

**THE CITY OF LAKE FOREST  
CITY COUNCIL AGENDA**  
Monday, October 16, 2017 at 6:30 pm  
City Hall Council Chambers

Honorable Mayor, Robert Lansing

Prudence R. Beidler, Alderman First Ward  
James E. Morris, Alderman First Ward  
Timothy Newman, Alderman Second Ward  
Melanie Rummel, Alderman Second Ward

Stanford Tack, Alderman Third Ward  
Jack Reisenberg, Alderman Third Ward  
Michelle Moreno, Alderman Fourth Ward  
Raymond Buschmann, Alderman Fourth Ward

**CALL TO ORDER AND ROLL CALL** Immediately following the Finance Committee meeting

**PLEDGE OF ALLEGIANCE**

**REPORTS OF CITY OFFICERS**

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| 1. COMMENTS BY MAYOR |
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| 2. COMMENTS BY CITY MANAGER |
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| 3. COMMENTS BY COUNCIL MEMBERS |
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**FINANCE COMMITTEE**

**1. Acknowledge Receipt of the FY2017 Treasurer's Report**

*PRESENTED BY: James Morris, Finance Committee Chairman  
STAFF CONTACT: Elizabeth Holleb, Finance Director (847-810-3612)*

**PURPOSE AND ACTION REQUESTED:** Staff requests that the City Council acknowledge receipt of the Fiscal Year 2017 Treasurer's Report.

**BACKGROUND/DISCUSSION:** Pursuant to Illinois Statute, a Treasurer's Report must be filed with the City Clerk, the County Clerk, and published in a Lake Forest newspaper within six months after the end of each fiscal year. The report will be published in the October 19, 2017, edition of the Lake Forester. The report may be found beginning on **page 7**.

**BUDGET/FISCAL IMPACT:** N/A

**COUNCIL ACTION:** Acknowledge receipt of the FY2017 Treasurer's Report

**4. OPPORTUNITY FOR CITIZENS TO ADDRESS THE CITY COUNCIL ON NON-AGENDA ITEMS**

**5. ITEMS FOR OMNIBUS VOTE CONSIDERATION**

**1. Approval of the October 2, 2017 City Council Meeting Minutes**

A copy of the minutes can be found on **page 13**.

COUNCIL ACTION: Approval of the Minutes

**2. Approval of an Ordinance amending City Code Relating to Real Estate Transfer Taxes (2<sup>nd</sup> Reading and Grant Final Approval)**

STAFF CONTACT: *Elizabeth Holleb, Finance Director (847-810-3612)*

**PURPOSE AND ACTION REQUESTED:** Staff recommends approval of the proposed Ordinance amending City Code related to the Real Estate Transfer Tax. Amendment of Section 39.166 regarding appeal procedures are as recommended by the Personnel, Compensation and Administration (PCA) Committee.

**BACKGROUND/DISCUSSION:** On January 20, 2015, City Council granted final approval of an Ordinance adopting an updated City Code. As a follow up, City Staff and the City Attorney have proceeded to review certain provisions of the Code to determine whether changes are required to reflect current practices and policies of the City. The proposed Ordinance recommends revisions to the City Code section on Real Estate Transfer Tax.

In addition, the City Council approved amendment of City Code section 39.166 on April 17, 2017, but requested that staff consider further revision as part of its comprehensive review of the RETT provisions. On July 25, the PCA Committee recommended further amendments to allow the City Manager to act on hardship variances for extending the one-year thresholds up to two years, while the PCA Committee would hear appeals of the City Manager decision or appeals to extend the one-year thresholds beyond two years. The PCA Committee would also continue to hear appeals of other RETT provisions.

**PROJECT REVIEW/RECOMMENDATIONS:**

| Reviewed      | Date    | Comments   |
|---------------|---------|--|
| City Council  | 10/2/17 | Proposed Ordinance granted first reading approval; Ordinance revisions requested.  |
| PCA Committee | 7/25/17 | Recommendation regarding appeals as contained in proposed Ordinance  |
| City Council  | 4/17/17 | City Council approved Amendment to Code Section 39.166; requested further analysis of appeal provisions                                |
| City Council  | 4/3/17  | City Council requested that City Attorney draft Code language providing hardship provision related to Real Estate Transfer Tax Refunds |

The City Council granted first reading approval of the proposed Ordinance on October 2, but requested two revisions to the Ordinance. A red lined version of the Ordinance changes can be found on **page 19**.

**BUDGET/FISCAL IMPACT:** Approval of this item would have a modest financial impact, in that an occasional refund of real estate transfer tax would be made that would not have otherwise occurred under current City Code provisions.

**COUNCIL ACTION:** If determined to be appropriate by the City Council, grant final approval of an Ordinance amending City Code relating to Real Estate Transfer Taxes (Ordinance can be found on **page 31**).

### **3. Approval of a Second Amendment to the Water Tower and Ground Lease Agreement between The City of Lake Forest and SprintCom, Inc.**

**STAFF CONTACT:** *Mike Strong, Assistant to the City Manager (810-3680)*

**PURPOSE AND ACTION REQUESTED:** The Property & Public Lands Committee of the City Council recommends approval of a Second Amendment to an existing Water Tower and Ground Lease Agreement between the City and SprintCom, Inc. for the lease of a portion of the premises located at 1381 W. Kennedy Road, in Lake Forest.

**BACKGROUND/DISCUSSION:** In 1998, the City entered into a 20-year agreement with SprintCom, Inc. to lease space on the water tower located at 1381 W. Kennedy Road.

The Tenant has leased space at the top of the water tower sufficient to accommodate cellular antennas, at approximately the 175 foot level, with ground space of the water tank of approximately 750 square feet to support these services. The Tenant is not requesting any additional space or modifications to their existing footprint on the site. The existing lease is set to expire on July 31, 2018.

The proposed amendments generally represent a continuation of the general terms of the existing lease for a period of up to 15 years. The only significant changes worth noting in the amendments are a reduction in the annual base rental increase, which has been reduced from 5% to 3%.

A full copy of the second amendment can be found on **page 43** of this packet.

#### **PROJECT REVIEW/RECOMMENDATIONS:**

| Reviewed                          | Date     | Comments                    |
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| Property & Public Lands Committee | 10/02/17 | Review and Approval Granted |

**COUNCIL ACTION:** Authorizing the City Manager and City Clerk to execute a Second Amendment to the Water Tower and Ground Lease Agreement between the City of Lake Forest and SprintCom, Inc.

**4. Consideration of an Ordinance Approving a Recommendation from the Zoning Board of Appeals. (First Reading, and if Desired by the City Council, Final Approval)**

STAFF CONTACT: Catherine Czerniak,  
Director of Community Development (810-3504)

The following recommendation from the Zoning Board of Appeals is presented to the City Council for consideration as part of the Omnibus Agenda.

255 Washington Road – The Zoning Board of Appeals recommended approval of a variance from the side yard setback to allow construction of a detached garage. No public testimony was presented on this petition. (Board vote: 7 - 0, approved)

The Ordinance approving the petition as recommended by the Zoning Board of Appeals, with key exhibits attached, is included in the Council packet beginning on **page 47**. The Ordinance is available for review in the Community Development Department.

COUNCIL ACTION: If determined to be appropriate by the City Council, waive first reading and grant final approval of the Ordinance.

**COUNCIL ACTION: Approval of the four (4) Omnibus items as presented**

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| <b>6. ORDINANCES</b> |
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**1. Approval of Ordinance Establishing Administrative Procedures for Assessing and Determining Claims Under the Public Safety Employee Benefits Act (PSEBA)**

*PRESENTED BY: DeSha Kalmar, Director of Human Resources (847-810-3530)*

**PURPOSE AND ACTION REQUESTED:** The PCA Committee and City staff recommend first reading and final approval of the ordinance revising administrative procedures for assessing and determining claims under PSEBA.

**BACKGROUND/DISCUSSION:** The Public Safety Employee Benefit Act (PSEBA) requires insurance benefits be provided to a public safety employee who suffers a catastrophic injury or is killed in the line of duty. The same benefits may be extended to the spouse and eligible dependents of the employee, provided the conditions established by the Act are met. The City may be required to pay the entire premium of the City's basic health insurance plan for a public safety employee and his/her spouse and eligible dependents for the period of time defined by the Act, if the employee is eligible.

The City is proposing to change the eligibility review process. Under State law, the City has the right to establish an administrative procedure for assessing claims it feels is in the best interests of the City and its residents without acting in a manner inconsistent with the requirements of the Act, including the ability to use home rule authority to enact an ordinance that would determine, assess, and outline the administrative process for assessing eligibility under PSEBA.

The procedures provide definitions for what constitutes a catastrophic injury, gainful work and an injury.

Applicants must file an application within 30 days of filing a disability pension claim with the City if the Applicant is seeking benefits under PSEBA. A timely filed application shall be reviewed by the City Manager for purposes of making a recommendation to the City Council:

1. Grant benefits based upon the facts on the application as it stands;
2. Set matter for a final administrative hearing before a hearing officer to make a determination based on the result of an administrative hearing.
3. Set matter for an evidentiary hearing before a hearing officer to make a recommendation to the City Council based on the result of an evidentiary hearing. Following receipt of the recommendation of the hearing officer, the City Council shall render a determination regarding the Applicant's eligibility for benefits under PSEBA.
4. Enter such other finding as is consistent with the evidence or by agreement of the Applicant and the City.

Within 30 days following receipt of the recommendation, the City Council shall make a determination regarding the application. If the City Council determines the matter requires a final administrative or evidentiary hearing, the Applicant will be given written notice of such decision along with a date for the scheduled hearing. If the City Council denies the benefit based on the preliminary record as it stands, the Applicant will have the right to request an evidentiary hearing or choose not to request an evidentiary hearing.

This matter was considered by the PCA Committee at a meeting earlier today. The proposed ordinance with detailed information regarding the process, burden of proof and recordkeeping requirements is attached on **page 54**.

**BUDGET/FISCAL IMPACT: NA**

**COUNCIL ACTION: First Reading and Final Approval of Ordinance Establishing Administrative Procedures for Assessing and Determining Claims Under the Public Safety Employee Benefits Act (PSEBA).**

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| <b>7. NEW BUSINESS</b> |
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| <b>8. ADDITIONAL ITEMS FOR COUNCIL DISCUSSION</b> |
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**EXECUTIVE SESSION**

1. EXECUTIVE SESSION pursuant to 5ILCS 120/2 (c), (6), The City Council will be discussing the disposition of property and the consideration for the sale or lease of property owned by the Public Body.

Adjourn into Executive Session

RECONVENE INTO REGULAR SESSION

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| <b>10. ADJOURNMENT</b> |
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Office of the City Manager

October 11, 2017

The City of Lake Forest is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities, are required to contact City Manager Robert R. Kiely, Jr., at (847) 234-2600 promptly to allow the City to make reasonable accommodations for those persons.



**ANNUAL TREASURER'S REPORT**  
**THE CITY OF LAKE FOREST**  
**FISCAL YEAR ENDING APRIL 30, 2017**

**COMPENSATION SUMMARY:**

**Under \$25,000**

DALE ABBINANTI, GAVIN ADAMS, ROSS ADELMAN, ELIZABETH ALLEN, JOYCE ALLEN, PETER ALLEN, JESSICA ANDERSEN, ADAM ANDERSON, KAITLYN ANSON, SHELLEY AQUINO, RICHARD ASHWORTH, MILANA ASTORINO, FRANCISCO AYALA RODRIGUEZ, SUSAN BACA, SARAH BAKER, JACKSON BARBOUR, EMMA BARLOW-ESLER, ANA BARTOSZEWSKI, LAURA BARTUSIAK, RYAN BENDER, PATRICIA BENNETT, HALEY BESS, JESSICA BESS, RODNEY BETHEA, MARY BIRES, KATHERINE BLACK, JACK BLAKE, PARKER BOLTON, ANNE BOUSSON, JOANN BOYLE, BARRY BRAVO, JUDITH BRINKMAN, JENNIFER BRODY, ZACHERY BULICH, MARGARET BURDA, CASSANDRA BURKE, REED BURKE, AIDAN BYBEE, AMANDA BYRNE, JOSE CALDERON, OFELIA CARMICHAEL, ULISES CASTRO, CHRISTOPHER CAVALARIS, ERICK CERNA GUZMAN, JUSTIN CHAMBLISS, LESLIE CHERWNEKA, CHRISTOPHER CHOUINARD, JOHN CIRAME, STEPHEN CIRAME, RYNE CLEMENT, HILLARY COHEN, JAMES COMBS, JONATHON CONNOR, WILLIAM CONOVER, RYAN CONSTANTINO, ASHLEY COUSSENS, ROLAND COUTCHER, PETER CRAWFORD, ADRIANA CROCKETT, CHARLES CRONIN, CASEY CRONKHITE, HILARY CURTIS, WILLIAM CURTISS, NICHOLAS CVIJOVIC, ELEANOR DALY, JONATHAN DAY, MITCHELL DEBIASE, CATHERINE DEMET, CHRISTOPHER DEMET, NICHOLAS DEMET, ELZE DEMIRI, ASHLEY DERAN, JANELLE DEWITT, CHARLES DEYOUNG, COLE DIGMAN, ERIN DOHERTY, SAMANTHA DOIG, KATIE DOLAN, ISRAEL DOMINGUEZ, MARQUISE DOUGLAS, MAREN DOUGLASS, BRITTANY DOXIE, BRIAN D'SOUZA, JAKE DURBURG, RYAN DURBURG, LIAM EADIE, JOHN ECKERT, PARKER EDWARDS, EMMA EISERMAN, NICHOLAS ELSASSER, SARAH ELYACHAR, PATRICK FELDE, AMANDA FERNANDEZ, JAMIE FERRETTI, KEEGAN FILKIN, MACKENZIE FIORE, AMBER FITZGERALD, KATHERINE FLURI, RYAN FLYNN, CONNOR FORD, JOHN FRAME, JUSTIN FRANK, EMILY FRANKSEN, SAMANTHA FRIEDLUND, RUSSELL FRIEDMAN, LEE FULLER, DANIEL FUNCHES, GABRIEL FUNK, DONALD FURTH, REID FURTON, NICHOLAS GALASSO, JOHN GARD, DEBORAH GARREY, HERBERT GARREY, JUAN GARZA, THOMAS GAYE, JOAN GIANGIORGI, ROSEANN GIANGIORGI, BENNETT GIBSON, CONNOR GLYNN, ARTURO GONZALEZ, BRITTANY GOODRICH, JAMES GOODWIN, ELMER GOTTSCHALK JR, CYRIL GRAMER, MARY KATE GRAZIANO, DENITA GREGORY, ROYCE GREGORY, MATTHEW GRUENES, JOE GUALANDRI, SHERLY GUEST, CHRISTOPHER GUIDO, HEATHER GUNN, ARGY MAITA HAMBURG, FREDERICK HAMBURG, ELIZABETH HAMILTON, PATRICK HAMILTON, JESSICA HANCH, ERIC HANRATH, MICHAEL HANSEN, DANIEL HANSON, DAVID HARTSHORNE, SHARON HARTSHORNE, OCTAVIUS HAYES JR, BRENDA HELLWIG, SONYA HENRICKS, AMY HEPBURN, HECTOR HERRERA-MALDONAD, MATTHEW HILL, MICHAEL HILL, TUCKER HINCH, DEANNE HOAGLUND, IMA HOGBERG-WASEMANN, BRIDGET HORVATH, NICOLE HOSKINS, LINDSAY HOUGH, BRANDON HRDLICKA, NICKOLAS HUBECK, JOSHUA HUGHES, NICHOLAS HUMPHREY, WILLIAM HUMPHREY, AHMED IBRAHIM, ALEXANDER JACKSON, LUCAS JACOB, LISA JACOBS, ASHLEY JACOBSON, JUSTIN JACOBSON, NATHANIEL JERMAIN, CASEY JEWETT, ALASTAIR JOHNSON, ROBERT JOHNSON, WILLIAM JOHNSON, JENNA JOZEFOWSKI, LORI JULIAN, JAIME JURADO, CURT KALOUSEK, ARI KAMENSKY, KENDALL KAMHOLZ, VICTORIA KARKER, KATELYN KASHUL, KRISTEN KAVANAGH, KENNETH KAZARIAN, COURTNEY KEHRMANN, DUNCAN KESSLER, THOMAS KIENZLE, JANET KILKELLY, TYLER KIMBREL, TREVOR KINGSLEY, AIDEN KINSELLA, DANIEL KITCHEL, RYAN KITCHEL, RUSSELL KLUCHKA, SAMANTHA KLUCZYNSKI, PATRICIA KOCHAUER, ARETA KOHOUT, MICHAEL KRAPF, PATRICK KRIDER, MONICA KRZEMINSKI, STEVEN KUSH, NICHOLAS LAMBERT, JOHN LANDIS, VICTORIA LANDIS, REILLY LANIGAN, JULIANNE LAPETINA, MIGUEL LARA, COURTNEY LARSEN, JOHN LARSON, WILLIAM LARSON, OLIVIA LEMKE, KYLE LEMMER, JESSICA LENHART, RICHARD LILJA, MITCHELL LINDBLAD, DENNIS LINEHAN, TZU LIU, JOHN LOESSBERG, EUGENE LONERGAN, KATHRYN LOTHARIUS, JEREMY LUEBKE, KIMBERLY LYSZCZARCZYK, JULIA MADDEN, DANIEL MADURA, ETHAN MADURA, JACQUELINE MADURA, SUSAN MANDELTORT, THOMAS MARKS, RYAN MARQUIS, JAVIER MARTINEZ, JAEI MASI, CIARA MCCORMACK, CATHLEEN MCCORMICK, AMANDA MCDONALD, QUINN MCGOWAN, JOSEPH MCGRAIN, MATTHEW MCKIERNAN, RYAN MCKIERNAN, ALLISON MCMAHON, JUSTIN MCMAHON, MARIAN MCNAIR, MATTHEW MEKALIAN, RICHARD MELLADO, TAYLOR MITCHELL, TACOMA MONROE, COLE MOODY, MAX MOORE, DAWN MORRIS, LISA MORRISON, JAMES MOSIER, LISA MOULTON, KIERAN MURPHY, SHANNON MURRAY, CAROL MYERS, THOMAS MYERS, DENNIS NATION, JOHN NELSON, KATHERINE NOLTE, GRACE NOWESNICK, KATHERINE NYLAND, JAMES OBERHEIDE, FACUNDO OCAMPO, ALEXANDER O'GRADY, ADELE O'NEILL, DANIELLE ORSINI, LISA ORSINI, MILES PADZENSKY, KELLY PAGE, CLAIRE PANDALEON, BENJAMIN PANITCH, ZOE PANOS, AMANDA PAPKE, RILEY PARROTT, ALEXIS PAULSEN, HENRY PEARSON, MICHAEL PENN, MICHAEL PERRY, MICHAEL PETERS, RALPH PETERSON, BENNETT PETRAY, EMMA PIRE, REYNOLDS PIRE, ERIC PODOWSKI, ROBIN POWER, JANICE PRICE, DEWAR PROM, SAMANTHA PRUSAC, DEBORAH PTAK, PATRICIA PULKOWNIK, DIEGO QUINONES, NICOLE QUIST, MICHAEL RAFFERTY, SANDRA RAGSDALE, JESUS RAMIREZ, HELEN RANDOLPH, DAVID RANDELL, THOMAS RANSOM, STEPHANIE RAUPP, EMILY RAYE, LAUREN REAUMOND, CHARLES REGALADO, JULIE REIDEL, CHARLES REINKEMEYER, TERRY RICHARDS, EMMA RICHERT, JOSEPH RISI, RAUL RODRIGUEZ, AMY ROSE, ROBERT ROTH, CLAIRE RUGGLES, OLIVIA RUGGLES, SAJED SAED, SHIVANI SAIGAL, JONATHAN SALM, KARSEN SAMPLE, ELLIOTT SARNO, REBECCA SAUSER, IAN SCHAPPE, JOHN SCHLOSSER, JOHN SCHMIDT, CLAIRE SCHNEIDER, JONATHAN SCHOENHEIDER, JAMES SCHWALL, CLYDE SCOTT, WILLIAM SCROGGINS, CHRISTOPHER SHANNON, ANDREW SHAW, ANN SHAW, RYAN SHEEHAN, CONNOR SHERIDAN, CHARLES SIDLES, GABRIELLE SIMECK, CONNOR SIMMS, MACKLIN SIMMS, OLIVIA SIMMS, MICHAEL SIMPSON, PHILIP SIMS, KELLY SINDT, MICHAEL SKIERSCH, FREDERICK SMITH, CATHLEEN SMITH, JULIA SOBOLEWSKI, TAYLOR SOLUM, CORY SPANN, AMY SPECTOR, BRANDON STANONIK, HENRY STECK, AMI STELLATOS, KIMBERLY STIBAL, DEENA STOVALL, MEGAN STUMPF, CHARLES SULLIVAN, MARY TARPLEY, ERIC THOMPSON, MADISON TOMASIEWICZ, LESLIE TREECE, THOMAS TRKLA, ALEXANDRA TRUTTER, ALYSSA TUNISON, MARK TURELLI, PAUL TURELLI, EDWARD TUTEN, KAYLA UHWAT-VICICONDI, TRACY ULMER, HILLIARY VACCARELLO, KRISTIN VALLALY, NICHOLAS VAN

ANTWERP,BLANCA VARGAS,JOSE VASQUEZ,LIELAH VICTOR,STEVEN VOGRICH,ALLEN WALKER,JOHN WALKER,BRITTON WALLACE,CARLA WARD,KRISTY WHITE,WILLIAM WHITE,BRIDGET WHITED,CLAIRE WILLIAMS,KRISTIN WISMER,BRICE WITEK,AMANDA WITTKE,SHAUNA WITTKE,JEREMY WOERTZ,DEBRA WOOD,SYDNEY WRIGHT,GRACE WU,KIMBERLY YESSIAN,JULIA ZUREIKAT

**\$25,000 to \$49,999.99**

EDMUNDO ALVAREZ,KAREN AVERY,MATTHEW BACHLER,DANIEL BLAUL,MARILYNN BRUNS,PATRICIO CAMARENA,MATTHEW CHOUINARD,DEBORAH CHROBAK,EDWARD CLOVER,KALI COTTELEER,ARTURO ESCOBAR,CHRISTINE FAUDEL,HEATHER FAUDEL,ALICJA GOLEC,MARIANO GOMEZ,ESTHER GUTIERREZ-SLOAN,JAMES HELD,ELIZABETH HOPE,DANIEL HUGHES,DANIELLE KNIGHTON,DEBRA LERMAN,JAMES LOCKEFEER,LONDON LUZAR,LUKE MILLER,JASON OLSON,CHRISTOPHER POMMER,JAMES RISI,SUSAN SIMMS,JAMES THIEL,EILEEN TIMKEN,KENNETH WAGNER,LESLIE WALTON

**\$50,000 to \$74,999.99**

JILL BECKER,JOYCE BETTINGER,MARGARET BOYER,ROBERT BROWN,AMBER CAMPBELL,ANTHONY CARABALLO,MORGAN COLLINS,RIGOBERTO CORIA,PAUL DAIZOVI,AARON DALZOT,JOHN ELDRIDGE,KRISTIN ELLIOTT,PABLO GARCIA,CAROLYNN GAYLORD,MEGHAN GAYTER,JAMES GLUTH,VALERIE GONZALEZ,LARONDA HAINES,SARA HARTNETT,STEVEN HILL,WILLIAM HOWARD,SCOTT IRISH,WILLIAM KNESLEY,MICHELLE KOUSINS,ERIC KRUEGER,MARK KRYGERIS,TERESA LAURILA,JESSICA LINDERS,BARBARA LUEDER-MANETTI,TIMOTHY MAGOON,KIMBERLY MCCANN,KATHERINE MCMANUS,JASON MITCHELL,KASEY MORGAN,MADELINE PALENICA,ADRIAN PEOPLES,KENNETH PIERINI,BECKY POCASANGRE,TARA PURTELL,ISMAEL RAMIREZ,TROY REEVES,JACOB RIEPER,PENNY ROBBINS,MITCHELL ROGALSKI,LISSARDA ROGOZ,WILLIAM SCHELHAS,PATRICIA SCHWALL,JAMES SHELTON IV,DENNIS SMITH,DANIELLE SPANN,NADA SYDOW,ANGELA TAPPA,WILLIAM WRIGHT,MARK ZALKE

**\$75,000 to \$99,999.99**

CRISPIN ABEL,BRIAN ACELLO,ANTHONY ANASZEWICZ,JOHN BALDWIN,SUSAN BANKS,DOMINICK BELLINO,ERIK BLOMBERG,RICHARD BRIJA,MATT BRUGIONI,JASON BUSDEKER,MIGUEL CAMARENA,TONY CARINGELLO,ROBERT CARMICHAEL,WILLIAM CLIFFORD,STUART COX,RAFAEL DAVILA,BRYAN DEBAETS,JOSE DIAZ,CHARLES DOUGLAS,DANIEL DRAEGER,CRYSTAL EDWARDS,BRIAN ESMON,CHARLES FRANCO,CHRISTOPHER FREUND,MICHELLE FRIEDRICH,YONI GARCIA,MIKE GERNENZ,MICHAEL GLOMSKI,MATTHEW GOODMAN,RONALD GRAMER,PHILIP GUALDONI,FRIEDRICH HOEFT,BILL HOOPER,DIANE HORN,JEFFREY HOWELL,JOSHUA HUCKER,BRIAN HUFFHINES,ERIK HUSTON,MATTHEW JAKOB,ROBERT JANUARY,EDWARD JOHNSON,BRIAN JOYCE,LAWRENCE KENAR,MATTHEW KLUCHKA,JAMES KOBLAS,CHARLES KRIENS,AARON KRUCHKO,DANIEL LAINIO,BILLY LOYD,MISAKO MAJ,SALOMON MARTINEZ JR.,KEITH MASLON,BRIAN MIKLOVIC,ADAM MILCZAREK,THOMAS MINARIK,DAVID MINISCALCO,TODD NAHIGIAN,RICKEY PARHAM,PAUL PETERSEN,BRIAN POGACHNIK,BERNARD PONDEXTER,MARK ROCKWELL,KYLE ROEDER,JAMES SANTOSTEFANO,ROBERT SERKOWSKI,RAYMOND SPETZ,MICHAEL STRONG,CHRISTINE TERESI,MICHAEL TIEGS,JOSEPH TOMASELLO,JOHN VARNER,RICHARD VOLPE,STEVEN WERCHEK,MATTHEW WERT,MICHAEL WHALEN,COREY WIEREMA,JEFFREY WIEREMA,ROBERT WOLFF,JOSEPHINE YORRO

**\$100,000 to \$124,999.99**

PHILLIP ALDERKS,ANDREW ALLAN,DAVID ANDERSEN,RICK ANDERSON,JAN-PIERRE BARDI,ANDREW BARNES,MARTIN BLITSTEIN,WILLIAM BORZICK,SCOTT CHRISTENSEN,KEVIN CRONIN,DWIGHT DAVIS,DAVID DEMARCO,TROY DEVRIES,WENDY DUMONT,ROBERT ELLS,ERIC FARR,CHARLES FLESC,JOSEPH GABANSKI,MICHAEL GALLO,TIMOTHY GEHRING,ERIC GLOBERGER,BENJAMIN GRUM,JOHN GULLEDGE,DIANE HALL,ROBERT HEELAN JR,STEVEN HUCK,MICHAEL HUGHES,PATRICK ISSEL,ERIK KOSITZKI,MICHAEL LANGE,MARK LONG,BRETT MARQUETTE,ROBERT MARTINELLI,JOSEPH MOBILE,ROBERT MONAHAN,MICHAEL MOUNTS,CHARLES MYERS,TRAVIS PEDERSEN,MATTHEW PENAR,MATTHEW RAUSCH,ANDREW RICK,CHRISTOPHER ROBERTS,NICHOLAS SAVEL,MARK SINGER,ANDY SHIU,MATTHEW SIGNA,JOSEPH STANONIK,JEFFREY SULKIN,DAVID TISINAI,EDMUND YEP,KEVIN ZELK

**\$125,000 and over**

ROBERT COPELAND,CATHERINE CZERNIAK,JAMES FAHEY,STEPHEN GROST,ELIZABETH HOLLEB,DESHA KALMAR,CORY KAZIMOUR,ROBERT KIELY,CRAIG LEPKOWSKI,DANIEL MARTIN,RICHARD PAULSEN,PAUL PUGLIESE,PETER SIEBERT,SALLY SWARTHOUT,MICHAEL THOMAS,KARL WALLDORF

**Total Compensation: \$21,247,573.73**

**EXPENDITURE SUMMARY**

1ST AYD CHEMICAL CORPORATION 8,001.12,3M LAR5393 6,329.72,A & A SPRINKLER COMPANY INC 9,898.00,ABC WINDOW CLEANING COMPANY, INC. 3,170.00,ABT ELECTRONICS &APPLIANCES CO 4,006.49,ACOM SOLUTIONS INC 4,739.73,ADS ENVIRONMENTAL SERVICES 19,594.00,ADVANCED TELECOMMUNICATIONS OF IL 12,985.00,ADVANTAGE CHEVROLET 76,095.00,AECOM USA, INC. 21,065.53,AIR ONE EQUIPMENT INC 15,912.48,AIR SERVICES COMPANY 10,097.32,AL WARREN OIL COMPANY, INC. 14,544.76,ALARM SECURITY INC 6,233.17,ALBERTSON'S INC. 14,367.77,ALEXANDER CHEMICAL CORPORATION 13,523.44,ALFRED BENESCH & COMPANY 77,708.72,ALL CRANE & HOIST, LLC 7,732.00,ALLIED MEASUREMENT SYSTEMS CORP 3,781.58,ALPHA PAINTWORKS INC 7,800.00,AMERICAN BACKFLOW PREVENTION INC 5,752.00,AMERICAN GAS LAMP WORKS, LLC 11,807.39,AMERICAN GASES CORP 6,000.66,AMERICAN LEGION POST 264 2,649.60,AMERICAN OUTFITTERS LTD 22,202.35,AMERICAN PUBLIC WORKS ASSOC 3,378.37,AMERICAN RODENT SUPPLY, LLC 12,134.00,AMERICA'S ACTION TERRITORY 3,923.98,AMON'S ASPHALT LLC 38,830.00,ANDRES MEDICAL BILLING LTD 28,864.42,AOK GOURMET LLC 16,624.87,APLUS BUILDING SERVICES LTD 149,108.80,APPLIED CONCEPTS, INC. 9,334.00,ARBORMASTER TRAINING, INC. 2,850.00,ARLINGTON POWER EQUIPMENT INC 16,656.93,ARTHUR CLESEN INC 7,276.76,ARTHUR WEILER INC 13,370.00,ASCO SERVICES INC 9,168.10,ASPEN VALLEY LANDSCAPE SUPPLY INC 45,793.21,AT & T 33,872.39,ATLAS BOBCAT INC 27,151.51,AUMILLERS INC 13,013.74,AURICO REPORTS, INC 3,303.90,AVI SYSTEMS, INC. 11,399.97,AXON ENTERPRISE, INC. 14,999.77,AYRES ASSOCIATES, INC. 53,737.00,B & F CONSTRUCTION CODE SERVICES 5,278.00,BAKER TILLY VIRCHOW KRAUSE LLP 30,600.00,BARRIOS CUSTODIAL SERVICES, INC. 12,672.00,BARTLETT TREE EXPERTS 9,050.00,BASELINE YOUTH SPORTS, INC. 3,395.00,BAXTER AND WOODMAN INC 100,956.69,BELL FUELS INC 27,766.14,BELL'S ULTIMATE TRUCK OUTFITTERS 2,710.00,BENJAMIN HISTORIC CERTIFICATION LLC 4,000.00,BERKEN-KOTTER, LTD. 2,875.45,BERRY TIRE CO 9,601.72,BIG TOP TENT AND PARTY RENTALS, LLC



6,890.25,BLECK ENGINEERING CO INC 53,033.83,BLIFFERT LUMBER 3,104.07,BOTTS WELDING & TRUCK SERVICE INC 4,473.21,BOUND TREE MEDICAL, LLC 8,141.18,BOYER, MARGARET 2,699.88,BRADFORD SYSTEMS CORPORATION 4,540.00,BRANDSTORM 57 LLC 30,000.00,BREAK THE FLOOR PRODUCTIONS 10,775.00,BROGAN'S AWARD & SPORTWEAR INC 2,589.25,BROWNELLS INC 2,811.11,BRUCE BRUGIONI CONSTRUCTION 15,290.00,BSA TROOP 48 7,824.81,BUILDING PERMIT REFUNDS 619,766.57,BULLER MEDIA CORPORATION 4,920.00,BURRIS EQUIPMENT COMPANY 19,123.03,BUSHNELL, INCORPORATED 3,646.90,C & P REMODELING, INC. 3,000.00,CABLES AND KITS 5,999.55,CALL ONE 60,946.93,CARMICHAEL, ROBERT L 5,353.07,CATHY ROE PRODUCTIONS 7,596.00,CDS OFFICE TECHNOLOGIES 36,074.00,CDW 146,054.46,CEMETERY LOT REFUNDS 23,800.01,CENTRAL MICHIGAN UNIVERSITY 2,851.00,CENTRAL SUBURBAN YOUTH FOOTBALL LEAGUE 3,950.00,CENTURY SUPPLY COMPANY 14,973.81,CERTIFIED POWER, INC. 7,750.51,CFA SOFTWARE, INC. 2,995.00,CHARLES J FIORE COMPANY INC 32,023.39,CHICAGO COMMUNICATIONS LLC 5,744.00,CHICAGO PARTS AND SOUND LLC 5,998.39,CHICAGO TRIBUNE 14,811.33,CHRZANOWSKI, FRANK 42,642.32,CINTAS CORPORATION 17,197.85,CIT GROUP, INC 6,279.76,CIVIC SYSTEMS, LLC 3,200.00,CLARK BAIRD SMITH, LLP 33,713.75,CLARKE AQUATIC SERVICES, INC 4,386.00,CLARKE MOSQUITO CONTROL PRODUCTS 8,492.00,CLAVEY'S NURSERY INC 6,778.00,CLESEN BROTHERS 3,683.15,CLIENTFIRST CONSULTING GROUP, LLC 19,078.75,CLUB MOMENTUM ATHLETICS 5,165.25,COLLEGE OF LAKE COUNTY 8,538.00,COLLEGE PARK ATHLETIC CLUB 14,162.56,COLLINS, MORGAN J 3,995.70,COLUMBIA PIPE AND SUPPLY CO 10,133.53,COMCAST OF CHICAGO, INC. 28,761.84,COMED 54,705.89,COMMON SENSE TURF MANAGEMENT, INC. 6,000.00,COMMUNICATION REVOLVING FUND 8,131.20,COMMUNICATIONS FINANCE, INC. 8,023.00,COMMUNITY PARTNERS AFFORD HOUSING 30,000.00,COMPASS MINERALS AMERICA INC 47,416.62,CONCARE INC 49,250.93,CONDELL MEDICAL CENTER 8,720.00,CONSERV FS 43,035.55,CONSERVATION DESIGN FORUM 16,469.14,CONSTELLATION ENERGY SERVICES 63,646.14,CONSTELLATION ENERGY SERVICES, INC 311,272.20,CONTINENTAL CLAY COMPANY 6,019.43,CONTINENTAL WEATHER SERVICE 3,600.00,CONWAY PARK AT LAKE FOREST 53,192.37,CORNERS LIMITED 3,000.00,CORUS GROUP LLC 12,933.26,COSTCO WHOLESALE CORPORATION 9,445.42,COUNTER CRAFT 3,870.00,COUNTY OF LAKE, ILLINOIS 4,723.29,CRAFTWOOD LUMBER COMPANY 3,048.50,CRAIG BERGMANN LANDSCAPE DESIGN INC 57,034.00,CREDENTIALS INC 103,569.32,CRITICAL UPTIME SERVICES 12,024.11,CRYSTAL MAINTENANCE SERVICES CORP 13,301.72,CUMMINS NPOWER LLC 7,818.14,CURRIE MOTORS FRANKFORT, INC 90,555.00,CURTAIN CALL COSTUMES 4,968.97,D. K. ENVIRONMENTAL SERVICES, INC 6,320.00,DAIOHS USA 11,460.45,DCG ROOFING SOLUTIONS INC 22,813.40,DE MARCO, DAVID 4,032.84,DEER PATH INN 7,318.69,DELL MARKETING L.P 33,500.92,DEMUTH INC 10,075.00,DI MEO BROS INC 29,519.68,DI TOMASSO EXCAVATING 19,850.00,DIRECT FITNESS SOLUTIONS, LLC 9,129.38,DIRECTIONAL CONSTRUCTION SERVICES 7,560.00,DISCOUNT SCHOOL SUPPLY 2,773.39,DIVINCI PAINTERS INC 128,847.00,DIVISION OF VITAL RECORDS 15,000.00,DK ORGANICS LLC 12,668.72,D'LAND CONSTRUCTION, LLC 118,407.50,DOCUWARE CORPORATION 8,899.56,DONATI'S OF LAKE FOREST 7,106.87,DORNER COMPANY 3,032.00,DUROWELD CO INC 5,808.00,ECESSA CORPORATION 3,664.00,ELAWA FARM FOUNDATION 28,343.08,ELEVATOR INSPECTION SERVICE CO, INC 9,937.00,ELITE GROWERS 5,167.55,ENSPECT, INC. 6,537.50,ENTERPRISE RENT-A-CAR 3,512.44,ERNIE'S WRECKER SERVICE 2,887.50,ESRI 8,542.47,ESTATES MARVIN WINDOW CENTER 9,900.00,FAMILY SERVICE OF LAKE COUNTY 4,350.00,FASTENAL COMPANY 2,536.78,FEDERAL EXPRESS CORPORATION 3,077.16,FERENTINO'S PIZZA 6,392.23,FERGUSON ENTERPRISES, INC. 6,587.86,FILIPPINI LAW FIRM LLP 480,391.65,FILTRATION CONCEPTS, INC. 5,636.10,FIRE PENSION PAYMENTS 2,302,690.89,FIRST MATE YACHT DETAILING, INC 2,895.00,FIRST NATIONAL BANK OF OMAHA 208,089.96,FIRST PLACE RENTAL INC. 7,200.00,FIRST POINT MECHANICAL SERVICES LLC 69,615.36,FIRST STUDENT INC 2,736.50,FISCAL CHOICE CONSULTING, LLC 7,125.00,FLASHBAY INC. 4,455.00,FLIPS GYMNASTICS NORTH SHORE 13,720.00,FLOLO CORPORATION 59,607.22,FLORIDA IGUANA & TORTOISE BREEDERS 2,660.00,FOCUS ACQUISITION COMPANY LLC 193,045.28,FORENSIC PSYCHOLOGY ASSOCIATES 3,829.50,FOSTER & FOSTER, INC. 12,400.00,FREEDOM BREEDER 4,010.01,FRIENDS OF LAKE FOREST PARKS & REC 37,305.50,FULL COMPASS SYSTEMS LTD 3,071.72,G & O THERMAL SUPPLY CO. 3,116.45,GALLO, MIKE 4,784.01,GAS DEPOT INC 100,024.91,GATE OPTIONS 4,219.84,GATWOOD CRANE SERVICE INC 3,410.00,GEHRING, TIM 2,690.87,GEMPLER'S, INC. 4,344.80,GENERAL PARTS, INC 27,510.50,GETZ'S INCORPORATED 8,548.18,GEWALT-HAMILTON ASSOC INC 256,360.57,GLOBAL EMERGENCY PRODUCTS INC 9,989.99,GONZALEZ, VALERIE 3,240.15,GOODMAN ELECTRIC SUPPLY 15,903.05,GORTON COMMUNITY CENTER 11,071.00,GOSEWISCH, PATRICK E. 13,523.67,GOVTEMPS USA, LLC 14,553.00,GRAINGER 58,099.30,GRANT WRITING CONSULTANTS LLC 16,667.00,GRAPHIC PARTNERS, INC. 2,769.00,GRAYBAR ELECTRIC COMPANY, INC. 5,498.96,GREENS BY WHITE INC 4,192.76,GREEN-UP LANDSCAPE LLC 9,396.00,GRO HORTICULTURAL ENTERPRISES 9,445.00,GUY SCOPELLITI CO., INC. 38,629.20,HAAPANEN BROTHERS, INC. 8,451.62,HADDAD LAW FIRM LLC 6,490.00,HALLORAN & YAUCH INC. 12,725.99,HANSON PROFESSIONAL SERVICES INC. 87,170.71,HAVEY COMMUNICATIONS INC 35,203.20,HAWK ANALYTICS, INC. 7,485.00,HBK WATER METER SERVICE INC 11,103.06,HD SUPPLY WATERWORKS, LTD. 79,472.36,HDR ENGINEERING, INC. 187,359.40,HEALTH ENDEAVORS, S. C. 11,100.00,HEARTLAND BUSINESS SYSTEMS, LLC 35,104.10,HELLER CATERING 10,729.72,HENRY FRERK SONS INC. 7,625.00,HERKY'S TRUCKING INC 22,752.00,HEY & ASSOCIATES, INC. 19,750.00,HEYNSSENS & GRASSMAN LLC 3,167.50,HITCHCOCK DESIGN GROUP 15,640.90,HOBBY LOBBY CREATIVE CENTERS 3,506.88,HOERR CONSTRUCTION, INC 245,166.12,HOME DEPOT 53,323.94,HOMER INDUSTRIES, LLC 2,760.00,HOVING PIT STOP, INC. 4,017.03,HOWE SECURITY, INC 5,993.64,I.R.M.A. 315,727.86,IDLEWOOD ELECTRIC SUPPLY 12,688.80,IL PUB EMPL LABOR RELATIONS ASSOC 2,955.00,ILL DEPT OF EMPLOYMENT SECURITY 38,737.50,ILLINOIS BOYS LACROSSE ASSOCIATION 2,800.00,ILLINOIS DEPT OF REVENUE 16,512.00,ILLINOIS DEPT OF TRANSPORATION 859,920.79,ILLINOIS EPA 7,731.37,ILLINOIS FIRE CHIEFS ASSOCIATION 3,550.00,ILLINOIS GIRLS LACROSSE ASSOCIATION 8,430.00,ILLINOIS MUNICIPAL RETIREMENT FUND 1,475,127.60,ILLINOIS PUMP INC 60,291.61,ILLINOIS STATE POLICE 10,485.00,IMS INFRASTRUCTURE MANAGEMENT SRVS 66,747.30,INNER SECURITY SYSTEMS, INC. 11,162.10,INTERDEV, LLC 79,698.94,INTERNAL REVENUE SERVICE 1,125,413.43,INTERNATIONAL SECURITY PRODUCTS 3,542.54,INTERSTATE BATTERY OF NORTHERN ILL 7,881.56,INTERSTATE POWER SYSTEMS, INC. 7,590.67,INTL CEMETERY/CREMATN/FUNERAL ASSOC 4,160.00,INTOXIMETERS INC 2,655.50,INTRINSIC PERENNIAL GARDENS, INC 3,243.50,IRON GATE PRODUCTION, INC. 50,045.40,ITASCA GREENHOUSE INC. 3,013.16,IVANHOE NURSERY 11,792.00,JACOB & HEFNER ASSOCIATES, INC 63,978.49,JAMES LA DUKE AND ASSOCIATES 7,670.00,JAMES W SMITH PRINTING COMPANY 9,253.00,JAS ENVIRONMENTAL, INC. 3,900.00,JEWISH COUNCIL FOR YOUTH SERVICES 18,975.00,JG UNIFORMS, INC. 61,976.16,JNL CLIMATE CONTROL, INC. 30,849.00,JOHN KENO AND COMPANY, INC

74,712.33,JOHN S. SWIFT COMPANY, INC 24,933.00,JOSEPH D FOREMAN & COMPANY 8,000.00,JS COMMUNICATIONS TECHNOLOGIES LLC 5,150.27,JULIE INC 8,144.65,K & M MARKETING INC 13,948.80,K. H. KIM'S TAE KWON DO 12,743.25,KAPLAN PAVING, LLC 35,178.56,KARL STELTER STUDIOS, LLC 15,450.00,KEMPER SPORTS MANAGEMENT, INC. 103,674.08,KENOSHA NEWS 7,077.16,KIDDLES INC 17,428.32,KINNUCAN 71,010.20,KONICA MINOLTA BUSINESS SOLUTIONS 21,726.18,KONICA MINOLTA BUSINESS SOLUTIONS 7,969.53,KRUGEL COBBLES, INC. 20,535.00,LAFORCE INC 5,791.00,LAKE COUNTY COLLECTOR 29,011.55,LAKE COUNTY FOREST PRESERVE 16,480.12,LAKE COUNTY GLASS DESIGNS INC 8,011.00,LAKE COUNTY HOSE AND EQUIPMENT 9,492.61,LAKE COUNTY PRESS, INC 44,964.51,LAKE COUNTY STORMWATER 8,120.00,LAKE FOREST ACADEMY 4,645.00,LAKE FOREST BANK AND TRUST 235,031.09,LAKE FOREST BP 8,266.39,LAKE FOREST COLLEGE 173,442.00,LAKE FOREST HIGH SCHOOL 5,606.82,LAKE FOREST LANDMARK DEVELOPMENT 25,245.53,LAKE FOREST SWIM CLUB 4,888.00,LAKEFRONT ENGINEERING, INC 2,950.00,LAKELAND HVAC AUTOMATION INC 11,785.00,LAKESIDE INTERNATIONAL TRUCKS, LLC 13,710.49,LANDSCAPE CONCEPTS MANAGEMENT INC 65,324.00,LANDSCAPE STRUCTURES, INC. 193,877.00,LANGUAGE STARS 2,756.00,LARSEN FLORIST / GREENHOUSE 5,845.00,LAW OFFICE OF HENRY TONIGAN, RET PC 9,000.00,LAWSON PRODUCTS, INC. 8,493.64,LEACH ENTERPRISES INC 11,675.07,LEADS ONLINE LLC 2,848.00,LEGACY LOCKERS LLC 4,405.00,LENCO FLOORING 3,570.00,LEXIPOL, LLC 4,401.50,LF/LB CHAMBER OF COMMERCE 2,678.00,LIBERTY PRAIRIE RESTORATIONS 17,265.99,LIBERTYVILLE TILE & CARPET 18,674.00,LIFE INSURANCE CO OF NORTH AMERICA 44,700.40,LINDCO EQUIPMENT SALES, INC. 32,452.35,LIZZETTE MEDINA & CO 22,214.42,LOHMAN GOLF DESIGNS 54,190.00,LOWE'S CREDIT SERVICES 9,889.42,LUCAS LANDSCAPING AND DESIGN 12,915.00,LURVEY LANDSCAPE SUPPLY 12,988.06,LYNCH CONSTRUCTION CORPORATION 9,905.00,LYNN DANGEL COSTELLO 5,362.50,LYONS ELECTRIC COMPANY, INC. 6,239.82,MABAS DIVISION 4 6,125.00,MAG CONSTRUCTION CO 1,022,743.48,MAGOON, TIMOTHY J. 8,000.00,MAJESTIC OAKS NURSERY LLC 23,808.00,MANFREDINI LANDSCAPING CO., INC. 26,160.00,MANSFIELD OIL COMPANY 141,511.20,MARIANI LANDSCAPE 66,410.66,MARIANI PLANTS 15,834.65,MARION INC 3,960.00,MARTELLE WATER TREATMENT, INC. 15,008.00,MARTIN LEASING, INC 2,970.00,MARTIN PETERSEN CO INC 48,045.81,MARTINELLI CORP 3,480.00,MASS MEDICAL S.C. 18,842.31,MAX-R 10,141.00,MCHENRY ANALYTICAL WATER 15,139.00,MCHENRY COUNTY NURSERY INC 8,471.60,MCMAHON, MARK 4,200.00,MCMASTER CARR 8,244.22,MCNEILUS TRUCK & MFG CO 24,075.76,MEDICAL AND DENTAL CLAIMS 4,232,546.39,MENONI & MOCOGNI INC 15,817.30,MIDWEST ARBORIST SUPPLIES 3,315.12,MIDWEST COMPUTER RECYCLING, INC 3,892.71,MIDWEST FENCE CORPORATION 2,935.00,MIDWEST FUEL INJECTION SERVICE 3,942.70,MIDWEST GROUNDCOVERS 5,297.05,MIDWEST LEADERSHIP INSTITUTE 4,200.00,MIDWEST TRADING HORTICULTURE SUPPLY 5,885.33,MISC ONE TIME VENDOR 12,722.02,MNJ TECHNOLOGIES DIRECT, INC. 27,606.02,MODERN MEDIA TECH LLC 3,980.00,MORRISON ASSOCIATES LTD 11,275.00,MORTON GROVE AUTO 7,068.05,MOTOROLA SOLUTIONS, INC. 2,613.50,MOUNTS, MICHAEL 3,661.19,MPC COMMUNICATIONS & LIGHTING, INC 4,543.50,MUNICIPAL EMERGENCY SERVICES 3,627.00,MUNICIPAL GIS PARTNERS, INC. 174,866.94,MUNICIPAL MARKING DISTRIBUTORS 2,664.84,MUNICIPAL SYSTEMS, INC. 24,612.05,MUTUAL SERVICES OF HIGHLAND PARK 10,284.43,NATIONAL RESEARCH CENTER, INC. 31,460.00,NATIVE RESTORATION SERVICES, INC. 9,451.00,NEENAH FOUNDRY 2,989.00,NEOGOV 9,830.00,NEOPOST USA, INC 4,689.99,NEPTUN LIGHT, INC 31,320.00,NETRIX LLC 3,931.00,NETWRIX CORPORATION 12,127.50,NIPSTA 7,220.00,NOLAN, KATHLEEN M. 82,937.03,NORATEK SOLUTIONS 2,850.00,NORTH EAST MULTI-REGIONAL TRAINING 10,870.00,NORTH SHORE GAS COMPANY 29,623.21,NORTH SHORE WATER RECLAMATION DIST 7,027.59,NORTHEASTERN IL REG CRIME LABORATOR 28,831.00,NORTHERN DIVERS USA, INC 52,292.25,NORTHERN ILL POLICE ALARM SYS 2,808.65,NORTHWEST MUNICIPAL CONFERENCE 9,926.00,NORTHWESTERN UNIVERSITY 9,800.00,NORTHWIND PERENNIAL FARM, INC 2,830.80,NORTHWOODS FALCONRY, LLC 2,588.35,NORTHWOODS WREATHS CO 3,832.00,NSSRA 302,271.46,NUTOYS LEISURE PRODUCTS INC 5,663.00,O C TANNER 13,426.65,O'HARE DANCE STUDIOS INC 28,392.46,OLSON RUG & FLOORING 15,850.00,OLSON TRANSPORTATION, INC. 43,989.38,OM WORKSPACE - CHICAGO 23,442.65,OPENGOV, INC. 8,500.00,OTIS ELEVATOR COMPANY 12,582.64,OVERHEAD DOOR CO 19,888.14,P CLIFFORD MILLER INC 127,935.00,P F PETTIBONE & CO 3,828.86,P R STREICH & SONS INC 2,983.64,P&H SENESAC, INC 19,655.00,PARAGON MICRO INC. 9,817.81,PARKMOBILE USA, INC 6,628.07,PASQUESI HOME & GARDENS 8,615.81,PASQUESI PLUMBING CORP 13,286.00,PATTEN POWER SYSTEMS 4,004.48,PEARSON FENCE COMPANY, INC. 10,675.00,PEREZ TREE SERVICE & LANDSCAPING 7,525.00,PERSONNEL STRATEGIES LLC 4,000.00,PETER BAKER & SON 1,278,000.14,PETERSON PRODUCTS 10,383.78,PETROLIANCE LLC 32,080.77,PILATES WITH AUDREY 5,568.00,PINNER ELECTRIC 9,870.00,PIONEER MANUFACTURING COMPANY 3,397.30,PITNEY BOWES INC 6,937.78,PITNEY BOWES RESERVE ACCOUNT 5,900.00,PLANTE & MORAN, PLLC 18,900.00,POLICE PENSION PAYMENTS 2,629,906.59,PORTER, LINDA S. 19,985.00,POSSIBILITY PLACE NURSERY 17,120.56,PRESERVATION FOUNDATION OF LAKE COUNTY 100,000.00,PRINT TECH INC 11,079.00,PRO GRO, INC. 21,995.38,PROFESSIONAL BENEFITS ADMINISTRATION 895,703.23,PROFESSIONAL PAVING & CONCRETE CO 13,039.00,PUBLIC FUNDS CONSULTING, LLC 4,250.00,PURELY SIMPLE KITCHEN 3,885.00,QUANTUM 360 LLC 5,040.00,R & S BRISTOL FARM LLC 12,085.00,R A ADAMS ENTERPRISES INC 18,118.91,R A MANCINI, INC. 785,199.31,R J THOMAS MFG CO INC 7,107.30,R/J FURNITURE INC 8,031.00,RAY CHEVROLET INC 82,828.00,RAY O'HERRON CO INC 22,692.69,RAY SCHRAMER & CO 7,040.30,RAYCO MANUFACTURING, INC 3,299.73,REALESTATE TRANSFER TAX REFUND 71,640.00,RECREATION PROGRAM REFUNDS 19,551.59,RED WING SHOES 6,065.82,REDVECTOR.COM, LLC 4,537.00,REINDERS, INC. 215,910.51,RESOURCE MANAGEMENT-CHICAGO RIDGE 38,032.99,REVOLUTION DANCEWEAR 6,598.60,REX RADIATOR 7,966.00,RICHARD L. MILLER DVM P.A. 13,500.00,RJ UNDERGROUND, INC 60,200.25,RLB HYDRAULIC SERVICE INC. 2,620.64,ROCK TRED II LLC 21,998.40,RODENTPRO.COM, LLC 7,507.75,ROGAN'S SHOE 4,133.98,ROGUE FITNESS 2,864.79,RON CLESEN'S ORNAMENTAL PLANTS 3,780.25,RONDOUT SERVICE CENTER 5,918.30,ROSBOROUGH PARTNERS INC 6,561.32,RUSH TRUCK CENTERS OF ILLINOIS, INC 7,144.22,RUSSO HARDWARE, INC. 16,223.48,RYDIN DECAL 3,188.42,S & S WORLDWIDE, INC. 5,628.98,SAM'S WEST, INC. 18,233.52,SCHAEFER SYSTEMS INTERNATIONAL, INC 5,285.00,SCHOOL DISTRICT 67 13,402.29,SCHROEDER & SCHROEDER, INC. 89,131.40,SCIENTIFIC METHODS INC. 3,280.00,SEMERSKY ENTERPRISES 30,438.08,SENSUS METERING SYSTEMS 3,843.09,SERVICE EXPRESS, INC. 5,856.00,SESSLER FORD INC 3,129.55,S-FOUR ENTERPRISES, INC. 15,770.31,SHADED DAYS INC 2,586.00,SHARP BRUSH INC 2,850.00,SHERIDAN AUTO PARTS 4,663.58,SHI INTERNATIONAL CORP 17,783.80,SICALCO LTD 2,559.12,SILK-SCREENING BY WILL 10,756.66,SILVER STAR HOME SERVICES CORP 12,054.50,SIPOS, CHRIS 8,300.00,SITEONE LANDSCAPE SUPPLY, LLC 3,748.32,SMITH & LALUZERNE LTD 51,931.25,SMITH-SHARPE FIRE BRICK SUPPLY

4,980.60,SNAP-ON INDUSTRIAL 10,275.26,SOLARWINDS, INC 2,829.00,SOLID WASTE AGENCY OF LAKE COUNTY 9,702.50,SOUND OF MUSIC SYSTEMS 5,431.00,SPARTAN EQUIPMENT 3,980.00,SPECIALTIES DIRECT 10,785.00,SPRING ALIGN OF PALATINE INC 6,138.99,SQUASHFLIK INC. 2,540.00,ST AUBIN NURSERIES INC 4,496.00,STACHURA, KELLY 2,994.50,STANDARD & POOR'S FINANCIAL SERV 7,987.00,STANDARD EQUIPMENT COMPANY 23,642.16,STATE INDUSTRIAL PRODUCTS CORP 4,536.80,STEEL IN THE AIR, INC. 5,500.00,STEIN, RONALD W. 14,032.66,STEINER ELECTRIC COMPANY 28,427.03,STEPP PARTS COMPANY 5,151.52,STEVE OLSON PRINTING AND DESIGN 5,778.75,STRAND ASSOCIATES, INC 553,740.00,SUNGARD PUBLIC SECTOR 2,560.00,SUNSET FOOD MART INC 17,426.84,SUPERION, LLC 69,215.79,SUPERIOR INDUSTRIAL SUPPLY 14,827.90,SUPERIOR ROAD STRIPING INC 94,224.45,SUPREME CASTING INC 21,085.20,SVANACO 6,800.00,TDS DOOR COMPANY 35,546.40,TEC ELECTRIC INC 23,625.42,TEREX UTILITIES, INC 158,472.06,TERMINAL SUPPLY COMPANY 4,444.98,TESKA ASSOCIATES INC 24,375.00,THE ARROW SHOP 2,745.00,THE BEAN FARM 6,814.10,THE BUREAU OF NAT'L AFFAIRS INC 4,320.00,THE CITY OF LAKE FOREST 7,732.11,THE DAVEY TREE EXPERT COMPANY 6,490.00,THE LAKOTA GROUP INC 14,078.90,THE MULCH CENTER 8,200.00,THELEN MATERIALS 8,237.96,THIRD MILLENNIUM ASSOCIATES, INC 7,931.97,THYBONY PAINT & WALLCOVERINGS 6,887.87,THYSSENKRUPP ELEVATOR CORP 18,659.56,TOTAL PARKING SOLUTIONS, INC. 10,515.00,TRADITIONAL CONCRETE PRODUCTS 11,505.00,TRAFFIC CONTROL&PROTECTION INC 27,170.05,TREASURER STATE OF ILLINOIS 6,435.00,TREDROC TIRE SERVICE 52,831.21,TRUGREEN LP 12,098.75,ULINE, INC. 12,954.99,UNITED STATES POSTAL SERVICE 20,000.00,UNIVAR USA, INC. 3,163.85,UNIVERSAL HYDRAULIC SERVICES & SALE 3,515.00,UNIVERSITY OF ILLINOIS-GAR 2,678.00,USA BLUEBOOK 27,020.87,V3 COMPANIES OF ILLINOIS, LTD 26,500.00,VCG LTD 4,286.58,VERDER INC 4,482.19,VERIZON WIRELESS MESSAGING SERVICES 108,238.32,VERMONT SYSTEMS, INC 17,701.88,VERNON HILLS ANIMAL HOSPITAL 5,434.51,VILLAGE OF DEERFIELD 20,053.00,VILLAGE OF GLENVIEW 833,594.67,VILLAGE OF LAKE BLUFF 3,692.70,VILLAGE OF VERNON HILLS 2,756.30,VISION SOLUTIONS, INC. 3,493.78,VULCAN MATERIALS COMPANY 10,068.10,WACHS WATER SERVICES 49,390.75,WALKER, LINDA A. 10,710.00,WALLDORF, KARL M. 4,045.47,WALNUT CREEK NURSERY 7,141.00,WAREHOUSE DIRECT 52,167.78,WATER REFUNDS 3,864.31,WAUKEGAN SAFE & LOCK LTD 2,680.81,WAUKEGAN TIRE & SUPPLY CO, INC. 20,153.63,WEISSMAN'S DESIGNS FOR DANCE 7,986.70,WELLS FARGO 9,142,745.93,WEST GROUP PAYMENT CENTER 3,514.90,WEST MARINE PRODUCTS, INC. 3,054.49,WEST SIDE TRACTOR SALES CO 6,194.51,WHIPPLE CONSULTING LLC. 17,720.00,WILLIAM BLAIR & COMPANY, LLC 40,890.47,WILLIAMS ASSOCIATES ARCHITECTS, LTD 5,001.99,WILSON NURSERIES, INC 14,657.00,WINDY CITY LIGHTS, INC. 15,837.00,WIRFS INDUSTRIES INC 40,179.74,WISS JANNEY ELSTNER ASSOC 97,228.67,WITMER PUBLIC SAFETY GROUP, INC 3,116.10,WRIGHT BENEFIT STRATEGIES INC 30,000.00,WWW.IMPRINTITEMS.COM 4,589.95,XEROX GOVERNMENT SYSTEMS LLC 6,165.00,XO HOLDINGS 22,220.21,YOUTH ELITE SOCCER, LLC 2,658.75,ZARNOTH BRUSH WORKS INC 6,653.60,ZELK, KEVIN 8,149.81,ZENON ENVIRONMENTAL CORP 250,000.00,ZION LANDFILL T1 356,961.21,ZOLL MEDICAL CORPORATION 3,415.51,ZW USA, INC. 3,756.29

**TOTAL VENDORS \$41,756,690.07**

# SUMMARY STATEMENT OF CONDITION

|                                       | <u>General</u>       | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> | <u>Debt<br/>Service</u> | <u>Enterprise</u>   | <u>Internal<br/>Service</u> | <u>Fiduciary</u>  | Discretely<br>Presented<br>Component<br><u>Unit</u> |
|---------------------------------------|----------------------|----------------------------|-----------------------------|-------------------------|---------------------|-----------------------------|-------------------|---|
| Revenues                              | \$ 36,778,362        | \$ 11,418,540              | \$ 3,138,712                | \$ 2,593,940            | \$ 10,938,768       | \$ 9,268,541                | \$ 45,433         | \$ 4,062,335  |
| Expenditures                          | <u>(29,424,215)</u>  | <u>(10,295,443)</u>        | <u>(6,557,266)</u>          | <u>(9,378,777)</u>      | <u>(11,850,832)</u> | <u>(8,367,200)</u>          | <u>(31,330)</u>   | <u>(3,584,777)</u>                                  |
| Excess of<br>Revenues Over<br>(Under) |                      |                            |                             |                         |                     |                             |                   |   |
| Expenditures                          | 7,354,147            | 1,123,097                  | (3,418,554)                 | (6,784,837)             | (912,064)           | 901,341                     | 14,103            | 477,558   |
| Transfers In                          | 13,991               | 604,109                    | 376,568                     | 6,781,993               | 360,000             |                             |                   | -   |
| Transfers Out                         | (1,572,883)          | (358,000)                  | (5,970,432)                 | (235,346)               | -                   |                             |                   | -   |
| Debt issuance<br>installment contract |                      | -                          |                             | -                       |                     |                             |                   | -   |
| Bond Proceeds                         |                      | -                          | -                           | -                       |                     |                             |                   | -   |
| Other                                 | <u>-</u>             | <u>5,000</u>               | <u>5,631,108</u>            | <u>-</u>                | <u>-</u>            | <u>-</u>                    | <u>-</u>          | <u>84,225</u>                                       |
| Net Increase<br>(Decrease) in         |                      |                            |                             |                         |                     |                             |                   |   |
| Fund Balance                          | 5,795,255            | 1,374,206                  | (3,381,310)                 | (238,190)               | (552,064)           | 901,341                     | 14,103            | 561,783   |
| Previous Year                         |                      |                            |                             |                         |                     |                             |                   |   |
| Fund Balance                          | 23,782,193           | 10,780,597                 | 9,744,094                   | 1,677,012               | 8,406,622           | 6,846,172                   | 475,098           | 2,236,963   |
| Other                                 | <u>-</u>             | <u>-</u>                   | <u>-</u>                    | <u>-</u>                | <u>-</u>            | <u>-</u>                    | <u>-</u>          | <u>-</u>  |
| Current Year                          |                      |                            |                             |                         |                     |                             |                   |   |
| Ending Fund Balance                   | <u>\$ 29,577,448</u> | <u>\$ 12,154,803</u>       | <u>\$ 6,362,784</u>         | <u>\$ 1,438,822</u>     | <u>\$ 7,854,558</u> | <u>\$ 7,747,513</u>         | <u>\$ 489,201</u> | <u>\$ 2,236,963</u>                                 |
|                                       | 29,577,448           | 12,154,803                 | 6,362,784                   | 1,438,822               | 7,854,558           | 7,747,513                   | 489,201           | 2,236,963   |

## Total Debt Outstanding

| <u>Beginning of<br/>Year</u> | <u>Issued Current<br/>Fiscal Year</u> | <u>Retired Current<br/>Fiscal Year</u> | <u>Outstanding<br/>End of Year</u> |
|------------------------------|---------------------------------------|--|------------------------------------|
| <u>\$ 57,911,541</u>         | <u>-</u>                              | <u>9,635,336</u>                       | <u>\$ 48,276,205</u>               |

Subscribed and sworn to this 16th of October, 2017

/s/ Elizabeth A. Holleb, City Treasurer

I, Margaret Boyer, City Clerk of The City of Lake Forest, Lake County, Illinois, do hereby certify that the above is a true copy of the Annual Treasurer's Report for the fiscal year ending April 30, 2017

/s/ Margaret Boyer, City Clerk

The City of Lake Forest  
CITY COUNCIL  
***Proceedings of the Monday, October 2, 2017***  
City Council Meeting - City Council Chambers, 6:30pm

The City Clerk asked for a motion to appoint Alderman Newman as acting Mayor. Alderman Rummel made a motion, seconded by Alderman Reisenberg. Motion carried unanimously by voice vote

CALL TO ORDER AND ROLL CALL: Acting Mayor Tim Newman called the meeting to order at 6:31pm, and City Clerk Margaret Boyer called the roll of Council members.

Present: Honorable Mayor Lansing, Alderman Beidler, Alderman Morris, Alderman Newman, Alderman Rummel, Alderman Tack, Alderman Reisenberg, Alderman Moreno and Alderman Buschmann.

Absent: Mayor Lansing.

Also present were: Robert Kiely Jr., City Manager; Victor Filippini, City Attorney; Catherine Czerniak, Director of Community Development, Elizabeth Holleb, Finance Director; Michael Thomas, Director of Public Works; Susan Banks, Communications Manager; Mike Strong, Assistant to the City Manager; Joe Gabanski, Assistant IT Director; and Anne Whipple along with other members of City Staff.

There were approximately 25 persons present in the Council Chambers.

CALL TO ORDER AND ROLL CALL 6:31 pm

PLEDGE OF ALLEGIANCE was recited by all those present in the Chamber.

**REPORTS OF CITY OFFICERS**

**COMMENTS BY MAYOR**

**A. Resolution recognizing the 100<sup>th</sup> Anniversary of Lake Forest Flowers**

Acting Mayor Newman read the Resolution and presented it to John Looby and Eileen Looby Weber. Photos were taken.

**COUNCIL ACTION: Approval of the Resolution**

Alderman Beidler made a motion to approve the resolution, seconded by Alderman Moreno. Motion carried unanimously by voice vote.

**B. Housing Trust Fund Board Report and Recommendation**  
- Donald Schoenheider, Chairman

Acting Mayor Newman introduced Don Schoenheider, former Mayor and Chairman of the Housing Trust Fund Board.

**1. Consideration of a Recommendation from the Housing Trust Fund Board in Support of a Continued Partnership with Community Partners for Affordable Housing and Extension of the Agreement. (Consideration of a Motion)**

Chairman Schoenheider gave an overview of the HTFB recent works and asked the City Council for support of a continued partnership with Community Partners for Affordable Housing (CPAH). The City's agreement

with CPAH be extended authorizing expenditures of up to \$335,000 over the next 24 months from the Housing Trust Fund. The recommended funding would be allocated as follows: Contributions of \$150,000 per house to support the purchase of two additional houses in Lake Forest which will remain as affordable homes in perpetuity with the ground leases held by CPAH. A service fee paid to CPAH for work related to the acquisition, improvement, marketing, sale and oversight of the homes in the amount of \$15,000 per home. Pay CPAH consulting fees in an amount not to exceed \$5,000 to assist the Housing Trust Fund Board and City staff in overseeing the affordable rental and for sale units in the residential developments now under construction in the Central Business District.

The City Council had discussion on the partnership with Community Partners and housing stock.

Acting Mayor Newman asked if there was anyone from the Public who would like to comment on this item. Seeing none, he asked for a motion.

**COUNCIL ACTION:** If desired by the City Council, approve a motion directing the City Manager to update and extend the agreement with Community Partners for Affordable Housing to authorize the purchase and improvement of existing single family homes in Lake Forest and going support from CPAH toward the City's goal of offering a diverse housing stock, in an amount not to exceed \$335,000 over a period of 24 months from the date of the agreement.

Alderman Moreno made a motion to approve a motion directing the City Manager to update and extend the agreement with Community Partners for Affordable Housing to authorize the purchase and improvement of existing single family homes in Lake Forest and going support from CPAH toward the City's goal of offering a diverse housing stock, in an amount not to exceed \$335,000 over a period of 24 months from the date of the agreement, seconded by Alderman Rummel. The following voted "Aye": Alderman Beidler, Morris, Newman, Rummel, Tack, Reisenberg, Moreno, and Buschmann. The following voted "Nay": None. 8-Ayes, 0 Nays, motion carried.

#### **COMMENTS BY CITY MANAGER**

City Manager Robert Kiely invited residents to a meeting at Trinity International University hosted by The City of Lake Forest and the Villages of Bannockburn, Deerfield, Glenview and Northbrook to discuss the future of rail traffic in the region.

##### **A. Community Spotlight**

###### **- Lake Forest College, Stephen Schutt, President**

City Manager Robert Kiely introduced Stephen Schutt, President of Lake Forest College. President Schutt noted that this year Lake Forest College is celebrating its 160<sup>th</sup> Homecoming Anniversary and reviewed upcoming events. He also acknowledged the donors for funding the Willard Science Center.

The City Council had discussion on the conversations that the College and students are having relating to current events, and the Community Dinner program, a student pilot program.

##### **B. Comcast Annual Update**

###### **- Frank Deuel, Senior Manager of Government Affairs**

City Manager Robert Kiely introduced Frank Deuel, Senior Manager of Government Affairs. Mr. Deuel gave an overview of Comcast's goals to provide world class customer service. He reviewed the investment in the customer experience, investment in development of products and services and investments in communities.

#### **3. COMMENTS BY COUNCIL MEMBERS**

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| <b>4. OPPORTUNITY FOR CITIZENS TO ADDRESS THE CITY COUNCIL ON NON-AGENDA ITEMS</b> |
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Dan Seabald, 560 Ivy Ct, Lake Forest, offered his opinion to the City Council on Omnibus items # 7 and # 8.

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| <b>5. ITEMS FOR OMNIBUS VOTE CONSIDERATION</b> |
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1. **Approval of the September 5, 2017 City Council Meeting Minutes**
2. **Approval of the September 18, 2017 City Council Workshop Meeting Minutes**
3. **Check Register for the period of August 26 – September 22, 2017**
4. **Approval of a Proclamation in full support of Illinois Rail Safety Week September 24-30, 2017**
5. **Award of a One-Year Contract Renewal with InterDev for Information Technology Support**
6. **Waive Bidding Requirements and Approve the Purchase of Two Stryker Ambulance Cots**
7. **Consideration of Recommendations from the Plan Commission in Support of Actions Related to Final Approval of the 770 Westleigh Road (The Preserve at Westleigh) Planned Preservation Subdivision. (If desired by the Council, Waive First Reading and Grant Final Approval of Ordinances as Detailed Below)**
8. **Consideration of a Recommendation from the Plan Commission in Support of a Special Use Permit for The Gallery Restaurant. (If desired by the Council, Waive First Reading and Grant Final Approval of the Ordinance.)**
9. **Consideration of Ordinances Approving Recommendations from the Building Review Board. (First Reading and if Desired by the City Council, Final Approval)**
10. **Consideration of Ordinances Approving Recommendations from the Historic Preservation Commission. (First Reading and if Desired by the City Council, Final Approval)**
11. **Consideration of an Ordinance Approving a Recommendation from the Zoning Board of Appeals. (First Reading, and if Desired by the City Council, Final Approval)**
12. **Request for City Council Approval of a Resolution to Adopt the 2017 Lake County All Natural Hazards Mitigation Plan**

**COUNCIL ACTION: Approval of the twelve (12) Omnibus items as presented**

Acting Mayor Newman asked members of the Council if they would like to remove any item or take it separately. The City Council had discussion on item #8 and removed item #7. Hearing no further discussion, Acting Mayor Newman asked for a motion to approve the eleven Omnibus items as presented.

Alderman Reisenberg made a motion to approve the eleven omnibus items as presented, seconded by Alderman Beidler. The following voted "Aye": Alderman Beidler, Morris, Newman, Rummel, Tack, Reisenberg, Moreno, and Buschmann. The following voted "Nay": None. 8-Ayes, 0 Nays, motion carried.

ITEM # 7 REMOVED for further discussion: Consideration of Recommendations from the Plan Commission in Support of Actions Related to Final Approval of the 770 Westleigh Road (The Preserve at Westleigh) Planned

Preservation Subdivision. (If desired by the Council, Waive First Reading and Grant Final Approval of Ordinances as Detailed Below) [as listed on the Omnibus agenda].

Alderman Rummel recused herself from discussion and vote on this item.

Catherine Czerniak, Director of Community Development gave an overview to the City Council on this item. The opportunity for Mr. Seabald to re-address the City Council on this item was offered and he declined further comment.

Acting Mayor Newman asked if there was any further discussion on this item. Seeing none, he asked for a motion.

**COUNCIL ACTION: If determined to be appropriate by the City Council:**

- 1. Grant final approval of an Ordinance rezoning the 22 acre parcel from R-5 to R-4.**
- AND**
- 2. Waive first reading and grant final approval of an Ordinance granting a Special Use Permit and approving the 770 Westleigh Road (The Preserve at Westleigh) Planned Preservation Subdivision subject to the conditions of approval as detailed in the Ordinance.**

Alderman Moreno made a motion to grant final approval of an Ordinance rezoning the 22 acre parcel from R-5 to R-4. AND Waive first reading and grant final approval of an Ordinance granting a Special Use Permit and approving the 770 Westleigh Road (The Preserve at Westleigh) Planned Preservation Subdivision subject to the conditions of approval as detailed in the Ordinance, seconded by Alderman Reisenberg. The following voted "Aye": Alderman Beidler, Morris, Newman, Rummel, Tack, Reisenberg, Moreno, and Buschmann. The following voted "Nay": None. 7-Ayes, 0 Nays, 1-abstention, motion carried.

*Information such as Purpose and Action Requested, Background/Discussion, Budget/Fiscal Impact, Recommended Action and a Staff Contact as it relates to the Omnibus items can be found on the agenda.*

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| <b>6. ORDINANCES</b> |
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**1. Approval of an Ordinance amending City Code Relating to Real Estate Transfer Taxes (Waive First Reading and Grant Final Approval)**

Elizabeth Holleb, Finance Director, reported that this item is an update from the January 2015 City Council approval of an Ordinance adopting an updated code. As a follow up, City Staff and the City Attorney have proceeded to review certain provisions of the Code to determine whether changes are required to reflect current practices and policies of the City. The proposed Ordinance recommends revisions to the City Code section on Real Estate Transfer Tax.

Ms. Holleb also reported that in addition, the City Council approved amendment of City Code section 39.166 on April 17, 2017, but requested that staff consider further revision as part of its comprehensive review of the RETT provisions. On July 25, the PCA Committee recommended further amendments to allow the City Manager to act on hardship variances for extending the one-year thresholds up to two years, while the PCA Committee would hear appeals of the City Manager decision or appeals to extend the one-year thresholds beyond two years. The PCA Committee would also continue to hear appeals of other RETT provisions.



Approval of this item would have a modest financial impact, in that an occasional refund of real estate transfer tax would be made that would not have otherwise occurred under current City Code provisions.

The City Council had discussion on appeal procedure, the impact of a two year window for appeal and language changes. The City Council stated it would like to see the recommended changes at its next City Council meeting, making this item first reading.

Acting Mayor Newman asked if there was anyone from the public who would like to comment on the item. Seeing none. He asked for a motion to approve first reading with recommended changes.

**COUNCIL ACTION: If determined to be appropriate by the City Council, waive first reading of an Ordinance amending City Code relating to Real Estate Transfer Taxes.**

Alderman Beidler made a motion to approve first reading of an Ordinance amending City Code relating to Real Estate Transfer Taxes with recommended changes, seconded by Alderman Reisenberg. Motion carried unanimously by voice vote.

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| <b>7. NEW BUSINESS</b> |
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**1. Discussion of City Council Role in Matters before the Boards and Commissions**

City Manager Robert Kiely reported that this item comes up before the Council about every seven years, and that understanding the difference between legislative and judicial roles can be challenging. Mr. Kiely introduced City Attorney Victor Filippini who defined the City Council's role as quasi-judicial in land use and zoning issues that come before the City Council. The City Attorney reported that to avoid prejudice, City Council members are encouraged to exercise discipline and encouraged exparte contact. Members of the City Council had discussion on the difference between talking with constituents and inadvertently violating rules when it comes to land use and zoning issues when a public hearing is involved. The City Council talked about the difference of educating constituents vs. advocating for constituents on any topics.

**2. Discussion on Minimum Legal Sales Age for Tobacco Products**

Alderman Rummel reported that Lake County and a number of other communities have recently passed legislation raising the legal sales age for tobacco products and would like the City Council to consider the option. After discussion the City Council had consensus that it does not want to regulate this issue in Lake Forest.

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| <b>8. ADDITIONAL ITEMS FOR COUNCIL DISCUSSION</b> |
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| <b>9. ADJOURMENT INTO EXECUTIVE SESSION</b> |
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Acting Mayor Newman reported that there will be no further business following executive session. He asked for a motion to adjourn into executive session.

**1. EXECUTIVE SESSION pursuant to 5ILCS 120/2 (c), (6), The City Council will be discussing the disposition of property and the consideration for the sale or lease of property owned by the Public Body.**

Alderman Reisenberg made a motion to adjourn into executive session pursuant to 5ILCS 120/2 (c), (6), The City Council will be discussing the disposition of property and the consideration for the sale or lease of

property owned by the Public Body, seconded by Alderman Morris. The following voted "Aye": Alderman Beidler, Morris, Newman, Rummel, Tack, Reisenberg, Moreno, and Buschmann. The following voted "Nay": None. 8-Ayes, 0 Nays, motion carried.

**-ADJOURNMENT-** the City Council adjourned into executive session at 8:45 pm

The City Council reconvened into regular session at 9:55pm

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| <b>10. ADJOURNMENT</b> |
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There being no further business. Alderman Rummel made a motion to adjourn, seconded by Alderman Newman. Motion carried unanimously by voice vote at 9:56p.m.

Respectfully Submitted  
Margaret Boyer

*A video of the City Council meeting is available for viewing at the Lake Forest Library and on file in the Clerk's office at City Hall. You can also view it on the website by visiting [www.cityoflakeforest.com](http://www.cityoflakeforest.com). Click on I Want To, then click on View, then choose Archived Meetings Videos.*

THE CITY OF LAKE FOREST

ORDINANCE NO. 17-\_\_\_\_\_

**AN ORDINANCE AMENDING THE LAKE FOREST  
CITY CODE RELATING TO REAL ESTATE TRANSFER TAXES**

**WHEREAS**, The City of Lake Forest (the “City”) is a home rule, special charter municipality existing in accordance with the Illinois Constitution of 1970; and

**WHEREAS**, pursuant to its home rule authority, the citizens of the City have authorized the imposition of a tax upon the transfer of real property within the City (the “*Transfer Tax*”); and

**WHEREAS**, the City Council has determined that it is in the best interests of the City and its residents to update and clarify the terms, provisions, enforceability, and requirements of the City Code with respect to the Transfer Tax;

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL  
OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, STATE OF ILLINOIS**, as follows:

**SECTION ONE: Recitals.** The foregoing recitals are incorporated as the findings of the City Council and are hereby incorporated into and made a part of this Ordinance.

**SECTION TWO: Amendment to Sections 39.156 of the City Code.** Sections 39.155 through 39.166, entitled “Real Estate Transfer Tax,” of Chapter 39, entitled “Taxation,” of Title III, entitled “Administration,” of the City Code are hereby amended in their entirety, so that said Sections 39.155 through 39.166 shall hereafter be and read as set forth in Exhibit A to this Ordinance, which Exhibit A is attached to and made a part of this Ordinance.

**SECTION THREE: Effective Date.** This Ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form in the manner provided by law.

Passed this \_\_\_\_ day of \_\_\_\_\_, 2017.

AYES:

NAYS:

ABSENT:

ABSTAIN:

Approved this \_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

## EXHIBIT A

### REAL ESTATE TRANSFER TAX

#### **§ 39.155 REAL ESTATE TRANSFER TAX IMPOSED.**

(A) A tax is imposed hereby on the privilege of transferring of legal or beneficial title to real property and on the privilege of transferring a beneficial interest in real property (collectively, "real estate transfers"), when such real property is located within the corporate limits of the city as evidenced by the recordation of a deed by any person or by the delivery of any deed or assignment of interest of said real property, recorded on or after July 5, 2006, whether investing the grantee with the beneficial interest in, legal title to or a controlling interest in the real estate entity owning said property or merely investing the grantee in the possession or use thereof for any purpose or to secure future payment of money or the future transfer of any such real property. For purposes of this subchapter (being §§39.155 through 39.166), and to the extent permitted by law, a real estate transfer shall include the transfer of a controlling interest in a real estate entity owning real property located within the corporate limits of the city.

(B) Except as provided in §39.159, the The tax imposed shall be at a rate of \$4 for every \$1,000 value as stated in the declaration; or, if no value is set forth in the declaration, then the fair market value based on the most recent equalized assessed valuation ("EAV"); or, if no value can be ascertained from the EAV, then the lesser of \$12,500 or the value established by a certified MAI appraisal prepared not more than six months prior to the date of the declaration. Said tax shall be in addition to any other tax imposed by the state or any other political subdivision thereof; provided, however, that the actual amount of taxes due pursuant to this section shall in each case be rounded upward to the next increment of \$5.

(C) For purposes of this subchapter, terms shall have the same meaning as the terms defined in the Real Estate Transfer Tax Law, 35 ILCS 200/31, as amended from time to time, unless otherwise defined in this subchapter or unless the context plainly suggests a different meaning. In addition, the term **DEED** as used in this subchapter shall include without limitation a deed, a document transferring a controlling interest in real property, an assignment of beneficial interest in real property or any other document effecting or representing a real estate transfer under this subchapter. In addition, the terms **REAL PROPERTY** and **REAL ESTATE** shall be deemed to have the same meaning for purposes of this subchapter.  
(Ord. 06-18, passed 4-20-2006; Ord. 2010-07, passed 3-15-2010)

#### **§ 39.156 COLLECTION OF TAX; DECLARATION.**

(A) ~~Except as otherwise provided in connection with § 39.159, the tax herein levied and imposed~~ The taxes levied and imposed under this Subchapter shall be collected for and on behalf of the city by the City Clerk or the Clerk's designee through the sale of a revenue or transfer stamp, which shall be prepared by said City Clerk in such quantities as the Clerk may prescribe. Such revenue stamp shall be available for sale at the City Clerk's office during regular business hours of the City Clerk and/or at other locations or times designated by the City Clerk.

(B) (1) ~~At the time the tax imposed by § 39.155 is paid or an application is made for exemption therefrom~~ this Chapter 39 is paid (including taxes paid in connection with an application for exemption under §39.159), there shall also be presented to the City Clerk or the Clerk's designee, on a form prescribed by the Clerk, a declaration signed by at least one of the sellers and also signed by at least one of the buyers involved in the transaction or by their attorneys or

agents for the sellers or buyers. The declaration shall state information including, but not limited to:

- (a) The value of the real property located in the city subject to a real estate transfer;
- (b) The parcel identifying number of the property;
- (c) **An adequate** ~~The legal description of the property,~~ **including its address;**
- (d) The date of the deed, the date the transfer was effected, or the date of the trust document;
- (e) The type of deed, transfer, or trust document;
- (f) ~~The address of the property;~~ (g) The type of improvement, if any, on the property;
- (g)(h)** Information as to whether the transfer is between related individuals or corporate affiliates or is a compulsory transaction;
- ~~(i) The lot size or acreage;~~
- ~~(j) The value of personal property sold with the real estate;~~
- ~~(h)(k)~~ The year the contract was initiated if an installment sale;
- ~~(i)(l)~~ The name, address and telephone number of the person preparing the declaration;
- ~~(j)(m)~~ A written statement by both the grantor or grantor's agent and the grantee or grantee's agent that the information contained in the declaration is true and correct to the best of his or her knowledge and belief; and
- ~~(k)(n)~~ A complete and accurate copy of the declaration to be submitted pursuant to the Real Estate Transfer Tax Law, 35 ILCS 200/31, as such law may be amended from time to time **(the "PTAX Declaration")**.

(2) ~~Except as provided in § 39.159, no~~ **No** deed shall be accepted for recordation unless it bears on its face the transfer stamps of the city **(including an exemption stamp issued pursuant to §39.159)**, and no transfer stamps shall be issued unless such deed is accompanied by a declaration containing all the information requested in the declaration. When a declaration is signed by an attorney or agent on behalf of sellers or buyers who have the power of direction to deal with the title to the real estate under a land trust agreement, the trustee being a mere repository of record legal title with a duty of conveying the real estate only when and if directed in writing by the beneficiary or beneficiaries having the power of direction, the attorneys or agents executing the declaration on behalf of the sellers or buyers need only identify the land trust that is the repository of record legal title and not the beneficiary or beneficiaries having the power of direction under the land trust agreement.

(C) Each declaration so presented shall be accompanied by a deed. In addition to other requirements imposed by law, each deed so presented shall contain the date of the conveyance which it evidences, ~~the legal~~ **an adequate** ~~description and the permanent tax index number~~ of the real property being conveyed **(including an address and the permanent tax index number)**, and the names of the grantor and grantee; except that, with respect to the latter, in the case of an assignment of beneficial interest, a facsimile thereof executed by agents or attorneys as and for

each of the grantor and grantee but otherwise not containing the names or identities of the grantor and grantee shall be acceptable.

(D) The primary liability for payment of said tax shall be borne by the grantee reflected in the deed unless otherwise negotiated by contract; provided, however, that it shall be unlawful for the grantee to accept a conveyance if the applicable transfer tax for that conveyance or any prior conveyance respecting the real property has not been paid, and such grantee is deemed to accept liability for such unpaid transfer tax. If at the time of recordation the tax has not been paid and the stamp is not visible upon the deed, then the grantee's title shall be subject to the lien provided in §39.158, as well as the penalties set forth in § 39.999. The tax herein levied shall be in addition to any and all other taxes.

(E) Notwithstanding any provision in this subchapter to the contrary, the City Clerk or designee shall not issue any transfer stamps for any real property that:

- (1) Has any due but unpaid fees, charges, taxes, penalties or other amounts due to the city unless and until such amounts (plus any applicable interest) shall have been paid in full, including without limitation any taxes, interest, and penalties due pursuant to §39.155 (as such tax may be reduced pursuant to §39.159), notwithstanding the enforceability of any lien under §39.158.B;
- (2) Has any outstanding violations relating to the real property for which the city has issued notice unless and until every such violation is corrected;
- (3) Has any incomplete permit activity unless and until such activity is completed and inspected in accordance with applicable permits and codes; or
- (4) Has not obtained a receipt of for the final water bill payment, payment of all amounts due pursuant to Section 51.077 of the City Code, and successfully completed successful completion of all required inspections related to the closing or transfer of a water account with the city.

(Ord. 06-18, passed 4-20-2006; Ord. 2010-07, passed 3-15-2010)

### § 39.157 RECORDATION.

(A) It shall be unlawful for any person to present or cause to be presented to the Recorder of Deeds or agent thereof and/or any land trustee or agent thereof to accept a deed for recordation or execution, as the case may be, unless the tax imposed by §39.155 (as such tax may be reduced pursuant to §39.159) has been paid and the revenue stamp sold in the collection of said tax have been made visible on the deed to be recorded.

(B) Upon payment of the tax herein levied and imposed, the revenue stamp so purchased shall be visible on the deed or other instrument of conveyance. Any person so affixing a revenue stamp shall cancel it and so deface it as to render it unfit for use by marking it with his or her initials and the day, month, and year when the affixing occurs. Such markings shall be made by writing or stamping in indelible ink or by perforating with a machine or punch. However, any revenue stamp shall not be so defaced as to prevent ready determination of its denomination and genuineness.

(Ord. 06-18, passed 4-20-2006)

### § 39.158 LIEN CREATED; ENFORCEMENT.

**(A)** In the event a deed is filed for recordation for real estate within the corporate limits of the city without payment of the tax imposed in §39.155 (as such tax may be reduced pursuant to §39.159), a lien is hereby created against said real estate so conveyed in the amount of the tax plus interest as accrued pursuant to §39.162, **and any penalty imposed pursuant to §39.999.** The fact that the deed does not contain a city revenue stamp in an amount equal to the tax imposed by this subchapter shall constitute constructive notice of lien. ~~The lien~~

**(B) Any lien filed in accordance with Section 39.158** may be enforced by proceedings for foreclosure, as in cases of mortgages or mechanics' liens. Suit to foreclose this lien must be commenced within three years after the date of recording the deed or the time otherwise prescribed by statute, whichever is later.

**(C)** Nothing herein shall be construed as preventing the city from bringing a civil action to collect the tax imposed by this subchapter from any person who has the liability for payment of the same, including interest and penalties as herein below provided.

**(D) The unlawful acceptance of a conveyance of real property in the city without paying the applicable transfer tax shall be a violation of the City Code that may result in the termination of water service to such real property.**

(Ord. 06-18, passed 4-20-2006; Ord. 2010-07, passed 3-15-2010)

### § 39.159 DEED EXEMPTED FROM TAX.

(A) The following deeds shall be exempt from the ~~administrative fee~~ tax pursuant to this subchapter (except for the first \$50 of the tax imposed pursuant to §39.155, **which tax shall defray the cost of processing the exemption request**):

- (1) Deeds recorded before July 5, 2006;
- (2) Deeds representing real estate transfers contracted before May 1, 2006 but recorded on or after July 5, 2006, and trust documents executed before May 1, 2006 but recorded after July 5, 2006; provided, however, that in no event shall this exemption apply to any deeds recorded after December 31, 2006. For real estate transfers falling within this exemption, a ~~declaration~~ **PTAX Declaration** shall be filed in accordance with § 39.156 along with a true and accurate copy of such contract or trust document, and the Finance Clerk may affix "exempt" stamps to such deed;
- (3) Deeds relating to:
  - (1) Real property acquired by any governmental body or from any governmental body;
  - (2) Property or interests transferred between governmental bodies; or
  - (3) Property by or from any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes; except that such deeds, other than those in which the Administrators of Veterans' Affairs of the United States of America is



the grantee pursuant to a foreclosure proceeding, shall not be exempt from filing the declaration.

- (4) Deeds that secure debt or other obligation;
- (5) Deeds that, without additional consideration, confirm, correct, modify or supplement a deed previously recorded;
- (6) Deeds where the actual consideration is less than \$100, ~~except that such deeds shall not be exempt from filing the declaration;~~
- (7) Tax deeds;
- (8) Deeds that release property that is security for a debt or other obligation;
- (9) Deeds of partition;
- (10) Deeds made pursuant to mergers, consolidations, or transfers of sales of substantially all of the assets of corporations pursuant to plans of reorganization under plans of reorganization under the Federal Internal Revenue Code or Title 11 of the Federal Bankruptcy Act;
- (11) Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock;
- (12) Deeds where there is an actual exchange of real estate or beneficial interests, except that the money difference or money's worth paid from one or the other shall not be exempt from the tax. Such deeds shall not be exempt from filing the declaration;
- (13) Deeds issued to holder of a mortgage, or the wholly owned subsidiary of a holder of a mortgage, pursuant to a mortgage foreclosure proceeding or pursuant to a transfer in lieu of foreclosure; and
- (14) A deed related to the purchase of a principal residence by a participant in the program authorized by the Home Ownership Made Easy Act, 310 ILCS 55/1 et seq., except that those deeds shall not be exempt from filing the declaration.

**(B) Deeds that qualify under §39.159(A) shall be required to purchase and obtain from the city a stamp to be affixed to such deed.**

**(C) Any person seeking to establish that a deed qualifies under §39.159(A) shall be required to complete and deliver such form(s) as may be required by the city and otherwise to provide to the city all information that the city determines is necessary to establish that such deed qualifies under §39.159(A). In addition to the generally applicable requirements for qualification of a deed under §39.159(A), properties seeking an exemption pursuant to §39.159(A)(13) may in determination of the city also be required to provide:**

**§ 39.160 REQUIRED NOTIFICATIONS.**

~~—(A) A deed that is exempt from the tax imposed under this subchapter pursuant to § 39.159(M) shall not be required to file a declaration pursuant to § 39.156 provided that the~~

~~grantee shall have filed with the Finance Clerk prior to the recording of the deed a written notification setting forth at least the following information:~~

- ~~— (1) The address of the property that is the subject of the deed;~~
- ~~— (2) The name of the grantor(s) and grantee(s) under such deed;~~
- ~~— (3) An explanation of the circumstances giving rise to such deed (e.g., foreclosure sale, deed in lieu of foreclosure and the like);~~

- (1) The name, address, phone number(s) and e-mail address of a person who may be contacted on behalf of the grantee in connection with the property that is the subject of the deed;
- (2) A statement regarding the intended use of the property that is the subject of the deed, including whether it will be immediately occupied or be left unoccupied; and
- (3) An acknowledgment that the grantee assumes responsibility for the condition of the property that is the subject of the deed including conditions pre-dating the date of the deed.

~~(B) The City Manager may cause appropriate forms to be prepared for the notifications required under this section, in which case the requirements of this section may only be satisfied by completing and filing such form.~~

(Ord. 06-18, passed 4-20-2006; Ord. 2008-39, passed 11-17-2008; Ord. 2010-07, passed 3-15-2010; Ord. 2011-32, passed 12-5-2011)

#### **§ 39.160 [Reserved.]**

#### **§ 39.161 VIOLATION; ENFORCEMENT; SUIT FOR COLLECTION.**

~~— Whenever any person required under the terms of this subchapter~~ **Whenever any person required to pay taxes under §39.155 (as such tax may be reduced pursuant to §39.159) shall fail to pay any such taxes, or whenever any purchaser or grantee shall accept a deed of conveyance where the applicable tax imposed by this subchapter has not been paid, said person shall be subject to a fine pursuant to §39.999, as well as interest pursuant to §39.162. For purposes of §39.999, each day that a deed has been recorded without paying the taxes required under this subchapter shall be a separate violation of the provisions of this subchapter.**

(Ord. 06-18, passed 4-20-2006; Ord. 2008-39, passed 11-17-2008) Penalty, see § 39.999

#### **§ 39.162 INTEREST.**

In the event of failure by any person to pay to the Finance Clerk the tax required hereunder when the same shall be due, interest shall accumulate and be due upon said tax at the rate of 1% per month, commencing as of the first day following the day when ~~the tax becomes due~~ **a deed has been recorded without the required city revenue stamp.**

(Ord. 06-18, passed 4-20-2006)

### § 39.163 PROCEEDS OF TAX.

All proceeds resulting from the imposition of the tax, including any interest, shall be paid to the city and shall be credited to and deposited in the city's Capital Improvement Fund. Proceeds from any penalties collected under this subchapter shall be deposited in the city's General Fund. (Ord. 06-18, passed 4-20-2006)

### § 39.164 REFUNDS.

(A) A grantee, assignee or purchaser (hereinafter referred to as "taxpayer") who has purchased a dwelling unit in the city (the "purchased dwelling unit") and has paid or caused to be paid to the City Clerk or the Clerk's designee the tax provided for in § 39.155 shall be entitled to a refund equal to the lesser of the amount of such tax or \$2,000; provided such taxpayer satisfies the following requirements:

(1) *Either taxpayer as seller-purchaser.* The taxpayer must meet all of the following requirements:

(a) The taxpayer has sold a dwelling unit in the city not more than one year prior to acquiring the purchased dwelling unit for which any tax imposed under § 39.155 of this subchapter was timely and fully paid (the "sold dwelling unit");

(b) The taxpayer had occupied the sold dwelling unit as taxpayer's principal residence for at least three years prior to sale;

(c) The taxpayer has either:

- i. Purchased and occupied as taxpayer's principal residence the purchased dwelling unit within one year after the closing on the sale of the sold dwelling unit and has not been the legal or beneficial owner of another dwelling unit occupied as taxpayer's principal residence during such one year period; or
- ii. The taxpayer has entered into a valid and binding contract, dated not later than 60 days after the closing on the sale of the sold dwelling unit, to purchase a newly constructed or renovated purchased dwelling unit within the corporate limits of the city, but is unable to occupy such newly constructed or renovated purchased dwelling unit within the time period specified in division (A)(1)(a) above solely because a certificate of occupancy has not been issued by the city for such newly constructed or renovated purchased dwelling unit. The refund due under this division (A)(1)(c)(ii) shall be paid to the taxpayer only upon actual occupancy of the newly constructed or renovated purchased dwelling unit by the taxpayer as his or her principal residence; and

(d) The tax due on the purchased dwelling unit was timely and fully paid in accordance with this subchapter.

(2) *Or taxpayer as purchaser-seller.* The taxpayer must meet all of the following requirements:

(a) The taxpayer had purchased a purchased dwelling unit for which any tax imposed under § 39.155 was timely and fully paid not more than one year prior to selling the sold dwelling unit;

(b) The taxpayer had occupied the sold dwelling unit as taxpayer's principal residence for at least three years prior to the purchase of the purchased dwelling unit;

(c) The taxpayer has occupied as taxpayer's principal residence the purchased dwelling unit within one year before the closing on the sale of the sold dwelling unit and has not been the legal or beneficial owner of another dwelling unit occupied as taxpayer's principal residence during such one-year period; and

(d) The tax due on the sold dwelling unit was timely and fully paid in accordance with this subchapter.

(B) No taxpayer shall be entitled to a refund under this section unless a completed application therefor shall have been filed with the Finance Clerk within one year after the payment of the real estate transfer tax for the purchased dwelling unit for which a refund is sought. The taxpayer shall bear the burden of delivering evidence satisfactory to the City Clerk of taxpayer's entitlement to such refund. ~~In the event that a taxpayer intends to seek relief under Section 39.166 from the one-year limitations established in Section 39-164(A)(1)(a) or 39-164(A)(2)(a), the taxpayer must notify the City by supplementing the application for refund prior to the expiration of such one-year limitation period to indicate that an appeal is anticipated and the bases therefor.~~

(C) Notwithstanding the foregoing, for any taxpayer that had paid or will pay the tax imposed under § 39.155 between November 17, 2008 and November 17, 2010, the time period for qualifying or applying for a refund of the transfer tax shall be extended to two years.

(Ord. 06-18, passed 4-20-2006; Ord. 2008-39, passed 11-17-2008; Ord. 2009-29, passed 11-16-2009)

## **§ 39.165 RULES.**

The City Manager may establish and adopt rules, regulations and materials as the Manager deems necessary or appropriate in furtherance of the implementation and efficient and effective administration of this subchapter.

(Ord. 06-18, passed 4-20-2006)

## **§ 39.166 APPEALS; VARIANCES.**

### **(A) Appeals.**

(1) Appeals shall be available to any person who believe that any of the terms of Sections 39.155 through Section 39.165 have been misapplies with respect to the circumstances relating to such person.

(2) Any person who shall be subject to the tax pursuant to this subchapter, or any applicant for exemption or refund under §§ 39.159 or 39.164, who disputes the imposition of or amount of the tax imposed pursuant to this subchapter or a determination under §§ 39.159 or 39.164 may seek a review of such imposition or amount of the real estate transfer tax or the determination under either §§ 39.159 or 39.164 by filing with the City Manager, within 30 days

after the notification of the transfer tax amount or the determination on a request for exemption or refund under §§ 39.159 or 39.164, respectively, a request for review. The request for review shall set forth in detail the basis for the dispute of the imposition, amount or determination relating to the transfer tax, an exemption therefrom or a refund. The City Manager shall thereafter consider the request for review determine whether the tax should be waived, reduced or refunded **pursuant to the terms of this subchapter**, and provide a written determination thereof; in connection with the City Manager's consideration of an appeal, the City Manager may require the person filing the appeal to provide an appraisal of the subject property, which appraisal shall be a certified MAI appraisal prepared not more than six months prior to the date of the appeal.

(3) If such person seeks further review of the imposition or amount of the transfer tax or determination of exemption or refund under §§ 39.159 or 39.164, respectively, such person shall file a request to appeal the determination of the City Manager with the City Clerk within 30 days after mailing of the determination by the City Manager; such appeal shall be considered by the Personnel, Compensation, and Administration Committee of the City Council based on the relevant facts available regarding the real estate transfer in question and the materials presented in connection with the request for exemption under § 39.159 or for refund under § 39.164, as well as materials presented in connection with the Manager's review provided under this section. The determination of the Personnel, Compensation, and Administration Committee shall be final. In connection with any review or appeal under this section, transfer stamps may be issued upon paying the real estate transfer tax, but any such tax payment shall not prevent a person from pursuing such review or appeal.

Notwithstanding the foregoing, an applicant for

**(B) Variances-**

(1) **Variances may be sought by any taxpayer seeking a refund of all or a portion of the transfer taxes paid but who cannot satisfy the one-year limitation periods established in Section 39.164. A person seeking any variance shall comply with the notice requirements of Section 39.164(B). The procedure for, and standards for obtaining, a variance will be based on the amount of time for which a variation is sought.**

(2) **A taxpayer seeking to vary the one-year limitation period in Section 39.164(A)(1)(a) or 39.164(A)(2)(a) to not more than two years shall file an application with the City Manager within 3060 days after the closing that, but for the one-year limitation period, would entitle the taxpayer to a refund. A variance under Section 39.164 may appeal this Section 39.166(B)(2) may be granted upon a showing of hardship not caused by the taxpayer seeking the refund. Such variance request shall be processed in accordance with the procedures set forth in Sections 39.166(A)(2) and 39.166(A)(3).**

(3) **A taxpayer seeking to vary the one-year limitation period in Section 39.164(A)(1)(a) or 39.164(A)(2)(a) to not more than three years shall file an application with the City Manager within 3060 days after the closing that, but for the one-year limitation period, would entitle the taxpayer to a refund. Such application shall set forth the grounds for such variance and all pertinent facts relating thereto. The application shall be presented to the Personnel, Compensation and Administration Committee for a hearing, and such Committee shall be authorized to grant a variance from the requirements for refunds set forth in Section 39.164 upon a showing of extraordinary hardship such as an act of god or medical necessity. Such hardship appeal shall be processed in accordance with the provisions of this section. The determination of the Committee shall be final.**

**(4) No variance beyond three years shall be available from the limitation period in Section 39.164(A)(1)(a) or 39.164(A)(2)(a).**

(Ord. 06-18, passed 4-20-2006; Ord. 2010-07, passed 3-15-2010; as further amended 4/17/2017)

THE CITY OF LAKE FOREST

ORDINANCE NO. 17-\_\_\_\_\_

**AN ORDINANCE AMENDING THE LAKE FOREST  
CITY CODE RELATING TO REAL ESTATE TRANSFER TAXES**

**WHEREAS**, The City of Lake Forest (the “City”) is a home rule, special charter municipality existing in accordance with the Illinois Constitution of 1970; and

**WHEREAS**, pursuant to its home rule authority, the citizens of the City have authorized the imposition of a tax upon the transfer of real property within the City (the “*Transfer Tax*”); and

**WHEREAS**, the City Council has determined that it is in the best interests of the City and its residents to update and clarify the terms, provisions, enforceability, and requirements of the City Code with respect to the Transfer Tax;

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, STATE OF ILLINOIS**, as follows:

**SECTION ONE: Recitals.** The foregoing recitals are incorporated as the findings of the City Council and are hereby incorporated into and made a part of this Ordinance.

**SECTION TWO: Amendment to Sections 39.156 of the City Code.** Sections 39.155 through 39.166, entitled “Real Estate Transfer Tax,” of Chapter 39, entitled “Taxation,” of Title III, entitled “Administration,” of the City Code are hereby amended in their entirety, so that said Sections 39.155 through 39.166 shall hereafter be and read as set forth in Exhibit A to this Ordinance, which Exhibit A is attached to and made a part of this Ordinance.

**SECTION THREE: Effective Date.** This Ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form in the manner provided by law.

Passed this \_\_\_\_ day of \_\_\_\_\_, 2017.

AYES:

NAYS:

ABSENT:

ABSTAIN:

Approved this \_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk



## EXHIBIT A

### REAL ESTATE TRANSFER TAX

#### **§ 39.155 REAL ESTATE TRANSFER TAX IMPOSED.**

(A) A tax is imposed hereby on the privilege of transferring of legal or beneficial title to real property and on the privilege of transferring a beneficial interest in real property (collectively, "real estate transfers"), when such real property is located within the corporate limits of the city as evidenced by the recordation of a deed by any person or by the delivery of any deed or assignment of interest of said real property, recorded on or after July 5, 2006, whether investing the grantee with the beneficial interest in, legal title to or a controlling interest in the real estate entity owning said property or merely investing the grantee in the possession or use thereof for any purpose or to secure future payment of money or the future transfer of any such real property. For purposes of this subchapter (being §§39.155 through 39.166), and to the extent permitted by law, a real estate transfer shall include the transfer of a controlling interest in a real estate entity owning real property located within the corporate limits of the city.

(B) Except as provided in §39.159, the The tax imposed shall be at a rate of \$4 for every \$1,000 value as stated in the declaration; or, if no value is set forth in the declaration, then the fair market value based on the most recent equalized assessed valuation ("EAV"); or, if no value can be ascertained from the EAV, then the lesser of \$12,500 or the value established by a certified MAI appraisal prepared not more than six months prior to the date of the declaration. Said tax shall be in addition to any other tax imposed by the state or any other political subdivision thereof; provided, however, that the actual amount of taxes due pursuant to this section shall in each case be rounded upward to the next increment of \$5.

(C) For purposes of this subchapter, terms shall have the same meaning as the terms defined in the Real Estate Transfer Tax Law, 35 ILCS 200/31, as amended from time to time, unless otherwise defined in this subchapter or unless the context plainly suggests a different meaning. In addition, the term **DEED** as used in this subchapter shall include without limitation a deed, a document transferring a controlling interest in real property, an assignment of beneficial interest in real property or any other document effecting or representing a real estate transfer under this subchapter. In addition, the terms **REAL PROPERTY** and **REAL ESTATE** shall be deemed to have the same meaning for purposes of this subchapter.

(Ord. 06-18, passed 4-20-2006; Ord. 2010-07, passed 3-15-2010)

#### **§ 39.156 COLLECTION OF TAX; DECLARATION.**

(A) ~~Except as otherwise provided in connection with § 39.159, the tax herein levied and imposed~~ The taxes levied and imposed under this Subchapter shall be collected for and on behalf of the city by the City Clerk or the Clerk's designee through the sale of a revenue or transfer stamp, which shall be prepared by said City Clerk in such quantities as the Clerk may prescribe. Such revenue stamp shall be available for sale at the City Clerk's office during regular business hours of the City Clerk and/or at other locations or times designated by the City Clerk.

(B) (1) ~~At the time the tax imposed by § 39.155 is paid or an application is made for exemption therefrom~~ this Chapter 39 is paid (including taxes paid in connection with an application for exemption under §39.159), there shall also be presented to the City Clerk or the Clerk's designee, on a form prescribed by the Clerk, a declaration signed by at least one of the sellers and also signed by at least one of the buyers involved in the transaction or by their attorneys or

agents for the sellers or buyers. The declaration shall state information including, but not limited to:

- (a) The value of the real property located in the city subject to a real estate transfer;
- (b) The parcel identifying number of the property;
- (c) **An adequate** ~~The legal description of the property,~~ **including its address;**
- (d) The date of the deed, the date the transfer was effected, or the date of the trust document;
- (e) The type of deed, transfer, or trust document;
- (f) ~~The address of the property;~~ (g) The type of improvement, if any, on the property;
- (g)(h)** Information as to whether the transfer is between related individuals or corporate affiliates or is a compulsory transaction;
- ~~(i) The lot size or acreage;~~
- ~~(j) The value of personal property sold with the real estate;~~
- ~~(h)(k)~~ The year the contract was initiated if an installment sale;
- ~~(i)(l)~~ The name, address and telephone number of the person preparing the declaration;
- ~~(j)(m)~~ A written statement by both the grantor or grantor's agent and the grantee or grantee's agent that the information contained in the declaration is true and correct to the best of his or her knowledge and belief; and
- ~~(k)(n)~~ A complete and accurate copy of the declaration to be submitted pursuant to the Real Estate Transfer Tax Law, 35 ILCS 200/31, as such law may be amended from time to time **(the "PTAX Declaration")**.

(2) ~~Except as provided in § 39.159, no~~ **No** deed shall be accepted for recordation unless it bears on its face the transfer stamps of the city **(including an exemption stamp issued pursuant to §39.159)**, and no transfer stamps shall be issued unless such deed is accompanied by a declaration containing all the information requested in the declaration. When a declaration is signed by an attorney or agent on behalf of sellers or buyers who have the power of direction to deal with the title to the real estate under a land trust agreement, the trustee being a mere repository of record legal title with a duty of conveying the real estate only when and if directed in writing by the beneficiary or beneficiaries having the power of direction, the attorneys or agents executing the declaration on behalf of the sellers or buyers need only identify the land trust that is the repository of record legal title and not the beneficiary or beneficiaries having the power of direction under the land trust agreement.

(C) Each declaration so presented shall be accompanied by a deed. In addition to other requirements imposed by law, each deed so presented shall contain the date of the conveyance which it evidences, ~~the legal~~ **an adequate** ~~description and the permanent tax index number~~ of the real property being conveyed **(including an address and the permanent tax index number)**, and the names of the grantor and grantee; except that, with respect to the latter, in the case of an assignment of beneficial interest, a facsimile thereof executed by agents or attorneys as and for

each of the grantor and grantee but otherwise not containing the names or identities of the grantor and grantee shall be acceptable.

(D) The primary liability for payment of said tax shall be borne by the grantee reflected in the deed unless otherwise negotiated by contract; provided, however, that it shall be unlawful for the grantee to accept a conveyance if the applicable transfer tax for that conveyance or any prior conveyance respecting the real property has not been paid, and such grantee is deemed to accept liability for such unpaid transfer tax. If at the time of recordation the tax has not been paid and the stamp is not visible upon the deed, then the grantee's title shall be subject to the lien provided in §39.158, as well as the penalties set forth in § 39.999. The tax herein levied shall be in addition to any and all other taxes.

(E) Notwithstanding any provision in this subchapter to the contrary, the City Clerk or designee shall not issue any transfer stamps for any real property that:

- (1) Has any due but unpaid fees, charges, taxes, penalties or other amounts due to the city unless and until such amounts (plus any applicable interest) shall have been paid in full, including without limitation any taxes, interest, and penalties due pursuant to §39.155 (as such tax may be reduced pursuant to §39.159), notwithstanding the enforceability of any lien under §39.158.B;
- (2) Has any outstanding violations relating to the real property for which the city has issued notice unless and until every such violation is corrected;
- (3) Has any incomplete permit activity unless and until such activity is completed and inspected in accordance with applicable permits and codes; or
- (4) Has not obtained a receipt of for the final water bill payment, payment of all amounts due pursuant to Section 51.077 of the City Code, and successfully completed successful completion of all required inspections related to the closing or transfer of a water account with the city.

(Ord. 06-18, passed 4-20-2006; Ord. 2010-07, passed 3-15-2010)

### **§ 39.157 RECORDATION.**

(A) It shall be unlawful for any person to present or cause to be presented to the Recorder of Deeds or agent thereof and/or any land trustee or agent thereof to accept a deed for recordation or execution, as the case may be, unless the tax imposed by §39.155 (as such tax may be reduced pursuant to §39.159) has been paid and the revenue stamp sold in the collection of said tax have been made visible on the deed to be recorded.

(B) Upon payment of the tax herein levied and imposed, the revenue stamp so purchased shall be visible on the deed or other instrument of conveyance. Any person so affixing a revenue stamp shall cancel it and so deface it as to render it unfit for use by marking it with his or her initials and the day, month, and year when the affixing occurs. Such markings shall be made by writing or stamping in indelible ink or by perforating with a machine or punch. However, any revenue stamp shall not be so defaced as to prevent ready determination of its denomination and genuineness.

(Ord. 06-18, passed 4-20-2006)

### **§ 39.158 LIEN CREATED; ENFORCEMENT.**

**(A)** In the event a deed is filed for recordation for real estate within the corporate limits of the city without payment of the tax imposed in §39.155 (as such tax may be reduced pursuant to §39.159), a lien is hereby created against said real estate so conveyed in the amount of the tax plus interest as accrued pursuant to §39.162, **and any penalty imposed pursuant to §39.999.** The fact that the deed does not contain a city revenue stamp in an amount equal to the tax imposed by this subchapter shall constitute constructive notice of lien. ~~The lien~~

**(B)** **Any lien filed in accordance with Section 39.158** may be enforced by proceedings for foreclosure, as in cases of mortgages or mechanics' liens. Suit to foreclose this lien must be commenced within three years after the date of recording the deed or the time otherwise prescribed by statute, whichever is later.

**(C)** Nothing herein shall be construed as preventing the city from bringing a civil action to collect the tax imposed by this subchapter from any person who has the liability for payment of the same, including interest and penalties as herein below provided.

**(D) The unlawful acceptance of a conveyance of real property in the city without paying the applicable transfer tax shall be a violation of the City Code that may result in the termination of water service to such real property.**

(Ord. 06-18, passed 4-20-2006; Ord. 2010-07, passed 3-15-2010)

### **§ 39.159 DEED EXEMPTED FROM TAX.**

(A) The following deeds shall be exempt from the ~~administrative fee~~ tax pursuant to this subchapter (except for the first \$50 of the tax imposed pursuant to §39.155, **which tax shall defray the cost of processing the exemption request**):

- (1) Deeds recorded before July 5, 2006;
- (2) Deeds representing real estate transfers contracted before May 1, 2006 but recorded on or after July 5, 2006, and trust documents executed before May 1, 2006 but recorded after July 5, 2006; provided, however, that in no event shall this exemption apply to any deeds recorded after December 31, 2006. For real estate transfers falling within this exemption, a ~~declaration~~ **PTAX Declaration** shall be filed in accordance with § 39.156 along with a true and accurate copy of such contract or trust document, and the Finance Clerk may affix "exempt" stamps to such deed;
- (3) Deeds relating to:
  - (1) Real property acquired by any governmental body or from any governmental body;
  - (2) Property or interests transferred between governmental bodies; or
  - (3) Property by or from any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes; except that such deeds, other than those in which the Administrators of Veterans' Affairs of the United States of America is

the grantee pursuant to a foreclosure proceeding, shall not be exempt from filing the declaration.

- (4) Deeds that secure debt or other obligation;
- (5) Deeds that, without additional consideration, confirm, correct, modify or supplement a deed previously recorded;
- (6) Deeds where the actual consideration is less than \$100, ~~except that such deeds shall not be exempt from filing the declaration;~~
- (7) Tax deeds;
- (8) Deeds that release property that is security for a debt or other obligation;
- (9) Deeds of partition;
- (10) Deeds made pursuant to mergers, consolidations, or transfers of sales of substantially all of the assets of corporations pursuant to plans of reorganization under plans of reorganization under the Federal Internal Revenue Code or Title 11 of the Federal Bankruptcy Act;
- (11) Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock;
- (12) Deeds where there is an actual exchange of real estate or beneficial interests, except that the money difference or money's worth paid from one or the other shall not be exempt from the tax. Such deeds shall not be exempt from filing the declaration;
- (13) Deeds issued to holder of a mortgage, or the wholly owned subsidiary of a holder of a mortgage, pursuant to a mortgage foreclosure proceeding or pursuant to a transfer in lieu of foreclosure; and
- (14) A deed related to the purchase of a principal residence by a participant in the program authorized by the Home Ownership Made Easy Act, 310 ILCS 55/1 et seq., except that those deeds shall not be exempt from filing the declaration.

**(B) Deeds that qualify under §39.159(A) shall be required to purchase and obtain from the city a stamp to be affixed to such deed.**

**(C) Any person seeking to establish that a deed qualifies under §39.159(A) shall be required to complete and deliver such form(s) as may be required by the city and otherwise to provide to the city all information that the city determines is necessary to establish that such deed qualifies under §39.159(A). In addition to the generally applicable requirements for qualification of a deed under §39.159(A), properties seeking an exemption pursuant to §39.159(A)(13) may in determination of the city also be required to provide:**

**§ 39.160 REQUIRED NOTIFICATIONS.**

~~—(A) A deed that is exempt from the tax imposed under this subchapter pursuant to § 39.159(M) shall not be required to file a declaration pursuant to § 39.156 provided that the~~

~~grantee shall have filed with the Finance Clerk prior to the recording of the deed a written notification setting forth at least the following information:~~

- ~~— (1) The address of the property that is the subject of the deed;~~
- ~~— (2) The name of the grantor(s) and grantee(s) under such deed;~~
- ~~— (3) An explanation of the circumstances giving rise to such deed (e.g., foreclosure sale, deed in lieu of foreclosure and the like);~~

- (1) The name, address, phone number(s) and e-mail address of a person who may be contacted on behalf of the grantee in connection with the property that is the subject of the deed;
- (2) A statement regarding the intended use of the property that is the subject of the deed, including whether it will be immediately occupied or be left unoccupied; and
- (3) An acknowledgment that the grantee assumes responsibility for the condition of the property that is the subject of the deed including conditions pre-dating the date of the deed.

~~(B) The City Manager may cause appropriate forms to be prepared for the notifications required under this section, in which case the requirements of this section may only be satisfied by completing and filing such form.~~

(Ord. 06-18, passed 4-20-2006; Ord. 2008-39, passed 11-17-2008; Ord. 2010-07, passed 3-15-2010; Ord. 2011-32, passed 12-5-2011)

#### **§ 39.160 [Reserved.]**

#### **§ 39.161 VIOLATION; ENFORCEMENT; SUIT FOR COLLECTION.**

~~— Whenever any person required under the terms of this subchapter~~ **Whenever any person required to pay taxes under §39.155 (as such tax may be reduced pursuant to §39.159) shall fail to pay any such taxes, or whenever any purchaser or grantee shall accept a deed of conveyance where the applicable tax imposed by this subchapter has not been paid, said person shall be subject to a fine pursuant to §39.999, as well as interest pursuant to §39.162. For purposes of §39.999, each day that a deed has been recorded without paying the taxes required under this subchapter shall be a separate violation of the provisions of this subchapter.**

(Ord. 06-18, passed 4-20-2006; Ord. 2008-39, passed 11-17-2008) Penalty, see § 39.999

#### **§ 39.162 INTEREST.**

In the event of failure by any person to pay to the Finance Clerk the tax required hereunder when the same shall be due, interest shall accumulate and be due upon said tax at the rate of 1% per month, commencing as of the first day following the day when ~~the tax becomes due~~ **a deed has been recorded without the required city revenue stamp.**

(Ord. 06-18, passed 4-20-2006)

### **§ 39.163 PROCEEDS OF TAX.**

All proceeds resulting from the imposition of the tax, including any interest, shall be paid to the city and shall be credited to and deposited in the city's Capital Improvement Fund. Proceeds from any penalties collected under this subchapter shall be deposited in the city's General Fund. (Ord. 06-18, passed 4-20-2006)

### **§ 39.164 REFUNDS.**

(A) A grantee, assignee or purchaser (hereinafter referred to as "taxpayer") who has purchased a dwelling unit in the city (the "purchased dwelling unit") and has paid or caused to be paid to the City Clerk or the Clerk's designee the tax provided for in § 39.155 shall be entitled to a refund equal to the lesser of the amount of such tax or \$2,000; provided such taxpayer satisfies the following requirements:

(1) *Either taxpayer as seller-purchaser.* The taxpayer must meet all of the following requirements:

(a) The taxpayer has sold a dwelling unit in the city not more than one year prior to acquiring the purchased dwelling unit for which any tax imposed under § 39.155 of this subchapter was timely and fully paid (the "sold dwelling unit");

(b) The taxpayer had occupied the sold dwelling unit as taxpayer's principal residence for at least three years prior to sale;

(c) The taxpayer has either:

- i. Purchased and occupied as taxpayer's principal residence the purchased dwelling unit within one year after the closing on the sale of the sold dwelling unit and has not been the legal or beneficial owner of another dwelling unit occupied as taxpayer's principal residence during such one year period; or
- ii. The taxpayer has entered into a valid and binding contract, dated not later than 60 days after the closing on the sale of the sold dwelling unit, to purchase a newly constructed or renovated purchased dwelling unit within the corporate limits of the city, but is unable to occupy such newly constructed or renovated purchased dwelling unit within the time period specified in division (A)(1)(a) above solely because a certificate of occupancy has not been issued by the city for such newly constructed or renovated purchased dwelling unit. The refund due under this division (A)(1)(c)(ii) shall be paid to the taxpayer only upon actual occupancy of the newly constructed or renovated purchased dwelling unit by the taxpayer as his or her principal residence; and

(d) The tax due on the purchased dwelling unit was timely and fully paid in accordance with this subchapter.

(2) *Or taxpayer as purchaser-seller.* The taxpayer must meet all of the following requirements:

(a) The taxpayer had purchased a purchased dwelling unit for which any tax imposed under § 39.155 was timely and fully paid not more than one year prior to selling the sold dwelling unit;

(b) The taxpayer had occupied the sold dwelling unit as taxpayer's principal residence for at least three years prior to the purchase of the purchased dwelling unit;

(c) The taxpayer has occupied as taxpayer's principal residence the purchased dwelling unit within one year before the closing on the sale of the sold dwelling unit and has not been the legal or beneficial owner of another dwelling unit occupied as taxpayer's principal residence during such one-year period; and

(d) The tax due on the sold dwelling unit was timely and fully paid in accordance with this subchapter.

(B) No taxpayer shall be entitled to a refund under this section unless a completed application therefor shall have been filed with the Finance Clerk within one year after the payment of the real estate transfer tax for the purchased dwelling unit for which a refund is sought. The taxpayer shall bear the burden of delivering evidence satisfactory to the City Clerk of taxpayer's entitlement to such refund.

(C) Notwithstanding the foregoing, for any taxpayer that had paid or will pay the tax imposed under § 39.155 between November 17, 2008 and November 17, 2010, the time period for qualifying or applying for a refund of the transfer tax shall be extended to two years.

(Ord. 06-18, passed 4-20-2006; Ord. 2008-39, passed 11-17-2008; Ord. 2009-29, passed 11-16-2009)

#### **§ 39.165 RULES.**

The City Manager may establish and adopt rules, regulations and materials as the Manager deems necessary or appropriate in furtherance of the implementation and efficient and effective administration of this subchapter.

(Ord. 06-18, passed 4-20-2006)

#### **§ 39.166 APPEALS; VARIANCES.**

##### **(A) Appeals.**

**(1) Appeals shall be available to any person who believe that any of the terms of Sections 39.155 through Section 39.165 have been misapplies with respect to the circumstances relating to such person.**

(2) Any person who shall be subject to the tax pursuant to this subchapter, or any applicant for exemption or refund under §§ 39.159 or 39.164, who disputes the imposition of or amount of the tax imposed pursuant to this subchapter or a determination under §§ 39.159 or 39.164 may seek a review of such imposition or amount of the real estate transfer tax or the determination under either §§ 39.159 or 39.164 by filing with the City Manager, within 30 days after the notification of the transfer tax amount or the determination on a request for exemption or refund under §§ 39.159 or 39.164, respectively, a request for review. The request for review shall set forth in detail the basis for the dispute of the imposition, amount or determination relating to the transfer tax, an exemption therefrom or a refund. The City Manager shall thereafter consider



the request for review determine whether the tax should be waived, reduced or refunded **pursuant to the terms of this subchapter**, and provide a written determination thereof; in connection with the City Manager's consideration of an appeal, the City Manager may require the person filing the appeal to provide an appraisal of the subject property, which appraisal shall be a certified MAI appraisal prepared not more than six months prior to the date of the appeal.

(3) If such person seeks further review of the imposition or amount of the transfer tax or determination of exemption or refund under §§ 39.159 or 39.164, respectively, such person shall file a request to appeal the determination of the City Manager with the City Clerk within 30 days after mailing of the determination by the City Manager; such appeal shall be considered by the Personnel, Compensation, and Administration Committee of the City Council based on the relevant facts available regarding the real estate transfer in question and the materials presented in connection with the request for exemption under § 39.159 or for refund under § 39.164, as well as materials presented in connection with the Manager's review provided under this section. The determination of the Personnel, Compensation, and Administration Committee shall be final. In connection with any review or appeal under this section, transfer stamps may be issued upon paying the real estate transfer tax, but any such tax payment shall not prevent a person from pursuing such review or appeal.

~~Notwithstanding the foregoing, an applicant for~~

**(B) Variances.**

(1) **Variances may be sought by any taxpayer seeking a refund of all or a portion of the transfer taxes paid but who cannot satisfy the one-year limitation periods established in Section 39.164. A person seeking any variance shall comply with the notice requirements of Section 39.164(B). The procedure for, and standards for obtaining, a variance will be based on the amount of time for which a variation is sought.**

(2) **A taxpayer seeking to vary the one-year limitation period in Section 39.164(A)(1)(a) or 39.164(A)(2)(a) to not more than two years shall file an application with the City Manager within 60 days after the closing that, but for the one-year limitation period, would entitle the taxpayer to a refund. A variance under Section 39.164 may appeal this Section 39.166(B)(2) may be granted upon a showing of hardship not caused by the taxpayer seeking the refund. Such variance request shall be processed in accordance with the procedures set forth in Sections 39.166(A)(2) and 39.166(A)(3).**

(3) **A taxpayer seeking to vary the one-year limitation period in Section 39.164(A)(1)(a) or 39.164(A)(2)(a) to not more than three years shall file an application with the City Manager within 60 days after the closing that, but for the one-year limitation period, would entitle the taxpayer to a refund. Such application shall set forth the grounds for such variance and all pertinent facts relating thereto. The application shall be presented to the Personnel, Compensation and Administration Committee for a hearing, and such Committee shall be authorized to grant a variance from the requirements for refunds set forth in Section 39.164— upon a showing of extraordinary hardship such as an act of god or medical necessity. Such hardship appeal shall be processed in accordance with the provisions of this section. The determination of the Committee shall be final.**

(4) **No variance beyond three years shall be available from the limitation period in Section 39.164(A)(1)(a) or 39.164(A)(2)(a).**

(Ord. 06-18, passed 4-20-2006; Ord. 2010-07, passed 3-15-2010; as further amended 4/17/2017)

## SECOND AMENDMENT TO WATER TOWER AND GROUND LEASE AGREEMENT

THIS SECOND AMENDMENT TO WATER TOWER AND GROUND LEASE AGREEMENT ("Second Amendment") is made effective as of \_\_\_\_\_, 201\_\_ ("Effective Date"), by and between the City of Lake Forest ("Landlord") and SprintCom, Inc., a Kansas corporation ("Tenant") (Landlord and Tenant are collectively referred to as the "Parties").

### BACKGROUND

Pursuant to a Water Tower and Ground Lease Agreement dated July 8, 1998, (the "Original Lease"), Landlord leased to Tenant a certain portion of real property located at 1381 West Kennedy Road, City of Lake Forest, County of Lake, State of Illinois, as more particularly described in Exhibit B to the Original Lease (the "Original Premises"). On May 7, 2007, the Parties amended the Original Lease by executing the First Amendment to Water Tower and Ground Lease Agreement ("First Amendment") modifying the Original Premises (the Original Premises, as amended by the First Amendment, is hereinafter collectively referred to as the "Premises"). The Original Lease, as amended by the First Amendment and this Second Amendment, is hereinafter collectively referred to as the "Lease".

The Parties desire to further amend the Lease as set forth herein. Words and phrases having a defined meaning in the Lease have the same respective meanings when used herein unless otherwise expressly stated.

### AGREEMENT

The Parties agree as follows:

1. **Terms and Renewal.** Section 2 of the Lease is amended by adding the following:

Notwithstanding anything set forth in Section 2 to the contrary, the current term of the Lease shall expire on July 31, 2018. Commencing on August 1, 2018, the term of the Lease ("New Initial Term") is sixty (60) months. The Lease will be automatically renewed for up to two (2) additional terms (each a "Renewal Term") of sixty (60) months each. Each Renewal Term will be deemed automatically exercised without any action by either party unless Tenant gives written notice of its decision not to exercise any options to Landlord before expiration of the then current term. All references in the Agreement to renewal terms shall include the New Initial Term and the Renewal Terms.

2. **Rent.** Section 3 of the Lease is amended by adding the following:

Notwithstanding anything set forth in Section 3 to the contrary, effective July 1, 2018, the Base Rent shall be paid in equal monthly installments of six thousand one hundred and fifty Dollars (\$6,150.00), and shall continue during the term (until increased as set forth herein), partial months

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Landlord initials: \_\_\_\_\_

Tenant initials: \_\_\_\_\_

to be prorated, in advance. Thereafter, commencing on July 1, 2019, the Base Rent will be increased annually by three percent (3%) of the then current Base Rent. Additionally, upon the Effective Date of this Second Amendment, the Base Rent shall include an additional rent for the New Shelter in the amount of nine thousand dollars (\$9,000) annually, which additional rent shall be prorated for any partial Lease year.

3. **Termination.** Section 16 of the Lease is amended by adding the following paragraph 16(e):

"or (e) by Tenant, in Tenant's sole and absolute discretion and for any or no reason, terminate the Agreement upon one hundred eighty (180) days prior written notice to Landlord. Upon termination, Tenant shall no longer be liable to pay Rent, other than any outstanding Rent accrued up to the termination date.

4. **Notices.** Section 25 of the Lease is deleted in its entirety and replaced with the following:

"All notices, requests, demands or other communications with respect to the Lease, whether or not herein expressly provided for, must be in writing and will be deemed to have been delivered upon receipt or refusal to accept delivery after being either mailed by United States first-class certified or registered mail, postage prepaid, return receipt requested or deposited with an overnight courier service for next-day delivery to the parties at the following addresses (the addresses may be changed by either party by giving written notice).

Landlord: City of Lake Forest  
Attn: City Manager  
220 E. Deerpath  
Lake Forest, IL 60045

Tenant: SprintCom, Inc.  
Sprint Property Services  
Site ID: CH03XC391  
Mailstop KSOPHT0101-Z2650  
6391 Sprint Parkway  
Overland Park, KS 66251-2650

with a copy to: Sprint Law Department  
Attn: Real Estate Attorney  
Site ID: CH03XC391  
Mailstop KSOPHT0101-Z2020  
6391 Sprint Parkway  
Overland Park, KS 66251-2020"

5. **Reaffirmation; Intention to be Bound.** Except as provided in this Second Amendment, each and every term, condition and agreement contained in the Lease will remain in full force and effect. The parties reaffirm that the representations and warranties made by each of the parties in the Lease are true and accurate as of the Effective Date. The parties executing this

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Landlord initials: \_\_\_\_\_

Tenant initials: \_\_\_\_\_

Second Amendment, on behalf of themselves, their assigns and successors, acknowledge and reaffirm their intention to be bound by the terms and conditions of the Lease.

**SIGNATURES APPEAR ON THE FOLLOWING PAGE**

{00016628}  
Landlord initials: \_\_\_\_\_

MD7

Tenant initials: \_\_\_\_\_

IN WITNESS WHEREOF, the parties have caused this Second Amendment to be executed as of the Effective Date.

**Landlord:**

**Tenant:**

**City of Lake Forest,**

**SprintCom, Inc., a Kansas corporation**

**By:** \_\_\_\_\_  
(please use blue ink)

**By:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Name:** Silvia J. Lin

**Title:** \_\_\_\_\_

**Title:** Manager, Real Estate

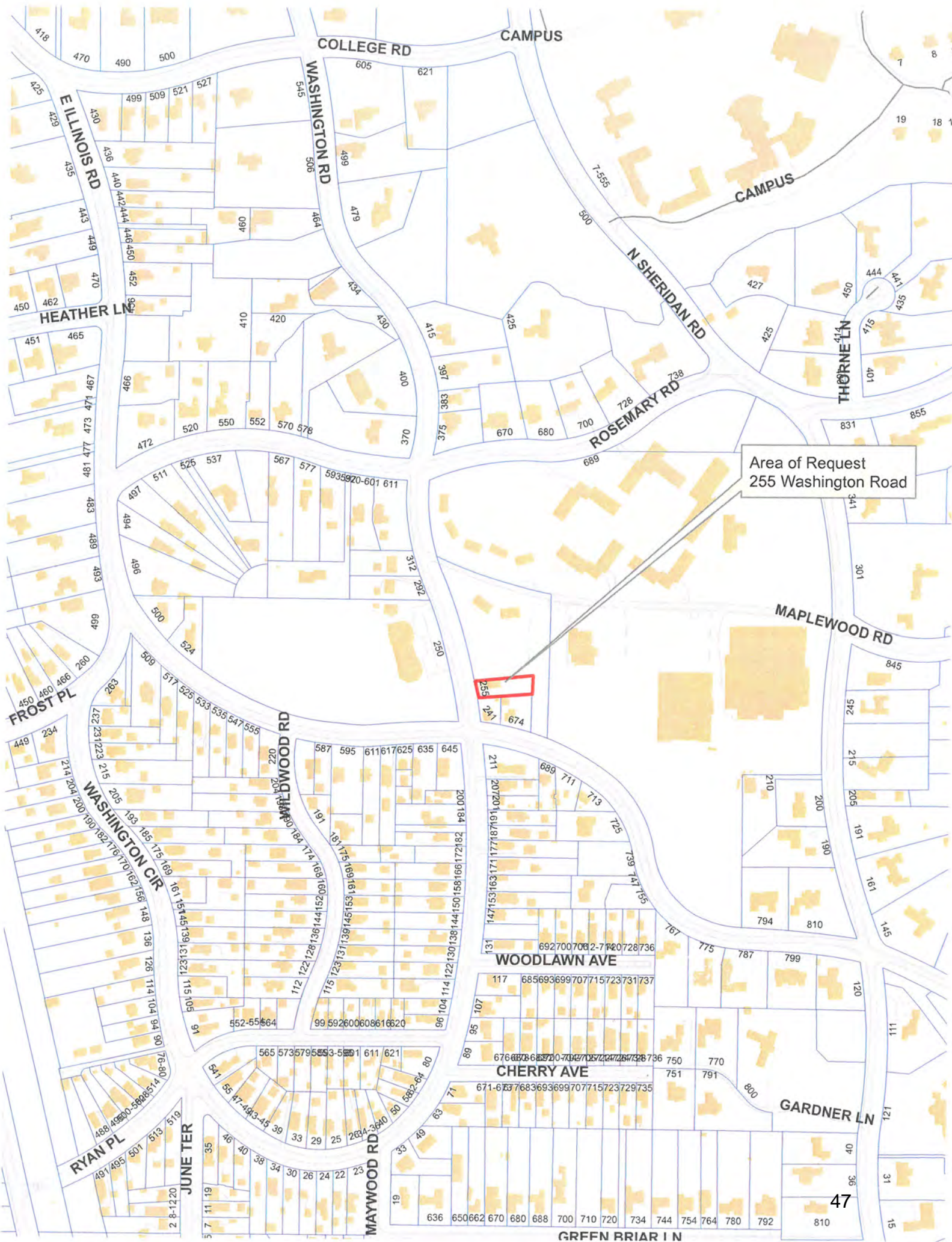
**Date:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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**Landlord initials:** \_\_\_\_\_

**Tenant initials:** \_\_\_\_\_





Area of Request  
255 Washington Road

THE CITY OF LAKE FOREST

ORDINANCE NO. 2017-\_\_

**AN ORDINANCE GRANTING A VARIANCE FROM THE SIDE YARD SETBACK  
REQUIREMENT FOR PROPERTY LOCATED AT 255 WASHINGTON ROAD**

**WHEREAS**, Lake Forest College ("**Owner**") is the owner of that certain real property commonly known as 255 Washington Road, Lake Forest, Illinois and legally described in Exhibit A, attached hereto ("**Property**"); and

**WHEREAS**, the Property is located in the R-4, Single Family Residence Zoning District; and

**WHEREAS**, the Owner desires to construct improvements, including a detached garage ("**Improvements**") as depicted on the site plan and architectural drawings that are attached hereto as Group Exhibit B ("**Plans**"); and

**WHEREAS**, the Owner submitted an application ("**Application**") requesting approval of a variance from Section 159.082, R-4, Single Family Residence, of the City of Lake Forest Code to allow construction of the Improvements within the side yard setback area; and

**WHEREAS**, pursuant to notice duly published, the ZBA reviewed and evaluated the Plans at a public hearing held on September 25, 2017; and

**WHEREAS**, the ZBA, having fully heard and having considered the evidence and testimony by all those attending the public hearing who wished to testify, made the following findings:

1. The requested setback variance will not alter the essential character of the neighborhood. The proposed detached garage is generally in keeping with other garages in the neighborhood and the existing perimeter fencing and landscaping will provide significant screening of views of the mass of the garage from neighboring properties and the adjacent streetscapes. The garage will have only limited visibility from off of the property, primarily from the parking lot on the Lake Forest College campus.
2. The conditions upon which the variance is requested are not generally applicable to other properties in the same zoning district in particular; the property is in the ownership of Lake Forest College and a parking lot on the Campus is adjacent to the property. This adjacency has existed for the last 40 years.



3. The hardship in conforming to the side yard setback results from the application of the R-4 zoning district to the property after the house was constructed in the late 1920's.
4. The variance will not impair light or ventilation to adjacent properties, increase congestion, endanger public safety, or substantially diminish property values in the area.

and recommended that the City Council approve the variance subject to the terms and conditions hereinafter set forth; and

**WHEREAS**, the Mayor and City Council, having considered Owner's Application to construct the Improvements on the Property, and the findings and recommendations of the ZBA, have determined that it is in the best interests of the City and its residents to grant approval of the requested variances subject to the terms and conditions hereinafter set forth;

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, STATE OF ILLINOIS**, as follows:

**SECTION ONE: Recitals.** The foregoing recitals are hereby incorporated into and made a part of this Ordinance as if fully set forth.

**SECTION TWO: Approval of Application.** Pursuant to Section 159.042 of the City Code, and subject to the limitations therein and the conditions set forth in Section Four of this Ordinance, the City Council does hereby grant approval of the Application to allow the construction of the Improvements on the Property, as more fully depicted on the Plans.

**SECTION THREE: Side Yard Setback Variance Granted.** Based on the findings presented above, the City Council does hereby grant approval of the requested variance to allow construction of the Improvements no closer than three feet to the north property line.

**SECTION FOUR: Conditions on Approval.** The approval granted pursuant to Sections Two and Three of this Ordinance shall be, and is hereby, conditioned upon and limited by the following conditions, the violation of any of which shall, in the discretion of the Mayor and City Council, render void the approvals granted by this Ordinance:

- A. **No Authorization of Work.** This Ordinance does not authorize commencement of any work on the Property. Except as otherwise specifically provided in writing in advance by the City, no work of any kind shall be commenced on the Property pursuant to the approvals granted in this Ordinance except only after all permits,

approvals, and other authorizations for such work have been properly applied for, paid for, and granted in accordance with applicable law.

- B. Compliance with Laws. Chapters 150, regarding building and construction, 156, regarding subdivisions, and 159, regarding zoning, of the City Code, and all other applicable ordinances and regulations of the City shall continue to apply to the Property, and the development and use of the Property shall be in compliance with all laws and regulations of all other federal, state, and local governments and agencies having jurisdiction.
- C. Tree Preservation. The Owner will fully comply with Chapter 99 of the City Code, regarding trees, as it relates to the construction of the Improvements.
- D. Approval by City Engineer. Prior to the issuance of a building permit, the plans shall be subject to review and approval by the City Engineer.
- E. Compliance with the Plans. The Improvements must be developed on the Property in substantial compliance with the Plans.
- F. Fees and Costs. The Owner shall be responsible for paying all applicable fees relating to the granting of the approvals set forth herein in accordance with the City Code. In addition, the Owner shall reimburse the City for all of its costs (including without limitation engineering, planning, and legal expenses) incurred in connection with the review, consideration, approval, implementation, or successful enforcement of this Ordinance. Any amount not paid within 30 days after delivery of a demand in writing for such payment shall, along with interest and the costs of collection, become a lien upon the Property, and the City shall have the right to foreclose such lien in the name of the City as in the case of foreclosure of liens against real estate.

**SECTION FIVE: Effective Date.** This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law; provided, however, that this Ordinance shall, in the discretion of the City Council, be of no force or effect if Owners have not (i) executed and (ii) thereafter filed with the City Clerk, within 60 days following the passage of this Ordinance, the unconditional agreement and consent, in the

form attached hereto as Exhibit C and by this reference made a part hereof, to accept and abide by each and all of the terms, conditions, and limitations set forth herein. The City Clerk is hereby directed to record this Ordinance and such agreement and consent with the Recorder of Deeds of Lake County.

PASSED THIS \_\_ DAY OF \_\_\_\_\_, 2017.

AYES: (    )

NAYS: (    )

ABSENT: (    )

ABSTAIN: (    )

PASSED THIS \_\_ DAY OF \_\_\_\_\_, 2017.

\_\_\_\_\_  
Mayor

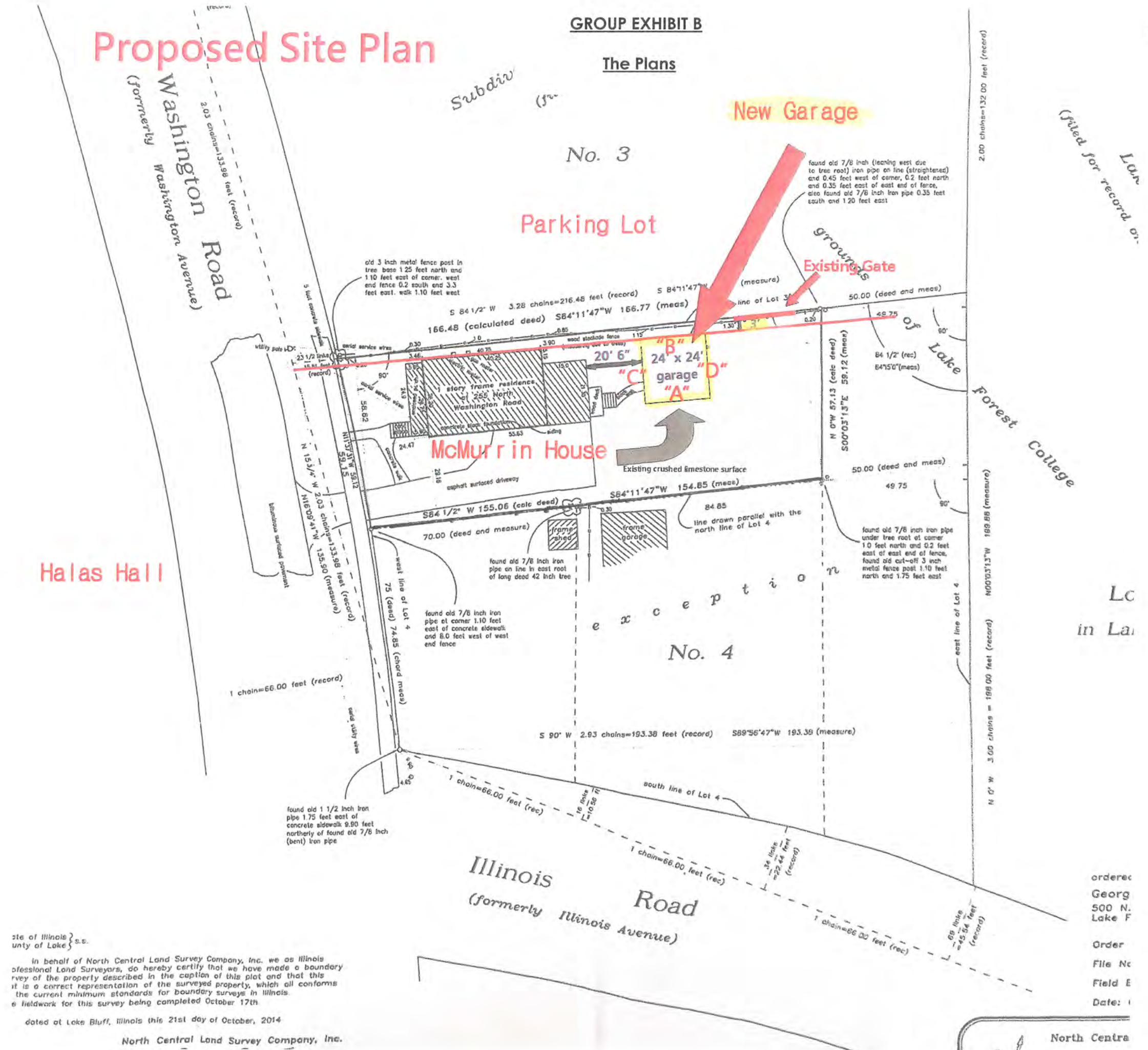
ATTEST:

\_\_\_\_\_  
City Clerk



### PROPOSED SITE PLAN

## The Plans



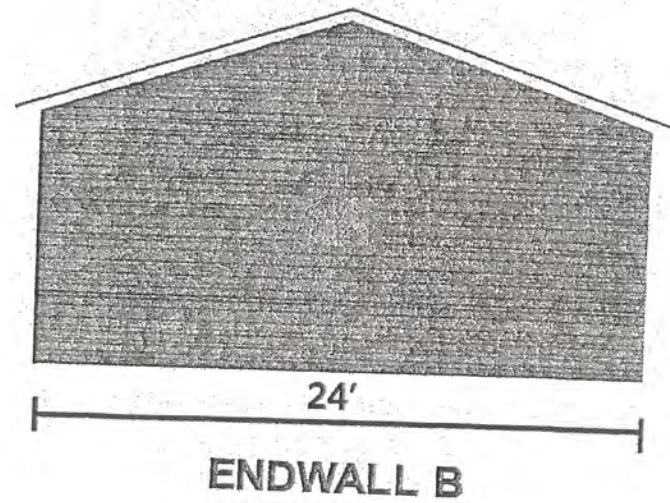


# Wall Configurations

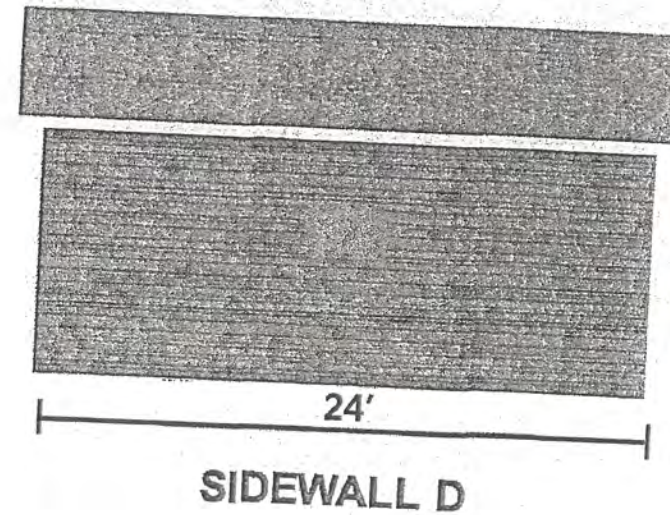
GROUP EXHIBIT B

PROPOSED ELEVATIONS

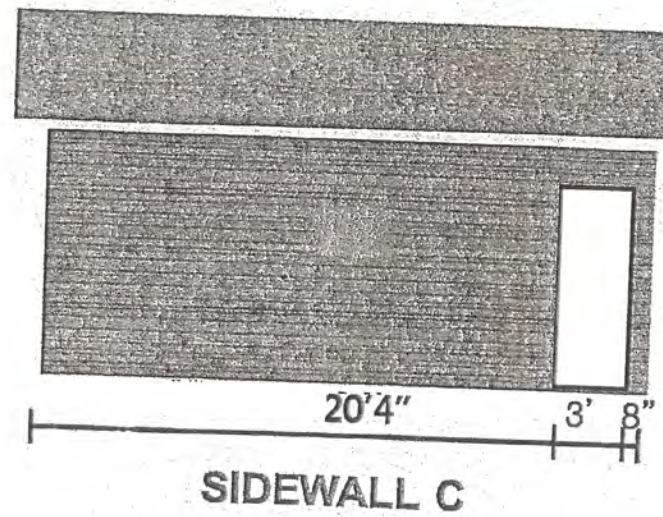
The Plans



NORTH ELEVATION

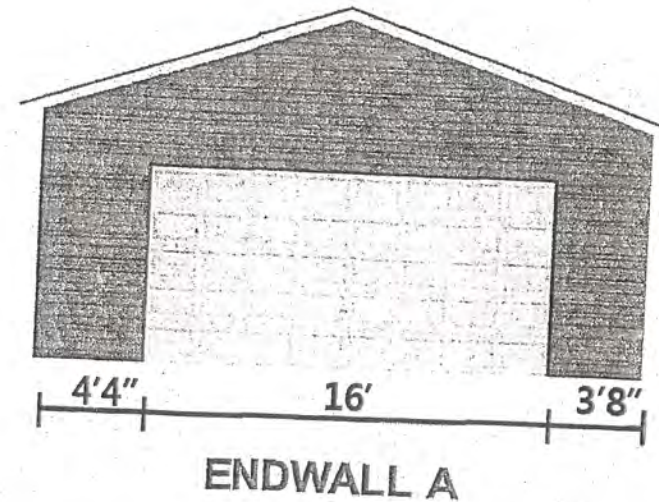


EAST ELEVATION



(1) - Mastercraft® E-1 Primed Steel 6-Panel Prehung Exte...

WEST ELEVATION



(1) - Ideal Door® 16 ft. x 8 ft. 5-Star White Raised Pnl. Ins...

SOUTH ELEVATION

**THE CITY OF LAKE FOREST**

**ORDINANCE NO. 17-\_\_\_\_\_**

**AN ORDINANCE ESTABLISHING ADMINISTRATIVE PROCEDURES FOR  
ASSESSING AND DETERMINING CLAIMS UNDER PSEBA**

**WHEREAS**, The City of Lake Forest (the “**City**”) is a home rule, special charter municipality existing in accordance with the Illinois Constitution of 1970; and

**WHEREAS**, pursuant to its Constitutional home rule powers, the City has authority to “perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals, and welfare” (IL Const art. 7 § 6) by adopting ordinances and promulgating rules and regulations that pertain to its government and affairs that protect the public health, safety, and welfare of its citizens; and

**WHEREAS**, the Public Safety Employee Benefits Act (“PSEBA” or “Act”) was enacted in 1997 to provide free health insurance benefits when a “full-time law enforcement, correctional or correctional probation officer, or firefighter, who ... suffers a catastrophic injury or is killed in the line of duty” (820 ILCS 320/10(a)); and

**WHEREAS**, the City has the right to establish an administrative procedure for assessing claims without acting in a manner inconsistent with the requirements of the Act, including the ability to use home rule authority to enact an ordinance that would determine, assess, and outline the administrative process for assessing eligibility under PSEBA; and

**WHEREAS**, pursuant to the City’s home rule authority, the City Council has determined that it is in the best interests of the City and its residents to establish administrative procedures for determining claims for benefits under the Act;

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, STATE OF ILLINOIS**, as follows:

**SECTION ONE: Recitals.** The foregoing recitals are incorporated as the findings of the

City Council and are hereby incorporated into and made a part of this Ordinance.

**SECTION TWO: Creation of New Section 37.20 of the City Code.** The Lake Forest City Code is hereby amended by adding a new Section 37.20, to be entitled "Administrative Procedures for Assessing and Determining Claims Under PSEBA," of Chapter 37, entitled "Pensions and Retirement System," of the Lake Forest City Code, as follows:

**§ 37.20 ADMINISTRATIVE PROCEDURES FOR ASSESSING AND DETERMINING CLAIMS UNDER PSEBA.**

(A) *Purpose.* The purpose of this Section is to provide a fair and efficient method for determining the eligibility of a full-time employee for the benefits enumerated under the Public Safety Employee Benefits Act, 820 ILCS 320 (PSEBA), through an administrative process, including if necessary, an administrative or evidentiary hearing.

(B) *Definitions.* For the purpose of this Section, the following terms will have the following meanings:

|                     |   |
|---------------------|---|
| Catastrophic injury | An injury, the direct and proximate consequences of which permanently prevent an individual from performing any gainful work.   |
| Gainful work        | Full- or part-time activity that actually is compensated or commonly is compensated.  |
| Injury              | A traumatic physical wound (or a traumatized physical condition of the body) directly and proximately caused by external force (such as bullets, explosives, sharp instruments, blunt objects, or physical blows), chemicals, electricity, climatic conditions, infectious disease, radiation, virii, or bacteria, but does not include—<br>(1) Any occupational disease; or<br>(2) Any condition of the body caused or occasioned by stress or strain. |

[Note: These definitions are derived from the federal Public Health and Welfare Act, which was enacted in 1944 and amended in 1984.]

(C) *Application Procedure.*

1. Public Safety Officers, or family member(s) of an injured or deceased Public Safety Officer, ("***Applicant***") must file a full and complete PSEBA application in writing within thirty (30) days of filing a disability pension claim with the City or within thirty (30) days of the date of the

adoption of this Ordinance in the event that an Applicant has filed for a PSEBA claim prior to the date of adoption of this Ordinance, whichever is later, if the Applicant is seeking benefits under PSEBA. The City shall notify Applicant if the PSEBA application is incomplete and Applicant shall have five (5) days to remedy their application. Failure to timely file the full and complete application shall result in a forfeiture of the benefits under PSEBA by failure to properly submit a complete application.

2. A complete PSEBA application includes the following:
  - i. The name of the Applicant, date of hire, detailed information regarding the incident, including information relating to how the injury was sustained in the line of duty (date, time, place, nature of injury, and other factual circumstances surrounding the incident giving rise to said claim);
  - ii. The Applicant's firsthand knowledge explaining, to the City's satisfaction, how the injury/death directly resulted from:
    - a. Response to fresh pursuit;
    - b. Response to what is reasonably believed to be an emergency;
    - c. Response to an unlawful act perpetrated by another; or
    - d. Participation during the investigation of a criminal act;
  - iii. A signed PSEBA medical authorization release which authorizes the collection of information related to the incident including, but not limited to, disability pension proceedings, worker's compensation records, and medical records and specifies the name and address for pertinent health care provider(s);
  - iv. A signed PSEBA general information release specifying the name and signature of the Applicant or her/his authorized representative along with legal proof of said representation and name and signature of witness authorizing the collection of information pertinent to the incident review process;
  - v. The name(s) of witnesses to the incident;
  - vi. The name(s) of witnesses the Applicant intends to call at the PSEBA hearing (if any);
  - vii. Information and supporting pension documentation filed with the appropriate pension board;
  - viii. Information supporting the PSEBA eligibility requirements;
  - ix. A statement of whether the Applicant is currently enrolled in the



City's health care insurance plan for which continuation of coverage is sought; and

- x. Other sources of health insurance benefits currently enrolled in or received by the Applicant and/or family members if the Applicant is deceased.

The City Manager is hereby authorized to prepare application and other forms that are necessary or appropriate to simplify the procedures of this Section.

3. The PSEBA application must be submitted to the Office of the City Manager, 220 E. Deerpath, Lake Forest, IL 60045, in its entirety.
4. The PSEBA application must be sworn and notarized to certify the truthfulness of the content of the information. A review of the application shall not occur until the application is complete.
5. On the date that the PSEBA application is deemed complete by the City, the completed application shall then be submitted to the City as the preliminary record ("**Preliminary Record**"), and a copy of the same shall be date stamped and provided to the Applicant.
6. Upon receipt of a complete application for PSEBA benefits timely filed, the City Manager shall review the application and supporting documents for purposes of making a recommendation that the City Council:
  - i. Grant benefits based upon the facts on the application as it stands;
  - ii. Set matter for a final administrative hearing before a hearing officer to make a determination based on the result of an administrative hearing.
  - iii. Set matter for an evidentiary hearing before a hearing officer to make a recommendation to the City Council based on the result of an evidentiary hearing. Following receipt of the recommendation of the hearing officer, the City Council shall render a determination regarding the Applicant's eligibility for benefits under PSEBA.
  - iv. Enter such other finding as is consistent with the evidence or by agreement of the Applicant and the City.

Within 30 days following receipt of the recommendation of the City Manager, the City Council shall make a determination regarding the application, which determination may include a direction for further proceedings on the application before a final determination is made.

7. If the City Council grants the benefit based on the Preliminary Record as it stands, the Applicant will be contacted by the City within 30 days of the decision. The Applicant will be required to contact the City Manager for benefit explanation and processing.
8. If the City Council determines the matter requires a final administrative or evidentiary hearing, the Applicant will be given written notice of such decision along with a date for the scheduled hearing.
9. If the Applicant, upon receiving written notice of the date for a final administrative hearing or an evidentiary hearing cannot attend said date as indicated in the notice of such hearing, the Applicant must contact the hearing officer within seven days after being served with notice of the hearing, communicating alternative hearing date(s) which are within close proximity of the original date indicated by the hearing officer. Failure to appear may result in denial of benefits.
10. If the City Council denies the benefit based on the preliminary record as it stands, the Applicant will receive written notice of such denial and the Applicant shall have the right to request an evidentiary hearing, which request must be served in writing to the City Manager not later than 30 calendar days after being served with written notice of the denial. Upon receipt of a timely notice from the Applicant, the City Manager shall schedule the evidentiary hearing and serve the Applicant with notice of such hearing.
11. If the Applicant, upon receiving written notice of denial, chooses not to request an evidentiary hearing, the Applicant will be required to contact the City Manager to discuss other options in which the Applicant may be eligible to continue participation in the City's health care insurance plan.

*(D) Administrative Hearing Composition.*

1. A final administrative hearing or an evidentiary hearing shall be scheduled and conducted by a hearing officer whose authority and limitations are as follows:
2. Authority of the hearing officer. The hearing officer shall have all of the authorities granted to her/him under common law relative to the conduct of a final administrative hearing or evidentiary hearing, including the authority to:
  - i. Preside over City hearings involving PSEBA;
  - ii. Administer oaths;
  - iii. Hear testimony and accept evidence that is relevant to the issue of eligibility under PSEBA;
  - iv. Issue subpoenas to secure attendance of witnesses and the production of relevant papers or documents upon the request of the parties or their representatives;

- v. Rule upon objections in the admissibility of evidence;
- vi. Preserve and authenticate the record of the hearing and all exhibits in evidence introduced at the hearing; and
- vii. Issue a determination (in the case of a final administrative hearing) or a recommendation (in the event of an evidentiary hearing) based on the evidence presented at the hearing, which determination or recommendation shall be in writing and shall include either a written finding of fact, decision and order, or a recommended finding of fact, decision and order.

3. Hearing officer. The Mayor, with the advice and consent of the City Council, is hereby authorized to appoint a person to hold the position of hearing officer for each hearing on PSEBA benefits that shall come before this City. In making said selection, the following information should be considered, at a minimum:

- i. The individual's ability to comply with the job description as set forth herein; and
- ii. The individual must be an attorney licensed to practice law in the State of Illinois and have knowledge of and experience in employment and labor law, general civil procedure, the rules of evidence, and administrative practice.

(E) *Administrative and Evidentiary Hearings.* As provided herein, an administrative or evidentiary hearing to determine of the Applicant's eligibility for benefits under PSEBA may be initiated either by the City Council or by the Applicant after the submission of a full and complete PSEBA application. A final administrative hearing shall be held to adjudicate and determine whether the Applicant is eligible for benefits under PSEBA. An evidentiary hearing shall be held to ascertain facts and formulate a recommendation whether the Applicant is eligible for benefits under PSEBA. If the Applicant is ultimately found eligible, the benefits shall be consistent with the Act.

- 1. Record. The City shall ensure that all hearings are attended by a certified court reporter and a transcript of all proceedings shall be made by said certified court reporter and a copy be provided to the Applicant within twenty-eight (28) days of the date of the administrative hearing.
- 2. Procedures. The City (through the City Manager) and the Applicant shall be entitled to representation by counsel at said administrative hearing and present witnesses, testimony and documents, may cross-examine opposing witnesses, and may request the issuance of subpoenas to compel the appearance of relevant witnesses or the production of relevant documents.
- 3. Evidence. The Illinois Rules of Evidence shall apply to the extent practicable unless, by such application, the Hearing Officer determines that application of the rule would be an injustice or preclude the introduction of evidence of the type commonly relied upon by a reasonably prudent person in the conduct of her or his affairs. Such

determination shall be in the sole discretion of the Hearing Officer. The Hearing Officer must state on the record her or his reason for that determination.

4. Final determination; recommendation.

- i. For each final administrative hearing, the determination by the hearing officer of whether the petitioning Applicant is eligible for the benefits under PSEBA shall constitute a final administrative determination for the purpose of judicial review under the common law writ of certiorari.
- ii. For each evidentiary hearing, the determination of the City Council (after receiving the recommendation of the hearing officer) of whether the petitioning applicant is eligible for the benefits under PSEBA shall constitute a final administrative determination for the purpose of judicial review under the common law writ of certiorari.

(F) *Burden of Proof.* At any administrative or evidentiary hearing, the Applicant shall have the obligation and burden of proof to establish that the Applicant is eligible and qualified to receive PSEBA benefits. The standard of proof in all hearings conducted under this Ordinance shall be by the preponderance of the evidence.

(G) *Administrative Records.* All records pertaining to the administrative process shall be held in a separate file under the Applicant's name with the City.

(H) *Severability.* If any provision of this Section or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

(I) *Conflict of Laws.* Where the conditions imposed by any provisions of this Section are more restrictive than comparable provisions imposed elsewhere in any other local law, ordinance, resolution, rule or regulation, the regulations of this Section will govern.

**SECTION THREE: Publication.** The City Clerk shall publish this Ordinance in pamphlet form.

**SECTION FOUR: Effective Date.** This Ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form in the manner provided by law.

Passed this \_\_\_\_ day of \_\_\_\_\_, 2017.

AYES:

NAYS:

ABSENT:

ABSTAIN:

Approved this \_\_\_ day of \_\_\_\_\_, 2017.

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Mayor

ATTEST:

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City Clerk