

**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 Prospect Heights School District 23 is the governing body responsible for the education of thousands of students, and in this capacity, serves as the steward of public funds entrusted to it by the taxpayers of this community; and

**WHEREAS**, District 23 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 District 23 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 District 23, 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**, funding received from taxpayers for the benefit of Cook County taxing districts still has not yet been fully released by Cook County; 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 District 23, jeopardizing the District's ability to meet its financial obligations, including but not limited to, payroll and vendor payments, without incurring debt; and

**WHEREAS**, the failure to disperse tax revenues in a timely manner over the past four years has strained local resources of time and energy to navigate these foreseeable and known issues with the County Treasurer's Office and Tyler Technologies and

**WHEREAS**, as a direct and unavoidable consequence of the Cook County Treasurer's failure to timely perform this core governmental function, District 23 has lost approximately \$218,570 (through January, 2026) in interest revenue that supports our programs and students and

**WHEREAS**, these new expenses 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 OF  
(SCHOOL District 23, COOK COUNTY, ILLINOIS, 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 District 23, who must now bear the expense of making up for lost interest revenue.

**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 District 23 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 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 District 23.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2026.

AYES: \_\_\_\_

NAYS: \_\_\_\_

ABSENT: \_\_\_\_

**ATTEST:**

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Secretary, Board of Education

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President, Board of Education