



**To:** Dr. Mike Riggle  
Board of Education

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

**Date:** Tuesday, October 10, 2017

**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, 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, 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 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 excess of \$100,000~~ 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 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, 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 seeking changes ~~in excess of \$100,000~~ in the assessed valuation of parcels ~~in excess of \$100,000~~ 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 that are consistent with the Board's interests and are authorized **in advance** by the Assistant Superintendent for Business Services / CSBO or the Superintendent, except that any settlement **or stipulation** that exceeds a refund level of \$50,000 is to be authorized **in advance** 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: October 10, 2017

By: \_\_\_\_\_  
Skip Shein  
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 10th day of October, 2017.

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 10th day of October, 2017.

\_\_\_\_\_  
Rosanne Williamson  
Secretary, Board of Education