

The Village Report

Glenview Village Hall
1225 Waukegan Road
Glenview, IL 60025
(708) 724-1700

Special Edition
November 1990

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To: Postal Customer
Glenview, IL 60025

Are You Paying Taxes Twice?

The purpose of this Special Edition of The Village Report is to keep Glenview's residents aware of a very important issue that affects some 2,000 homeowners. The Glenview Village Board is pursuing efforts to relieve these homeowners from paying for fire protection services twice: once through their property taxes paid to the Village, and a second time through property taxes paid to the Glenbrook Fire Protection District. If your tax bill contains a line item request for both the Village of Glenview and the Glenbrook Fire Protection District, you are being double-taxed for the same service.

Village President James W. Smirles and the Board of Trustees sent a letter to both candidates for Cook County Board President asking each to state their position regarding the elimination of this double tax. This letter and the responses from Senator Aldo DeAngelis, and Richard Phelan, Esquire, candidates for Cook County Board President are reprinted below. If you have any questions about this issue, please contact the Village Manager's Office at 724-1700, ext. 200.

Senator Aldo DeAngelis
Candidate for Cook County Board President

Richard Phelan, Esq.
Candidate for Cook County Board President

Gentlemen:

Property Tax Relief is an issue in the election for County Board President which has received a great deal of public attention. It is also a significant concern to voters in the Village of Glenview where literally thousands of homeowners are double taxed for fire protection. The Village Board of Trustees believes this issue to be of such financial impact and great concern within the Village that we are compelled to seek your written positions on the issue so that we may share them with the electorate.

By way of background, the Village of Glenview is a home rule municipality with a fully trained, fully equipped and highly professional fire department. The Glenbrook Fire Protection District is a rural fire protection district created many years ago to serve the then relatively undeveloped unincorporated areas west of Glenview. It, too, has a fully trained, fully equipped, highly professional fire department.

Under the normal operation of law, as a municipality expands the rural fire protection district contracts. However, because of a curious state statute, a fire protection district can object to the disconnection of a property being annexed to a municipality. It can, in effect, hold the property "hostage" for the payment of property taxes. This is permitted even though the property, for purposes of receiving all other municipal services, will be within the boundaries of a municipality which is perfectly capable of providing fire protection and which also taxes the property for such services.

In Glenview's case, the Fire District's invocation of the

(Continued on page 2)

HOW CAN I TELL IF I AM DOUBLE TAXED?

The areas of the Village which are double taxed are irregularly shaped and follow no consistent pattern. Consequently, it is extremely difficult to define them precisely. However, you may be double taxed if:

1. This newsletter is printed in red ink. In addition to our normal newsletter mailing, special red editions of this newsletter have also been mailed to areas where we know there is a significant amount of double taxation. Check your tax bill.
2. You live in the shaded areas identified on Exhibit #2. Check your tax bill.

If both the Village and the Fire District appear as Taxing Agencies on your property tax bill, you are double taxed. Check it.

Letter to Candidates continued . . .

statute has, over the years, created a situation wherein thousands of Glenview homeowners are forced to remain in the Glenbrook Fire Protection District (see the attached map) *{This is the same map shown on Exhibit #2}*. In fact, homeowners and properties within the Village of Glenview pay approximately 25% of Glenbrook Fire Protection District's entire budget, as well as comprising over 1/3 of the District's taxable properties!

Because these citizens are forced to pay property taxes to both the Fire District and the Village of Glenview, the financial impact is devastating. We have attached a property tax bill from a homeowner living in this double-taxed area *{This is shown as Exhibit #1}*. As you can see, this homeowner pays more in property taxes for fire protection services alone (which could just as easily be provided by the Village) than they pay to the Village of Glenview for all municipal services including fire protection!

This imbalance exists because fire protection districts are statutorily restricted to the property tax for their revenue. The Village of Glenview, on the other hand, has access to a variety of sources of revenue and it has been the Village's policy, for more than a decade, to stabilize or reduce the Village government's reliance on the property tax as its primary source of income.

State statutes specifically provide that at such time as a municipality has incorporated within its boundaries 51% of the total area of a fire protection district, that district shall cease to function as an independent agency and shall be absorbed by that municipality's fire department. The municipality would then be responsible for providing fire protection services by contract to the outlying rural areas.

The only reason that absorption has not occurred in this instance, is because in 1976 the Cook County Board took the extraordinary step of allowing the Glenbrook Fire Protection District to "annex" large areas of (tax exempt) Cook County Forest Preserve and incorporate them within their boundaries. Because of this, and because the Cook County Board has refused to similarly allow Glenview to also annex these forest preserve acres, the normal absorption of the District into the Village has dramatically slowed.

As President of the Cook County Board you would, effectively, control the appointments to the Glenbrook Fire District Board of Trustees. Having been provided with this background, we would like to pose two questions for your response:

1. Would you appoint trustees who will not be disposed to objecting to or interfering with the efforts of property owners and/or legal voters to cause the disconnection of Glenview residents from the Fire District, if any such efforts are undertaken, or, in the alternative, agree to the absorption of the Glenbrook Fire Protection District as would otherwise have occurred some time were it not for the annexation of the forest preserve acres? When will you take this action?
2. Will you support the annexation by the Village of Glenview of those same portions of the Cook County Forest Preserve which the Cook County Board allowed to be annexed by the Glenbrook Fire Protection District? If the Cook County Board has any jurisdictional questions or operational concerns with this proposal we would be happy to have them defined to your satisfaction as part of an annexation agreement. This Village has no interest in exercising undue authority over Forest Preserve land. It is solely interested in the resolution of the double taxation problem.

Thank you for your response.

Sincerely,

Original signed by the following:

James W. Smirles, Village President, Robert Browne, Trustee, Charles Esler, Trustee, Nancy Firfer, Trustee, Kent Fuller, Trustee, Ralph Lynch, Trustee, Lowell Weil, Trustee

Response forwarded by Mr. Phelan:

Dear President Smirles, Village Trustees, Citizens and Friends:

I appreciate the opportunity to address you in this public forum and to be able to give you my position on issues of importance to the several thousand homeowners and taxpaying citizens of the Village of Glenview and in the surrounding area.

I am quite concerned over the situation which you have recently brought to my attention regarding double taxation of homeowners for fire protection services and respond to your two questions accordingly. First and foremost, however, I would like to emphatically state my position with regard to taxation in general. I am unequivocally opposed to the imposition of any type of taxation which is oppressive, excessive or undue, either in its implementation and /or in its effect.

The situation which you described to me in your letter of September 4, 1990 regarding the Glenbrook Fire Protection District appears to be unwarranted, double taxation which should and can be resolved immediately. No citizen of this County, State or Country should be taxed duplicately for the same or similar services, especially for those services that can be obtained elsewhere for less. As public servants we hold your monies in public trust and must justify the expenditure of each and every cent you pay out. I can assure you that if elected, I will do just that.

Before responding to your questions, I would like to share with you the research that my staff has done relative to the history behind this issue.

HISTORY OF GLENBROOK RURAL FIRE PROTECTION DISTRICT

On or about May 16, 1974, the Glenbrook Fire Protection District sent a letter to the County Board and the Forest Preserve District of Cook County requesting a change in its boundaries. The Fire District requested of the Forest Preserve District that it consent to the annexing by the Fire district of a certain area of the Forest Preserve District. Apparently, lengthy discussion between the attorney for the Fire Protection District and the Chief Attorney for the Forest Preserve District was had.

Furthermore, the Forest Preserve District's Journal of Proceedings indicate that on July 23, 1975, a letter was transmitted to the Members of the Board of the Forest Preserve District from Arthur Janura, the Superintendent of the Forest Preserve District advising the Board of the request from the Glenbrook Rural Fire Protection District. The Superintendent recommended that the Fire District's request be referred to the Annexation Committee for review, consideration and analysis.

The matter was indeed referred to the Annexation Committee for study and on June 1, 1976, according to the Journal of Proceedings, a public hearing was held. The Annexation Committee recommended the approval of the request from the Glenbrook Rural Fire Protection District to annex the area of the Forest

(Continued on page 5)

Response forwarded by Mr. DeAngelis:

Dear Mr. President, Village Trustees and Residents:

It is with great pleasure that I respond to your inquiry about your local concern of dual-taxation. Taxes and government waste and mismanagement are top priorities in my campaign for Cook County Board President. It is apparent by your situation that the relationship between the Glenbrook Fire Protection District and the Cook County Forest Preserve District exemplify both.

I commend you for bringing this matter to my attention and I look forward to working with you to resolve this problem when I am elected as Cook County Board President.

Please to not hesitate to contact me if you have further questions or you desire more information.

Sincerely,

Aldo DeAngelis, Republican Candidate for Cook County Board President

1. Q. Would you appoint trustees who will not be disposed to objecting to or interfering with the efforts of property owners and/or legal voters to cause the disconnection of Glenview residents from the Fire District, if any such efforts are undertaken, or, in the alternative, agree to the absorption of the Glenbrook Fire Protection District as would otherwise have occurred some time were it not for the annexation of the forest preserve acres? When will you take this action?

A. Yes, as President of Cook County Board I would accept nominations from local officials on the appointment of all trustees and work to abolish any unnecessary taxing districts.

As stated in the DeAngelis Property Tax Reduction Plan released August 14, 1990, we would allow voters the opportunity to decide whether little-known special districts shall be retained. Aldo DeAngelis proposes that state law be changed to give special taxing districts, a "sunset date" after which they would cease to exist if the voters did not approve their continuation. Such a referendum would bring the existence of the special districts to the voters' attention and give them an opportunity to express their preference regarding local government services. If a majority of the voters do not wish to continue the special district, its functions, along with a portion of its taxing authority, could be transferred to a general purpose unit of government (i.e., local government or the county). Such consolidation would reduce overhead and administrative costs, therefore providing the same level of service for less money. **Note: In 1988, a Blue Ribbon Revenue Study Committee for Cook County recommended that the number of taxing districts be reduced. Nothing has happened.**

(Continued on page 5)

Mr. DeAngelis' continued response:

I can assure you we would begin work on abolishing this and other dual-taxing districts immediately upon being sworn-in as Cook County Board President.

2. Q. Will you support the annexation by the Village of Glenview of those same portions of the Cook County Forest Preserve which the Cook County Board allowed to be annexed by the Glenbrook Fire Protection District? If the Cook County Board has any jurisdictional questions or operational concerns with this proposal we would be happy to have them defined to your satisfaction as part of an annexation agreement. This Village has no interest in exercising undue authority over Forest Preserve land. It is solely interested in the resolution of the double taxation problem.

A. Yes, contingent upon any potential legal ramifications, I would work together with the local officials in support of the annexation by the Village of Glenview of the same portion of Forest Preserve District property presently under the control of the Glenbrook Fire Prevention district.

Mr. Phelan's continued response:

Preserve District immediately west of the Fire District. The committee also noted that the Glenbrook Rural Fire Protection District, in addition to providing fire protection services, maintains two ambulances manned by paramedics, both of which services are called upon to assist in the Forest Preserve District.

On or about October 25, 1976 a Court order was entered in the Circuit Court of Cook County approving the annexation of the Forest Preserve District land into the Fire Protection District.

It appears that throughout the entire process, expansion of the fire district boundaries was done at the request of the district. However, I am fully cognizant of the fact that what may have been good fifteen years ago may not be good today. Circumstances change. This is a perfect example.

QUESTION #1: Would you appoint trustees who will not be disposed to objecting to or interfering with the efforts of property owners and/or legal voters to cause the disconnection of Glenview residents from the Fire District, if such efforts are undertaken, or, in the alternative, agree to the absorption of the Glenbrook Rural Fire Protection District as would otherwise have occurred some time ago were it not for the annexation of the forest preserve acres? When will you take this action?

ANSWER: Yes, to both parts to your question. Illinois law authorizes the President of the Cook County Board to recommend and subsequently appoint a trustee to a fire district, with the advice and consent of the full County Board. It will be my practice, if elected County Board President, to recommend for appointment qualified, competent persons who reflect the sentiment of the property owners and legal voters. Should the residents of the fire district prefer that the Glenbrook Rural Fire Protection District be disconnected and absorbed into the Village of Glenview, I assure you that all appropriate legal measures would be taken in order to effect this absorption. The Cook County Forest Preserve District property will not, to the extent of my powers and jurisdiction, pose as an obstruction or impediment to the desires and will of the homeowners and taxpayers who live in the district. If this requires a "de-annexation" or a changing of the fire district's boundaries, I would certainly be in favor of assisting in this regard. I would immediately take action at the formal written request of the Fire Protection District and to the extent that I am authorized by law. As you know, the law requires that due process be had and that a public hearing be held whenever a change in district boundaries are contemplated.

Question #2: Will you support the annexation by the Village of Glenview of those same portions of the Cook County Forest Preserve which the Cook County Board allowed to be annexed by the Glenbrook Fire Protection District?

Answer: To alleviate and resolve the double taxation problem, I would most certainly within the confines of the law and within my authority, support the absorption of the Glenbrook Rural Fire Protection District into the Village of Glenview's service area, if fire service to the citizens is not compromised and if the citizens so chose. However, one must be mindful that the legal concept of "annexation" as it refers to a town, municipality or village is different than the annexation of property by the fire district. I would be willing to assist you in working out this legal issue to effect the change the citizens of the Glenbrook Rural Fire District desire.

I hope that I have been of some assistance to you and commend your activities in government.

My warmest regards,
Richard Phelan, Candidate for Cook County Board President

Exhibit #1
Example of a Double Tax Bill

FOR OFFICE USE ONLY

TAX AMOUNT PARTIAL

INTEREST

COSTS

YOUR CANCELLED CHECK WILL SERVE AS YOUR RECEIPT

COOK COUNTY COLLECTOR REAL ESTATE TAX BILL - 1989

| OLUME | INDEX NUMBER | | TOWN | | NORTHFIELD |
|---------|--------------|-----------|----------|---|------------|
| 88 RATE | 1988 TAX | 1989 RATE | 1989 TAX | TAXING AGENCIES | |
| 2.978 | 1,147.72 | 2.678 | 1,200.82 | SCHOOL DISTRICT C C 34 | |
| .674 | 259.76 | .529 | 237.20 | NORTH SUBURBAN MASS TRANSIT DISTRICT | |
| .670 | 258.22 | .518 | 232.27 | GLENBROOK FIRE DISTRICT | |
| .398 | 153.39 | .319 | 143.04 | VILLAGE OF GLENVIEW | |
| .461 | 177.67 | .414 | 185.64 | VILLAGE OF GLENVIEW LIBRARY FUND | |
| .190 | 73.23 | .167 | 74.88 | GLENVIEW PARK DISTRICT | |
| 2.275 | 876.79 | 1.834 | 822.37 | OAKTON COMMUNITY COLLEGE DISTRICT 535 | |
| .015 | 5.78 | .012 | 5.38 | NORTHFIELD TOWNSHIP HIGH SCHOOL 225 | |
| .536 | 206.57 | .522 | 234.06 | NORTH SHORE MOSQUITO ABATEMENT DISTRICT | |
| .028 | 10.79 | .022 | 9.86 | METRO WATER RECLAMATION DIST OF GR CHGO | |
| .017 | 6.55 | .014 | 6.28 | GENERAL ASSISTANCE NORTHFIELD | |
| .010 | 3.85 | .009 | 4.04 | ROAD AND BRIDGE NORTHFIELD | |
| .101 | 38.93 | .099 | 44.39 | TOWN NORTHFIELD | |
| .694 | 267.47 | .627 | 281.15 | CONSOLIDATED ELECTIONS | |
| .434 | 167.26 | .421 | 188.78 | SUBURBAN T B SANITARIUM | |
| 9.481 | 3,653.98 | 8.214 | 3,683.16 | FOREST PRESERVE DISTRICT OF COOK COUNTY | |
| | | | | COUNTY OF COOK | |
| | | | | COOK COUNTY HEALTH FACILITIES | |
| | | | | TOTAL TAX | |
| | 1,826.99 | | 1,856.17 | ESTIMATED INSTALLMENT FINAL INSTALLMENT | |

PAYMENT INFORMATION HAS BEEN TRANSCRIBED FROM THE WARRANT RECORDS ON FILE IN THE OFFICE OF THE COUNTY COLLECTOR

Edward J. Powell COOK COUNTY COLLECTOR

MARKET VALUE 157,906
 2-78 ASSESSED VALUATION 25,265
 1.9133 STATE EQUALIZATION FACTOR 1,9133
 44,840 EQUALIZED VALUATION 44,840
 3,970.65 GROSS TAXES BEFORE EXEMPTION 3,970.65
 SR. CITIZEN'S HOMESTEAD DEDUCTION 287.49
 HOMEOWNER'S EXEMPTION DEDUCTION 3,683.16
 TOTAL TAXES AFTER EXEMPTION 38,540
 PRIOR YEAR EQUALIZED VALUATION 38,540

WHEN PAYING IN PERSON DO NOT DETACH
 WHEN PAYING BY MAIL
 PLEASE DETACH AND KEEP FOR YOUR RECORD

1ST INSTALLMENT:
 AFTER MARCH 1, 1990,
 1.5% PENALTY PER MONTH
 MUST BE ADDED TO UNPAID
 BALANCES.

2ND INSTALLMENT:
 AFTER AUGUST 30, 1990
 1.5% PENALTY PER MONTH
 MUST BE ADDED TO UNPAID
 BALANCES.

PENALTY IS NOT INCLUDED
 IN THIS BILL.

| ILLINOIS STATE LAW REQUIRES THIS LISTING OF TAXING DISTRICT PENSION AMOUNTS--THESE FIGURES ARE INCLUDED ABOVE | | | |
|---|-------|---|-------|
| SCHOOL DISTRICT C C 34 | 26.00 | GLENBROOK FIRE DISTRICT | 33.63 |
| VILLAGE OF GLENVIEW | 33.18 | GLENVIEW PARK DISTRICT | 20.17 |
| NORTHFIELD TOWNSHIP HIGH SCHOOL 225 | 23.31 | METRO WATER RECLAMATION DIST OF GR CHGO | 12.10 |
| FOREST PRESERVE DISTRICT OF COOK COUNTY | 1.34 | COUNTY OF COOK | 58.29 |

TOWN YEAR TOWNSHIP FINAL AMOUNT DUE PERMANENT REAL ESTATE INDEX NUMBER VOLUME

1989 NORTHFIELD 89-2

FOR OFFICE USE ONLY

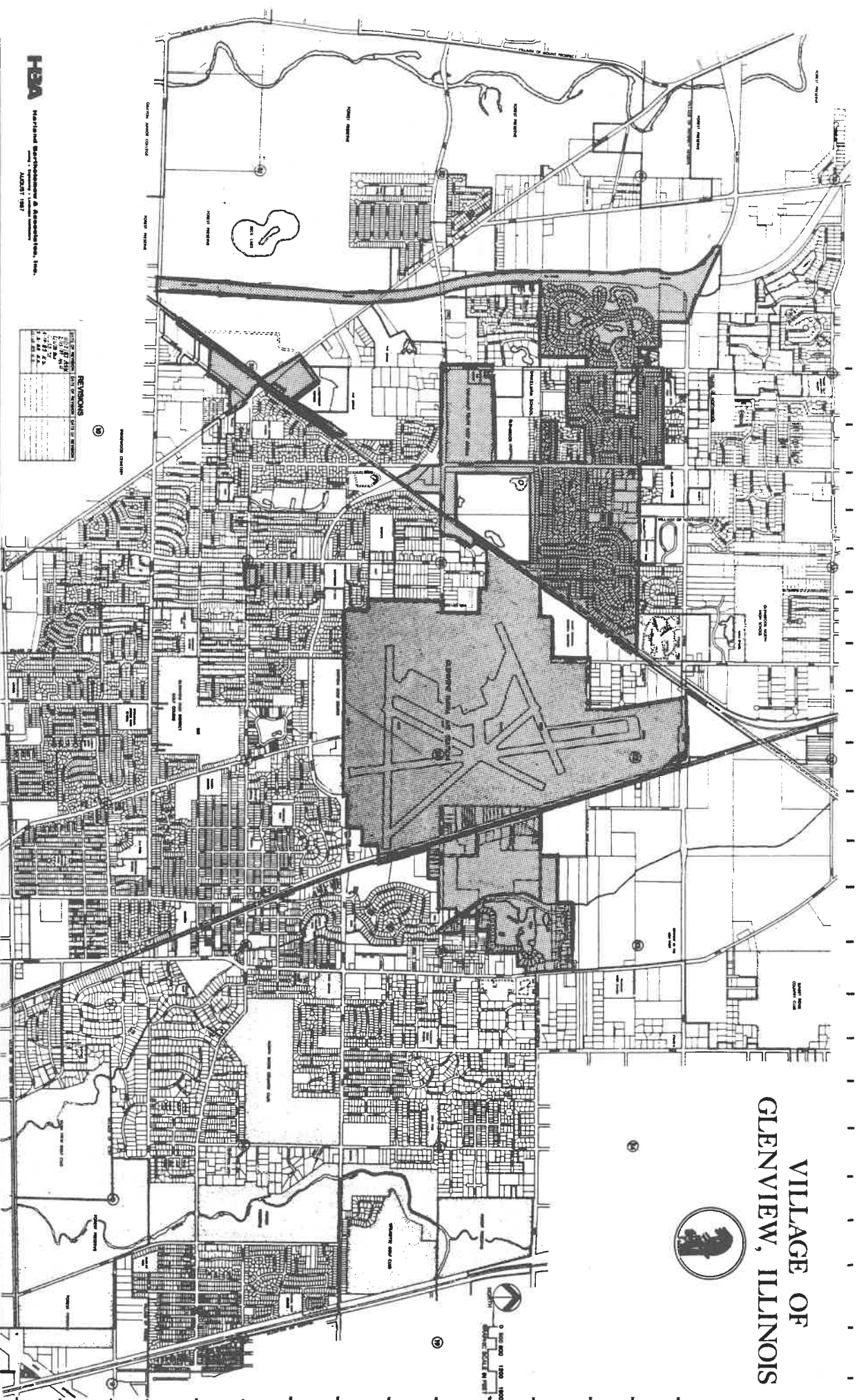
TAX AMOUNT PARTIAL

INTEREST

COSTS

Exhibit #2
Map of Affected Areas

VILLAGE OF
GLENVIEW, ILLINOIS



HBA
Housing & Community Development, Inc.
AUGUST 1987

LEGEND

| | | |
|--------------------|--------------------|--------------------|
| 1. 1/2" = 100' | 2. 1/4" = 100' | 3. 1/8" = 100' |
| 4. 1/16" = 100' | 5. 1/32" = 100' | 6. 1/64" = 100' |
| 7. 1/128" = 100' | 8. 1/256" = 100' | 9. 1/512" = 100' |
| 10. 1/1024" = 100' | 11. 1/2048" = 100' | 12. 1/4096" = 100' |