

Request for City Council Action

Date: August 11, 2015

Agenda Section: Consent Agenda No. 5	Originating Department: City Manager's Office
Item: Resolution Authorizing the Filing of a Request for Intervention Before the Illinois Property Tax Appeal Board No. 5.11	Approved:

Background:

Each year the County Supervisor of Assessments, in conjunction with the respective township assessor, assigns an assessed property value to each real estate parcel in the County. If the owner of the real estate does not agree with the assessed value they have the right to an appeal. Such appeal begins with a hearing before the Jackson County Property Tax Board of Review (Board). If, after presenting evidence that the property value should be reduced, the Board can make the appropriate adjustments. If the property owner does not agree with the reduction and seeks further consideration, the appeal is then heard by the State Property Tax Appeals Board (PTAB).

When an appeal for reduction in excess of \$100,000 is made, the Board must provide written notification to each taxing body affected. Each taxing body has the right to contest the appeal. Although it is not a requirement for the taxing bodies to be represented by an attorney during an appeal, most often are. The appeal also must include documentation in the form of comparable sales data or an appraisal disputing the reduction in assessed valuation.

In May 2013, the City of Carbondale entered into an Intergovernmental Agreement with Carbondale Community High School District #165, Carbondale Elementary School District #95, the Carbondale Park District, the Carbondale Public Library District, the Southern Illinois Airport Authority, the Carbondale Road and Bridge District and Carbondale Township for the purpose of contesting tax assessment appeals.

Nine property owners have petitioned the State Property Tax Appeals Board to review the 2015 decisions of the local Board. These properties include:

- Gelco Management and Developers, LLC property formerly Bleyer Football Field
- Walgreen's property located at 206 S. Wall Street
- Loretta Cooley property located at 1001 East Park Street
- Glisson Land Trust property located at 614 -704 East Park Street

Engineering Approval Obtained	Finance Approval Obtained	Legal Approval Obtained	Approval Obtained	Manager's Approval Obtained
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Council Action: Motion by _____ 2nd by _____ to _____

- Helia Healthcare property located at 500 South Lewis Lane
- Burger King property located at 1395 East Main Street
- Golden Corral property located at 2155 Reed Station Parkway
- Family Dollar property located at 900 West Main Street
- University Place property located at 1258 -1348 East Main Street

In order to proceed with contesting the appeal, three of the parties to the Intergovernmental Agreement must pass resolutions authorizing the action.

Recommended Action:

The City Council is requested to pass a Resolution Authorizing the Filing of a Request for Intervention before the Illinois Property Tax Appeal Board.

RESOLUTION NO. 2015-_____

A RESOLUTION AUTHORIZING THE FILING OF A REQUEST FOR INTERVENTION BEFORE THE ILLINOIS PROPERTY TAX APPEAL BOARD

WHEREAS, Gelco Management and Developers, LLC, have appealed its property tax assessment for 2014 tax year (Parcel 15-20-232-059); and

WHEREAS, Walgreen's has appealed its property tax assessment for 2014 tax year (Parcels 15-21-278-019 and 15-21-278-017); and

WHEREAS, Loretta Cooley has appealed her property tax assessment for 2014 tax year (Parcel 15-27-127-008); and

WHEREAS, Glisson Land Trust has appealed its property tax assessment for 2014 tax year (Parcels 15-22-353-016 through 15-22-353-024, inclusive); and

WHEREAS, Helia Healthcare has appealed its property tax assessment for 2014 tax year (Parcel 15-22-326-010); and

WHEREAS, Burger King (Mid-America Motels, Corporation) has appealed its property tax assessment for 2014 tax year (Parcels 15-14-351-050 and 15-14-351-044); and

WHEREAS, Golden Corral (Kennedy and Crause, Inc.) has appealed its property tax assessment for 2014 tax year (Parcel 15-13-126-031); and

WHEREAS, Family Dollar (Jeffrey Polk and Joyce O'Halloran) has appealed its property tax assessment for 2014 tax year (Parcels 15-20-232-045, 15-20-232-053, and 15-20-232-054); and

WHEREAS, University Place (University Place Improvement, L.P. and University Outparcel, L.L.C.) has appealed its property tax assessment for 2014 tax year (Parcels 15-14-

302-033, 15-15-476-005, and 15-15-476-006); and

WHEREAS, the City Council of the City of Carbondale, a municipal corporation, has previously entered into an Intergovernmental Agreement in 2013 to address attempts to reduce the assessed valuation of real property within its corporate limits; and

WHEREAS, the City Council of the City of Carbondale, a municipal corporation, believes it is in the best interests of all of its citizens to contest the appeals by Gelco Management and Developer, LLC, Walgreen's, Loretta Cooley, Glisson Land Trust, Helia Healthcare, Burger King, Golden Corral, Family Dollar, and University Place before the Illinois Property Tax Appeals Board.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CARBONDALE, ILLINOIS AS FOLLOWS:

SECTION 1. That the City of Carbondale, a municipal corporation, file a Request for Intervention before the Illinois Property Tax Appeal Board in the aforementioned appeals; and

SECTION 2. That The Wepsiec Law Office, LLC, is hereby authorized to file a Request for Intervention before the Illinois Property Tax Appeal Board on behalf of the City of Carbondale, a municipal corporation, in the aforementioned appeals.

SECTION 3. That this Resolution shall take effect upon its passage, approval, recording, and publication in pamphlet form in accordance with law.

APPROVED: _____
John M. Henry, Mayor

ATTEST: _____
Jennifer R. Sorrell, City Clerk

APPROVED AS TO LEGALITY AND FORM:

P. Michael Kimmel, City Attorney