

**GLENBROOK HIGH SCHOOLS  
Assistant Superintendent for Business Affairs  
Regular Meeting – Monday, October 28, 2013**

**TO: Dr. Michael Riggle**

**FROM: Hillarie Siena**

**DATE: October 28, 2013**

**RE: DISCUSSION/ACTION: APPROVAL OF RESOLUTION AUTHORIZING INTERVENTION IN PROPERTY TAX ASSESSMENT PROCEEDINGS**

It is recommended that the Board of Education

Approve the Resolution Authorizing Intervention in Property Tax Assessment Proceedings, per the attached.

**Background**

Glenbrook High School District 225, in cooperation with the elementary school districts in Northfield Township, has taken a proactive stance with regards to interceding in commercial requests for assessment reductions. Each year the district is required to reauthorize our legal representatives to represent the Board of Education's interest in such appeals.

Requests for assessment reductions by commercial property have two major impacts on the district. First, reductions in commercial assessments increase the percentage of taxes for individual resident taxpayers. Secondly, since refunds are taken from the current year tax distributions, they cannot be recouped. Consequently, if reduction is granted, tax dollars are lost for the year in which the reduction takes place.

The attached resolution authorizes our legal representatives 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 our legal representatives to execute any negotiated settlements which are consistent with the Board's interests as authorized by Administration.

HS/hjs  
Attachment

pc: Board of Education

**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 Glenbrook High School District No. 225, Cook County, Illinois, have filed or are anticipated to file appeals of the assessment of real property for tax years 2011 and succeeding years by the township assessor with the Cook County Board of Review or by the Board of Review of Cook County with the State of Illinois Property Tax Appeal Board (“PTAB”) or the Cook County Circuit Court; and

**WHEREAS**, at least some of these appeals 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, 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 by the township assessor or Board of Review of Cook County;

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Education of Glenbrook 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 Sruga Hauser, LLC, as its legal representative to: (1) file Requests to Intervene with the Cook County Board of Review, the PTAB, or the Circuit Court with respect to any appeal 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 in Cook County, Illinois, for which a tax appeal is pending; (2) represent the Board's interests in that proceeding; and (3) execute any settlements or stipulations in such proceedings consistent with the Board's interests as authorized by the Administration.

**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: \_\_\_\_\_

By: \_\_\_\_\_

ATTEST: \_\_\_\_\_  
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, Glenbrook 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 \_\_\_\_ day of \_\_\_\_\_, 2013.

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 conduct of said meeting.

IN WITNESS WHEREOF, I have hereunto affixed by official signature this \_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
Secretary, Board of Education