

# JOINT ED-RED / NORTHWEST SUBURBAN SCHOOL BUSINESS OFFICIALS MEETING

## Legal Update

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# The Austin Litigation

***Austin, et al., v. the BOE of  
CUSD 300, et al., Case No.  
2021-MR-91.***

Macoupin County, IL

Judge April Truemper



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# Summary of Litigation

The Issue: Masks and  
Quarantines.

Complaint seeks  
injunctions against the  
Governor, the IDPH, ISBE,  
and 131 named school  
districts.



PLEASE  
FACE MASK  
REQUIRED  
TO ENTER

Physical Distancing

# Summary of Claims

- Schools can't exclude close contacts or impose quarantines.
- Schools can't require masks.
- IDPH emergency rules are not lawful.
- ISBE guidance is not lawful authority on which to base mask and quarantine rules
- Governor's orders exceed his authority and are not valid.

# Where are we now?

AG's office has filed motions for substitution of judge and change of venue

Several suburban school district defendants have joined these motions

Waiting on rulings to see if there will be new venue and new judge

# Other COVID Legal Updates

- Amendment to IL Healthcare Right of Conscience Act passed 10/28/21.
- Litigation continues regarding vaccine and testing mandates.
- Federal law—vaccines or testing for all large employers (100+ employees) by 1/4/2022.

# New Section 18-233

Adjustments for certificates of error, certain court orders, or final administrative decisions of the Property Tax Appeal Board. Beginning in levy year 2021, a taxing district levy shall be increased by a prior year adjustment whenever an assessment decrease due to the issuance of a certificate of error, a court order issued pursuant to an assessment valuation complaint under Section 23-15, or a final administrative decision of the Property Tax Appeal Board results in a refund from the taxing district of a portion of the property tax revenue distributed to the taxing district. On or before November 15 of each year, the county treasurer shall certify the aggregate refunds paid by a taxing district during such 12-month period for purposes of this Section. For purposes of the Property Tax Extension Limitation Law, the taxing district's most recent aggregate extension base shall not include the prior year adjustment authorized under this Section.

# Sample Levy Edit Report (courtesy of Cook Co. Clerk)

FUND CODE	FUND DESCRIPTION	LEVY AMOUNT	LOSS AMOUNT	TOTAL LEVY	CEILING	LIM	LIM RATE	AGENCY LIM %	AGENCY LIM AMT
008	I.M.R.F.	500,000	15,000	515,000	0	Y	0	0	1
016	SOCIAL SECURITY	500,000	15,000	515,000	0	Y	0	0	1
019	LIABILITY INSURANCE	500,000	15,000	515,000	0	Y	0	0	0
051	TRANSPORTATION	2,000,000	60,000	2,060,000	0	Y	0	0	0
052	EDUCATION	30,000,000	900,000	30,900,000	0	Y	0	100	0
053	BUILDING	3,000,000	150,000	3,150,000	0.55	Y	0	0	0
054	BUILDING BONDS (BONDS & INT. SCHOOL)	500,000	15,000	515,000	0	N	0	0	0
055	WORKING CASH FUNDS	50,000	1,500	51,500	0.05	Y	0	0	0
056	LIFE SAFETY	0	0	0	0.1	Y	0	0	0
058	SPECIAL EDUCATION	500,000	15,000	515,000	0.4	Y	0	0	0
182	LIFE SAFETY BOND	0	0	0	0	N	0	0	0
276	LEASING EDUCATIONAL FACILITIES	0	0	0	0.1	Y	0	0	0
400	LIMITED BONDS	5,000,000	250,000	5,250,000	0	N	0	0	0
402	LIFE SAFETY LIMITED BONDS	0	0	0	0	N	0	0	0
<b>4XX</b>	<b>PRIOR YEAR ADJUST - PA 102-0519</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>N</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>AGENCY TOTALS</b>		<b>42,750,000</b>	<b>1,436,500</b>	<b>44,186,500</b>					



# Cook Co. Board of Review

- 2020 cycle: 19 of 38 townships open
- 2021 cycle: zero of 38 townships open
- 2<sup>nd</sup> installment will be later than August 1<sup>st</sup>
- City reassessment
- Switch over from main frame system

# TRS SSP

- SSP became law in 2018
- Initial implementation efforts in Feb. 2021
- First date for employee contributions is March 1, 2022
- Several unresolved issues