

**INTERGOVERNMENTAL AGREEMENT
FOR THE COST-SHARING OF
PTAB APPEAL INTERVENTION COSTS**

WHEREAS, the Board of Education of Orland School District 135 ("S.D. 135") has determined it to be in the best interest of S.D. 135 to intervene in PTAB appeals involving parcels of real property which S.D. 135 has authority to levy taxes against; and

WHEREAS, the Board of Education of Consolidated High School District 230 ("S.D. 230") has determined it to be in the best interest of S.D. 230 to intervene in PTAB appeals involving parcels of real property which S.D. 230 has authority to levy taxes against; and

WHEREAS, the Village of Orland Park (the "Village") has determined it to be in the best interest of its residents and taxpayers to intervene in PTAB appeals involving parcels of real property which the Village has authority to levy taxes against; and

WHEREAS, the Orland Park Public Library (the "Library"), has determined it to be in the best interest of the Library to intervene in PTAB appeals involving parcels of real property which the Library has authority, through the Village's taxing powers, to levy taxes against; and

WHEREAS, the Orland Fire Protection District (the "OFPD"), has determined it to be in the best interest of the OFPD to intervene in PTAB appeals involving parcels of real property which the OFPD has authority to levy taxes against; and

WHEREAS, S.D. 135, S.D. 230, the Village, the Library and the OFPD (collectively referred to as the "Parties") agree that it is in the best interest of all Parties to share in the costs of intervening in those PTAB appeals involving parcels of real property which all of the Parties have authority to levy taxes against; and

WHEREAS, the Parties acknowledge that not all PTAB appeals that affect a Party to this Intergovernmental Agreement will impact all Parties, and, for said matters, this Intergovernmental Agreement will not apply; and

WHEREAS, the Constitution of the State of Illinois, 1970, Article VII, Section 10, authorizes units of local government to contract or otherwise associate among themselves in any manner not prohibited by law or ordinance; and

WHEREAS, the "Intergovernmental Cooperation Act," 5 ILCS 220/1 *et seq.*, provides that any power or powers, privileges or authority exercised or which may be exercised by a unit of local government may be exercised and enjoyed jointly with any other units of local government;

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual covenants and agreements herein contained, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

1. The preambles set forth above are hereby incorporated herein by reference as if fully set forth herein.

2. The Parties agree to share in the costs of intervention in those PTAB appeals involving parcels of real property which all of the Parties have authority to levy taxes against. The Parties agree to share in the costs of intervention for said PTAB appeals based on the following percentages: S.D. 135 42%, S.D. 230 31%, Village 8.5%, Library 3.5%, and OFPD 15%. The intervention costs associated with a PTAB appeal include, but are not limited to, attorneys' fees, appraisal fees, witness testimony and travel fees, and all other costs associated with the intervention in said matters.

3. The Parties agree that the law firm of Klein, Thorpe and Jenkins, Ltd. ("KTJ") will represent their interests in connection with defending the Parties' interests in all existing and future PTAB appeals involving parcels of real property which all of the Parties have authority to levy taxes against, and understand that KTJ will bill its attorneys' fees to the Parties in accordance with the above pro-rata cost-sharing allocation.

4. Upon receipt of notifications from the respective county boards of review that a PTAB appeal has been filed and affects any of the Parties, each of the Parties agrees to forward said notices to Don Renner at KTJ. KTJ will analyze whether the potential refunds requested by the taxpayer in each PTAB appeal would warrant intervention by the Parties. If intervention is warranted, KTJ will recommend intervention to each of the Parties. If approved by all Parties, KTJ will intervene on behalf of all Parties, making each taxing district a party of record to the PTAB appeal. Each Party will execute a standing resolution authorizing KTJ to file interventions on its behalf in PTAB appeals.

5. This Intergovernmental Agreement contains the entire agreement and understanding between the Parties in respect of the subject matter hereof and supersedes any prior understandings and agreements between the Parties regarding the subject matter of this Intergovernmental Agreement.

6. No amendment, waiver or modification of any term or condition of this Intergovernmental Agreement shall be binding or effective for any purpose unless expressed in writing and signed by each of the Parties.

7. If any section, subsection, sentence, clause or phrase of this Intergovernmental Agreement is for any reason held to be invalid, such decision or decisions shall not affect the validity of the remaining portions of this Intergovernmental Agreement.

8. This Intergovernmental Agreement may be executed in duplicates and counterparts, each of which shall be deemed an original, but all of which together shall constitute the same instrument.

9. This Intergovernmental Agreement may be terminated at any time by any of the Parties, upon any of the Parties serving written notice of termination to each of the other Parties and to KTJ. Upon the notice of termination, the Party serving notice of termination agrees that it will continue to pay its pro-rata share of the costs of intervening in all outstanding PTAB appeals of which intervention was filed in accordance with this Intergovernmental Agreement, but will not be participating in any new PTAB appeals in which the remaining Parties intervene. Those Parties desiring to continue in a cost-sharing agreement may execute a new Intergovernmental Agreement to reflect their revised agreement.

IN WITNESS WHEREOF, the Parties hereto have caused this Intergovernmental Agreement to be executed and delivered as of this ____ day of _____, 2013.

ORLANDSCHOOL DISTRICT 135:

By: _____
President, Board of Education

ATTEST:

By: _____
Secretary, Board of Education

VILLAGE OF ORLAND PARK:

By: _____
Village President

ATTEST:

By: _____
Village Clerk

CONSOLIDATED HIGH SCHOOL DISTRICT 230:

By: _____
President, Board of Education

ATTEST:

By: _____
Secretary, Board of Education

ORLAND PARK PUBLIC LIBRARY:

By: _____
President, Board of Library Trustees

ATTEST:

By: _____
Secretary, Board of Library Trustees

ORLAND FIRE PROTECTION DISTRICT:

By: _____
President, Board of Trustees

ATTEST:

By: _____
Secretary, Board of Trustees