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Tanya Anthofer  
Cook County Clerk's Office  
Cook County Building, 4<sup>th</sup> Floor  
118 N. Clark Street  
Chicago, IL 60602

Re: Request for advice on property disconnected from the City of Chicago

Dear Tanya:

This letter is written in response to your request for guidance on taxcode issues relating to property disconnected from the City of Chicago. Based upon your written request and materials forwarded to our office it appears that on May 25, 2012 Judge Susan Fox Gillis of the Circuit Court of Cook County entered an order disconnecting four parcels of property, consisting of five PIN's and comprising approximately 86 acres, from the City of Chicago. This order was the result of a Petition for Disconnection filed by Petitioner, Land and Lakes Co., a sanitary landfill operator, in case no. 2011 CoAN 2.

Prior to the disconnection, the property was located in the City of Chicago's Hyde Park Township and the taxcode for the parcels affected (70002) included the following governmental bodies, districts and agencies: County of Cook; Forest Preserve District of Cook County; City of Chicago; City of Chicago Library Fund; City of Chicago School Building and Improvement Fund; Chicago Community College District 508; Board of Education; Chicago Park District; Chicago Park District Aquarium and Museum Bonds; Metropolitan Water Reclamation District of Greater Chicago; and South Cook County Mosquito Abatement District.

In your request, you indicate that you know the Clerk must remove the four parcels from the City of Chicago taxing district and assume that the parcels should also be removed from Hyde Park Township. You also suggest that the Clerk's plan is to put the parcels into a nearby township. You express uncertainty with the impact of the disconnection as it relates to coterminous Chicago taxing districts, including the school districts (Chicago Board of Education and Chicago Community College District 508) as well as the Chicago Park District.

As we have discussed over the past few weeks, this issue is unique to the Clerk in that your office has never been presented with a situation involving a disconnection from the City of Chicago without a simultaneous annexation into the boundaries of another governmental body. The key distinction in this case is the fact that the disconnection from the corporate boundaries of the City of Chicago also resulted in the property's disconnection from Hyde Park Township, one of several townships within the City and, essentially leaves the property outside of any township boundary. As a consequence, the disconnected property would not include the normal taxing districts and agencies triggered by a township tax code.

Based upon our review of the materials forwarded, applicable provisions of the Illinois Municipal Code, Township Code and School Code, discussions with the City's Corporation Counsel and Assistant General Counsel of Chicago's Board of Education, we offer the following advice. We concur with your conclusion that the taxing district, City of Chicago, must be removed from the four parcels at issue. You are also correct in removing the four parcels from Hyde Park Township, as its borders are wholly within the corporate boundaries of the City of Chicago. As to the Chicago School District and Park District, they, too, should be removed from the four parcels as their boundaries are coterminous with the City of Chicago's. This applies to both the Board of Education and Chicago Community College District 508 as the Chicago school system is a unified system. Similarly, taxing agencies City of Chicago Library Fund, City of Chicago School Building and Improvement Fund and Chicago Park District Aquarium and Museum Bond Fund should be deleted from these four parcels.

With respect to your plan to place the four parcels into a nearby township, we have found no authority which would give the Clerk the ability to unilaterally make that determination. In fact, it is the County Board, pursuant to 60 ILCS 1/10-5(i), which is expressly authorized to alter the boundaries of townships. Accordingly, we suggest your office inform the President's Office as well as the District Commissioner's Office of this disconnection, so that they may initiate the appropriate action, if any, to expand the township boundaries to include the subject 86 acres.

As a final note, although the City is appealing the final order of disconnection, the attorney handling the appeal for the City, Mark Powell, indicated there is no stay order in place. In addition, the initial brief has not yet been filed and, thus, the appeal is in its early stages. Consequently, there is no reason to delay action on implementing the taxcode changes discussed in this letter. I have also asked the attorney for the Chicago Board of Education if she was aware of any authority which would permit the Clerk to retain the Chicago school district taxcodes on these four parcels in light of the disconnection order and she was not aware of any.

I hope the comments provided herein assist you in moving forward on this matter. Should you have any further questions, do not hesitate to contact me.

Very truly yours,

William Motto  
Assistant State's Attorney