



*At the Heart of Community*

OFFICE OF THE VILLAGE MANAGER

70 East Main Street  
Lake Zurich, Illinois 60047

(847) 438-5141  
LakeZurich.org

AGENDA ITEM

6C

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**MEMORANDUM**

Date: March 1, 2017  
To: Ray Keller, Village Manager *PK*  
From: Kyle Kordell, Assistant to the Village Manager  
Copy: Jodie Hartman, Finance Director  
Subject: **Ordinance Amending SSA 13 to Remove Three Parcels**

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**Issue:** Three parcels of property within Special Service Area #13 should be removed from the SSA due to the Village's recent acquisition of them for the public purpose of storm water drainage and detention easement. The parcels are unbuildable, recently deemed tax-exempt, and should be removed from the SSA.

**Analysis:** SSA #13 was established via Ordinance on August 23, 2006 to serve areas within the Coventry Creek Subdivision. Three parcels of property located on the north side of Conrad Lane and east of Victor Lane are covered by a storm water drainage and detention easement, thus making them unbuildable. These three storm water easement lots have been conveyed by the developer of the Coventry Creek Subdivision to the Village as a public purpose. Staff has petitioned for and been granted tax exempt status for these three lots, which should now be removed from the Special Service Area tax assessment roll.

**Recommended Action:** Approval of the proposed Ordinance amending SSA #13.

w / attachments: Ordinance with three exhibits (9 pages)

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE AMENDING SPECIAL SERVICE  
AREA DISTRICT LEVY AND EXTENSION AND ABATING PORTION THEREOF**

**WHEREAS**, by prior Ordinance No. 2006-08-442, dated August 23, 2006, the Village of Lake Zurich established Special Service Area #13 (the "SSA Ordinance") to serve certain areas within the Coventry Creek Subdivision (the "Subdivision"); and

**WHEREAS**, said SSA Ordinance established the purpose and tax to be levied on those taxable lots covered by the SSA, as such lots were depicted in *Exhibits B* and *C* of the SSA Ordinance; and

**WHEREAS**, the plat of subdivision attached to the SSA Ordinance as *Exhibit C* shows lots numbered sequentially up to lot 6 and then resuming again with lot 10 and above, with no lots designated 7, 8 and 9, said lots simply shown as an undivided stormwater detention facility on the plat; and

**WHEREAS**, the *Exhibit C* plat attached to the SSA Ordinance depicts real property which would subsequently be shown on an amended plat of subdivision as Lots 7, 8 and 9 (directly east of lot 6), said lots unbuildable and completely covered by a stormwater drainage and detention easement (the "Stormwater Easement Lots"); and

**WHEREAS**, with the amended plat of subdivision, these lots created from Stormwater Easement Lots were assigned Parcel Index Numbers 14-22-104-023, 14-22-104-024 and 14-22-104-025; and

**WHEREAS**, these three Stormwater Easement Lots remain unbuildable and completely covered by a stormwater drainage and detention easement and have been conveyed to the Village of Lake Zurich; and

**WHEREAS**, the Village has petitioned for and been granted tax exempt status for these three lots; and

**WHEREAS**, due to the fact that the initial SSA Ordinance did not include lots the three Stormwater Easement Lots, the lots are not buildable and these three lots are not subject to taxation, the lots should be removed from the annual special service area assessment roll as shown in the annual district levy and extension list.

**NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF LAKE ZURICH, LAKE COUNTY, ILLINOIS, AS FOLLOWS:**

**SECTION 1:** That the recitals hereinabove are hereby incorporated as the findings of the Board of Trustees.

**SECTION 2:** That the annual Special Service Area District Levy and Extension assessment roll for the Subdivision sets forth a list of those lots in the Subdivision which are assessed a special service area tax pursuant to Village of Lake Zurich Ordinance No. 2006-08-442, approved August 23, 2006, a copy of said Special Service Area District Levy and Extension assessment roll attached hereto as **Exhibit 1**. At Section 4 of said Ordinance No. 2006-08-442 it is currently provided that taxes are to be levied in the Special Service Area so that each lot properly in the SSA is assessed equally in the amount necessary to generate \$40,000.00 annually.

**SECTION 3:** That the annual Special Service Area District Levy and Extension assessment roll for the Subdivision currently includes the three Stormwater Easement Lots, now owned by the Village of Lake Zurich, which are covered by a stormwater and drainage easement, are unbuildable and each of which have been granted tax exempt status by certification of the Illinois Department of Revenue on October 17, 2016, a copy of the Property Tax Exemption Certificate for the three lots assigned parcel index numbers 14-22-104-023, 14-22-104-024 and 14-22-104-025 attached hereto as **Exhibit 2**.

**SECTION 4:** Said Special Service Area District Levy and Extension assessment roll, setting forth the covered lots in the Subdivision by parcel index number, which are assessed a special service area tax on an annual basis pursuant to Ordinance No. 2006-08-442, is hereby amended to remove those three lots now owned by the Village of Lake Zurich and which are not subject to taxation, said three lots identified as parcel index numbers 14-22-104-023, 14-22-104-024 and 14-22-104-025. A copy of the amended Special Service Area District Levy and Extension assessment roll reflecting the removal of these three lots is attached hereto as **Exhibit 3**.

**SECTION 5:** That it is hereby further found and determined that the current tax amount to be levied against each lot included in the Special Service Area (less the three lots removed herein) is abated for this 2016 tax levy in the amount of \$1,623.00, thereby reducing the total current tax amount to be generated annually to \$38,377.00 instead of the current total tax levy amount of \$40,000.00.

**SECTION 6:** The County Clerk is hereby directed to abate the current total Special Service Area tax levy, established in Ordinance No. 2006-08-442 to be in the amount of \$40,000.00 in the amount of \$1,623.00 to reduce the total special service area tax amount to \$38,377.00 for the 2016 tax levy year. Taxes are to be levied in the Special Service Area so that each lot in the Special Service Area, as shown on that amended Special Service Area District Levy and Extension assessment roll reflecting the removal of the three lots identified herein, said amended assessment roll attached hereto as **Exhibit 3**, is assessed equally in the amount necessary to generate this new total special service area tax amount of \$38,377.00 \$ annually.

**SECTION 7:** Said Special Service Area District Levy and Extension and amended assessment roll shall continue to be assessed against those remaining lots on the list annually, to collect a tax to generate a total special service area tax amount of \$38,377.00 annually imposed pursuant to Ordinance No. 2006-08-442, as amended.

**SECTION 8:** All ordinances, resolutions and orders or parts of ordinances, resolutions and orders in conflict with this ordinance are repealed to the extent of such conflict.

**SECTION 9:** The Village Clerk, or her designee, shall promptly file a certified copy of this Ordinance and amended assessment roll attached as **Exhibit 3** shall be filed with the County Clerk of Lake County and recorded with the Recorder of Deeds of Lake County.

**SECTION 10:** This Ordinance shall be effective upon its approval and publication in pamphlet form, as provided by law.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2017, pursuant to a roll call vote as follows:

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**APPROVED** by me this \_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Village President

**ATTEST:**

\_\_\_\_\_  
Village Clerk

Published by me in pamphlet form this \_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Village Clerk

# **EXHIBIT 1**

Special Service Area District Levy and Extension assessment roll

## **EXHIBIT 2**

Illinois Department of Revenue - Property Tax Exemption Certificate for the three lots assigned  
parcel index numbers 14-22-104-023, 14-22-104-024 and 14-22-104-025

## **EXHIBIT 3**

Amended Special Service Area District Levy and Extension assessment roll reflecting the  
removal of lots 7, 8 and 9

Parcel index numbers:

14-22-104-023, 14-22-104-024 and 14-22-104-025



Carla N. Wyckoff  
Lake County Clerk

18 North County Street, Room 101  
Waukegan, Illinois 60085-4364  
LakeCountyClerk.info  
Phone 847 377 2400  
Fax 847 984 5823

March 31, 2016

RE: SPECIAL SERVICE AREA DISTRICT LEVY AND EXTENSION

Dear Special Service Area Official:

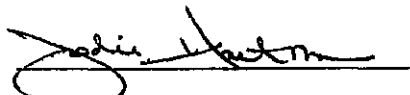
Your current year's assessment roll is attached. We are seeking confirmation that these numbers are complete and correct according to your records. The Tax Extension, IT, and GIS/Mapping Departments all work hard to ensure that your assessment roll is up-to-date so that you may receive the monies necessary for your district to function. Please review the attached information carefully and sign and return this page no later than April 6, 2016. We cannot delay the loading of charges beyond that date.

Please fax this acceptance to 847-984-5825 or email me at [kwilson@lakecountytill.gov](mailto:kwilson@lakecountytill.gov).

Sincerely,

Kipp Wilson  
Tax Extension & Redemption  
Lake County Clerk's Office

Accepted By:



Municipality:

LAKE ZURICH

SSA No.:

SSA #13

**Administration**  
County Clerk  
847 377 2314  
Chief Deputy &  
Elections Administrator  
847 377 2310  
County Board Records  
847 377 2317  
E-mail  
[CountyClerk@lakecountytill.gov](mailto:CountyClerk@lakecountytill.gov)

**Elections**  
Voter Registration &  
Election Results  
847 377 2410  
Voting by Mail  
847 377 2406  
Election Judges  
847 377 2408

**Public Filings**  
Assumed Business  
Names  
847 377 2280  
Notaries  
847 377 2283  
Economic Interest  
847 377 2274  
Campaign Disclosure  
847 377 2280

**Tax Extension  
Department**  
847 377 2404  
Real Estate Tax  
Redemptions  
847 377 2404  
Extensions & Levies  
847 377 2404

**Vital Records**  
Certified Birth, Marriage,  
Civil Union, & Death Records  
Marriage & Civil Union Licenses  
847 377 2411  
Recorded Information:  
Vital Records  
847 377 2401  
Directions  
847 377 2395



<u>Parcel Number</u>	<u>Charge</u>
14-22-103-020	540.55
14-22-103-021	540.55
14-22-103-022	540.55
14-22-103-023	540.55
14-22-103-024	540.55
14-22-103-025	540.55
14-22-103-026	540.55
14-22-103-027	540.55
14-22-103-028	540.55
14-22-103-029	540.55
14-22-103-030	540.55
14-22-103-031	540.55
14-22-103-032	540.55
14-22-103-033	540.55
14-22-103-034	540.55
14-22-103-035	540.55
14-22-103-036	540.55
14-22-103-037	540.55
14-22-104-015	540.55
14-22-104-016	540.55
14-22-104-017	540.55
14-22-104-018	540.55
14-22-104-019	540.55
14-22-104-020	540.55
14-22-104-021	540.55
14-22-104-022	540.55
14-22-104-023	540.55
14-22-104-024	540.55
14-22-104-025	540.55
14-22-104-026	540.55
14-22-104-027	540.55
14-22-104-028	540.55
14-22-107-001	540.55
14-22-107-002	540.55
14-22-107-003	540.55
14-22-107-004	540.55
14-22-107-005	540.55
14-22-107-006	540.55
14-22-107-007	540.55
14-22-107-008	540.55
14-22-107-009	540.55
14-22-107-010	540.55
14-22-107-011	540.55
14-22-107-012	540.55
14-22-107-013	540.55
14-22-107-014	540.55
14-22-107-015	540.55
14-22-107-016	540.55
14-22-107-017	540.55
14-22-107-018	540.55
14-22-107-019	540.55
14-22-107-020	540.55
14-22-107-021	540.55
14-22-107-022	540.55
14-22-107-023	540.55
14-22-107-024	540.55
14-22-107-025	540.55
14-22-107-026	540.55

<u>Parcel Number</u>	<u>Charge</u>
14-22-107-027	540.55
14-22-107-028	540.55
14-22-107-029	540.55
14-22-107-030	540.55
14-22-107-031	540.55
14-22-107-032	540.55
14-22-107-033	540.55
14-22-107-034	540.55
14-22-107-035	540.55
14-22-107-036	540.55
14-22-107-037	540.55
14-22-107-038	540.55
14-22-107-039	540.55
14-22-107-040	540.55
14-22-107-041	540.55
14-22-107-042	540.55
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<b>Total PIN count: 74</b>	<b>40,000.70</b>

# Non-Homestead Property Tax Exemption Certificate



October 17, 2016



Letter ID: L1570680912

SCOTT F UHLER; KLEIN, THORPE & JENKINS LTD  
20 N WACKER DR STE 1660  
CHICAGO, IL 60606-2903

Decision Date: October 17, 2016  
County: Lake  
Docket no.: 16-049-00110  
Co Reference No: E1603958,

Property Owner or applicant: VILLAGE OF LAKE ZURICH

Valid from 3/10/2016 to 12/31/2016

We have determined that the organization, identified above, has met the exemption qualifications necessary to receive a nonhomestead property tax exemption for 81 percent of the 2016 assessment year.

Property index number, legal description, or both:

14-22-104-023  
14-22-104-024  
14-22-104-025

Contact your chief county assessment officer (CCAO) to determine if you are required to file an annual certificate of status. For most exemptions, 35 ILCS 200/15-10 requires an annual affidavit or certificate of exempt status form to be filed with the CCAO on or before January 31 of each year.

**If you do not agree, you must file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of this notice.** Your request must be in writing, must clearly indicate that you want to protest, and state concisely the mistakes alleged to have been made or the new evidence to be presented (35 ILCS 200/8-35(b)). Include the revenue docket number, listed above, on all correspondence regarding this property. Mail or fax your request to the address or number listed below.

If you have questions, contact our Exemption Section weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

Constance Beard, Director  
ILLINOIS DEPARTMENT OF REVENUE

EXEMPTION SECTION MC 3-520  
ILLINOIS DEPARTMENT OF REVENUE  
101 WEST JEFFERSON STREET  
SPRINGFIELD IL 62702

217 785-2252  
217 524-1966 fax

cc: Clerk of Board of Review, County Clerk

Certified ID: 7180 6347 2745 1682 9217