

Information:

Drawer: Accounts Payable - Invoices  
Vendor Number: 1202522  
Vendor Name: Community Consolidated Sch  
Invoice Number: SCHOOL DISTRICT 89  
Invoice Date:  
PO Number:  
Check Number: 0244923  
Check Amount: \$ 264,778.28  
Check Date: 11/27/2018  
Department ID: 00409  
Reviewer Name:  
Voucher Number: V0543454  
Redaction Type: Other  
Document Type: AP Invoice-3 Way/Pre-Approved

Document Below

1202522

11/27/2018

0244923

SCHOOL DIS  
SCHOOL DIS  
SCHOOL DIS

V0543454  
V0543454  
V0543454

Year 2015  
Year 2016  
Year 2017

0110004094900020  
0110004094900020  
0110004094900020

111,092.30  
111,012.04  
42,673.94



264,778.28

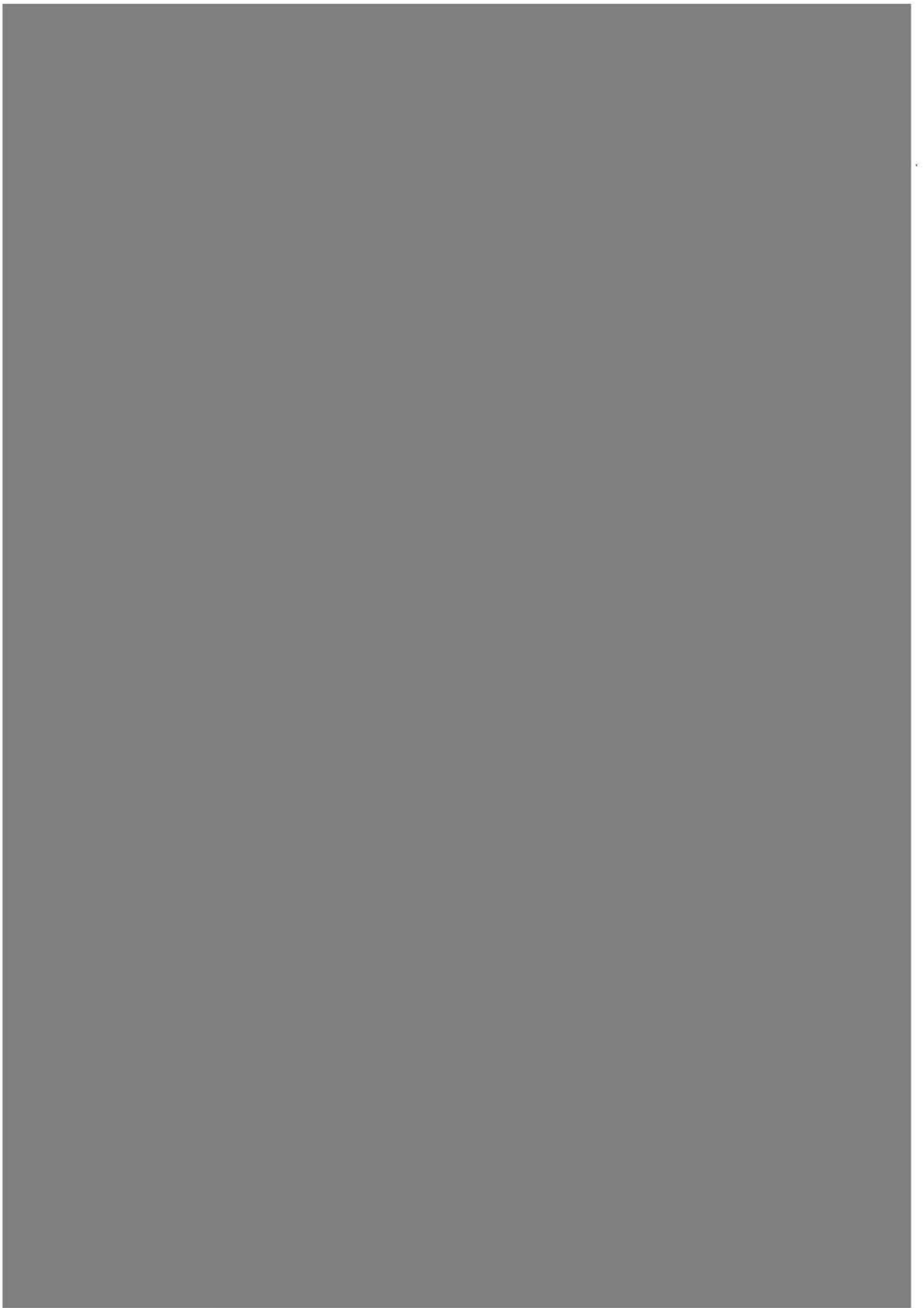
0244923

PAY ONLY \$264,778.28

11/27/2018

\$\*\*\*264,778.28

Community Consolidated School  
22W600 Butterfield Rd.  
School District 89  
Glen Ellyn IL 60137



## **Zerrudo, Maria**

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**From:** Mosher, Jill  
**Sent:** Tuesday, November 27, 2018 11:13 AM  
**To:** Zerrudo, Maria  
**Subject:** PLEASE PROCESS TWO CHECKS  
**Attachments:** GLENBARD SCHOOL DISTRICT PAYMENTS.docx

Please process both checks for me. Please look over the screen shots though first to be certain the addresses will work okay.

Thanks, Jill

Jill Mosher  
Accounts Payable  
College of DuPage  
425 Fawell Boulevard  
Glen Ellyn, IL 60137  
[mosher@cod.edu](mailto:mosher@cod.edu)  
630-942-2293

School Dist 89	2015	5,771.74	
		43,438.65	
		61,881.91	111,092.30
	2016	5,839.07	
		43,944.61	
		61,228.36	111,012.04
	2017	3,942.58	
		16,183.17	
		22,548.19	42,673.94
	Subtotal		<u>264,778.28</u>
School Dist 87	2015	4,150.01	
		31,233.39	
		44,494.52	79,877.92
	2016	4,152.62	
		31,252.44	
		43,544.27	78,949.33
	2017	2,780.38	
		11,412.68	
		15,901.42	30,094.48
	Subtotal		<u>188,921.73</u>
	Total		<u>453,700.01</u>

**COLLEGE OF DUPAGE  
REGULAR BOARD MEETING**

**BOARD APPROVAL**

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**1. SUBJECT**

Approval of intergovernmental agreement pertaining to property tax matters involving School Districts 87 and 89.

**2. REASON FOR CONSIDERATION**

Section 3-30 of the Illinois Public Community College Act permits the Board of Trustees to exercise powers "that may be requisite or proper for the maintenance, operation and development of any college or colleges under the jurisdiction of the board." 110 ILCS 805/3-30.

**3. BACKGROUND INFORMATION**

For the 2015 property tax year, the Milton Township Assessor, for the first time, levied a property tax assessment on various parcels owned by the College and also dramatically increased the tax assessment for the on-campus bookstore. This resulted in a property tax bill of approximately \$300,000 for the 2015 tax year. In response, the Board of Trustees authorized counsel to take actions necessary to recapture those taxes and to file administrative exemption claims for 2016 and future years, during which the College faces potentially ongoing liability for these property tax assessments.

To obtain redress, the College filed several applications with the Illinois Department of Revenue (the "Department") seeking certificates of error relating to the various taxed parcels. As required by law, the College served notice of its applications with the following public bodies within District 502 that received tax revenues as a result of the assessments:

- School District 87
- School District 89
- County of DuPage
- Village of Glen Ellyn
- Glen Ellyn Park District

- Forest Preserve District of DuPage County
- Milton Township
- Milton Township Highway Department
- DuPage Airport Authority
- Glen Ellyn Public Library
- Lisle-Woodridge Fire Protection District
- Glen Ellyn Special Service Area 19
- Wheaton Mosquito Abatement Dist.

Of these entities, only School District 87 and School District 89 moved to intervene in the proceedings before the Department.

During the course of resulting administrative proceedings before the Department, the College has endeavored to work with both the Department and the two School Districts (Districts 87 and 89) to reinstate the College's real estate tax exemption. As part of this process, the Department encouraged the College and the Districts to explore potential resolutions in the hope of avoiding protracted litigation on the College's exemption claim.

The proposed agreement between the College and the Districts is the product of those discussions. This agreement will end the uncertainty and the cost of continued litigation against the Districts; it will also cap the College's real estate tax liability to the Districts to tax years that have already been paid if the Department reinstates the exemption. Now that the parties have agreed to end the intervening litigation, the Department's General Counsel anticipates issuing a ruling on the exemption. If the ruling is favorable, the College will be able to seek refunds for all the real estate taxes paid except those covered by the agreement with the Districts.

#### 4. RECOMMENDATION

That the Board of Trustees approve the attached intergovernmental agreement, authorize the Chairman and/or President to execute the agreement on behalf of the College, and authorize College personnel to take actions necessary to discharge the College's obligations under the attached agreement.

Staff Contacts:      John Kness, General Counsel  
                             Dr. Brian Caputo, Vice President, Administration and CFO

**BOARD APPROVAL**

**SIGNATURE PAGE**

Approval of Intergovernmental Agreement Relating to Property Tax Matters  
Involving School Districts 87 and 89.

**ITEM(S) ON REQUEST:**

That the Board of Trustees approve the proposed intergovernmental agreement relating to property tax matters involving School Districts 87 and 89.

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Board Chairman

Date

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Board Secretary

Date



## **INTERGOVERNMENTAL AGREEMENT**

This Intergovernmental Agreement, entered into as of the last date of signature hereto, is entered into by and between Community College District No. 502, DuPage County, Illinois (the "College of DuPage"), Glenbard Township High School District No. 87, DuPage County, Illinois and Community Consolidated School District No. 89, DuPage County, Illinois (collectively the "Districts"). College of DuPage and the Districts are sometimes hereinafter referred to as the "Parties."

WHEREAS, the Illinois Constitution and statutes encourage and permit intergovernmental cooperation and authorize units of local government and school districts to contract or otherwise associate among themselves in any manner not prohibited by law or ordinance; and

WHEREAS, the College of DuPage filed an application with the DuPage County Board of Review seeking property tax exemption for the 2016 tax year on the property located at 425 Fawell Boulevard, Glen Ellyn, Illinois with the permanent index numbers of 05-26-100-015, 05-27-200-008, and 05-27-200-012 (the "Subject Property") and docketed by the DuPage County Board of Review as Complaints E-50005, E-50006, and E-50007; and

WHEREAS, this matter is now before the Illinois Department of Revenue, docketed as Case No. 17-PT-013 and pending an administrative proceeding regarding eligibility for exemption of the Subject Property for the 2016 tax year; and

WHEREAS, the Districts are public school districts and taxing bodies within DuPage County that will be impacted by any final decision regarding the Subject Property's eligibility for exemption; and

WHEREAS, the Districts have intervened in the above-referenced matter as affected taxing bodies; and

WHEREAS, the Parties have agreed to settle and compromise any disputes involving the Subject Property's eligibility for exemption in order to avoid the expense, inconvenience and delay of further litigation.

NOW THEREFORE, in consideration of the mutual promises, covenants and conditions set forth below and for other good and valuable consideration, the receipt of which is hereby acknowledged, the Parties agree as follows:

1. Each of the foregoing recitals is made a part of this Intergovernmental Agreement.
2. This Intergovernmental Agreement shall inure to the benefit of and be binding upon, and references to the Parties herein shall be deemed to include, the Parties, their officers, trustees, directors, members, agents, successors, and assigns.
3. The Districts agree not to oppose the College of DuPage's efforts in seeking an exemption, whether through the administrative hearing or any appeals thereof, nor will the Districts challenge any exemptions granted for the Subject Property for the 2016 tax year or subsequent years. The Districts irrevocably waive any rights to oppose, appeal, challenge or any other similar method imperil an exemption granted by the Illinois Department of Revenue or the court system for the Subject Property.
4. If the Illinois Department of Revenue grants the Subject Property an exemption for the 2016 tax year, the College of DuPage agrees not to seek, in any forum, refunds from the Districts of property taxes already paid on the Subject Property. This Intergovernmental Agreement does not prevent the College of DuPage from seeking refunds of property taxes already paid on the Subject Property from other taxing agencies. In the event the County of DuPage cannot issue a refund to the College of DuPage that excludes the property taxes already paid to the Districts on the Subject Property, the College of DuPage shall:

- (i) provide the Districts' counsel written notice of such denial within 48 hours;
- (ii) proceed to request refunds of the entire amount of taxes paid on the Subject Property as required by the County of DuPage; and
- (iii) within fifteen (15) days of receiving refunds from the County of DuPage, wire transfer to the Districts the portions of all refunds attributable to the Districts.

The portions of the refunds attributable to the Districts are as follows. The College of DuPage shall transfer no less than the total of the following amounts to the Districts within 15 days of receiving refunds of the Districts' previously collected taxes:

**Community Consolidated School District No. 89**

**Tax Year 2015:**

PIN 05-26-100-015	\$5,771.74	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 38.389% of the total refund for this PIN.
PIN 05-26-200-008	\$43,438.65	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 38.882% of the total refund for this PIN.
PIN 05-27-200-012	\$61,881.91	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 38.889% of the total refund for this PIN.
Total (for information only)	\$111,092.30	plus any interest added to the principal refund amount by the County of DuPage.

**Tax Year 2016:**

PIN 05-26-100-015	\$5,839.07	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 38.731% of the total refund for this PIN.
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PIN 05-26-200-008	\$43,944.61	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 39.166% of the total refund for this PIN.
PIN 05-27-200-012	\$61,228.36	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 39.228% of the total refund for this PIN.
Total (for information only)	\$111,012.04	plus any interest added to the principal refund amount by the County of DuPage.

Tax Year 2017 (if a refund is issued for the 2017 tax year):

PIN 05-26-100-015	\$3,942.58	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 39.262% of the total refund for this PIN.
PIN 05-26-200-008	\$16,183.17	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 39.839% of the total refund for this PIN.
PIN 05-27-200-012	\$22,548.19	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 39.918% of the total refund for this PIN.
Total (for information only)	\$42,673.94	plus any interest added to the principal refund amount by the County of DuPage.

**Glenbard Township High School District No. 87**

Tax Year 2015:

PIN 05-26-100-015	\$4,150.01	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 27.602% of the total refund for this PIN.
PIN 05-26-200-008	\$31,233.39	plus any interest added to the principal refund

amount by the County of DuPage, but in no event less than 27.911% of the total refund for this PIN.

PIN 05-27-200-012	\$44,494.52	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 27.960% of the total refund for this PIN.
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Total (for information only)	\$79,877.92	plus any interest added to the principal refund amount by the County of DuPage.
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Tax Year 2016:

PIN 05-26-100-015	\$4,152.62	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 27.545% of the total refund for this PIN.
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PIN 05-26-200-008	\$31,252.44	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 27.854% of the total refund for this PIN.
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PIN 05-27-200-012	\$43,544.27	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 27.898% of the total refund for this PIN.
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Total (for information only)	\$78,949.33	plus any interest added to the principal refund amount by the County of DuPage.
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Tax Year 2017 (if a refund is issued for the 2017 tax year):

PIN 05-26-100-015	\$2,780.38	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 27.688% of the total refund for this PIN.
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PIN 05-26-200-008	\$11,412.68	plus any interest added to the principal refund amount by the County of DuPage, but in no event less than 28.095% of the total refund for this PIN.
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PIN 05-27-200-012	\$15,901.42	plus any interest added to the principal refund
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amount by the County of DuPage, but in no event less than 28.151% of the total refund for this PIN.

Total (for information only) \$30,094.48 plus any interest added to the principal refund amount by the County of DuPage.

5. This Intergovernmental Agreement may be executed in two or more counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.
6. Each party executing this Intergovernmental Agreement represents and warrants that it is duly authorized to do so and to fully and legally bind that party hereto and further that it understands that this document creates a legal and enforceable obligation.

IN WITNESS WHEREOF, the Parties hereto have executed this Intergovernmental Agreement on the dates identified below.

**COMMUNITY COLLEGE DISTRICT  
NO. 502**

By: \_\_\_\_\_  
Chairman, Board of Trustees

Attest: \_\_\_\_\_  
Secretary, Board of Trustees

Dated: \_\_\_\_\_

**GLENBARD TOWNSHIP HIGH  
SCHOOL DISTRICT NO. 87, DUPAGE  
COUNTY, ILLINOIS**

By: \_\_\_\_\_  
President, Board of Education

Attest: \_\_\_\_\_  
Secretary, Board of Education

Dated: \_\_\_\_\_

**COMMUNITY CONSOLIDATED  
SCHOOL DISTRICT NO. 89, DUPAGE  
COUNTY, ILLINOIS**

By: \_\_\_\_\_  
President, Board of Education

Attest: \_\_\_\_\_  
Secretary, Board of Education

Dated: \_\_\_\_\_