

**RESOLUTION TO INTERVENE IN TAX APPEAL**

It was moved by Member \_\_\_\_\_ and seconded by Member \_\_\_\_\_ to adopt a Resolution which authorizes and directs Counsel for the Harlem School District No. 122, Amy L. Silvestri of Silvestri Law Office, to draft and file a Petition to Intervene in Commercial Appeal Number: 2025-02442 for Property Index Number: 08-20-228-011 for the Year 2025 which was filed by the Owner for the Property located at 1580 West Lane Road, Machesney Park, Illinois 61115, in the Harlem Township, with the State of Illinois Property Tax Appeal Board, and to represent the District’s interests in said Appeals, as follows:

**RESOLUTION AUTHORIZING INTERVENTION IN INDUSTRIAL APPEAL NO.**

**2025-02442 FOR PROPERTY INDEX NUMBER 08-20-228-011**

**FOR THE YEAR 2025**

WHEREAS, tax objection complaints have historically been one of the largest sources of property tax reductions and/or refunds for those real properties situated within the boundaries of Harlem School District No. 122 (the “School District”); and

WHEREAS, the filing of a tax objection complaint seeks a reduction in the assessed value of a parcel that, if successful, leads to the issuance of a real estate tax reduction and/or refund which is directly attributable to the revenues provided to the School District; and

WHEREAS, Illinois statutory law, as well as the Illinois Supreme Court holding in *Madison Two Associates v. Pappas*, 227 Ill. 2d 474, 884 N.E. 2d 142 (2008), provide that a taxing district may intervene in tax objection complaint proceedings and proceedings pending before the Illinois Property Tax Appeal Board; and

WHEREAS, the Illinois Supreme Court further held in *Madison Two Associates v. Pappas*, 227 Ill. 2d 474, 884 N.E. 2d 142 (2008), that taxing districts have a direct and immediate stake in how assessment challenges are decided, given that if assessments are ultimately found to be excessive, the portion of the taxes attributable to the over assessment must be refunded, and the tax proceeds available to the taxing districts will necessarily be reduced; and

WHEREAS, the Board of Education (the “Board”) of the School District has determined that it is necessary, desirable, advantageous, and in the public interest to defend the Board’s real property tax revenue by intervening in tax objection complaints pending in the before the Winnebago County Board of Review and the Illinois Property Tax Appeal Board,

NOW THEREFORE, BE IT HEREBY RESOLVED, by the Board of Education of Harlem School District No. 122, as follows:

1. The Board finds that the recitals contained above are true and correct, and that same recitals are hereby incorporated herein by reference.
2. The Board hereby authorizes Amy L. Silvestri of Silvestri Law Office as its legal representative to:
  - a. File a Petition to Intervene with the State of Illinois Property Tax Appeal Board in Commercial Appeal No. 2025-02442 for Property Index Number 08-20-228-011 for the Year 2025 which was filed by the Owner; and
  - b. Represent the Board’s interests in these proceedings.
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. If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any of the other sections, paragraphs, clauses, or provisions of this Resolution.

5. This Resolution shall be in full force and effect upon its adoption.

After a full and complete discussion thereof, the President directed the Secretary to call the Resolution for a vote upon the motion to adopt this Resolution.

Upon roll call, the members voted as follows:

AYE:

NAY:

Motion carried.

The President declared the motion carried and the Resolution duly adopted this \_\_\_\_ day of \_\_\_\_\_, 2026.

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President

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Secretary