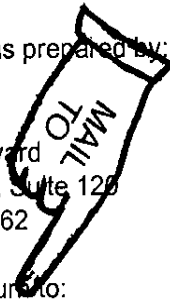


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This instrument was prepared by:

Bruce K. Huvard
Cohen, Salk & Huvard
630 Dundee Road, Suite 120
Northbrook, IL 60062



0020972371

1458/0264 32 001 Page 1 of 11
2002-09-04 14:12:34
Cook County Recorder 44.50

After recording return to:

Bruce K. Huvard
Cohen, Salk & Huvard
630 Dundee Road, Suite 120
Northbrook, IL 60062



For Recorder's Office Use Only

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS COUNTY DEPARTMENT, COUNTY DIVISION

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D

IN THE MATTER OF THE VILLAGE)	
OF ARLINGTON HEIGHTS, COOK)	
COUNTY, ILLINOIS, SPECIAL)	02 CS 024
ASSESSMENT FOR INSTALLATION)	
OF WATER MAIN AND/OR SANITARY)	VILLAGE OF ARLINGTON HEIGHTS
SEWER MAIN ALONG DESIGNATED)	SPECIAL ASSESSMENT NO. 205
VILLAGE STREETS)	

NOTICE OF JUDGMENT CONFIRMING ASSESSMENT ROLL

In the Circuit Court of Cook County, Illinois, Judge Susan Fox Gillis, having confirmed an Assessment Roll in the special assessment proceedings known as the Village of Arlington Heights Special Assessment No. 205, did enter, on August 6, 2002, an Order Confirming Final Cost, Conformance Of Work To Original Ordinance and Confirming the Assessment Roll, as Abated, and directed the Clerk of the Circuit Court to certify the order of reduction, and accordingly, pursuant to and in keeping with the provisions of Section 9-2-65 of the Illinois Municipal Code, certified copies of the Assessment Roll and the order confirming said Assessment Roll are herewith submitted to the Cook County Recorder's Office for recording.

TICOR TITLE INSURANCE #21964

Property of Cook County Clerk's Office

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IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS COUNTY DEPARTMENT, COUNTY DIVISION

IN THE MATTER OF THE VILLAGE)
OF ARLINGTON HEIGHTS, COOK)
COUNTY, ILLINOIS, SPECIAL) 02 CS 024
ASSESSMENT FOR INSTALLATION)
OF WATER MAIN AND/OR SANITARY) VILLAGE OF ARLINGTON HEIGHTS
SEWER MAIN ALONG DESIGNATED) SPECIAL ASSESSMENT NO. 205
VILLAGE STREETS)

ORDER OF FINAL CONFIRMATION

THIS CAUSE coming on to be heard on the Petition of the Village of Arlington Heights filed for the levy of a special assessment to finance the construction of the improvement described in the Petition, the Court finds as follows:

A. That due and proper notice has been mailed and published and duly given as required by law, and that this matter is now properly before the Court, and that the Court has jurisdiction of the subject matter of the cause and all parties hereto.

B. That the corporate authorities of the Village of Arlington Heights, Cook County, Illinois, have heretofore on the 6th day of May, 2002, adopted an Ordinance for the construction of a local improvement in the municipality, the cost thereof to be paid for by special assessment, as described in the Petition heretofore filed, the said Ordinance having been duly adopted and passed after recommendation by the Board of Local Improvements of said village and after the publication and mailing of all necessary notices, the holding of a public hearing and the adoption of an adhering resolution by the said Board of Local Improvements that the proposed plan of improvements, as proposed at the public hearing, be adhered to.

C. That all notices required by law in connection with this proceeding have been properly mailed and published, and that all proceedings heretofore taken have been legally and properly taken, and that proper notice has been given as required by law of each of the steps taken before the Board of Local Improvements, and the corporate authorities of the municipality, and in this Court.

D. That the Report and Assessment Roll of the Commissioner appointed by the Board of Local Improvements has been filed with this Court on July 11, 2002.

IT IS THEREFORE ORDERED AND ADJUDGED as follows:

(1) That default be and the same is hereby entered against each lot, block, tract and parcel of property described in the Report and Assessment Roll, as returned by the Commissioner and filed herein and as amended by this Order, and against all owners and persons interested or claiming an interest in said lots, blocks, tracts and parcels.

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(2) That the said lots, blocks, tracts and parcels of land for which default has been entered were properly assessed, that the assessment shown against such lots, blocks, tracts and parcels of land does not exceed the proportionate share of the cost of the improvement and does not exceed the amount of the benefits to said property resulting from the improvement.

(3) That the Commissioner's Report and Assessment Roll, as hereby amended, and all proceedings herein be confirmed and the judgment of confirmation is hereby entered against each lot, block, tract or parcel of land as described in and for the amount set forth in said Report and Assessment Roll as returned by the Commissioner and filed herein and as amended by this Order, and for each installment.

(4) That the Assessment Roll, as confirmed by this Court, be certified by the Clerk of this Court to the Clerk of the Village of Arlington Heights, Cook County, Illinois, as required by law.

Counsel for Petitioner:
Jack M. Siegel, Esq. (09237)
Bruce K. Huvad, Esq. (34705)
630 Dundee Road, Suite 120
Northbrook, IL 60062
(847) 480-7800

CIRCUIT COURT OF COOK COUNTY
ENTERED
JUDGE
AUG 06 2002
JUDGE
SUSAN FOX-GILLIS - 1793

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I HEREBY CERTIFY THE ABOVE TO BE CORRECT

DATE AUG - 6 2002

Dorothy Brown

CLERK OF THE CIRCUIT COURT OF COOK COUNTY, ILL.

THIS ORDER IS THE COMMAND OF THE CIRCUIT
COURT AND VIOLATION THEREOF IS SUBJECT TO THE

PENALTY OF THE LAW

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IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, COUNTY DIVISION

IN THE MATTER OF THE VILLAGE)
OF ARLINGTON HEIGHTS, COOK)
COUNTY, ILLINOIS, SPECIAL)
ASSESSMENT FOR INSTALLATION)
OF WATER MAIN AND/OR SANITARY)
SEWER MAIN ALONG DESIGNATED)
VILLAGE STREETS)

02 CS 024

VILLAGE OF ARLINGTON HEIGHTS
SPECIAL ASSESSMENT NO. 205

COMMISSIONER'S REPORT AND ASSESSMENT ROLL

The Commissioner, James M. Reynolds, appointed by the President of the Board of Local Improvements of Arlington Heights to make a true and impartial assessment of the cost of a local improvement consisting of the construction of approximately 2,080 lineal feet of water main and 3,610 lineal feet of sanitary sewer main along various streets in the Village of Arlington Heights, Illinois ("Phase VI Utility Improvements, Special Assessment No. 205"), all in accordance with the Ordinance No. 02-036 providing for said improvement passed by the President and Board of Trustees of the Village of Arlington Heights on May 6, 2002, hereby submits a Report and Assessment Roll. The Assessment Roll contains a list of all lots, blocks, tracts, and parcels of land assessed for the proposed improvement, and the index number and legal description thereof; the amount assessed against each; the name of the person who paid the taxes on each such parcel during the last preceding calendar year in which taxes were paid, and the residence of the person so paying the taxes on each parcel, so far as the same can be found after diligent inquiry; the amount found by said Commissioner as public benefits and assessed to the Village of Arlington Heights; and the amount of each installment of said assessment, all as set forth on the Assessment Roll attached hereto.

20972371

Bruce K. Huvad, Esq. (34705)
Cohen, Salk & Huvad, P.C.
630 Dundee Road, Suite 120
Northbrook, IL 60062
(847) 480-7543

Jack M. Siegel, Esq. (09237)
Alzheimer & Gray
10 South Wacker Drive, Suite 4000
Chicago, IL 60606
(312) 715-4000

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REPORT TO THE ARLINGTON HEIGHTS BOARD OF LOCAL IMPROVEMENTS PHASE VI UTILITIES IMPROVEMENT – SA 205 – JUNE 11, 2002

Attached herewith is the Report and Assessment Roll for the Phase VI Utilities Improvement – Special Assessment #205 Project. The Engineer's estimated for construction costs is \$695,901.75. Engineering and inspection is \$20,000. The cost of making and filing the levy, including legal fees is \$42,954.11. A supporting spreadsheet is attached to help illustrate the quantities and methodology behind the process. The worksheet equations are not shown, as they could be confusing to the casual observer.

The project as planned and discussed at public meetings includes installation of approximately 2,080 linear feet of 8 inch ductile iron water main, including 4 water services, 3 fire hydrants, 2 valves and related appurtenances; and 3,610 linear feet of 8 and 10 inch sanitary sewer, including 18 service connections. Neighborhoods to be improved include a lot at the northeast corner of Thomas and Wilke, Rolling Lane (a cul de sac on the north side of Euclid adjacent to a cemetery), a lot on the east side of Wilke just south of Grove, and a number of lots on the north side of Central between Arlington Heights Road and Beverly.

It appears the proposed work can be accomplished within existing public right-of-way, or existing or proposed utility easements, thus no taking is required. In reviewing the Engineer's estimate and drawings and making site visits, I considered all of the extensive restoration as an integral and incidental part of the entire project. I calculated the cost of the basic water and sewer improvements and spread all other costs (utility relocation, auguring and casing, backfill, asphalt, concrete, lawn restoration and traffic control) proportionately in order to arrive at a basic working cost per linear foot or utility service line connection. Unfortunately, because the work is so spread out for these isolated improvements, the typical unit costs are grossly distorted. If one simply apportioned the cost per benefiting owner, without public benefit, the cost of the sanitary would be about \$29,000 per connection, while water would be about \$59,000. Obviously, such numbers are disproportionate and simply overwhelming because of the piecemeal "infill" nature of the projects.

Water and sanitary sewer utility projects are, in my opinion, rather straightforward. My philosophy has been to consistently view water and sewer improvement connections in residential neighborhoods differently than roadway or sidewalk improvements. A per-tap or service connection fee is most practical and fair when each buildable lot receives virtually identical benefits. In my view, frontage and equalized assessed valuation methods of calculation are not fair or appropriate for this type of improvement.

The water and sewer improvements are consistent with those required of any new subdivision. In such instances, the developer must donate right-of-way, construct standard public improvements consisting of roadways, sidewalks, water mains with service connections and fire hydrants, storm and sanitary sewers with service connections, street lighting, signage, planting of trees and the like at his sole expense, not the taxpayers. Improvement costs are simply allocated and included within the price of each lot, dwelling unit or commercial/industrial structure.

In my opinion, improvement of non-standard neighborhoods, which were originally developed under less stringent County, Township or Village codes many years ago, provides benefit to the overall character and desirability of the community. Private wells and septic tanks ultimately develop reliability and public health problems and clearly, there are now better, safer alternatives available within the corporate limits of the maturing community. Accordingly, I believe the heavy public benefit contribution promised by the Village Board is fully warranted. It is a strong incentive to encourage others to improve the dwindling number of similar fragmented neighborhoods.

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Special Assessment Project #205 – June 11, 2002

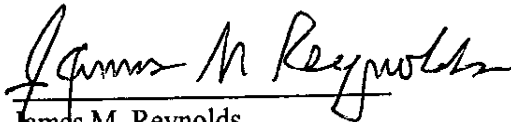
Page 2

In the absence of caps, my inclination would have been to assign at least 50-60 % of the cost of this project as public benefit. However, the Village Board previously determined that a much more generous contribution was warranted and established a cap of \$3,000 per utility connection per buildable lot. This policy commitment is clearly outlined in the January 27, 2000 draft Minutes of the Regular Meeting of the Board of Local Improvements.

The cap concept for residential properties was a generous offer by the Board to facilitate and settle on-going debate/disputes and to encourage systematic, fast-tracked improvement of those isolated remaining islands or gaps within the community's excellent utility systems. My spreadsheet illustrates one approach for pre-cap valuation of the proposed water and sewer work using traditional methods, including recent prices on other projects which were more straightforward, localized and not so disproportionate.

The 1st installment of \$62,954 is sufficient to cover all engineering fees and the cost of making the levy. Each property owner, including the Village, pays its proportionate share. Due to the modest cost of the project, the first installment will be about 8.3%, with the balance equally apportioned for the 2nd through 10th installments. The total public benefit for this project is a very generous \$695,856, which is equivalent to about 91.7% of the \$758,856 project.

Respectfully submitted,


James M. Reynolds
Special Commissioner to BOLI

Attachments

cc: Bruce K. Huvad
Nanci C. Kerr, P.E.
Mark L. Schoeffmann, P.E.

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Village of Arlington Heights
Special Assessment Tax Roll
Special Assessment #205 6/11/02

Docket No. _____

Warrant No. _____

Sheet 1 of 2

20972371

Permanent Name and address of person who paid the taxes in
Real Estate the last preceding calendar year in which taxes were
Index Number paid and description of property improved.

Lot Blk 1st 2nd - 10th Total
Installment Installments Assessment

RESUB. Of Lots 95 to 122, both incl., in Scarsdale
Estates (see "B"). Rec. Apr. 17, 1947. Doc. 14036443.
Re-rec. Jan. 13, 1948. Tor. Doc. 1184307.

Index Number	Name and address of person who paid the taxes in the last preceding calendar year in which taxes were paid and description of property improved.	Lot	Blk	1st Installment	2nd - 10th Installments	Total Assessment
03-32-330-017	Thomas L. Rewerts 920 S. Burton, Arlington Heights, IL 60005	116	330	600.00	266.67	3,000.00
03-32-331-007	Dr. Ralph A. Casciaro 925 S. Burton, Arlington Heights, IL 60005	115	331	600.00	266.67	3,000.00
03-32-331-008	George C. Kuefner 526 E. Central, Arlington Heights, IL 60005	114	331	600.00	266.67	3,000.00
03-32-331-010	S. Jean Block P.O. Box 15185, Las Cruces, New Mexico 88004	112	331	600.00	266.67	3,000.00
03-32-331-011	William T. Peters 626 E. Central, Arlington Heights, IL 60005	111	331	600.00	266.67	3,000.00
03-32-330-012	Robert E. Onley 320 E. Central, Arlington Heights, IL 60005	121	330	600.00	266.67	3,000.00
03-32-330-013	Juliette Vartanian 2632 N. Burling, Chicago, IL 60614	120	330	600.00	266.67	3,000.00
03-32-330-014	Andersen Bates 332 E. Central, Arlington Heights, IL 60005	119	330	600.00	266.67	3,000.00
03-32-330-015	Dennis Maxwell 422 E. Central, Arlington Heights, IL 60005	118	330	600.00	266.67	3,000.00
03-32-330-016	Richard & Joan Stefan 426 E. Central, Arlington Heights, IL 60005	117	330	600.00	266.67	3,000.00

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Village of Arlington Heights
Special Assessment Tax Roll
Special Assessment #205 6/11/02

Docket No. _____
 Warrant No. _____
 Sheet **2** of 2

Permanent Name and address of person who paid the taxes in
 Real Estate the last preceding calendar year in which taxes were
 Index Number paid and description of property improved.

Lot	Blk	1st Installment 1st Installment	2nd - 10th Installments 2nd - 10th Installments	Total Assessment Total
-----	-----	--	--	------------------------------

**KEHES FAIRWAY ACRES, a sub. Of part of the E.
 10 acs. of the S. 660.45 ft. of the W. 1/2 of the
 N.E. 1/4 of Sec 28-42-11. Rec. Feb. 25, 1949.
 Doc. 14502579.**

03-28-200-010	Norman Li 620 Rolling Lane, Arlington Heights, IL 60004	5	200	1,200.00	533.33	6,000.00
03-28-200-011	Cochran & Stegeman 616 Rolling Lane, Arlington Heights, IL 60004	4	200	600.00	266.67	3,000.00
03-28-200-013	Arthur Fitzgerald 621 Rolling Lane, Arlington Heights, IL 60004	2	200	1,200.00	533.33	6,000.00
03-28-200-016	William Armour 627 Rolling Lane, Arlington Heights, IL 60004	1	200	1,200.00	533.33	6,000.00
03-28-200-022	Robert Armour 631 Rolling Lane, Arlington Heights, IL 60004	6	200	1,200.00	533.33	6,000.00

**SMITH & DAWSON'S ARLINGTON PARK ACRES,
 a sub. of the W. 1/2 of the W. 1/2 of the N.W. 1/4
 of Sec. 19-42-11. Rec. Oct. 28, 1949.
 Doc. 14663643.**

03-19-102-030	Diane J. Thompson 1017 Prairie, Barrington, IL 60010	27	102	600.00	266.67	3,000.00
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**Unit "D", REUTER'S WESTGATE SUB.
 NO. 2, a Sub. In W. 1/2 Sec. 31-42-11.
 Rec. Oct. 14, 1959 Doc. 17684458.**

03-31-111-002	William Lynch P.O. Box 8748, Rolling Meadows, IL 60008	227	111	600.00	266.67	3,000.00
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Column Subtotals		\$12,600.00	\$ 5,600.00	\$ 63,000.00
Public Benefit - Reflects Board Authorized Cap		\$50,354.11	\$ 71,722.42	\$ 695,855.86
Total Assessment and Public Benefit		\$62,954.11	\$ 77,322.42	\$ 758,855.86

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Phase VI Utility Improvements SA No. 205 - May 31, 2002 Worksheet

PIN #	Property Owner Name & Address	Water Cost	Sanitary Cost	Engineering & Cost of Levy	Subtotal Cost Prior To Board Cap	Adjusted Total Per Board Cap	1st Installment	2nd - 10th Installments	Total
03-32-330-017	Thomas L. Rewerts 920 S. Burton, Arlington Heights, IL 60005		\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
03-32-331-007	Dr. Ralph A. Casciaro 925 S. Burton, Arlington Heights, IL 60005		\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
03-32-331-008	George C. Kuefner 526 E. Central, Arlington Heights, IL 60005		\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
03-32-331-010	S. Jean Block P.O. Box 15185, Las Cruces, New Mexico 88004		\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
03-32-331-011	William T. Peters 626 E. Central, Arlington Heights, IL 60005		\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
03-32-300-012	Robert E. Onley 320 E. Central, Arlington Heights, IL 60005		\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
03-32-300-013	Juliette Vartanian 2632 N. Burling, Chicago, IL 60614		\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
03-32-300-014	Andersen Bates 332 E. Central, Arlington Heights, IL 60005		\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
03-32-300-015	Dennis Maxwell 422 E. Central, Arlington Heights, IL 60005		\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
03-32-300-016	Richard & Joan Stefan 426 E. Central, Arlington Heights, IL 60005		\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000

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Phase V1 Utility Improvements SA No. 205 - May 2002 Worksheet

PIN #	Property Owner Name & Address	Water Cost	Sanitary Cost	Engineering & Cost of Levy	Subtotal Cost Prior To Board Cap	Adjusted Total Per Board Cap	1st Installation	2nd - 10th Installments	Total
03-28-200-010	Norman Li 620 Rolling Lane, Arlington Heights, IL 60004	\$15,000	\$18,000	\$3,164.70	\$36,164.70	\$6,000	\$1,200	\$533.33	\$6,000
03-28-200-011	Cochran & Stegeman 616 Rolling Lane, Arlington Heights, IL 60004	\$15,000	\$18,000	\$3,164.70	\$36,164.70	\$6,000	\$1,200	\$533.33	\$6,000
03-28-200-013	Arthur Fitzgerald 621 Rolling Lane, Arlington Heights, IL 60004	\$15,000	\$18,000	\$3,164.70	\$36,164.70	\$6,000	\$1,200	\$533.33	\$6,000
03-28-200-016	William Armour 627 Rolling Lane, Arlington Heights, IL 60004	\$15,000	\$18,000	\$3,164.70	\$36,164.70	\$6,000	\$1,200	\$533.33	\$6,000
03-28-200-022	Robert Armour 631 Rolling Lane, Arlington Heights, IL 60004	\$15,000	\$18,000	\$3,164.70	\$36,164.70	\$6,000	\$1,200	\$533.33	\$6,000
03-9-162-030	Diane J. Thompson 1017 Prairie, Barrington, IL 60010	\$18,000	\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
03-31-111-002	William Lynch P.O. Box 8748, Rolling Meadows, IL 60008	\$18,000	\$18,000	\$1,726.20	\$19,726.20	\$3,000	\$600	\$266.67	\$3,000
Totals		\$60,000	\$306,000	\$35,099	\$401,099	\$63,000	\$12,600	\$5,600	\$63,000
Public Benefit							\$50,354	\$71,722	\$695,856
2080 linear feet of water main = about 31.3% of entire project or \$237,521.88 = \$114.19/linear foot									
3610 linear feet of sanitary sewer = about 68.7% of entire project or \$521,334.12 = \$144.41/linear foot									
18 sanitary sewer services, 4 water services									
Total Construction Cost									
Engineering Costs									
Cost of Making Levy @ 6%									
Total Estimated Cost of Water & Sewer Improvement									
May 31, 2002 by: James M. Reynolds, BOLI Special Commissioner									

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CLERK'S OFFICE

20972571

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DIVISION

I HEREBY CERTIFY THAT THE DOCUMENT TO WHICH THIS
CERTIFICATION IS AFFIXED IS A TRUE AND CORRECT COPY
OF A Commissioner Report & assessment Roll
ENTERED/FILED/APPROVED ON July 11th, 2002

AUG - 6 2002
Dorothy Brown
CLERK OF THE CIRCUIT COURT
OF COOK COUNTY, ILLINOIS