

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: David A. Hulseberg, Village Manager *dah*

DATE: September 26, 2011 (COW)(B of T) October 6, 2011

TITLE: Legal Representation for Lombard Tax Consortium

SUBMITTED BY: Timothy Sexton, Director of Finance

BACKGROUND/POLICY IMPLICATIONS:

The Village has participated for over 20 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, Tressler LLP, 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 \$200 and \$700 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.

Review (as necessary):

Village Attorney	X	_____	Date	_____
Finance Director	X	<i>Timothy Sexton</i>	Date	<u>9/27/11</u>
Village Manager	X	<i>David A. Hulseberg</i>	Date	<u>9/27/11</u>

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 _____

RESOLUTION AUTHORIZING INTERVENTION IN CERTAIN TAX APPEAL CASES

WHEREAS, the Village of Lombard, DuPage County, Illinois, is acutely aware of the need to provide high-quality governmental services and to have sufficient monies available through taxation in order to fund these services; and

WHEREAS, the major source of revenue for funding these governmental services is the Illinois real property tax; and

WHEREAS, certain taxpayers have sought to have the equalized assessed valuation of their properties reduced by appealing their assessments to the Board of Review and/or the State of Illinois Property Tax Appeal Board; and

WHEREAS, any reduction in equalized assessed valuation can adversely affect Village of Lombard's revenues; and

WHEREAS, the Board of Village of Lombard believes, and hereby declares, that it is in the best interest of Village of Lombard and its residents to intervene in certain tax assessment proceedings where the revenues to be received could be jeopardized or adversely affected;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF VILLAGE OF LOMBARD, DUPAGE COUNTY, ILLINOIS, AS FOLLOWS:

SECTION ONE: The recitals set forth hereinabove shall be and are hereby incorporated in this Section One as if said recitals were fully set forth herein.

SECTION TWO: The law firm of Tressler LLP is hereby authorized to file interventions in real property tax assessment proceedings on behalf of Village of Lombard. Village of Lombard shall only authorize intervention if (1) the taxpayer is seeking a reduction in the assessment of property equal

to or greater than \$100,000 and (2) Village of Lombard, after consultation with Tressler LLP, determines that intervention is warranted in a particular case.

SECTION THREE: Tressler LLP shall report to Village of Lombard on the status of all tax assessment cases in which the Village of Lombard has intervened at such intervals as Village of Lombard may request.

SECTION FOUR: Any policy or resolution of Village of Lombard which conflicts with the provisions of this resolution shall be and is hereby repealed to the extent of such conflict.

SECTION FIVE: This resolution shall take effect upon its passage and approval in the manner provided by law.

PASSED THIS _____ day of _____, 2011.

AYES:

NAYS:

ABSENT:

APPROVED THIS _____ day of _____, 2011.

Village President

ATTEST:

Village Clerk

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