

**Action Item**

**Date:** December 18 2017

**To:** Raymond E. Lechner, Ph.D.,  
Superintendent

**From:** Gail F. Buscemi  
Business Manager

**Subject:** Residential (No. 1712-01) Property Tax Assessment Appeal Resolution

**Proposed Action by Board of Education**

Approve the attached resolution to permit legal counsel to intervene in a residential (No. 1712-01) property tax assessment appeal for a property located at 1330 Sheridan Road, Wilmette, PIN: 05-27-404-001-0000 for Tax Year 2016.

**Background**

The Administration has received notice of a residential property assessment appeal within our school district that appears to be incongruous with the value of the property noted.

This property, located at 1330 Sheridan Road, Wilmette, had the following discrepant values:

Declarations	Asserted Assessed Value
Board of Review	\$476,198
Appellant's Claim	\$245,724

The governing boards of school districts, municipalities and other tax supported public entities must grant authorization to intervene in property assessment appeals processed by either private or commercial property owners by resolution. This is a residential property assessment appeal.

Several public agencies will be adversely affected if this tax assessment appeal is successful including the Village, The Wilmette Park District, NTTHS and District 39.

Tax Supported Entity	Estimate Tax Revenue Loss
Village of Wilmette	\$5,860
Wilmette Park District	\$2,701
New Trier Township HS	\$12,753
Wilmette Public School District	\$18,348
Total:	\$39,662

To date, the municipal partners have indicated that they intend to support this intervention. In order to most effectively represent our interests in the appeals process and to keep the cost of intervention reasonable, District 39 proposes to join forces with our academic and municipal partners to retain legal representation. Therefore, Robbins Schwartz, is identified as counsel in the attached resolution.

Both the original County Board of Review Notice of Residential Appeal and the requisite resolution documents are included as attachments to this report.

The Administration recommends approval of the resolution contained herein as written.

## **Attachments**

**GFB/mae**

**Recommended for approval  
by the Board of Education**

A handwritten signature in black ink that reads "Raymond E. Lechner". The signature is written in a cursive style with a horizontal line underneath it.

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**Raymond E. Lechner, Ph.D.  
Superintendent**



## COOK COUNTY BOARD OF REVIEW

118 NORTH CLARK STREET  
ROOM 601 COUNTY BUILDING  
CHICAGO, ILLINOIS 60602  
TEL: (312) 603-5542  
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MICHAEL M. CABONARGI  
CHAIRMAN

DAN PATLAK  
COMMISSIONER

LARRY R. ROGERS JR.  
COMMISSIONER

11-10-2017

RE: Permanent Index Number : 05-27-404-001-0000  
Volume Number(s) : 103  
Tax Code(s) : 23015  
Township(s) : NEW TRIER  
Class : 2-09  
Tax Year : 2016  
Board of Review Complaint Number(s) : 2317757-001  
Board of Review Internal Process Code : P  
PTAB Docket Number : 16-21112.001-R-2

Dear Sir or Madam:

35 ILCS 200/16-180 (Sec. 16-180) of the Illinois Property Tax Code provides, in part, that where a taxpayer files an appeal before the Illinois Property Tax Appeal Board (PTAB):

"...A copy of the appellant's petition shall be mailed by the clerk of the Property Tax Appeal Board to the board of review or board of appeals whose decision is being appealed. In all cases where a change in assessed valuation of \$100,000 or more is sought, the board of review or board of appeals shall serve a copy of the petition on all taxing districts as shown on the last available tax bill..."

The Board of Review of Cook County is in receipt of a petition appealing its decision with respect to the above-captioned property which seeks a change in assessed valuation of 100,000 or more. Pursuant to the statute, this notice is hereby provided to you and a copy of said petition follows.

Yours very truly,

Secretary of the Board

SCH DISTRICT 39  
615 LOCUST ROAD  
WILMETTE, ILLINOIS 60091  
04-0190-000

04-0190-000

**RESIDENTIAL APPEAL**  
**State of Illinois – Property Tax Appeal Board**  
**For Assessment Year 2016**

Room 402 Stratton Office Building  
401 South Spring Street  
Springfield, IL 62708-4001  
(T) 217.782.6076  
(TTY) 217.785.4427

Suburban North Regional Office Facility  
9511 West Harrison Street, Suite LL-54  
Des Plaines, IL 60016-1563  
(T) 847.294.4121

Information on how to complete this form may be found at [www.ptabil.com](http://www.ptabil.com)

Failure to properly complete this form and provide the necessary documentation shall result in dismissal of your appeal.

**HEARING OPTIONS – If neither box is checked, your appeal may be decided based on the evidence submitted. – PLEASE CHECK ONE:**  
 I would like the PTAB to determine the correct assessment based on the evidence submitted. (This may expedite resolution of the appeal.)  
 I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by the PTAB.)

Is this appeal based on a recently issued township equalization factor? (Multiplier)  Yes  No (Not applicable to Cook County.)

Did you file an appeal with the Property Tax Appeal Board on this Tax Parcel for the prior year? If yes, indicate the Property Tax Appeal Board docket number assigned to the prior appeal: \_\_\_\_\_.

**Section I** You **MUST** submit **3 copies** of this form, **2 copies** of all evidence and **2 copies** of the board of review's final decision letter, and if your requested assessed valuation change is \$100,000 or more, you **MUST** submit an additional copy of all evidence.

This form must be completed and postmarked within 30 days of the date of notice on the decision you received from the Board of Review. **Written evidence must be submitted with this PTAB form.** If you are unable to submit evidence with this form, you must request an extension of time in writing for filing the additional evidence with this form. Without a written request for an extension, no additional evidence will be accepted after the submission of this appeal form. All Appeals **MUST** be filed at the **Springfield Address** listed above. A separate appeal must be filed on each individual Property Identification Number (P.I.N.), or a breakdown may be submitted on an Addendum form (see 2c below). Faxed and/or e-mailed appeals will not be accepted.

**Section II**

**Appellant (Taxpayer) Information**

Last Name MORGANTE c/o Timothy E. Moran  
First Name Elissa

Address Line 1 111 W. Washington Street  
Address Line 2 Suite 1300  
City Chicago  
State IL ZIP 60602  
Telephone (312) 263-7100  
Email Address temoran@ssmtax.com

**Information on Attorney for Appellant**

Last Name Moran  
First Name Timothy  
Firm Name Schmidt, Salzman & Moran, Ltd.  
Address Line 1 111 W. Washington Street  
Address Line 2 Suite 1300  
City Chicago  
State IL ZIP 60602  
Telephone (312) 263-7100  
Email Address stemoran@ssmtax.com

Petition is hereby made to appeal from the final, written decision of the Cook County County Board of Review which has a date of notice of 11/01/2016. You **MUST** submit 2 copies of the Notice of Final Decision by the Board of Review.

2a Property ID No. (P.I.N.) 05-27-404-001-0000 Township New Trier  
Address of property 1330 Sheridan Rd. Wilmette, IL 60091

2b If appellant is other than owner, give name and address of owner. Name \_\_\_\_\_  
Address Line 1 \_\_\_\_\_ Address Line 2 \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

2c The assessments of the property for the year as made by the (P.I.N. only):  
(Use the "Addendum to Petition" form for multiple parcels, which may be found at [www.ptabil.com](http://www.ptabil.com))

1. Board of Review Assessment	Land <u>105,512</u>	Impr./Building <u>370,686</u>	Total <u>476,198</u>
2. Appellant Assessment Requested	Land <u>105,512</u>	Impr./Building <u>140,212</u>	Total <u>245,724</u>

Lines 1 and 2 above **MUST** be completed. Line 1 information is available from the Supervisor of Assessments/County Assessor or the Board of Review offices, or may be on the Notice itself.

**POST MARKED**  
**NOV 29 2016**

**RECEIVED**

2d This appeal is based on the following evidence (you must check all applicable boxes):

- Recent sale – complete Section IV
- Comparable sales – complete Section V
- Contention of law – submit legal brief
- Evidence:  
 I certify that the above evidence is attached to this appeal petition.
- Assessment equity – complete Section V
- Recent construction – complete Section VI
- Recent appraisal (enclose 2 copies of the appraisal)

**NOV 30 2016**

2e Date 11/29/16  
PTAB1A (rev. 02/12)

Signature [Signature]  
Attorney or Appellant only PAGE 1 OF 5

**RESOLUTION AUTHORIZING INTERVENTION  
IN A PENDING PROPERTY TAX ASSESSMENT APPEAL  
(ELISSA MORGANTE)**

At a Regular Meeting of the BOARD OF EDUCATION OF WILMETTE SCHOOL DISTRICT NO. 39, ("Taxing District") held on the 18<sup>th</sup> day of December 2017 at Wilmette School District 39, County of Cook, State of Illinois;

The meeting was called to order by \_\_\_\_\_,  
President of the Board of Education, and upon roll being called, the following members were:

**PRESENT:**

**ABSENT:**

The following Resolution was offered by \_\_\_\_\_, and seconded by \_\_\_\_\_.

**WHEREAS**, the Taxing District has received notice from the Board of Review of Cook County that ELISSA MORGANTE has appealed to the Property Tax Appeal Board ("PTAB") regarding the 2016 assessed valuation of its property located at 1330 Sheridan Road, Wilmette, in New Trier Township, Cook County (Property ID No. 05-27-404-001-0000) and PTAB Docket Number 16-21112, which property comprises part of the assessed valuation of the Taxing District;

**WHEREAS**, the Taxing District has a revenue interest in the assessed valuation appeal and finds that intervention as a party in the assessed valuation proceeding is in the best interests of the Taxing District; and

**WHEREAS**, the Taxing District has a right to intervene in the proceeding before the PTAB in order to protect its revenue interests in the assessed valuation of the subject property.

**NOW, THEREFORE, BE IT RESOLVED** by the BOARD OF EDUCATION OF WILMETTE SCHOOL DISTRICT NO. 39 as follows:

1. The Board of Education finds that all of the recitals contained above are true and correct and that the same are hereby incorporated herein by reference.
2. The law firm of Robbins, Schwartz, Nicholas, Lifton & Taylor, Ltd. is authorized, as of the postmark date of the above-mentioned Board of Review notice, to file as legal representatives on its behalf a Request To Intervene in the PTAB Docket Number 16-21112 relating to the appeal of assessed valuation in this matter.
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. This resolution shall take effect immediately upon its passage.

The question of the adoption of the foregoing Resolution was duly put to a vote, which resulted as follows:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

The Resolution was thereupon declared adopted.

Date: \_\_\_\_\_, 2017

\_\_\_\_\_  
President, Board of Education

ATTEST:

\_\_\_\_\_  
Secretary, Board of Education

**SECRETARY'S CERTIFICATE**

**STATE OF ILLINOIS     )**  
**COUNTY OF COOK       ) ss.**

I, Raymond E. Lechner, the duly qualified and acting Secretary of the Board of Education of WILMETTE SCHOOL DISTRICT NO. 39, in the County of Cook, State of Illinois ("Board"), do hereby certify that attached hereto is a true and correct copy of the Resolution entitled:

**RESOLUTION AUTHORIZING INTERVENTION  
IN A PENDING PROPERTY TAX ASSESSMENT APPEAL  
(ELISSA MORGANTE)**

which was duly adopted by said Board at a meeting held on December 18, 2017.

I further certify that a quorum of said Board was present at said meeting and that all requirements of the Illinois Open Meetings Act were complied with.

**IN WITNESS WHEREOF**, I have hereunto set my hand on December 18, 2017.

\_\_\_\_\_  
Secretary, Board of Education  
WILMETTE SCHOOL DISTRICT NO. 39