



To: Dr. Charles Johns
Board of Education

From: Dr. R.J. Gravel

Date: Monday, August 10, 2020

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 Hauser, Izzo, Petrarca, Gleason & Stillman, LLC, as its legal representative to participate in appeal and intervention proceedings with regardings 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 Hauser, Izzo, Petrarca, Gleason & Stillman, 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 Assistant Superintendent for Business Services / CSBO 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 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 Glenbrook High School District 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.

Adopted this 10th day of August 2020.

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

By: _____
Bruce Doughty
President

Attest: _____
Rosanne Williamson
Secretary