

RESOLUTION TO INTERVENE IN TAX APPEALS

It was moved by Member _____ and seconded by Member _____

to adopt a Resolution which authorizes the filing of a Request to Intervene in an Appeal Proceeding with the Illinois Property Tax Appeal Board in Appeal No: 11-01881.001-I-3 involving the real property located at 5500 Forest Hills Road (P.I.N.: 12.07.202.003), 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 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 Attorney Timothy A. Miller of the Law Office of Timothy A. Miller P.C., 515 N. Court St., Suite 105, Rockford, IL 61103, to serve as its legal representative/attorney and represent its interests in the above-referenced Appeal and further hereby directs that he file a Request to Intervene in an Appeal Proceeding with the Illinois Property Tax Appeal Board in Appeal No: 11-01881.001-I-3 involving the real property located at 5500 Forest Hills Road (P.I.N.: 12.07.202.003).

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

4. 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__.