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Doc# 1815713002 Fee \$52.00

RHSP FEE:\$9.00 RPRF FEE: \$1.00

KAREN A. YARBROUGH

COOK COUNTY RECORDER OF DEEDS

DATE: 06/06/2018 09:55 AM PG: 1 OF 8

FOR RECORDER'S OFFICE USE ONLY

DESCRIPTION OF ATTACHED INSTRUMENT:

AGREED JUDGMENT FOR TAX INJUNCTION

CASE NAME: Chicago Transit Authority, a municipal corporation v. Maria Pappas, Treasurer AND Ex-Officio County Collector; David Orr, Cook County Clerk; Joseph Berrios, Cook County Assessor.

CASE NO.: 18 L 050176

JURISDICTION: IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS

PIN NO.: 25-03-321-041-0000

ADDRESS: 2 East 95th Street
Chicago, Illinois

Bm

UNOFFICIAL COPY**IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT – LAW DIVISION- TAX AND MISCELLANOUS REMEDIES**

THE CHICAGO TRANSIT AUTHORITY, a)	Case No. 2018 L 050176
municipal Corporation,)	
)	Calendar:
Petitioner,)	
v.)	Judge: Hon. James McGing
)	
MARIA PAPPAS, TREASURER AND EX-)	PIN 25-03-321-041-0000
OFFICIO COUNTY COLLECTOR; DAVID ORR,)	Address: 2 East 95th Street
COOK COUNTY CLERK; JOSEPH BERRIOS,)	Chicago Illinois
COOK COUNTY ASSESSOR;)	
)	
Respondents.)	

**AGREED JUDGMENT
FOR TAX INJUNCTION**

THIS CAUSE coming on to be heard on the Complaint for Tax Injunction of the Chicago Transit Authority (“CTA”), a municipal corporation by and through its attorneys NEAL & LEROY, LLC (“Petitioner”) and the Respondents, Maria Pappas, the Cook County Treasurer and Ex-Officio County Collector, David Orr, the Cook County Clerk, and Joseph Berrios, the Cook County Assessor, through their attorney, Kimberly M. Foxx, State’s Attorney of Cook County, and her Assistant State’s Attorney, Elizabeth A. Novy. The parties stipulate as follows:

1. The Court has jurisdiction over the parties and the subject matter of this lawsuit. The real parties in interest are Maria Pappas, Treasurer and Ex-Officio County Collector; David Orr, Cook County Clerk; and Joseph Berrios, Cook County Assessor;
2. The following parcel of real estate, currently owned by Petitioner, CTA was acquired, by the Petitioner through eminent domain to be used exclusively by the Petitioner for the new Redline 95th Street Station; the Property Index Number in question is 25-03-321-041-0000, and the property is commonly known as 2 East 95th Street in Chicago, Illinois, (the

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“Subject Property”). The legal description is set forth in Exhibit A attached hereto.

3. That Illinois Department of Revenue on February 26, 2018, issued a Real Estate Exemption Certification for PIN 25-03-321-041-0000 approving the exemption of the property for 100% of the 2017 tax assessment year.

4. Real property acquired by the Chicago Transit Authority is exempt from taxation pursuant to section 15-110 of the Property Tax Code (the “ Code”), 35 ILCS 200/15-110 and Section 22 of the act, 50 ILCS 20/22.

5. Section 23-25 of the Illinois Property Tax Code limits the circumstances in which property tax exemptions may be judicially declared, but also provides in pertinent part as follows:

The limitation in this Section shall not apply to court proceedings to establish an exemption for any specific assessment year, provided that the plaintiff or its predecessor in interest in the property has established an exemption for any subsequent or prior assessment year on grounds comparable to those alleged in the court proceedings. For purposes of this subsection, the exemption for a subsequent or prior year must have been determined under Section 8-35 or a prior similar law by the Department of a Predecessor Agency, or under Section 8-40. Court proceedings permitted by this subsection may be initiated while proceedings for subsequent or prior years under Sections 16-7, 16-130, 8-35, or 8-40 are still pending, but judgment shall not be entered until the proceedings under Section 8-35 or 8-40 have terminated.
35 ILCS 200/23-25 (e).

6. Pursuant to Section 23-25 of the Illinois Property Tax Code, because exemption status for tax year 2017 has already been established administratively under 35 ILCS 200/8-35, Petitioner is entitled to establish exemption for every year for which the Subject Property was owned by the Petitioner by way of this proceeding.

7. As required by Section 23-25, the grounds for the relief requested in this injunctive and declaratory complaint are comparable to the basis of the 2017 exemption. That is,

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the Subject Property was owned and used by the Chicago Transit Authority for the tax years 2013, 2014, 2015 and 2016 thus entitling Petitioner exempt status for said years.

8. By virtue of the Petitioner's acquisition of the Subject Property, the exemption issued by the Department of Revenue and under the Constitution and the laws of the State of Illinois any and all forfeitures entered against the parcel of real estate for failure to pay any of the unpaid general real estate taxes are hereby vacated, set aside and held for not and no interest on any unpaid general taxes due on any parcel will accrue or be due and collectable during this period of ownership by Chicago Transit Authority.

9. The County of Cook's books and records indicate that the real estate taxes, including penalties, interest, forfeiture fees, printer's fees and costs are due and payable. The County has taken action to collect the taxes, together with penalties, interest, forfeiture fees, printer's fees and costs. These tax liens and collection activities constitute clouds on the Petitioner's title and seriously interfere with the use of this property.

10. Unless the Respondents are restrained by this Court from making any attempts to assess and collect the taxes, interest, forfeiture fees, printer's fees and costs, Petitioner, Public Building Commission will suffer irreparable injury and they have no adequate remedy at law.

11. Petitioner still owns the subject property.

ACCORDINGLY, based upon the stipulations above, it is hereby ordered:

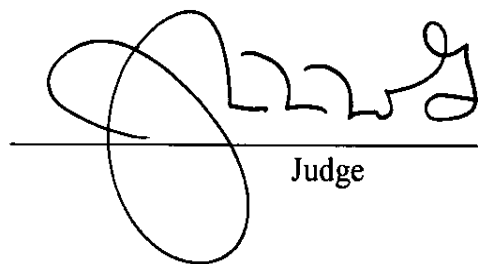
A. The Subject Property, identified by Property Index Number: 25-03-321-041-0000 with the property address of 2 East 95th Street, Chicago Illinois was and is still owned by the Petitioner, Chicago transit Authority, for the period 2013 through the present date. The Subject Property is deemed exempt from real estate taxes for the tax years 2013, 2014, 2015 and 2016 until such time as the parcel is

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sold. All real estate tax liens and forfeitures and any sales of the taxes which have been attached to the Subject Property from January 1, 2013 to December 31, 2016 are hereby voided, extinguished, and discharged.

- B. Respondents, Maria Pappas, Treasurer and Ex-Officio County Collector; David Orr, County Clerk; and Joseph Berrios, County Assessor;, their successors, attorneys, agents and employees are permanently enjoined and restrained from collecting or attempting to collect from Petitioner in any manner any real estate taxes, interest or penalties imposed or assessed against subject parcel set forth in Paragraph 2 of the stipulations above.
- C. Respondents, Maria Pappas, Treasurer and Ex-Officio County Collector; David Orr, County Clerk; and Joseph Berrios, are hereby directed to mark their Warrant Books, any other books, and records in their possession to reflect Permanent Index Number 25-03-321-041-0000 is exempt property and free from Cook County assessments for the period January 1 2013 through December 31, 2016 and until such time as there is a change in ownership of the subject property.
- D. This writ of injunction shall issue instanter without bond and is directed to Maria Pappas, Treasurer and Ex-Officio County Collector; David Orr, County Clerk; and Joseph Berrios, County Assessor.

ENTERED:



 Judge

Judge James M. McGing
 JUN - 5 2018
 Circuit Court - 1926

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Property of Cook County Clerk's Office

I hereby certify that the document to which this
certification is affixed is a true copy.
DOROTHY BROWN JUN 05 2018
Date _____
Dorothy Brown
Clerk of the Circuit Court
of Cook County, IL

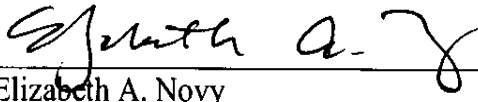


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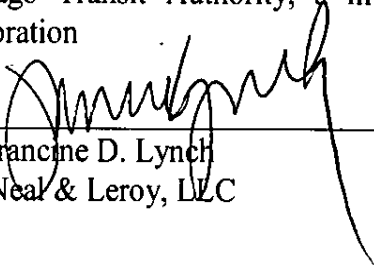
APPROVED:

Maria Pappas, Treasurer and Ex-Officio
County Collector; David Orr, County Clerk;
Joseph Berrios, County Assessor;

Chicago Transit Authority, a municipal
corporation

By: 

Elizabeth A. Novy
Assistant State's Attorney

By: 

Francine D. Lynch
Neal & Leroy, LLC

Langdon D. Neal – lneal@nealandleroy.com
Francine D. Lynch – flynch@nealandleroy.com
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Firm No.: 41560

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EXHIBIT A

LEGAL DESCRIPTION

P.I.N.: 25-03-321-041-0000

COMMON ADDRESS: 2 East 95TH Street
Chicago Illinois

LEGAL DESCRIPTION:

LOTS 15, 16, 17 AND 18 IN BLOCK 3 IN FREDERICK H. BARLETT'S SUBDIVISION OF THE SOUTHEAST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$ AND THE SOUTH $\frac{1}{2}$ OF THE SOUTHWEST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$ OF SECTION 3, TOWNSHIP 37 NORTH, RANGE 14, EAST OF THE THIRD PRINCIPAL MERIDIAN, (EXCEPT THAT PART OF SAID LOTS LYING SOUTHERLY OF THE FOLLOWING DESCRIBED LINE. BEGINNING AT THE SOUTHEAST CORNER OF SAID LOT 15, THENCE NORTHWESTERLY TO A POINT ON THE WEST LINE OF SAID LOT 18, 5 FEET NORTH OF THE SOUTHWEST CORNER THEREOF) IN COOK COUNTY, ILLINOIS.

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