We've seen your resume. It's got a ton of wind farm counties. Have you -- and I know from my personal experience you do a lot of condemnation work, correct?

A. Correct.

Q. You do a fair -- you do a lot of work on any kind of commercial or residential properties mostly north of I-80, correct?

A. Yes.

Q. Okay. How many large-scale livestock facilities have you appraised?

A. I consulted with a property owner in Kansas, I
believe that had 5000 head on, I'm not sure,
several-thousand acres, but I never completed the report.
And it was in relation to basically turbines that he was
going to have constructed on his site which were installed.

Q. Okay.

A. But I, I don't recall ever completing a report in regard to the specific analysis of that type of development.

Q. Okay. Let's talk about your matched-pair analysis and let's focus on Illinois. I think I saw there were thirteen matched pairs; do you recall that?

A. In Illinois that's very possibly correct.

Q. Okay. And do you recall whether any of those had 600-foot turbines next to 'em?

A. Many had greater than 500. I don't recall the exact height.

Q. Can you tell me which ones had greater than 500?

A. Sorry, but I have to go through it.

Q. Take your time.

A. I had several in McLean. I believe one did, but I don't recall which one did.

Q. Okay.

A. I'm getting there.

Q. No, sorry. I didn't mean to interrupt you.

A. The Macon County matched-pair one on page 38, I believe those were approaching 500, or maybe just a little above 500, and that was matched-pair two also, that would be Radford Run.

Q. What year -- Macon County, is it match pair one and two?

A. Right.

Q. What years were those turbines built?

A. That was about 2017 and 2018, and they were in that 475- to 500-foot height range tip height.

Q. Okay.

A. I would say that that's it for Illinois.

Q. And you would agree with me that the McLean -because I was involved in it -- is somewhere in that 450 to 500 range, too, it's not over. If it's over 500 it's not significantly over 500, correct?

A. That's a reasonable statement, yes.

Q. Okay. So you picked all these matched-pair sales, correct?

A. I did.

Q. Okay. And you tried to make -- and when you do this analysis you make adjustments based on the difference between the properties that you see, correct?

So if matched-pair has -- number one of a matched pair has a large, has more land than matched-pair number two, you would -- or before -- let's say the before. I'm sorry. That's all over.

If the after-sale that you use, which is usually the first sale on the matched-pair analysis, has more land than the before-sale, you make an adjustment for that, correct?

A. Yes.

Q. And you do that with other things like bedrooms, time of sale, things like that, correct?

A. Yes.

Q. Okay. Did you notice that all thirteen of your matched pairs the after has a higher per-square-foot price than the before -- or than the -- I'm sorry. All thirteen of your matched pairs, the one with the proximate to the wind farm starts with a -- is a higher square-foot value than those that are not proximate before you do any analysis?

A. I don't want to take the time to go through, but that, that sounds reasonable. Most of 'em did seem to have a higher unit price.

MR. LUETKEHANS: Okay. I think I'm done but just give me a minute to make sure, please.

HEARING OFFICER KAINS: You can have a minute.

MR. LUETKEHANS: Thank you, Mr. MaRous. No further questions.

THE WITNESS: Thank you. Would you mind if we took a short break?

HEARING OFFICER KAINS: Just, just a second.

THE WITNESS: Oh, sure.

HEARING OFFICER KAINS: Are there any other questions from licensed attorneys in the room for Mr. MaRous?

It's 7:24. Mr. MaRous, I was gonna go on for another six or eight or ten minutes --

THE WITNESS: Well, that's, that --

HEARING OFFICER KAINS: -- but you've been on the hot seat for a while and so I have no problem if you need to take a break. Let's take our break a few minutes early.

It is 7:24. We'll take a fifteen-minute break. We're in recess until 7:39 and we'll have questions from the general public for Mr. MaRous. Thank you.

(WHEREUPON, a brief

recess was had.)

HEARING OFFICER KAINS: All right, folks, find your seats. We're ready to resume with questioning for Mr. MaRous.

All right, folks, it's time now for members of the general public to question Mr. MaRous.

By the way, Mr. MaRous, just a reminder, you are still under oath; do you understand that?

THE WITNESS: I do.

HEARING OFFICER KAINS: Very good.

All right. Questions from the general public for Mr. MaRous? Yes, ma'am, right here (indicating).

And, sir, in the back, did you have your hand up or were you just stretching? Okay. All right. You'll be next.

Good evening, ma'am. Could you please state your name and spell your first and last name for the court reporter.

MS. SEBENS: Debbie Sebens, D-e-b-i-e

S-e-b-e-n-s.

HEARING OFFICER KAINS: Okay. Ms. Sebens, you may ask questions of Dr. -- or Mr. -- MaRous.

EXAMINATION

BY MS. SEBENS:

Q. On the Piatt County map that you had showing the sales, the towers locations are different than the ones showing there. We're, we're told that we sat three in close proximity to our house but yours are showing different. Is --

A. So, so the answer is --

Q. Is that correct?

A. -- that there are numerous of those that are being -- that are not being -- built and only 50 on that map are being constructed --

Q. Okay. Yes. I --

A. -- so that's not the most current.

Q. I understand that, but there's -- if they're not being built, they're cream or whatever. And the towers on that map, the locations even -- because I'm under the understanding that all of those locations they originally asked for were on that map -- but not all of 'em are being built; is that correct?

A. That's correct.

Q. Okay. The ones over on that map don't even coincide with any of the ones on this?

MR. GERSHON: If I, if I can clarify for the record, not attempt to testify, the map, if you want to look at it for your individual property --

MS. SEBENS: Uh-huh.

MR. GERSHON: -- is the map on our

application. That map, as we indicated, these turbines have not been moved but there are eleven of them that are no longer part of our application and in the end we're only developing 50.

MS. SEBENS: Okay.

MR. GERSHON: I believe --

Q. So wouldn't this map have all of them, correct, that you said have not been changed?

HEARING OFFICER KAINS: This is a question for --

Q. -- whether they're being used or not; is that correct?

HEARING OFFICER KAINS: This is a question for Mr. MaRous at this point.

A. My understanding is this map shows basically the 60 turbines that are part of the application but this map has eleven additional that have been removed. Q. Yes, but that map over there has locations on it that aren't on this map at all; is that correct?

HEARING OFFICER KAINS: Mr. MaRous, do you know the answer to that question?

MR. GERSHON: If you do not know the answer to the question, you should indicate you don't know the answer to the question.

A. I haven't studied that map so I don't know the exact answer and probably would defer to Mr. Moore.

HEARING OFFICER KAINS: Thank you.

Ma'am.

Q. Okay. And it's my understanding there have been no wind turbines in Piatt County; that's correct?

A. Yes.

Q. So how can we have matched-pair sales comparisons in Piatt County when there's no wind turbines?

A. I didn't have any matched pairs in Piatt County. I went into numerous other counties in Illinois, in Iowa, in Kansas, in Indiana and Michigan to show some more situations.

Q. Okay. So what, what are the six numbers up here then?

A. Those are recent sales of basically residential properties, either on the edge of the footprint or in the

footprint, just to reflect an example of what we found when we did our market analysis.

Q. Okay. And are you aware if those buyers knew there was a wind turbine coming into the area?

A. I can't answer what somebody knew. Obviously this has been an issue since 2019, the application was made earlier this year. What somebody knew before or after, I really don't know.

Q. Okay. Our area Realtors are not telling all people -- I know of people that have bought in our area and were not told -- that there's going to be a wind turbine and they are now looking to sell. Have you heard of that in any of your assessments?

A. What I did is I examined the listing sheets. And as a Realtor, if there is a hazardous or some issue that -kind of a conditional issue -- they're supposed to put it on the listing sheet. I didn't see any of it on that. So if there was flooding in the basement or if there were some issues, there has to be what's called disclosure. I didn't see the disclosure on any of those listing sheets.

Q. Have you heard of any foreclosures or anything of people that have tried to sell in a wind turbine farm and were unable to sell?

A. I have heard of foreclosures in existing wind

turbine farm where people were not paying the mortgage, they had job issues or conditional issues of the house, and they had overleveraged the house and they had to sell. And those were generally the reasons, none that they were directly forced to sell in a foreclosure situation because of the turbine. I mean, there's a lot that goes into a foreclosure issue.

Q. Yes. Okay.

So you do not know if the over-leverage was because of a lower value and they couldn't get the value of their house; is that correct?

A. Each situation is different. There could be that the house wasn't maintained, they could have overpaid for the house. You know, the market, just as it's changed the last three months because interest rates has essentially doubled, all impacts the market. None that I found that were impacted directly because of the existence of a wind farm.

Q. Okay. All right. Thank you.

HEARING OFFICER KAINS: Thank you, Ms. Sebens.

Gentleman in the back. And, sir, could you please state your name, spelling first and last for the court reporter, please.

MR. TEUBEL: Yes. My name's Calvin Teubel. C-a-l-v-i-n T-e-u-b-e-l.

EXAMINATION

BY MR. TEUBEL:

Q. Thanks for being here tonight. To follow up on one question that was just asked with the listing sheet and that needing to be listed if there is any issues, is there a potential conflict of interest to a Realtor to make a comment on that listing sheet when it's not been an approved wind farm application?

A. That's a very good question. I am a broker. I don't practice. I'm not an attorney. But it's disclosure issue. But what's fascinating about listing sheets is they generally are very aggressive and superlative; you know, modern house, paved road, close to town, new kitchen, nice deck on the back. So, you know, that's a positive disclosure. On negative disclosure, you know, maybe they've got some counsel by an attorney. But, clearly, if there's an issue there, you're supposed to disclose if they're concerned about it impacting value. But, again, I'm not trying to play a lawyer.

Q. No, sure. But for a Realtor to list that which means that they would have less percent on a lower-valued home that they would list if it's not been an approved wind

farm then they would have reasonable cause to not list that type of negative information on a listing sheet?

A. I mean, that's, that's a personal and business decision as to what they want to do and how they market the property.

Q. Sure. Okay.

You made a comment about the positive impact on the local ag economy with a wind farm. Is that -- do I recall that correctly?

A. That's correct.

Q. Okay. To help me understand that a little bit more, how does higher land prices translate to a positive ag economy?

A. Because for a 30-year wind farm -- in this situation I think the taxes are estimated around \$2 million a year, you're gonna hear more specifics later -- um, that it just adds to the general positive nature of the infrastructure of the community. Generally the roads are improved. The additional money goes into the school so anybody that wants to have a house on a farm is -- has a positive impact there.

Now, the issue because of the demand for these areas it seems to just, you know, rise to the level of the land. And if you look at a hundred to two acre farmland --

I'm just giving you an example -- it could raise it by a \$1,000 an acre to up to \$10,000-an-acre farm it goes to 11. It kind of raises the level kind of in a bathtub to catch up with it. And it helps -- you know, it becomes part of the fabric of the community, part of the income of the community. It allows the farmers that have them to be more positive with upgrading -- you probably know better than me -- very expensive equipment and to sustain their farmland, and it forces the people that are around them, basically, to do it to keep up.

Q. So that leads into my second question, my next question a little bit. You mentioned there was no negative impact on land prices. Is it possible to have a positive impact on leased land but have a negative impact on other property types, subset of, you know, apartments, percent of local homes, and land owned versus rented, and was there any review of the potential transition to transient popular culture in rural settings?

A. That's a multi-faceted question so --

Q. It is.

A. You know, the bottom line is you're throwing in let's say \$4 million in the economy that a lot of it goes to the schools, goes to the spending, goes to the infrastructure of the community. That's a positive,

whether it be wind or a new hospital or a university. It's just a positive to the community without, really, much economic stress at all. And that provides better jobs and that has a positive impact on the residential land when people are spending more money in the local restaurants and other services in the community it enhances. So it really makes a significant difference, and we've seen this throughout Midwest, throughout the U.S., where you have this positive impact.

In Iowa, as an example, which is probably one of the bigger wind areas in the country, is -- their values are way up. Des Moines is exceptionally desirable. The prices have continued to rise because it just adds one more piece to their economy. And because of the wind farms in Iowa they've gotten, I think, over \$10 billion of data centers, and that adds real estate taxes, it adds some jobs and it adds electrical taxes. So it all kind of goes to the positive and what these developments could do.

Is one gonna change the whole thing, no. But it goes to the positive. And, just like I said, the adjoining county, McLean, was just under \$10 million this year in tax revenue. Sixty-five percent went to the community -- or went to the schools. And they have issues with State Farm, vulnerability there. You know, they had the closed auto

plant. Now they've got Rivian. I mean, they're just adapting to changes in the market.

Q. Yeah. And so going back a little bit to my last question with the ag impact specifically, um, with higher -- you know, more revenue can impact, you know, the upgrade in farm equipment and those things -- but higher land prices specifically and how that -- there might be more taxes for schools, but how higher land prices positively affects the ag economy is where I'm tripping up.

A. So if I'm a landowner and I do own part of a farm, you look at two revenue sources like income approach. You look at the present value and the cash flow, which is the income, and you look at the value of an asset. In this situation you're not taking much land out of production so you're not having a supply and demand issue. But if your asset goes up, then you've had, you know, positive increase in your net worth.

Q. For those that have leased land and for those that don't, was it looked at on the impact, despair impact?

A. No, because it adds stability to the economy. And if that raised the value of a hundred-acre farm to 11,000 an acre as an example, that's kind of raised the whole level of the water in the county and the surrounding land may go up to ten-two or 10,500 just because of the example

of higher values.

Q. Right. So those that have a wind farm are getting the lease payment. They have increased revenue. But the one that doesn't have a lease doesn't have increased revenue to go along with the increased expense. So they're not making anymore, their margins are tighter.

So it would seem there would be a despaired impact with the two. One has higher revenue because they have a leased payment. The other has higher expenses but does not have any increased asset value besides the higher expense to operate the farm.

A. But, again, it's a supply and demand situation. And if you take out, you know, the farms that have turbines, and whether it be 5000 acres or 10,000 acres or whatever that number might be, and it's raised that value, it's basically raised the value of everybody in the community, not in the ag community, not as high as the ones with turbines.

Q. Thank you.

A. Yes.

HEARING OFFICER KAINS: Thank you, Mr. Teubel.

Any other questions from members of the public for -- okay. Yes, ma'am.

And while she approaches the podium, any other questions? Can I just see any hands?

Okay. Mr. Gallagher, Ms. Rupiper and Ms. Coil.

All right, ma'am, could you please state your name, spelling your first and last names for the record.

MS. STALTER: Lori Stalter. L-o-r-i

S-t-a-l-t-e-r.

HEARING OFFICER KAINS: All right. You may go ahead.

EXAMINATION

BY MS. STALTER:

Q. I had a question about your examples in Macon County and McLean County. When did those -- so you said that the houses sold in the spring of 2021?

A. Some of them did. There were -- I think Macon -- I mean, I've got multiple Macon sales and I've got multiple McLean sales, so some of them go back farther than that.

Q. Okay. So when, when did those wind farms go live?

A. Um, Radford Run in Macon went live -- because I kind of looked at my notes -- right around 2017. And the wind farms in McLean, I think, started in 2005 or so, and the most recent ones were probably 2018 to 2021.

Q. Okay. So the properties that you gave examples for, the ones in McLean would have been after the wind

farms had gone, gone live; but the ones in McLean -- or in Macon -- County would have been -- they would have been sold prior to the farms going, or, yeah, the farm going live?

A. I have some information in my file. Sorry. Would you mind re-asking the question?

Q. I'll try.

A. Sorry.

THE COURT: Ma'am, would it be easier if we had the court reporter read it back?

MS. STALTER: Sure.

THE HEARING OFFICER: It wouldn't be easier for you, Tammy, but go ahead.

She's, she's good at this, guys.

(WHEREUPON, the record

was read by the reporter

as requested.)

A. So the sale in Macon, one of the sales took place before and the re-sale took place after, and similar situations in McLean. Again, there's been, I think, wind in McLean for about fifteen years. So, you know, some of the sales took place before and then many took place after it was operational.

Q. Okay. So if the, if the properties had sold before

the wind farm went live then actually there was no impact on the value of the home due to the active wind farm?

A. Correct.

Q. But if the, if the property had been sold after the wind farm had gone live, then that property could have been impacted by this, by the active wind farm?

A. Correct.

Q. Okay. But you don't know the situations with those particular properties?

A. I think almost all of them that I used, um, well, Macon's a good one because it had a sale before and after, and one was before the wind farm and then the other sale happened after. In the McLean ones, most of them had existing rent.

Q. Okay. Are you familiar with Vermilion County?

A. I am.

Q. Okay. So there was a home that was purchased near Rossville that was purchased for just under \$300,000 in 2014, and then was sold the next year or two years -- I'm not sure, I'm not sure exactly the time -- but for less than -- or, yeah, for about a hundred-thousand dollars less than what they had purchased the home for. So the impact on that particular property because of the wind farms was considerable. A. Is that a question?

Q. So I asked if you were familiar -- oh -- are you familiar with that particular property in Vermilion County?

A. I am not. If you want to provide me with information I will be happy to look at it.

Q. Okay. I'll do that afterwards.

And then are you familiar with Longview, the community of Longview, over in Vermilion County?

A. Generally, but not specifically.

Q. Okay. Because I -- my understanding is those property values have dropped considerably as well.

A. So I can answer that question. I actually interviewed Matthew Long, who is the assessor and also appraiser in Vermilion County. He's the Vermilion County assessor. And this kind of tied into an allegation of a property value drop in the county based on appraisal that was submitted a couple years ago and found out -- because there was no discussion or adjustment for drop in price and the property appraisal before and then after dropped -- and I asked him why did he drop the value. And he said there was a divorce situation, the house in the two-year intervening time was poorly maintained, the garage was falling down and it was a conditional issue and partial market conditions. It had nothing to do with the wind farm, and he hadn't seen any indication of negative impacts based on wind farms in Vermilion County.

Q. Okay. All right.

So you made a comment about home sales and most of your home sales were in 2021, the ones that -- the examples that you used --

A. Right.

Q. -- up here.

And I -- and you had indicated -- well, I guess my question is 2021 might not be a good example of property values not being impacted by a wind farm when -- or could that be a good example when you consider that in 2021 home values and sales of homes were at a peek and that there were actually times when people were bidding on homes in order to purchase homes?

A. No. It actually just showed the demand in the current market for properties in Piatt County. So it just showed the market conditions that existed. You know, right around when all this was happening, these were the most recent sales in the footprint of the project. But, yes, the market was good in 2021 --

Q. Yeah.

A. -- in most following locations in the U.S. and in Illinois.
Q. Okay. Do you live near a wind turbine?

A. Uh, no. I was thinking because there's some industrial development not too far that there's some small turbines. But, no, I do not.

Q. Okay.

A. I live in a suburban location on a15,000-square-foot lot so it wouldn't fit.

Q. But would you consider buying a house that was located under a wind turbine?

A. Absolutely, but my wife probably would rather be in a suburban area, and that's more a decision that we would make.

Q. Okay. All right.

Do you think it's a fair comparison to compare Piatt County, which is largely agricultural, rural county, fair to compare that with larger cities like Des Moines and Chicago and Champaign and Bloomington?

A. As far as what happens when there's positive economics, yes. And, and Des Moines is an excellent example because Des Moines is a bigger city but all the areas within 75 miles have had strong economic growth because it's been a combination of the dynamics of Des Moines and the positive nature of the agricultural community and then the renewable energy. In fact, they've

got a turbine on their license plate.

And then with this, with these other communities, you're proximate to Bloomington and Champaign and those are areas that have some impact on Piatt County.

Q. Oh, yeah. I mean, McLean County has made a definite impact on my life having to drive up to Gibson City past the wind farms going up that way and driving to Bloomington and driving past the wind farms going that way.

A. Is that a question?

Q. That was not a question. I apologize.

A. Okay.

Q. I'm sorry, Mr. Chairman.

HEARING OFFICER KAINS: That's all right. Q. Okay. Oh, no, I better not. I'll save it for public comment. Thank you.

HEARING OFFICER KAINS: Thank you, Ms. Stalter.

Mr. Gallagher, could you please state your name and spell your last name for the court reporter.

A. Bill Gallagher. B-i-l-l G-a-l-l-a-g-h-e-r.

HEARING OFFICER KAINS: Go ahead, sir.

EXAMINATION

BY MR. GALLAGHER:

Q. Just prior to the break there were -- there was a

discussion about stigma. Is that a real estate term or appraisal term that you're familiar with or can explain?

A. Well, stigma takes many forms and it is a real estate term that -- sometimes there can be impact, you know, to be morbid, but some, you know, major death scenes, the Manson house in California, the Jeffrey Dahmer apartment in Milwaukee. And, you know, these are kind of discussed in a book that I've participated in done by Randy Bell talking about damages in relation to real estate.

But stigma can be where there's been a very negative impact on economy where there's been significant job loss, and I can just talk about Vermilion County. Danville is a good example. They've lost significant amounts of a major industry, and one of the biggest economic changes there was probably 20, 25 years ago when they added a prison. And throughout the Midwest and certain areas of Indiana they lost a lot of manufacturing, so there's stigma because of that. And, you know, the question is how do you measure to see if there's been an impact. And in all my analysis of these wind farms done properly, I haven't seen any stigma.

Q. So there's economic stigma?

A. Yes.

Q. As you just explained it?

A. Job loss, yes.

Q. Job loss. Is there a quality of life stigma attached to real estate property?

A. I, I think that's an interesting question and that kind of goes to services, medical services, paved roads, quality of shopping, availability of entertainment. So, you know, that probably goes to that issue. And, again, you're between Champaign and Bloomington. You know, it goes, you know, to the ability to have a better schools (sic), which is one of the, in my experience, one of the biggest drivers of value, and the better the schools, the better the school system, the higher the value. So that's my response to that.

Q. The two terms that were attached to stigma just recently were vista stigma. Could you give me an example of vista stigma.

A. I looked at a solar farm in southern Wisconsin that basically surrounded a driveway (inaudible) tract that indicated decibels of 160 --

Q. I'm sorry. I can't hear you.

A. It indicated a decibel level of 160 decibels, very loud. So it kind of went to a speed issue, sound issue, so that might be an example for that one.

Q. So then would that relate to, like, a nuisance

stigma? I mean, there could be -- nuisance would be several factors, examples, of what a nuisance might be?

A. From a personal standpoint, maybe as I get older I let a lot more things become a nuisance to me but it doesn't translate to value. I think Dr. Ellenbogen spoke last week about nuisance issues and it, you know, kind of goes to your health, your weight, quality of life, your job.

And, yes, there's probably certain people that, you know, don't like turbines. A lot of people don't like the flashing red lights, which they're not gonna have here. But does that necessarily translate to value? It almost goes to a taste test. And as an appraiser, we're not really analyzing taste, we're analyzing sales and demand for properties and the economics that drive them.

Q. So your job is hard numbers. You're lookin' at the factors that influence real estate prices, the valuations, property taxes, so forth.

A. Well --

Q. Is there, is there a formula that you, as an appraiser, use as quality of life or peace of mind on a property?

A. It depends on the situation. It really depends on on what the market is paying to be on that golf course. Or like in Canton, Illinois, in McLean County, the golf -- the country club that became a farm field because they couldn't afford to keep it up. Not a bad impact, but the people that were on it couldn't -- they didn't own it so they had no control over it.

Times change and economies change. And, again, you're looking to sales transactions in the market activity and the economics of an area. And clearly some people don't like a ranch, some people don't like a two-story, some people don't like a black house, some people don't like a white house, and that becomes a stigma issue. But if it's not translated in market then you can't put a price on it.

Q. You could paint a house that you didn't like if it was causing you a stigma?

A. I can't paint my neighbor's house that's blue across the street that my wife doesn't like because --

Q. Right. So something that's across the street that you don't have any control over that has an impact on your quality of life or peace of mind, the neighbor's house color is pretty minor, would you not agree?

A. I'm not gonna quote my wife. I mean, I have -- or we have -- the choice to put our house on the market and sell it if we don't like it and we don't control it. Is the quality of a house the biggest issue, no, but it's just an example of a nuisance.

Q. So there's no real formula that you can use as an appraiser to indicate this property that's gonna cause someone a loss of quality of life or peace of mind?

A. Well --

Q. Can't be done, can it?

A. The answer, as I analyze the economics and look at, again, sales, matched-pair sales, the economics of the deal, factual information from the assessor's office and these peer-reviewed studies, whether everybody in the area is going to like it, I haven't seen anything that translates, when I looked at all those different projects, to an adjustment for value.

Q. One last question. Earlier you were asked if you would purchase a home in a wind farm. You indicated that you would but your wife wouldn't?

A. Which means that I wouldn't. She's not happy --

Q. Would you be interested in property if it had a vista stigma or a nuisance stigma that you were aware of?

A. Depends what it was. If I was looking at an active hog farm or a landfill that I knew was gonna be 150 feet of mass and height with constant trucks six days a week, that's something that I probably would consider. So there would be a smell issue and there would be a truck traffic issue and there would be a density issue.

Q. Okay. Thank you.

HEARING OFFICER KAINS: Thank you, Mr. Gallagher.

Ms. Rupiper.

And Ms. Coil, you're on deck.

THE REPORTER: Can I have just one second? I need to plug in.

HEARING OFFICER KAINS: Absolutely.

THE REPORTER: And I'm not sure where I

can.

HEARING OFFICER KAINS: All right. Ms.

Rupiper, if you could just state your name, spelling first and last names for the court reporter.

MS. RUPIPER: First name is Amy, A-m-y. Last name is Rupiper, R-u-p-i-p-e-r. I just want just for the record that I'm here in my individual capacity as a taxpayer.

HEARING OFFICER KAINS: Very good. You may proceed with questions for Mr. MaRous.

MS. RUPIPER: Thank you.

EXAMINATION

BY MS. RUPIPER:

Q. Mr. MaRous, you had stated on your direct that the assessors did not -- I think it was on the questions regarding tax appeals -- that some, a few, I think two property owners, had started when they had wind farms coming up around their property, and you had said that assessors did not, don't, take into account the location of the house near a wind turbine is that, is that right?

A. No. Sorry for mischaracterization.

Q. Okay.

A. They analyze it, but they found no evidence with market activity and sales that indicate there's been a negative impact based in proximity to turbines or a wind farm.

Q. Okay. So, so that is a factor that an assessor will consider when they're trying to assess what a property value is; is that right, or do you know?

A. All the assessors that I talked to took it into consideration because, just like in Piatt, there's been some controversy and some concern and --

Q. Uh-huh.

A. -- some people that verbally state, whether it's in the barber shop or church or whatever, the negativity. So it's something that they're looking at just as conditional issues, just as market issues, et cetera.

Q. Okay. And I think another question I was wanting to follow-up on is -- I'm not sure if it was a question from a member of the ZBA. Is there -- so if there is a wind turbine placed upon a piece of property, what is the -- if you know -- is that assessed as well? How does an assessor assess the value of a wind turbine placed upon a piece of ground as opposed to a piece of ground that does not have a wind turbine on it?

A. So an assessor, basically just a big picture --

Q. Uh-huh.

A. Ag land is assessed based on productivity.

Q. Okay.

A. They look at soils and then they look, do they have buildings, do they have out buildings --

Q. Uh-huh.

A. -- do they have a house, do they have grain bins, et cetera.

So the turbine, the state of Illinois actually has a set formula based on how their assessment's basically based on the number of megawatts and then there's a formula based on the tax rate of that taxing body. You know, you could have a different tax rate between townships in a different area. So there's actually a set formula set by the state. Q. Okay.

A. And so there's money paid in. And I think Dr. Loomis, who's coming after me, can probably provide more specificity, but it's significantly higher.

Q. Okay. So then is it fair to say that a piece of ground with a wind turbine on it would have, eventually at some point, a higher assessed value than a piece of ground perhaps without one?

A. Yes.

Q. Okay. Now --

A. Well, let me clarify. I'm not sure if they call it assessed value, but it's a taxable value paying significantly more taxes.

Q. Okay. Okay.

So then that means -- so then the person with the wind turbine would have, theoretically, a higher property tax bill than the person without one, no? Okay.

A. Not really because the way these are generally set up is any increase -- well, based on the state formula that whole tax is paid by the energy company.

Q. Right.

A. And if there's an increase in the farm itself because of the turbine, that's usually passed on to the energy company. Q. Okay. Now, it's my understanding that if, if property valuations, if they, if they go up -- is it, is it correct that property valuations, that they tend to -- I don't know if we call it an equalizing factor -- but they tend to go up across the board. Is that -- so I guess what I'm saying is if the property with the wind turbine on it has a, now a higher assessed valuation, which I understand that the -- they will, you know, pay the property taxes on that -- is it possible -- because there's quite a few wind turbines going up. Is it possible that that higher property valuation for that ground that has the wind turbines on it will also increase the property valuations of ground that does not have wind turbines on it?

A. It goes back to my previous discussion. Many times an assessor will have uniform valuation --

Q. Okay.

A. -- just to have what's called uniformity. If the value in his township or county that the sales transactions of property have gone up or if the economy has gone down -- if they've gone up, he has the right to reassess based on how the county -- do they a reassess every year, do they assess every three years, do they assess every four years, so it depends on the situation.

So it's possible, but it's only going to be if the

value goes up. So let's say it goes up a thousand dollars an acre and the effective rate is one percent, it's gonna go up ten dollars, but your asset value went up a thousand, as an example.

Q. Okay.

A. But because, let's say, the taxing district needs \$3 million, if everything goes up the taxes may not go up because it's all gone up in the township or county. It becomes a tricky math question.

Q. Right. And I guess one of the, the questions I have about it -- I think another speaker had come up here talking about the impact that this might have on the ag economy itself, and so he had asked what would be the impact on those farmers that leased their ground. I mean, as far as -- I mean, I'm sure, as you know, that the -- you know, it's just a modern reality is that the majority of farm ground is not actually farmed by the people that own it; it's farmed by persons, tenant farmers, that lease it. Do you understand?

A. I do.

Q. Okay. Okay.

You -- so I guess what I'm wondering is, given the very large percentage of tenant farmers who lease their ground, you know, if they're leasing ground that does not

have a wind turbine on it as opposed to leasing ground maybe that does have a wind turbine on it -- I guess what I'm, I guess what I'm trying to say is is it possible that the property valuations will go up across the board on farm ground, leaving the tenant farmers perhaps who are farming a non-wind-turbine property, that's gonna make their prices and cash rents go up as well. Does that make sense?

- A. Yes.
- Q. Okay.
- A. So can I answer that?
- Q. Sure.

A. Okay. So basically it's driven by the market, just like an apartment, a one-bedroom apartment, is renting for \$700 a month downtown here. And let's say the market has gotten better and supply -- let's say there was a fire in one building, another building converted to condominiums, and everything now is \$800. That's just a movement of the market. And if the largest employer was lost and there was an oversupply because people moved out to go somewhere else, they would pay less. It's the same thing with land rent, that the owners, these -- I think you said owners that aren't farming -- they're watching the land rents and they will react to that market and move them up and down depending on what they get. And it's obviously impacted by the weather, commodity pricing, the cost of, you know, the fertilizer and seed and everything else.

Q. Uh-huh. So I have another question. Someone brought up the issue of assessing the wind farms and perhaps devaluation of them.

Is it -- what's the situation, like, wind turbines put up, like, I don't know, tomorrow, is that still gonna have the same valuation from a taxing perspective ten years into the future?

A. So there's a set formula that again --

Q. Okay.

A. -- I defer to Dr. Loomis, but I think they have what's called depreciation, so that number tends to fluctuate downward over the life because they're part of, part of -- I think the bill, or the law, kind of handles that issue.

Q. Okay. So the wind turbines do depreciate?

- A. Yes.
- Q. As --

A. They're a physical asset, yes.

Q. Okay. And so then if they depreciate and if it's, you know, part of that taxing formula, but if they depreciate then and they're not upgraded or improved, or whatever the case may be, then that also causes a fall in, I'm sorry, revenues from that?

A. Assessed value --

Q. Assessed value?

A. -- could have an impact on values. It's just like if somebody doesn't modernize their house their value could depreciate. But there's a set formula that I think again --

Q. Okay.

A. -- I would defer to Dr. --

Q. Sure.

A. -- Loomis. But I think, you know, there's, you know, significant taxes paid over the life of this proposed project that we can go into.

Q. Right. But it's also possible that those tax revenues could decrease due to the issue of depreciation?

A. Yes.

MR. GERSHON: Can I object for a second? Our expert is not an expert in real estate taxation, and we have one here who's going to testify. I'd ask these questions be provided to Mr. Loomis.

HEARING OFFICER KAINS: I'm going to overrule the objection. Ms. Rupiper can ask Mr. MaRous these questions. If Mr. MaRous answers them, that's fine. If he says he doesn't know if Dr. Loomis can answer them, then that's an appropriate response. But I imagine Ms. Rupiper will have these same questions of Dr. Loomis, but I'm going to allow her to continue to question this witness with respect to this line of questioning.

And, again, Mr. MaRous, if you know, you answer. If you don't, you can defer to Dr. Loomis.

Go ahead, Ms. Rupiper.

Q. Okay. So then because the wind turbines are functionally, possibly, a depreciating asset and the value of that depreciating asset also determines what kind of tax revenue we will -- the county will -- get from that, it's possible that tax revenues from that will depreciate, or I'm sorry, decrease, assuming they aren't kept up or maintained or, you know, like you said, with a kitchen remodel. Is it -- so that's -- my question is is that possibility there?

A. The possibility is there, and I'll leave the specificity to Dr. Loomis.

Q. Thank you. In any of your, you know, studies that you've done -- now it's my understanding that a significant amount of the projected tax revenue will go towards the school districts; is that right?

A. It depends how it's set up. I'll use McLean as an example. On their website they estimate 65% of the

revenues can go to the school. I assume a large portion will go to the schools in Piatt, but I haven't studied that. Again, maybe Dr. Loomis can provide --

Q. Okay.

A. -- more specificity.

Q. Okay. And then my last question is when you -- and when you did your study with the match analysis, did you do any analysis over in DeWitt County or Vermilion County?

A. I, I looked at DeWitt. I didn't have any good matched pairs.

Q. Uh-huh.

A. I did not do any in Vermilion. But, like I said, I talked to the chief appraiser there and the assessor there to look at that indication.

Q. Okay. Why did you not do a match analysis over in Vermilion County?

A. Generally your economics are much stronger inPiatt.

Q. Okay.

A. And I thought it was more comparable than Vermilion.

Q. That's all I have.

HEARING OFFICER KAINS: Okay. Thank you, Ms. Rupiper.

Any other questions for Mr. MaRous from the public?

Yes, Ms. Gallagher. And then this gentleman will be next.

Could you please state your name for the record, spelling first and last names.

MS. GALLAGHER: Kayla, K-a-y-l-a.

Gallagher, G-a-l-l-a-g-h-e-r.

HEARING OFFICER KAINS: You may proceed.

EXAMINATION

BY MS. GALLAGHER:

Q. I live on a farm and have an animal feeding operation, which is what our zoning ordinance calls it.

A. What, what operation?

Q. A livestock facility.

A. Okay.

Q. Going back to stigma, you gave the example that -say, for example, I did not like my neighbor's blue house and it was enough of a problem for me that I wanted to move. Would you agree that it would be considerably more difficult for me to move my home and farm than it would for most citizens, my entire herd of livestock?

A. Can you just give me an acreage size and number of livestock you have just so I can understand the question?

Q. Well, any size, really. We'll say a hundred head

of livestock and my house.

A. So clearly you have an asset significantly more valuable than a typical, what I would call farmette, let's say, you know, a 2000-square-foot house on a three-acre lot. You've got a business operation that may, because of that specificity in that business operation, it has some zoning issues. And then you want to be by roads and you might want to be by suppliers. So there's a lot more factors to consider. Absolutely it's gonna be tougher to sell than a house would be. It's just --

Q. Thank you.

A. -- you know, more limited market and much higher price market.

Q. Thank you.

HEARING OFFICER KAINS: Thank you, Ms. Gallagher.

Sir, with the Alaska sweatshirt, it's beautiful there this time of year. Sir, could you please state your name, spelling first and last names for the record.

MR. SALVATORE: William Salvatore.

W-i-l-l-i-a-m S-a-l-v-a-t-o-r-e.

EXAMINATION

BY MR. SALVATORE:

Q. Based on the matched pair, sir, that you gave

example of, did you have matched pairs -- and I don't know if this question might have been asked -- of properties proximate to older wind farms that are, you know, becoming an eyesore or in need of repair or that type of situation?

A. It's two questions. So the first answer is I have matched pairs. I believe those in LaSalle and Livingston Counties as, just off the top of my head, were older farms. But they weren't eyesores and they were operating well-maintained, owned and operated by, you know, high-quality developer that were meeting the standards that they were required to when they developed.

So I'm aware -- you know, I've done some work in the Dakotas where -- and even in Minnesota where -- the operations and the quality of the zoning ordinance -- I think they're 500-foot setbacks -- and there are all kinds of issues, improperly done with these older farms before there was proper standards. That's a negative. But nothing in Illinois.

Q. Okay. Thank you.

And then a question based on economic impact on ag business. This doesn't directly apply to me, but a good friend of mine farms a large amount of acreage here in the Piatt County area and surrounding counties but also owns a crop dusting business with several aircraft, employs

employees and stuff like that. What kind of economic impact is that going to be on him, his business or the employees?

A. I can partially answer. I'm not an ag expert. I'm not an aeronautic expert. But, in my experience, generally crop dusting is sensitive to wind. And on heavy wind days they don't go up just from a safety -- and what happens is the material, product, gets blown all over so they can't efficiently do it. And excellent farmland like you have in Piatt, you know, one of the new trends is the machines which they've got the long arms and they basically kind of go down the middle and it's a much more efficient use, so that's an option.

And, you know, the issues that I can't talk -- I really can't talk then to the aeronautic and the issues of the crop dusters, but they're always dealing with weather condition, product issues, et cetera.

Q. Okay. I know you mentioned on windy days that they don't fly anyways, but it seems like the turbines are, even on non-windy days, they're still goin'. So I think there's still an impact; would you believe so or not?

A. Again, I'm not the developer, but my experience has been if that's a concern, generally there's some communication where they can work with them to stop the

turbines. But I, I don't have any knowledge of that in this situation, but it seems to get worked out in all these existing wind farms throughout the U.S.

Q. Okay. Thank you.

HEARING OFFICER KAINS: Thank you, Mr. Salvatore.

Any other questions for Mr. MaRous, MaRous, rather, sorry?

Any other questions from the public?

All right. Questions from Piatt County staff and consultants?

Clarification, redirect, Mr. Gershon.

MR. GERSHON: Thank you.

REDIRECT EXAMINATION

BY MR. GERSHON:

Q. I'm gonna have to bounce around a little bit on this. Just to go back to an issue we just finished up on, Illinois revenue property tax code division 18 and wind energy property assessment, is that the statute you were talking about earlier?

A. Correct.

Q. Are you an expert on that statute or on tax law?A. No.

Q. Are you an expert on how that statute assesses

property and applies it to individual property owners versus wind farm owners?

A. Not specifically.

Q. Thank you. Are you familiar with ATTOM Data Solutions? They're a leading provider of real estate tax and real estate property information?

A. Generally, yes.

Q. Okay. Would you be surprised to know that ATTOM Data Solutions -- there was a question before about foreclosures -- ATTOM Data Solutions indicated, just as an example, in quarter three of 2022 that one in 694 housing units in Illinois versus one in every 1517 properties in the United States was the subject of a foreclosure?

A. I haven't read that. Those numbers don't surprise me.

Q. Okay. Similarly, that for the same time period 92,634 U.S. properties were identified for foreclosure filings?

A. Again, that's very possible.

Q. We've had some, I believe -- let me restate. You were asked whether you were familiar with several types of stigma, I believe vista stigma -- let me get it here -scenic stigma, vista stigma and nuisance stigma. Does -is that correct? A. Yes.

Q. Does that mean that because you are familiar with those terms that you believe they apply to wind farm development?

A. Not based on my experience and, you know, reading testimony and listening to testimony from medical experts who studied that, those allegations. And, again, I believe Dr. Ellenbogen is probably better to handle that than I.

Q. Thank you. On a different subject, there was a question about the height of the turbines. First, are you familiar that the county in the last two years reviewed extensively their WECS ordinance?

A. Yes.

Q. And that that ordinance approved wind turbines of six -- up to 625 feet?

A. Yes.

Q. And are you aware that the wind turbines being proposed in this project are 610 feet?

A. Yes.

Q. You have reviewed specifically turbines at both approximately 300 feet and approximately 500 feet; is that correct?

A. Yes.

Q. Did you find a greater impact on property -- nearby

property -- values from the 500-foot turbines, which are approximately 60% larger than the 300-foot turbines?

A. No. Based on my experience, there's really two factors, and it has to do with density of the number of turbines. And the original ones in the three- to 350-foot range were basically 1 to 1 1/2 megawatts per turbine. And then as they went to 450 to 500, they went between two-and-a-half -- well, 2 to 3 megawatts.

So an average of two megawatts you would have to have 150 turbines on the subject footprint, which would be triple the density. The density of the older projects, to me, is more compelling and a bigger issue than the height, because a 350- to 500-foot turbine is high already; 610 feet between 500 feet, I think it's tough to immediately tell the difference. But having basically a third to a quarter of the number is significant.

The other issue that kind of adds to it is the lighting systems, the flashing red lights. Which when you have that type of density and closely-spaced turbines, that has a visual impact when you're farther away. When you're in the project you actually don't see it because it's not like in a parking lot of a shopping center where in the wind farm they actually shoot up in the sky. But I think the fact that the subject is slated to have the ALDS, which

means it's not gonna have the lights unless there's aircraft close, is another significant benefit that far outweighs the difference in the height. So the combination of less density and the ALDS, to me, is a better project for the community.

Q. If I can re -- if I can restate that, do you believe that a taller project with turbines that are within the 625-foot height allowed in this county, because of the reduced density, because of the ALDS system, would actually potentially have no more than or less impact than a 500-foot tall project?

A. Absolutely.

Q. You answered questions about the fact that your individual study that was done of this specific site was not peer-reviewed; is that correct?

A. Correct.

Q. Is it typical for peer review studies for individual project sites to be peer-reviewed?

A. No. They're done for a specific project.

Q. And what types of studies that you reviewed are peer-reviewed?

A. Generally studies that are published that are done over a wide variety of properties and usually have huge data points of several-thousand properties and generally throughout multiple states.

Q. In addition to the peer-reviewed studies that you relied on in your literature review, did you also rely on your contact with assessors?

A. Yes.

Q. Do those assessors work for you or have any reason to provide inaccurate information?

A. No, they don't work for me. I have no relationship to any of them.

Q. That's all my questions for now. Thank you.

HEARING OFFICER KAINS: Thank you, Mr. Gershon.

Mr. Luetkehans.

MR. LUETKEHANS: Thank you.

RECROSS-EXAMINATION

BY MR. LUETKEHANS:

Q. Mr. MaRous, you talked about the real estate disclosure form and you did not see any listing sheets that included this on the disclosure form; do you recall that?

A. Yes.

Q. You know that there are 24 questions on the real estate disclosure form, correct, approximately?

A. Approximately.

Q. And none of the -- and those are specific listings

such as I currently have flood insurance on the property or I am aware of flooding or recurring leakage problems in the crawl space or basement. You're familiar with those?

A. Yes.

Q. None of those 24 questions mention wind turbines, do they?

A. Specific questions, no.

Q. Okay. And there is nothing other than specific questions on this form, is there?

A. No.

Q. Okay. You've said earlier that you didn't include Vermilion because you did not see it as comparable to Piatt from, I assume, like a household income standpoint or --

A. The dynamics and health of the economy, that's correct.

Q. Okay. Which often plays into household income, correct?

A. Correct.

Q. Okay. And you're familiar, are you not, that the Mason County household -- the Macon County household -income is forty-three -- or \$53,000 per household under the 2020 census data?

A. Yes, but that basically adjoins Piatt so that it was a proximity issue with that one.

Q. Okay. But you used it anyway, correct?

A. That's correct.

Q. And Vermilion only has \$7000 less per household income than Macon does, correct?

A. Yes.

Q. Okay. On the other hand, Piatt's household income is \$73,000, isn't it?

A. Yes.

Q. Let's talk about the survey study in this peer review. Your survey study is not particular to any particular project or property, correct, it's the entire state of Illinois and all these other states, correct?

A. It's specific to the individual counties' experience with specific wind farms. So on each one I actually list each -- when I discuss it, I list the names of the individual wind farms and the developer when I ask them, so it is specific to the specific wind farms and their county.

Q. Correct. But the overall study you have used on at least ten or twelve different counties, correct? This concept of this survey from the assessors, you use that regularly, correct?

A. That's correct.

Q. And that's not peer-reviewed, correct?

A. No.

Q. Okay. Let's talk about, you know, the purple -that blue house. My wife, you know -- now ex-wife I hate to say -- but my wife didn't like the purple house next to the house I was lookin' at and refused to buy it. That's the same kind of concept you were talking about with your wife. I mean, we all had -- have or had the same wife in that regard, correct, that was one of -- anger of the wife?

A. I don't want to blush, but I think I understand your question. I agree.

Q. Maybe that's why I'm divorced. But that being said, that becomes one less person that's in the demand chain for that house, correct?

A. And all you need is two to make a market, so yes.

Q. Okay. But if I have a significant -- if there are 50 other people who don't like that house, I've completely -- don't like purple -- I've completely changed the supply chain on that house, correct, or the demand chain on that house?

A. Well, if there's 55 that are looking at it and five like it, no. But, yes, on a numbers basis that's correct.

Q. Nothing further. Thank you.

HEARING OFFICER KAINS: Thank you, Mr. Luetkehans.

Mr. Gershon, do you have anything?

MR. GERSHON: No further questions.

HEARING OFFICER KAINS: Thank you.

All right. The last questions come from the zoning board. Questions for Mr. MaRous from members of the ZBA.

MR. HARRINGTON: So --

HEARING OFFICER KAINS: Mr. Harrington. EXAMINATION

BY MR. HARRINGTON:

Q. You made mention in one of your answers here that you made reference to some wind farms in South Dakota that apparently you have some carnal (sic) knowledge of their setbacks. You made mention of the fact they weren't necessarily maintained with the same standards that the Illinois ones were. Could you give us some more circumstantial information in that case, like what age was the wind farm, what condition were they in, what, what was, what was the basis of you referencing those?

A. Well, I was asked did I have any experience and I had none in Illinois. The basis there is, number one, they're relatively small. They didn't have a transmission line with significant capacity. There basically was no zoning when they were developed. They were -- they didn't -- they were not a good neighbor. But they didn't really have any rules that they had to follow and they weren't very well maintained. And the problem was they were owned by a small energy company. The capacity might have been 20 or 30 megawatts, so there wasn't a lot of economic interest. And, particularly, they were probably one plus megawatts so they were small.

So it just didn't work. So it's kind of a history of the evolution almost 20 years ago and not proper -- not properly -- done and they couldn't tie into them, I don't think, a bigger grid that they can in Illinois. So the economics was just poor all the way around.

Q. I understand. So, so you apparently had some pretty, pretty carnal (sic) knowledge of that particular site, right, if you dug into it that way?

A. Yes.

Q. So what condition were these in or if they were not well maintained? What did they look like? Maybe describe for us what we can expect or what you saw.

A. Well, it just kind of goes to the ordinance that -you know, they -- a lot of them were inoperable or down, not operating, so they would be out of service. Or sometimes they would come and they would, you know, pull a blade off and leave it sitting for an extended time period. They weren't responding to complaints by the citizens. So there was really no control and, you know, and there also was a consideration that there was no incentive. And there was really no incentive for a major energy company to buy and clean 'em up because it's better to do a new project.

Q. Okay. So essentially you're saying there was no oversight in that circumstance?

A. Yes.

Q. Okay.

A. There was no oversight by the public body and the developer, and the developer probably was undercapitalized.

Q. I understand. Any approximate age you can give in that situation?

A. Fifteen to eighteen years.

Q. Okay. That's all I got.

THE COURT: All right. Very good. Thank you, Mr. Harrington.

Any other questions from members of the board?

MR. CHAMBERS: I have one to add.

EXAMINATION

BY MR. CHAMBERS:

Q. Several people asked the same question so I want to kind of go through it here to see if we can lay it out a little bit here. So you talked about the change in the underlying land values of a farm, a participating project where you have price increase for the land. You stated that the, that the developer would compensate the landowner on a participating agreement for that increase and their, their, tax increase; is that correct?

A. Correct.

Q. And then you also stated that a non-participating landowner would also see an increase in, in values, you know, the rising tide raises all the ships idea there, so that all of the surrounding land would have higher assessed value but would be -- or is that correct?

A. I said the overall values would increase. What the county assessor, township assessor, would decide to do, I can't project that. But if they went based on land sales and they kept up to market conditions, that's a possibility.

Q. Okay. So the follow-up to that would be if say those values, assessed values, do go up on non-participating land, those landowners are not compensated for that, that increase, correct?

A. Well, they're compensated increase in value. If their value goes up a thousand dollars an acre and the effective tax rate is two percent, they're paying \$20 to get \$1000, so that's their compensation. But are they getting a check from a third-party, no. Q. Correct. So, so the non-participating land price increase which can lead to what, what we were talking about with lower margins for the landowner or higher cash rent to make up that value is just a consequence of the overall price increase of surrounding land?

Α. Well, yes. It's just like lower interest rates, higher interest rates, higher commodity prices, lower commodity prices and supply and demand. I mean, what's happening now is there are national investors that are looking to buy land, ag land. They look at a stable investment, and that is rising prices. It has nothing to do with wind farms or solar farms, but they're picking out high quality land in well-located locations. So that's the same type situation. You know, if they come in and they all of a sudden are paying \$14,000 an acre and the assessor has all these comps and, you know, in Piatt there's no wind farms last year and that happened that the assessor raises the values, it's gonna raise the taxes. So there's all kinds of issues that can impact the increase in assessed value.

Q. Thank you.

HEARING OFFICER KAINS: Thank you, Mr. Chambers.

Anybody else from the zoning board?
All right. Mr. MaRous, thank you. You may step down, and you are released from further appearances at this hearing unless you are recalled by either your counsel or by the zoning board.

Mr. Gershon, it's 8:55. It's too late to start Dr. Loomis. Can be here tomorrow night?

MR. GERSHON: Yes, he can. I believe that we will have both Dr. Loomis and Adam Carlson on construction available tomorrow.

HEARING OFFICER KAINS: So tomorrow night Dr. Loomis with respect to more financials?

MR. GERSHON: Yeah, right, economic value, taxation structures, et cetera.

HEARING OFFICER KAINS: And Mr. Carlson's area of expertise again?

MR. GERSHON: Construction of the project.

HEARING OFFICER KAINS: Construction.

In the event that we get through both witnesses tomorrow night, do you have a third one lined up?

MR. GERSHON: I can verify that. I do

not believe we have another witness available for tomorrow.

Our other witnesses are available starting on the 29th.

HEARING OFFICER KAINS: That would be the

following Tuesday, a week from tomorrow.

And, folks, I don't know that we're going to be able to get through more than two witnesses. We've had a great many questions, very good questions, from members of the zoning board and from the public. I've been extremely impressed with the questions that have come from lay people, people who are not trained in asking questions like the attorneys here. So, you know, some people have said to me this is going on too long. Maybe so. But I think that you have the right to ask questions and I think it's appropriate that -- and everybody had great questions tonight. So we will resume tomorrow night at 6.

Keri, are we up here?

MS. NUSBAUM: I'm told no. I think we'll be back downstairs.

HEARING OFFICER KAINS: Okay. We think we may be downstairs tomorrow.

Mr. Gershon.

MR. GERSHON: Scott, before you close off, I did have someone print during the break. We recognize that, unfortunately, PowerPoints don't always print properly, so I have one for the record, Mr. MaRous's PowerPoint, I have one for Phil, and we can also give one to the Chair just because there were some of those copies that cut off at the edge.

HEARING OFFICER KAINS: Very, very good. Thank you. They'll be received. We'll discuss admissibility of them at a later time.

But, folks, tomorrow night Dr. Loomis and Mr.

Carlson, 6:00 tomorrow in this building.

We're in recess. Thank you.

(WHEREUPON, the proceedings

were adjourned for the evening.)

CERTIFICATE OF REPORTER

I, Tammy Greenfield, CSR# 084-004214, an Official Court Reporter for the Circuit Court of DeWitt County, Sixth Judicial Circuit of Illinois, reported in machine shorthand the proceedings had in the above-entitled cause and transcribed the same by computer-aided transcription, which I hereby certify to be a true and accurate transcript of the proceedings had before the Piatt County Zoning Board of Appeals.

2am J

Official Court Reporter

Dated this 11th day of January, 2023.

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