

RESOLUTION TO INTERVENE IN TAX APPEALS

It was moved by Member \_\_\_\_\_ and seconded by Member \_\_\_\_\_

to adopt a Resolution which authorizes the: (i) filing of petitions to intervene in a tax objection complaints filed with the Winnebago County Board of Review; (2) filing of petitions to intervene in any appeals made to the Illinois Property Tax Appeal Board by any other party involved in the matter; and (iii) filing of any direct appeals from any decision of the Winnebago County Board of Review to the Illinois Property Tax Appeal Board, as allowed under Illinois statutory law; as follows:

**RESOLUTION AUTHORIZING INTERVENTION IN TAX OBJECTION  
COMPLAINT PROCEEDINGS AS AN INTERVENOR, APPELLANT, OR AS A  
CROSS- INTERVENOR OR CROSS-APPELLANT**

WHEREAS, tax objection complaints have historically been one of the largest sources of property tax reductions and/or refunds for those real properties situated within the boundaries of Harlem School District No. 122 (the “School District”); and

WHEREAS, the filing of a tax objection complaint seeks a reduction in the assessed value of a parcel that, if successful, leads to the issuance of a real estate tax reduction and/or refund which is directly attributable to the revenues provided to the School District; and

WHEREAS, Illinois statutory law, as well as the Illinois Supreme Court holding in *Madison Two Associates v. Pappas*, 227 Ill. 2d 474, 884 N.E. 2d 142 (2008), provide that a taxing district may intervene in tax objection complaint proceedings and proceedings pending before the Illinois Property Tax Appeal Board; and

WHEREAS, the Illinois Supreme Court further held in *Madison Two Associates v. Pappas*, 227 Ill. 2d 474, 884 N.E. 2d 142 (2008), that taxing districts have a direct and immediate stake in how assessment challenges are decided, given that if assessments are ultimately found to be excessive, the portion of the taxes attributable to the over assessment must be refunded, and the tax proceeds available to the taxing districts will necessarily be reduced; and

WHEREAS, the Board of Education (the “Board”) of the School District has determined that it is necessary, desirable, advantageous, and in the public interest to defend the Board’s real property tax revenue by intervening in tax objection complaints pending in the before the Winnebago County Board of Review and the Illinois Property Tax Appeal Board,

NOW THEREFORE, BE IT HEREBY RESOLVED, by the Board of Education of Harlem School District No. 122, as follows:

1. The Board finds that the recitals contained above are true and correct, and that same recitals are hereby incorporated herein by reference.

2. The Board hereby authorizes the Law Office of Timothy A. Miller P.C. as its legal representative to:

a. File Petitions to Intervene in those tax objection complaints filed with the Winnebago County Board of Review and the Property Tax Appeal Board as directed by the Assistant Superintendent for Business, in consultation with the Superintendent, who shall consider in making such direction the reasonable likelihood of success in a particular case, the risk of loss of tax revenue to the District, and whether the particular matter may set an important precedent, either legal or factual;

b. File Petitions to appeal any Winnebago County Board of Review decision directly to the Illinois Property Tax Appeal Board, as allowed under Illinois statutory law, Board as directed by the Assistant Superintendent for Business, in consultation with the Superintendent, who shall consider in making such direction the reasonable likelihood of success in a particular case, the risk of loss of tax revenue to the District, and whether the particular matter may set an important precedent, either legal or factual; and

c. Represent the Board's interests in these proceedings.

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.

4. If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any of the other sections, paragraphs, clauses, or provisions of this Resolution.

5. This Resolution shall be in full force and effect upon its adoption.

After a full and complete discussion thereof, the President directed the Secretary to call the Resolution for a vote upon the motion to adopt this Resolution.

Upon roll call, the members voted as follows:

AYE:

NAY:

Motion carried.

The President declared the motion carried and the Resolution duly adopted this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.