



**To:** Dr. Charles Johns  
Board of Education

**From:** Dr. R.J. Gravel

**Date:** Monday, August 9, 2021

**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 regarding interceding in commercial requests for assessment reductions. Each year the Board of Education is asked to re-authorize the law firm of Petrarca, Gleason, Boyle & Izzo, LLC, as its legal representative to participate in appeal and intervention proceedings with regards to property tax appeals.

Requests for assessment reductions have two significant 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 impact the fiscal year's overall revenue when the Cook County Treasurer's Office processes the refund.

The attached resolution authorizes the law firm of Petrarca, Gleason, Boyle & Izzo, LLC, to intervene in new and pending cases, including those cases that may be present in the circuit court. Approval of this resolution allows for intervention into any and all applicable tax assessment proceedings. It authorizes the firm to execute any negotiated settlements consistent with the Board's interests as authorized by the Associate Superintendent or Superintendent.

**GLENBROOK HIGH SCHOOL DISTRICT 225  
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 Number 225, Cook County, Illinois, have filed or are anticipated to file appeals or complaints of the assessment or exemption of real property for tax years 2019 and succeeding years with the Cook County Board of Review, with the Cook County Circuit Court, with the State of Illinois Property Tax Appeal Board (“PTAB”), or with the State of Illinois Department of Revenue; and

**WHEREAS**, an owner or owners of certain parcels of real property located within the corporate boundaries of the School District have filed, or are anticipated to file, with the Cook County Circuit Court tax rate objection complaints against the Cook County Collector concerning the levies of the School District for tax years 2010 and succeeding years wherein the complainants seek refunds of property taxes already extended, collected, and distributed to the School District; and

**WHEREAS**, the Board of Education wishes to intervene or otherwise participate in any proceedings before the Board of Review, the Circuit Court, the PTAB, or the Department of Revenue, for such years for which the Board of Education or the Administration determines that the District’s revenue interest in the assessed valuation of the subject parcels or in its tax levies warrants the District’s intervention or participation in such assessment, exemption, or tax rate objection proceedings;

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Education of Glenbrook High School District Number 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 Petrarca, Gleason, Boyle & Izzo, LLC, as its legal representative to: (1) file, upon the direction of the Board or Administration, intervention petitions or appearances on behalf of the School District with the Cook County Circuit Court and other courts, the Cook County Board of Review, the PTAB, or the Illinois Department of Revenue, with respect to any complaint, appeal, or other proceeding filed by any party for tax year 2019 or succeeding years relative to any valuation assessments or tax exemption for property located within the corporate boundaries of the School District and with respect to any complaint, appeal, or other proceeding filed by any party for tax year 2010 or succeeding years relative to any property tax levy of the School District; (2) participate in, initiate, or take appeals from such actions as authorized by the Board or Administration as necessary to protect the District’s revenue interest in the assessment of properties within the corporate boundaries of the School District or in its tax levies; (3) represent the Board’s interests in any such proceeding; and (4) execute any settlements or stipulations in such proceedings consistent with the Board’s interests as authorized by the Board or 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:

Adopted this 9th day of August 2021.

**BOARD OF EDUCATION  
GLENBROOK HIGH SCHOOL DISTRICT 225  
COOK COUNTY, ILLINOIS**

By: \_\_\_\_\_  
Bruce Doughty  
President

Attest: \_\_\_\_\_  
Rosanne Williamson  
Secretary