

Action Item

Date: December 18 2017

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

From: Gail F. Buscemi
Business Manager

Subject: Commercial (No. 1712-02) Property Tax Assessment Appeal Resolution

Proposed Action by Board of Education

Approve the attached resolution to permit legal counsel to intervene in a commercial (No. 1712-02) property tax assessment appeal for a property located at 432 Poplar Drive, Wilmette, PINs: 05-34-121-041-0000 and 05-34-121-056-0000 for Tax Year 2016.

Background

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

This property, located at 432 Poplar Drive, Wilmette, had the following discrepant values:

Property ID No.	Board of Review	Appellant's Claim
05-34-121-041-0000	33,106	33,106
05-34-121-056-0000	783,519	571,894

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	\$5,381
Wilmette Park District	\$2,480
New Trier Township HS	\$11,710
Wilmette Public School District	\$16,848
Total:	\$36,418

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**



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
FAX: (312) 603-3479

MICHAEL M. CABONARGI
CHAIRMAN

DAN PATLAK
COMMISSIONER

LARRY R. ROGERS JR.
COMMISSIONER

11-10-2017

RE: Permanent Index Number : 05-34-121-041-0000
Volume Number(s) : 109
Tax Code(s) : 23015
Township(s) : NEW TRIER
Class : 5-90
Tax Year : 2016
Board of Review Complaint Number(s) : 2310980-001
Board of Review Internal Process Code : A
PTAB Docket Number : 16-20006.001-C-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

ATTN: GAIL BUSCEMI (Asst. Business Mgr.)

04-0190-000

Note: Our records indicate the address and contact person for your agency as given above, and your telephone number as 847-256-2450 and facsimile transmission number as 847-256-1920. Please contact this office at (312)603-5542 upon receipt of this Notice should any of this descriptive data be incorrect.

Additional Property Index Numbers, Complaint and Tax Code Numbers:
1620006002C2 05-34-121-056-0000 2310980-006

Docket No. 16-20006
(Office Use Only)

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

Room 402 Stratton Office Building
401 South Spring Street
Springfield, IL 62706-4001
(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.ptab.illinois.gov

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

I would like the PTAB to make its decision based on the evidence provided (no oral hearing necessary).
 I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by PTAB.)
If neither box is checked, your appeal will be written based on the evidence.

Are you appealing off 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: NO

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 appeals will not be accepted.**

Section II

Appellant (Taxpayer) Information

Last Name 432 POPLAR DRIVE, LLC (Citadel Care Center Wilmette)
First Name _____
Address Line 1 5611 DEMPSTER AVENUE
Address Line 2 _____
City MORTON GROVE
State IL ZIP 60053
Telephone 312-251-9400
Email Address _____

Information on Attorney for Appellant

Last Name SKIDELSKY
First Name ALAN
Firm Name SKIDELSKY & ASSOCIATES
Address Line 1 120 N. LASALLE STREET, SUITE 1320
Address Line 2 _____
City CHICAGO
State IL ZIP 60602
Telephone 312-251-9400
Email Address _____

Petition is hereby made to appeal from the final, written decision of the COOK County Board of Review which has a date of notice of 11/01/2015. You **MUST** submit 2 copies of the Notice of Final Decision by the Board of Review.

2a Property ID No. (P.I.N.) 05-34-121-041-0000, 06-34-121-056-0000 Township NEW TRIER
Address of property 432 POPLAR DRIVE, 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.ptab.illinois.gov)

1. Board of Review Assessment Land _____ Impr./Building _____ Total _____
2. Appellant Assessment Requested Land _____ Impr./Building _____ Total _____

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.

2d This appeal is based on (you must check one or more boxes):
 Recent sale – complete Section IV
 Comparable sales – complete Section V
 Contention of law – submit legal brief
 Assessment equity – complete Section V
 Recent construction – complete Section VI
 Recent appraisal (enclose 2 copies of the appraisal)

Evidence:
 I certify that All Evidence is attached to this Appeal Petition

2e Date Nov. 3, 2016 Signature _____
PTAB10A (rev. 02/12) **POST MARKED** NOV 03 2016 Attorney of Appellant only PAGE 1 OF 4

PROPERTY TAX APPEAL BOARD - SPRINGFIELD



Property Tax Appeal Board

Addendum to Petition

This Addendum is to be used in appeals where multiple parcels are consolidated into a single petition. The assessed values and the relief requested for each individual parcel must be separately listed. Aggregating assessments is not appropriate. If additional space is required, use Addendum to Petition Additional Pages.

Property ID No. (P.I.N.)		05-34-121-041-0000		Docket No. _____	
Board of Review	Land	31,631	Impr.	1,475	(Office Use Only) Total 33,106
Appellant's Claim	Land	31,631	Impr.	1,475	Total 33,106
Property ID No. (P.I.N.)		05-34-121-056-0000		Docket No. _____	
Board of Review	Land	100,489	Impr.	683,030	(Office Use Only) Total 783,519
Appellant's Claim	Land	100,489	Impr.	471,405	Total 571,894
Property ID No. (P.I.N.)		_____		Docket No. _____	
Board of Review	Land	_____	Impr.	_____	(Office Use Only) Total _____
Appellant's Claim	Land	_____	Impr.	_____	Total _____
Property ID No. (P.I.N.)		_____		Docket No. _____	
Board of Review	Land	_____	Impr.	_____	(Office Use Only) Total _____
Appellant's Claim	Land	_____	Impr.	_____	Total _____
Property ID No. (P.I.N.)		_____		Docket No. _____	
Board of Review	Land	_____	Impr.	_____	(Office Use Only) Total _____
Appellant's Claim	Land	_____	Impr.	_____	Total _____
Property ID No. (P.I.N.)		_____		Docket No. _____	
Board of Review	Land	_____	Impr.	_____	(Office Use Only) Total _____
Appellant's Claim	Land	_____	Impr.	_____	Total _____

**RESOLUTION AUTHORIZING INTERVENTION
IN A PENDING PROPERTY TAX ASSESSMENT APPEAL
(432 POPLAR DRIVE LLC)**

At a Regular Meeting of the BOARD OF EDUCATION OF WILMETTE SCHOOL DISTRICT NO. 39, ("Taxing District") held on the 18th day of December, 201 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 432 POPLAR DRIVE LLC has appealed to the Property Tax Appeal Board ("PTAB") regarding the 2016 assessed valuation of its property located at 432 Poplar Drive, Wilmette, in New Trier Township, Cook County (Property ID No. 05-34-121-041-0000 and 05-34-121-056-0000) and PTAB Docket Number 16-20006, 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 16-20006 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
(432 POPLAR DRIVE LLC)**

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

Secretary, Board of Education
WILMETTE SCHOOL DISTRICT NO. 39