

MEMORANDUM

September 14, 2023

TO: Mayor John P. Kahl and Members of the City Council

FROM: Scott A. Brunton, City Attorney

SUBJECT: Resolution to Approve Intervention in Property Tax Appeal Board Case
Filed by Kroger

DISCUSSION:

Kroger has appealed the decision of the Tazewell County Board of Review to deny Kroger's requested reduction of the equalized assessed value ("EAV") of its property in East Peoria. These appeals are taken to the State of Illinois Property Tax Appeal Board (PTAB). The applicable State law requires that prior to intervening in a PTAB case to contest a Property Owner's requested reduction in EAV of private property of over \$100,000.00, the City Council must adopt a Resolution approving the City's intervention in the PTAB case.

This Resolution approves the City Attorney's office, on behalf of the City, intervening in this pending PTAB case so that the City can be heard and can contest the significant proposed reduction in EAV for the Kroger property.

RECOMMENDATION:

Approve this Resolution.

RESOLUTION NO. 2324-077

East Peoria, Illinois

_____, 2023

RESOLUTION BY COMMISSIONER _____

**RESOLUTION AUTHORIZING CITY ATTORNEY’S OFFICE TO INTERVENE
IN CASE BEFORE THE ILLINOIS PROPERTY TAX APPEAL BOARD
(KROGER LIMITED PARTNERSHIP I)**

WHEREAS, Kroger Limited Partnership I, the owner of Parcel No. 01-01-32-414-008 (the “Property”), has filed a complaint with the Tazewell County Board of Review (the “Board of Review”) for the purpose of challenging the assessed value assigned to the Property for tax year 2022; and

WHEREAS, the City of East Peoria (“City”) has objected to the change in assessed value; and

WHEREAS, the Board of Review has affirmed the assessment originally assigned to the Property; and

WHEREAS, the owner of the Property has appealed the decision of the Board of Review to the Illinois Property Tax Appeal Board (“PTAB”); and

WHEREAS, it is in the best interests of the City to intervene in the proceedings currently pending before PTAB;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF EAST PEORIA, TAZEWELL COUNTY, ILLINOIS, THAT the Attorney for the City is hereby authorized and directed to obtain an appraisal for the Property and petition for leave to intervene in the proceeding involving the assessment of the Property, which proceeding is identified as Docket No. 2022-02165 currently pending before the Illinois Property Tax Appeal Board.

APPROVED:

Mayor

ATTEST:

City Clerk