

LIBERTYVILLE ELEMENTARY SCHOOLS

District No. 70
Libertyville, Illinois

October 19, 2026

BOARD REPORT NO.12.2

**APPROVAL OF RESOLUTION AUTHORIZING
INTERVENTION IN PROPERTY TAX ASSESSMENT
APPEALS**

District 70 currently has a standing resolution with Robbins Schwartz to monitor property tax assessment appeals and intervene when necessary. On September 15, 2026 the Property Tax Assessment Board (PTAB) announced a new policy that a standing resolution would no longer satisfy its regulation. Under the PTAB's new directive, a district's governing board must authorize intervention in each specific appeal.

When a property owner appeals an assessment to the PTAB, the affected taxing districts have a statutory right to intervene and defend the assessment. PTAB regulations go a step further and require a request to intervene to be accompanied by a resolution of the district's governing board authorizing the intervention. In the past, districts have satisfied this requirement through standing resolutions authorizing counsel to intervene in assessment appeals generally.

Why Intervention Matters. Intervention is necessary because local assessment officials often lack the resources or expertise to defend complex or high-value appeals. It allows affected taxing districts to provide the legal, appraisal, and other resources needed to defend the tax base and ensure a complete record. When appeals go uncontested, substantial assessment reductions shift the tax burden to the remaining taxpayers through higher rates or force districts to reduce services and pay refunds.

Based on this new PTAB directive, Administration is recommending that the Board of Education consider and approve the attached resolution Authorizing Intervention in Property Tax Assessment Appeals related to the PTAB docket # and property listed in Addendum A.

ROLL CALL VOTE

Possible Motion:

I move that the Board of Education approve the attached resolution Authorizing Intervention in Property Tax Assessment Appeals related to the PTAB docket # and property listed in Addendum A as presented in this Board Report.

