
RESOLUTION AUTHORIZING INTERVENTION IN PTAB PROCEEDINGS

Background

The State Property Tax Appeals process permits individuals or businesses to file a property tax appeal after they have received their property tax bill. These appeals come before the Appeals Board after taxes have been collected. Each year the Board of Education is asked to re-authorize the law firm of Scariano, Himes and Petrarca, Chtd, as its legal representative to participate in appeal and intervention proceedings regarding 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, this will impact the fiscal year's overall revenue when the DuPage County Treasurer's Office processes the refund. This is revenue that is deducted from the current year unexpectedly.

The attached resolution authorizes the law firm of Scariano, Himes and Petrarca, Chtd, to intervene in new and pending cases, including those currently being argued 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 Superintendent.

Recommendation

It is recommended that the Board of Education approve the Resolution Authorizing Intervention in Property Tax Assessment proceedings.