

JAMES L. ZEGAR, CPA

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December 20, 2018

Mr. Alex Ty Kovach, Executive Director
Lake County Forest Preserve District
1899 West Winchester Road
Libertyville, IL 60048

Dear Mr. Kovach:

By way of introduction, I am a trustee for the Village of Wadsworth serving in my eighth year, and have been a Wadsworth resident for more than 40 years.

Enclosed are copies of executed resolutions from the Village of Wadsworth, Newport Township, and the Newport Township Fire Protection District. Although the resolutions speak for themselves, these three local governmental units want you to know that when the Forest Preserve District purchases *certain* property in Newport Township, those purchases increase the property tax burden on our already beleaguered residents.

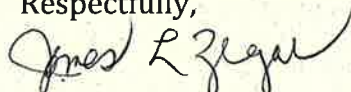
The resolutions specifically refer to property that has potential for commercial development. Each time such property is acquired by the Forest Preserve, it comes off the tax rolls, and therefore increases the property tax to all remaining residents because most of the taxing authorities levy a fixed amount. Furthermore, to the extent such property is no longer available for commercial development, any increased property tax revenue due to increased market value is lost. To the extent any development might be retail in nature, the local portion of any resultant sales tax is also lost.

It is worth noting here that the Forest Preserve now owns 22% of Newport Township, a higher percentage than any other township in Lake County.

To be sure, we all enjoy the wonderful parks you have created and the vast open spaces but to exempt any more land from property taxes is grossly unfair to the people here, especially if such property is suitable for commercial development.

Additional details are provided in the resolutions. I will be more than happy to discuss this with you, as would Fire Chief Mark Kirschhoffer and Township Supervisor Randy Whitmore. My contact information is that on this letterhead.

Respectfully,



James L. Zegar

NEWPORT TOWNSHIP FIRE PROTECTION DISTRICT

RESOLUTION 2018 - R-09

A RESOLUTION OPPOSING FURTHER LAND PURCHASES BY THE LAKE COUNTY FOREST PRESERVE DISTRICT IN NEWPORT TOWNSHIP WHICH MAY HINDER NEEDED ECONOMIC DEVELOPMENT

WHEREAS, the Newport Township Fire Protection District (the "*District*") is an Illinois unit of local government located in Lake County, Illinois; and,

WHEREAS, the District is committed to providing superior services to its residents at the lowest cost possible; and,

WHEREAS, in order to ensure a diverse tax base, the District supports non-residential development in suitable areas within Newport Township. While the District is proud of its rural character, all taxing districts need to have a diverse tax base to achieve fiscal sustainability and to lessen the property tax burden on homeowners; and,

WHEREAS, the Lake County Forest Preserve District (the "*Forest Preserve*") has purchased more property in Newport Township than any other township in Lake County. Over twenty-one percent (21%) of the land in Newport Township is owned by the Forest Preserve, far more than any other township in Lake County; and,

WHEREAS, property owned by the Forest Preserve is not subject to real estate taxation by local governments such as schools, villages, townships, and fire protection districts. Once the Forest Preserve purchases a property, that property's annual tax bill is spread out amongst the remaining property owners within the taxing district, thereby increasing their property tax burden; and,

WHEREAS, not only is property purchased by the Forest Preserve exempt from real estate taxation, these properties are no longer available for development. The purchase of a prime commercial property in Newport Township by the Forest Preserve only further burdens the property tax bills of the residents of the District; and,

WHEREAS, the Forest Preserve and Lake County are aware of the challenges facing Newport Township and northern Lake County in attracting development activity, including our proximity to Wisconsin and its lower tax burden. Continued purchases by the Forest Preserve of land better suited for commercial development will only increase development costs, further inhibiting economic development in the region; and,

WHEREAS, the purchase of property by the Forest Preserve can also inhibit the ability of local governments in Newport Township to develop and extend public infrastructure, which also hinders economic development. Purchases of property by the Forest Preserve in key areas that are well-suited for development, such as the area around I-94 and IL-173, IL 173 and US HWY 41, and I-94 and Russell Road will prevent the extension of sewer and other infrastructure to these areas, permanently crippling any development opportunities; and,

WHEREAS, the District is opposed to further purchases of land within Newport Township by the Forest Preserve, as additional land purchases will only hinder economic development in the area; and,

WHEREAS, the District recognizes the importance of maintaining open space, but believe that the Forest Preserve has already ensured that Newport Township has a significant amount of open space, and further land purchases by the Forest Preserve will only increase the tax burden on homeowners, whose tax burdens are already too high.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Newport Township Fire Protection District, Lake County, Illinois, as follows:

SECTION 1. The above recitals are incorporated into this Resolution by reference.

SECTION 2. The Board of Trustees of the Newport Township Fire Protection District determines that certain additional land purchases by the Forest Preserve in Newport Township might hinder needed economic development, thus increasing the tax burden on homeowners. Therefore, the Board of Trustees of the Newport Township Fire Protection hereby opposes those kinds of additional land purchases and urges the Forest Preserve to refrain from any such land purchases which might hinder important economic development within Newport Township.

SECTION 3. This Resolution shall be in full force and effect following its passage and approval as required by law.

Passed by the Board of Trustees of the Newport Township Fire Protection District on December __, 2018, on a roll call vote as follows:

AYES: 3- STAMONIK, KUST, GARRIS

NAYS: 0- None

ABSENT: 0- None

Approved by the Board President on December 12, 2018



ATTEST:



VILLAGE OF WADSWORTH, ILLINOIS

RESOLUTION 2018 - 282

A RESOLUTION OPPOSING FURTHER LAND PURCHASES BY THE LAKE COUNTY FOREST PRESERVE DISTRICT IN NEWPORT TOWNSHIP WHICH MAY HINDER NEEDED ECONOMIC DEVELOPMENT

WHEREAS, the Village of Wadsworth (the “*Village*”) is an Illinois Municipal Corporation located, in part, in Newport Township, Lake County, Illinois; and,

WHEREAS, the Village is committed to providing superior services to its residents at the lowest cost possible; and,

WHEREAS, in order to ensure a diverse tax base, the Village supports non-residential development in suitable areas within the Village and Newport Township. While the Village is proud of its rural character, all taxing districts need to have a diverse tax base to achieve fiscal sustainability and to lessen the property tax burden on homeowners; and,

WHEREAS, the Lake County Forest Preserve District (the “*Forest Preserve*”) has purchased more property in Newport Township than any other township in Lake County. Over twenty-one percent (21%) of the land in Newport Township is owned by the Forest Preserve, far more than any other township in Lake County; and,

WHEREAS, property owned by the Forest Preserve is not subject to real estate taxation by local governments such as schools, villages, townships, and fire protection districts. Once the Forest Preserve purchases a property, that property’s annual tax bill is spread out amongst the remaining property owners within the taxing district, thereby increasing their property tax burden; and,

WHEREAS, not only is property purchased by the Forest Preserve exempt from real estate taxation, these properties are no longer available for development. The purchase of a prime commercial property in Newport Township by the Forest Preserve only further burdens the property tax bills of the residents of the Village and the Township; and,

WHEREAS, the Forest Preserve and Lake County are aware of the challenges facing Newport Township and northern Lake County in attracting development activity, including our proximity to Wisconsin and its lower tax burden. Continued purchases by the Forest Preserve of land better suited for commercial development will only increase development costs, further inhibiting economic development in the region; and,

WHEREAS, the purchase of property by the Forest Preserve can also inhibit the ability of local governments in Newport Township to develop and extend public infrastructure, which also hinders economic development. Purchases of property by the Forest Preserve in key areas that are well-suited for development, such as the area around I-94 and IL-173, IL 173 and US HWY 41, and I-94 and Russell Road will prevent the extension of sewer and other infrastructure to these areas, permanently crippling any development opportunities; and,

WHEREAS, the Village is opposed to further purchases of land within Newport Township by the Forest Preserve, as additional land purchases will only hinder economic development in the area; and,

WHEREAS, the Village recognizes the importance of maintaining open space, but believe that the Forest Preserve has already ensured that Newport Township has a significant amount of open space, and further land purchases by the Forest Preserve will only increase the tax burden on homeowners, whose tax burdens are already too high.

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Wadsworth, Lake County, Illinois, as follows:

SECTION 1. The above recitals are incorporated into this Resolution by reference.

SECTION 2. The Board of Trustees of the Village of Wadsworth hereby determines that certain additional land purchases by the Forest Preserve in Newport Township might hinder needed economic development, thus increasing the tax burden on homeowners. Therefore, the Village Board hereby opposes those kinds of additional land purchases and urges the Forest Preserve to refrain from any such land purchases which might hinder important economic development within Newport Township.

SECTION 3. This Resolution shall be in full force and effect following its passage and approval as required by law.


Passed by the Corporate Authorities on December 4, 2018, on a roll call vote as follows:

AYES: Hansen, Harvey, Hayden, Zegar

NAYS: Dolan, Jacobs

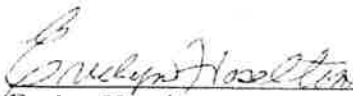
ABSENT: None

Approved by the Village President on December 4, 2018



Glenn Ryback, Village President

ATTEST:



Evelyn Hoselton, Village Clerk

NEWPORT TOWNSHIP, ILLINOIS

RESOLUTION 2018 - 1219A

A RESOLUTION OPPOSING FURTHER LAND PURCHASES BY THE LAKE COUNTY FOREST PRESERVE DISTRICT IN NEWPORT TOWNSHIP WHICH MAY HINDER NEEDED ECONOMIC DEVELOPMENT

WHEREAS, Newport Township (the "*Township*") is an Illinois township located in Lake County, Illinois; and,

WHEREAS, the Township is committed to providing superior services to its residents at the lowest cost possible; and,

WHEREAS, in order to ensure a diverse tax base, the Township supports non-residential development in suitable areas within Township. While the Township is proud of its rural character, all taxing districts need to have a diverse tax base to achieve fiscal sustainability and to lessen the property tax burden on homeowners; and,

WHEREAS, the Lake County Forest Preserve District (the "*Forest Preserve*") has purchased more property in the Township than any other township in Lake County. Over twenty-one percent (21%) of the land in the Township is owned by the Forest Preserve, far more than any other township in Lake County; and,

WHEREAS, property owned by the Forest Preserve is not subject to real estate taxation by local governments such as schools, villages, townships, and fire protection districts. Once the Forest Preserve purchases a property, that property's annual tax bill is spread out amongst the remaining property owners within the taxing district, thereby increasing their property tax burden; and,

WHEREAS, not only is property purchased by the Forest Preserve exempt from real estate taxation, these properties are no longer available for development. The purchase of a prime commercial property in the Township by the Forest Preserve only further burdens the property tax bills of the residents of the Township; and,

WHEREAS, the Forest Preserve and Lake County are aware of the challenges facing the Township and northern Lake County in attracting development activity, including our proximity to Wisconsin and its lower tax burden. Continued purchases by the Forest Preserve of land better suited for commercial development will only increase development costs, further inhibiting economic development in the region; and,

WHEREAS, the purchase of property by the Forest Preserve can also inhibit the ability of local governments in the Township to develop and extend public infrastructure, which also hinders economic development. Purchases of property by the Forest Preserve in key areas that are well-suited for development, such as the area around I-94 and IL-173, IL 173 and US HWY 41, and I-94 and Russell Road will prevent the extension of sewer and other infrastructure to these areas, permanently crippling any development opportunities; and,

WHEREAS, the Township is opposed to further purchases of land within the Township by the Forest Preserve, as additional land purchases will only hinder economic development in the area; and,

WHEREAS, the Township recognizes the importance of maintaining open space, but believe that the Forest Preserve has already ensured that the Township has a significant amount of open space, and further land purchases by the Forest Preserve will only increase the tax burden on homeowners, whose tax burdens are already too high.

NOW, THEREFORE, BE IT RESOLVED by the Supervisor and Board of Trustees of Newport Township, Lake County, Illinois, as follows:

SECTION 1. The above recitals are incorporated into this Resolution by reference.

SECTION 2. The Supervisor and Board of Trustees of Newport Township hereby determine that certain additional land purchases by the Forest Preserve in Newport Township might hinder needed economic development, thus increasing the tax burden on homeowners. Therefore, the Supervisor and Township Board hereby oppose those kinds of additional land purchases and urge the Forest Preserve to refrain from any such land purchases which might hinder important economic development within Newport Township.

SECTION 3. This Resolution shall be in full force and effect following its passage and approval as required by law.

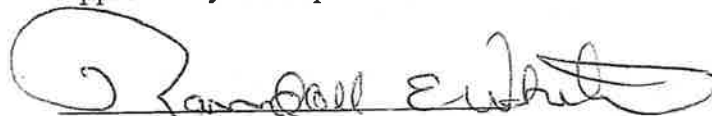
Passed by the Supervisor and Board of Trustees of Newport Township on December 19, 2018, on a roll call vote as follows:

AYES:


NAYS:

ABSENT:

Approved by the Supervisor on December 19, 2018


Randall B. Whitmore, Supervisor

ATTEST:


Deborah Spurgeon, Township Clerk