

**BOARD OF EDUCATION OF
LINCOLNWOOD SCHOOL DISTRICT NO. 74,
COOK COUNTY, ILLINOIS**

**A RESOLUTION CALLING ON THE COOK COUNTY TREASURER AND
OTHER COOK COUNTY OFFICIALS RESPONSIBLE FOR THE
ISSUANCE OF PROPERTY TAX BILLS TO RESOLVE SYSTEMIC ISSUES**

WHEREAS, the Board of Education of Lincolnwood School District 74 is the governing body responsible for the education of over 1,200 students, and in this capacity, serves as the steward of public funds entrusted to it by the taxpayers of this community; and

WHEREAS, Lincolnwood School District 74 relies in a substantial and critical manner on the timely receipt of local property tax revenues to fund its educational programs, pay its dedicated staff, and meet all other financial obligations necessary to keep schools open and operating effectively; and

WHEREAS, the Cook County Assessor is statutorily responsible for the determination of property tax assessments with those assessments subject to review by the Cook County Board of Review; and

WHEREAS, the Cook County Clerk is statutorily responsible for the calculation of tax rates for all taxing bodies in Cook County; and

WHEREAS, the Cook County Treasurer is statutorily responsible for the billing and distribution of property tax revenues to Lincolnwood School District 74 and all other taxing bodies within Cook County; and

WHEREAS, the second installment of Cook County property tax bills are typically issued in late June with an August 1st due date and Cook County taxing districts, including

Lincolnwood School District 74, rely on a predictable cycle of property tax collection and distribution; and

WHEREAS, for the second installment property tax bills for the 2024 tax year the tax bills were not issued until November 16th with a December 15, 2025 due date making this 2nd installment more than four months delinquent; and

WHEREAS, this significant delinquency has been attributed to ongoing computer system issues with outside vendor Tyler Technologies and administrative delays within the Treasurer's Office; and

WHEREAS, the failure to issue property tax bills in a timely manner has created predictable cash flow concerns for Lincolnwood School District 74, jeopardizing the District's ability to meet its financial obligations, including but not limited to, payroll and vendor payments; and

WHEREAS, these delays divert funds that would otherwise be dedicated to the classroom and the education of our students, and place an unnecessary financial burden on our local taxpayers;

NOW, THEREFORE, Be It Resolved by the Board of Education (the "Board") of Lincolnwood School District No. 74, Cook County, Illinois (the "District"), as follows:

Section 1. The Board of Education calls upon the Cook County Treasurer to promptly resolve all internal computer system issues and administrative failures with respect to the 2024 second installment property tax bills without further delay.

Section 2. The Board of Education expresses its profound disappointment and frustration that this administrative failure has resulted in a direct and unnecessary financial cost to the taxpayers of Lincolnwood School District 74 in an amount of over \$650,000.

Section 3. The Board of Education demands that the Cook County Treasurer's Office work collaboratively with the County Assessor, the Board of Review, and the Clerk to implement permanent solutions and safeguards to ensure that this costly and disruptive failure of the property tax billing system does not occur in any future tax cycle.

Section 4. The Board of Education urges Cook County to seek recompense from Tyler Technologies for its failure to correctly, professionally, and timely implement the new computer system, and to reimburse the Board of Education for the expenses incurred by Lincolnwood School District 74 for the combined failure of the County and Tyler Technologies.

Section 5. The Superintendent is hereby directed to forward a copy of this adopted Resolution to the Honorable Maria Pappas, Cook County Treasurer; the Honorable Toni Preckwinkle, President of the Cook County Board of Commissioners; the Honorable Fritz Kaegi, Cook County Assessor; the Honorable Monica Gordon, Cook County Clerk; the 36 Commissioners of the Cook County Board of Review; all members of the Cook County Board of Commissioners; and all members of the Illinois General Assembly representing the residents of Lincolnwood School District 74.

ADOPTED this 5th day of February, 2026.

President, Board of Education
Lincolnwood School District No. 74

ATTEST:

Secretary, Board of Education
Lincolnwood School District No. 74

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois (the "Board"), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete copy of a resolution entitled:

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as adopted by the Board at its meeting held on the 5th day of February, 2026.

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 taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions 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 and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 5th day of February, 2026.

Secretary, Board of Education