

From: "Michael Timothy" <mtimothy@il.naees.org>
Subject: Quick question about the school district...
Date: June 7, 2017 at 9:43:58 AM CDT
To: lechnerr@wilmette39.org
Reply-To: mtimothy@il.naees.org

Hi Raymond,

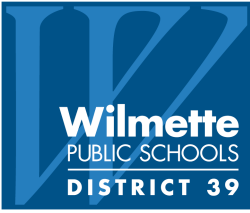
My name is Michael and I'm with NAEES Illinois. We're putting together a contact list of transportation directors throughout the state, and I'm wondering who we can put down for Wilmette SD 39. We just need the following info for whoever is in charge of maintaining the fleet of busses there:

Name:
Title:
Cell Phone:
Direct Office Phone:

We reach out to the contacts two times per year to survey chemical and material usage. We then make that data available to engineering students in the state. Our calls last only a few minutes. Please let me know if you have any questions about us.

Thanks so much for the help,
Michael Timothy
Outreach Manager
National Association of Environmental Engineering Students
Illinois Chapter
900 W Armitage Ave
Chicago, IL 60614
il.naees.org

You're receiving this email as part of an FOIA request. Your name was listed on the school district's website as a contact. We send only 2-3 emails per year. Click [here](#) to unsubscribe.



Gail F. Buscemi
Business Manager

buscemig@wilmette39.org
† 847.512.6001
f 847.256.1782

Mikaelian Education Center

615 Locust Avenue
Wilmette, IL 60091

† 847.256.2450
f 847.256.1920

wilmette39.org

June 9, 2017

Michael Timothy
National Association of Environmental Engineering Students
mtimothy@il.naees.org

Dear Mr. Timothy:

This letter is in reference to your Freedom of Information Act (FOIA) request received June 7, 2017. Your request was that the following information be provided for Wilmette Public Schools, District 39:

1. The name, title, cell phone, and direct office phone for the person at District 39 in charge of maintaining the District's bus fleet.

District 39 contracts with North Shore Transit to provide busing services for its students and no longer owns any school buses. The contact information for the person at District 39 in charge of transportation is:

Gail F. Buscemi, Business Manager
847-512-6001

If you have any questions pertaining to our response to your request, please contact me at Wilmette Public Schools, District 39, 615 Locust Road, Wilmette, Illinois 60091.

Sincerely,

Gail F. Buscemi
FOIA Request Officer

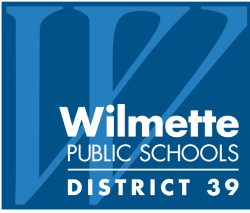
From: Daniel Fogel <danfogel@yahoo.com>
Subject: FOIA Request
Date: May 9, 2017 at 4:52:02 PM CDT
To: Ray Lechner <lechnerr@wilmette39.org>
Reply-To: Daniel Fogel <danfogel@yahoo.com>

Dear Dr. Lechner:

Please provide copies of all correspondence whether sent by US Mail, email, text, Facebook Messenger, or other IM service, received by District 39, its employees, and all board members on both their official and private email accounts concerning the issue of District 39's intervening in property tax appeals which correspondence was created on or after April 25, 2017.

Thank you in advance for your assistance.

Dan Fogel



Gail F. Buscemi
Business Manager

buscemig@wilmette39.org
† 847.512.6001
f 847.256.1782

Mikaelian Education Center
615 Locust Avenue
Wilmette, IL 60091
† 847.256.2450
f 847.256.1920
wilmette39.org

May 23, 2017

Via Email

Daniel Fogel
danfogel@yahoo.com

RE: RESPONSE TO FOIA REQUEST

Dear Mr. Fogel:

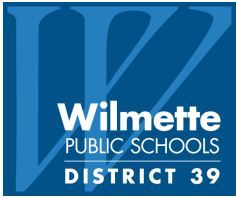
Thank you for writing to Wilmette Public Schools District No. 39 with your request for information pursuant to the Illinois *Freedom of Information Act* (“FOIA”), 5 ILCS 140/1 *et seq.*, received on May 9, 2017. The District previously notified you of the need for an extension of time, and we now provide the District’s timely response.

Your request is restated below:

“Please provide copies of all correspondence whether sent by US Mail, email, text, Facebook Messenger, or other IM service, received by District 39, its employees, and all board members on both their official and private email accounts concerning the issue of District 39's intervening in property tax appeals which correspondence was created on or after April 25, 2017.”

Your request is granted in part and denied in part. See enclosed documentation. Pursuant to FOIA Section 7(1)(b), we redacted private information, which includes personal email addresses. 5 ILCS 140/7(1)(b). Also, pursuant to FOIA Section 7(1)(f), we redacted preliminary drafts, notes, recommendations, memoranda, and other records in which opinions are expressed, or policies or actions are formulated. 5 ILCS 140/7(1)(f); *Harwood v. McDonough*, 344 Ill. App. 3d 242 (1st Dist. 2003).

You have a right to have the partial denial of your request reviewed by a Public Access Counselor (PAC) at the Office of the Attorney General. 5 ILCS 140/9.5(a). You can file your Request for Review with the PAC by writing to:



Public Access Counselor
Office of the Attorney General
500 South 2nd Street
Springfield, Illinois 62706
Fax: 217-782-1396
Email: publicaccess@atg.state.il.us

If you choose to file a Request for Review with the PAC, you must do so within 60 days of the date of this letter. 5 ILCS 140/9/5(a). Please note that you must include a copy of your original FOIA request and this letter when filing a Request for Review with the PAC. You also have the right to seek judicial review of any denial by filing a lawsuit in the State circuit court. 5 ILCS 140/11.

As the District's FOIA Officer, I am responsible for the District's response to your request. If I have misunderstood or misinterpreted your request in any way, please clarify your request in writing to me.

Sincerely,

Gail F. Buscemi
FOIA Officer

From: Frank Panzica [REDACTED]
Subject: Re: Property Taxpayer Appeals
Date: April 28, 2017 at 8:58:54 AM CDT
To: Mark Steen <steenm@wilmette39.org>
Cc: Frank Panzica <panzicaf@wilmette39.org>, Ray Lechner <lechnerr@wilmette39.org>

I agree.

Frank

On Fri, Apr 28, 2017 at 8:35 AM, Mark Steen <steenm@wilmette39.org> wrote:
I am fine with your preference - [REDACTED]

Mark

On Thu, Apr 27, 2017 at 5:00 PM Ray Lechner <lechnerr@wilmette39.org> wrote:
Hello..... Kathleen Myalls asked for some data that we collect... [REDACTED]

Thanks,

Ray

Raymond Lechner, Ph.D.
Superintendent
Wilmette Public Schools
[847-512-6030](tel:847-512-6030)

Begin forwarded message:

From: Gail Buscemi <buscemig@wilmette39.org>
Subject: Re: Property Taxpayer Appeals
Date: April 27, 2017 at 11:59:57 AM CDT
To: Ray Lechner <lechnerr@wilmette39.org>

Hi Ray,

[REDACTED]

Thank you,
Gail

Gail Buscemi
Business Manager
buscemig@wilmette39.org

On Apr 27, 2017, at 11:54 AM, Ray Lechner <lechnerr@wilmette39.org> wrote:

Can you give me 2 years of data.

Sent from my iPhone

Begin forwarded message:

From: Kathleen Myalls [REDACTED]
Date: April 27, 2017 at 11:25:33 AM CDT
To: Ray Lechner <lechnerr@wilmette39.org>
Subject: Re: Property Taxpayer Appeals
Reply-To: Kathleen Myalls [REDACTED]

Ray-

Thank you for your quick response. So when you say you don't "pick and choose," does that mean that the school board intervenes in every appeal for a requested decrease in valuation over \$100,000? How many is that, on average, per year? And what is the average legal fee for this intervention (not the total fee, but D39's portion)?

Kathy

From: Ray Lechner <lechnerr@wilmette39.org>
To: Kathleen Myalls <[REDACTED]>
Sent: Thursday, April 27, 2017 10:32 AM
Subject: Re: Property Taxpayer Appeals

Good morning Kathleen..... I have a summary email that I believe answers your questions. And yes, we do intervene on appeals, but only on requests that exceed \$100,000 in lower assessed values. And yes, there is a financial impact to D39 (details below). And yes, D39 joins with the other units of government in Wilmette. Below is some history on tax appeal intervention from Tim Frenzer. While District 39 benefits the most from the interventions, I am grateful for the history Tim provided us. It summarized the issue quite well.

This appeal/intervention process was established, years ago. The threshold of requesting a lower assessed value of \$100,000, or more, triggered notice/intervention from units of government. At that time the majority of the appeals were businesses, and the effort was to prevent businesses from unfairly shifting their own tax burdens to homeowners.

More recently, we have homeowners appealing pretty significant reductions in their own home values. Tim cites a few examples

below. It appears that Cook County doesn't have a meaningful review process. Without intervention, we have to return tax dollars for the year in question. Then, in subsequent years, the tax burden is shifted to all other tax payers in Wilmette.

In my view, the current process that we share with the other village units of government appears to be air in that:

1. We only intervene on appeals exceeding \$100,000
2. We don't "pick and chose" the cases with which we intervene
3. We are essentially representing all other Wilmette tax payers by helping preventing an unfair shifting of the tax burden.
4. We share the responsibility with all other units of government in Wilmette

I believe the process is fair.

Ray

Raymond Lechner, Ph.D.
Superintendent
Wilmette Public Schools
847-512-6030

Begin forwarded message:

From: "Frenzer, Tim" <frenzert@wilmette.com>
Subject: RE: Question
Date: April 26, 2017 at 2:58:47 PM CDT
To: Gail Buscemi <buscemig@wilmette39.org>

Hi Gail;

The reason we participate when we receive notice of a Property Tax Appeal Board (PTAB) case is to protect the other taxpayers and the units of local government from the effects of unreasonable appeals.

A PTAB case has to be unusual for us to even receive notice. A property owner goes to PTAB after they have already lost in the Board of Review, or at least not received a reduction as big as they wanted, or else they would not be in front of the PTAB at all. Additionally, there has to be at least \$100,000 of assessed valuation in dispute in the PTAB appeal for us to even get notice of the PTAB proceedings. Since assessed valuation is only a fraction of fair market value, for there to be \$100,000 of assessed value at issue means that the property in question is very high value to begin with.

The consequences of these large PTAB appeals can be very significant for both the taxing bodies and their other taxpayers. The PTAB appellants are seeking both refunds for taxes already paid in prior years, which means that the District and other units of government lose that money directly, and are also seeking to have other taxpayers carry that burden for them in future years. The property tax system is a zero sum equation – each entity that wins a PTAB appeal is shifting those all taxes onto the other taxpayers. So unless these very large PTAB appeals are evaluated for reasonableness, the other taxpayers in the District or the Village pay collectively higher taxes to make up the difference, and the reserves of each unit get hit for the refund amounts.

The problem in Cook County is that the County doesn't properly defend these claims, but routinely settles for about half of the request and rarely seeks an appraisal. That, in turn, is an incentive to have the PTAB appellants' attorneys seek unreasonably large reductions on the theory that the County will just settle. The County will not generally engage an appraiser or do enough investigation to make a reasonableness determination. They just settle and the local units of government pay the refunds and other taxpayers foot the bill thereafter.

Back in, I think, 1999 we were dealing with a very large request by Carson Pirie Scott for the Edens Plaza property when the taxing bodies decided to share one attorney to represent us all in these large PTAB cases in which we were receiving statutory notice. By combining and sharing costs, the various taxing bodies could more efficiently ensure that these cases had a fair and reasonable outcome. While the school districts (District 37, District 39, and District 203) have the largest stake in these cases due to their proportionate share of the total tax levy, both the Park District and the Village recognized that these cases can adversely affect them and we both began to participate in a combined

defense. That was memorialized in a 2000 intergovernmental agreement.

When we receive notice of one of these large PTAB appeals, we can intervene inexpensively to give us a chance to evaluate the facts of the case and determine what a fair resolution might be. Sometimes the Village has records readily available, such as real estate transfer tax declarations or building permits, that directly address (and sometimes refute) the PTAB appellant's claim in whole or in part. The overwhelming majority of cases we intervene in settle for amounts that both sides can consider reasonable and based on actual data and evidence. The amounts saved in refunds typically covers our costs.

When PTAB was new, most of our original cases were primarily, but not exclusively, commercial property because it had to have an assessed value so large that there was more than \$100,000 in dispute for us to even receive notice. Over time, as PTAB became a more favored avenue for attorneys representing taxpayers, more properties that are residential have become part of the process, too. Again, these are primarily either multifamily lakefront condominiums or other very valuable individual properties. We have taken the position not to play favorites and to intervene in either type of PTAB appeal because the consequences to the taxing bodies and the other taxpayers are the same, regardless of property type.

Again, when we intervene, we are protecting our position and that of the other taxpayers and ensuring that whatever reduction occurs in these large cases is at least reasonable and supported by competent evidence. Most are settled on those terms for something less than the PTAB appellant was seeking.

It is my impression from being involved in this process from the beginning that some of the residential appeals are no more reasonable than the commercial ones. We had one where the appellant was claiming that the property had lost a third of its assessed value even while the property had a new \$100,000 kitchen remodel and was being featured in a house walk for its opulence. Some sell for higher values while the appeals are pending. A recent case involved a property purchased at \$3 million for a teardown, rebuilt for a declared value of an additional \$2.6 million, but the PTAB appellant asserted that it should have its assessed value reduced by \$200,000 – which if granted would cost all the taxing bodies over \$39,000 in immediate refunds and shift those taxes onto other residents' property in future tax years.

I imagine PTAB appellants probably wish that we were not participating in the cases because they know that we will do a proper investigation and the amount of the reduction may be less than requested. But our intervention is necessary to protect the interests of all the other taxpayers and does not cost the PTAB

appellant anything – except possibly a more reasonable outcome than they had wished for.

If we don't participate, no one else is meaningfully looking out for the interests of the other taxpayers.

Hope that helps.

Regards,

Tim

Timothy J. Frenzer
Village Manager
Village of Wilmette
1200 Wilmette Ave.
Wilmette, IL 60091
Tel. (847) 853-7501
Fax (847) 853-7700
E-Mail: FrenzerT@wilmette.com

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On Apr 26, 2017, at 4:57 PM, Kathleen Myalls

 wrote:

Hi Ray-

I left the board meeting a little early last night, but got some feedback from another attendee about something I was told the school board is doing, and thought I'd get clarification from you because it doesn't sound right.

The way I heard it, the school board hires an attorney to object to District 39 homeowner tax appeals (in an effort to get the homeowner to have to pay more in taxes, presumably). I also was told that when questioned about it, you said that it didn't matter what the outcome was; the board would get the same money regardless, presumably by having the other D39 homeowners pay a larger amount to offset the appealing taxpayer's successful reduction in taxes. Several questions:

1. Is the district doing this? If the answer is no, then ignore the other questions, and Whew!.

But, if the answer is yes, I have the following additional questions:

2. Why? If the district will get the same amount regardless, aren't you just wasting the money for the lawyer(s)?

3. How do you pick in which appeals you will participate? I assume the district does not participate in all appeals. Is that a correct assumption? Does the board get involved, for example, in other board members' appeals? Other elected officials' appeals? Are there any groups that you "always" or "never" appeal?

4. Does the school district board feel that the assessor's office will not make an accurate and fair determination of home value on its own?

5. Who on the board (including you) makes the decisions as to which appeals should be challenged by the school board? Who brings to the board to start with recommended appeals in which the board should participate? Beyond a decision that I hear may usually be part of a consent agenda, when are these discussions had? (I have not been to many board meetings. so maybe the answer on this last one is "in our meetings, kathy, you should come more often to avoid stupid questions like this!"). But I'm guessing it's in committee meetings. If so, which committee?

6. What process does the board use to insure that there is no personal reason that a board member (or anyone else) recommends a challenge to an appeal?

7. What is the success rate of the board's ability to prevent homeowners in the district from getting tax relief? Do these homeowners know that the

school board that serves their children objected to their petitions? Or do you stay away from the appeals of current parents? (see question 3 above).

I may have more questions based on the answers to these, but I feel like this is a good start. Thanks for your time, and if it would be easier to grab coffee to discuss (something you have offered in the past), happy to schedule that instead. Of course, if the answer is "Kathy, don't be absurd! Of course we don't do this!," then my apologies for wasting your time with this long note.

Kathy

From: Ray Lechner <lechnerr@wilmette39.org>
Subject: Re: PTAB Question
Date: April 27, 2017 at 5:05:23 PM CDT
To: Tracy Kearney [REDACTED] >

If we keep with a "home rule," philosophy... then [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Thanks,
Ray

Raymond Lechner, Ph.D.
Superintendent
Wilmette Public Schools
847-512-6030

On Apr 27, 2017, at 11:20 AM, Tracy [REDACTED] wrote:
I get it ... how it can be justified, but still [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

I remain [REDACTED]
Tracy Kearney
[REDACTED] Director

This message has not been spell checked as it was sent from my Phone - please excuse any errors. Thank you!

On Apr 27, 2017, at 9:04 AM, Ray Lechner <lechnerr@wilmette39.org> wrote:

Good Morning.....
Below is some info on tax appeal intervention from Tom Frenzer. I think Tom summarizes the issue quite well.

This appeal / intervention process was established, years ago. The threshold of requesting a lower assessed value of \$100,000, or more, triggered notice / intervention from units of government. At that time the majority of the appeals were businesses, and the effort was to prevent businesses from unfairly shifting the tax burdens to homeowners.

More recently, we have homeowners appealing pretty significant reductions in the tax on their own home values. Tim cites a few examples below. It appears that Cook County doesn't have a meaningful review process. Without intervention, each unit of government would refund tax dollars for the year in question. More important, in subsequent years, the tax burdens then shifted to other taxpayers in Wilmette.

The current process appears fair in that:

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Thanks,

Ray

Raymond Lechner, Ph.D.
Superintendent
Wilmette Public Schools
847-512-6030

Begin forwarded message:

From: Gail Buscemi <buscemig@wilmette39.org>

Subject: PTAB Question

Date: April 26, 2017 at 3:14:23 PM CDT

To: Ray Lechner <lechnerr@wilmette39.org>

Hi Ray,

I spoke with Tim Frenzer our Village Manager. Below is his response to my question on why we followup on PTABS. He indicated that we could share this information with our Board Members.

Let me know if you need anything more.

Thank you,

Gail

Gail Buscemi
Business Manager

buscemig@wilmette39.org

Begin forwarded message:

From: "Frenzer, Tim" <frenzert@wilmette.com>

Subject: RE: Question

Date: April 26, 2017 at 2:58:47 PM CDT

To: Gail Buscemi <buscemig@wilmette39.org>

Hi Gail;

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If we don't participate, no one else is meaningfully looking out for the interests of the other taxpayers.

Hope that helps.

Regards,

Tim

Timothy J. Frenzer
Village Manager
Village of Wilmette
1200 Wilmette Ave.
Wilmette, IL 60091
Tel. (847) 853-7501
Fax (847) 853-7700
E-Mail: FrenzerT@wilmette.com

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From: Gail Buscemi [<mailto:buscemig@wilmette39.org>]

Sent: Wednesday, April 26, 2017 12:42 PM

To: Frenzer, Tim <frenzert@wilmette.com>

Subject: Question

Hi Tim,

I was asked last night from a board member why we pursue taxpayers that are appealing their tax assessment. Do you happen to know the history of how/why/when the consortium started? Ray thought that it may have started out for commercial appeals and then moved into the residential arena. Any insight or history would be greatly appreciated.

Thank you for your help,

Gail

Gail F. Buscemi

Business Manager

Wilmette Public School District 39

Phone: 847-256-2450

Direct: 847-512-6001

Fax: 847-256-1700

||| | Fax. 041-250-1102
buscemig@wilmette39.org