

VILLAGE OF LOMBARD
REQUEST FOR BOARD OF TRUSTEES ACTION
For Inclusion on Board Agenda

 X Resolution or Ordinance (Blue) *Waiver of First Requested*
 Recommendations of Boards, Commissions & Committees (Green)
 Other Business (Pink)

TO: PRESIDENT AND BOARD OF TRUSTEES

FROM: Scott Niehaus, Village Manager

DATE: August 2, 2024 (B of T) August 15, 2024

TITLE: Legal Representation for Lombard Tax Consortium

SUBMITTED BY: Timothy Sexton, Director of Finance

BACKGROUND/POLICY IMPLICATIONS:

The Village has participated for over 25 years in a consortium with District 44, Lombard Park District and the Helen Plum Library to intervene in property tax appeals where the taxpayer is seeking a reduction in the assessment of property of at least \$100,000. The law firm that represents the consortium, Robbins Schwartz, has requested approval of the attached resolution. This resolution must be submitted to the Illinois Property Tax Appeal Board and the DuPage County Board or Review in order for this firm to represent the consortium. As a reference, the Village has paid anywhere between \$1,000 and \$1,500 on an annual basis, depending on the number of cases, for legal services for the consortium, as the costs are in proportion to each district’s tax rate. Therefore, staff is requesting approval of the attached resolution. The Village Attorney has also reviewed this resolution.

Review (as necessary):

Village Attorney X _____ Date _____
Finance Director X _____ Date _____
Village Manager X *Scott Niehaus* Date *8/6/24*

NOTE: All materials must be submitted to and approved by the Village Manager's Office by 12:00 noon, Wednesday, prior to the Agenda Distribution.

**RESOLUTION AUTHORIZING INTERVENTION
IN PROPERTY TAX ASSESSMENT APPEALS**

At a duly called and noticed public meeting of the BOARD OF TRUSTEES OF THE VILLAGE OF LOMBARD, ("Taxing District") held on the _____ day of _____, 2024 at _____, County of DuPage, State of Illinois;

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

PRESENT:

ABSENT:

The following Resolution was offered by _____, and seconded by _____.

WHEREAS, the Taxing District receives statutory notice from the Board of Review of DuPage County of property tax assessment appeals filed by taxpayers with the DuPage County Board of Review or the Property Tax Appeal Board ("PTAB") regarding the assessed valuation of property which comprises part of the assessed valuation of the Taxing District;

WHEREAS, the Taxing District has a revenue interest in such property tax assessment appeals and finds that intervention as a party in such proceedings is in the best interests of the Taxing District; and

WHEREAS, the Taxing District has a right to intervene in proceedings before the Board of Review and the PTAB in order to protect its revenue interests in the assessed valuation of the subject properties;

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF TRUSTEES OF THE VILLAGE OF LOMBARD as follows:

1. The Board of Trustees 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 to file as legal representative on the Taxing District's behalf a request to intervene in the property tax assessment appeals for the 2023 through 2026 quadrennial (tax years 2023, 2024, 2025 and 2026), and all subsequent years until such authorization is revoked.

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, whereupon members of the Board voted as follows:

AYES: _____.

NAYS: _____.

The Resolution was thereupon declared adopted.

APPROVED THIS ____ DAY OF _____, 2024.

**BOARD OF TRUSTEES
VILLAGE OF LOMBARD**

By: _____
Board President

By: _____
Board Secretary

SECRETARY'S CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF _____) ss.:

I, _____, the duly qualified and acting Secretary of the Board of Trustees of the Village of Lombard in the County of DuPage, State of Illinois ("Board"), do hereby certify that attached hereto is a true and correct copy of the Resolution entitled:

**RESOLUTION AUTHORIZING INTERVENTION
IN PROPERTY TAX ASSESSMENT APPEALS**

which was duly adopted by said Board at a meeting held on _____, 2024.

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 _____, 2024.

By: _____
Board Secretary