

## **RESOLUTION TO INTERVENE IN TAX APPEAL**

It was moved by Member \_\_\_\_\_ and seconded by Member \_\_\_\_\_ to adopt a Resolution which authorizes and directs Counsel for the Harlem School District No. 122, Amy L. Silvestri of Silvestri Law Office, to draft and file an Appeal as a Taxing Body on behalf of Harlem School District No. 122 to the Illinois Property Tax Appeal Board concerning the Winnebago County Board of Review Final Decision dated February 21, 2024 for Property Index Number: 08-21-202-004 for the Year 2023 for the Property located at 7101 Perryville Road in the Harlem Township, with the State of Illinois Property Tax Appeal Board, and to represent the District's interests in said Appeals, as follows:

### **RESOLUTION AUTHORIZING THE FILING OF AN APPEAL FOR PROPERTY**

#### **INDEX NUMBER 08-21-202-004**

#### **FOR THE YEAR 2023**

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 Illinois Administrative Code Title 86, Chapter II, Part 1910, Section 1910.60(b) provides that a taxing district may file an Appeal as an Appellant and participate as an Appellant in proceedings pending before the Illinois Property Tax Appeal Board; and

WHEREAS, the School District has 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 filing an Appeal before the Illinois Property Tax Appeal Board,

WHEREAS, the Harlem Township Assessor has agreed to pay for 50% of the cost of a Review Appraisal, or any other type of Appraisal deemed appropriate for the Appeal, along with 50% of the cost of the time for the Appraiser to prepare for, and testify at, any hearing;

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 Amy L. Silvestri of Silvestri Law Office as its legal representative to:
  - a. File an Appeal with the State of Illinois Property Tax Appeal Board for Property Index Number 08-21-202-004 for the Year 2023; and
  - b. 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 \_\_\_\_\_, 2024.

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President

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Secretary