

# CITY OF WARRENVILLE

## PROPERTY TAX APPEAL INTERVENTION POLICY

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### PURPOSE

The purpose of this policy is to establish a process intervening in real property tax assessment appeals, whether residential, commercial, or industrial, requesting a decrease in assessment of \$100,000 or more.

### AUTHORIZATION

- Appeals before the DuPage County Board of Review: A letter from the City Administrator authorizing the City Attorney, or other law firm, to file interventions on behalf of the City is required. This letter is effective for one year.
- Illinois Property Tax Appeal Board (PTAB): A resolution approved by the City Council authorizing the City Attorney, or other attorney, to file interventions on behalf of the City is required.

### POLICY ADMINISTRATION

The Executive Assistant / Deputy Clerk (EA/DC) under the supervision of the City Administrator (CA) will administer the policy.

### PROCESS

#### FOR DUPAGE COUNTY BOARD OF REVIEW APPEALS (LEVEL 1)

- **NOTE: *Requests to intervene must be filed with the Board of Review within 10 days after the postmarked date of notification.***
- Copies of real estate assessment appeals requesting a reduction in the property's assessment of \$100,000 or more received from the DuPage County Board of Review are directed to the EA/DC. (Note that the DuPage County Board of Review only notifies the City of appeals seeking a change in the assessment of \$100,000 or more.)
- Letters, petitions and envelopes displaying postmark dates are scanned and saved in the proper assessment year folder within the Property Tax Appeals folder in the Administration network drive.
- A map of the real estate parcel in question is created from the DuPage County GIS Parcel Viewer application and saved with the letter, petition and envelope (together, known as the "**Complaint**").
- Complaints for commercial/industrial property are emailed to the City Attorney upon completion.
- Complaints for residential property are directed to the CA for review and authorization prior to submission to the City Attorney. The CA will use discretion to determine if residential property complaints require intervention.
- Upon receipt, the City Attorney files a Request to Intervene Form with the DuPage County Board of Review. Unless directed otherwise, the City Attorney selects the option to waive the hearing.

Approved by City Council: \_\_\_\_\_  
Draft: 10-16-2025

- The County sends a notice of hearing or a notice of stipulated assessment to the City Attorney. In most cases, the Township Assessor and the taxpayer agree to a stipulated assessment, which is usually a compromise between the original assessment and the assessment requested in the appeal. If a settlement cannot be reached, a hearing is scheduled. The CA, in consultation with the City Attorney, determines whether the City Attorney should appear at the hearing.

## **FOR STATE OF ILLINOIS PROPERTY TAX APPEAL BOARD APPEALS (LEVEL 2)**

- NOTE: *Interventions must be filed with PTAB within 60 days after the postmarked date on the notification*
- These are appeals from the decision of the DuPage County Board of Review
- Forward entire Complaint to CA and City Attorney for review and direction on intervention.
- Contact representatives of other taxing bodies to coordinate response. Note that school districts usually take the lead on these interventions.
- In order to file an intervention before PTAB, the City must submit evidence it wants PTAB to consider when evaluating the appeal.
- The CA determines if intervention is warranted after discussing the appeal with the other taxing districts.

### **RECORD RETENTION**

Retention of this record series is three years following settlement.

*Approved by City Council:* \_\_\_\_\_  
*Draft: 10-16-2025*

**RESOLUTION NO. R2025-XX**

**A RESOLUTION APPROVING AND AUTHORIZING  
CITY INTERVENTION IN CERTAIN TAX APPEAL CASES**

WHEREAS, the City is a home rule municipal corporation pursuant to Article VII, Section 6(a) of the Constitution of the State of Illinois of 1970; and

WHEREAS, the City requires revenue funds in order to provide high-quality governmental services; and

WHEREAS, the Illinois real property tax is a major source of the City's revenue; and

WHEREAS, from time-to-time, tax payers seek to have the equalized assessed valuation of their properties reduced by appealing their assessments to the DuPage County Board of Review or the State of Illinois Property Tax Appeal Board; and

WHEREAS, any reduction in equalized assessed valuation of properties located within the City can adversely affect the City's revenues; and

WHEREAS, in order to intervene in certain assessment proceedings, the City Council must provide authorization by resolution; and

WHEREAS, the Mayor and the City Council have determined that it is in the best interest of the City and the public to authorize the intervention by the City in certain tax assessment proceedings where the revenues to be received could be jeopardized or adversely affected;

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF WARRENVILLE, DUPAGE COUNTY, ILLINOIS, AS FOLLOWS:

**SECTION 1:** Recitals. The recitals listed above are incorporated in this Resolution as if fully set forth in this Resolution.

**SECTION 2:** Authorization of Elrod Friedman LLP. The law firm of Elrod Friedman LLP ("**City Attorney**") is hereby authorized to file interventions in real property tax assessment proceedings on behalf of the City. The City 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) the City Administrator, after consultation with the City Attorney, determines that intervention is warranted in a particular case.

**SECTION 3:** Reporting on Assessment Status. City Attorney shall report to the City on the status of all tax assessment cases in which the City has intervened upon request by the City Council.

**SECTION 4:** Effective Date. This Resolution shall be in full force and effect following its passage and approval in the manner provided by law.

*[VOTING RECORD AND SIGNATURES ON FOLLOWING PAGE]*

PASSED THIS \_\_\_\_ day of \_\_\_\_\_, 2025.

APPROVED THIS \_\_\_\_ day of \_\_\_\_\_, 2025.

AYES: \_\_\_\_ NAYS: \_\_\_\_ ABSENT: \_\_\_\_ ABSTAIN: \_\_\_\_

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK