



To: Dr. Mike Riggle
Board of Education

From: Dr. R.J. Gravel

Date: Monday, June 24, 2019

Re: Resolution Authorizing Intervention in Property Tax Assessment Proceedings

Recommendation

It is recommended that the Board of Education approve the Resolution Authorizing Intervention in Property Tax Assessment proceedings.

Background

Glenbrook High School District 225, in cooperation with our feeder school districts, has taken a proactive stance with regards to interceding in commercial requests for assessment reductions. Each year the Board of Education is asked to re-authorize the law firm of Hauser, Izzo, Petrarca, Gleason & Stillman, LLC, as its legal representative to participate in appeal and intervention proceedings with regards to property tax appeals.

Requests for assessment reductions have two major impacts on the district. First, reductions in assessments increase the percentage of taxes for all other taxpayers. Second, since approved assessment reductions result in a refund, they cannot be recouped, and impacts the overall revenue for the fiscal year when the refund is processed by the Cook County Treasurer's Office.

The attached resolution authorizes the law firm of Hauser, Izzo, Petrarca, Gleason & Stillman, LLC to intervene in new and pending cases, including those cases that may be presently in the circuit court, dating back to tax year 2011. Approval of this resolution allows for intervention into any and all applicable tax assessment proceedings, and authorizes the firm to execute any negotiated settlements which are consistent with the Board's interests as authorized by Assistant Superintendent for Business Services / CSBO or Superintendent.

**RESOLUTION AUTHORIZING INTERVENTION
IN PROPERTY TAX ASSESSMENT
PROCEEDINGS**

WHEREAS, an owner or owners of certain parcels of real property located within the corporate boundaries of Northfield Township High School District No. 225, Cook County, Illinois, have filed or are anticipated to file appeals of the assessment of real property for tax year 2011 and succeeding years by the Board of Review of Cook County or with the State of Illinois Property Tax Appeal Board (“PTAB”) or the Cook County Circuit Court, or with the Illinois Department of Revenue; and

WHEREAS, at least some of these appeals or complaints will seek changes in the assessed valuation of parcels in excess of \$100,000; and

WHEREAS, the Board of Education wishes to intervene in any tax assessment proceedings before the Board of Review, PTAB, Department of Revenue, or the Circuit Court for tax year 2011 and succeeding years for which the Board of Education received notice in order to protect its revenue interest in the assessed valuation of the subject parcels set or to be set by the County Assessor or Board of Review;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of Northfield Township High School District No. 225, Cook County, Illinois as follows:

Section 1: The Board hereby finds that all the recitals contained above are true and correct, and that the same are hereby incorporated herein by reference.

Section 2: The Board hereby authorizes the law firm of Hauser, Izzo, Petrarca, Gleason & Stillman, LLC, as its legal representative to: (1) file, upon the direction of the Board or Administration, Requests to Intervene with the Cook County Board of Review, the PTAB, the

Illinois Department of Revenue, or the Circuit Court with respect to any appeal or complaint filed by any and all parties for tax year 2011 and succeeding years relative to any property located within the corporate boundaries of the School District for which a tax appeal or complaint is pending; (2) represent the Board's interests in that proceeding; and (3) execute any settlements or stipulations in such proceedings that are consistent with the Board's interests and are authorized by the Assistant Superintendent for Business Services / CSBO or the Superintendent, except that any settlement that exceeds a refund level of \$50,000 is to be authorized by the Board of Education.

Section 3: All motions and resolutions or parts thereof in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed.

Section 4: If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause or provisions shall not affect any of the other sections, paragraphs, clauses or provisions of this Resolution.

Section 5: This Resolution shall be in full force and effect upon its adoption and shall remain in effect until action by this Board to modify or rescind it.

After a full and complete discussion thereof, Member _____ moved that the foregoing Resolution be adopted and Member _____ seconded the motion. The President directed the Secretary to call the roll for a vote upon the motion to adopt this Resolution. Upon a roll call vote being taken, the Board of Education voted as follows:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

The President declared the motion carried and the Resolution duly adopted.

Dated: June 24, 2019

By: _____

Bruce Doughty
President, Board of Education

ATTEST: _____

Rosanne Williamson
Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education, Northfield Township High School District No. 225, Cook County, Illinois, and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing is a full, true and complete copy of a Resolution adopted by the Board of Education at a meeting of said Board held on the 24th day of June, 2019.

I do further certify that the deliberations of the Board on the adoption of said Resolution were conducted openly, that the vote on the adoption of said Resolution was conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act and of the School Code of the State of Illinois , as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting.

IN WITNESS WHEREOF, I have hereunto affixed by official signature this 24th day of June, 2019.

Rosanne Williamson
Secretary, Board of Education