

**MEMORANDUM**

**TO:** Mayor Diane Wolfe Marlin and City Council Members  
**FROM:** Carol Mitten, City Administrator  
**DATE:** May 11, 2022  
**SUBJECT:** Resolutions Authorizing City Intervention in Pending Property Tax Assessment Appeals Before the Illinois Property Tax Appeal Board

**Introduction:** City staff recommend that the City intervene in three cases before the Illinois Property Tax Appeal Board (PTAB). Illinois Administrative Code Title 86, Section 1910.60(d) requires that “[t]he Request to Intervene must be accompanied by a copy of the resolution of the governing board of the taxing body authorizing its legal representative to file a Request to Intervene on its behalf.”

**Background:** The City of Urbana works closely with the Cunningham Township Assessor on cases where property owners are seeking reductions of more than \$100,000 in assessed value in a given tax year. In certain cases, either the City and/or the Township Assessor may recommend appealing an assessment to PTAB itself. In other cases, such as those that are the subject of the proposed Resolutions, the City and/or Township Assessor may seek to intervene in appeals to PTAB filed by property owners.

**Discussion:** There are three proposed Resolutions, one for each of the properties listed below:

**Family Video Movie Club** (1901 South Philo Road; PIN #93-21-21-176-013)  
PTAB Docket #2021-05094

**Nabor House Fraternity** (1002 South Lincoln Avenue, PIN #93-21-17-302-001)  
PTAB Docket #2021-05563

**Walgreens** (302 East University Avenue; PIN #91-21-08-427-009)  
PTAB Docket #2021-05410

The facts of each case are different and unique to the property involved. However, what the cases have in common is the opinion of both City staff and the Township Assessor that the Equalized Assessed Value established by the Champaign County Board of Review for these properties for Tax Year 2021 should not be reduced further by the PTAB. Therefore, staff request authorization for the City’s legal representative to intervene in these cases at PTAB.

**Recommendation:** I recommend that City Council approve the attached Resolutions.

Attachments: Draft Resolutions

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION AUTHORIZING INTERVENTION IN A PENDING PROPERTY TAX ASSESSMENT APPEAL BEFORE THE ILLINOIS PROPERTY TAX APPEAL BOARD**

**(Family Video Movie Club, 1901 South Philo Road)**

**WHEREAS**, Family Video Movie Club ("Family Video") is the taxpayer for certain real property located at 1901 South Philo Road, Urbana, Illinois; and

**WHEREAS**, Family Video has filed an appeal with the Property Tax Appeal Board ("PTAB"), designated as PTAB Docket No. 2021-05094, seeking a reduction of more than \$100,000 in the tax year 2021 assessed valuation of said real property; and

**WHEREAS**, the City of Urbana ("City") is a taxing body that has a revenue interest in the property; and

**WHEREAS**, Illinois Administrative Code Title 86, Section 1910.60(d), authorizes any taxing body that has a revenue interest in an appeal proceeding before PTAB to intervene in the proceeding; and

**WHEREAS**, the City Council finds that the protection of the City's revenue interest in the assessed value of said property is best served by intervening in the aforesaid appeal proceeding and by requesting an extension of time to submit written or documentary evidence; and

**WHEREAS**, Illinois Administrative Code Title 86, Section 1910.60(d), requires a taxing body's Request to Intervene to be accompanied by a copy of the resolution of the governing board of the taxing body authorizing its legal representative to file such a request on its behalf.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council, of the City of Urbana, Illinois, as follows:

Section 1. The City Council hereby authorizes the City Attorney, as its legal representative, to file a Request to Intervene in Appeal Proceedings with the Property Tax Appeal Board ("PTAB")

in the matter of Family Video Movie Club, 1901 South Philo Road, Urbana, Illinois, PTAB Docket No. 2021-05094, to represent the City's interests with respect to the appeal challenging the tax year 2021 assessed valuation for said property, and to further seek an extension of time to submit written or documentary evidence. The City Attorney is authorized to designate outside counsel, if necessary, to represent the City in this matter and to perform the acts above described.

**PASSED BY THE CITY COUNCIL** this Date day of Month, Year.

AYES:

NAYS:

ABSTENTIONS:

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Phyllis D. Clark, City Clerk

**APPROVED BY THE MAYOR** this Date day of Month, Year.

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Diane Wolfe Marlin, Mayor

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION AUTHORIZING INTERVENTION IN A PENDING PROPERTY TAX ASSESSMENT APPEAL BEFORE THE ILLINOIS PROPERTY TAX APPEAL BOARD**

**(Nabor House Fraternity, 1002 South Lincoln Avenue)**

**WHEREAS**, Nabor House Fraternity ("Nabor House") is the taxpayer for certain real property located at 1002 South Lincoln Avenue, Urbana, Illinois; and

**WHEREAS**, Nabor House has filed an appeal with the Property Tax Appeal Board ("PTAB"), designated as PTAB Docket No. 2021-05563, seeking a reduction of more than \$100,000 in the tax year 2021 assessed valuation of said real property; and

**WHEREAS**, the City of Urbana ("City") is a taxing body that has a revenue interest in the property; and

**WHEREAS**, Illinois Administrative Code Title 86, Section 1910.60(d), authorizes any taxing body that has a revenue interest in an appeal proceeding before PTAB to intervene in the proceeding; and

**WHEREAS**, the City Council finds that the protection of the City's revenue interest in the assessed value of said property is best served by intervening in the aforesaid appeal proceeding and by requesting an extension of time to submit written or documentary evidence; and

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Section 1. The City Council hereby authorizes the City Attorney, as its legal representative, to file a Request to Intervene in Appeal Proceedings with the Property Tax Appeal Board ("PTAB")

in the matter of Nabor House Fraternity, 1002 South Lincoln Avenue, Urbana, Illinois, PTAB Docket No. 2021-05563, to represent the City's interests with respect to the appeal challenging the tax year 2021 assessed valuation for said property, and to further seek an extension of time to submit written or documentary evidence. The City Attorney is authorized to designate outside counsel, if necessary, to represent the City in this matter and to perform the acts above described.

**PASSED BY THE CITY COUNCIL** this Date day of Month, Year.

AYES:

NAYS:

ABSTENTIONS:

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Phyllis D. Clark, City Clerk

**APPROVED BY THE MAYOR** this Date day of Month, Year.

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Diane Wolfe Marlin, Mayor

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION AUTHORIZING INTERVENTION IN A PENDING PROPERTY TAX ASSESSMENT APPEAL BEFORE THE ILLINOIS PROPERTY TAX APPEAL BOARD**

**(Walgreens, 302 East University Avenue)**

**WHEREAS**, Walgreen Co./Rider Family Portfolio, LLC ("Walgreens") is the taxpayer for certain real property located at 302 East University Avenue, Urbana, Illinois; and

**WHEREAS**, Walgreens has filed an appeal with the Property Tax Appeal Board ("PTAB"), designated as PTAB Docket No. 2021-05410, seeking a reduction of more than \$100,000 in the tax year 2021 assessed valuation of said real property; and

**WHEREAS**, the City of Urbana ("City") is a taxing body that has a revenue interest in the property; and

**WHEREAS**, Illinois Administrative Code Title 86, Section 1910.60(d), authorizes any taxing body that has a revenue interest in an appeal proceeding before PTAB to intervene in the proceeding; and

**WHEREAS**, the City Council finds that the protection of the City's revenue interest in the assessed value of said property is best served by intervening in the aforesaid appeal proceeding and by requesting an extension of time to submit written or documentary evidence; and

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**NOW, THEREFORE, BE IT RESOLVED** by the City Council, of the City of Urbana, Illinois, as follows:

Section 1. The City Council hereby authorizes the City Attorney, as its legal representative, to file a Request to Intervene in Appeal Proceedings with the Property Tax Appeal Board ("PTAB")

in the matter of Walgreens, 302 East University Avenue, Urbana, Illinois, PTAB Docket No. 2021-05410, to represent the City's interests with respect to the appeal challenging the tax year 2021 assessed valuation for said property, and to further seek an extension of time to submit written or documentary evidence. The City Attorney is authorized to designate outside counsel, if necessary, to represent the City in this matter and to perform the acts above described.

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Phyllis D. Clark, City Clerk

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Diane Wolfe Marlin, Mayor