



The Civic Federation

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UNINCORPORATED COOK COUNTY

A Profile of Unincorporated Areas in Cook County and Recommendations to Facilitate Incorporation

September 22, 2016

The Civic Federation • 10 N. Dearborn Street • Chicago, IL 60602 • civicfed.org

The Civic Federation is an independent, non-partisan government research organization working to maximize the quality and cost-effectiveness of government services in the Chicago region and State of Illinois.

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The following members of the Civic Federation's Unincorporated Cook County Advisory Committee provided valuable expertise and insight as we prepared this report:

DAVID BENNETT
H. WOODS BOWMAN
NANCY FIRFER
KAREN KANE
CHRISTINE MAKI
MATT MALONEY
MOIRA POLLARD
SCOTT SAEF

This report is in memory of H. Woods "Woody" Bowman (1941-2015) who dedicated his life to public service and graciously provided invaluable knowledge and experience to the Civic Federation and to the people of Cook County and the State of Illinois.

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Table of Contents

EXECUTIVE SUMMARY	1
SUMMARY OF FINDINGS AND RECOMMENDATIONS.....	2
DEMOGRAPHIC PROFILE OF UNINCORPORATED COOK COUNTY	2
COST OF SERVICES PROVIDED TO UNINCORPORATED AREAS AND THE REVENUE THEY GENERATE.....	5
COMPARISON OF COST OF SERVICES PROVIDED BY COOK COUNTY VERSUS SELECTED MUNICIPALITIES	5
ESTIMATED PROPERTY TAX BILL CHANGES IF SELECTED UNINCORPORATED AREAS WERE ANNEXED	6
ISSUES SURROUNDING ANNEXATION OF UNINCORPORATED AREAS.....	7
RECENT ACTIONS TAKEN BY THE COOK COUNTY BOARD OF COMMISSIONERS	8
RECOMMENDATIONS	9
<i>General Recommendations</i>	<i>9</i>
<i>Planning Recommendations.....</i>	<i>11</i>
<i>Revenue Recommendations.....</i>	<i>13</i>
MAJOR FINDINGS AND RECOMMENDATIONS.....	16
PURPOSE OF THE RESEARCH	17
STRUCTURE OF THE REPORT	17
MAJOR FINDINGS.....	18
<i>Cook County Unincorporated Area Revenues and Expenditures</i>	<i>19</i>
<i>Estimated Cost of Cook County Services Provided to Unincorporated Areas.....</i>	<i>20</i>
<i>Estimated Revenues Collected in the Unincorporated Areas.....</i>	<i>20</i>
COMPARISON OF COST OF SERVICES PROVIDED BY COOK COUNTY VERSUS SELECTED MUNICIPALITIES.....	23
<i>Building and Zoning Services</i>	<i>24</i>
<i>Police Services.....</i>	<i>25</i>
<i>Liquor Control Services</i>	<i>26</i>
ESTIMATED PROPERTY TAX BILL CHANGES IF SELECTED UNINCORPORATED AREAS WERE ANNEXED	26
ISSUES SURROUNDING ANNEXATION OF UNINCORPORATED AREAS.....	28
RECENT ACTIONS TAKEN BY THE COOK COUNTY BOARD OF COMMISSIONERS	35
RECOMMENDATIONS	36
<i>General Recommendations</i>	<i>37</i>
<i>Planning Recommendations.....</i>	<i>39</i>
<i>Revenue Recommendations</i>	<i>41</i>
METHODOLOGY.....	44
KEY INFORMANT INTERVIEWS.....	44
AREA DESCRIPTIONS	44
LITERATURE REVIEW	45
COST OF SERVICE DELIVERY	45
CALCULATING UNINCORPORATED AREA POPULATION AND DEMOGRAPHICS	45
COMPUTING CHANGES IN PROPERTY TAX RATES AND BILLS.....	47
<i>Estimating Changes in Property Tax Rates</i>	<i>47</i>
<i>Estimating Changes in Property Tax Bills.....</i>	<i>48</i>
ANNEXATION OF UNINCORPORATED AREAS IN ILLINOIS.....	50
ARGUMENTS FOR AND AGAINST ANNEXATION.....	50
GENERAL ANNEXATION PRINCIPLES IN ILLINOIS.....	52
ANNEXATION METHODS.....	52
<i>Voluntary Annexation without Court Supervision.....</i>	<i>52</i>
<i>Annexation Requiring Court Action.....</i>	<i>53</i>
<i>Involuntary Annexation of Surrounded or Nearly Surrounded Territory Under 60 Acres</i>	<i>54</i>
ANNEXATION METHODS IN SELECTED STATES.....	55
<i>Involuntary and Voluntary Annexation Requirements</i>	<i>55</i>
<i>Plan of Service Requirements before Annexation</i>	<i>58</i>

SUMMARY PROFILE OF UNINCORPORATED COOK COUNTY	59
DEMOGRAPHIC PROFILE OF UNINCORPORATED COOK COUNTY	60
UNINCORPORATED AREA LAND USE AND PROPERTY TAX PROFILE	61
UNINCORPORATED MULTI-FAMILY PARCELS	63
FORECLOSURES IN UNINCORPORATED COOK COUNTY	64
COOK COUNTY SERVICES PROVIDED TO UNINCORPORATED AREAS	65
COOK COUNTY SHERIFF’S POLICE DEPARTMENT	65
COOK COUNTY DEPARTMENT OF BUILDING AND ZONING	67
<i>Recent Initiatives</i>	68
COOK COUNTY LIQUOR CONTROL COMMISSION	69
COOK COUNTY DEPARTMENT OF TRANSPORTATION AND HIGHWAYS	70
COOK COUNTY DEPARTMENT OF ANIMAL AND RABIES CONTROL	71
COOK COUNTY UNINCORPORATED AREA REVENUES AND EXPENDITURES	72
<i>Estimated Cost of Cook County Providing Municipal-Type Services to Unincorporated Areas</i>	73
<i>Estimated Revenues Collected in the Unincorporated Areas</i>	74
THE COST OF MUNICIPAL SERVICES VERSUS COOK COUNTY SERVICES	77
ESTIMATED TOTAL COST OF COOK COUNTY SERVICES PROVIDED TO UNINCORPORATED AREAS	80
<i>Building and Zoning Services</i>	81
<i>Police Services</i>	82
WATER, STORM SEWER AND SANITARY SEWER SERVICES	84
COST OF SERVICES BY REGION	86
<i>North Cook County Region</i>	86
<i>West Cook County Region</i>	89
<i>South Cook County Region</i>	91
NORTH COOK COUNTY TOWNSHIPS	93
DEMOGRAPHIC PROFILE	94
MAP OF NORTH COOK COUNTY TOWNSHIPS	95
NORTH COOK COUNTY UNINCORPORATED AREA DESCRIPTIONS	97
<i>Barrington Township</i>	98
<i>Palatine Township</i>	99
<i>Wheeling Township</i>	101
<i>Northfield Township</i>	103
<i>New Trier Township</i>	104
<i>Hanover Township</i>	105
<i>Schaumburg Township</i>	106
<i>Elk Grove Township</i>	107
<i>Maine Township</i>	108
UNINCORPORATED AREA LAND USE AND PROPERTY TAX PROFILE	109
<i>Unincorporated Multi-Family Parcels</i>	111
ESTIMATED CHANGES IN PROPERTY TAX RATES AND BILLS	112
<i>Estimated Changes in Property Tax Bills</i>	113
WEST COOK COUNTY TOWNSHIPS	120
DEMOGRAPHIC PROFILE	120
MAP OF WEST COOK COUNTY TOWNSHIPS	122
WEST COOK COUNTY UNINCORPORATED AREA DESCRIPTIONS	124
<i>Leyden Township</i>	124
<i>Norwood Park Township</i>	125
<i>Proviso Township</i>	126
<i>Lyons Township</i>	126
<i>Riverside Township</i>	127
<i>Stickney Township</i>	128

UNINCORPORATED AREA LAND USE AND PROPERTY TAX PROFILE	129
<i>Unincorporated Multi-Family Parcels</i>	131
ESTIMATED CHANGES IN PROPERTY TAX RATES AND BILLS	132
<i>Estimated Changes in Property Tax Bills</i>	133
SOUTH COOK COUNTY TOWNSHIPS.....	137
DEMOGRAPHIC PROFILE	137
MAP OF SOUTH COOK COUNTY TOWNSHIPS.....	138
SOUTH COOK COUNTY UNINCORPORATED AREA DESCRIPTIONS	140
<i>Palos Township</i>	141
<i>Lemont Township</i>	142
<i>Worth Township</i>	142
<i>Orland Township</i>	144
<i>Bremen Township</i>	144
<i>Thornton Township</i>	145
<i>Rich Township</i>	146
<i>Bloom Township</i>	146
UNINCORPORATED AREA LAND USE AND PROPERTY TAX PROFILE	147
<i>Unincorporated Multi-Family Parcels</i>	150
ESTIMATED CHANGES IN PROPERTY TAX RATES AND BILLS	151
<i>Estimated Changes in Property Tax Bills</i>	152
APPENDIX I: CITATIONS FOR BUILDING AND ZONING COST DATA	160
APPENDIX II: CITATIONS FOR POLICE FULL-TIME EQUIVALENT DATA.....	162
APPENDIX III: CITATIONS FOR POLICE SERVICES COST DATA.....	163
APPENDIX IV: LIST OF INTERVIEWS	165
APPENDIX V: SURVEY QUESTIONS.....	172
APPENDIX VI: CEMETERIES AND GOLF COURSES LOCATED IN UNINCORPORATED COOK COUNTY	176
APPENDIX VII: PICTURES OF SELECTED UNINCORPORATED AREAS.....	177
APPENDIX VIII: COUNTYWIDE AND INDIVIDUAL TOWNSHIP MAPS	185

EXECUTIVE SUMMARY

On April 30, 2012, a special task force appointed by Cook County Board of Commissioners President Toni Preckwinkle set as an aspirational goal the incorporation of all unincorporated land in Cook County so that every resident of Cook County would also be a resident of a municipality. The Civic Federation strongly supports this goal because the County's current practice of providing municipal-type services to these areas is inefficient and inequitable. County taxpayers who reside in municipalities are effectively paying a subsidy to cover municipal-type services for residents of unincorporated areas, even as they pay taxes for their own municipal services.

Cook County contains thirty suburban townships and the City of Chicago. Five of the townships are coterminous with a municipal government and contain no unincorporated areas: Berwyn, Cicero, Evanston, Oak Park and River Forest. The remaining twenty-five townships all contain some unincorporated areas. Of the twenty-five townships with unincorporated areas, twenty-three of the townships have unincorporated areas that contain residential areas. Within those twenty-three townships approximately 2.4%, or 126,034 of Cook County's 5.2 million residents live in unincorporated areas scattered throughout the County. These unincorporated areas comprise approximately 13.1%, or 125.8 square miles of land area in Cook County.¹

This is the second report released by the Civic Federation on the unincorporated areas of Cook County. The first report provided a profile of the unincorporated areas in the six townships that contain a majority of the total unincorporated Cook County population: Bremen, Lemont, Leyden, Northfield, Maine and Orland. It focused on the demographics of residents and the types and value of property located in the unincorporated areas. As a result, the Federation was able to begin to identify reasons why unincorporated areas have not been incorporated into surrounding municipalities and provide a detailed examination of six townships' unincorporated areas. Those analyses allowed the Civic Federation to propose preliminary recommendations on ways to facilitate incorporation and reduce the cost to Cook County of continuing to provide services to those areas.

This report builds on the Civic Federation's first report by expanding our research and analyses to all townships within Cook County that contain unincorporated areas. This report also provides final recommendations on how Cook County can improve the general management of the unincorporated areas, how the County can work with local governments to improve future planning efforts related to the unincorporated areas and lays out a number of revenue options that should be explored in order to reduce the subsidy provided by incorporated taxpayers.

In both reports particular attention was paid to evaluating the cost to Cook County of providing selected municipal-type services to the unincorporated areas and comparing it to how much surrounding municipalities spent on similar services, and an estimate of how much tax and fee revenue the unincorporated areas generated for the County. Understanding the differences in how much municipalities and the County spend on municipal-type services helps explain differences in the perceived quality of services and shortfalls between what the County spends on services and the revenue generated by unincorporated areas.

Additionally, both reports estimate selected property tax differentials between certain unincorporated and neighboring incorporated areas, allowing the Federation to provide an estimate of how much

¹ Cook County Department of Geographic Information Systems, Unincorporated Zoning data, 2014.

unincorporated residents' property taxes might increase or decrease if their properties were to be incorporated into a nearby municipality.

Finally, through interviews the Federation was able to discover what local government officials, residents and businesses see as the positive and negative aspects of the existence of unincorporated areas and their potential incorporation as well as any perceived shortfalls in the quality of services provided by the County.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Cook County contains thirty townships. Five of the townships are coterminous with a municipal government and contain no unincorporated areas: Berwyn, Cicero, Evanston, Oak Park and River Forest. The remaining twenty-five townships all contain some unincorporated areas.

Demographic Profile of Unincorporated Cook County

In 2010 unincorporated Cook County contained approximately 126,034 residents in twenty-three townships.² The Townships of Niles and Calumet contain unincorporated areas but no population. Maine Township had the largest number of residents in unincorporated areas with 23.8%, or 30,043 of the total

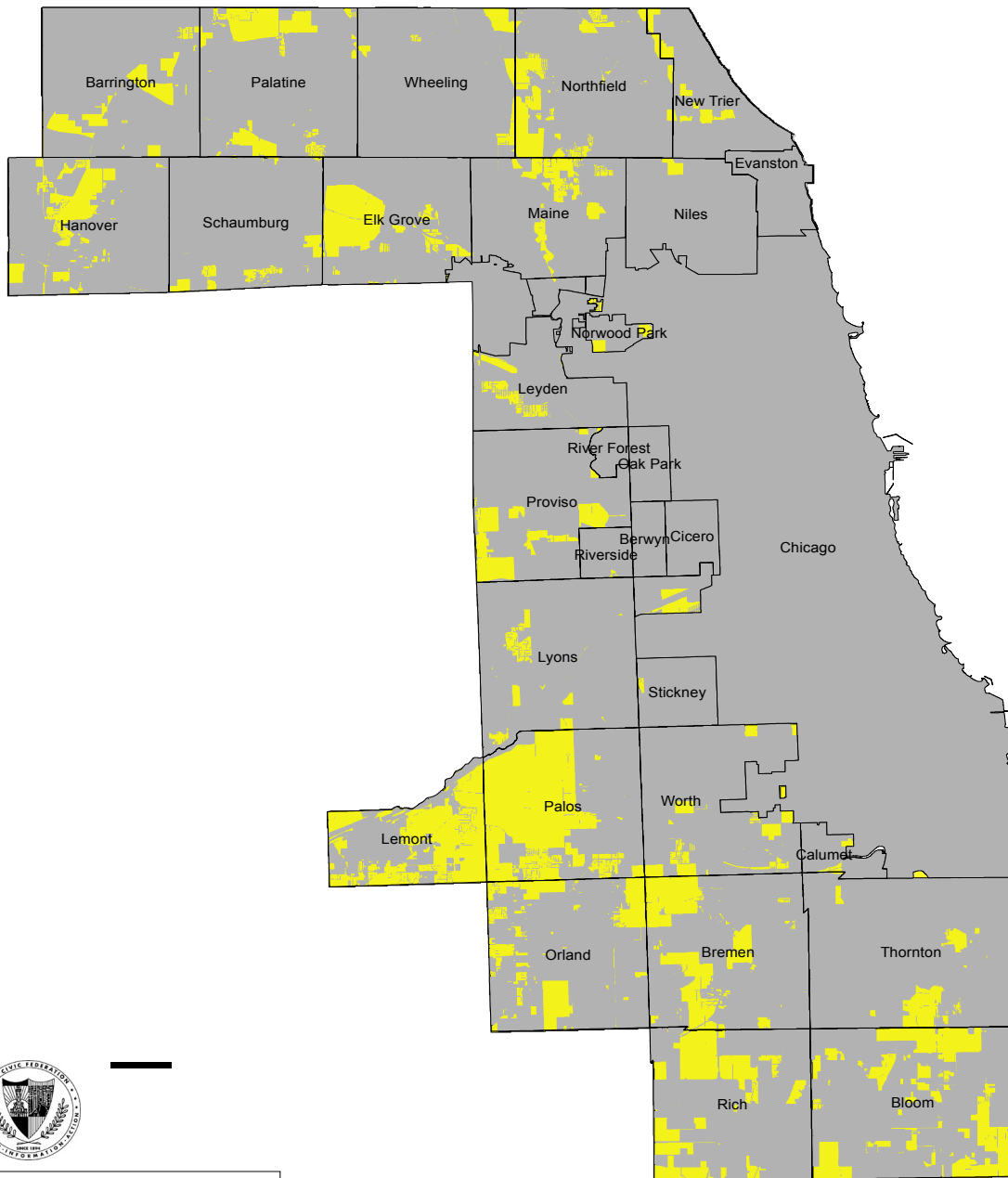
² There are unincorporated parcels in Calumet and Niles Townships but no residents.



population of 126,034. Five townships – Maine, Leyden, Northfield, Elk Grove and Palatine – had 61.7% of the unincorporated population or 77,815 residents.

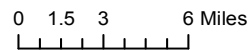
Population By Race or Ethnic Origin in Unincorporated Cook County 2010									
Township	White	Hispanic	Asian	Black	American Eskimo	Hawaiian	Other	Multi-Race	Total Population
Maine	13,269	3,568	8,844	1,547	107	22	1,638	1,048	30,043
Leyden	6,606	5,258	315	268	81	9	1,972	247	14,756
Northfield	8,492	1,461	2,681	401	16	-	502	234	13,787
Elk Grove	4,174	3,482	149	110	93	2	1,442	229	9,681
Palatine	4,652	2,581	379	413	38	4	1,338	143	9,548
Palos	5,361	254	203	34	4	2	59	44	5,961
Stickney	2,973	1,842	42	35	32	-	839	110	5,873
Lyons	4,441	507	63	301	15	-	165	103	5,595
Orland	4,583	284	143	59	4	2	89	62	5,226
Lemont	4,647	244	107	52	12	-	46	62	5,170
Worth	3,199	371	39	95	9	-	124	49	3,886
Rich	1,911	168	24	505	7	-	41	49	2,705
Bloom	1,295	387	10	376	13	-	164	79	2,324
Hanover	1,440	163	500	49	8	-	46	47	2,253
Bremen	1,696	157	30	213	3	2	67	26	2,194
Schaumburg	1,588	107	208	33	-	1	47	29	2,013
Wheeling	939	91	74	22	-	-	24	24	1,174
Norwood Park	1,019	84	21	-	1	1	21	14	1,161
Thornton	557	96	5	151	5	-	32	15	861
Proviso	445	82	7	97	1	-	25	5	662
Barrington	535	15	45	8	1	-	10	14	628
New Trier	363	15	20	-	-	-	3	-	401
Riverside	97	22	2	-	-	-	11	-	132
Total									
Population	74,282	21,239	13,911	4,769	450	45	8,705	2,633	126,034

Note: The townships of Berwyn, Calumet, Cicero, Evanston, Niles, Oak Park, and River Forest contain no unincorporated residents and have been excluded from this table. Source: U.S. Census Bureau, American Community Survey, 2010.
http://www.census.gov/acs/www/data_documentation/summary_file

Unincorporated Areas in Cook County



 Unincorporated Areas
 Townships



Cost of Services Provided to Unincorporated Areas and the Revenue they Generate

It is important to begin to understand how much Cook County spends on unincorporated areas in order to understand whether the areas generate enough revenue to cover the County's costs and the eventual impact the elimination of unincorporated areas might have on the County budget.

- In FY2014 Cook County's cost for law enforcement, building and zoning, animal and rabies control and liquor control services in the unincorporated areas was approximately \$42.9 million or \$340 per resident of the unincorporated areas;
- Of the \$42.9 million, approximately \$37.7 million was spent on the Sheriff's Police, \$4.4 million on Building and Zoning Department services; \$670,806 on Animal and Rabies Control Services; and \$186,000 on liquor control services;³
- Cook County collects a number of taxes and fees from unincorporated residents.⁴ The state income tax, based on population generated nearly \$12.0 million in FY2014. The wheel tax, an annual license fee authorizing the use of any motor vehicle within the unincorporated areas, generated an additional \$3.7 million in FY2014.⁵ Building and zoning fees generated nearly \$3.7 million in FY2014. The local portion of the state sales tax distribution, cable television franchise fees, liquor license fees and business license fees generated approximately \$4.5 million in FY2014 for a total of nearly \$24.0 million;
- In sum Cook County spent approximately \$18.9 million more on unincorporated areas services than it collected in revenues in those areas in FY2014; and
- In tax year 2013 (payable in 2014) the unincorporated areas generated approximately \$12.6 million in property taxes.⁶ However, the property tax revenues generated from the unincorporated areas are used to fund countywide operations and not only to provide municipal-type services to the unincorporated areas of the county.

Comparison of Cost of Services Provided by Cook County versus Selected Municipalities

Comparing the per capita cost of Cook County's municipal-type services to unincorporated areas of the County to what 57 selected municipalities⁷ bordering the unincorporated areas spend is a first step toward explaining perceived differences in the quality of services provided and what kinds of costs municipalities might have to incur if they were to annex any neighboring areas. The funded ratio of the various pension funds of the municipalities and Cook County were not calculated. It should also be noted that in FY2014 data Cook County was not required to pay an adequate contribution to its pension funds because of limitations in Illinois' statutory requirements. The municipalities analyzed here, however, contribute an actuarially-based level for their employees enrolled in the Illinois Municipal Retirement Fund (IMRF).

³ The \$186,000 cost of providing liquor control services to the unincorporated areas of Cook County is from FY2013.

⁴ Cook County Ordinances, Article X, General Business Licenses, Sections 54-380-54-395, Effective March 1, 2011. A complete list of Cook County Department of Building and Zoning fees can be found at <http://www.cookcountygov.com/taxonomy2/Building%20and%20Zoning/PDF/BuildingandZoningRevised-2012.pdf>.

⁵ Cook County, FY2015 Executive Budget Recommendations, http://www.cookcountyil.gov/wp-content/uploads/2014/05/2015_ExecRec_VolumeI.pdf (last visited on December 1, 2014).

⁶ Cook County Clerk's Office, Data were from tax year 2013 (payable in 2014). This number was provided for reference; some property taxes paid by unincorporated residents would be used to pay for the cost of general countywide services.

⁷ In total the Civic Federation analyzed the budgets of 57 selected municipalities that are adjacent to unincorporated areas in Cook County. However, the municipal budget data for all 57 municipalities and the comparable services was not available. This resulted in an inconsistent number of comparisons between the municipal-type services analyzed.

There is a large degree of variation in the amounts contributed by municipalities for their police pensions with some paying an actuarially sufficient amount and others not. Pensions, therefore, may contribute to some of the variation between Cook County and the municipalities themselves.⁸ Cook County also provides highway and road services to county-owned roads in both incorporated and unincorporated areas. However, it is difficult to disaggregate those services between incorporated and unincorporated areas and they are therefore excluded from this report. The businesses and residents of unincorporated Cook County also receive a number of other services from other local governments and private utility companies, such as water, storm and sanitary sewer services and fire protection.

The Cook County agencies and the municipal governments that provide similar municipal services are listed below.

Building and Zoning Services: The average per capita cost for building and zoning services for the 52 municipalities for which data was available was \$45.0. Cook County's per capita cost to provide building and zoning services was \$35.0 or \$10.0 less than the average that includes selected municipalities. The per capita cost to provide building and zoning services in the Village of Northfield was \$145 per resident or \$100 more than the average that includes selected municipalities, and the most expensive overall, while the Village of Stickney has the lowest per capita costs at \$6 or \$39 below the average per capita cost to provide building and zoning services.

Police Services: The average per capita cost for police services for the 57 selected municipalities for which data was available and Cook County was \$483.⁹ Cook County's cost of delivering police services to the unincorporated areas was \$299 or \$184 less than the average that includes selected municipalities. Crestwood had the lowest per capita costs at \$175, or \$308 below average while Forest View was the highest at \$2,378.¹⁰

Estimated Property Tax Bill Changes if Selected Unincorporated Areas were Annexed

Estimating the differences in the tax rates unincorporated residents pay and the tax rates the residents of neighboring municipalities pay helps to explain why some areas remain unincorporated and shows how much unincorporated residents would have to pay in property taxes if their properties were annexed by a neighboring municipality.

- The Civic Federation calculated the differences in property tax bills in a community in each of the twenty-five evaluated townships if they were incorporated into neighboring municipalities in tax year 2013 (payable in 2014);
- In a majority of the communities evaluated it is likely that property tax bills would rise if they were incorporated. This is in large part because residents in the unincorporated communities would for the first time be charged a municipal property tax; and
- In some communities, however, property taxes might decline. This could be because the municipality annexing the unincorporated area has a relatively high taxable value of property (equalized assessed valuation or EAV). Property tax rates are determined by dividing a government's levy by its EAV ($\text{Levy} / \text{EAV} = \text{tax rate}$); the rate is then applied to individual parcels to generate a tax bill. The greater the amount of EAV is, the lower the tax rate will be. Consequently, the tax bill also could be

⁸ For more information on this matter see 40 ILCS 5/9-169.

⁹ It is important to note that annual pension contributions were included in the cost analysis of police services.

¹⁰ Bedford Park police per capita costs were \$11,291; as an outlier, this data was omitted.

lower. Property taxes may also be lower due to the fact that some municipalities may rely more heavily on sales tax revenue rather than property taxes to fund operations.

Issues Surrounding Annexation of Unincorporated Areas

There are a number of stakeholders involved in a decision to incorporate a previously unincorporated area in Cook County. The stakeholders include residents, homeowners' associations and businesses located in the unincorporated area, the municipality considering annexation and other local governments providing services to the unincorporated areas, such as the county, townships and fire protection districts.

In addition to the formal interviews conducted with various stakeholders, Civic Federation staff also contacted individual townships, municipal departments, fire protection districts, property managers of manufactured home communities and multi-family dwelling complexes for clarification on the delivery of certain municipal type services, such as water source and fire protection services.

Based on those interviews as well as additional information, the Federation identified some common issues that are discussed below.

Fire Protection

The majority of the unincorporated areas in Cook County are within the boundaries of a fire protection district. The unincorporated areas that are not within the boundaries of a fire protection district are typically serviced by the neighboring municipality. Furthermore, there are certain fire protection districts that exist only for taxing purposes and contract with the neighboring municipal fire department or fire protection district to provide fire and emergency medical services to that particular unincorporated area.¹¹ The unincorporated areas that are not serviced through a fire protection district must rely on fire and emergency medical services provided by a neighboring fire department, for which the unincorporated residents do not pay on an annual basis to fully fund operations.

Police Protection

According to Illinois state statute, the Cook County Sheriff's Police Department is the primary first responder for the unincorporated areas in Cook County. However, municipalities often provide back-up service and in certain emergency situations will be the first responders to the unincorporated areas. The Townships of Maine, Northfield and Orland utilize the Cook County Sheriff's Hire-back program¹² to provide supplemental police protection to the unincorporated areas within those Townships. Hanover Township utilizes a volunteer-based neighborhood patrol program that is part of the Township's emergency services department. Other townships have also utilized the Sheriff's Hire-back program or have contracted with the neighboring municipality to provide supplemental police protection in unincorporated areas in the past. In summary, based on interviews with various stakeholders, the basic level of service provided by the Cook County Sheriff's Police Department to the unincorporated areas does not meet the public safety needs of many of the unincorporated areas and as a result must be supplemented through additional police patrols.

¹¹ Fire protection districts that exist only for taxing purposes are often referred to as "paper districts" because they only exist for tax levy purposes and do not own any assets or employ any staff.

¹² The Hire-back program allows Townships to hire Cook County Sheriff Officers or neighboring municipal police departments to provide extra patrols in the unincorporated areas. The Township typically pays the Cook County Sheriff \$4.00 per hour for the use of the police vehicle and the Township pays the patrol officer \$27.00 per hour for the officer's services provided.

Potable Water Service

Municipalities and residents interviewed identified the extension of water lines to the unincorporated residential areas as a financial barrier to annexation. Many of the municipalities interviewed also raised the concern of whether their current water delivery system has the capacity to meet the demand of additional customers.

Sewage Disposal Systems

The high cost of extending sanitary sewer service to the unincorporated areas that are currently serviced through private septic systems was seen as a financial barrier to annexation by many of the municipalities interviewed. It was also noted that the infrastructure in many of the smaller sanitary districts may require significant infrastructure improvements.

Library and Park Services

Unincorporated areas in Cook County may be within the boundaries of a library district and a park district or within the boundaries of a library district but not within the boundaries of a park district or not within the boundaries of a library district or park district. As a result, unincorporated residents who seek those public services and are not within the boundaries of that district must pay a non-resident rate to access those services.

Attitudes Toward Annexation

A number of municipalities interviewed stated that annexing the unincorporated areas would cause the municipality to redirect financial resources to improve the infrastructure in the unincorporated areas at time when the currently incorporated portions of their municipalities require significant capital infrastructure investment. Unincorporated residents surveyed are generally opposed to annexation due to perceived increases in taxes and more stringent regulations.

Recent Actions Taken by the Cook County Board of Commissioners

The Cook County Board of Commissioners has taken two significant steps towards improving the unincorporated areas in Cook County to better align the unincorporated areas with adjacent municipalities. The Civic Federation supports these actions and is encouraged the County will continue to pursue meaningful actions that will improve the unincorporated areas and reduce barriers to incorporation.

Adoption of Comprehensive Amendments to the Cook County Building and Environmental Ordinance

On November 19, 2014, the Cook County Board of Commissioners took a step toward reducing barriers to incorporation of the unincorporated areas by adopting Ordinance 14-5599. The ordinance enacts comprehensive amendments to the Cook County Building and Environmental Ordinance of 1997. The ordinance revises the building code to incorporate international standards and best practices as adopted by the following codes:

- 2009 International Building Code;
- 2009 International Residential Code;
- 2012 International Energy Conservation Code;
- 2012 International Mechanical Code;
- 2014 Cook County Electrical Code; and
- 2014 State of Illinois Plumbing Code.

By making revisions to the Cook County Building and Environmental Ordinance of 1997 to incorporate these best practices, the County is making an effort to better align the building regulations enforced in the unincorporated areas by Cook County with the regulations enforced by the suburban municipalities adjacent to the unincorporated areas.

Adoption of a Residential Rental Licensing Ordinance that Allows for the Inspection of Rental Units

The Cook County Board of Commissioners adopted Substitute Ordinance 16-2505 on June 29, 2016. The ordinance establishes regulations on the rental of residential dwelling units by licensing landlords and allowing for the inspection of individual rental units. The ordinance licenses owners of residential rental properties and requires owners to pay an annual fee per rental unit. The ordinance also holds property owners to certain building and zoning regulations.

Although the ordinance does not contain certain aspects of the landlord training ordinances utilized by suburban Cook County municipalities, the ordinance that was approved by the Board of Commissioners does contain many of the provisions that may improve the quality of life for residents of multi-family rental complexes.

Recommendations

Cook County will likely continue to provide municipal-type services to unincorporated areas of Cook County for many years to come. However, it should develop and formally adopt a multi-year plan to eventually eliminate all unincorporated areas. The County should also take steps in the near term that would:

- Provide incentives and remove barriers for unincorporated areas to seek annexation and for municipalities to annex unincorporated areas;
- Reduce the cost of subsidizing the delivery of municipal-type services to unincorporated areas; and
- Improve the quality of life for residents.

To further those goals, the Civic Federation offers the following recommendations. They are based on our research on the unincorporated areas and include three types of recommendations:

- General recommendations to improve the County’s general management of the unincorporated areas;
- Planning recommendations to improve the unincorporated areas for future annexation; and
- Revenue recommendations to ensure incorporated residents are not subsidizing the cost of the County providing municipal-type services to the unincorporated areas.

General Recommendations

The general recommendations listed below were developed based on information gathered from interviews conducted by the Civic Federation and research on practices implemented by other counties.

Create an Unincorporated Cook County Liaison

Cook County should create a new position under the Offices of the President of Cook County that would serve as a liaison between the Cook County Board of Commissioners, unincorporated residents, businesses and stakeholders. Unincorporated Cook County residents, businesses and stakeholders currently lack a primary point of contact with whom to address various issues related to the

unincorporated areas, such as zoning, inspections and other matters that impact those individuals. The liaison would be responsible for facilitating discussions amongst municipalities and unincorporated stakeholders on various matters related to the unincorporated areas, such as municipal boundary agreements, annexation discussions and attending town hall meetings. The liaison would also be responsible for formulating a recommendation in County rezoning matters as to whether the rezoning applicant had made good faith efforts to seek municipal annexation of the area to be rezoned (see related recommendation below). Finally, the liaison would be responsible for collecting and summarizing data that would be included in the previous recommendation that an annual report be prepared on the unincorporated areas. The County ordinance establishing this new position should include the requirement that other countywide elected officials provide the necessary information to the liaison in order for the annual report on the unincorporated areas to include complete information.

Establish a Municipal Services Fund

Cook County provides a number of municipal-type services to the unincorporated areas. These municipal-type services generally include policing, highway road services, building and zoning services, liquor control and animal control in addition to other departments that provide administrative support indirectly. These municipal-type services are funded partly through taxpayer dollars that are generated countywide. Current Cook County budgeting and accounting practices do not clearly delineate between the revenues and expenditures associated with delivering the municipal-type services that are specific to the unincorporated areas of the County.

Cook County should establish a municipal services fund to fully account for the costs associated with the delivery of municipal-type services to the unincorporated areas and make it easier for policymakers and the public to identify the size of the countywide taxpayer subsidy each year, similar to the Cook County Health Fund. Municipal services fund data should be updated annually as part of the budget process to ensure that the costs associated with providing municipal-type services to the unincorporated areas match the revenues generated from within the unincorporated areas.

Prepare an Annual Report on the Unincorporated Areas

Cook County should annually prepare a report on the unincorporated areas of the county. This report would utilize information from the municipal services fund to:

- Detail the revenues and expenses associated with providing municipal-type services to the unincorporated areas;
- Calculate the cost of the County's annual subsidy to unincorporated areas;
- Provide information on police incident reports; and
- Report building code inspection data by township, not just in the aggregate (i.e., permits, citations, door tags issued, number of follow-up inspections and number of vacant properties).

This report would provide Cook County policymakers and the taxpaying public with complete information on the full cost of providing services to unincorporated areas as well as data on the nature and quantity of the primary services provided to those areas.

Create and Maintain a Webpage Dedicated to Unincorporated Areas and Annexation Issues

Cook County should create and maintain a webpage that will provide information to unincorporated residents, businesses and other interested parties on annexation and related issues. The webpage should include:

- Frequently asked questions surrounding annexation;
- An up-to-date list of annexation activity within the county;
- A list of unincorporated areas;
- Current zoning laws in the unincorporated areas; and
- The annual report on unincorporated areas.

Require Unincorporated Areas to be Under the Jurisdiction of a Fire Protection Provider

Cook County should work with local elected officials, the Illinois State Fire Marshall and the Illinois General Assembly to change current state statute to require all unincorporated areas in urbanized counties to be within the boundaries of a fire protection provider by a certain future date. Current state statute allows for the Illinois State Fire Marshall to assign unincorporated areas not within the boundaries of a fire protection boundary upon written request from the registered voters or property owners of the unincorporated areas. However, the provider of fire protection services has no remedy for collecting the annual payment.¹³ Based on Civic Federation interviews with municipal officials this creates a system of “free-riders” in certain unincorporated areas who may ultimately benefit from fire protection services in times of emergency without paying for those services.

Consolidate or Privatize Sanitary Districts

There are approximately 18 individual local government sanitary districts that provide sanitary sewer services, and in some instances potable water, to the unincorporated areas of Cook County. These single-purpose special districts often lack professional expertise and often cover a very limited geographic area. With the majority of the trustees of the districts being appointed and confirmed by the Cook County President and Commissioners, the Federation believes that there are efficiencies to be gained by consolidating these sanitary districts with neighboring municipalities or the Metropolitan Water Reclamation District, or possibly privatizing the districts with the goal of reducing costs and improving services.

Planning Recommendations

The following planning recommendations were developed with the goal of improving and ultimately preparing the unincorporated areas for future annexation. These recommendations will require local elected officials and the Illinois General Assembly, as well as other stakeholders to work together on planning-related matters to better prepare the unincorporated areas for future annexation.

Establish Short- and Long-Term Goals of Eliminating All Unincorporated Areas

The current annexation laws in the State of Illinois have resulted in the creation of internal and external unincorporated enclaves. Internal enclaves are surrounded by one municipality and external enclaves are bordered by two or more municipalities. The delivery of municipal-type services by Cook County to these scattered unincorporated areas is both inefficient and inequitable.

Cook County should work with local elected officials and the Illinois General Assembly to require unincorporated areas in Cook County to be annexed by a neighboring municipality by certain future date. As a short-term goal the County should work with municipalities, townships and special districts to eliminate all unincorporated areas with a population of fewer than 10 residents. There should be a long-

¹³ 70 ILCS 715

term goal of the elimination of all other unincorporated areas. As a long-term goal, the portions of the Cook County forest preserves that are currently unincorporated should be incorporated by a neighboring municipality, but should continue to be managed by the Forest Preserve District of Cook County.

Require Residents and Businesses Seeking to Develop or Rezone Parcels in Unincorporated Cook County to First Petition for Annexation to the Adjacent Municipality

Cook County should amend the Cook County Zoning Ordinance to require residents, developers and other stakeholders that seek to rezone parcels in unincorporated Cook County to demonstrate as a requirement in rezoning applications that good faith efforts have been made to achieve annexation and rezoning of the parcel for which County rezoning is sought by a contiguous municipality (if there are any) and such annexation and rezoning request has not been successful despite such good faith efforts. If there are multiple contiguous municipalities, the good faith efforts should be required to be made with the municipality which has included the land to be rezoned in a boundary agreement or with a municipality which has included the subject land in a Comprehensive Plan (in the absence of a controlling boundary agreement).

Identify and Catalog Publicly Owned Assets in Unincorporated Areas

Cook County should work with its internal Geographic Information Systems (GIS) Department and the Chicago Metropolitan Agency for Planning (CMAP) to identify and catalog a comprehensive list of publicly owned land and facilities. This inventory of publicly owned land and facilities will include state, county and federal assets. These publicly owned assets could then be used to identify potential future development or other purposes, such as stormwater detention ponds or other matters that would be beneficial to local governments adjacent to these areas.

Annually Renew Cook County's Matching Infrastructure Grant

The original matching grant fund for infrastructure improvements in the unincorporated areas of Cook County totaled \$5 million. However, due to budgetary constraints the County reduced this amount by \$2.5 million in FY2015. The County's unincorporated infrastructure matching grant fund available to municipalities developing incorporation plans should be annually authorized. The County should increase this amount if additional resources are made available in order to assist municipalities with plans to annex the unincorporated areas countywide.

Establish Sub-Regional Joint Planning Committees

The land use and building regulations imposed by Cook County in the unincorporated areas are often in conflict with the land use and building regulations imposed by adjacent municipalities. In addition, the unincorporated areas vary in size, density, housing stock, and utilities and amenities provided, among other factors. Because of the unique characteristics of the unincorporated areas within the County, it is essential that stakeholders in each region of the County develop sub-regional plans that align with the goals of municipalities within that particular region.

The Federation recommends that Cook County create sub-regional planning committees that will include representatives of the County, municipalities, townships and special districts in order to bring all stakeholders together to focus on coordinated planning, building and zoning regulations in the unincorporated areas. The committee members would not receive compensation. However, any additional expertise should be funded by revenues generated from within the unincorporated areas or the County's matching infrastructure grant.

Establish Municipal Boundary Annexation Agreements

Unincorporated areas are often adjacent to two or more municipalities. These unincorporated areas may be annexed by more than one municipality, which may cause conflict among adjacent municipalities who may also seek future annexation of these unincorporated areas.

Through the establishment of municipal boundary agreements two or more municipalities may agree upon future municipal boundaries and areas of planning authority by ensuring the future development of the unincorporated areas is consistent with municipal comprehensive plans. This may also reduce the potential for future confrontations between municipalities regarding annexation.

The Federation recommends that all municipalities develop boundary annexation agreements with neighboring municipalities when there is an unincorporated area adjacent to two or more municipalities.

Cook County officials could function as facilitators and provide financial and professional assistance in developing plans for these unincorporated areas.

Revenue Recommendations

According to Civic Federation calculations Cook County spends approximately \$42.9 million in expenses related to the delivery of municipal-type services to the unincorporated areas and only generates nearly \$24.0 million in revenues from the unincorporated areas. In sum, all Cook County taxpayers are effectively paying an \$18.9 million subsidy to cover municipal-type services for residents of unincorporated areas, even as most also pay taxes for their own municipal services.

Cook County will most likely continue to provide municipal-type services to the unincorporated areas for a number of years. In an effort to eliminate the subsidy paid by taxpayers who reside in municipalities, the Federation offers the following revenue recommendations the County could explore in reducing the subsidy and having unincorporated residents pay the full cost of the municipal-type services provided by Cook County. These revenues should also be used for planning and other professional services related to the unincorporated areas of the county. Some of the following recommendations may require changes to current state law. However, many revenue recommendations can be implemented through Cook County's home rule authority.

Impose Incident Response Fees

The Cook County Sheriff's Police Department is the primary first-responder for police matters in the unincorporated areas of Cook County.

Municipal and county governments throughout the United States have implemented incident response fees on individuals outside of their jurisdiction in an effort reduce the tax burden on local residents and recoup the costs of responding to incidents. Currently there are approximately 15 municipalities and fire protection districts within Cook County that impose incident response fees.

As a home rule county, Cook County should explore the feasibility of imposing incident response fees on non-Cook County residents when the Cook County Sheriff's Police Department attends to calls for service within Cook County. Similarly, if a municipal police department is contracted to provide police services by a township to the unincorporated areas of a township, it too should impose an incident response fee on people from outside the jurisdiction of the township.

Increase the Wheel Tax

Cook County currently imposes an annual license fee on motor vehicles that are registered within the unincorporated areas of Cook County. The rate of the annual home rule wheel tax varies from \$80 to \$230 depending on the vehicle type. This Cook County home rule tax generated \$3.8 million in revenue in FY2014. The revenue generated from the wheel tax is deposited into the Cook County Public Safety Fund, but is not dedicated specifically to the Cook County Sheriff's Police Department patrols of the unincorporated areas of Cook County.

Cook County should annually evaluate the wheel tax as part of the budget process. Any increases in the wheel tax should be tied to the costs associated with delivering municipal-type services in the unincorporated areas of the County.

Impose a Real Estate Transfer Tax

Cook County currently imposes a real estate transfer tax on all transactions countywide at the rate of \$0.25 per \$500 of the transfer price which is paid by the seller.

Cook County should explore imposing a real estate transfer tax on buyers in unincorporated areas. Future residents of the unincorporated areas are perpetuating the unincorporated areas' existence and should bear the burden of helping to cover the cost of municipal-type services provided by the County. Additionally, such a tax may incentivize current residents who want to sell their properties to become incorporated so that their property does not become less desirable to purchase because of the real estate transfer tax. This may require a change in state and local legislation.

Establish Intergovernmental Agreements for Police Protection of Unincorporated Areas

The Cook County Sheriff's Police Department is currently the primary first responders for police matters in the unincorporated areas. As mentioned previously, the current policing strategy of the Cook County Sheriff's Police Department is inefficient, inequitable and the most costly municipal-type service provided by Cook County to the unincorporated areas at approximately \$37.8 million annually.

Cook County should work with municipal officials to form intergovernmental agreements with municipalities to be the primary first-responders for police matters in the unincorporated areas. The amount of the fee determined in the intergovernmental agreement should be fixed at an amount that would compensate for the full cost of the salary, benefits, patrol cars and other relevant expenses required for all police officers utilized in this agreement. This would eliminate the subsidy provided by countywide taxpayers with the ultimate goal of removing Cook County from providing municipal-type police services to the unincorporated areas.

Establish a Storm Water Management Fee in Unincorporated Areas

Cook County should work with the appropriate local, state and federal agencies to explore establishing an annual fee on property owners in the unincorporated areas to fund stormwater and other drainage system improvements. This fee would allow the County to make stormwater and drainage improvements in the unincorporated areas. The infrastructure improvements made by the County would improve stormwater management and may make the unincorporated areas more appealing to municipalities for future annexation. The fee could be based on the current land use of the unincorporated parcel. The implementation of this fee may require a change in current state law.

Establish a Police Protection Fee in Unincorporated Areas

Cook County should explore establishing an annual fee for police protection on the property owners in the unincorporated areas for the delivery of municipal-type police services. The revenue generated from this annual fee should be used by the County to pay for the costs associated with the Cook County Sheriff's Office providing municipal-type police services to the unincorporated areas. Municipal-type police services provided by Cook County to the unincorporated areas is the most expensive municipal-type service provided the County at approximately \$37.6 million. The fee could be based on the current land use of the unincorporated parcel. The implementation of this fee may require a change in current state law.

Explore Establishing Tax Increment Financing Districts in Unincorporated Areas

Cook County should work with township officials, other local elected officials, residents and businesses to explore the creation of tax increment financing (TIF) districts within townships to promote economic development and fund infrastructure improvements within certain unincorporated areas. Townships located in Cook County may establish a TIF district if the county adopts an ordinance approving the township's redevelopment plan.¹⁴

In property tax TIF districts, the total equalized assessed value (EAV) within the district at the time of creation is measured and frozen. Then, revenues generated from the incremental growth in property taxes over the frozen baseline amount are used to pay for redevelopment costs or infrastructure improvements. Once a development project is completed and has been paid for, the TIF district is dissolved and the tax base is returned to full use by all eligible taxing bodies. In Illinois, TIF is authorized for a period of up to 23 years, with the possibility of renewal for an additional 12 years.

Explore Establishing Special Service Areas in Unincorporated Areas

Cook County should work with local elected officials, residents and businesses to explore the creation of special service areas (SSAs) in certain unincorporated areas to provide special services, such as police protection or fund infrastructure improvements. This financing tool allows for local governments to establish the districts to provide special services or infrastructure improvements without issuing debt or levying a tax on the entire jurisdiction.

Special service areas may be established within a contiguous areas within a municipality or county in which government services are provided to above the basic level of services already provided by that government body. The special service areas (SSAs) primary funding source is property taxes. The amount of the special assessment should be set at an amount that would fully fund the municipal-type services and improvements that would enhance the quality of life for residents of the unincorporated areas.

¹⁴ 65 ILCS 5/11-74.4-3

MAJOR FINDINGS AND RECOMMENDATIONS

On April 30, 2012, a special task force appointed by Cook County Board of Commissioners President Toni Preckwinkle set as an aspirational goal the incorporation of all unincorporated land in Cook County so that every resident of Cook County would also be a resident of a municipality. The Civic Federation strongly supports this goal because the County's current practice of providing municipal-type services to these areas is inefficient and inequitable. County taxpayers who reside in municipalities are effectively paying a subsidy to cover municipal-type services for residents of unincorporated areas, even as they pay taxes for their own municipal services.

Cook County contains thirty suburban townships and the City of Chicago. Five of the townships are coterminous with a municipal government and contain no unincorporated areas: Berwyn, Cicero, Evanston, Oak Park and River Forest. The remaining twenty-five townships all contain some unincorporated areas. Of the twenty-five townships with unincorporated areas, twenty-three of the townships have unincorporated areas that contain residential areas. Within those twenty-three townships approximately 2.4%, or 126,034 of Cook County's 5.2 million residents live in unincorporated areas scattered throughout the County. These unincorporated areas comprise approximately 13.1%, or 125.8 square miles of land area in Cook County.¹⁵

This is the second report released by the Civic Federation on the unincorporated areas of Cook County. The first report provided a profile of the unincorporated areas in the six townships that contain a majority of the total unincorporated Cook County population: Bremen, Lemont, Leyden, Northfield, Maine and Orland. It focused on the demographics of residents and the types and value of property located in the unincorporated areas. As a result, the Federation was able to begin to identify reasons why unincorporated areas have not been incorporated into surrounding municipalities and provide a detailed examination of six townships' unincorporated areas. Those analyses allowed the Civic Federation to propose preliminary recommendations on ways to facilitate incorporation and reduce the cost to Cook County of continuing to provide services to those areas.

This report builds on the Civic Federation's first report by expanding our research and analyses to all townships within Cook County that contain unincorporated areas. This report also provides final recommendations on how Cook County can improve the general management of the unincorporated areas, how the County can work with local governments to improve future planning efforts related to the unincorporated areas and lays out a number of revenue options that should be explored in order to reduce the subsidy provided by incorporated taxpayers.

In both reports particular attention was paid to evaluating the cost to Cook County of providing selected services to the unincorporated areas and comparing it to how much surrounding municipalities spent on similar services and an estimate of how much tax and fee revenue the unincorporated areas generated for the County. Understanding the differences in how much municipalities and the County spend on municipal-type services helps explain differences in the

¹⁵ Cook County Department of Geographic Information Systems, Unincorporated Zoning data, 2014.

perceived quality of services and shortfalls between what the County spends on services and the revenue generated by unincorporated areas.

Additionally, both reports estimate the property tax differential between unincorporated and neighboring incorporated areas, allowing the Federation to provide an estimate of how much unincorporated residents' property taxes might increase or decrease if their properties were to be incorporated into a nearby municipality.

Finally, through interviews the Federation was able to discover what local government officials, residents and businesses see as the positive and negative aspects of the existence of unincorporated areas and their potential incorporation as well as any perceived shortfalls in the quality of services provided by the County.

Purpose of the Research

The purpose of this report is to:

- 1) Expand upon the Civic Federation's previous report that focused on the six townships in Cook County with a majority of the unincorporated population to all townships that contain unincorporated areas;
- 2) Describe the unincorporated geographical areas of Cook County. This includes identifying the population of each area, describing the land use of each area, identifying the local governments that provide services to each area and describing the infrastructure amenities unique to each area;
- 3) Identify the taxable value of property by class, reporting the amount of property taxes and fees paid and quantifying the property tax differential between the incorporated sections of Cook County and adjacent unincorporated areas;
- 4) Identify reasons why unincorporated areas have not been incorporated into surrounding municipalities. This requires a review of key policy, political and fiscal issues in these areas;
- 5) Evaluate the cost of service delivery in unincorporated areas. This includes describing the types of services provided to the areas by Cook County and identifying the costs for each, identifying services that residents would like to have that are not being provided by Cook County but are currently provided by municipalities and comparing the cost of services provided by local governments adjacent to the unincorporated areas to the services provided by the County; and
- 6) Propose recommendations on ways to facilitate incorporation and/or reduce the cost of Cook County continuing to provide services.

Structure of the Report

This report contains nine chapters and eight appendices.

- **Major Findings and Recommendations:** The purpose of the report, major findings, issues with incorporation and the Civic Federation's final recommendations.
- **Methodology:** A discussion of the various methodologies used to develop this report.

- **Annexation of Unincorporated Areas in Illinois:** A review of the procedures for annexing unincorporated areas in Illinois and a comparison of those procedures with procedures employed in selected other states.
- **Summary Profile of Unincorporated Areas:** A summary profile of the population and property valuation of unincorporated areas in the 25 townships evaluated.
- **Cook County Services Provided to Unincorporated Areas:** An overview of the scope and cost of services that Cook County government currently provides to its unincorporated areas.
- **Cost of Municipal Services vs. Cook County:** A comparison of the cost of services provided by Cook County to the residents of the unincorporated areas with the services provided by 57 selected suburban municipalities to the residents within their corporate limits.
- **Unincorporated Area Township Profiles of the North, West and South Regions:** A detailed profile of the unincorporated areas in 25 townships that contain unincorporated areas. The following types of information are provided:
 - A demographic profile;
 - Maps of unincorporated areas;
 - Information on land use, the value of taxable property by class, the number and value of multi-family housing parcels and the amount of property taxes billed;
 - Descriptions of the unincorporated areas by township within each region; and
 - Estimates of property tax bill changes for selected unincorporated residential tax codes if they were annexed to neighboring municipalities.
- **Appendices:** The appendices provide the following:
 - A list citations for building and zoning cost data;
 - A list of citations for police full-time equivalent data;
 - A list of citations for police services data;
 - A list of interview dates and attendees;
 - A list of survey questions asked by the Civic Federation to the various interview participants;
 - A list of cemeteries and golf courses located in unincorporated Cook County;
 - Pictures of township unincorporated areas; and
 - Maps of individual townships.

Major Findings

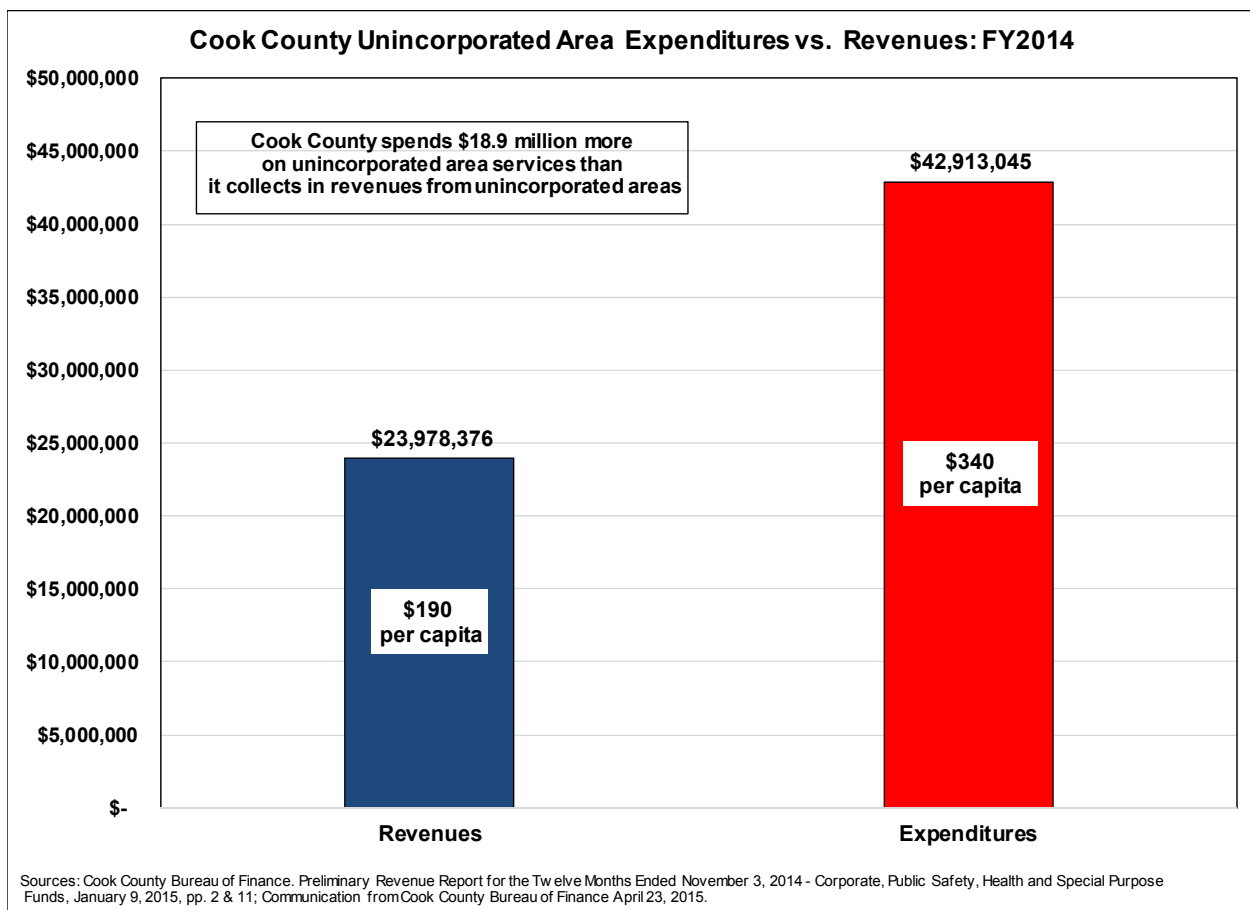
The following section reviews the major findings of the report related to the County's cost of providing services to residents of unincorporated Cook County and the comparison of those costs to the revenues generated in unincorporated areas and the costs borne by neighboring municipalities.

It is important to begin to understand how much Cook County spends on unincorporated areas in order to determine whether the areas generate enough revenue to cover the County's costs and the eventual impact the elimination of unincorporated areas might have on the County budget and municipal budgets. Comparing the per capita cost of Cook County's municipal-type services to what selected suburban municipalities bordering the unincorporated areas spend on municipal services is a first step toward explaining perceived differences in the quality of services provided

and what kinds of costs municipalities might have to incur if they were to annex any neighboring areas.

Cook County Unincorporated Area Revenues and Expenditures

Cook County spent approximately \$18.9 million more on unincorporated area services than the total revenue it collected in those areas in FY2014. This includes nearly \$24.0 million in revenues generated from the unincorporated areas of the county and \$42.9 million in expenses related to the delivery of municipal-type services to the unincorporated areas of the county. In sum, all Cook County taxpayers provide an \$18.9 million subsidy to residents in the unincorporated areas. On a per capita basis, the variance between revenues and expenditures is \$150, or the difference between \$340 per capita in expenditures versus \$190 per capita in revenues collected.¹⁶



¹⁶ It is important to note that these figures do not include Cook County property and sales taxes because they are imposed at the same rate on both incorporated and unincorporated areas countywide and would continue to be collected if the unincorporated areas are annexed by a municipality. According to Civic Federation calculations, the unincorporated areas generated approximately \$12.6 million in property tax revenue in tax year 2013 (payable in 2014). The Cook County Home Rule Retailer's Occupation Tax generated approximately \$2.8 million in revenue within the unincorporated areas of the county. However, the property tax and sales tax is imposed on both

Estimated Cost of Cook County Services Provided to Unincorporated Areas

In FY2014 Cook County’s cost to provide law enforcement, building and zoning, animal control and liquor control services was approximately \$42.9 million or \$340.49 per resident of the unincorporated areas. The following chart identifies the Cook County agencies that provide services to the unincorporated areas and the costs associated with providing those services.

Cook County FY2014 Estimated Unincorporated Area Expenditures		
Departmental Expenses	Amount	% of Total
Sheriff's Police ¹	\$ 37,653,787	87.74%
Building and Zoning ²	\$ 4,402,452	10.26%
Animal Control ³	\$ 670,806	1.56%
Liquor Control ⁴	\$ 186,000	0.43%
Total	\$ 42,913,045	100.00%

Note: Total costs include salary, fringe benefits and indirect costs.

¹Assumption made that 77% of total staff time of the Sheriff's Police Department is dedicated to policing unincorporated areas.

²Assumption made that 100% of staff time in the Building and Zoning Department is dedicated to serving unincorporated areas.

³Assumption made that 13.1% of total staff time in the Animal and Rabies Control Department is dedicated serving the unincorporated areas.

⁴ Assumption made that 100% of staff time is dedicated to enforcing liquor control laws in the unincorporated areas.

Sources: Communication from Cook County Bureau of Finance, April 23, 2015; Information provided by the Cook County Deputy Liquor Commissioner, December 2, 2013; and FY2014 Adjusted Appropriations data obtained from FY2015 Annual Appropriation Budget, Volume II - Department Line Item Budgets.

Estimated Revenues Collected in the Unincorporated Areas

Services provided to Cook County’s unincorporated areas are funded with a variety of taxes and fees. These include revenues generated from both incorporated and unincorporated taxpayers to fund operations countywide. Some revenue sources are generated or are distributed solely within the unincorporated areas, such as income taxes, building and zoning fees, state sales taxes, wheel taxes and business and liquor license fees. The unincorporated areas also generated revenues from the Cook County sales and property taxes, which totaled nearly \$15.5 million in revenue. However, those taxes are imposed at the same rate in both incorporated and unincorporated areas and are used to fund all county functions.

Revenues Generated Solely Within the Unincorporated Areas

Income Taxes. The State of Illinois allocates income tax funds to Cook County based on the number of residents in unincorporated areas. If unincorporated areas are annexed to municipalities, then the distribution of funds is correspondingly reduced by the number of inhabitants annexed into municipalities.¹⁷ In FY2014 the County collected approximately \$12.0

incorporated and unincorporated taxpayers to fund general operations countywide, not specifically for the delivery of municipal-type services to the unincorporated areas of the county.

¹⁷ 30 ILCS 115/2, section 2 (a).

million in income tax distribution based on the population of residents residing in the unincorporated areas of Cook County.

The Wheel Tax. The wheel tax is an annual license fee authorizing the use of any motor vehicle within the unincorporated area of Cook County. The annual rate varies depending on the type of vehicle as well as a vehicle's class, weight, and number of axles. Receipts from this tax are deposited in the Public Safety Fund. In FY2014 the tax generated an estimated \$3.8 million.¹⁸

Building and Zoning Department Fees: The Cook County Department of Building and Zoning assesses a number of permit and zoning fees, which generated nearly \$3.7 million in revenues in FY2014. These fees include:

- Contractor's Business Registration Fee: There is a fee of \$105 for initial registration and a fee of \$52.50 for renewal.
- Annual Inspection Fees: \$63 per hour per inspector for inspections by plumbing, electrical, building, fire, elevator and liquor and/or food dispensing establishments.
- Local Public Entity and Non-Profit Organization Fees: As of December 1, 2014, all organizations are required to pay 100% of standard building, zoning and inspection fees.
- In addition, there are a number of specific zoning, building permit, mechanical permit, electrical permit, plumbing permit and temporary permit fees.¹⁹

State Retailer's Occupation Tax: The State of Illinois imposes a tax on the sale of certain merchandise at the rate of 6.25%. Of the 6.25%, 1.0% of the 6.25% is distributed to Cook County for sales made in the unincorporated areas of the County. In FY2014 this amounted to approximately \$2.8 million in revenue. However, if the unincorporated areas of Cook County are annexed by a municipality this revenue would be redirected to the municipalities that annexed the unincorporated areas.

Cable Television Franchise Fees: Cable television providers pay a fee to the County for the right and franchise to construct and operate cable television systems in unincorporated Cook County. In FY2014 the fee generated nearly \$1.3 million in revenue.

Liquor License Fees: Businesses located in unincorporated Cook County pay a fee in order to obtain a license that allows for the sale of alcoholic liquor. The fee is paid annually upon renewal of the application. The minimum required license fee is \$3,000 plus additional background check fees and other related liquor license application fees. In FY2014 these fees generated \$365,904.²⁰

¹⁸ Cook County FY2016 Budget, p. 40.

¹⁹ A complete list of Cook County Department of Zoning and Building fees can be found at <http://www.cookcountyil.gov/wp-content/uploads/2014/06/14-5599-Building-Fee-Schedule.pdf>

²⁰ Cook County FY2016 Budget, p. 40.

General Business License Fees. Businesses in unincorporated Cook County engaged in general sales, involved in office operations, or are not exempt are required to obtain a Cook County general business license. The license fee is \$40 for a two-year license.²¹ In FY2014 Cook County generated approximately \$32,160 in revenue from business license fees in unincorporated areas. The exhibit below provides an overview of revenues generated solely within the unincorporated areas. The two largest revenue sources are income tax and wheel tax receipts. Together they totaled \$15.8 million, or 65.9% of all unincorporated area revenues generated in FY2014. Building and zoning fees generated roughly 15.3% of all revenues. The State of Illinois Retailer's Occupation Tax Distribution generated approximately \$2.8 million. Cable television franchise fees generated nearly \$1.3 million in revenue. Smaller sums were generated from liquor license fees and general business license fees, which totaled approximately \$398,000 in revenue.

Cook County FY2014 Estimated Revenues Collected in Unincorporated Cook County		
Revenue Source	Amount	% of Total
State Income Tax Distribution	\$ 11,963,348	49.9%
Cook County Wheel Tax	\$ 3,836,749	16.0%
Cook County Building and Zoning Fees	\$ 3,673,233	15.3%
State Retailer's Occupation Tax Distribution	\$ 2,828,396	11.8%
Cook County Cable Television Franchise Fees	\$ 1,278,586	5.3%
Cook County Liquor Licenses	\$ 365,904	1.5%
Cook County General Business License Fees	\$ 32,160	0.1%
Total	\$ 23,978,376	100.0%

Sources: Cook County FY2016 Budget, p. 40; and Communication from Cook County Bureau of Finance April 23, 2015.

Revenues Generated in Incorporated and Unincorporated Areas

Cook County Property Tax. Property owners in Cook County paid a 0.560% property tax rate on the equalized assessed value (EAV) of their properties in tax year 2013 (payable in 2014). The estimated EAV of all Cook County unincorporated properties in tax year 2013 was \$2.3 billion. That generated approximately \$12.6 million in property taxes.²² However, the same tax rate is imposed on all property owners countywide and cannot be classified as a revenue collected to provide municipal-type services to the unincorporated areas because all Cook County residents pay the Cook County property tax rate. If the unincorporated areas were eventually annexed, Cook County would continue to collect the Cook County property tax to fund countywide operations and residents would then be subject to a municipal property tax, which is typically much higher. For example, in tax year 2013 (payable in 2014) municipal tax rates ranged from 0.059% in the City of Countryside to 10.974% in the Village of Park Forest.²³

²¹ Cook County Ordinances. Article X. General Business Licenses, Sections 54-380-54-395. Effective March 1, 2011.

²² Cook County Clerk's Office. Data were from tax year 2013.

²³ Cook County Clerk's 2013 Tax Rate Report.

Cook County Home Rule Retail Occupation Tax. Cook County imposes a sales tax on the sale of tangible personal property at retail countywide at the rate of 0.75%. The sales tax generated approximately \$333.5 million in revenue in FY2014. If the unincorporated areas of Cook County are annexed by a municipality, the County would continue to collect this revenue source for countywide operations.

Comparison of Cost of Services Provided by Cook County Versus Selected Municipalities

This section of the report summarizes the findings on the cost of services provided by Cook County to the residents of the unincorporated areas with the services provided by selected suburban municipalities on a per capita basis. The review includes 57 municipalities located across 25 townships and were divided into three groups: North, West and South.

SELECTED COOK COUNTY MUNICIPALITIES BY REGION		
NORTH REGION	WEST REGION	SOUTH REGION
Arlington Heights	Bedford Park	Alsip
Barrington	Burr Ridge	Blue Island
Barrington Hills	Chicago	Chicago Heights
Bartlett	Countryside	Country Club Hills
Buffalo Grove	Forestview	Crestwood
Des Plaines	Franklin Park	Dolton
Elgin	Hillside	Flossmoor
Elk Grove Village	La Grange	Lansing
Glenview	Melrose Park	Lemont
Hoffman Estates	Norridge	Matteson
Kenilworth	Northlake	Oak Forest
Mount Prospect	Stickney	Olympia Fields
Niles	Westchester	Orland Park
Northbrook	Western Springs	Palos Heights
Northfield	Willow Springs	Palos Park
Palatine		Richton Park
Park Ridge		Sauk Village
Rolling Meadows		Tinley Park
Roselle		
Schaumburg		
South Barrington		
Streamwood		
Wilmette		
Winnetka		

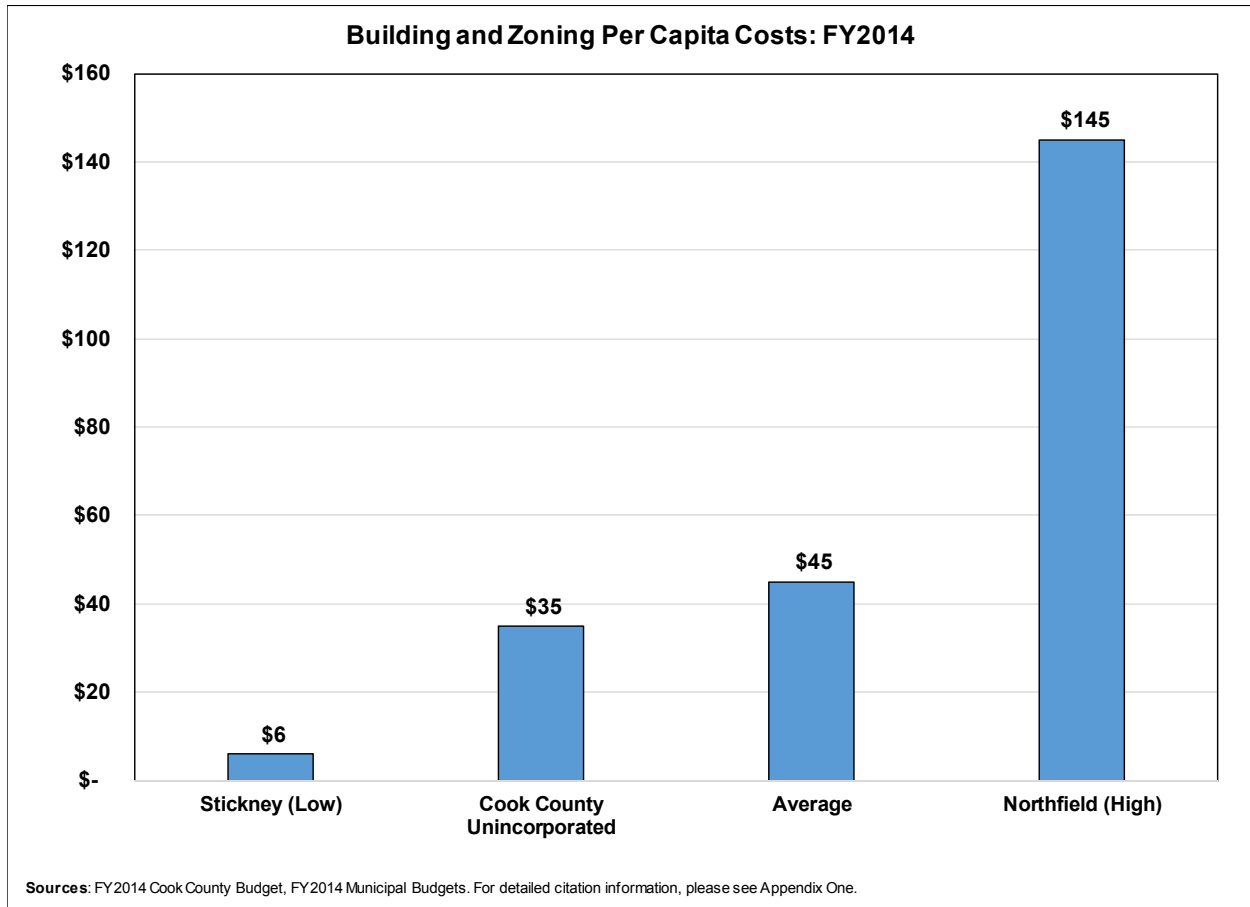
The municipal-type services analyzed were: 1) building and zoning; and 2) police services.²⁴ These two services were analyzed because they were the most comparable municipal-type services provided by Cook County to unincorporated areas and by the selected municipalities to the residents within their corporate boundaries. **Pension and other benefit costs as well as salary costs are included in calculations of the cost of services provided by both the County and municipalities.** Cook County also provides highway and road services to county owned roads in both incorporated and unincorporated areas. However, it is difficult to disaggregate those services between incorporated and unincorporated areas and they are therefore excluded from this report. The businesses and residents of unincorporated Cook County also receive a number of other services from other local governments and private utility companies, such as water, storm and sanitary sewer services and fire protection. A summary of the Cook County agencies and the municipal governments that provide similar municipal services are listed below.

Building and Zoning Services

The average per capita cost for building and zoning services for the selected municipalities and Cook County was \$45. The per capita cost to provide building and zoning services by Cook

²⁴ Because there was no budget data available for liquor control expenditures in the majority of the municipalities analyzed, no comparison was made in those cases.

County was \$35 or \$10 below the average. The Village of Stickney had the lowest per capita costs at \$6, while the Village of Northfield had the highest per capita costs at \$145.



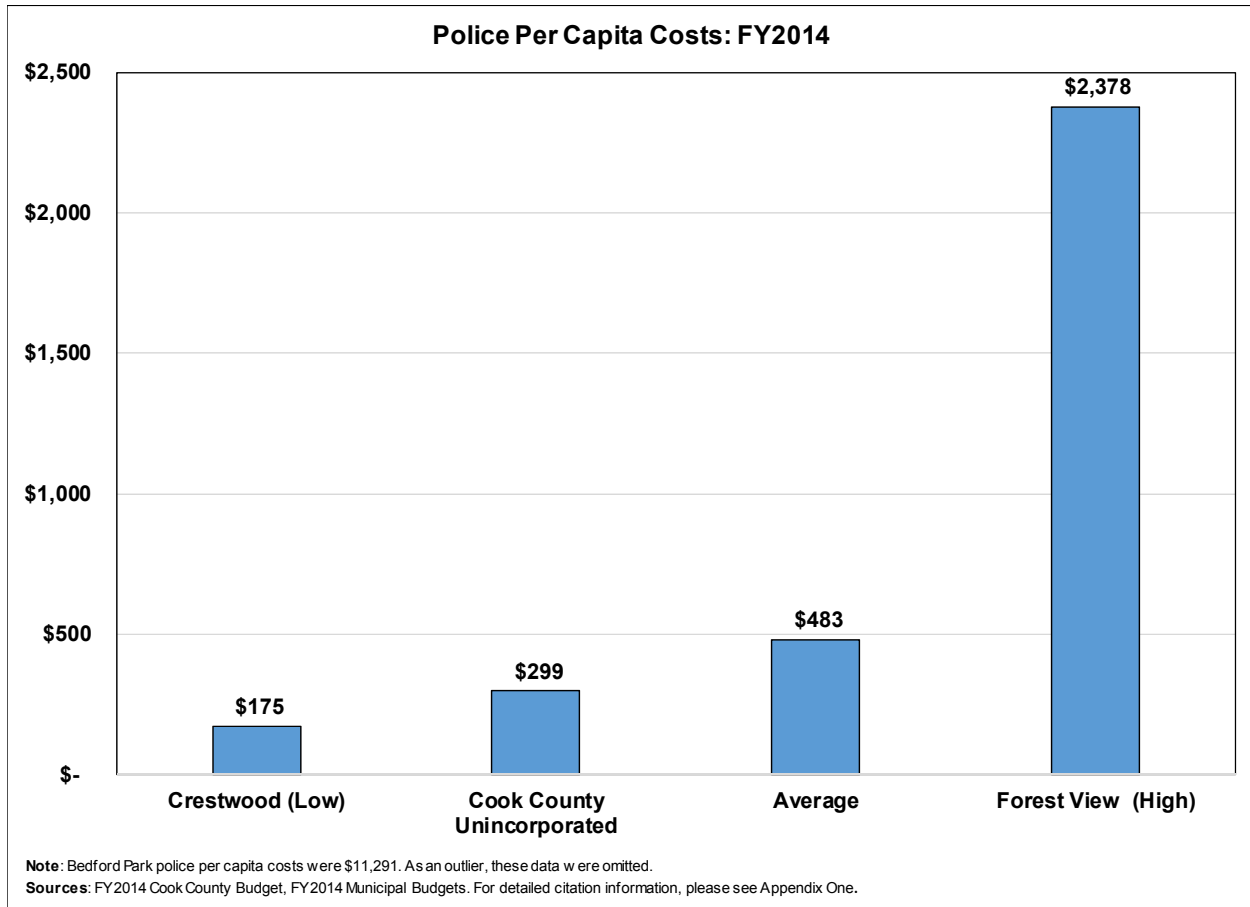
Police Services

The police services provided by the Cook County Sheriff's Police Department and selected municipalities include basic police services such as patrolling, investigations and the enforcement of traffic laws. In addition, the Sheriff's Police Department and municipal police departments assist each other on a mutual aid basis with specialized law enforcement services that include gang units, major crimes task force units, bomb squad units and other specialized services. The Cook County Bureau of Finance estimates that 77% of its total FY2014 police budget was expended policing the unincorporated areas of Cook County.²⁵

The average per capita cost for police services was \$483. Cook County's per capita cost of providing police services to the unincorporated areas was \$299 or \$184 below average. The

²⁵ Information provided by Cook County Bureau of Finance, April 23, 2015.

Village of Crestwood had the lowest per capita cost at \$175, while the Village of Forest View had the highest per capita cost at \$2,378, or \$1,896 above average.



Liquor Control Services

Liquor control expenses were primarily related to the salaries of the local liquor commissioners or their designee including the issuance, suspension and revocation of liquor licenses and the enforcement of all other related laws. Cook County is responsible for enforcing liquor control laws in the unincorporated areas, and the municipalities are responsible for enforcing liquor control laws within their corporate boundaries. The cost to enforce local liquor control laws by Cook County was \$186,000 in FY2013.²⁶ Although this is the least expensive municipal-type service provided to the unincorporated areas by Cook County, it is much higher than the cost of providing similar liquor control services in the suburban Cook County municipalities.

Estimated Property Tax Bill Changes if Selected Unincorporated Areas were Annexed

If unincorporated parcels were incorporated into neighboring municipalities, property tax rates and the amount of property taxes billed to property owners would change. This section provides

²⁶ Civic Federation interview with Cook County Deputy Liquor Commissioner, December 20, 2013.

the difference in tax rates between selected current unincorporated tax codes and the composite tax code listed for neighboring municipalities. It calculates an estimate of the changes in taxes paid, assuming that the unincorporated parcel could successfully be incorporated into the neighboring municipality reporting the composite rate and that incorporation of the parcels in the unincorporated tax code occurs into all overlapping tax districts in a neighboring municipality's tax code at once.

The property tax rates used to compare differences and to compute estimated property tax bills are for the 2013 tax year only. Property tax rates fluctuate from year to year depending on changes in government levies and property values, so the tax burden per parcel will be different in succeeding tax years. We cannot project what those changes will be.

We compared the property tax rate for the composite tax code²⁷ in an incorporated municipality with the property tax rate for parcels in selected neighboring unincorporated tax codes. Because half or more of the composite property tax rate is attributable to school district levies, the unincorporated parcels selected also were located in the same school districts as the nearby municipality in order to ensure comparability. Then, we computed the percentage difference in property tax rates between the current unincorporated tax code and the composite tax code listed per neighboring municipality in the Cook County Clerk's Tax Rate Report.²⁸

The following exhibits show a sample of differences in property tax bills in a community in each of the three regions evaluated if they were incorporated into neighboring municipalities. In many unincorporated areas property tax bills would rise. This is in large part because residents in the unincorporated communities would for the first time be charged a municipal property tax. In some communities such as Glenview, however, property taxes might decline. This would be because the municipality annexing the unincorporated area has a relatively high taxable value of property (equalized assessed valuation or EAV). Property tax rates are determined by dividing a government's levy by its EAV ($\text{Levy} / \text{EAV} = \text{tax rate}$); the rate is then applied to individual parcels to generate a tax bill. The greater the EAV is, the lower the tax rate will be. Consequently, the tax bill also will be lower. In other circumstances municipalities may rely

²⁷ Tax codes report a composite property tax rate per parcel; this is the aggregate property tax rate for all taxing bodies levying property taxes on that parcel.

²⁸ Because of the enormous volume of parcels in Cook County it is difficult to identify with certainty which unincorporated parcels are adjacent to which incorporated tax codes and thus could be moved into an incorporated property tax code. Therefore, the tax bill projections in this study are for illustrative purposes only. They show an estimate of how much property tax bills for parcels in unincorporated tax codes might change if those parcels had been annexed into nearby incorporated tax codes in tax year 2012. They do not represent actual tax bill changes for particular parcels, but instead show the order of magnitude of the change that unincorporated areas might experience. For a full discussion of assumptions used in this report and caveats pertaining to them, please see the Methodology section of this report.

more heavily on other local revenue sources rather than property taxes to fund general operations, therefore leading to lower property tax rate.

Sample of Selected Cook County Unincorporated Area Property Tax Bill Changes (Tax Year 2013)			
North Cook County Region (Palatine Township)			
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 29009 (Barrington) Incorporated into Tax Code 29049 (Barrington)			
	Unincorporated Tax Code 29009	If Incorporated into Tax Code 29049	Difference
Property Tax Rate	6.961%	7.817%	12.3%
Property Tax Bill	\$ 3,219	\$ 3,615	\$ 396
West Cook County Region (Norwood Park Township)			
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 26002 (Norwood Park) Incorporated into Tax Code 26015 (Norridge)			
	Unincorporated Tax Code 26002	If Incorporated into Tax Code 26015	Difference
Property Tax Rate	7.776%	9.069%	16.6%
Property Tax Bill	\$ 3,596	\$ 4,194	\$ 598
South Cook County Region (Worth Township)			
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 39141 (Palos Heights) Incorporated into Tax Code 39079 (Crestwood)			
	Unincorporated Tax Code 39141	If Incorporated into Tax Code 39079	Difference
Property Tax Rate	9.261%	9.089%	-1.9%
Property Tax Bill	\$ 4,282	\$ 4,203	\$ (80)

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000 in tax year 2013.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

Issues Surrounding Annexation of Unincorporated Areas

There are a number of stakeholders involved in a decision to incorporate a previously unincorporated area in Cook County. The stakeholders include residents, homeowners' associations and businesses located in the unincorporated area, the municipality considering annexation and other local governments providing services to the unincorporated areas, such as the county, townships and fire protection districts.

This section of the report summarizes the issues surrounding unincorporated areas that residents, municipalities, local governments, businesses and other stakeholders identified during the interviews conducted by the Civic Federation. The Civic Federation conducted key informant interviews with Cook County and the Cook County Forest Preserve, the Metropolitan Water Reclamation District, the Metropolitan Planning Council, township, municipal, civic and business leaders and residents regarding the delivery of municipal-type services to the

unincorporated areas in Cook County. Federation staff also examined issues surrounding the annexation of the unincorporated areas in Cook County. The interviews were conducted in person or by telephone using a standard set of questions. In addition, the Federation conducted site visits to many of the unincorporated areas and researchers added their observations into the report. Information regarding the names and titles of the individuals interviewed can be found in Appendix IV. A list of the questions can be found in Appendix V and pictures of selected unincorporated sites can be found in Appendix VII.

In addition to the formal interviews conducted with various stakeholders, Civic Federation staff also contacted individual townships, municipal departments, fire protection districts, property managers of manufactured home communities and multi-family dwelling complexes for clarification on the delivery of certain municipal type services, such as water and fire protection services.

Interviews Conducted by the Civic Federation					
Municipalities	Townships	Residents/Communities	Businesses	Other Organizations	
Alsip	Mount Prospect	Hanover	Birch Manor	Beverly Country Club	North Maine Fire Protection District
Barrington	Niles	Maine	Countryside Civic Association	Jack's Specialized Services	Forest Preserve District of Cook County
Bedford Park	Northfield	Northfield	Glenbrook Countryside Property Owners Association	Forest View Farms	Metropolitan Planning Council
Blue Island	Northlake	Schaumburg	Golf-Greenwood Gardens Improvement Association		Metropolitan Water Reclamation District
Countryside	Norridge		College Streets Association		Professional Engineer
Crestwood	Orland Park		Northbrook West		
Dolton	Palos Heights		Unincorporated Leyden Township		
Elk Grove	Palos Park		Garden Homes		
Franklin Park	Roselle		Pinewood North Subdivision		
Glenview	Schaumburg				
Hoffman Estates	Tinley Park				
Melrose Park	Wilmette				

See Appendix IV for a list of interview dates and interviewees.

Based on those interviews as well as additional information, the Federation identified some common themes that are discussed below.

Fire Protection

The majority of the unincorporated areas in Cook County are within the boundaries of a fire protection district. The unincorporated areas that are not within the boundaries of a fire protection district are typically serviced by a neighboring municipality. Furthermore, there are certain fire protection districts that exist only for taxing purposes and contract with a neighboring municipal fire department or fire protection district to provide fire and emergency medical services to that particular unincorporated area.²⁹

In most circumstances, when fire protection services are provided by a neighboring municipality, the unincorporated property owners do not pay a property tax to fund those services. Instead, the municipality will charge an annual fee to each residence or business. However, municipalities often find it difficult to collect the annual fee for fire and emergency medical services on unincorporated residents and businesses outside of their municipal boundaries. Despite this, they still will be the first responders to an emergency.

²⁹ Fire protection districts that exist only for taxing purposes are often referred to as “paper districts” because they only exist for taxing levying purposes and do not own any assets or employ any staff.

It was also noted during the interviews that many of the unincorporated areas lack access to fire hydrants and that if municipalities were to annex the unincorporated areas that it may increase the Insurance Service Office (ISO) fire rating of the municipality. In addition, many municipalities identified the issue of paying the lost property tax revenue to a fire protection district over a five year period when municipalities annex unincorporated areas that were within the boundaries of a fire protection district.

The fire protection districts located in Cook County that provide fire protection services to unincorporated areas include:

Fire Protection Districts that Provide Fire Protection to Unincorporated Areas in Cook County		
North Cook	West Cook	South Cook
Barrington-Countryside	Central Stickney	Garden Homes
Bartlett	Leyden	Lemont
Elk Grove Rural	Northlake	North Palos
Forest View	Norwood Park	Northwest Homer
North Maine	Pleasant View	Orland
Palatine Rural	Yorkfield	Palos

The fire protection districts located in Cook County that exist for taxing purposes only, but contract with a neighboring municipality or fire protection district to provide fire protection services to unincorporated areas include:

Fire Protection Districts in Unincorporated Cook County that Exist for Taxing Purposes Only		
North Cook	West Cook	South Cook
Forest River	Riverside Lawn	Holbrook
Glenbrook		Miller Woods
Northbrook Rural		Olympia Gardens
Roselle		Sunnycrest

The municipal fire departments that provide fire and emergency medical services to unincorporated areas that are not within the boundaries of a fire protection district, but bill

unincorporated residents and businesses an annual fire protection fee for providing fire protection services include:

Municipal Fire Departments Servicing Unincorporated Areas in Cook County		
North Cook	West Cook	South Cook
Elk Grove Village	Bridgeview	Alsip
Hoffman Estates	Lyons	Blue Island
Winnetka		Chicago Heights
		Glenwood
		Matteson
		Tinley Park

Police Protection

According to Illinois state statute, the Cook County Sheriff’s Police Department is the primary first responder for the unincorporated areas in Cook County. However, municipalities often provide back-up service and in certain emergency situations will be the first responders to the unincorporated areas. The Townships of Maine, Northfield and Orland utilize the Cook County Sheriff’s Hire-back program to provide supplemental police protection to the unincorporated areas within those Townships. Hanover Township utilizes a volunteer-based neighborhood patrol program that is part of the Township’s emergency services department. Other townships have also utilized the Sheriff’s Hire-back program or have contracted with the neighboring municipality to provide supplemental police protection in unincorporated areas in the past. Many municipalities interviewed noted that if they were to annex the unincorporated areas adjacent to their borders that it would require additional police staffing and resources, such as vehicles, equipment and stations. Many of the municipal representatives interviewed also stated one of the reasons unincorporated residents seek annexation from the neighboring municipality is due to the long response times of Cook County Sheriff’s Police Department. However, the residents interviewed in various single-family subdivisions in Maine and Northfield Township were satisfied with the level of police services, which may partially be due to the fact that both Townships utilize the Cook County Sheriff’s Hire-back program.

Potable Water Service

The delivery of water to the unincorporated areas is provided through private and public well systems, sanitary districts, neighboring municipalities, townships and private water companies. The majority of the municipalities receive Lake Michigan water directly from the City of Chicago or through other municipalities and joint water agencies. The unincorporated areas in Cook County that receive potable water from adjacent municipalities typically pay a non-resident water rate. Both municipalities and residents interviewed identified the extension of water lines to the unincorporated residential areas as financial barrier to annexation. Many of the municipalities interviewed also raised the concern of whether their current water delivery system has the capacity to meet the demand of additional customers.

Sewage Disposal Systems

In the unincorporated areas of Cook County sanitary waste is managed by individual septic systems or public and private sanitary sewer systems. The unincorporated areas that are not on individual septic systems are provided with sanitary sewer service by one of the following 22 sanitary districts:³⁰

Sanitary Districts Servicing Unincorporated Cook County		
North Region	West Region	South Region
Glenbrook	Central Stickney	Garden Homes
Glenview/Countryside	Forest River	Kimberly Heights
Golf-Greenwood Gardens	La Grange Highlands	South Palos
Mission Brook	Leyden Township	Thorn Creek Basin
North Maine	South Lyons	
Northfield Woods	South Stickney	
Oak Meadows	Westdale Gardens	
Plum Grove Estates		
Plum Grove Woodlands		
Westfield Homeowners		
Woodley Road		

Note: Some sanitary districts service both incorporated and unincorporated areas.
 Source: Cook County Clerk Maps; and Village of Glenview GIS Consortium Map of Sanitary Districts, 2010.

In addition, private utility companies provide sanitary sewer service to certain unincorporated areas of Cook County, such as Illinois American Water and Aqua Illinois. However, the majority of the sanitary districts do not treat the sanitary waste, but rather discharge to the Metropolitan Water Reclamation District (MWRD) for treatment. The municipalities of Elgin, South Elgin and portions of Streamwood and Hoffman Estates are serviced with both water and sanitary sewer service by the Fox River Water Reclamation District.

For the unincorporated areas that are serviced by individual septic systems, it was often mentioned in interviews that unincorporated residents were interested in annexation into the neighboring municipality due to the failure of individual septic systems.

The high cost of extending sanitary sewer service to the unincorporated areas that are currently serviced through private septic systems was seen as a financial barrier to annexation by many of the municipalities interviewed. It was also noted by municipal officials that the infrastructure in many of the smaller sanitary districts may require significant infrastructure improvements, which would also be a barrier to incorporation.

Stormwater Management/Flood Issues

The majority of the unincorporated areas do not have a sewer system to manage stormwater. Rather, stormwater in the majority of the unincorporated areas is managed by roadside drainage ditches and culverts. A number of municipal officials and other stakeholders noted that the roadside drainage ditches and culverts in the unincorporated areas are poorly maintained and that

³⁰ Many of the trustees of the sanitary districts in unincorporated Cook County are appointed by the Cook County Board President and approved by the Board of Commissioners.

there is sometimes confusion as to who is responsible for maintaining the roadside drainage ditches and culverts. Also, municipal officials often cited the high cost of extending storm sewers to the adjacent unincorporated areas as one of the barriers to annexation.

Residents interviewed often cited development and inadequate sewer infrastructure adjacent to the unincorporated areas as issues that contribute to flooding.

In addition, many of the municipalities, townships, residents and stakeholders interviewed also mentioned that some of the unincorporated areas are located in flood zones.

Community Character/Compatibility

The 130 municipalities throughout Cook County each have their own identity with each being governed differently based on a number of factors. Thus municipal building codes, plumbing codes, property maintenance codes, fire and life safety codes, land use codes and design guidelines adopted by each municipality are not uniform across municipal borders. In the same manner, the unincorporated residential areas each have their own identity and are governed differently based on a number of factors, such as whether or not it has a homeowners association or if the township plays a role in code enforcement. The homeowners associations typically have some form of covenant governing certain matters, but must still rely on the county and township on other matters.

Also, based on interviews conducted with stakeholders and windshield surveys of the unincorporated areas, the vast majority of the unincorporated areas do not have sidewalks, streetlights, curbs and gutters. In addition, residential lot sizes and density varies between incorporated and unincorporated areas. However, there are a number of municipalities that do not have a network of sidewalks, streetlights, curbs and gutters. For example, the Village of Palos Park does not have sidewalks, streetlights, curbs or gutters in the majority of its residential areas. However, the unincorporated subdivisions adjacent to Palos Park have sidewalks, streetlights, curbs and gutters. In other instances, municipal officials mentioned that the quality of the housing stock and demographics of the residents in the unincorporated areas adjacent to their municipalities are very similar.

The construction and design of many of the roadways have also been raised as issues during interviews with stakeholders. Road construction and design standards in the unincorporated areas are not the same as municipalities. Some residential roads were designed as one lane roads. The unincorporated areas with commercial and light industrial businesses were not built to handle heavy road traffic. Several municipal officials stated in interviews that it would require significant investment to bring these roads up to acceptable standards. Furthermore, municipal officials noted that there is confusion over what government, if any, is responsible for road maintenance in the unincorporated areas.

It was also noted in interviews that building and property maintenance codes are not fully enforced in the unincorporated areas and would most likely require municipalities to hire additional staff to enforce building code standards and improve the area.

Library and Park Services

Municipalities, library districts and park districts often do not share coterminous boundaries. As a result, unincorporated areas in Cook County may be within the boundaries of a library district and a park district or within the boundaries of a library district but not within the boundaries of a park district or not within the boundaries of a library district or park district. As a result, unincorporated residents who seek those public services and are not within the boundaries of that district must pay a non-resident rate. It was found that library districts are exploring their options to expand services to certain unincorporated areas or create a new library district to serve the unincorporated areas. For example, the Elk Grove Village library and Des Plaines library have both been working to come up with a solution related to providing library services to the unincorporated areas adjacent to their municipalities.

Attitudes Toward Annexation

Many of the municipal officials interviewed stated that they are not entirely opposed to the eventual annexation of the unincorporated areas adjacent to their municipal borders as long as it made financial sense for the municipality. Municipal officials also stated that they believe unincorporated residents already enjoy many of the benefits of incorporated residents, particularly public safety benefits, without paying the higher taxes of such public services. Municipal officials mentioned that when municipalities do annex areas that there is a one-to two-year delay in receiving property tax revenues after annexation, which adds to the financial pressure placed on municipal budgets. In addition, many of the municipalities interviewed stated that annexing the unincorporated areas would cause the municipality to redirect financial resources to improve the infrastructure in the unincorporated areas at time when the currently incorporated portions of their municipalities require significant capital infrastructure investment.

Overall, residents of the unincorporated areas that were interviewed were satisfied with living in the unincorporated areas and enjoyed the lower property taxes associated with living in an unincorporated area and the rural character of their residential areas. In addition, some residents mentioned that they would prefer that Cook County better communicated the financial reasoning behind their goal of the eliminating the unincorporated areas in Cook County.

Pros and Cons of Municipalities Annexing Unincorporated Areas	
Pros	Cons
Municipalities gain greater control over land use and development decisions	The uncertain financial impact related to expanded municipal services and utilities for both municipalities and currently unincorporated residents
Non-home rule municipalities may become home rule by way of increasing population above 25,000	Lack of sales tax generating commercial properties in the unincorporated areas
Residents and businesses gain more responsive delivery of municipal services	Quality and character of the housing stock and infrastructure in the unincorporated areas is below neighboring municipal standards
Residents and businesses gain greater local representation	Poor stormwater management systems in current unincorporated areas
A potential for improved quality of life for residents in the unincorporated areas through infrastructure improvements	Potential political backlash from voters during municipal elections from forcibly incorporated residents
Municipalities gain greater control of liquor licensing	More diverse socio-economic groups that may have different social needs
	Lack of a comprehensive engineering study to assess the infrastructure in the unincorporated areas

Source: Based on interviews conducted by the Civic Federation and the Unincorporated Cook County Task Force between January 2012 and March 2016. See Appendix IV for specific interview dates.

Recent Actions Taken by the Cook County Board of Commissioners

The Cook County Board of Commissioners has taken two significant steps towards improving the unincorporated areas in Cook County to better align the unincorporated areas with adjacent municipalities. The Civic Federation supports these actions and is encouraged the County will continue to pursue meaningful actions that will improve the unincorporated areas and reduce barriers to incorporation.

Adoption of Comprehensive Amendments to the Cook County Building and Environmental Ordinance

On November 19, 2014, the Cook County Board of Commissioners took a step toward reducing barriers to incorporation of the unincorporated areas by adopting Ordinance 14-5599. The ordinance enacts comprehensive amendments to the Cook County Building and Environmental Ordinance of 1997. The ordinance revises the building code to incorporate international standards and best practices as adopted by the following codes:

- 2009 International Building Code;

- 2009 International Residential Code;
- 2012 International Energy Conservation Code;
- 2012 International Mechanical Code;
- 2014 Cook County Electrical Code; and
- 2014 State of Illinois Plumbing Code.

By making revisions to the Cook County Building and Environmental Ordinance of 1997 to incorporate these best practices, the County is making an effort to better align the building regulations enforced in the unincorporated areas by Cook County with the regulations enforced by the suburban municipalities adjacent to the unincorporated areas.

Adoption of a Residential Rental Licensing Ordinance that Allows for the Inspection of Rental Units

The Cook County Board of Commissioners adopted Substitute Ordinance 16-2505 on June 29, 2016. The ordinance establishes regulations on the rental of residential dwelling units by licensing landlords and allowing for the inspection of individual rental units. The ordinance licenses owners of residential rental properties and require owners to pay an annual fee per rental unit. The ordinance also holds property owners to certain building and zoning regulations.

Although the ordinance does not contain certain aspects of the landlord training ordinances utilized by suburban Cook County municipalities, such as the ordinance that was approved by the Board of Commissioners does contain many of the provisions that may improve the quality of life for residents of multi-family rental complexes.

Recommendations

Cook County will likely continue to provide municipal-type services to unincorporated areas of Cook County for many years to come. However, it should develop and formally adopt a multi-year plan to eventually eliminate all unincorporated areas. The County should also take steps in the near term that would:

- Provide incentives and remove barriers for unincorporated areas to seek annexation and for municipalities to annex unincorporated areas;
- Reduce the cost of subsidizing the delivery of municipal-type services to unincorporated areas; and
- Improve the quality of life for residents.

To further those goals, the Civic Federation offers the following recommendations. They are based on our research on the unincorporated areas and include three types of recommendations:

- General recommendations to improve the County's general management of the unincorporated areas;
- Planning recommendations to improve the unincorporated areas for future annexation; and

- Revenue recommendations to ensure incorporated residents are not subsidizing the cost of the County providing municipal-type services to the unincorporated areas.

General Recommendations

The general recommendations listed below were developed based on information gathered from interviews conducted by the Civic Federation and research on practices implemented by other counties.

Create an Unincorporated Cook County Liaison

Cook County should create a new position under the Offices of the President of Cook County that would serve as a liaison between the Cook County Board of Commissioners, unincorporated residents, businesses and stakeholders. Unincorporated Cook County residents, businesses and stakeholders currently lack a primary point of contact with whom to address various issues related to the unincorporated areas, such as zoning, inspections and other matters that impact those individuals. The liaison would be responsible for facilitating discussions amongst municipalities and unincorporated stakeholders on various matters related to the unincorporated areas, such as municipal boundary agreements, annexation discussions and attending town hall meetings. The liaison would also be responsible for formulating a recommendation in County rezoning matters as to whether the rezoning applicant had made good faith efforts to seek municipal annexation of the area to be rezoned (see related recommendation below). Finally, the liaison would be responsible for collecting and summarizing data that would be included in the previous recommendation that an annual report be prepared on the unincorporated areas. The County ordinance establishing this new position should include the requirement that other countywide elected officials provide the necessary information to the liaison in order for the annual report on the unincorporated areas to include complete information.

Establish a Municipal Services Fund

Cook County provides a number of municipal-type services to the unincorporated areas. These municipal-type services generally include policing, highway road services, building and zoning services, liquor control and animal control in addition to other departments that provide administrative support indirectly. These municipal-type services are funded partly through taxpayer dollars that are generated countywide. Current Cook County budgeting and accounting practices do not clearly delineate between the revenues and expenditures associated with delivering the municipal-type services that are specific to the unincorporated areas of the County.

Cook County should establish a municipal services fund to fully account for the costs associated with the delivery of municipal-type services to the unincorporated areas and make it easier for policymakers and the public to identify the size of the countywide taxpayer subsidy each year, similar to the Cook County Health Fund. Municipal services fund data should be updated annually as part of the budget process to ensure that the costs associated with providing municipal-type services to the unincorporated areas match the revenues generated from within the unincorporated areas.

Prepare an Annual Report on the Unincorporated Areas

Cook County should annually prepare a report on the unincorporated areas of the county. This report would utilize information from the municipal services fund to:

- Detail the revenues and expenses associated with providing municipal-type services to the unincorporated areas;
- Calculate the cost of the County's annual subsidy to unincorporated areas;
- Provide information on police incident reports; and
- Report building code inspection data by township, not just in the aggregate (i.e., permits, citations, door tags issued, number of follow-up inspections and number of vacant properties).

This report would provide Cook County policymakers and the taxpaying public with complete information on the full cost of providing services to unincorporated areas as well as data on the nature and quantity of the primary services provided to those areas.

Create and Maintain a Webpage Dedicated to Unincorporated Areas and Annexation Issues

Cook County should create and maintain a webpage that will provide information to unincorporated residents, businesses and other interested parties on annexation and related issues. The webpage should include:

- Frequently asked questions surrounding annexation;
- An up-to-date list of annexation activity within the county;
- A list of unincorporated areas;
- Current zoning laws in the unincorporated areas; and
- The annual report on unincorporated areas.

Require Unincorporated Areas to be Under the Jurisdiction of a Fire Protection Provider

Cook County should work with local elected officials, the Illinois State Fire Marshall and the Illinois General Assembly to change current state statute to require all unincorporated areas in urbanized counties to be within the boundaries of a fire protection provider by a certain future date. Current state statute allows for the Illinois State Fire Marshall to assign unincorporated areas not within the boundaries of a fire protection boundary upon written request from the registered voters or property owners of the unincorporated areas. However, the provider of fire protection services has no remedy for collecting the annual payment.³¹ Based on Civic Federation interviews with municipal officials this creates a system of "free-riders" in certain unincorporated areas who may ultimately benefit from fire protection services in times of emergency without paying for those services.

³¹ 70 ILCS 715

Consolidate or Privatize Sanitary Districts

There are approximately 18 individual local government sanitary districts that provide sanitary sewer services, and in some instances potable water, to the unincorporated areas of Cook County. These single-purpose special districts often lack professional expertise and often cover a very limited geographic area.

With the majority of the trustees of the districts being appointed and confirmed by the Cook County President and Commissioners, the Federation believes that there are efficiencies to be gained by consolidating these sanitary districts with neighboring municipalities or the Metropolitan Water Reclamation District, or possibly privatizing the districts with the goal of reducing costs and improving services.

Planning Recommendations

The following planning recommendations were developed with the goal of improving and ultimately preparing the unincorporated areas for future annexation. These recommendations will require local elected officials and the Illinois General Assembly, as well as other stakeholders to work together on planning-related matters to better prepare the unincorporated areas for future annexation.

Establish Short- and Long-Term Goals of Eliminating All Unincorporated Areas

The current annexation laws in the State of Illinois have resulted in the creation of internal and external unincorporated enclaves. Internal enclaves are surrounded by one municipality and external enclaves are bordered by two or more municipalities. The delivery of municipal-type services by Cook County to these scattered unincorporated areas is both inefficient and inequitable.

Cook County should work with local elected officials and the Illinois General Assembly to require unincorporated areas in Cook County to be annexed by a neighboring municipality by certain future date. As a short-term goal the County should work with municipalities, townships and special districts to eliminate all unincorporated areas with a population of fewer than 10 residents. There should be a long-term goal of the elimination of all other unincorporated areas. As a long-term goal, the portions of the Cook County forest preserves that are currently unincorporated should be incorporated by a neighboring municipality, but should continue to be managed by the Forest Preserve District of Cook County.

Require Residents and Businesses Seeking to Develop or Rezone Parcels in Unincorporated Cook County to First Petition for Annexation to the Adjacent Municipality

Cook County should amend the Cook County Zoning Ordinance to require residents, developers and other stakeholders that seek to rezone parcels in unincorporated Cook County to demonstrate as a requirement in rezoning applications that good faith efforts have been made to achieve annexation and rezoning of the parcel for which County rezoning is sought by a contiguous municipality (if there are any) and such annexation and rezoning request has not been successful despite such good faith efforts. If there are multiple contiguous municipalities, the good faith efforts should be required to be made with the municipality which has included the land to be

rezoned in a boundary agreement or with a municipality which has included the subject land in a Comprehensive Plan (in the absence of a controlling boundary agreement).

Identify and Catalog Publicly Owned Assets in Unincorporated Areas

Cook County should work with its internal Geographic Information Systems (GIS) Department and the Chicago Metropolitan Agency for Planning (CMAP) to identify and catalog a comprehensive list of publicly owned land and facilities. This inventory of publicly owned land and facilities will include state, county and federal assets. These publicly owned assets could then be used to identify potential future development or other purposes, such as stormwater detention ponds or other matters that would be beneficial to local governments adjacent to these areas.

Annually Renew Cook County's Matching Infrastructure Grant

The original matching grant fund for infrastructure improvements in the unincorporated areas of Cook County totaled \$5 million. However, due to budgetary constraints the County reduced this amount by \$2.5 million in FY2015. The County's unincorporated infrastructure matching grant fund available to municipalities developing incorporation plans should be annually authorized. The County should increase this amount if additional resources are made available in order to assist municipalities with plans to annex the unincorporated areas countywide.

Establish Sub-Regional Joint Planning Committees

The land use and building regulations imposed by Cook County in the unincorporated areas are often in conflict with the land use and building regulations imposed by adjacent municipalities. In addition, the unincorporated areas vary in size, density, housing stock, and utilities and amenities provided, among other factors. Because of the unique characteristics of the unincorporated areas within the County, it is essential that stakeholders in each region of the County develop sub-regional plans that align with the goals of municipalities within that particular region.

The Federation recommends that Cook County create sub-regional planning committees that will include representatives of the County, municipalities, townships and special districts in order to bring all stakeholders together to focus on coordinated planning, building and zoning regulations in the unincorporated areas. The committee members would not receive compensation. However, any additional expertise should be funded by revenues generated from within the unincorporated areas or the County's matching infrastructure grant.

Establish Municipal Boundary Annexation Agreements

Unincorporated areas are often adjacent to two or more municipalities. These unincorporated areas may be annexed by more than one municipality, which may cause conflict among adjacent municipalities who may also seek future annexation of these unincorporated areas. Through the establishment of municipal boundary agreements two or more municipalities may agree upon future municipal boundaries and areas of planning authority by ensuring the future development of the unincorporated areas is consistent with municipal comprehensive plans. This

may also reduce the potential for future confrontations between municipalities regarding annexation.

The Federation recommends that all municipalities develop boundary annexation agreements with neighboring municipalities when there is an unincorporated area adjacent to two or more municipalities.

Cook County officials could function as facilitators and provide financial and professional assistance in developing plans for these unincorporated areas.

Revenue Recommendations

According to Civic Federation calculations Cook County spends approximately \$42.9 million in expenses related to the delivery of municipal-type services to the unincorporated areas and only generates nearly \$24.0 million in revenues from the unincorporated areas. In sum, all Cook County taxpayers are effectively paying an \$18.9 million subsidy to cover municipal-type services for residents of unincorporated areas, even as most also pay taxes for their own municipal services.

Cook County will most likely continue to provide municipal-type services to the unincorporated areas for a number of years. In an effort to eliminate the subsidy paid by taxpayers who reside in municipalities, the Federation offers the following revenue recommendations the County could explore in reducing the subsidy and having unincorporated residents pay the full cost of the municipal-type services provided by Cook County. These revenues should also be used for planning and other professional services related to the unincorporated areas of the county. Some of the following recommendations may require changes to current state law. However, many revenue recommendations can be implemented through Cook County's home rule authority.

Impose Incident Response Fees

The Cook County Sheriff's Police Department is the primary first-responder for police matters in the unincorporated areas of Cook County.

Municipal and county governments throughout the United States have implemented incident response fees on individuals who live outside of their jurisdiction in an effort reduce the tax burden on local residents and recoup the costs of responding to incidents. Currently there are approximately 15 municipalities and fire protection districts within Cook County that impose incident response fees.

As a home rule county, Cook County should explore the feasibility of imposing incident response fees on non-Cook County residents when the Cook County Sheriff's Police Department attends to calls for service within Cook County. Similarly, if a municipal police department is contracted to provide police services by a township to the unincorporated areas of a township, it too should impose an incident response fee on people from outside the jurisdiction of the township.

Increase the Wheel Tax

Cook County currently imposes an annual license fee on motor vehicles that are registered within the unincorporated areas of Cook County. The rate of the annual home rule wheel tax varies from \$80 to \$230 depending on the vehicle type. This Cook County home rule tax generated \$3.8 million in revenue in FY2014. The revenue generated from the wheel tax is deposited into the Cook County Public Safety Fund, but is not dedicated specifically to the Cook County Sheriff's Police Department patrols of the unincorporated areas of Cook County.

Cook County should annually evaluate the wheel tax as part of the budget process. Any increases in the wheel tax should be tied to the costs associated with delivering municipal-type services in the unincorporated areas of the County.

Impose a Real Estate Transfer Tax

Cook County currently imposes a real estate transfer tax on all transactions countywide at the rate of \$0.25 per \$500 of the transfer price which is paid by the seller.

Cook County should explore imposing a real estate transfer tax on buyers in unincorporated areas. Future residents of the unincorporated areas are perpetuating the unincorporated areas' existence and should bear the burden of helping to cover the cost of municipal-type services provided by the County. Additionally, such a tax may incentivize current residents who want to sell their properties to become incorporated so that their property does not become less desirable to purchase because of the real estate transfer tax. This may require a change in state and local legislation.

Establish Intergovernmental Agreements for Police Protection of Unincorporated Areas

The Cook County Sheriff's Police Department is currently the primary first responders for police matters in the unincorporated areas. As mentioned previously, the current policing strategy of the Cook County Sheriff's Police Department is inefficient, inequitable and the most costly municipal-type service provided by Cook County to the unincorporated areas at approximately \$37.8 million annually.

Cook County should work with municipal officials to form intergovernmental agreements with municipalities to be the primary first-responders for police matters in the unincorporated areas. The amount of the fee determined in the intergovernmental agreement should be fixed at an amount that would compensate for the full cost of the salary, benefits, patrol cars and other relevant expenses required for all police officers utilized in this agreement. This would eliminate the subsidy provided by countywide taxpayers with the ultimate goal of removing Cook County from providing municipal-type police services to the unincorporated areas.

Establish a Storm Water Management Fee in Unincorporated Areas

Cook County should work with the appropriate local, state and federal agencies to explore establishing an annual fee on property owners in the unincorporated areas to fund stormwater and other drainage system improvements. This fee would allow the County to make stormwater and drainage improvements in the unincorporated areas. The infrastructure improvements made

by the County would improve stormwater management and may make the unincorporated areas more appealing to municipalities for future annexation. The fee could be based on the current land use of the unincorporated parcel. The implementation of this fee may require a change in current state law.

Establish a Police Protection Fee in Unincorporated Areas

Cook County should explore establishing an annual fee for police protection on the property owners in the unincorporated areas for the delivery of municipal-type police services. The revenue generated from this annual fee should be used by the County to pay for the costs associated with the Cook County Sheriff's Office providing municipal-type police services to the unincorporated areas. Municipal-type police services provided by Cook County to the unincorporated areas is the most expensive municipal-type service provided the County at approximately \$37.6 million. The fee could be based on the current land use of the unincorporated parcel. The implementation of this fee may require a change in current state law.

Explore Establishing Tax Increment Financing Districts in Unincorporated Areas of Townships

Cook County should work with township officials, other local elected officials, residents and businesses to explore the creation of tax increment financing (TIF) districts within townships to promote economic development and fund infrastructure improvements within certain unincorporated areas. Townships located in Cook County may establish a TIF district if the county adopts an ordinance approving the township's redevelopment plan.³²

In property tax TIF districts, the total equalized assessed value (EAV) within the district at the time of creation is measured and frozen. Then, revenues generated from the incremental growth in property taxes over the frozen baseline amount are used to pay for redevelopment costs or infrastructure improvements. Once a development project is completed and has been paid for, the TIF district is dissolved and the tax base is returned to full use by all eligible taxing bodies. In Illinois, TIF is authorized for a period of up to 23 years, with the possibility of renewal for an additional 12 years.

Explore Establishing Special Service Areas in Unincorporated Areas

Cook County should work with local elected officials, residents and businesses to explore the creation of special service areas (SSAs) in certain unincorporated areas to provide special services, such as police protection or fund infrastructure improvements. This financing tool allows for local governments to establish the districts to provide special services or infrastructure improvements without issuing debt or levying a tax on the entire jurisdiction.

Special service areas may be established within a contiguous areas within a municipality or county in which government services are provided to above the basic level of services already provided by that government body. The special service areas (SSAs) primary funding source is property taxes. The amount of the special assessment should be set at an amount that would fully

³² 65 ILCS 5/11-74.4-3

fund the municipal-type services and improvements that would enhance the quality of life for residents of the unincorporated areas.

METHODOLOGY

The Civic Federation employed a variety of methodologies to produce and analyze the data contained in this report. These methodologies are described below.

Key Informant Interviews

Civic Federation staff conducted key informant interviews with Cook County, Forest Preserve District of Cook County, Metropolitan Water Reclamation District, township, municipal, civic and business leaders and residents regarding the cost and quality of services delivered to inhabitants of unincorporated Cook County. The interviews were conducted in person or by telephone using a standard set of questions. In addition, researchers conducted site visits to many of the unincorporated areas and included their observations in the report. Information regarding the names and positions of the individuals interviewed can be found in Appendix IV.

Area Descriptions

This section of the report describes the unincorporated areas by township. The descriptions include the municipalities located within the townships, the population of the townships, the estimated population of residents living in the unincorporated portion of the townships, the general location and names of the unincorporated areas, the present land use of the unincorporated areas and information on the types of services provided by local governments. More specifically, it describes the types of services provided and additional infrastructure and streetscape amenities, such as:

- Fire protection;
- Police protection;
- Library services;
- Recreational services;
- Sewage disposal;
- Solid waste disposal;
- Water supply;
- Storm drainage;
- Sidewalks;
- Streetlights;
- Curbs; and
- Gutters.

The Federation gathered information from both primary and secondary sources including:

- In-person and telephone interviews with representatives of local governments, unincorporated residents and businesses;
- Windshield surveys of the unincorporated areas;

- Municipal comprehensive plans and other planning documents;
- Zoning maps of municipalities;
- *Atlas of Cook County*, Cook County Department of Highways, 2010 Edition
- Cook County Clerk Township maps;
- Online real estate records;
- Homeowner association webpages;
- Google Maps;
- Memoranda; and
- News articles.

Literature Review

Researchers obtained information about relevant laws, government policies and procedures from: Illinois statutes; Cook County ordinances; Cook County, township and municipal reports and ordinances; newspaper articles and academic and policy journals.

Cost of Service Delivery

This report compared the cost of services currently provided by Cook County to the residents of the unincorporated areas with the services provided by 57 selected suburban municipalities to the residents within their corporate limits.

The cost of services provided by the 57 selected municipalities in FY2014 was analyzed and compared on a per capita basis to the cost of municipal-type services provided by Cook County to the unincorporated residents countywide. The sources of data on the costs of these services for Cook County and selected municipalities were FY2014 general fund appropriation and budget data, obtained from each municipality and Cook County's FY2014 budget documents.

The municipal-type services that were analyzed include: 1) building and zoning; and 2) police services.³³ These two services were analyzed because they were the most comparable municipal-type services provided by Cook County to unincorporated areas and by the selected municipalities to the residents within their corporate boundaries. Liquor control expenditures were not available in the majority of the municipalities budget data, so no comparison was made in those cases.

Although there are other services provided by Cook County and the municipalities, they were not comparable because those services are provided by the County to both incorporated and unincorporated areas.

Calculating Unincorporated Area Population and Demographics

The demographic and socioeconomic profiles in this report were composed using aggregated data files obtained from the Chicago Metropolitan Agency for Planning (CMAP) and the Cook

³³ Because there is no budget data available for liquor control expenditures in some of the municipalities in certain townships, no comparison was made in those cases.

County Geographic Information Systems (GIS) Department. These data files were analyzed with Esri ArcGIS 10.2 for the purposes of map making, spatial analysis, and the creation of spatial databases for unincorporated Cook County. These data files are composed of two components: 1) shapefiles, which provide a physical geographic boundary used for the purposes of map making and visualization, and 2) Excel data files, which provide corresponding numeric attributes such as area, population, demographic data and socioeconomic data for unincorporated Cook County.

The numeric figures linked to CMAP and the Cook County GIS Department GIS shapefiles are extracted from the United States Census 2010 data. The Census' cartographic systems, in the order from smallest to largest designation, are census blocks, census block groups and census tracts. Census blocks nest within all other tabulated census geographic entities and are the smallest level from which demographic and socioeconomic data can be derived.³⁴ The demographic and socioeconomic data featured in this report have been derived from aggregated CMAP census block files from 2010.³⁵

Due to confidentiality issues, the Census publishes its smallest unit of demographic and socioeconomic data at the block level.³⁶ Therefore, the files provided by CMAP classify block level data according to its Incorporated Place code.³⁷ A census block is designated as unincorporated if one or more of the parcels within the block are classified as unincorporated. This means that any incorporated parcels within these blocks are also designated as unincorporated, which could cause inflation in the number of unincorporated residents within Cook County in CMAP-aggregated census data.

In order to analyze the CMAP unincorporated population figures, the Civic Federation calculated an average number of residents per unincorporated residential parcel by using Census block level population data and dividing each unincorporated block by the number of residential parcels the block contained.

Once an average was established, an unincorporated parcel zoning file provided by the Cook County GIS Department was layered on top of each unincorporated block to verify that each unincorporated parcel was both 1) classified as unincorporated and 2) designated as having residential zoning. Unincorporated parcels ranged from an R-1 zoning to R-8 zoning in order of ascending allowable density.³⁸ For further verification, 2012 Cook County Orthoimagery in JP2 format divided into survey township-sized aerial images was added using ArcGIS for a visual confirmation of parcel occupancy or vacancy. The average per parcel number was then attributed to each residential unincorporated parcel and an estimate of the unincorporated population per census block was generated for the townships.

³⁴ United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html>.

³⁵ U.S. Census Bureau, American Community Survey, 2010.
http://www.census.gov/acs/www/data_documentation/summary_file.

³⁶ United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html>.

³⁷ United States Census Bureau, "Incorporated Place", <https://www.census.gov/dmd/www/glossary.html>.

³⁸ R-1 to R-8 is an abbreviation for the range of residential zoning in which "R" refers to the allowable activity type (residential), and the number refers to the allowable level of density within a parcel. The exact stipulations of each zoning level classification can vary among communities.

Computing Changes in Property Tax Rates and Bills

If currently unincorporated parcels were incorporated into neighboring municipalities, property tax rates for these properties and the amount of property taxes billed to property owners would change. The methodology used to estimate those changes is described below.

Estimating Changes in Property Tax Rates

This report provides estimates of the difference in tax rates between selected current unincorporated tax codes and the composite tax code listed for neighboring municipalities.

The methodology used assumes that: 1) an unincorporated parcel could successfully be incorporated into the neighboring municipality reporting the composite rate and 2) that incorporation of the parcels in the unincorporated tax code occurs into all overlapping tax districts in a neighboring municipality's tax code at once.

The property tax rates used to compare differences and to compute estimated property tax bills are for the 2013 tax year (payable in 2014) only. Property tax rates fluctuate from year to year depending on changes in government levies and property values, so the tax burden per parcel will be different in succeeding tax years. Research staff cannot project what those changes will be.

Staff compared the property tax rate for the composite tax code³⁹ in an incorporated municipality with the property tax rate for parcels in selected neighboring unincorporated tax codes. Because half or more of the composite property tax rate is attributable to school district levies, the unincorporated parcels selected also were located in the same school districts as the nearby municipality in order to ensure comparability.⁴⁰ We then computed the percentage difference in property tax rates between the current unincorporated tax code and the composite tax code listed for selected neighboring municipalities in the Cook County Clerk's Tax Rate Report.

Because of the enormous volume of parcels in Cook County it is difficult to precisely identify which unincorporated parcels are adjacent to which incorporated tax codes and thus could be moved into an incorporated property tax code with certainty. Therefore, the tax bill projections in this study are for illustrative purposes only. They show an estimate of how much property tax bills for parcels in unincorporated tax codes might increase if those parcels had been annexed into nearby incorporated tax codes in tax year 2013 (payable in 2014). They do not represent

³⁹ Tax codes report a composite property tax rate per parcel; this is the aggregate property tax rate for all taxing bodies levying property taxes on that parcel.

⁴⁰ In only one case, unincorporated Blue Island and incorporated Blue Island in Bremen Township were we unable to completely match school districts because students in unincorporated Blue Island in Bremen Township attend a different high school from students in incorporated Blue Island in Bremen Township. In all other cases the unincorporated and incorporated parcels being compared had the same high school and consolidated elementary and middle school districts.

actual tax bill changes for particular parcels, but instead show the order of magnitude of the change that unincorporated areas might experience.

Civic Federation Method of Calculating Property Tax Rate Changes	
1.	Record Composite Tax Rate from Cook County Clerk's 2013 Tax Rate Report. The composite rates reported are a sample of all possible rates. They are identified by the relevant school districts.
2.	Identify a sample of the most numerous unincorporated tax codes for the township. The sample includes parcels in tax codes for which taxpayer addresses are located in the municipalities identified in the County Clerk's Tax Rate Report.
3.	Spot check that the unincorporated parcel is in the same school district as the composite example in the County Clerk's tax rate report by pulling a few sample property tax bills from the County Treasurer's property tax portal.
4.	Compare the tax rate for the composite tax code in an incorporated municipality with the tax rate for an unincorporated parcel in a tax code with a taxpayer address that is in the incorporated municipality.
5.	Compute the difference in tax rates between the current unincorporated tax code and the composite tax code listed per relevant municipality in the County Clerk's Tax Rate Report. This assumes that the unincorporated parcel could be incorporated into the municipality reporting the composite rate.

Estimating Changes in Property Tax Bills

To estimate the potential changes in a typical Class 2 residential property, we computed a sample property tax bill for a hypothetical \$200,000 home. The calculation was based on a comparison if the property tax rate for the current unincorporated tax code selected versus the new property tax rate if the parcel was incorporated into the municipality reporting the relevant composite rate. The calculations assumed a \$7,000 homeowner's exemption, the minimum amount available.⁴¹ Due to the number and variety of exemptions for which individual taxpayers may be eligible, all of the other types of potential exemptions are not included in the calculation. An illustration of the calculation is provided below. In this case, the tax bill difference would be an increase of

⁴¹ The homestead exemption range for Cook County homeowners in tax year 2013 was \$7,000 to \$12,000.

\$598 or 16.6% if a parcel in unincorporated Norwood Park tax code 26002 was annexed into Norridge tax code 26015.

NORWOOD PARK TOWNSHIP UNINCORPORATED AREA TAX CODE 26002 INCORPORATED INTO TAX CODE 26015 (NORRIDGE)			
Sample Tax Bill Current Unincorporated Unincorporated Area Tax Code 26002		Sample Tax Bill if Unincorporated Area Annexed to Tax Code 26015	
Fair Market Value	\$ 200,000	Fair Market Value	\$ 200,000
Assessment Percentage	10.0%	Assessment Percentage	10.0%
Assessed Valuation	\$ 20,000	Assessed Valuation	\$ 20,000
Equalization Factor	2.6621	Equalization Factor	2.6621
EAV (before exemption)	\$ 53,242	EAV (before exemption)	\$ 53,242
Homeowner Exemption	\$ 7,000	Homeowner Exemption	\$ 7,000
EAV after exemption	\$ 46,242	EAV after exemption	\$ 46,242
Tax Rate	7.776%	Tax Rate	9.069%
Tax Bill	\$ 3,596	Tax Bill	\$ 4,194

*minimum exemption is \$7,000; exemption range for Cook County homeowner is \$7,000 to \$12,000.

*minimum exemption is \$7,000; exemption range for Cook County homeowner is \$7,000 to \$12,000.

Caveats in the Computation of Sample Property Tax Bills

Because of the enormous volume of parcels in Cook County it is difficult to precisely identify which unincorporated parcels are adjacent to which incorporated areas and thus could be moved into an incorporated property tax code with certainty. Therefore, the tax bill projections in this study are for illustrative purposes only. They show an estimate of how much property tax bills for parcels in unincorporated tax codes might increase if those parcels had been incorporated into nearby incorporated tax codes in tax year 2013. They do not represent actual tax bill changes for particular parcels, but instead show the order of magnitude of the change that unincorporated areas might experience.

There are many complications that could impact the calculations of property tax rates for incorporated parcels that the Civic Federation acknowledges may affect our estimates.

The methodology employed in this study considers the possibility that unincorporated parcels may disconnect from fire protection districts as they are brought into municipal fire department coverage areas. However, in certain cases, taxpayers may be required to continue paying fees to the fire protection district after incorporation for a period of time in addition to municipal taxes that fund fire departments. There also may be delays in elimination of fire protection district property taxes due to outstanding legal or debt issuance issues. These actions will have an impact on property tax bills. Unfortunately, we are unable to identify areas that may have these particular difficulties and thus include the potential amounts on our tax bill calculations.

The property tax rates used to compute estimated property tax bills are for the 2013 tax year only. Property tax rates fluctuate from year to year depending on changes in government levies and property values, so the tax burden per parcel will be different in succeeding tax years. We cannot project what those changes will be.

Incorporating currently unincorporated parcels would bring additional equalized assessed value (EAV) into tax codes, thereby changing property tax rates. Due to the difficulty in estimating future EAV, we do not project those changes.

Unincorporated parcels incorporated into a municipality may or may not also be incorporated into library or other special districts overlapping the municipality. This incorporation may occur at the same time as incorporation into the municipality, but it could also occur at a later date or it may never occur. The timing and/or occurrence of incorporation of unincorporated parcels into overlapping taxing districts will have an impact on final property tax rates and bills. We are unable to estimate what that impact will be, so we assume that incorporation occurs into all overlapping tax districts in a tax code all at once.

ANNEXATION OF UNINCORPORATED AREAS IN ILLINOIS

Annexation is the extension of municipal boundaries into adjacent unincorporated areas and the corresponding expansion of city services to those newly incorporated areas. In Illinois, municipal governments have the authority to determine and expand their boundaries, subject to the provisions of the Illinois Municipal Code.⁴² In other states, that power has been given to the state government or regional authorities.

Arguments for and Against Annexation

Annexation of unincorporated areas to a municipality can be controversial. There are a number of political, economic, quality-of-life and identity arguments made in support of and opposition to annexation. These arguments were concisely summarized in a report by the Center for Urban Policy and the Environment at Indiana University's School of Public and Environmental Affairs in a study of Indiana's annexation laws. A summary and adaptation of the highlights are presented in the exhibit below.⁴³

⁴² 65 ILCS 5/ Illinois Municipal Code.

⁴³ Indiana University Center for Urban Policy and the Environment, School of Public and Environmental Affairs, *Annexation in Indiana: Issues and Options*. November 1998, pp. 63-64.

Arguments for and Against Annexation of Unincorporated Areas	
Arguments for Annexation	Arguments Against Annexation
<i>Political Arguments</i>	
Residents gain the ability to vote in the municipal elections.	Residents in unincorporated areas may distrust municipal political and government leaders.
Business and professional leaders gain a greater voice in the political process.	Residents may lose opportunities for self-governance in service delivery.
	Some annexation procedures do not give residents a voice in their future.
<i>Economic and Fiscal Arguments</i>	
Increased municipal tax base and bonding authority.	Increased taxes for residents and property owners.
Economies of scale may reduce the cost of city service delivery.	Unit costs for service delivery may increase because of the characteristics of the annexed territory.
Eliminates free rider problem whereby residents of unincorporated areas may enjoy city services without paying for them.	Municipalities may not be able to finance services desired by residents of unincorporated areas.
Increased population may boost municipal eligibility for grants.	County and special district tax revenue may decline.
Property values in the annexed area may increase.	
May reduce fire insurance rates and/or utility surcharges.	
<i>Administrative Arguments</i>	
New and/or necessary services may now be provided to residents of annexed areas.	Residents may not need or want certain municipal services.
May eliminate duplicative services.	Some municipal regulations or licenses may not be appropriate or favored by residents.
Clarifies responsibility for delivery of emergency and other critical services.	
<i>Public Health, Environment and Quality of Life Arguments</i>	
Annexation may force solutions to environmental and public health problems such as inadequate sewer systems or failing septic tanks.	Municipal problems such as crime may extend into the unincorporated area.
Municipalities face spillover effects from inadequate flood control and sewer systems in unincorporated areas.	Downtown interests may wield political power and influence service delivery and administrative issues.
Comprehensive land use planning reduces the potential for conflicts at boundaries and helps rationalize growth management.	
Annexation may help overcome economically or racially based variation or discrimination in service delivery.	
<i>Identity and Sense of Place Arguments</i>	
Municipal boundaries may better reflect actual economic, physical and sociological boundaries of a community.	Residents of unincorporated areas may not want to live in a municipality.
Increased size and population may increase municipality's prestige.	Residents may fear losing the rural character of the unincorporated area.
	Residents may prefer higher status associated with unincorporated status.

Source: Indiana University Center for Urban Policy and the Environment, School of Public and Environmental Affairs, *Annexation in Indiana: Issues and Options*, November 1998, pp. 63-64.

General Annexation Principles in Illinois

There are four requirements that must be fulfilled for annexation of unincorporated properties to a municipality in Illinois:⁴⁴

1. The territory must be unincorporated.
2. The territory must be contiguous to the annexing municipality.
3. Proper notice must be given to fire protection and library districts with jurisdiction over the territory to be annexed if they are providing service to that territory. Annexation of territory where the municipality provides fire protection and library services results in automatic disconnection of the area from the districts in question. There are procedures by which disconnection can be contested and fire protection districts may also negotiate an agreement to receive diminishing tax revenues over a number of years. In addition, notice must be given to the township commissioner of highways, the board of township trustees, the township supervisor and the township clerk if the land to be annexed includes any highway under township jurisdiction. Notice also must also be given to election authorities and the post office.
4. The new boundary of the annexing municipality as it is described in the annexation petition must extend to the far side of any adjacent highway and must include all of every highway within the area to be annexed.⁴⁵

Annexation Methods

Unincorporated areas can be annexed to an adjoining municipality in several different ways:

1. Voluntarily, with the unanimous support of property owners and majority of voters. These efforts do not require the intervention of the courts.
2. With court supervision in situations where there is not unanimous support by property owners.
3. When the municipality proactively seeks involuntary annexation of territory of less than 60 acres.

Voluntary Annexation without Court Supervision

Voluntary Annexation by Ordinance⁴⁶

This method of annexation is the simplest as there are no requirements of notice, public hearings, court supervision or a referendum.

If there are no electors in an unincorporated area, the owners of the properties contiguous to a municipality may file a petition requesting annexation. The municipality may then, by majority vote of its governing body, approve the annexation.

⁴⁴ 65 ILCS 5 Article 7 Division 1 Annexation.

⁴⁵ Stewart H. Diamond and Julie A. Tappendorf. *Municipal Annexation Handbook*. (Chicago: Ancel Glink, 2012 edition), p. 8.

⁴⁶ 65 ILCS 5/7-1-8.

If there are electors in the unincorporated area, 100% of the property owners of record and at least 51% of the electors residing within a territory may file a petition requesting annexation. The municipality may by majority vote of its governing body approve the annexation. This type of annexation is not subject to a referendum.⁴⁷

The annexation process is complete when a copy of the annexation ordinance and a map of the territory annexed are filed with the County Clerk's Office.⁴⁸

Voluntary Annexation of Wholly Surrounded Territory

Unincorporated areas that are wholly bounded by two or more municipalities may be annexed without court supervision if a majority of the property owners submit an annexation petition and the municipality and the municipal authorities approve that petition. The size of the area to be annexed cannot be increased by more than one third prior to the annexation decision.⁴⁹

Annexation Requiring Court Action

Court-Supervised Petition for Annexation by Owners and Electors

If all of the property owners do not consent to annexation, annexation can be achieved by court order. This action requires that a majority of the property owners and a majority of the electors in the area in question sign and file a petition in the Cook County Circuit Court requesting annexation. The Circuit Court then holds a hearing on the matter. The Court will remove from consideration any properties located on the edge of the territory to be annexed if the owners object to the annexation and removal of those properties will not eliminate the contiguity of the area. If the Court finds the petition to be technically in compliance with statutory requirements then it is forwarded to municipal authorities for their consideration. If the corporate authorities approve the annexation, the property is incorporated into the municipality. However, 10% of the voters of the municipality can request a referendum be held on the annexation. The vote of the electors is determinative.⁵⁰

An optional method for court-supervised annexation by owners and electors may be used for unincorporated territory that is less than one square mile, contains 500 or more residents and is contiguous to a municipality that has fewer than 100,000 residents. The affected parties may apply to the Circuit Court to authorize submission of the annexation question to the voters. In addition, the area to be considered for annexation cannot include any individual property in excess of ten acres without the consent of the owners of those parcels. The application must be signed by at least 100 voters and more than half of the property owners.⁵¹

⁴⁷ *Sibenaller v. Milschewski*, 379 Ill.App.3d 717, (2nd District 2008), cited in Stewart H. Diamond and Julie A. Tappendorf. *Municipal Annexation Handbook*. (Chicago: Ancel Glink, 2012 edition), p. 11.

⁴⁸ *People ex rel. County of St. Clair v. City of Belleville*, 84 Ill.2d 1 (1981).

⁴⁹ 65 ILCS 5/7-1-12.

⁵⁰ 65 ILCS 5/7-1-2.

⁵¹ 65 ILCS 5/7-1-11.

Court-Supervised Annexation by the Municipality

Municipalities may proactively seek annexation of unincorporated properties. In this case, the municipality initiates the incorporation by approving an annexation ordinance. The ordinance is filed with the Circuit Court. No tract of land exceeding ten acres may be included in this process without consent of the property owner unless the tract is subdivided into lots or blocks or is bounded on at least three sides by land subdivided into lots or blocks.

If the Court finds that the ordinance is valid, it enters an order directing that the question of annexation be submitted to the governing body of the annexing municipality for action. A majority vote of the governing body is required to annex the territory.⁵²

The governing body may order a referendum on the annexation after a favorable vote. If the corporate authorities reject annexation or do not order a referendum, then a petition may be filed to require a referendum by electors equal to 10% of the entire vote cast for all candidates for mayor or president at the last general municipal election in the annexing municipality. If a majority of the electors in the affected area voting on the question favor annexation, then it is approved.⁵³

Involuntary Annexation of Surrounded or Nearly Surrounded Territory Under 60 Acres

Territory containing 60 acres or less may be annexed without the consent of property owners if it is wholly bounded by:

- One or more municipalities;
- One or more municipalities and a creek, river or lake;
- One or more municipalities and the Illinois state boundary;
- One or more municipalities and property owned by the State of Illinois except State highway rights of way;
- One or more municipalities and a forest preserve or park district;
- One or more municipalities and an interstate highway owned in fee by the State and bounded by a frontage road if the territory is a triangular parcel of 10 acres or less; or
- One or more municipalities and property on which a federally funded research facility in excess of 2,000 acres is located.

Municipalities in Cook County are not permitted to annex territory of a forest preserve district without obtaining the consent of the district pursuant to Section 8.3 of the Cook County Forest Preserve Act, nor can any Cook County municipality annex territory owned by a park district without obtaining consent of the park district pursuant to Section 8-1.1 of the Park District Code.

Notice of the annexation must be provided in a newspaper of general circulation at least 10 days prior to the date of approval of the annexation ordinance. If the property lies in a township other than the township in which the municipality is located, then the township must also be given

⁵² 65 ILCS 5/7-1-5.

⁵³ 65 ILCS 5/7-1-6.

written notice ten days prior to the date of annexation. Once the governing body approves the incorporation of the properties by a majority vote, the annexation is final.⁵⁴

Annexation Methods in Selected States

This section explores how Illinois' annexation methods compare to other states. Three states - Connecticut, New Jersey and Pennsylvania - have no unincorporated areas. The other 47 states use a variety of annexation methods. The exhibit that follows summarizes annexation methods in the five largest states by population as well as eight Midwestern states. The information presented is drawn from a report commissioned by the Tennessee Advisory Commission on Intergovernmental Relations entitled *Municipal Boundary Changes and Growth Planning in Tennessee: An Interim Report on Public Chapter 441, Acts of 2013*.

Involuntary and Voluntary Annexation Requirements

The five largest states by population are California, Texas, New York, Florida and Illinois. In this group:

- Only New York has no limitations on involuntary annexations.
- Only Florida requires third party approval of involuntary annexations (by county governments).
- Two states – Texas and Florida – do not require third party approval of voluntary annexations.
- California requires approval of voluntary annexations by local-level Local Agency Formation Commissions (LAFCOs) while New York and Illinois require court approval.

The eight Midwestern states studied were Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio and Wisconsin. In this group:

- Iowa, Missouri and Ohio place no restrictions on involuntary annexations.
- Third party approval is not required for involuntary annexations in any of the states.
- Indiana and Iowa do not require third party approval for voluntary annexations.
- Three states – Illinois, Missouri and Wisconsin – require court action prior to approval of voluntary annexation.
- Michigan requires that home rule cities obtain permission from county commissions and hold elections to voluntarily annex property. Other annexations must be approved through petition to the State Boundary Commission.⁵⁵
- Minnesota requires in certain cases for voluntary annexations to be approved by the state level Municipal Boundaries Adjustment Unit of the Office of Administrative Hearings.⁵⁶

⁵⁴ 65 ILCS 5/7-1-13.

⁵⁵ Report of the Tennessee Advisory Commission on Intergovernmental Relations, *Municipal Boundary Changes and Growth Planning in Tennessee: An Interim Report on Public Chapter 441, Acts of 2013*, p. A-46.

⁵⁶ Report of the Tennessee Advisory Commission on Intergovernmental Relations, *Municipal Boundary Changes and Growth Planning in Tennessee: An Interim Report on Public Chapter 441, Acts of 2013*, p. A-47.

- Ohio requires approval of voluntary annexations by county boards of commissioners.⁵⁷

⁵⁷ Report of the Tennessee Advisory Commission on Intergovernmental Relations, Municipal Boundary Changes and Growth Planning in Tennessee: An Interim Report on Public Chapter 441, Acts of 2013, p. A-48.

Comparison of Selected States' Laws on Annexation Methods				
State	Involuntary Annexation (no request, no approval by residents)		Voluntary Annexation (could be less than all residents consent)	
<i>Five Most Populous States</i>				
	Limitations	3rd Party Approval Required?	Requirements	3rd Party Approval Required?
California	Contiguous & noncontiguous city owned and islands	No	Petition for vote (after, by owners-residents)	Local Agency Formation Commission
Texas	Home Rule cities only and islands	No	Petition (owners or voters)	No
New York	No	No	Petition for vote (local governments or owners or residents)	State court in limited circumstances
Florida	Islands	County	Petition (100% owners), Vote of city	No
Illinois	Small islands (60 acres or less)	No	Petition for vote (city or owners and voters)	Circuit court before vote
<i>Midwestern States</i>				
Illinois	Small islands (60 acres or less)	No	Petition for vote (city or owners and voters)	Circuit court before vote
Indiana	Unlimited + noncontiguous if city owned	No	Petition (owners), noncontiguous	No
Iowa	No	No	Vote (city), Petition for vote (voters or city voters)	No
Michigan	City owned	No	Vote (city), Petition for vote (after 3rd party approval)	Petition state administrative body
Minnesota	City owned and island and other limited circumstances	No	Petition (city or owners)	State administrative board
Missouri	No	No	Petition (100% owners), Petition for vote (city) includes noncontiguous territory in limited circumstances	Petition circuit court before vote
Ohio	No	No	Petition (owners or city)	Board of county commissioners
Wisconsin	Contiguous and noncontiguous city owned property and islands	No	Petition (owners and electors), Petition for vote (city or owners and electors)	Circuit court before vote if city initiates

Source: Report of the Tennessee Advisory Commission on Intergovernmental Relations, Municipal Boundary Changes and Growth Planning in Tennessee: An Interim Report on Public Chapter 441, Acts of 2013, p. A-39 to A-40, December 2013, <http://www.tn.gov/tacir>.

Plan of Service Requirements before Annexation

Twenty-four states require cities to develop a plan of service before an annexation can take place. The plan involves implementation and timeline details for police, fire, water and sewer, transportation and other municipal services. The exhibit below shows plan of service requirements for the five largest states by population as well as eight Midwestern states. Here is a summary of findings:⁵⁸

- Three of the five largest states – California, New York and Illinois – do not require service plans prior to annexation. In the Midwestern grouping, Illinois, Michigan, Minnesota and Wisconsin also have no service plan mandate.
- Two of the five largest states – Texas and Florida - require a plan of services before annexation. Four of the eight Midwestern states surveyed – Indiana, Iowa, Missouri and Ohio – require a plan.
- Texas, Indiana and Missouri require the plans of service to include police, fire, water and sewer and other related municipal services.
- Florida mandates that the service plan include water and sewer services.
- Iowa and Ohio have no specific requirements for the plans of service.
- For the six states requiring service plans prior to annexation, the implementation timeline for services may be set at the discretion of the annexing city or may range from 2.5 to 4.5 years after annexation.

⁵⁸ Source: Report of the Tennessee Advisory Commission on Intergovernmental Relations, *Municipal Boundary Changes and Growth Planning in Tennessee: An Interim Report on Public Chapter 441, Acts of 2013*, pp. A-63 to 66, December 2013, <http://www.tn.gov/tacir>.

- Of the six states requiring a service plan, Texas, Iowa and Ohio do not require that the service plan include budget and financial information. Florida, Indiana and Missouri, however, do require this information.

Comparison of Selected States' Laws on Plans of Service Before Annexation								
State	Plan Required	Used as a Factor in Determining whether to Annex	Required Services				Timeline	Budget & Financial Information
			Police & Fire	Water & Sewer	Streets	Other		
Five Most Populous States								
California	No	Yes	No	No	No	No	No	No
Texas	Yes	No	Yes	Yes	Yes	Yes	Must extend services w/in 2.5 years or 4.5 years if services cannot reasonably be provided in 2.5 years	No
New York	No	No	No	No	No	No	No	No
Florida	Yes	No	No	Yes	No	No	Required but set by city	Yes
Illinois	No	No	No	No	No	No	No	No
Required	2/5	1/5	1/5	2/5	1/5	1/5		1/5
Midwestern States								
Illinois	No	No	No	No	No	No	No	No
Indiana	Yes	No	Yes	Yes	Yes	Yes	Police, Fire provided w/in 1 year; street lighting, sewers w/in 3 years	Yes
Iowa	Yes	No	No	No	No	No	w/in 3 years of July 1 of FY in which city taxes are collected on property in annexed area	No
Michigan	No	No	No	No	No	No	No	No
Minnesota	No	Yes	No	No	No	No	No	No
Missouri	Yes	Yes	Yes	Yes	Yes	Yes	Plan to provide w/in 3 years	Yes
Ohio	Yes	No	No	No	No	No	Required but set by city	No
Wisconsin	No	No	No	No	No	No	No	No
Required	4/8	2/8	2/8	2/8	2/8	2/8	4/8	2/8

Source: Report of the Tennessee Advisory Commission on Intergovernmental Relations, Municipal Boundary Changes and Growth Planning in Tennessee: An Interim Report on Public Chapter 441, Acts of 2013, p. A-63 to 66, December 2013, <http://www.tn.gov/tacir>.

SUMMARY PROFILE OF UNINCORPORATED COOK COUNTY

Cook County contains thirty townships. Five of the townships are coterminous with a municipal government and contain no unincorporated areas: Berwyn, Cicero, Evanston, Oak Park and River Forest. The remaining twenty-five townships all contain some unincorporated areas.

Demographic Profile of Unincorporated Cook County

In 2010, unincorporated Cook County contained approximately 126,034 residents in twenty-three townships.⁵⁹ Maine Township had the largest number of residents in unincorporated areas with 23.8% of the total population, or 30,043 residents. Five Townships – Maine, Leyden, Northfield, Elk Grove and Palatine – had a combined 61.7%, or 77,815 residents of the total unincorporated population.

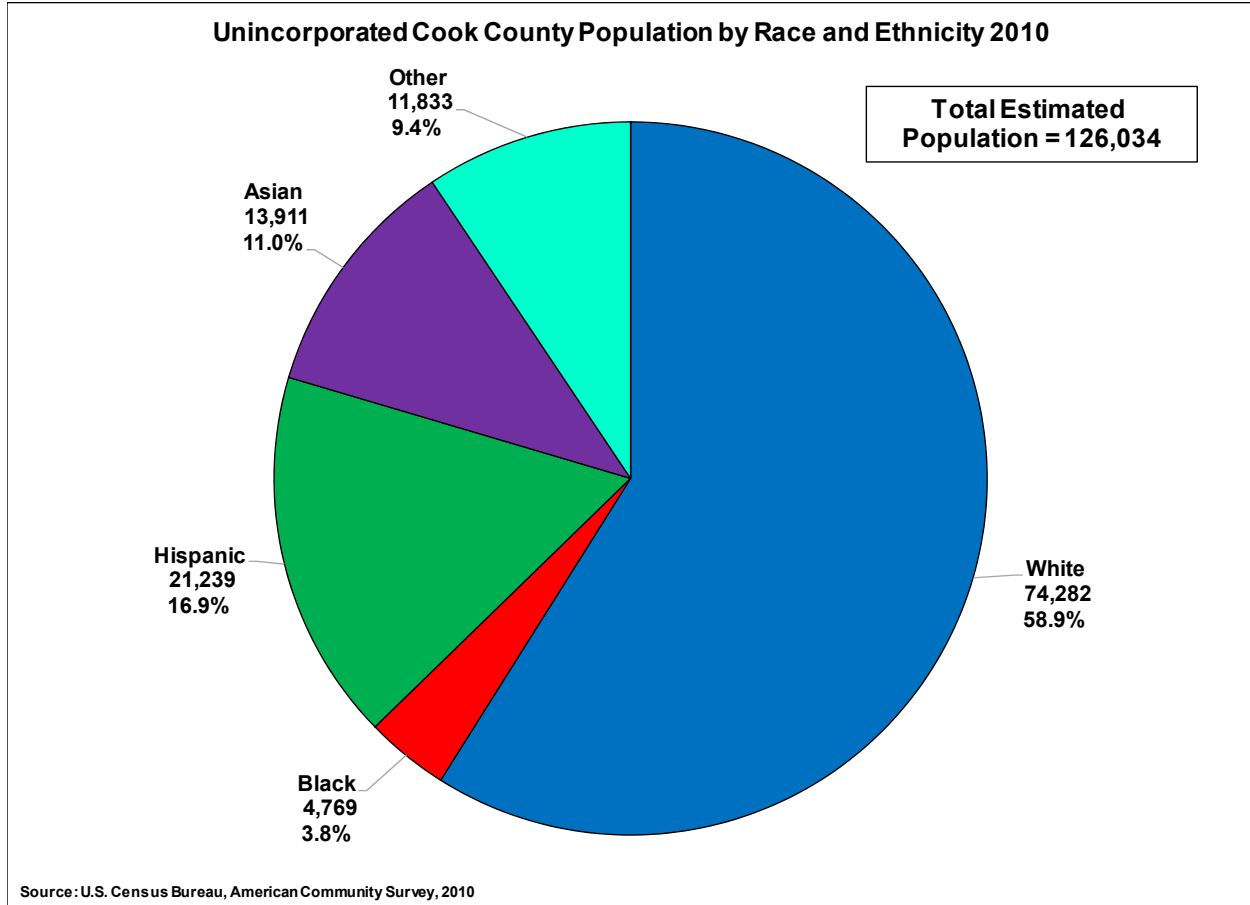
Population By Race or Ethnic Origin in Unincorporated Cook County 2010									
Township	White	Hispanic	Asian	Black	American Eskimo	Hawaiian	Other	Multi-Race	Total Population
Maine	13,269	3,568	8,844	1,547	107	22	1,638	1,048	30,043
Leyden	6,606	5,258	315	268	81	9	1,972	247	14,756
Northfield	8,492	1,461	2,681	401	16	-	502	234	13,787
Elk Grove	4,174	3,482	149	110	93	2	1,442	229	9,681
Palatine	4,652	2,581	379	413	38	4	1,338	143	9,548
Palos	5,361	254	203	34	4	2	59	44	5,961
Stickney	2,973	1,842	42	35	32	-	839	110	5,873
Lyons	4,441	507	63	301	15	-	165	103	5,595
Orland	4,583	284	143	59	4	2	89	62	5,226
Lemont	4,647	244	107	52	12	-	46	62	5,170
Worth	3,199	371	39	95	9	-	124	49	3,886
Rich	1,911	168	24	505	7	-	41	49	2,705
Bloom	1,295	387	10	376	13	-	164	79	2,324
Hanover	1,440	163	500	49	8	-	46	47	2,253
Bremen	1,696	157	30	213	3	2	67	26	2,194
Schaumburg	1,588	107	208	33	-	1	47	29	2,013
Wheeling	939	91	74	22	-	-	24	24	1,174
Norwood Park	1,019	84	21	-	1	1	21	14	1,161
Thornton	557	96	5	151	5	-	32	15	861
Proviso	445	82	7	97	1	-	25	5	662
Barrington	535	15	45	8	1	-	10	14	628
New Trier	363	15	20	-	-	-	3	-	401
Riverside	97	22	2	-	-	-	11	-	132
Total									
Population	74,282	21,239	13,911	4,769	450	45	8,705	2,633	126,034

Note: The townships of Berwyn, Calumet, Cicero, Evanston, Niles, Oak Park, and River Forest contain no unincorporated residents and have been excluded from this table. Source: U.S. Census Bureau, American Community Survey, 2010.
http://www.census.gov/acs/www/data_documentation/summary_file

The next exhibit shows the racial and ethnic breakdown of the Cook County unincorporated area population. Roughly 58.9% of the population was white in 2010, 16.9% were Hispanic, 11.0%

⁵⁹ There are unincorporated parcels in Calumet and Niles Township but no residents.

were Asian, 3.8% were African American and 9.4% were “Other.”⁶⁰



Unincorporated Area Land Use and Property Tax Profile

Illinois state statute requires that all real property be valued for the purpose of property taxation at 33 1/3% of its fair cash value in every county except Cook.⁶¹ Cook County sets different property tax assessment levels for different types of property. This differential assessment is called *classification*. The state constitution also requires that the level of assessment or rate of tax for the highest class of property be no more than 2.5 times the level of assessment or rate of tax for the lowest class of property.⁶²

The exhibit below shows unincorporated parcels by class in Cook County Townships in tax year 2013. Approximately 67.7% or 33,051 of the 39,933 unincorporated parcels are Class 2

⁶⁰ The other category includes Hawaiian and Pacific Islanders, Inuit, mixed race residents and unclassified or unidentified others.

⁶¹ Illinois Property Tax Code, 35 ILCS 200/9-145.

⁶² Illinois 1970 Constitution, Article IX, Section 4(b).

Residential properties. Approximately 7.1% of all parcels are tax exempt and 6.6% are Class 1 Vacant land.

Only 2.6% or 1,048 of the unincorporated parcels are business properties. Of these parcels, 617 are Class 5A Commercial properties, 410 are Class 5B Industrial parcels, 19 parcels are have a Class 6B Industrial Incentive designation and 2 parcels are Class 8 Commercial Incentive properties. The vast majority of the taxable value of real property (EAV) is in the Class 2 Residential category. About \$1.7 billion or 77.3% of EAV is in this class. About 17.4% of all EAV or \$395.1 million is located in the four business classes: Class 5A Commercial, Class 5B Industrial, Class 6B Industrial Incentive and Class 8 Commercial Incentive.

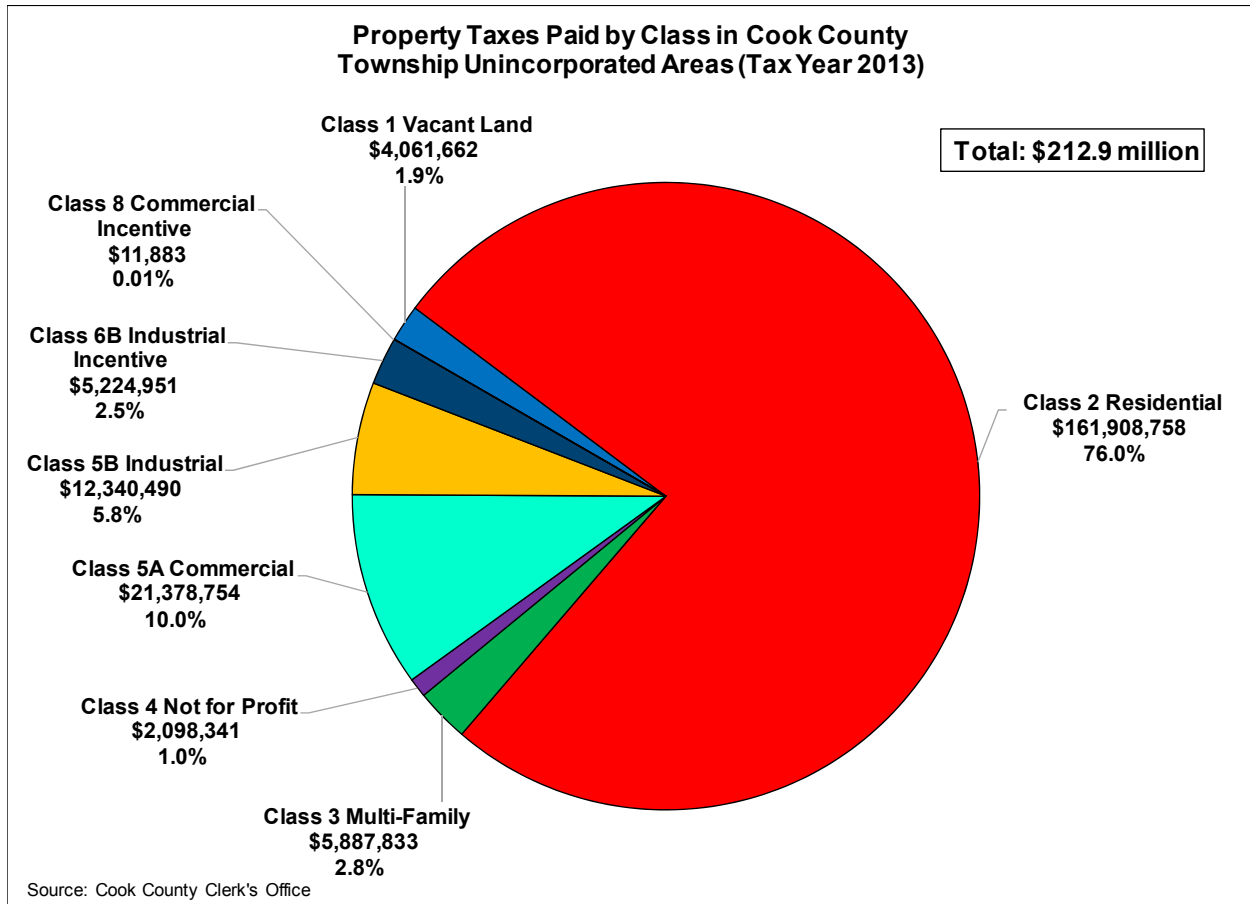
COOK COUNTY UNINCORPORATED PARCELS BY CLASS OF PROPERTY 2013 Tax Year (Payable in 2014)							
Class of Property	Number of Parcels	% of Total Parcels	Assessed Valuation (AV)	Equalized Assessed Valuation (EAV)	% of Total EAV	Property Taxes Billed	% of Property Taxes Billed
Exempt	2,823	7.1%	-	-	0.0%	-	0.0%
Railroad	213	0.5%	-	-	0.0%	-	0.0%
Class 1 Vacant Land	2,649	6.6%	15,377,200	40,934,506	1.8%	4,061,662	1.9%
Class 2 Residential	33,051	82.8%	747,304,546	1,754,827,033	77.3%	161,908,758	76.0%
Class 3 Multi-Family	112	0.3%	21,857,366	58,186,492	2.6%	5,887,833	2.8%
Class 4 Not for Profit	37	0.1%	7,684,931	20,458,056	0.9%	2,098,341	1.0%
Class 5A Commercial	617	1.5%	85,920,939	225,899,246	10.0%	21,378,754	10.0%
Class 5B Industrial	410	1.0%	48,983,463	130,351,602	5.7%	12,340,490	5.8%
Class 6A industrial Incentive	-	0.0%	-	-	0.0%	-	0.0%
Class 6B Industrial Incentive	19	0.0%	16,413,294	38,735,857	1.7%	5,224,951	2.5%
Class 6C Industrial Incentive	-	0.0%	-	-	0.0%	-	0.0%
Class 7 Commercial Incentive	-	0.0%	-	-	0.0%	-	0.0%
Class 8 Commercial Incentive	2	0.0%	35,630	94,850	0.0%	11,883	0.0%
Class 8 Commercial/Industrial Incentive	-	0.0%	-	-	0.0%	-	0.0%
Class 9 Multi-Family Incentive	-	0.0%	-	-	0.0%	-	0.0%
TOTAL	39,933	100.0%	\$ 943,577,369	\$ 2,269,487,642	100.0%	\$ 212,912,671	100.0%

Source: Cook County Clerk's Office.

The next exhibit graphically presents a breakdown of property taxes paid to all taxing bodies (not just Cook County) by class in unincorporated Cook County in tax year 2013, payable in 2014.⁶³ In that year, homeowners and business owners were billed a total of \$212.9 million in property taxes. Of that amount, Class 2 residential property-owners paid 76.0% or \$161.9 million. Business properties in the Class 5A Commercial, Class 5B Industrial, Class 6B Industrial

⁶³ Only a small portion of this amount was paid to Cook County In tax year 2013. The Cook County property tax rate was 0.56%.

Incentive and Class 8 Commercial Incentive categories were billed \$39.0 million or 18.3% of the total.



Unincorporated Multi-Family Parcels

Multi-family parcels in unincorporated portions of the Cook County Townships include parcels with Class 2-11 as well as Class 3 designations. The definitions for these real property classification codes are:⁶⁴

Class 2 Residential

- 2-11: Apartment buildings with 2 to 6 units, any age

Class 3 Multi Family

- 3-13: Two or three story building 7 or more units
- 3-14: Two or three story non-fireproof building with corridor apartment or California type apartments, no corridors exterior entrance
- 3-15: Two or three story non-fireproof corridor apartments or California type apartments,

⁶⁴ Cook County Assessor. Definitions for the Codes for Classification of Real Property. See <http://www.cookcountyassessor.com/forms/classcode.PDF>.

interior entrance

- 3-90: Other minor improvement related to rental use
- 3-91: Apartment building over three stories, seven or more units
- 3-96: Rented modern row houses, seven or more units in a single development or one or more contiguous parcels in common ownership
- 3-97: Special rental structure
- 3-99: Rental condominium

There were 615 Class 2-11 and Class 3 multi-family parcels in the unincorporated areas of Cook County in tax year 2013. The equalized assessed valuation for these properties was \$115.8 million and the property taxes billed were approximately \$11.5 million. Nearly 81.8% or 503 of all multi-family parcels had a Class 2-11 designation. However, Class 3 properties reported a slight majority of the multi-family taxable value of property (EAV). It was \$58.1 million or 50.2% of the total in tax year 2013. Similarly, Class 3 properties were billed a majority of multi-family property taxes in the unincorporated areas, or \$6.1 million (51.9% of the total). Class 2-11 properties, in contrast, reported 49.8% of the total equalized assess valuation and were billed 48.1% of property taxes.

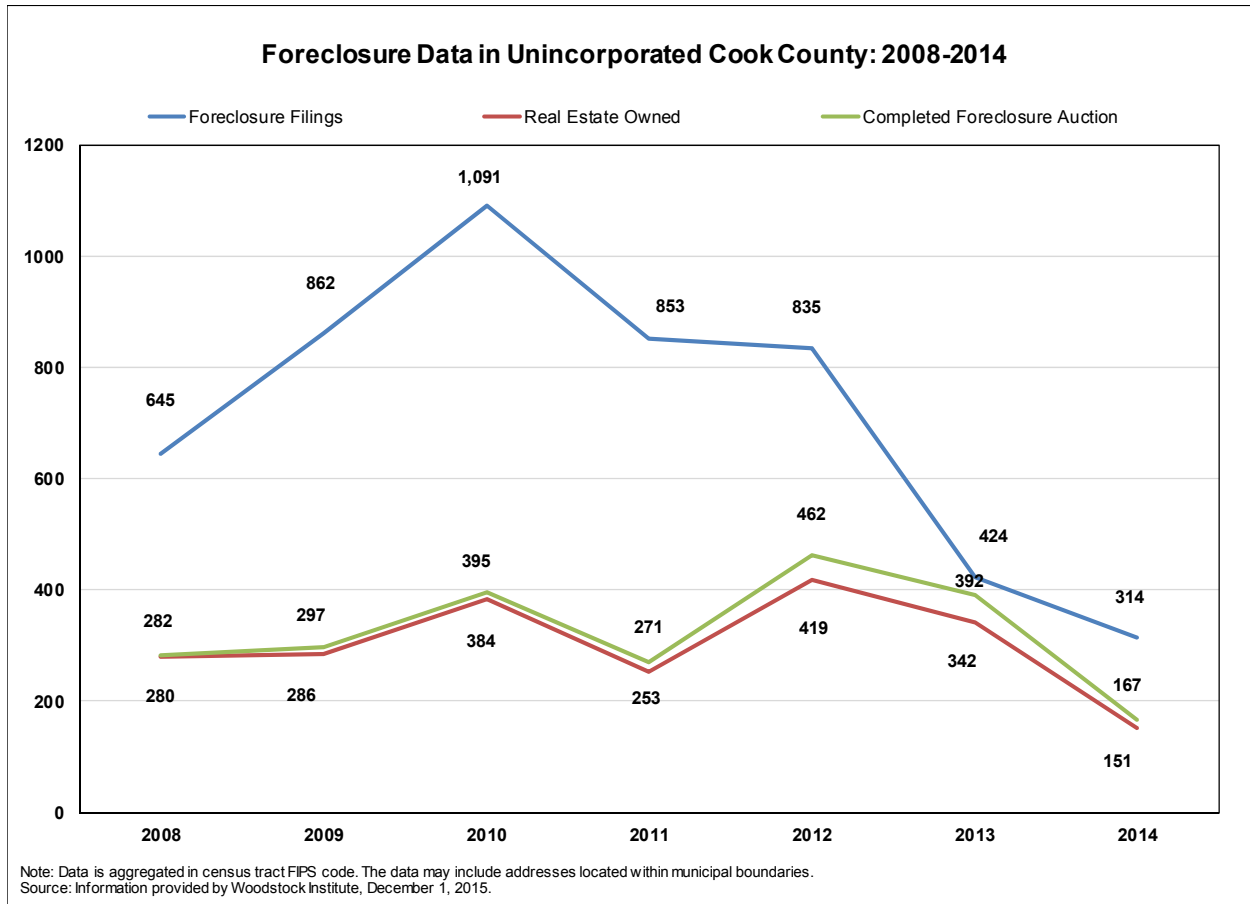
COOK COUNTY TOWNSHIPS UNINCORPORATED CLASS 2 and 3 MULTI-FAMILY PARCELS 2013 Tax Year (Payable in 2014)							
Class of Property	Number of Parcels	% of Total Parcels	Assessed Valuation (AV)	Equalized Assessed Valuation (EAV)	% of Total EAV	Property Taxes Billed	% of Property Taxes Billed
2-11	503	81.8%	\$ 21,921,989.0	\$ 57,647,063.0	49.8%	\$ 5,460,341.9	48.1%
3-13	1	0.2%	\$ 119,965.0	\$ 319,359.0	0.3%	\$ 30,613.8	0.3%
3-14	32	5.2%	\$ 2,458,141.0	\$ 6,543,817.0	5.7%	\$ 750,423.5	6.6%
3-15	29	4.7%	\$ 8,029,140.0	\$ 21,374,374.0	18.5%	\$ 2,058,192.3	18.1%
3-90	6	1.0%	\$ 86,094.0	\$ 229,191.0	0.2%	\$ 21,708.3	0.2%
3-91	4	0.7%	\$ 3,597,535.0	\$ 9,576,998.0	8.3%	\$ 976,468.6	8.6%
3-96	18	2.9%	\$ 97,814.0	\$ 260,389.0	0.2%	\$ 24,835.9	0.2%
3-97	14	2.3%	\$ 7,429,771.0	\$ 19,778,790.0	17.1%	\$ 2,014,369.2	17.8%
3-99	8	1.3%	\$ 9,569.0	\$ 25,474.0	0.0%	\$ 11,222.0	0.1%
TOTAL	615	100.0%	\$ 43,750,018.0	\$ 115,755,455	100.0%	\$ 11,348,175	100.0%

Source: Cook County Clerk's Office.

Foreclosures in Unincorporated Cook County

The following graph illustrates the foreclosure filings, real estate owned properties and completed foreclosure auctions in the unincorporated areas of Cook County between 2008 and 2014. Foreclosure filings peaked in 2010 with a total of 1,091 filings and then decreased between 2010 and 2014 by 71.2%, or 777 to a total of 314 filings. Foreclosure data for real estate owned properties and completed foreclosure auctions were fairly consistent with each other between 2008 and 2014. Total real estate owned properties and completed foreclosure auctions in 2008 were 280 and 282, respectively. Real estate owned properties and completed foreclosure auctions peaked in 2012 with a total of 419 and 462 properties, respectively. The data for 2014 shows that foreclosure filings, real estate owned properties and completed foreclosure auctions have all dropped below 2008 levels. Overall, between 2008 and 2014 foreclosure filings decreased by

51.3%, real estate owned properties and completed foreclosure auctions decreased by 46.1% and 40.8%, respectively.



COOK COUNTY SERVICES PROVIDED TO UNINCORPORATED AREAS

Cook County government provides a variety of municipal-type services to its unincorporated areas. These services include animal and rabies control, building and zoning regulation, liquor control and law enforcement provided by the Cook County Sheriff’s Office. The County also maintains 1,439 lane miles of roads and highways in both unincorporated and incorporated areas.⁶⁵ This section of the report provides an overview of expenditures made by Cook County in the unincorporated areas, a review of revenues collected in the unincorporated areas and short descriptions of the services provided by the County to unincorporated area residents and businesses.

Cook County Sheriff’s Police Department

The Cook County Sheriff is the chief law enforcement officer in the County. The Sheriff is elected on an at-large basis and is responsible for preventing crime and maintaining safety and

⁶⁵ Cook County Commissioner Mike Quigley, *Reinventing Cook County*, Part I, December 2003, p. 42.

order in the county.⁶⁶ According to the Illinois State Statutes, the Sheriff is primarily responsible for the security, custody and care of the courthouses and jails within the office's jurisdiction;⁶⁷ maintaining a County police department and enforcing all State laws and municipal ordinances within the jurisdiction of his county relating to the regulation of motor vehicle traffic and safety on public highways;⁶⁸ and serving, executing and returning all warrants within the County.⁶⁹

As of FY2014, the Cook County Sheriff's Office was comprised of over 6,826.6 full-time equivalent employees spread across 14 departments: the Office of the Sheriff; Fiscal Administration and Human Resources; Sheriff's Women's Justice Programs; Court Services; Impact Incarceration; Reentry and Diversion Programs; Corrections; Merit Board; Intergovernmental Agreement/Emergency Telephones Systems Board (ETSB); High Intensity Drug Trafficking Area; Prison Rape Elimination Project; Domestic Violence/Sexual Assault Coordination; Child Support Enforcement Program; and the Sheriff's Police Department.⁷⁰

The Cook County Sheriff's Police Department (CCSPD) is the third largest police department in the State of Illinois.⁷¹ In FY2014 CCSPD had a total of 607.5 full-time equivalent (FTE) employees that are primarily responsible for providing police services in unincorporated Cook County. The CCSPD is composed of a number of specialized divisions and the Uniformed Patrol Division.⁷²

The Sheriff's Uniformed Patrol Division is primarily responsible for patrolling the unincorporated areas of Cook County to prevent crime, address complaints and respond to requests for police service. The Sheriff's Police headquarters is located in the Maywood Circuit Court building. The Patrol Division is divided into four districts located in the suburban Circuit Court buildings in Bridgeview, Markham, Rolling Meadows and Skokie. The dividing line between the north and south area patrol divisions is between Roosevelt Road and North Avenue. The Rolling Meadows and Skokie patrol divisions are responsible for policing the North Area of the county, which is divided into twelve patrol beats that cover a total of 350 square miles.⁷³ The Bridgeview and Markham patrol divisions are responsible for policing the South Area of the County, which is divided into nine patrol beats that cover a total of 375 square miles.⁷⁴ In addition to providing police services to the unincorporated areas, the patrol division is also responsible for patrolling the Village of Ford Heights and assisting with patrol in the villages of Robbins, Dixmoor and Dolton.⁷⁵

⁶⁶ 55 ILCS 5/3-6021.

⁶⁷ 55 ILCS 5/3-15003; 55 ILCS 5/3-6023; 55 ILCS 5/3-6017.

⁶⁸ 55 ILCS 5/3-7001; 55 ILCS 5/3-6036.

⁶⁹ 55 ILCS 5/3-6019.

⁷⁰ Cook County FY2014 Executive Budget, p. Y-2.

⁷¹ http://www.cookcountysheriff.com/sheriffs_police/ccspd_main.html (accessed 03/18/2016).

⁷² Cook County FY2014 Executive Budget, p. Y-49.

⁷³ A patrol beat is made up of both incorporated and unincorporated areas of the county; http://www.cookcountysheriff.org/sheriffs_police/ccspd_Patrol_North.html (accessed 4/16/2014).

⁷⁴ http://www.cookcountysheriff.org/sheriffs_police/ccspd_Patrol_South.html (accessed on 4/16/2014).

⁷⁵ http://articles.chicagotribune.com/2013-11-22/news/chi-robbins-police-chief-fired-in-wake-of-state-investigation-20131122_1_robbins-police-chief-village-law-enforcement (accessed March 21, 2014); <http://www.suntimes.com/news/metro/21749446-418/cook-county-sheriffs-officers-to-patrol-dixmoor-on-midnight-shift.html>, (accessed March 21, 2014).

In an effort to improve the efficiency and effectiveness of operations for the CCSPD, the Sheriff's Office has suggested that the annexation of certain unincorporated areas could result in the consolidation and reconfiguration of five patrol beats. These unincorporated areas have fairly small populations and are bordered by municipalities. The consolidation and reconfiguration of the patrol beats could have the potential to reduce costs by eliminating between six and nine police officer positions and one sergeant position, resulting in approximately \$1.0 million in cost savings. The consolidation and reconfiguration of patrol beats could also improve the response times for calls for service, improve the safety of residents and increase police presence in other areas of the County.⁷⁶

Cook County Department of Building and Zoning

The Cook County Department of Building and Zoning is responsible for administering and enforcing building codes and ordinances applicable to unincorporated Cook County. It is part of the County's Bureau of Economic Development.

The Department develops and administers rules and regulations regarding the erection, construction, modification, alteration, demolition and/or relocation of all buildings and structures located in unincorporated areas. Its responsibilities include:

- Contractor business registration;
- The administration of zoning fees; and
- The issuance of building, mechanical, electrical, plumbing and temporary permits.⁷⁷

Annually or semi-annually the Department inspects buildings, structures, equipment and sites relating to theaters, churches, schools, assembly buildings, daycare centers, restaurants and multiple dwellings of four or more units.⁷⁸

Each site inspection involves separate electrical, plumbing, HVAC and building inspections. Inspections are only conducted on common areas of commercial and multi-unit residential properties and take approximately one hour to complete. If a property does not pass a first inspection, the owner has 30 days to correct the violation at which time a follow-up inspection is conducted. However, there is an ordinance pending in the Cook County Zoning and Building Committee that would license owners of multi-family buildings with four units or more and authorizes the Cook County Building and Zoning Department to inspect individual rental units at least once every four years. The proposed annual license fee is \$50 per rental unit.⁷⁹ On average,

⁷⁶ Information provided to The Unincorporated Cook County Task Force Committee from the Cook County Sheriff's Police Department, March 12, 2012.

⁷⁷ See Cook County Department of Building and Zoning at http://www.cookcountygov.com/portal/server.pt/community/building_and_zoning/235/building_and_zoning.

⁷⁸ Cook County Executive Budget Recommendations FY2014, Volume 2, p. M-19.

⁷⁹ Ordinance 16-2505, Residential Rental Licensing Ordinance, Cook County Legistar.

the Department conducts 4,130 inspections per month, writes 610 violations and issues 180 permits.⁸⁰

The cost of each of the four inspections is currently \$63 per hour for a total of \$252.⁸¹ The fees are based on a 2012 study that compared inspection fees across Cook County municipalities. According to the Building and Zoning Department, the fees are almost sufficient to cover costs for the inspections. There is no fee for these follow-up inspections; however the County is considering implementation of a fee to cover those additional costs.⁸²

The County has intergovernmental agreements with Hanover and Leyden Townships that allow township inspectors to write time-sensitive violation notices for properties in unincorporated areas. The agreements are helpful because the County's inspectors often cannot respond to time-sensitive violation notices due to extensive travel times and distances. The County also has unofficial agreements with other local governments and communities, such as Maine Township, the Village of LaGrange and homeowners' associations, in which municipal or township inspectors notify the County as a courtesy.⁸³

Recent Initiatives

The Department of Building and Zoning has pursued several initiatives intended to improve the effectiveness of its operations.

Online permitting and review system. The Department has moved toward an electronic permitting and review system to replace its current paper-driven process.⁸⁴ This will improve the transparency and efficiency of the Department's operations and increase customer service. The web-based permitting system was scheduled to be completed by the end of 2015 with plans to expand the electronic, web-based, building permit and inspection process in FY2016.⁸⁵

Adoption of International Building Codes. Cook County historically had its own unique building code. Adopted in 1949, the Cook County Building Code was not as rigorous as the International Building Codes used by most municipalities in Cook County as well as all fifty states.⁸⁶ The International Building Codes are based on best practices within the construction industry and are developed by the International Code Council.

⁸⁰ Interview with Michael DeFazio, Deputy Commissioner, Cook County Department of Building and Zoning, September 27, 2013.

⁸¹ For a complete list of building and zoning related fees see <http://www.cookcountyil.gov/wp-content/uploads/2014/06/14-5599-Building-Fee-Schedule.pdf> (last accessed March 18, 2016).

⁸² Interview with Michael DeFazio, Deputy Commissioner, Cook County Department of Building and Zoning, September 27, 2013.

⁸³ Interview with Michael DeFazio, Deputy Commissioner, Cook County Department of Building and Zoning, September 27, 2013.

⁸⁴ Interview with Michael DeFazio, Deputy Commissioner, Cook County Department of Building and Zoning, September 27, 2013.

⁸⁵ Cook County Executive Budget Recommendations, FY2016, Volume 2, p. M-12.

⁸⁶ See the International Code Council website at <http://www.iccsafe.org/Pages/default.aspx>.

On November 19, 2014, the Cook County Board of Commissioners adopted Ordinance 14-5599, amending the Cook County Building and Environmental Ordinance of 1997 which governs building, electrical, mechanical and plumbing regulations regarding the construction and renovation of buildings in the unincorporated areas of Cook County. The revisions to the building code incorporate the following international standards and best practices as adopted in the following codes:

- 2009 International Building Code;
- 2009 International Residential Code;
- 2012 International Energy Conservation Code;
- 2012 International Mechanical Code;
- 2014 Cook County Electrical Code; and
- 2014 State of Illinois Plumbing Code.

This action better aligned the building regulations enforced in the unincorporated areas by Cook County with the regulations enforced by the suburban municipalities that are adjacent to the unincorporated areas.⁸⁷

Elimination of Fee Waivers. The Department has a goal of eliminating fee waivers for permits and inspections for nonprofit organizations and government agencies. The waivers are being eliminated gradually with 95% eliminated in 2014 and 100% by 2015.⁸⁸

Cook County Liquor Control Commission

The core function of the Cook County Liquor Control Commission is to regulate and license the sale of alcohol in unincorporated Cook County. Liquor license applications include publication fees, fingerprint fees and proof of liquor liability insurance. The application process includes inspections from the Cook County Department of Building and Zoning, Cook County Department of Health and Sheriff's Office prior to licensure. Residents in incorporated Cook County obtain a local liquor license from their municipal government.

The main source of revenue for the Liquor Control Commission is the revenue derived from the sale of liquor licenses. The cost of a Cook County liquor license is \$3,000 per establishment. Liquor licenses must be renewed every year by May 1st.⁸⁹

The Cook County Liquor Control Commission's FY2013 budget was \$186,000, which was the most recent data available.⁹⁰ However, there is no line item in the Cook County budget for the Liquor Control Commission.

⁸⁷ Civic Federation. "Cook County Updates Building Codes in Unincorporated Areas," January 21, 2015 at <https://www.civicfed.org/civic-federation/blog/cook-county-updates-building-codes-unincorporated-areas>.

⁸⁸ Cook County Executive Budget Recommendations FY2015, Volume 2, p. M-13.

⁸⁹ Civic Federation interview with John Allen, Cook County Deputy Liquor Commissioner, December 2, 2013.

⁹⁰ Civic Federation interview with John Allen, Cook County Deputy Liquor Commissioner, December 2, 2013.

According to state statute, the Liquor Control Commission is presided over by the President of the Cook County Board of Commissioners.⁹¹ The President in the role of Liquor Commissioner appoints persons to assist in the exercise of powers and duties.⁹² The Liquor Control Commission is composed of a part-time staff of two, Deputy Liquor Control Commissioner Zahra Ali and his assistant. The Commission is a part of the Cook County Office of Administration, located at 118 N. Clark Street in Chicago.⁹³

As of FY2013, there were 62 establishments with liquor licenses in unincorporated Cook County. These establishments include golf courses/country clubs, bars, restaurants, liquor stores, convenience/drugstores and miscellaneous establishments such as VFW halls, lodges, racetracks, and cultural organizations. The number of liquor licenses in unincorporated Cook County has been declining in past years. This is mainly attributed to establishments going out of business rather than being incorporated into municipalities.⁹⁴

Liquor Licenses in Unincorporated Cook County by Type of Establishment 2013		
Establishment	Number	% of Total
Restaurant	11	17.7%
Convenience Store	10	16.1%
Golf/Country Club	10	16.1%
Bars	8	12.9%
Bar/Restaurant	7	11.3%
Forest Preserve Golf Course	3	4.8%
Gas Station	3	4.8%
Liquor Store	2	3.2%
Bar/Nightclub	1	1.6%
Bowling Alley	1	1.6%
Company	1	1.6%
Drugstore	1	1.6%
Lodge	1	1.6%
Racetrack	1	1.6%
Cultural Organization	1	1.6%
VFW Hall	1	1.6%
Total	62	100.0%

Source: Cook County Liquor Commission.

Cook County Department of Transportation and Highways

Cook County provides some very limited transportation services. Under Illinois state law, townships, not the County, are responsible for the maintenance and repair of roads in

⁹¹ ILCS 235 ILCS 5/4-2.

⁹² ILCS 235 ILCS/4-1 to 4-7.

⁹³ Civic Federation interview with John Allen, Cook County Deputy Liquor Commissioner, December 2, 2013.

⁹⁴ Information provided by Cook County Liquor Commission.

unincorporated Cook County. However, the Cook County Department of Transportation and Highways is solely responsible for 26 centerline miles of county roads in which both sides of the roadway technically fall in an unincorporated area. In addition, the County shares responsibility of roughly 570 centerline miles with municipalities. It is not possible to disaggregate these costs, so they are not discussed here.⁹⁵ Rather, we have provided a general discussion of the duties and responsibilities of the Department

The Department of Transportation and Highways' responsibilities include maintenance of pavement, bridges, traffic signals and pumping stations in the county highway system. Services provided include construction/maintenance permits, haul permits, permit payments, the DUI Memorial Program and project scheduling and mapping.

Cook County Department of Animal and Rabies Control

The Cook County Department of Animal and Rabies Control is responsible for protecting the public health and safety from animal-related diseases, including rabies. The Department's mission is carried out through vaccination and animal registration, surveillance of wildlife diseases, prevention of pet overpopulation, enforcement of bite, dangerous and vicious animal ordinances, and the enforcement of stray animal laws in both incorporated and unincorporated Cook County.⁹⁶ The Department's main office is housed in Bridgeview, Illinois.⁹⁷

Department services provided include spay and neuter programs, rabies vaccines, microchip clinics and pet return programs. All rabies tags issued in Cook County are purchased through the Department. The Department provides educational services to schools and communities throughout Cook County. The Department also conducts ongoing surveillance and study of wildlife populations through the County in cooperation with the Forest Preserve District of Cook County, the Brookfield Zoo and University of Illinois at Chicago. The County will assist municipalities with animal control as needed upon request. For example, if asked by a municipality, County animal control wardens will assist with picking up stray animals.⁹⁸

The majority of the Department's work occurs in unincorporated areas of Cook County, including the forest preserves. By law, municipalities must provide some form of animal and rabies control. Typically, at least one police officer is assigned to animal control in each municipality. Larger municipalities have more officers assigned to animal control. For example, the City of Chicago had 82 officers assigned to animal control in FY2013. Chicago, Evanston and Cicero have municipal pounds for strays – most other municipalities rely on Cook County for impoundment.⁹⁹

⁹⁵ Interview with Cook County Department of Transportation and Highways Superintendent John Yonan, December 16, 2013.

⁹⁶ Cook County Executive Budget Recommendation, FY2014, p. B-42.

⁹⁷ See http://www.cookcountygov.com/portal/server.pt/community/animal_rabies_control/247

⁹⁸ Civic Federation meeting with Cook County Department of Animal Control, December 5, 2013.

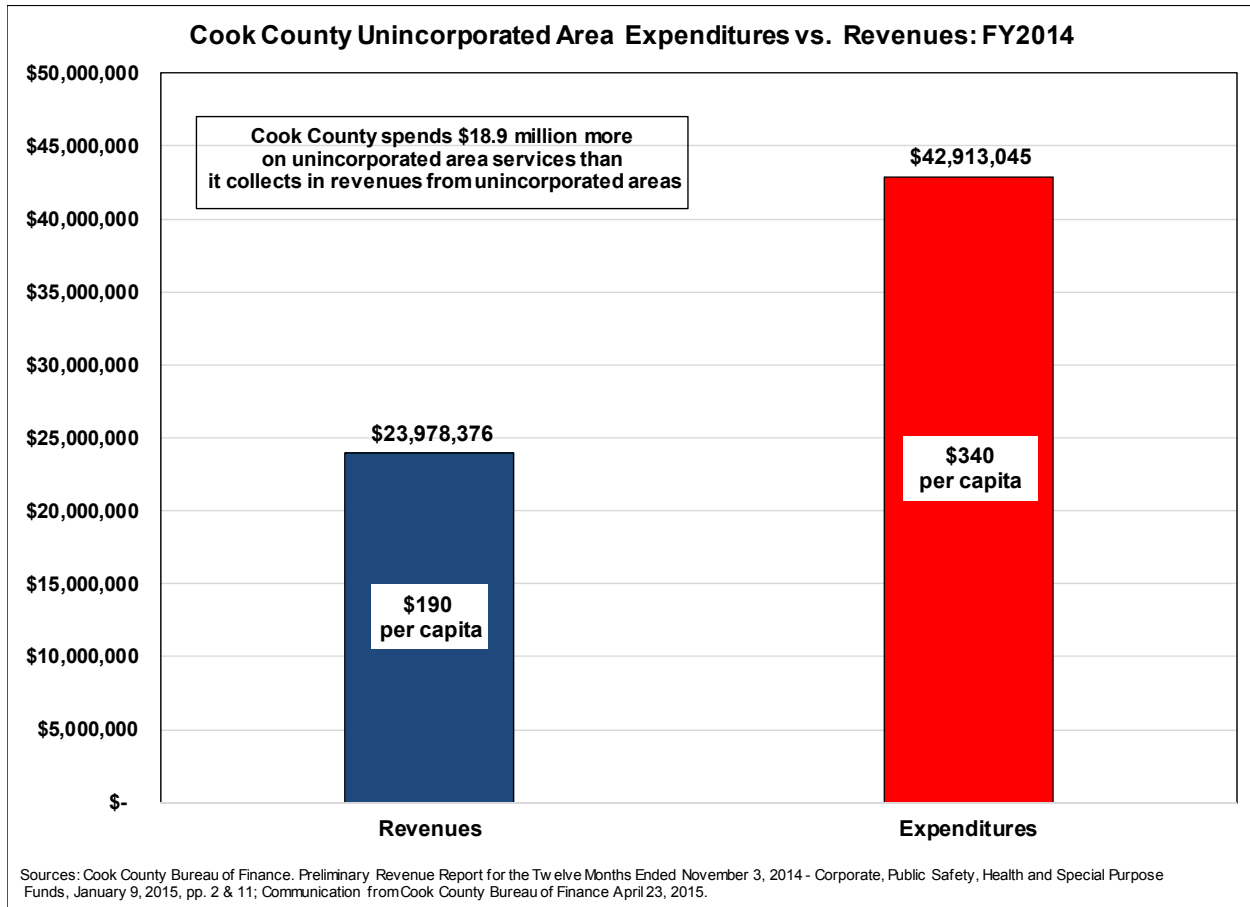
⁹⁹ Civic Federation meeting with Cook County Department of Animal Control, December 5, 2013.

Even if all unincorporated areas of Cook County were eliminated, the Department of Animal and Rabies Control would likely be needed to provide oversight for animal control issues, such as bite or rabies incidences.

Cook County Unincorporated Area Revenues and Expenditures

Cook County spent approximately \$18.9 million more on unincorporated area services than the total revenue it collected in those areas in FY2014. This includes nearly \$24.0 million in revenues generated from the unincorporated areas of the county and \$42.9 million in expenses related to the delivery of municipal-type services to the unincorporated areas of the county. In sum, all Cook County taxpayers provide an \$18.9 million subsidy to residents in the unincorporated areas whether they live in them or not. On a per capita basis, the variance

between revenues and expenditures is \$150, or the difference between \$340 per capita in expenditures versus \$190 per capita in revenues collected.¹⁰⁰



Estimated Cost of Cook County Providing Municipal-Type Services to Unincorporated Areas

In FY2014 Cook County’s cost to provide law enforcement, building and zoning, animal control and liquor control services was approximately \$42.9 million or \$340.49 per resident of the unincorporated areas.¹⁰¹ Two of the services represented below are provided primarily or exclusively to unincorporated areas: building and zoning and law enforcement (Sheriff’s Police). Animal and rabies control services are provided to both incorporated and unincorporated areas; approximately 13.1% of FY2014 expenditures were in the unincorporated areas. Finally,

¹⁰⁰ It is important to note that these figures do not include property and sales taxes because they are imposed at the same rate on both incorporated and unincorporated areas countywide and would continue to be collected if the unincorporated areas were annexed by a municipality. According to Civic Federation calculations, the unincorporated areas generated approximately \$12.6 million in property tax revenue in tax year 2013 (payable in 2014). The Cook County Home Rule Retailer’s Occupation Tax generated approximately \$2.8 million in revenue within the unincorporated areas of the county. However, the property tax and sales tax are imposed on both incorporated and unincorporated taxpayers to fund general operations countywide, not specifically for the delivery of municipal-type services to the unincorporated areas of the county

¹⁰¹ The per capita calculation is based on an estimated unincorporated Cook County population of 126,034 in 2010.

expenditures for liquor control are minimal, totaling approximately \$186,000 in FY2013, the last year for which data are available.¹⁰² Cook County also provides some very limited transportation services. Under Illinois state law, townships and not the County are responsible for the maintenance and repair of roads in unincorporated Cook County. However, the Cook County Department of Transportation and Highways is solely responsible for 26 centerline miles of county roads in which both sides of the roadway technically fall in an unincorporated area. In addition, the County shares responsibility of roughly 570 centerline miles with municipalities. It is not possible to disaggregate these costs, so they are not included here.¹⁰³

The following exhibit identifies the Cook County agencies that provide services to the unincorporated areas and the costs associated with providing those services.

Cook County FY2014 Estimated Unincorporated Area Expenditures		
Departmental Expenses	Amount	% of Total
Sheriff's Police ¹	\$ 37,653,787	87.74%
Building and Zoning ²	\$ 4,402,452	10.26%
Animal Control ³	\$ 670,806	1.56%
Liquor Control ⁴	\$ 186,000	0.43%
Total	\$ 42,913,045	100.00%

Note: Total costs include salary, fringe benefits and indirect costs.

¹Assumption made that 77% of total staff time of the Sheriff's Police Department is dedicated to policing unincorporated areas.

²Assumption made that 100% of staff time in the Building and Zoning Department is dedicated to serving unincorporated areas.

³Assumption made that 13.1% of total staff time in the Animal and Rabies Control Department is dedicated serving the unincorporated areas.

⁴Assumption made that 100% of staff time is dedicated to enforcing liquor control laws in the unincorporated areas.

Sources: Communication from Cook County Bureau of Finance, April 23, 2015; Information provided by the Cook County Deputy Liquor Commissioner, December 2, 2013; and FY2014 Adjusted Appropriations data obtained from FY2015 Annual Appropriation Budget, Volume II - Department Line Item Budgets.

Estimated Revenues Collected in the Unincorporated Areas

Services provided to Cook County's unincorporated areas are funded with a variety of taxes and fees. These include revenues generated from both incorporated and unincorporated taxpayers to fund operations countywide. Some revenue sources are generated or are distributed solely within the unincorporated areas, such as income taxes, building and zoning fees, state sales taxes, wheel taxes and business and liquor license fees. The unincorporated areas also generated revenues from the Cook County sales and property taxes, which totaled nearly \$15.5 million in revenue. However, those taxes are imposed at the same rate in both incorporated and unincorporated areas and are used to fund all County functions.

¹⁰² Information provided by Cook County Deputy Liquor Commissioner, December 2, 2013.

¹⁰³ Interview with Cook County Department of Transportation and Highways Superintendent John Yonan, December 16, 2013.

Revenues Generated Solely Within the Unincorporated Areas

Income Taxes. The State of Illinois allocates income tax funds to Cook County based on the number of residents in unincorporated areas. If unincorporated areas are annexed to municipalities, then the distribution of funds is correspondingly reduced by the number of inhabitants annexed into municipalities.¹⁰⁴ In FY2014 the County collected approximately \$12.0 million in income tax distribution based on the population of residents residing in the unincorporated areas of Cook County.

The Wheel Tax. The wheel tax is an annual license fee authorizing the use of any motor vehicle within the unincorporated area of Cook County. The annual rate varies depending on the type of vehicle as well as a vehicle's class, weight, and number of axles. Receipts from this tax are deposited in the Public Safety Fund. In FY2014 the tax generated an estimated \$3.8 million.¹⁰⁵

Building and Zoning Department Fees: The Cook County Department of Building and Zoning assesses a number of permit and zoning fees, which generated nearly \$3.7 million in revenue in FY2014. These fees include:

- Contractor's Business Registration Fee: There is a fee of \$105 for initial registration and a fee of \$52.50 for renewal.
- Annual Inspection Fees: \$63 per hour per inspector for inspections by plumbing, electrical, building, fire, elevator and liquor and/or food dispensing establishments.
- Local Public Entity and Non-Profit Organization Fees: As of December 1, 2014, all organizations are required to pay 100% of standard building, zoning and inspection fees.
- In addition, there are a number of specific zoning, building permit, mechanical permit, electrical permit, plumbing permit and temporary permit fees.¹⁰⁶

State Retailer's Occupation Tax: The State of Illinois imposes a tax on the sale of certain merchandise at the rate of 6.25%. Of the 6.25%, 1.0% of the 6.25% is distributed to Cook County for sales made in the unincorporated areas of the County. In FY2014 this amounted to approximately \$2.8 million in revenue. However, if the unincorporated areas of Cook County are annexed by a municipality, this revenue would be redirected to the municipalities that annexed the unincorporated areas.

Cable Television Franchise Fees: Cable television providers pay a fee to the County for the right and franchise to construct and operate cable television systems in unincorporated Cook County. In FY2014 the fee generated nearly \$1.3 million in revenue.

¹⁰⁴ 30 ILCS 115/2, section 2 (a).

¹⁰⁵ Cook County FY2016 Budget, p. 40.

¹⁰⁶ A complete list of Cook County Department of Zoning and Building fees can be found at <http://www.cookcountyil.gov/wp-content/uploads/2014/06/14-5599-Building-Fee-Schedule.pdf>

Liquor License Fees: Businesses located in unincorporated Cook County pay a fee in order to obtain a license that allows for the sale of alcoholic liquor. The fee is paid annually upon renewal of the application. The minimum required license fee is \$3,000 plus additional background check fees and other related liquor license application fees. In FY2014 these fees generated \$365,904.¹⁰⁷

General Business License Fees. Businesses in unincorporated Cook County engaged in general sales, involved in office operations, or are not exempt are required to obtain a Cook County general business license. The license fee is \$40 for a two-year license.¹⁰⁸ In FY2014 Cook County generated approximately \$32,160 in revenue from business license fees in unincorporated areas.

The exhibit below provides an overview of revenues generated solely within the unincorporated areas. The two largest revenue sources are income tax and wheel tax receipts. Together they totaled \$15.8 million, or 65.9% of all unincorporated area revenues generated in FY2014. Building and zoning fees generated roughly 15.3% of all revenues. The State of Illinois Retailer’s Occupation Tax Distribution generated approximately \$2.8 million. Cable television franchise fees generated nearly \$1.3 million in revenue. Smaller sums were generated from liquor license fees and general business license fees, which totaled approximately \$398,000 in revenue.

Cook County FY2014 Estimated Revenues Collected in Unincorporated Cook County		
Revenue Source	Amount	% of Total
State Income Tax Distribution	\$ 11,963,348	49.9%
Cook County Wheel Tax	\$ 3,836,749	16.0%
Cook County Building and Zoning Fees	\$ 3,673,233	15.3%
State Retailer's Occupation Tax Distribution	\$ 2,828,396	11.8%
Cook County Cable Television Franchise Fees	\$ 1,278,586	5.3%
Cook County Liquor Licenses	\$ 365,904	1.5%
Cook County General Business License Fees	\$ 32,160	0.1%
Total	\$ 23,978,376	100.0%

Sources: Cook County FY2016 Budget, p. 40; and Communication from Cook County Bureau of Finance April 23, 2015.

Revenues Generated in Incorporated and Unincorporated Areas

Cook County Property Tax. Property owners in Cook County paid a 0.560% property tax rate on the equalized assessed value (EAV) of their properties in tax year 2013 (payable in 2014). The estimated EAV of all Cook County unincorporated properties in tax year 2013 was \$2.3 billion. That generated approximately \$12.6 million in property taxes.¹⁰⁹ However, the same tax rate is

¹⁰⁷ Cook County FY2016 Budget, p. 40.

¹⁰⁸ Cook County Ordinances. Article X. General Business Licenses, Sections 54-380-54-395. Effective March 1, 2011.

¹⁰⁹ Cook County Clerk’s Office. Data were from tax year 2013.

imposed on all property owners countywide and cannot be classified as a revenue collected to provide municipal-type services to the unincorporated areas because all Cook County residents pay the Cook County property tax. If the unincorporated areas were eventually annexed, Cook County would continue to collect the Cook County property tax to fund countywide operations and residents would then also be subject to a municipal property tax. For example, in tax year 2013 (payable in 2014) municipal tax rates ranged from 0.059% in the City of Countryside to 10.974% in the Village of Park Forest.¹¹⁰

Cook County Home Rule Retail Occupation Tax. Cook County imposes a sales tax on the sale of tangible personal property at retail countywide at the rate of 0.75%. Countywide the sales tax generated approximately \$333.5 million in revenue in FY2014. However, the exact dollar amount generated in the unincorporated areas of Cook County could not be determined. If the unincorporated areas of Cook County are annexed by a municipality, the County would continue to collect this revenue source for countywide operations.

THE COST OF MUNICIPAL SERVICES VERSUS COOK COUNTY SERVICES

The purpose of this chapter is to compare the cost of services provided by Cook County to the residents of the unincorporated areas with the services provided by selected suburban municipalities with territory adjacent to a large number of the unincorporated areas. This review includes the 57 Cook County municipalities listed below. The municipalities were organized by

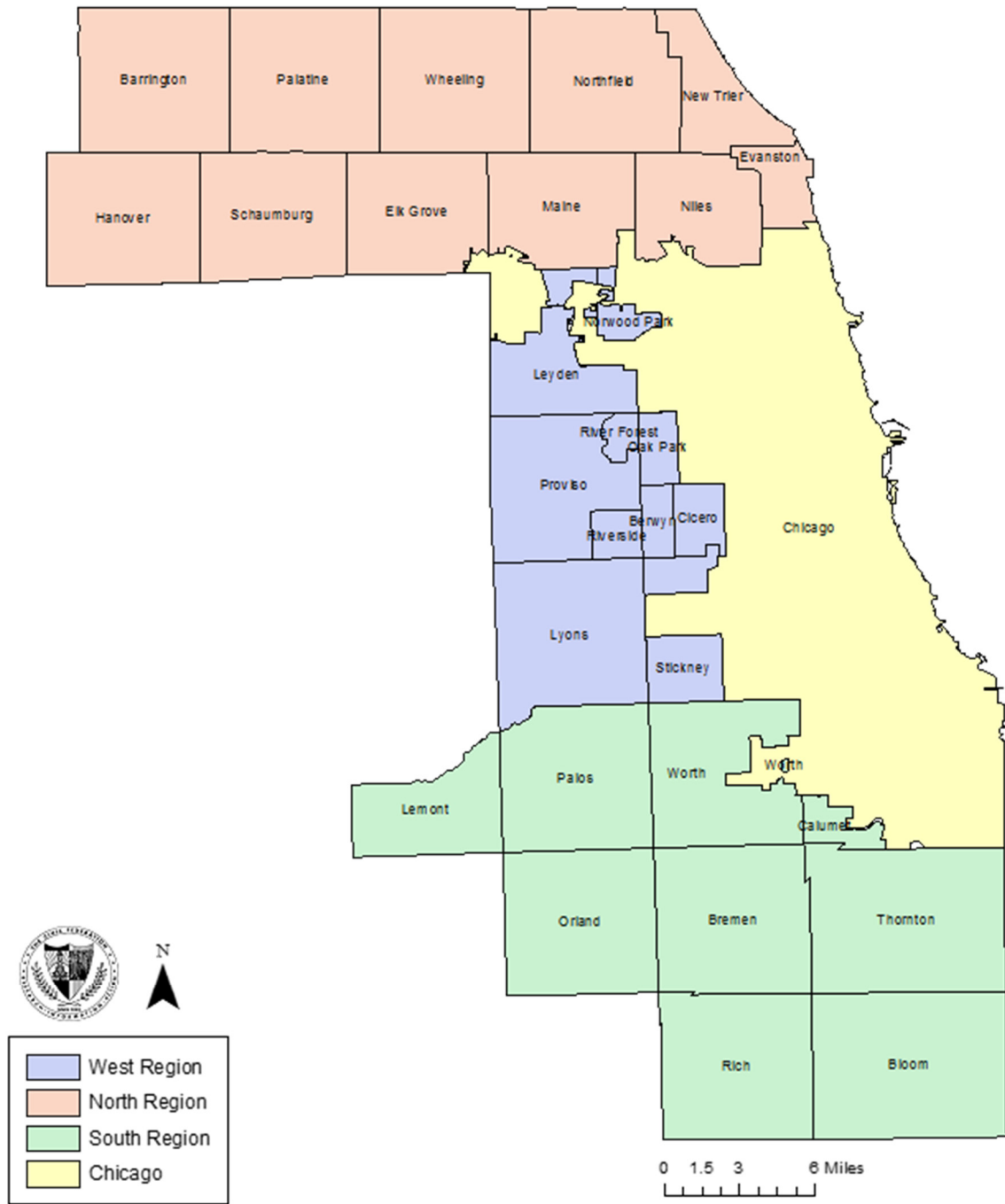
¹¹⁰ Cook County Clerk's 2013 Tax Rate Report.

their location in one of three Cook County regions and their location adjacent to unincorporated areas within the county:

- **North Cook County Region:** Barrington, Elk Grove, Evanston, Hanover, Maine, New Trier, Niles, Northfield, Palatine, Schaumburg and Wheeling Townships.
- **West Cook County Region:** Cicero, Leyden, Lyons, Norwood Park, Oak Park, Proviso, River Forest, Riverside and Stickney Townships.
- **South Cook County Region:** Bloom, Bremen, Calumet, Lemont, Orland, Palos, Rich, Thornton and Worth Townships.

SELECTED COOK COUNTY MUNICIPALITIES BY REGION		
NORTH REGION	WEST REGION	SOUTH REGION
Arlington Heights	Bedford Park	Alsip
Barrington	Burr Ridge	Blue Island
Barrington Hills	Chicago	Chicago Heights
Bartlett	Countryside	Country Club Hills
Buffalo Grove	Forestview	Crestwood
Des Plaines	Franklin Park	Dolton
Elgin	Hillside	Flossmoor
Elk Grove Village	La Grange	Lansing
Glenview	Melrose Park	Lemont
Hoffman Estates	Norridge	Matteson
Kenilworth	Northlake	Oak Forest
Mount Prospect	Stickney	Olympia Fields
Niles	Westchester	Orland Park
Northbrook	Western Springs	Palos Heights
Northfield	Willow Springs	Palos Park
Palatine		Richton Park
Park Ridge		Sauk Village
Rolling Meadows		Tinley Park
Roselle		
Schaumburg		
South Barrington		
Streamwood		
Wilmette		
Winnetka		

Cook County Regions*



* Regions are for Civic Federation Report purposes only.

Municipal governments in Illinois vary in terms of: 1) how they are structured; 2) how funds are allocated in the budget; and 3) how budget data are presented. Therefore, compiling and presenting the cost of services data for this study in a comparable manner required some reorganization of data, including merging departmental budget data or extracting line-item budget data from within departmental budgets. This provided some, but not perfect, consistency when comparing data across multiple jurisdictions.

The cost of services provided by the 57 selected municipalities in the unincorporated areas to their municipal residents in FY2014 was analyzed and compared on a per capita basis to the cost of municipal-type services provided by Cook County to the unincorporated residents countywide in that same year. The source of the data used to obtain the cost of these services provided by Cook County and the selected municipalities was FY2014 general fund appropriation and budget data.

Estimated Total Cost of Cook County Services Provided to Unincorporated Areas

In FY2014 Cook County’s cost to provide law enforcement, building and zoning, animal control and liquor control services was approximately \$42.9 million or \$340.49 per resident of the unincorporated areas.

Cook County FY2014 Estimated Unincorporated Area Expenditures		
Departmental Expenses	Amount	% of Total
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Animal Control ³	\$ 670,806	1.56%
Liquor Control ⁴	\$ 186,000	0.43%
Total	\$ 42,913,045	100.00%

Note: Total costs include salary, fringe benefits and indirect costs.

¹Assumption made that 77% of total staff time of the Sheriff's Police Department is dedicated to policing unincorporated areas.

²Assumption made that 100% of staff time in the Building and Zoning Department is dedicated to serving unincorporated areas.

³Assumption made that 13.1% of total staff time in the Animal and Rabies Control Department is dedicated serving the unincorporated areas.

⁴ Assumption made that 100% of staff time is dedicated to enforcing liquor control laws in the unincorporated areas.

Sources: Communication from Cook County Bureau of Finance, April 23, 2015; Information provided by the Cook County Deputy Liquor Commissioner, December 2, 2013; and FY2014 Adjusted Appropriations data obtained from FY2015 Annual Appropriation Budget, Volume II - Department Line Item Budgets.

The municipal-type services analyzed in this report include 1) building and zoning; and 2) police services. These two services were analyzed because they were the most comparable municipal-type services provided by Cook County to unincorporated areas and by the selected municipalities to the residents within their corporate boundaries. Animal control services were not compared because shifting animal and rabies control to hundreds of municipalities is impractical and would not be cost effective. No comparisons were presented for liquor control because there was no budget data available for those expenditures for the majority of the municipalities analyzed. There are other services provided by Cook County and the

municipalities. However, they were not comparable because those services are provided by the County to both incorporated and unincorporated areas.

The graphs that follow display the range in the per capita cost to provide municipal services by the selected municipalities compared to the cost to Cook County to provide the same municipal-type services to the residents in the unincorporated areas countywide. Due to the use of block level census data in this analysis there is a possibility that some residents of incorporated areas were included in the unincorporated population numbers used to calculate the per capita rate for Cook County.¹¹¹ It is important to note that there may be variation in the degree, amount and quality of services provided by the different municipalities and Cook County government. It should also be noted that pension and other benefits are included in this analysis of the cost of services for both the County and all municipalities. The funded ratio of the various pension funds of the municipalities and Cook County were not calculated. It should also be noted that in FY2014 data Cook County was not required to pay an adequate contribution to its pension funds because of limitations in Illinois' statutory requirements. The municipalities analyzed here, however, contribute an actuarially-based level for their employees enrolled in the Illinois Municipal Retirement Fund (IMRF). There is a large degree of variation in the amounts contributed by municipalities for their police pensions with some paying an actuarially sufficient amount and others not. Pensions, therefore, may contribute to some of the variation between Cook County and the municipalities themselves.¹¹²

Building and Zoning Services

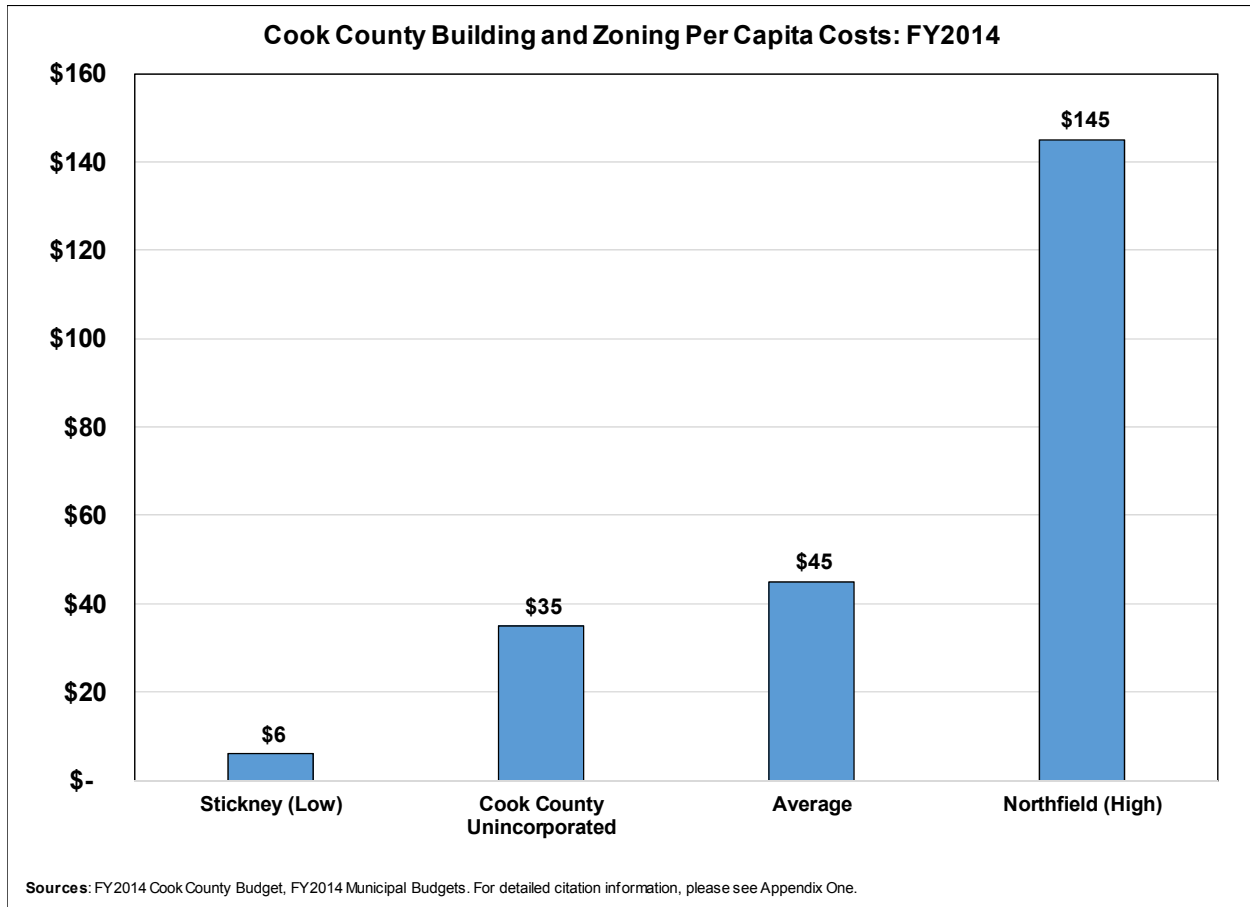
The municipal-type services offered by the building and zoning programs of Cook County and the municipalities include the enforcement of rules and regulations related to the permitting, licensing, zoning and inspections of property.

The following exhibit summarizes information about per capita budgetary costs for building and zoning services in 52 municipalities for which data were available. The average per capita cost for all jurisdictions including Cook County was \$45, while the cost for Cook County

¹¹¹ United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html> and United States Census Bureau, "Incorporated Place," <https://www.census.gov/dmd/www/glossary.html>.

¹¹² For more information on this matter see 40 ILCS 5/9-169.

unincorporated areas only was \$35. Stickney had the lowest per capita costs at \$6, while Northfield was the highest at \$146.



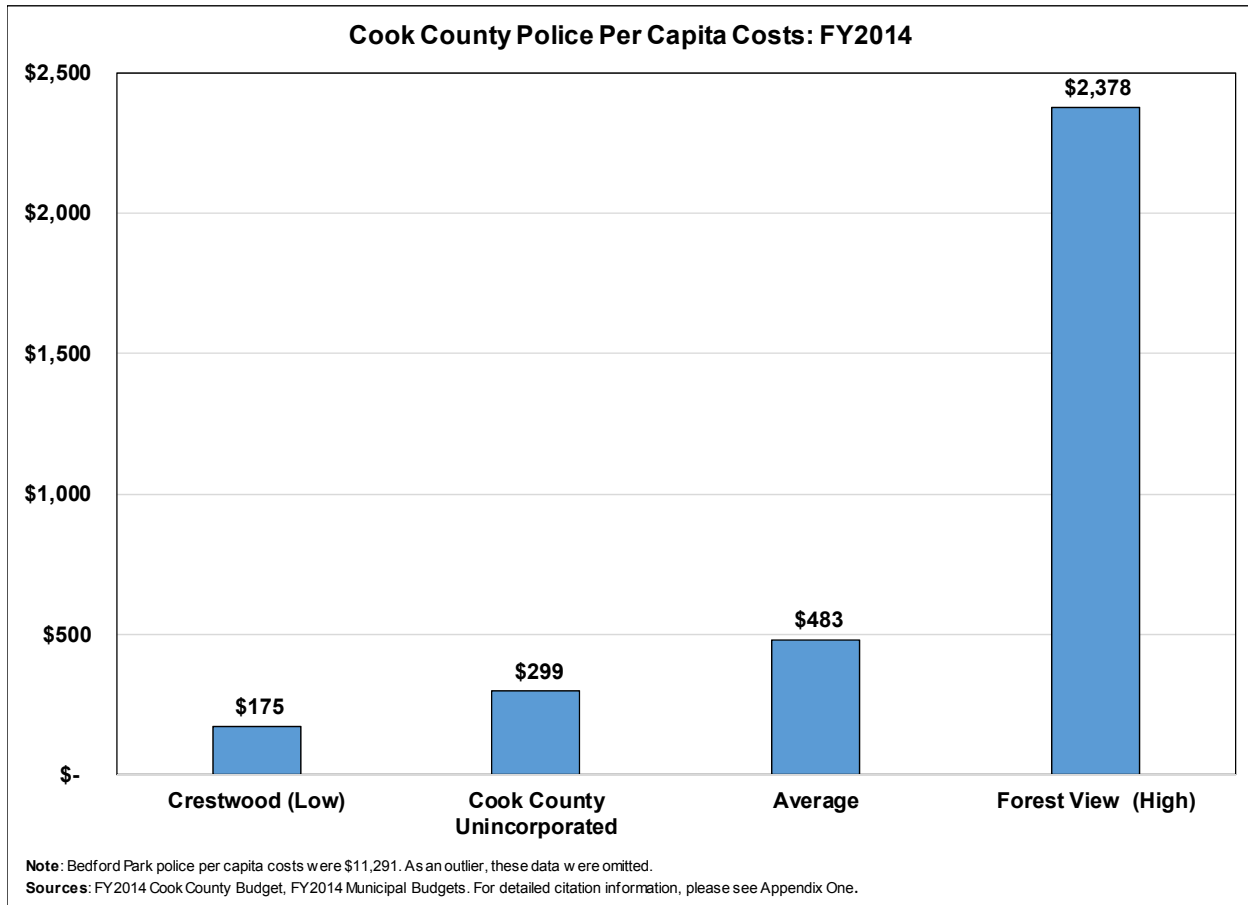
Police Services

The next graph displays the per capita cost to provide police services by Cook County municipalities compared to the cost for Cook County to all of its unincorporated areas. The police services provided by the Cook County Sheriff’s Police Department and selected municipalities include basic police services such as patrolling, investigations and the enforcement of traffic laws. In addition, the Sheriff’s Police Department and municipal police departments assist each other on a mutual aid basis with specialized law enforcement services that include gang units, major crimes task force units, bomb squad units and other specialized services.

According to the Cook County Bureau of Finance the cost to provide police services by the Sheriff’s Police Department to police the unincorporated areas was estimated to be approximately 77% of the total staff time.¹¹³

¹¹³ Information provided by Cook County Bureau of Finance in an email communication on April 23, 2015. The Sheriff’s Department, however, estimates that 50.04% of its police budget was expended policing the

The following exhibit summarizes information about per capita budgetary costs for police services in 54 municipalities for which data were available. The average per capita cost for all jurisdictions including Cook County was \$483, while the cost for Cook County unincorporated areas only was \$299 per capita. Crestwood had the lowest per capita costs at \$175, while Forest View was the highest at \$2,378 per capita.¹¹⁴



In addition to the regular patrols conducted by the Cook County Sheriff’s Police Department, the Townships of Lyons, Maine, Northfield and Orland participate in a police Hire-back program. This program allows townships to hire Cook County Sheriff Officers and neighboring municipalities to provide extra patrols in the unincorporated areas. The township typically pays the Cook County Sheriff \$4.00 per hour for the use of the police vehicle and the township pays the patrol officer \$27.00 per hour for the officer’s services provided.¹¹⁵ The Township of Lyons pays the Village of Indian Head Park approximately \$95,000 annually for police services.¹¹⁶

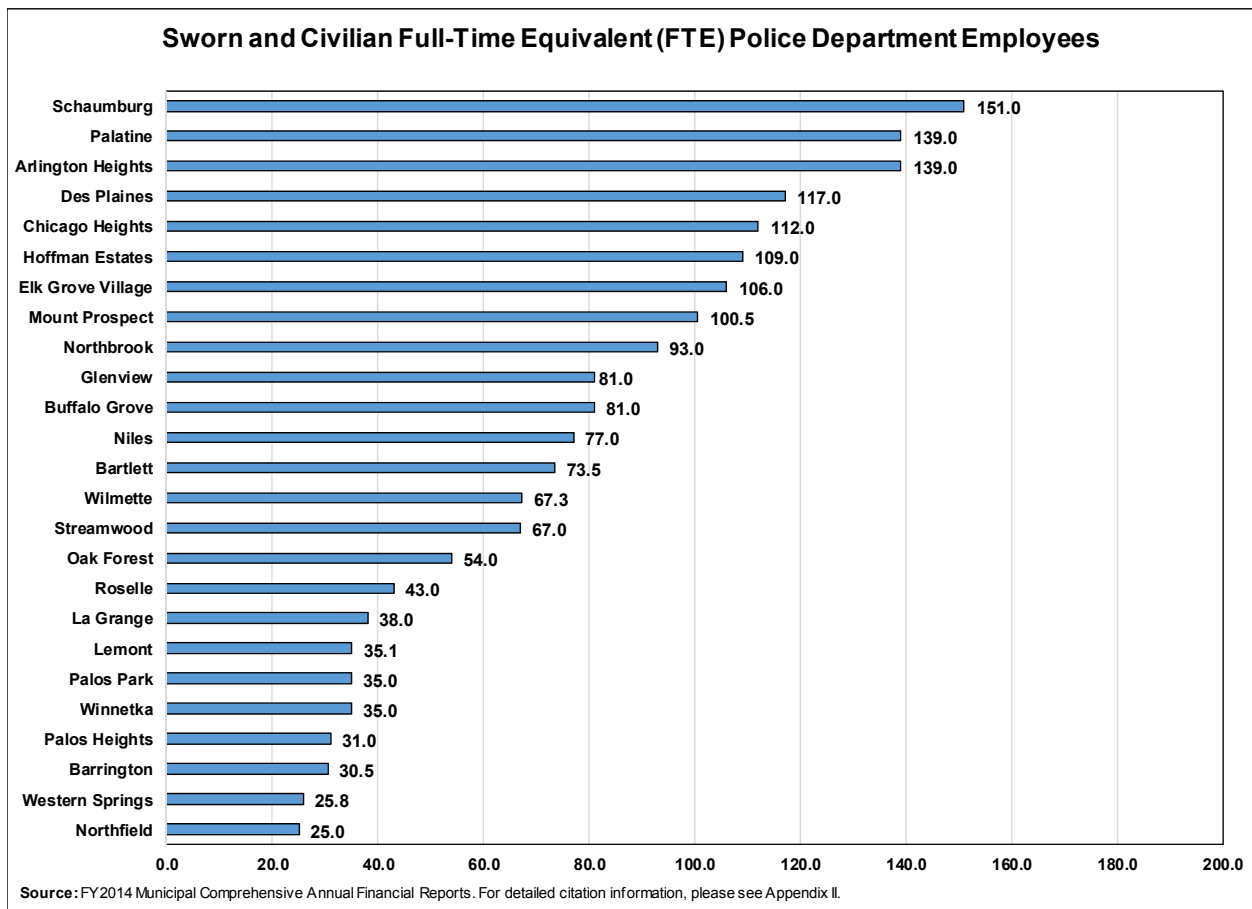
unincorporated areas of Cook County. That information was provided through email by Cook County Sheriff’s Police Department, June 30, 2014.

¹¹⁴ Bedford Park police per capita costs were \$11,291; as an outlier, these data were omitted.

¹¹⁵ Information provided through email Cook County Sheriff’s Police Department, September 9, 2014.

¹¹⁶ Indian Head Park Bid Form and Contract for Police Patrol, May 1, 2012 to April 30, 2014, Between the Village of Indian Head Park and the Township of Lyons for Police Patrol by the Indian Head Park Police Department, http://www.indianheadpark-il.gov/docs/OpenGovProj/LT_Hireback.pdf, (last accessed May 3, 2016).

The next graph displays the number of full-time equivalent (FTE) police department employees for the 25 municipalities reporting full-time equivalent public safety personnel data. It is based on the most recent data available from FY2014 Comprehensive Annual Financial Reports. The full-time equivalent employees include both sworn and civilian personnel. It is important to note that each municipality has different populations and other factors that impact the size of each police force. The average number of full-time equivalent police department personnel was 74.6 FTEs. Of these municipalities, the Village of Schaumburg had the largest police department with a total of 151.0 FTEs. The Village of Northfield had the smallest police department with a total of 25.0 FTEs.



Water, Storm Sewer and Sanitary Sewer Services

When discussing the cost of services to unincorporated Cook County it is important to consider that unincorporated areas may receive water, storm sewer and sanitary sewer services from special districts, neighboring municipalities or private entities. There are varying costs for those services depending on what government or private entity provides them. In certain areas, private well and septic systems maintained by residents provide potable water and sanitary sewer services. Municipalities often make it a prerequisite that unincorporated residents connect to the municipality's water and sewer system before they are annexed into the municipality. These

costs must be considered when evaluating the possibility of transferring service functions between jurisdictions.

Sanitary districts abate or reduce water pollution and provide drainage control, protection from overflow and sewage disposal services. Based on Civic Federation analysis there are approximately 22 sanitary districts that service the unincorporated areas of the County. There are also a number of unincorporated areas that are serviced by private companies such as Illinois American Water and Aqua Illinois. Some sanitary districts also provide potable water to customers within their district.

The largest sanitary district, the Metropolitan Water Reclamation District of Greater Chicago (MWRD) encompasses approximately 91% of the land area or 883.5 square miles of Cook County. The District’s seven water reclamation plants treat residential and industrial sewage throughout the county.¹¹⁷ Stormwater is controlled to reduce flood damage by means of stormwater detention reservoirs.¹¹⁸

The MWRD does not exercise direct control over the wastewater collection systems owned and operated by other local governments. However, the District does “control municipal sewer construction by permits outside the city of Chicago. It also owns a network of intercepting sewers to convey wastewater from the local collection systems to the water reclamation plants.”¹¹⁹

The exhibit below identifies the 22 sanitary districts that service unincorporated areas in Cook County. There are also a number of private utilities companies and municipalities that provide limited sanitary sewer service to adjacent unincorporated areas. Also, it is important to note that many of the unincorporated areas are currently serviced by private septic systems.

Sanitary Districts Servicing Unincorporated Cook County		
North Region	West Region	South Region
Glenbrook	Central Stickney	Garden Homes
Glenview/Countryside	Forest River	Kimberly Heights
Golf-Greenwood Gardens	La Grange Highlands	South Palos
Mission Brook	Leyden Township	Thorn Creek Basin
North Maine	South Lyons	
Northfield Woods	South Stickney	
Oak Meadows	Westdale Gardens	
Plum Grove Estates		
Plum Grove Woodlands		
Westfield Homeowners		
Woodley Road		

Note: Some sanitary districts service both incorporated and unincorporated areas.

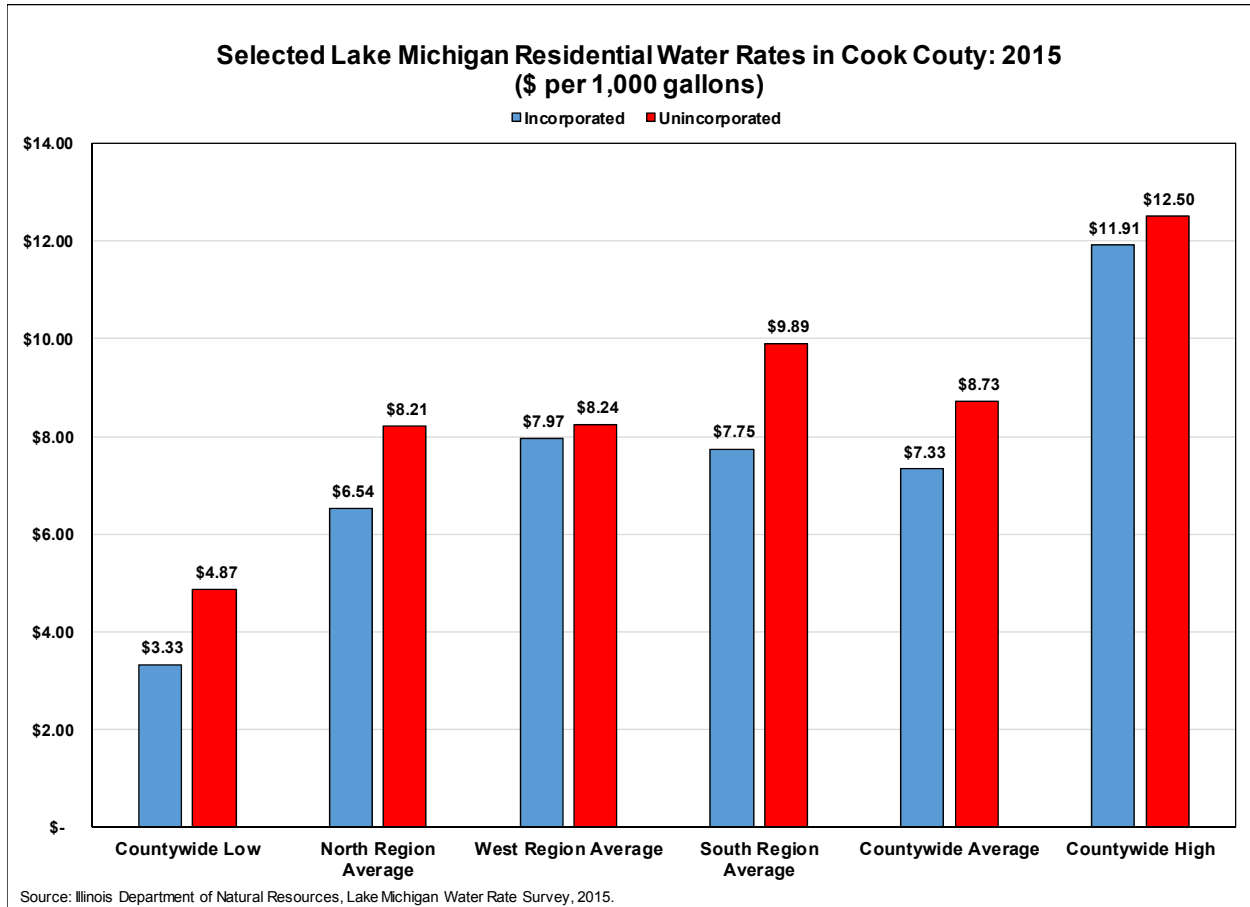
Source: Cook County Clerk Maps; and Village of Glenview GIS Consortium Map of Sanitary Districts, 2010.

¹¹⁷ See Metropolitan Water Reclamation District of Greater Chicago, The District and its History, www.mwrdd.org.

¹¹⁸ See Metropolitan Water Reclamation District of Greater Chicago, Mission and Services, www.mwrdd.org.

¹¹⁹ See Metropolitan Water Reclamation District of Greater Chicago, The District and its History, www.mwrdd.org.

The next exhibit displays residential water rates for incorporated and unincorporated customers. The chart compares the average rates countywide, by region and the high and low rates of selected municipalities, special districts and private entities in Cook County. In general, unincorporated residents currently pay higher water rates than incorporated residents. It is important to note that many of the unincorporated areas throughout the County that are not serviced by a public or private entity are serviced by private and public well systems.



Cost of Services by Region

This section of the report compares the cost of services provided by the selected municipalities within each of the three Cook County regions compared to the cost of services provided by Cook County to all of its unincorporated areas.

North Cook County Region

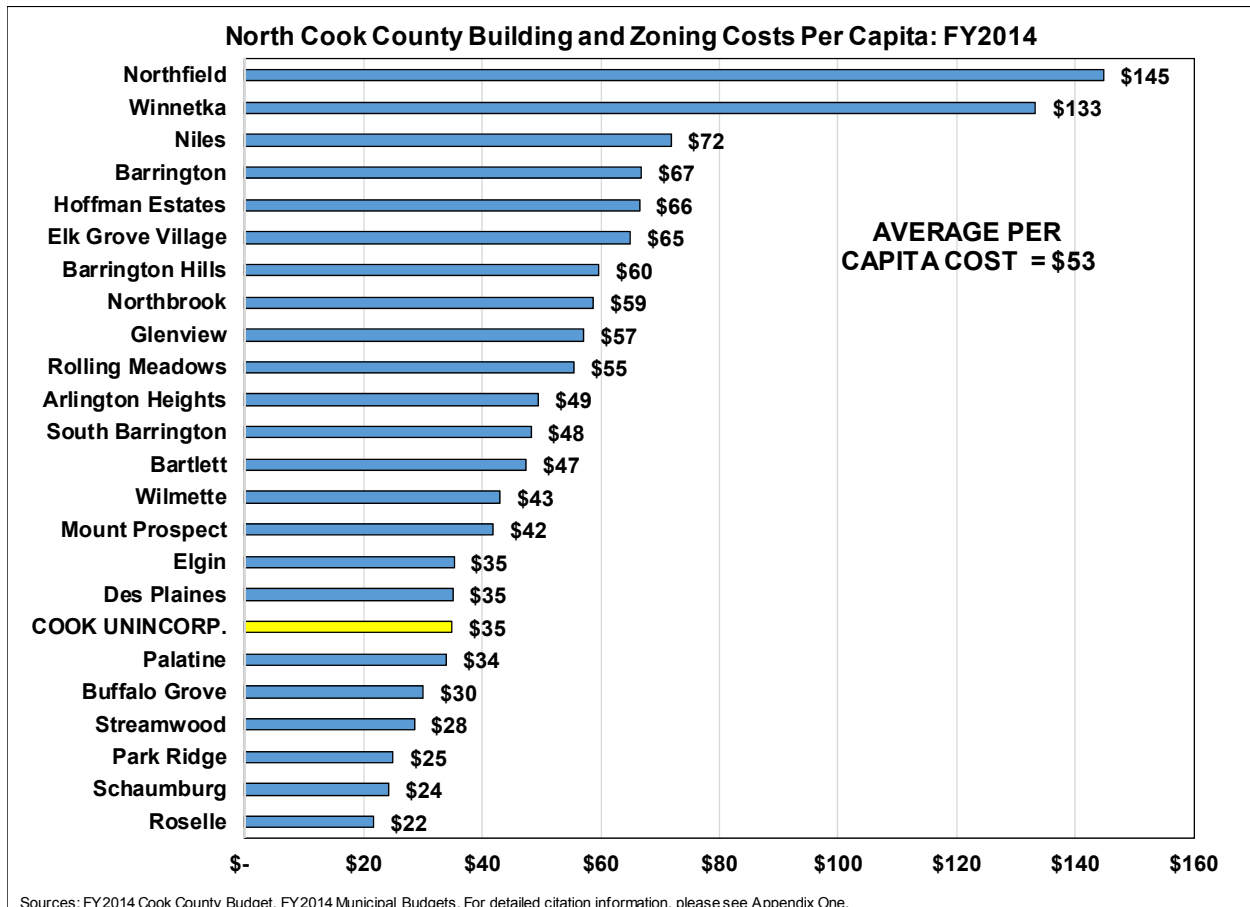
The North Cook County Region includes Barrington, Elk Grove, Evanston, Hanover, Maine, New Trier, Niles, Northfield, Palatine, Schaumburg and Wheeling Townships.

The costs of building and zoning and police services provided by the North Cook County municipalities to their residents in FY2014 were analyzed and compared on a per capita basis to the cost of municipal-type services provided by Cook County to unincorporated residents. The

municipal-type services that were analyzed include building and zoning and police services. Due to the use of block level census data in this analysis there is a possibility that some residents of incorporated areas were included in the unincorporated population numbers used to calculate the per capita rate for Cook County.

Building and Zoning Services

The municipal-type services provided through building and zoning programs by Cook County and the municipalities include the enforcement of rules and regulations related to the permitting, licensing, zoning and inspections of property. The per capita cost to provide building and zoning services in the North Cook County municipalities surveyed averaged \$52 in FY2014, higher than the \$35 Cook County spent in its unincorporated areas. The costs ranged from a high of \$145 in Northfield and a low of \$22 in Roselle.¹²⁰ Seventeen of the 23 municipalities surveyed spent more than Cook County for building and zoning services on a per capita basis.

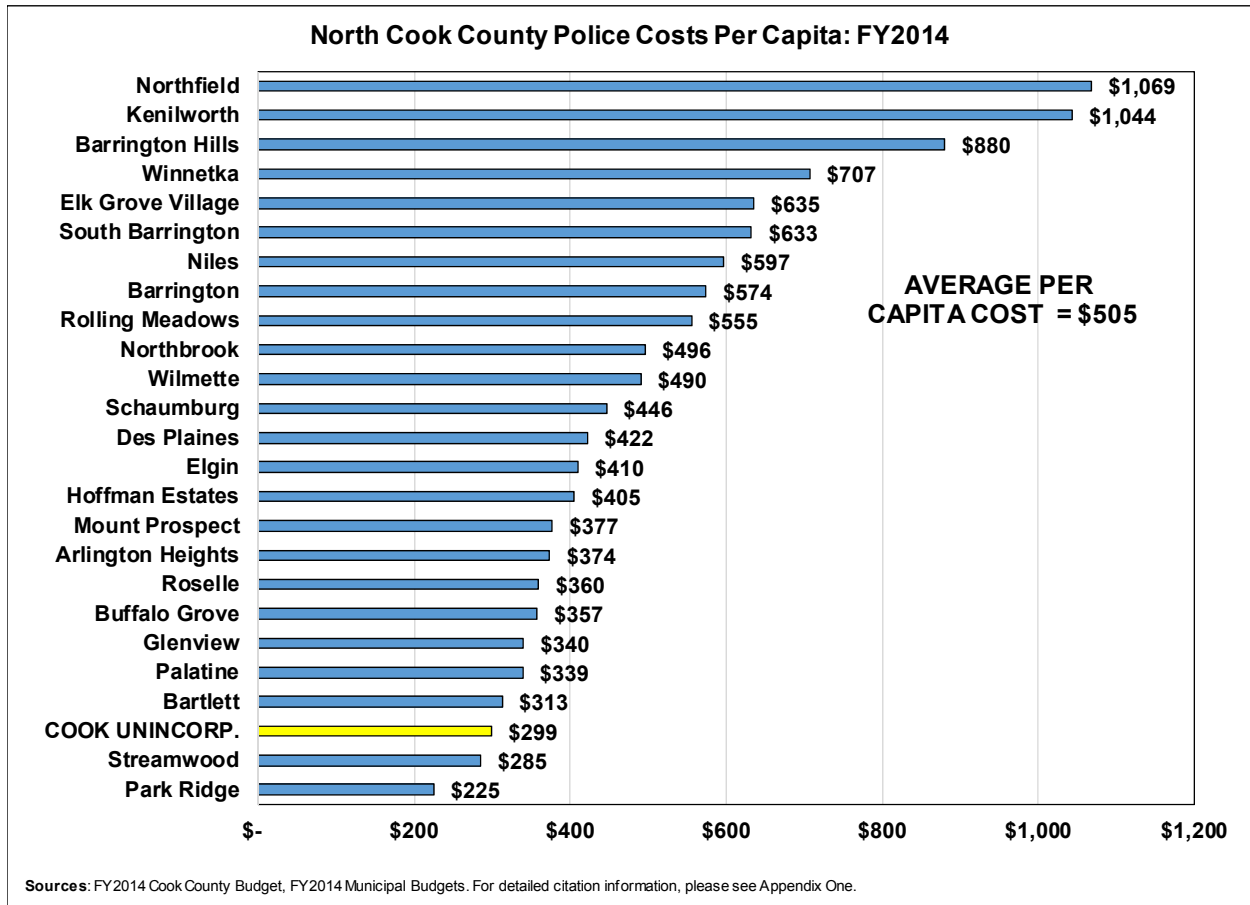


¹²⁰ No FY2014 data were available for Kenilworth.

Police Services

The police services provided by the Cook County Sheriff’s Police Department and the selected municipalities include basic police services such as patrolling, investigations and the enforcement of traffic laws. In addition, the Sheriff’s Police Department and the municipal police departments assist each other on a mutual aid basis with specialized law enforcement services that include gang units, major crimes task force units, bomb squad units and other specialized services. The cost to provide police services in the northern township unincorporated areas was \$299 per capita. The Cook County Bureau of Finance estimates that 77% of the total police budget was expended policing the unincorporated areas of Cook County in FY2014.¹²¹

The per capita costs to provide police services in the North Cook County municipalities surveyed averaged \$505 in FY2014, which was much higher than the \$299 Cook County spent in its unincorporated areas. The costs ranged from a high of \$1,069 in Northfield and a low of \$225 in Park Ridge. Twenty two of the 24 municipalities surveyed spent more than Cook County for police services on a per capita basis.



¹²¹ Information provided by Cook County Bureau of Finance, April 23, 2015.

West Cook County Region

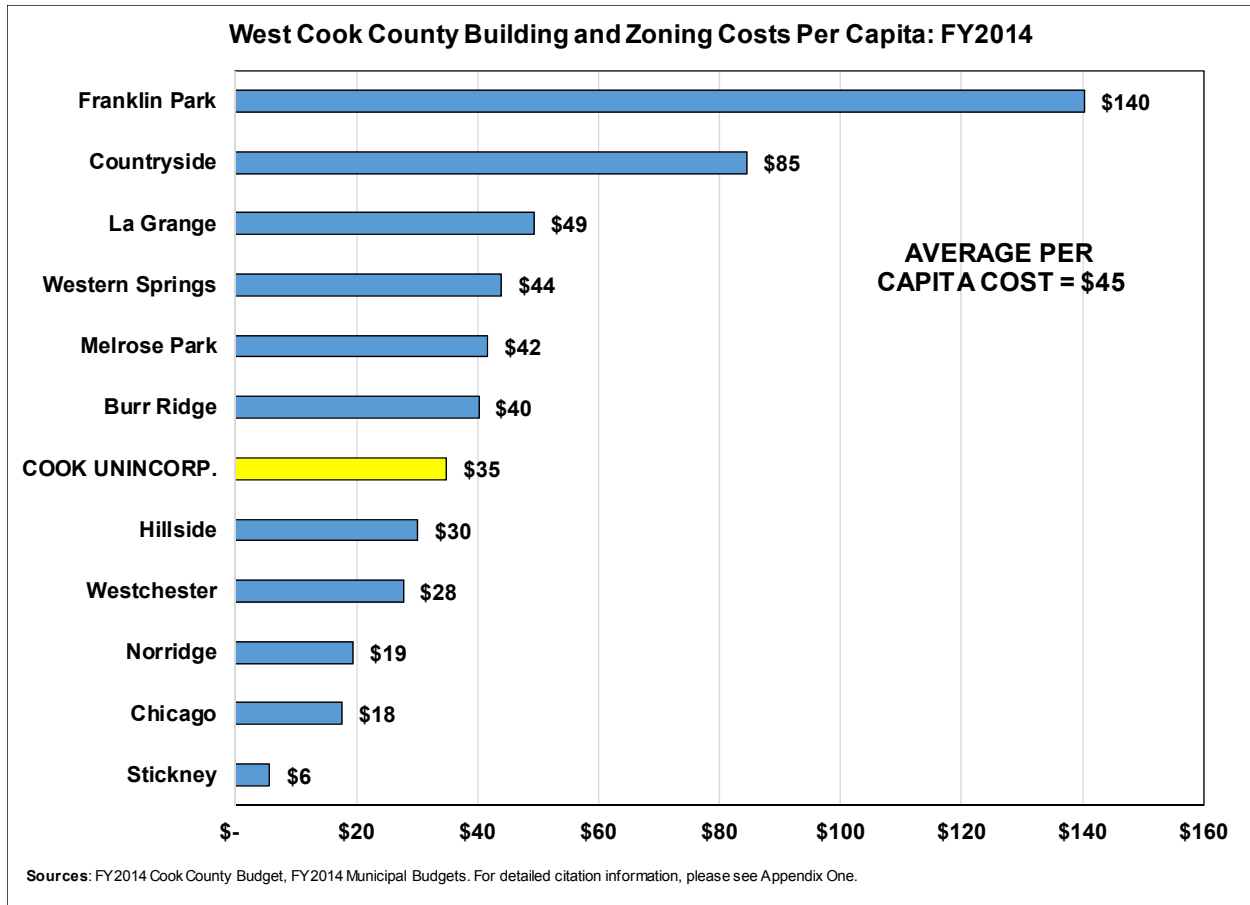
The West Cook County Region includes Cicero, Leyden, Lyons, Norwood Park, Oak Park, Proviso, River Forest, Riverside and Stickney Townships. However, the Townships of Cicero, Oak Park and River Forest are coterminous with the municipality and do not contain any unincorporated areas.

The cost of building and zoning and police services provided by the West Cook County municipalities to their residents in FY2014 were analyzed and compared on a per capita basis to the cost of municipal-type services provided by Cook County to unincorporated residents. The municipal-type services that were analyzed include building and zoning and police services. Due to the use of block level census data in this analysis there is a possibility that some residents of incorporated areas were included in the unincorporated population numbers used to calculate the per capita rate for Cook County.

Building and Zoning Services

The municipal-type services provided through building and zoning programs by Cook County and the municipalities include the enforcement of rules and regulations related to the permitting, licensing, zoning and inspections of property. The per capita cost to provide building and zoning services in the West Cook County municipalities surveyed averaged \$45 in FY2014, slightly higher than the \$35 Cook County spent in its unincorporated areas. The per capita costs ranged from a high of \$140 in Franklin Park to a low of \$6 in Stickney. Six of the 11 municipalities that provided budget data spent more than Cook County on a per capita basis for building and zoning services.¹²²

¹²² No building and zoning budget data were available from the municipalities of Northlake, Willow Springs, Bedford Park and Forest View.



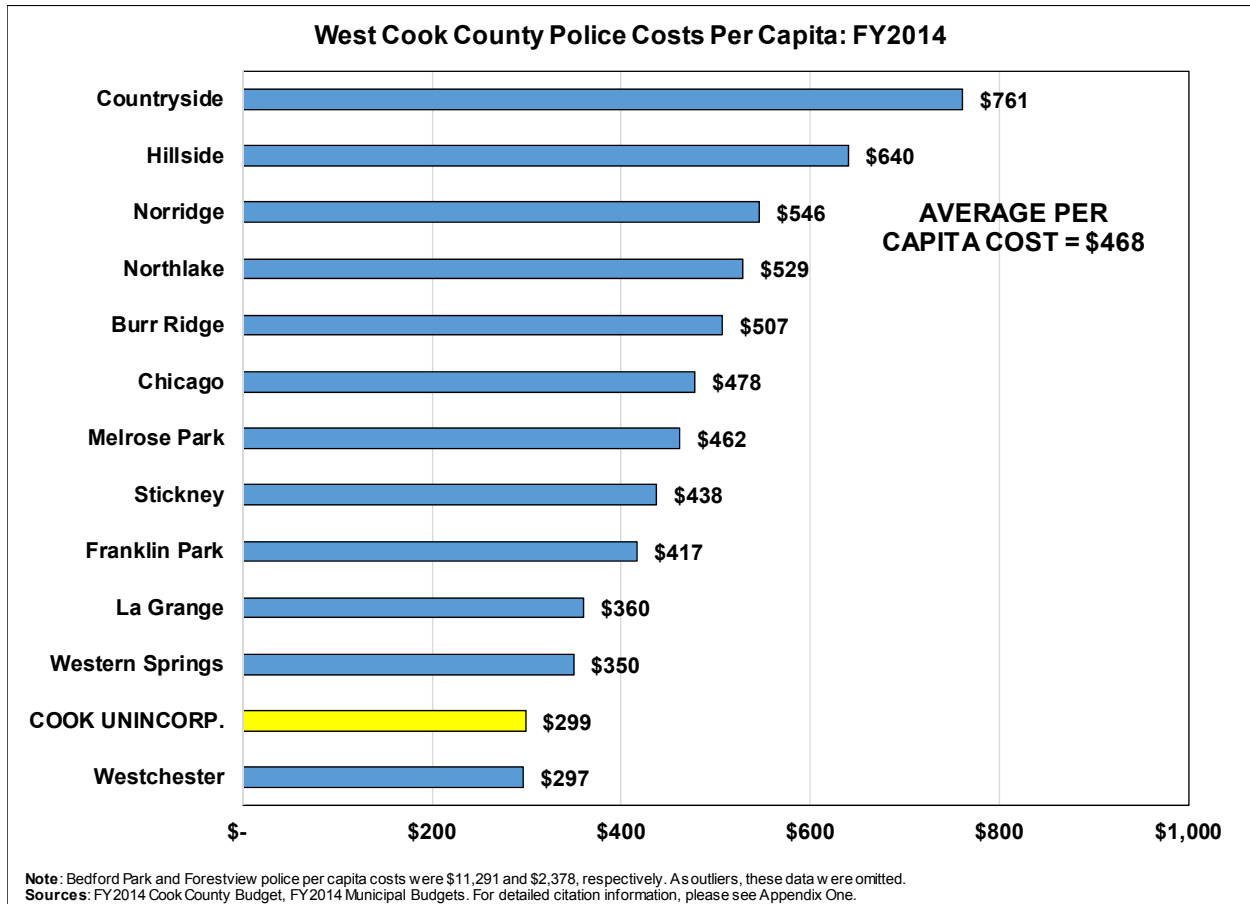
Police Services

The police services provided by the Cook County Sheriff's Police Department and the selected municipalities include basic police services such as patrolling, investigations and the enforcement of traffic laws. In addition, the Sheriff's Police Department and the municipal police departments assist each other on a mutual aid basis with specialized law enforcement services that include gang units, major crimes task force units, bomb squad units and other specialized services. The cost to provide police services in the northern township unincorporated areas was \$299 per capita. The Cook County Bureau of Finance estimates that 77% of the total police budget was expended policing the unincorporated areas of Cook County in FY2014.¹²³

The per capita cost to provide police services in the West Cook County municipalities surveyed averaged \$598 in FY2014, which was higher than the \$299 Cook County spent in its unincorporated areas. The costs ranged from a high of \$761 per capita in Countryside to a low of

¹²³ Information provided by Cook County Bureau of Finance, April 23, 2015.

\$297 per capita in Westchester. Eleven of the 13 municipalities shown in the exhibit spent more than Cook County for police services on a per capita basis.¹²⁴



South Cook County Region

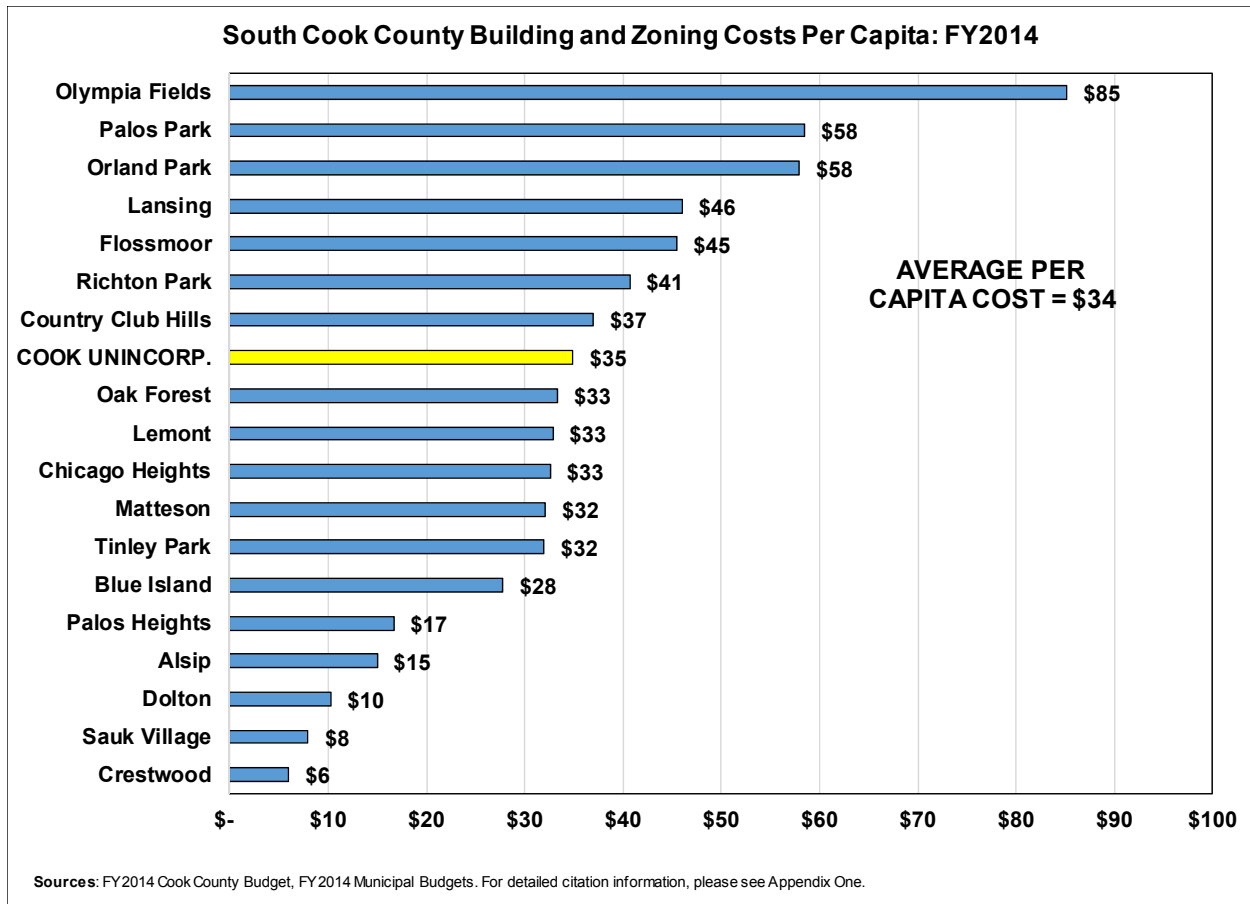
The South Cook County region includes Bloom, Bremen, Calumet, Lemont, Orland, Palos, Rich, Thornton and Worth Townships.

The cost of building and zoning and police services provided by the South Cook County municipalities to their residents in FY2014 were analyzed and compared on a per capita basis to the cost of municipal-type services provided by Cook County to unincorporated residents. The municipal-type services that were analyzed include building and zoning and police services. Due to the use of block level census data in this analysis there is a possibility that some residents of incorporated areas were included in the unincorporated population numbers used to calculate the per capita rate for Cook County.

¹²⁴ Bedford Park police per capita costs were \$11,291; as an outlier, these data were omitted. No police budget data were available from the municipality of Willow Springs.

Building and Zoning Services

The municipal-type services provided through building and zoning programs by Cook County and the municipalities include the enforcement of rules and regulations related to the permitting, licensing, zoning and inspections of property. The per capita cost to provide building and zoning services in the South Cook County municipalities surveyed averaged \$34 in FY2014, approximately the same as the \$35 amount that Cook County spent in its unincorporated areas. The costs ranged from a high of \$85 in Olympia Fields to a low of \$6 in Crestwood. Seven of the 18 municipalities surveyed spent more than Cook County for building and zoning services on a per capita basis.

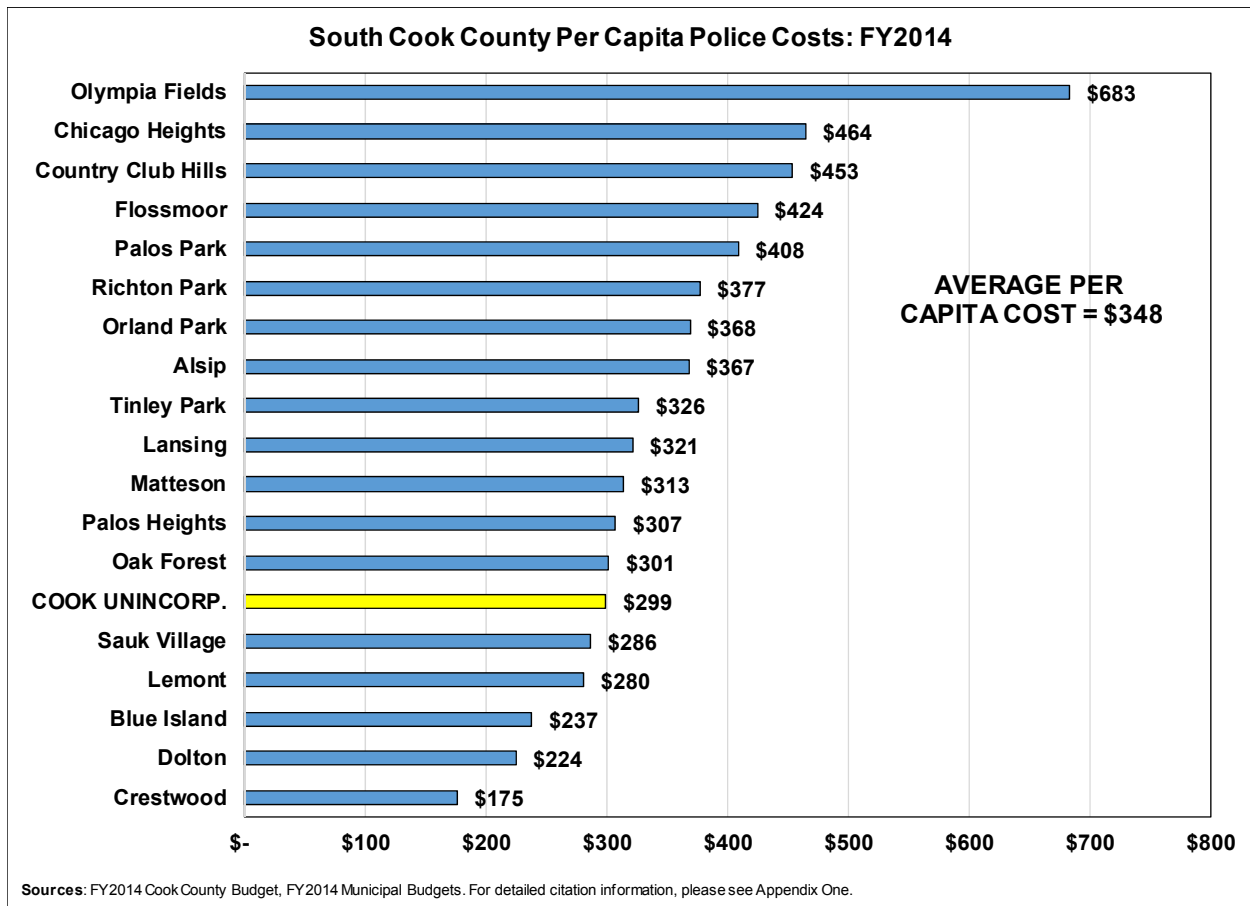


Police Services

The police services provided by the Cook County Sheriff's Police Department and the selected municipalities include basic police services such as patrolling, investigations and the enforcement of traffic laws. In addition, the Sheriff's Police Department and the municipal police departments assist each other on a mutual aid basis with specialized law enforcement services that include gang units, major crimes task force units, bomb squad units and other specialized services. The cost to provide police services in the North Cook County region by the Cook County Sheriff's Police Department was \$299 per capita. The Cook County Bureau of

Finance estimates that 77% of the total police budget was expended policing the unincorporated areas of Cook County in FY2014.¹²⁵

The per capita cost to provide police services in the South Cook County municipalities surveyed averaged \$348 in FY2014, which was higher than the \$299 Cook County spent in its unincorporated areas. The per capita costs ranged from a high of \$683 in Olympia Fields to a low of \$175 in Crestwood. Thirteen of the 18 municipalities surveyed spent more than Cook County for police services on a per capita basis.



NORTH COOK COUNTY TOWNSHIPS

The northern portion of Cook County includes the following eleven townships: Barrington, Elk Grove, Evanston, Hanover, Maine, New Trier, Niles, Northfield, Palatine, Schaumburg and Wheeling. Ten of these townships have unincorporated areas. The exception is Evanston Township, which is coterminous with the City of Evanston.

¹²⁵ Information provided by Cook County Bureau of Finance, April 23, 2015.

Demographic Profile

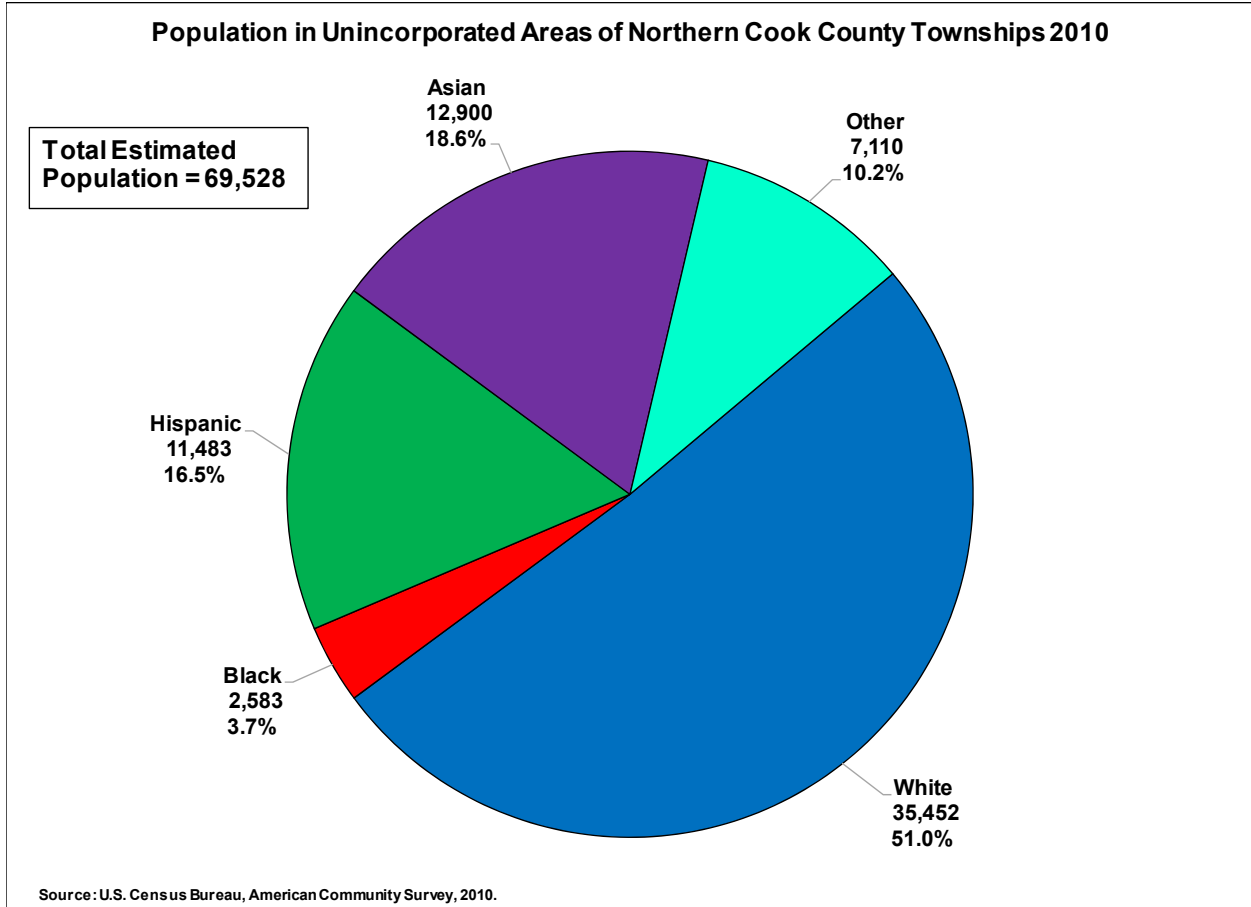
In 2010, the northern townships of Cook County contained approximately 69,528 residents in unincorporated areas. Maine Township had the highest number of unincorporated area residents, with 30,043, or 43.2% of the total, followed by Northfield Township with 13,787, or 19.8%.

Population By Race or Ethnic Origin in Unincorporated Areas of Northern Cook County Townships 2010									
Township	White	Asian	Hispanic	Black	American Eskimo	Hawaiian	Other	Multi-Race	Total Population
Maine	13,269	8,844	3,568	1,547	107	22	1,638	1,048	30,043
Northfield	8,492	2,681	1,461	401	16	-	502	234	13,787
Elk Grove	4,174	149	3,482	110	93	2	1,442	229	9,681
Palatine	4,652	379	2,581	413	38	4	1,338	143	9,548
Hanover	1,440	500	163	49	8	-	46	47	2,253
Schaumburg	1,588	208	107	33	-	1	47	29	2,013
Wheeling	939	74	91	22	-	-	24	24	1,174
Barrington	535	45	15	8	1	-	10	14	628
New Trier	363	20	15	-	-	-	3	-	401
Total	35,452	12,900	11,483	2,583	263	29	5,050	1,768	69,528

Note: The townships of Evanston and Niles contain no unincorporated residents and have been excluded from this table. Source: U.S. Census Bureau, American Community Survey, 2010. http://www.census.gov/acs/www/data_documentation/summary_file

The next exhibit shows the racial and ethnic breakdown of the northern Cook County township unincorporated area population. Roughly 51.0% of the population were white in 2010, 18.6%

were Asian, 16.5% were Hispanic, 3.7% were African American and 10.2% were “Other.”¹²⁶

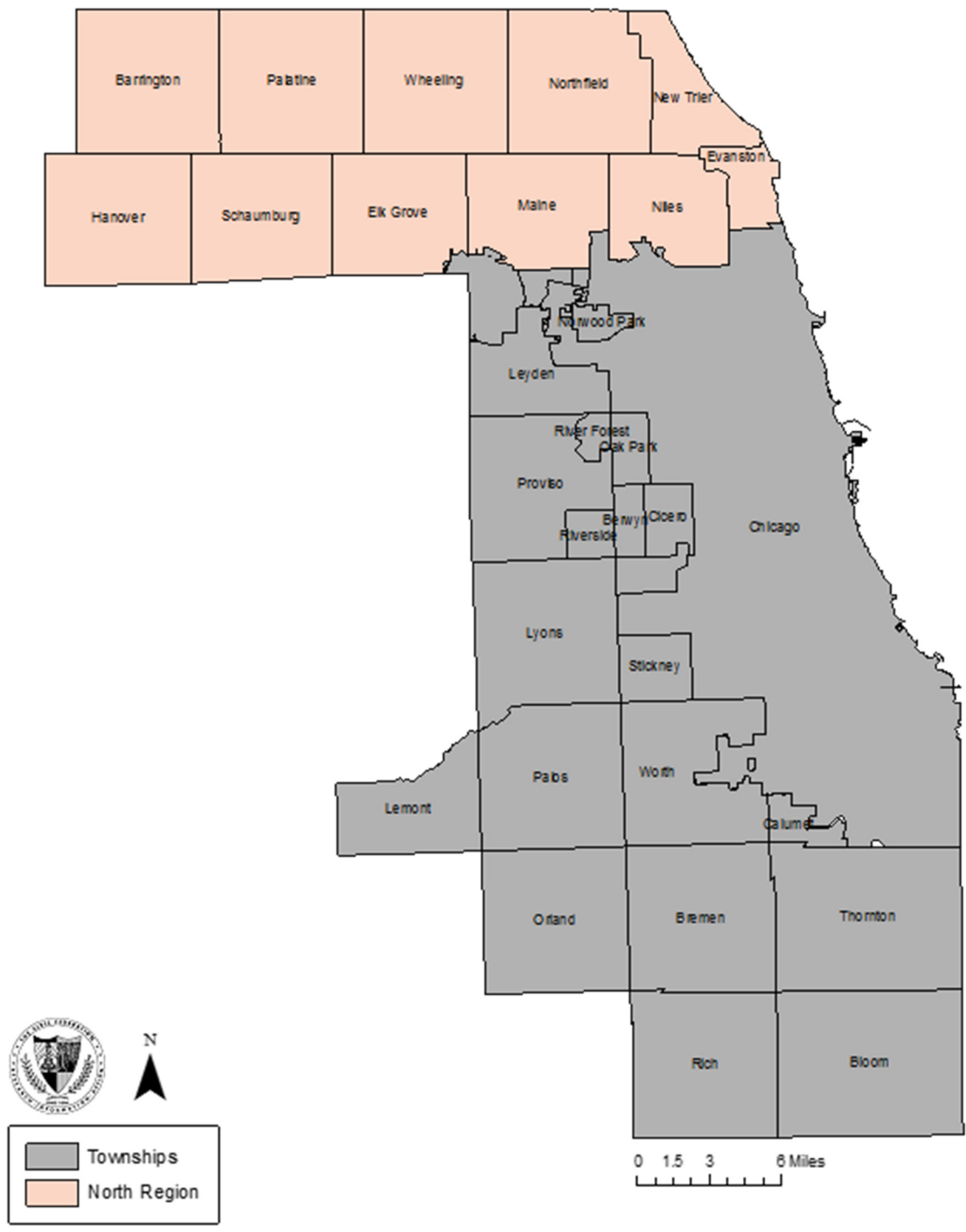


Map of North Cook County Townships

The map that follows show the location of North Cook County townships in Cook County. For additional countywide and individual township maps see Appendix VIII.

¹²⁶ The other category includes Hawaiian and Pacific Islanders, Inuit, mixed race residents and unclassified or unidentified others.

North Cook County Township Region



North Cook County Unincorporated Area Descriptions

This section of the report describes the unincorporated areas by Township. The unincorporated area descriptions are provided on a township-by-township basis because each township's unincorporated areas are unique in the size of the land area that they encompass, the population within the unincorporated areas and how services are provided. The descriptions include the municipalities located within the townships, the population of the townships, the estimated population of residents living in the unincorporated portion of the townships, the general location and names of the unincorporated areas, the present land use of the unincorporated areas and information on the types of services provided by local governments. More specifically, it will describe the types of services provided, infrastructure and streetscape amenities, such as:

- Police protection;
- Library services;
- Recreational services;
- Sewage disposal;
- Solid waste disposal;
- Water supply;
- Storm drainage;
- Sidewalks;
- Streetlights;
- Curbs; and
- Gutters.

This section of the report utilized information gathered from both primary and secondary sources including:

- In-person and telephone interviews with representatives of local governments, unincorporated residents and businesses;
- Municipal comprehensive plans and other planning documents;
- Zoning maps of municipalities;
- Online real estate records;
- *Atlas of Cook County*, Cook County Department of Highways, 2010 Edition;
- Cook County Clerk Township maps;
- Windshield surveys of the unincorporated areas;
- Google Maps;
- Memoranda; and
- News articles.

For the purposes of this report the northern region of Cook County consists of nine townships. Civic Federation staff conducted interviews with eleven municipalities that lie partially or wholly within all nine townships. Federation staff also conducted interviews with four townships, one fire protection district and multiple homeowner's associations in the North Region.

This report does not include information on the Townships of Evanston and Niles because they do not contain any unincorporated residents.

Barrington Township

Barrington Township contains all or a portion of the following municipalities within its borders: Barrington, Barrington Hills, South Barrington, Inverness, Hoffman Estates and East Dundee. According to the 2010 Census, Barrington Township has a total population of 15,636 residents. Approximately 628, or 4.0%, of the 15,636 residents live in an unincorporated area within Barrington Township.¹²⁷

In Barrington Township there are three unincorporated residential subdivisions. There are also small portions of the Township that contain unincorporated forest preserve land and agricultural land. Located on the eastern portion of the Township near Penny Road and Sutton Road there are also a few landscaping businesses and Penny's Road Pub, which is a liquor establishment in an unincorporated area.

The College Streets subdivision is located in the northeast portion of the township adjacent to the Village of Barrington and Barrington Hills. The College Streets neighborhood has approximately 180 homes with lots ranging in size from 10,000 to 20,000 square feet compared to the lots located within the Village of Barrington, which range from 7,500 to 10,000 square feet.¹²⁸ The homes in the College Streets neighborhood are serviced with private wells and septic systems. There are no sidewalks, streetlights, curbs or gutters in the subdivision. Stormwater is managed by roadside drainage ditches and culverts. Fire protection is provided by the Barrington Countryside Fire Protection District, which is funded through a general property tax on property owners within the District. The College Streets neighborhood is within the boundaries of the Barrington Public Library District and only a portion of the neighborhood is within the Barrington Park District.

The unincorporated area in the southeast portion of the Township consists of the Ballagh Estates subdivision and Nathan's Glen subdivision, which are adjacent to or wholly surrounded by the Village of South Barrington. The Ballagh Estates subdivision is located on Bartlett Road and is wholly surrounded by the Village of South Barrington. The Nathan's Glen subdivision is located on the northern border of the Village of South Barrington south of Algonquin Road and east of Bartlett Road. The Ballagh Estates and Nathan's Glen subdivisions are privately gated communities that consist of approximately six and four large luxury single-family homes, respectively. The homes in Ballagh Estates were built in the early 2000s and Nathan's Glen homes were built between 2010 and 2015. The Ballagh Estates neighborhood is wholly surrounded by the Village of South Barrington. The lots in the Ballagh Estates neighborhood range from approximately 43,000 to 87,000 square feet.¹²⁹ The homes in both subdivisions are serviced by private well and septic systems. The subdivisions do not have sidewalks or streetlights, but do have a curb and gutter system. The Barrington Countryside Fire Protection

¹²⁷ Civic Federation GIS Analysis, 2015.

¹²⁸ Village of Barrington, Comprehensive Plan, 2010, p. 40.

¹²⁹ <http://realestateinbarrington.com/subdivision/ballagh-estates-south-barrington/> (last accessed 7/29/2015).

District provides fire protection to both subdivisions and is funded through a general property tax on property owners within the District. Both of the subdivisions are within the boundaries of the Barrington Public Library District, but not within the boundaries of a park district.

Palatine Township

Palatine Township contains all or a portion of the following municipalities within its borders: Arlington Heights, Barrington, Deer Park, Hoffman Estates, Inverness, Palatine, Rolling Meadows and Schaumburg. According to the 2010 Census, Palatine Township has a total population of 112,994 residents. Approximately 9,548, or 8.5%, of the 112,994 residents live in an unincorporated area within Palatine Township.¹³⁰

In Palatine Township there are several unincorporated residential areas scattered throughout the Township and include:

- The northcentral portion of the Township contains the single-family residential neighborhood of Lake Park Estates and unincorporated forest preserve land;
- The northwestern portion of the Township contains a number of single-family residential subdivisions adjacent to the Village of Barrington;
- In the northeastern portion of the Township, pocketed between the municipalities of Palatine and Arlington Heights, there are a number of multi-family housing complexes and a single-family subdivision;
- In the southeastern portion of the Township there are three single-family residential neighborhoods that are adjacent to or wholly surrounded by the Village of Rolling Meadows and the Village of Schaumburg; and
- The southwest portion of the Township contains two small single-family residential neighborhoods that abut the forest preserve adjacent to Hoffman Estates and Little City, which is a social service agency adjacent to the Village of Inverness that provides community living for individuals with disabilities.

The unincorporated area in the northwestern portion of Palatine Township adjacent to the Village of Barrington just south of Lake Cook Road includes the following subdivisions: Barrington Trails, Hillcrest Acres, Fielding Place, Thunderbird Estates and a number of other smaller residential neighborhoods. The Barrington Trails, Hillcrest Acres and Thunderbird Estates subdivisions consist of single-family homes built in the 1960s and 1970s. The Fielding Place subdivision is a neighborhood that consists of single-family homes built in the early 1990s. The Thunderbird Estates subdivision is located within the Makray Memorial Golf Club, which is within the municipal boundaries of the Village of Barrington. There are a number of other smaller unincorporated neighborhoods that are within the same general area. Most if not all of these unincorporated areas are serviced by private well and septic systems. The majority of the unincorporated subdivisions do not have sidewalks, streetlights, curbs or gutters that are typically found in the neighboring municipality of Barrington, with the exception of Thunderbird Estates

¹³⁰ Civic Federation GIS Analysis, 2015.

and Fielding Place, which have a roadside curb and gutter system and below-grade storm sewer system.

The Barrington Countryside Fire Protection District provides fire protection to the area generally west of Deerpath Road and the Palatine Rural Fire Protection District provides fire protection to the area generally east of Deerpath Road. Both fire protection districts are funded primarily through a general property tax levy on property owners within the districts. However, the Palatine Rural Fire Protection District utilizes the property tax levy to pay for the fire protection services provided by the Palatine municipal fire department. In these unincorporated areas and a number of other subdivisions serviced by the Barrington Countryside Fire Protection District there are not a sufficient number of fire hydrants that are easily accessible and firefighters must rely on the nearest detention pond and tender fire trucks to transport water to the scene of the fire.¹³¹ Depending on the location of the unincorporated subdivisions, these areas are either within the boundaries of the Barrington Library District or Palatine Public Library District. The subdivisions are not part of a park district, with the exception of the Thunderbird Estates subdivision, which is part of the Barrington Park District.

The unincorporated area in the northeastern portion of Palatine Township consists of a number of multi-family apartment and condominium complexes and a single-family neighborhood that are adjacent to the Village of Palatine and Arlington Heights. The multi-family housing complexes include the following complexes: Whispering Winds Apartments, Country Glen Apartments, Silver Lake Apartments, Long Valley Apartments and Condominiums, Runaway Bay Apartments and the single-family subdivision of Tiburon. The apartment and condominium complexes and the Tiburon subdivision are provided with Lake Michigan water from the Village of Palatine. The multi-family complexes and single-family subdivision are within the boundaries of the Palatine Park District and Palatine Public Library District. Fire protection is provided to the area north of Dundee Road by the Long Grove Fire Protection District and by the Palatine Rural Fire Protection District to the area generally south of Dundee Road. Both fire protection districts are funded primarily through a general property tax levy on property owners within the districts. However, the Palatine Rural Fire Protection District utilizes the property tax levy to pay for the fire protection services provided by the Palatine municipal fire department.

The southeast portion of Palatine Township consists of the following subdivisions: Forest Estates, Plum Grove Estates and the Plum Grove Woodlands neighborhoods. These subdivisions are primarily single-family residential neighborhoods situated on half-acre lots.

- The Plum Grove Woodlands and Plum Grove Estates subdivisions are both serviced by well water, but each has its own sanitary district that maintains a sanitary sewer system;
- In the Plum Grove Woodlands and Plum Grove Estates subdivisions stormwater is managed by roadside drainage ditches and culverts;
- The Plum Grove Woodlands and Plum Grove Estates subdivisions do not have sidewalks, streetlights, curbs or gutters;

¹³¹Keith Hanson named trustee to Barrington Countryside Fire Protection District, Todd Shields, Chicago Tribune, July 22, 2015, <http://www.chicagotribune.com/suburbs/barrington/news/ct-bcr-trustee-fire-district-tl-0730-20150722-story.html> (last accessed September 16, 2015).

- The Forest Estates subdivision does not have sidewalks or streetlights, but does have a curb and gutter system to manage stormwater;
- All three of the subdivisions are provided with fire protection through the Palatine Rural Fire Protection District, which levies a general property tax on property owners within the district but contracts with the Village of Palatine municipal fire department for fire protection, but has been provided with fire protection from the Rolling Meadows municipal fire department in the past;¹³² and
- These unincorporated subdivisions are part of the Palatine Public Library District and belong to either the Rolling Meadows Park District, Palatine Park District or no park district.

The southwest portion of Palatine Township consists of a small unincorporated neighborhood abutting the Paul Douglas Forest Preserve that is just east of South Ela Road and south of Algonquin Road. This neighborhood consists of single-family homes situated on deeply wooded lots on private drives. This neighborhood does not have sidewalks, streetlights, curbs or gutters. The homes are serviced by private well and septic systems. Fire protection is provided by the Palatine Rural Fire Protection District, which levies a general property tax on property owners within the district but contracts with the Palatine municipal fire department to provide fire and emergency medical services.¹³³ The neighborhood is not within the boundaries of a park district, but is part of the Palatine Public Library District. There is also a non-profit social service agency known as Little City Foundation with a 56 acre unincorporated campus adjacent to Inverness and Hoffman Estates.

In the north central portion of Palatine Township and wholly surrounded by the Village of Palatine is the unincorporated single-family residential neighborhood known as Lake Park Estates. The Lake Park Estates neighborhood does not have sidewalks, streetlights, curbs or gutters. The homes are serviced with water through a shared well. Stormwater is managed by roadside drainage ditches and culverts, which discharge into a public sewer system. Fire protection is provided to the Lake Park Estates subdivision by the Palatine Rural Fire Protection District, which levies a general property tax on property owners within the District but contracts with the Palatine municipal fire department for fire and emergency medical services. The residents of Lake Park Estates are within the boundaries of the Palatine Public Library District and Palatine Park District.

Wheeling Township

Wheeling Township contains all or a portion of the following municipalities within its borders: Arlington Heights, Buffalo Grove, Des Plaines, Glenview, Mount Prospect, Northbrook, Prospect Heights and Rolling Meadows. According to the 2010 Census, Wheeling Township has a total population of 153,630 residents. Approximately 1,174, or 0.8%, of the 153,630 residents live in unincorporated areas within Wheeling Township.¹³⁴

¹³² *Man's death spurs fire-protection complaints*, Chicago Tribune, October 10, 2001, Krystyna Slivinski, http://articles.chicagotribune.com/2001-10-10/news/0110100376_1_emergency-crews-subdivision-response-times (last accessed September 11, 2015).

¹³³ Palatine Rural Fire Protection District website, <http://www.prfpd.org/about> (last accessed January 6, 2016).

¹³⁴ Civic Federation GIS Analysis, 2015.

In Wheeling Township there are a total of three unincorporated residential areas located in the northeast, northwest and southeast portions of the Township. In the northwest portion of the Township is the Dun-Lo Highlands subdivision located adjacent to the Village of Arlington Heights and Buffalo Grove. There is also unincorporated cemetery land located adjacent to Arlington Heights. Located in the northeast portion of the Township is a smaller unincorporated neighborhood with single-family homes just west of the Village of Northbrook. Located in the southeast portion of the Township adjacent to the Village of Mount Prospect and Des Plaines is the Forest River subdivision and just outside of the subdivision is Whiskey River BBQ and Honky Tonk, which is a liquor establishment with a 4 a.m. liquor license.

The unincorporated residential area in the northwest portion of Wheeling Township is the subdivision of Dun-Lo Highlands. These 100 or so homes are serviced by private well and septic systems.¹³⁵ The subdivision does not have sidewalks, streetlights, curbs or gutters. Stormwater is managed by roadside drainage ditches and culverts. Residents of the Dun-Lo Highlands neighborhood are within the boundaries of the Buffalo Grove Park District, Indian Trails Public Library District and Prospect Heights Fire Protection District, which are funded through a general property tax on property owners within the various special districts. Also located in the northwest portion of the Township is the Shalom Memorial Park/Randhill Park Cemetery almost wholly surrounded by the Village of Arlington Heights.

In the northeast portion of the Township located adjacent to Village of Northbrook there is a smaller unincorporated neighborhood that consists of approximately 25 single-family homes located along Forest View Drive between the Village of Northbrook and forest preserve land. The homes vary in age and architectural style. This area is serviced by private well and septic systems. Stormwater is managed by roadside drainage ditches. Residents of this unincorporated area are within the boundaries of the Prospect Heights Fire Protection District and Indian Trails Public Library District, but not part of a park district.

In the southeast portion of the Township on the northwest border of Des Plaines and the northeast border of Mount Prospect is the unincorporated subdivision of Forest River. The Forest River subdivision has approximately 275 single-family homes that vary in age, size and architectural style. Forest River is serviced by private wells.¹³⁶ The Forest River Sanitary District maintains the sanitary sewer system, which discharges to the Metropolitan Water Reclamation District. The subdivision does not have sidewalks, curbs or gutters. Stormwater is managed by roadside drainage ditches and culverts. Street lighting is very minimal and is provided by the Forest River Street Lighting District. The Forest River Fire Protection District levies a general property tax on property owners within the district, but contracts with the Mount Prospect Fire Department to provide fire protection and emergency medical services.¹³⁷

¹³⁵ Village of Buffalo Grove, Comprehensive Plan Update 2009, p. 11, (last accessed August 11, 2015).

¹³⁶ Village of Mount Prospect, Community Development Department, Memorandum, April 8, 2011.

¹³⁷ Village of Mount Prospect Fire Department, Interoffice Memorandum, May 13, 2009.

Northfield Township

Northfield Township contains all or a portion of the following municipalities within its borders: Deerfield, Glencoe, Glenview, Northbrook, Northfield, Prospect Heights and Wilmette. According to the 2010 Census, Northfield Township has a total population of 85,102 residents. Approximately 13,787, or 16.2%, of the 85,102 residents live in an unincorporated area within Northfield Township.¹³⁸

In Northfield Township there are multiple unincorporated residential areas scattered throughout the Township, particularly in the north, west and southwest portions of the Township and a small unincorporated residential area wholly surrounded by the Village of Northfield. There is also unincorporated forest preserve land located throughout the Township. In the northern portion of the Township there is an unincorporated single-family subdivision. The west and southwest portions of the Township include a mixture of single- and multi-family housing and a large portion of unincorporated land contains commercial office space.

On the northern border of the Township adjacent to the municipalities of Deerfield and Northbrook is the single-family subdivision of Glenbrook Countryside, which consists of approximately 280 single-family homes situated on half-acre lots.¹³⁹ The subdivision lacks sidewalks, streetlights, curbs and gutters. The Glenbrook Countryside subdivision is provided with water and sanitary sewer service through the Glenbrook Countryside Sanitary District. Stormwater is managed by roadside drainage ditches and culverts. The Northbrook Rural Fire Protection District levies a general property tax on property owners within the District, but contracts with the Northbrook municipal fire department to provide fire protection and emergency medical services to Glenbrook Countryside. The subdivision is not within the boundaries of a library district, but is within the boundaries of the Northbrook Park District.

The western portion of the Township includes a number of single- and multi-family subdivisions and commercial office buildings located along the western municipal borders of Northbrook and Glenview. The unincorporated area near Techny Road and Sanders Road on the western border of the Village of Northbrook consists of the subdivisions of Citation Lake, Mission Hills, Mission Hills Estates, Northbrook West and Timberlane Estates. These areas are serviced with water and sanitary sewer service by the Mission Brook Sanitary District, with the exception of the Timberlane Estates and Mission Hills Estates subdivisions, which are serviced by private well and septic systems. The Mission Brook Sanitary District purchases its water from the Village of Northbrook.¹⁴⁰ The Northbrook Rural Fire Protection District levies a general property tax on property owners within the District, but contracts with the Northbrook municipal fire department to provide fire and emergency medical services to the unincorporated areas generally north of Willow Road.¹⁴¹ The majority of the unincorporated areas north of Willow Road

¹³⁸ Civic Federation GIS Analysis, 2015.

¹³⁹ Glenbrook Countryside Property Owners' Association website, <http://www.gbcountyside.org> (last accessed August 19, 2015).

¹⁴⁰ A Plan for Northbrook, The Comprehensive Plan for the Village of Northbrook, December 10, 2010, p. 38. (Last accessed September 28, 2015).

¹⁴¹ A Plan for Northbrook, The Comprehensive Plan for the Village of Northbrook, December 10, 2010, p. 43. (last accessed September 28, 2015).

surrounding the Mission Hills subdivision are not within the boundaries of a park district or library district.

The unincorporated areas south of Willow Road consists of 12 Oaks Condos, Brookview Village Apartments, Linden Tree Townhomes, Salem Walk Apartments and the corporate campus of Allstate and other commercial office buildings. The Glenbrook Fire Protection District levies a general property tax on property owners within the District, but contracts with the Glenview municipal fire department to provide fire and emergency medical services to the unincorporated areas south of Willow Road.¹⁴² This unincorporated portion of the Township is not within the boundaries of a library district or park district.

The southwest portion of the Township includes the single-family residential neighborhood of Countryside and the following multi-family complexes: Cobblestone Condos, Dearlove Manor Apartments, Essex Courts Apartments, Glenview West, Michael Todd Terrace Apartments, Quinlan Place, Regency Condos and Triumvera. These areas have roads and sidewalks that are privately maintained, with the exception being the unincorporated residential subdivision of Countryside, which does not have sidewalks, streetlights, curbs or gutters. The apartment and condominium complexes are concentrated on Central Road between Dearlove Road and Milwaukee Avenue. This area is within the boundaries of the Niles Public Library District and Glenview Park District. Sanitary sewer service is provided by the Oak Meadows Sanitary District. The unincorporated areas in southwest portion of the Township are within the boundaries of the Glenbrook Fire Protection District which levies a general property tax on property owners within the District, but contracts with the Glenview municipal fire department to provide fire and emergency medical services.¹⁴³ The unincorporated residential area of Countryside is provided with sanitary sewer service by the Glenview/Countryside Northfield Township Sanitary District. The Countryside subdivision is not part of a library district, but is within the boundaries of the Glenview Park District. Unincorporated Northfield Township receives supplementary police protection through the Cook County Sheriff's Hire-back program.¹⁴⁴

New Trier Township

New Trier Township contains all or a portion of the following municipalities within its borders: Glencoe, Glenview, Kenilworth, Northfield, Wilmette and Winnetka. According to the 2010 Census, New Trier Township has a total population of 55,424 residents. Approximately 401, or 0.7%, of the 55,424 residents live in an unincorporated area within New Trier Township.¹⁴⁵

The unincorporated areas of New Trier Township consist of a residential subdivision, a golf course and forest preserve property. The unincorporated residential area known as Woodley Road is adjacent to the Indian Hill Club golf course. The Woodley Road neighborhood and

¹⁴² <http://www.glenviewlocal4186.org/history.html> (last accessed January 6, 2016).

¹⁴³ <http://www.glenviewlocal4186.org/history.html> (last accessed January 6, 2016).

¹⁴⁴ Northfield Township, Proposed budgets for FY2014-FY2015, <http://www.twp.northfield.il.us/files/budget/budget/budget%202014%202015%20adopted.pdf>.

¹⁴⁵ Civic Federation GIS Analysis, 2015.

Indian Hill Club are adjacent to the municipalities of Kenilworth, Wilmette and Winnetka. The Woodley Road neighborhood consists of approximately 140 single-family homes situated on lots that average one acre in size. The Woodley Road neighborhood does not have sidewalks, streetlights, curbs or gutters. There are no roadside drainage ditches or culverts to manage stormwater. Residents in the unincorporated area receive water from the Village of Winnetka and pay a non-resident rate and also receive supplemental police protection from the Village of Winnetka.¹⁴⁶ Fire protection and emergency medical services are provided to the unincorporated residents by the Winnetka municipal fire department, which bills the residents directly on a monthly basis.¹⁴⁷ Waste removal and plowing services are contracted out to private companies and are paid by the individual homeowners.¹⁴⁸

Hanover Township

Hanover Township contains all or a portion of the following municipalities within its borders: Bartlett, Elgin, Hanover Park, Hoffman Estates, Schaumburg and Streamwood. According to the 2010 Census, Hanover Township has a total population of 99,538 residents. Approximately 2,253, or 2.3%, of the 99,538 residents live in an unincorporated area within Hanover Township.¹⁴⁹

Hanover Township contains a number of unincorporated areas scattered throughout the Township. These unincorporated areas include residential areas, forest preserve land, state habitat land, light industrial businesses and small pockets of undeveloped land. The unincorporated residential areas in Hanover Township are primarily located in the middle of the Township, pocketed between the City of Elgin, Hoffman Estates and Streamwood. The unincorporated portions of the Township contain the following residential subdivisions: Berner Estates, Bridlewood, Chapel Creek, Magnolia Acres, Rolling Knolls Estates, and Sherwood Oaks, among other smaller unincorporated residential areas.

The unincorporated residential areas lack sidewalks, streetlights, curbs and gutters and are serviced by private well and septic systems. The unincorporated subdivision of Bridlewood adjacent to the Village of Hoffman Estates has sidewalks, streetlights, curbs and gutters, but they are substandard according to Hoffman Estates officials.¹⁵⁰ Water and sewer service is provided to the Bridlewood subdivision by Hoffman Estates per court order.¹⁵¹ The Bridlewood subdivision is part of the Hoffman Estates Park District and Gail Borden Public Library District. All of the

¹⁴⁶ Gregory Trotter, "Woodley Road neighborhood considers annexing to Winnetka for flood help," *Chicago Tribune*, June 25, 2013.

¹⁴⁷ The Winnetka Fire Department provides fire and emergency medical services to the Village of Kenilworth and the unincorporated areas in New Trier Township. The Village of Winnetka bills the Village of Kenilworth based on call volume, equalized assessed value (EAV) and population among other elements. Unincorporated New Trier Township residents are billed on a monthly basis utilizing a similar formula. Winnetka Fire Department, 2014 Annual Report, http://www.kenilworthpd.org/forms/2014%20Annual%20Report_WFD-Web.pdf

¹⁴⁸ Gregory Trotter, "Woodley Road neighborhood considers annexing to Winnetka for flood help," *Chicago Tribune*, June 25, 2013.

¹⁴⁹ Civic Federation GIS Analysis, 2015.

¹⁵⁰ Information provided by Hoffman Estates, April 15, 2015.

¹⁵¹ Information provided by Hoffman Estates, April 15, 2015.

unincorporated areas within Hanover Township are provided fire protection services through the Bartlett Fire Protection District, which is funded primarily through a general property tax on property owners within the District, with the exception of a small unincorporated area in the far northeast corner of the Township along the Interstate 90 corridor, which is serviced by the Hoffman Estates municipal fire department.¹⁵² Additionally, through a mutual aid agreement the Hoffman Estates fire department is the first responder to the Bridlewood subdivision.¹⁵³ Hanover Township supplements the Cook County Sheriff's police protection through a volunteer-based neighborhood patrol program that is part of the Hanover Township Department of Emergency Services, which allows for direct communication to the Cook County Sheriff's Police Department.¹⁵⁴

Schaumburg Township

Schaumburg Township contains all or a portion of the following municipalities within its borders: Elk Grove Village, Hanover Park, Hoffman Estates, Rolling Meadows, Roselle, Schaumburg and Streamwood. According to the 2010 Census, Schaumburg Township has a total population of 131,288 residents. Approximately 2,013, or 1.5%, of the 131,288 residents live in an unincorporated area within Schaumburg Township.¹⁵⁵

The unincorporated residential areas in Schaumburg Township are primarily located in the southern portion of the Township between the municipalities of Schaumburg and Roselle. These unincorporated residential subdivisions include: Concord Terrace, Pleasant Hills, Sunset Hills and other unincorporated residential areas. In total there are approximately 460 single-family homes in these subdivisions. Located in the northeast corner of the Township is the southern portion of the single-family residential neighborhood of Plum Grove Estates, which extends north into Palatine Township. Also located in unincorporated Schaumburg Township on the southeast portion of the Township border adjacent to the municipalities of Elk Grove Village and Schaumburg is the Fox Run Driving Range, a Metropolitan Water Reclamation District treatment facility and a World's Greatest News (WGN) transmitter site.

- The unincorporated residential subdivision of Sunset Hills and other unincorporated residential areas in the southern portion of the Township are serviced by private well and septic systems;
- The Pleasant Hills subdivision is serviced by private wells and a mixture of both private septic systems and a public sanitary sewer system;
- The Concord Terrace subdivision is serviced by private septic systems, but receives Lake Michigan water from the Village of Roselle; and
- The Plum Grove Estates subdivision receives its water supply from private wells, but has a sanitary sewer system maintained by the Plum Grove Estates Sanitary District.

All of the unincorporated areas in Schaumburg Township lack sidewalks, streetlights, curbs and gutters. Stormwater is managed by roadside drainage ditches and culverts in all of the

¹⁵² Information provided by Hoffman Estates Fire Department, January 4, 2016.

¹⁵³ Information provided by Hoffman Estates, April 15, 2015.

¹⁵⁴ Information provided by Hanover Township, March 18, 2015.

¹⁵⁵ Civic Federation GIS Analysis, 2015.

unincorporated residential areas. The unincorporated areas on the south and southeast portions of the Township are provided with fire protection and emergency medical services through the Roselle Fire Protection District, which levies a general property tax on property owners within the District, but contracts with the Village of Roselle Fire Department to provide fire and emergency medical services.¹⁵⁶

On the northern portion of the Township there are also additional unincorporated areas located along the Interstate 90 corridor and undeveloped land located on the northern border of the Township that is part of the Palatine Rural Fire Protection District, which levies a general property tax on property owners within the District, but contracts with the Village of Palatine for fire and emergency medical services within the unincorporated areas. The Hoffman Estates municipal fire department also provides fire and emergency medical services to this area.¹⁵⁷

The Plum Grove Estates subdivision in the northeast corner of the Township receives fire protection and emergency medical services from the Palatine Rural Fire Protection District, which levies a general property tax on property owners within the District and utilizes the revenues generated to fund the contract with the Village of Palatine and Rolling Meadows municipal fire departments to provide fire and emergency medical services.¹⁵⁸

All of the unincorporated residential areas in Schaumburg Township are part of the Schaumburg Township Public Library District and Schaumburg Park District.

Elk Grove Township

Elk Grove Township contains all or a portion of the following municipalities within its borders: Arlington Heights, Des Plaines, Elk Grove Village, Mount Prospect, Rolling Meadows and Schaumburg. According to the 2010 Census, Elk Grove Township has a total population of 92,905 residents. Approximately 9,681, or 10.4%, of the 92,905 residents live in an unincorporated area within Elk Grove Township.¹⁵⁹

In Elk Grove Township there are a number of unincorporated residential areas that are within or adjacent to the municipalities of Arlington Heights, Des Plaines, Elk Grove Village and Mount Prospect. The unincorporated areas include a mixture of single-family residential neighborhoods, mobile home parks and some commercial and industrial businesses. The unincorporated residential areas within the Township include the following subdivisions and residential areas: Itasca Meadows, Branigars Forest View Homesites, Roppolo's Landmeier Estates, Martini's Sunnyhills, Oasis Mobile Home Park, Willoway Terrace Mobile Home Park, Birch Manor Apartments and a number of other smaller unincorporated areas scattered throughout the southern portion of the Township.

¹⁵⁶ Information provided by the Village of Roselle, April 27, 2015.

¹⁵⁷ Information provided by Hoffman Estates Fire Department, January 4, 2016.

¹⁵⁸ Melissa Silverberg, "Rolling Meadows add fire marshal position," *Daily Herald*, January 15, 2015.

¹⁵⁹ Civic Federation GIS Analysis, 2015.

The southwest portion of the Township contains the unincorporated subdivisions of Itasca Meadows and Branigars Forest View, which are both single-family residential areas with homes that vary in age and architectural style. These subdivisions are wholly surrounded by Elk Grove Village. There are also a number of smaller unincorporated pockets of land located along the southern border of Elk Grove Village along Devon Avenue that contain single-family homes and a number of commercial and light industrial businesses. The unincorporated residential subdivisions lack sidewalks, streetlights, curbs and gutters. The Itasca Meadows subdivision is serviced by private well and septic systems. The Branigars Forest View subdivision is serviced by private wells and a public sewer system. Fire protection is provided to the two subdivisions by the Elk Grove Village municipal fire department with residential properties paying a fee of \$122 annually and commercial businesses paying \$153 annually.¹⁶⁰

In the southeast portion of the Township the unincorporated areas adjacent to the municipalities of Arlington Heights, Des Plaines, Elk Grove Village and Mount Prospect generally located east of Busse Road include the following subdivisions and communities: Landmeir Estates, Martini's Sunnyhills, Oasis Mobile Home Park, Junior's Carefree Homes, Touhy Mobile Homes Park, Willoway Terrace Mobile Home Park, Birch Manor Apartments, Lynn Court Apartments and a number of other unincorporated residential, commercial and industrial areas. This portion of the Township has a high density of mobile home parks and commercial and industrial businesses. The unincorporated single-family residential neighborhoods do not have sidewalks, streetlights, curbs or gutters. The interior roads and infrastructure for the mobile home parks and apartment complexes are privately maintained.

The Elk Grove Township Fire Department levies a general property tax on property owners within the unincorporated area, but contracts with American Emergency Services for staffing purposes to provide fire and emergency medical services to the unincorporated areas in the southwest portions of Elk Grove Township.¹⁶¹ The unincorporated areas in Elk Grove Township are not within the boundaries of a library district. The unincorporated areas generally east of Busse Road are within the Mount Prospect Park District and the unincorporated areas generally west of Busse Road are within the Elk Grove Park District.

Maine Township

Maine Township contains all or a portion of the following municipalities within its borders: Des Plaines, Glenview, Morton Grove, Nilens, Park Ridge and Rosemont. According to the 2010 Census, Maine Township has a total population of 135,772 residents. Approximately 30,043, or 22.1%, of the 135,772 residents live in an unincorporated area within Maine Township.¹⁶²

The unincorporated areas in Maine Township are primarily located in the northcentral portion of the Township pocketed in a jigsaw manner between the municipalities of Des Plaines, Glenview, Morton Grove, Nilens and Park Ridge. The unincorporated areas of the Township consist primarily of a mixture of single-family homes, townhomes, duplexes, apartment complexes and condominium complexes. There is also a small amount of commercial development along Golf

¹⁶⁰ Information provided by Elk Grove Village Finance Department, September 21, 2015.

¹⁶¹ Elk Grove Township Fire Department, www.egtfire.org/about.html, (last accessed September 15, 2015).

¹⁶² Civic Federation GIS Analysis, 2015.

Road and forest preserve land and cemetery land that is located in the unincorporated areas of Maine Township. Also located in unincorporated Maine Township is the Illinois State Police Dispatch Center and Cook County Sheriff's Police 911 Dispatch Center.

The single- and multi-family housing communities include the following: Ballard Acres, Ballard Court, Ballard Point, Bay Colony, Capri, Colonial Ridge, Courtland Square, Concord Park, Crestwood Condominiums, Fairmont Ridge, Golf-Greenwood Gardens, Golf Terrace, Glenview Court, Glenwood Golf, Glen Oaks Commons, Greenwood Park, Hamilton Court, Honey Bee Oaks, Park Colony, Park Ridge Commons, La Casa Bianco, Landings, Talisman Village, Oak Trails, Beck Lake, West Golf Mill and Westfield. There are over 5,000 individual dwelling units in the multi-family housing communities. The unincorporated areas are provided with water and sanitary sewer service by the North Maine Township Sanitary District, Oak Meadows Sanitary District and other smaller public and private sanitary districts. For example, the Golf-Greenwood Gardens residents do not have a special taxing district to maintain their water delivery system. Rather Aqua Illinois owns the water and wastewater utility assets of this unincorporated community.¹⁶³

Fire Protection is provided to the unincorporated areas of Maine Township by the North Maine Fire Protection District and Glenbrook Fire Protection District. Both fire protection districts are funded through a general property tax on property owners within the service areas of the districts. However, the Glenbrook Fire Protection District only exists for taxing purposes and contracts with the Village of Glenview to provide fire protection and emergency services.¹⁶⁴ The majority of the unincorporated areas are within the boundaries of the Des Plaines Park District, Golf Maine Park District and Glenview Park District. The majority of the unincorporated areas are within the boundaries of the Niles Public Library District. However, there are certain unincorporated residential areas that are not within the boundaries of a park district or library district. In addition, police protection is supplemented in the unincorporated areas of the Township through the Cook County Sheriff's Hire-back program.

Unincorporated Area Land Use and Property Tax Profile

Illinois state statute requires that all real property be valued for the purpose of property taxation at 33 1/3% of its fair cash value in every county except Cook.¹⁶⁵ Cook County sets different property tax assessment levels for different types of property. This differential assessment is called *classification*. The state constitution also requires that the level of assessment or rate of tax for the highest class of property be no more than 2.5 times the level of assessment or rate of tax for the lowest class of property.¹⁶⁶

¹⁶³ <http://www.businesswire.com/news/home/20160420005870/en/Aqua-America-Completes-Acquisitions-Adds-4700-Customer> (last accessed May 6, 2016).

¹⁶⁴ Glenview Firefighters, Local 4186, www.glenviewlocal4186.org/history.html (last accessed September, 15, 2015).

¹⁶⁵ Illinois Property Tax Code, 35 ILCS 200/9-145.

¹⁶⁶ Illinois Constitution 1970, Article IX, Section 4(b).

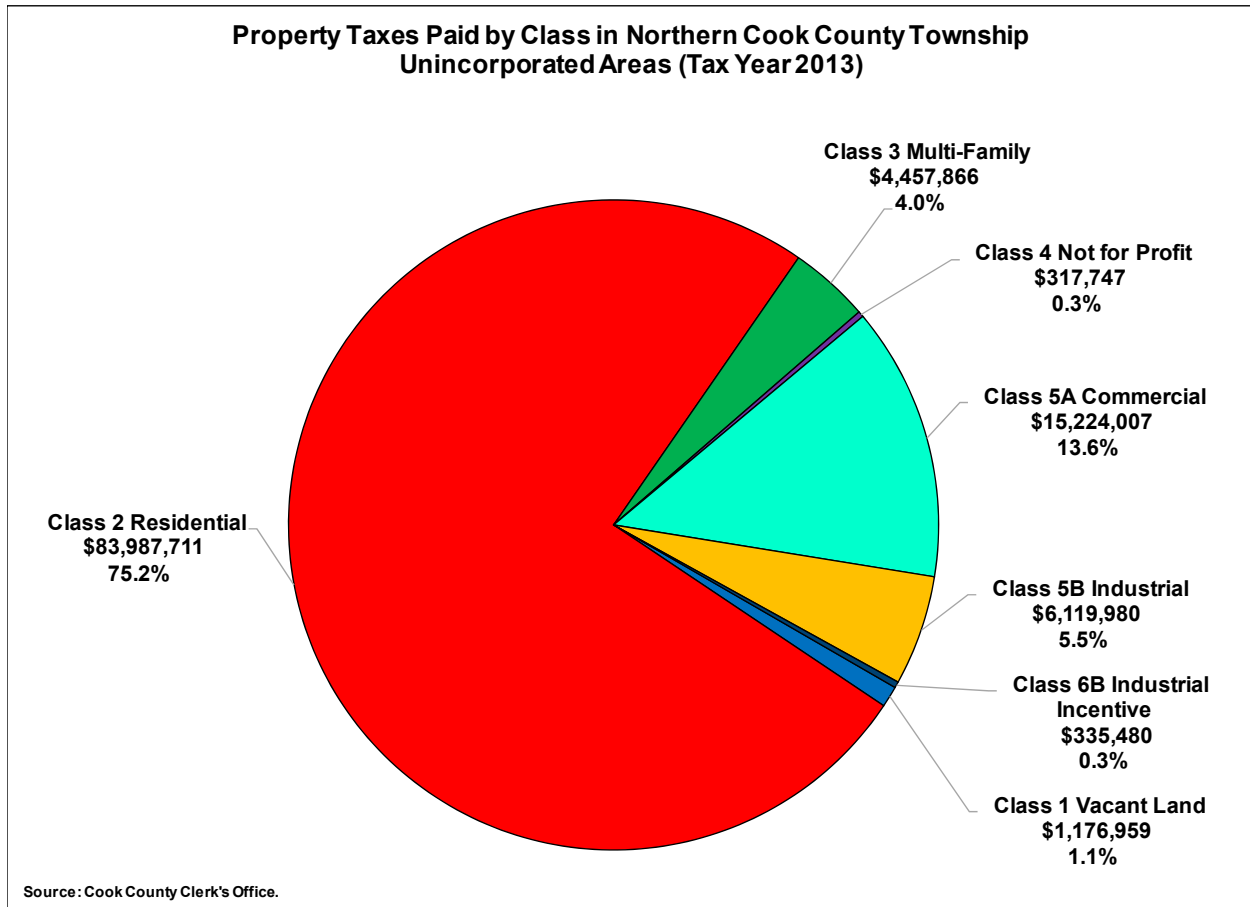
The exhibit below shows unincorporated parcels by class in the North Cook County Townships in tax year 2013. Approximately 89.6% or 17,633 of the 19,682 unincorporated parcels are Class 2 Residential properties. Another 4.8% or 944 of all parcels are tax exempt and 2.9% are Class 1 Vacant land. Parcels designated as business properties constitute just 2.1% or 422 properties. Of these parcels, 246 are Class 5A Commercial properties, 169 are Class 5B Industrial parcels and 7 parcels have a Class 6B Industrial Incentive designation.

Most of the taxable value of real property (EAV) is in the Class 2 Residential category. Approximately \$922.1 million or 75.5% of EAV is in this class. Roughly 19.4% of all EAV or \$237.0 million is located in the three business classes. Another 3.7% or \$45.2 million of total EAV is Class 3 Multi-Family properties.

NORTH COOK COUNTY TOWNSHIPS UNINCORPORATED PARCELS BY CLASS OF PROPERTY							
2013 Tax Year (Payable in 2014)							
Class of Property	Number of Parcels	% of Total Parcels	Assessed Valuation (AV)	Equalized Assessed Valuation (EAV)	% of Total EAV	Property Taxes Billed	% of Property Taxes Billed
Exempt	944	4.8%	\$ -	\$ -	0.0%	\$ -	0.0%
Railroad	55	0.3%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 1 Vacant Land	561	2.9%	\$ 4,549,435	\$ 12,111,042	1.0%	\$ 1,176,959	1.1%
Class 2 Residential	17,633	89.6%	\$ 388,591,739	\$ 922,093,357	75.5%	\$ 83,987,711	75.2%
Class 3 Multi-Family	59	0.3%	\$ 16,985,567	\$ 45,217,279	3.7%	\$ 4,457,866	4.0%
Class 4 Not for Profit	8	0.0%	\$ 1,556,557	\$ 4,143,711	0.3%	\$ 317,747	0.3%
Class 5A Commercial	246	1.2%	\$ 63,707,225	\$ 169,548,015	13.9%	\$ 15,224,007	13.6%
Class 5B Industrial	169	0.9%	\$ 24,028,503	\$ 63,959,272	5.2%	\$ 6,119,980	5.5%
Class 6A industrial Incentive Industrial	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 6B Industrial Incentive	7	0.0%	\$ 1,319,021	\$ 3,511,367	0.3%	\$ 335,480	0.3%
Class 6C Industrial Incentive	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 7 Commercial Incentive	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 8 Commercial Incentive	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 8 Commercial/Industrial Incentive	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 9 Multi-Family Incentive	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL	19,682	100.0%	\$ 500,738,047	\$ 1,220,584,043	100.0%	\$ 111,619,750	100.0%

Source: Cook County Clerk's Office.

The next exhibit graphically shows the distribution by class of total property taxes paid in tax year 2013. Approximately 75.2% of property taxes billed were from Class 2 properties. Class 5A Commercial properties paid the next largest amount, \$15.2 million, or 13.6%, of the total amount billed. In all, 19.4% of taxes billed, or about \$21.7 million, were paid by business properties (Classes 5A, 5B and 6B).



Unincorporated Multi-Family Parcels

Multi-family parcels in unincorporated portions of the North Cook County Townships include parcels with Class 2-11 as well as Class 3 designations. The definitions for these real property classification codes are:¹⁶⁷

Class 2 Residential

- 2-11: Apartment buildings with two to six units, any age

¹⁶⁷ Cook County Assessor. Definitions for the Codes for Classification of Real Property. See <http://www.cookcountyassessor.com/forms/classcode.PDF>.

Class 3 Multi-Family

- 3-13: Two or three story building, seven or more units
- 3-14: Two or three story non-fireproof building with corridor apartment or California type apartments, no corridors exterior entrance
- 3-15: Two or three story non-fireproof corridor apartments or California type apartments, interior entrance
- 3-90: Other minor improvement related to rental use
- 3-91: Apartment building over three stories, seven or more units
- 3-96: Rented modern row houses, seven or more units in a single development or one or more contiguous parcels in common ownership
- 3-97: Special rental structure
- 3-99: Rental Condominium

There were 476 Class 2-11 and Class 3 Multi-Family parcels in the northern Cook County Townships in tax year 2013. The equalized assessed valuation for these properties was \$98.2 million and the property taxes billed were \$9.4 million. Roughly 87.6% of all multi-family parcels had a Class 2-11 designation, 3.8% were classified as Class 3-96 rented modern row houses and 2.9% were Class 3-15 structures.

NORTH COOK COUNTY TOWNSHIPS UNINCORPORATED CLASS 2 and 3 MULTI-FAMILY PARCELS 2013 Tax Year (Payable in 2014)							
Class of Property	Number of Parcels	% of Total Parcels	Assessed Valuation (AV)	Equalized Assessed Valuation (EAV)	% of Total EAV	Property Taxes Billed	% of Property Taxes Billed
2-11	417	87.6%	\$ 20,025,300	\$ 53,016,356	54.0%	\$ 4,980,491	52.8%
3-13	1	0.2%	\$ 119,965	\$ 319,359	0.3%	\$ 30,614	0.3%
3-14	4	0.8%	\$ 1,509,633	\$ 4,018,795	4.1%	\$ 434,473	4.6%
3-15	14	2.9%	\$ 6,995,488	\$ 18,622,689	19.0%	\$ 1,805,680	19.1%
3-90	5	1.1%	\$ 82,676	\$ 220,092	0.2%	\$ 20,915	0.2%
3-91	4	0.8%	\$ 3,597,535	\$ 9,576,998	9.8%	\$ 976,469	10.3%
3-96	18	3.8%	\$ 97,814	\$ 260,389	0.3%	\$ 24,836	0.3%
3-97	5	1.1%	\$ 4,543,550	\$ 12,095,383	12.3%	\$ 1,153,658	12.2%
3-99	8	1.7%	\$ 9,569	\$ 25,474	0.0%	\$ 11,222	0.1%
TOTAL	476	100.0%	\$ 36,981,530	\$ 98,155,535	100.0%	\$ 9,438,357	100.0%

Source: Cook County Clerk's Office.

Estimated Changes in Property Tax Rates and Bills

If unincorporated parcels were incorporated into neighboring municipalities, property tax rates and the amount of property taxes billed to property owners would change.¹⁶⁸

This section provides estimates of: 1) the difference in tax rates among select current unincorporated tax codes and the composite tax code listed for neighboring municipalities; and 2) corresponding changes in composite property tax bills for a sample of \$200,000 residential

¹⁶⁸ A full discussion of caveats and limitations to the methodology used to calculate estimated property tax rates can be found in the Methodology chapter of this report.

properties. These calculations assume that the unincorporated composite rate and that incorporation of the parcels in the unincorporated tax code occurs into all overlapping tax districts in a neighboring municipality's tax code at once.

The property tax rates used to compare differences and to compute estimated property tax bills are for the 2013 tax year only. Property tax rates fluctuate from year to year depending on changes in government levies and property values, so the tax burden per parcel will be different in succeeding tax years. We cannot project what those changes will be.

We compared the property tax rate for the composite tax code¹⁶⁹ in an incorporated municipality with the property tax rate for parcels in select neighboring unincorporated tax codes. Because half or more of the composite property tax rate is attributable to school district levies, the unincorporated parcels selected also were located in the same school districts as the nearby municipality in order to ensure comparability. Then, we computed the percentage difference in property tax rates between the current unincorporated tax code and the composite tax code listed per neighboring municipality in the Cook County Clerk's Tax Rate Report.¹⁷⁰ For this analysis, we chose a sample of unincorporated tax codes identified with those communities that had numerous unincorporated parcels.

Estimated Changes in Property Tax Bills¹⁷¹

The exhibits following show the changes that might occur in selected tax codes in each of the ten Townships in northern Cook County that have unincorporated areas.

Barrington Township

- If parcels in tax code 10001 (unincorporated Barrington) were incorporated into Barrington tax code 10021, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$81, a 2.3% increase.
- If parcels in tax code 10009 (unincorporated Barrington) were incorporated into Barrington tax code 10021, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$477, a 15.1% increase.

¹⁶⁹ Tax codes report a composite property tax rate per parcel; this is the aggregate property tax rate for all taxing bodies levying property taxes on that parcel.

¹⁷⁰ Because of the enormous volume of parcels in Cook County it is difficult to precisely identify which unincorporated parcels are adjacent to which incorporated tax codes and thus could be moved into an incorporated property tax code with certainty. Therefore, the tax bill projections in this study are for illustrative purposes only. They show an estimate of how much property tax bills for parcels in unincorporated tax codes might increase if those parcels had been annexed into nearby incorporated tax codes in tax year 2013. They do not represent actual tax bill changes for particular parcels, but instead show the order of magnitude of the change that unincorporated areas might experience. For a full discussion of assumptions used in this report and caveats pertaining to them, please see the Methodology section.

¹⁷¹ The methodology used to compute property tax bills is explained in the Methodology section of this report.

Elk Grove Township

- If parcels in tax code 16060 (unincorporated Elk Grove Village) were incorporated into Elk Grove Village tax code 16035, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$584, a 15.0% increase.
- If parcels in tax code 16108 (unincorporated Mount Prospect) were incorporated into Mount Prospect tax code 16048, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$342, a 7.6% increase.

Hanover Township

- If parcels in tax code 18028 (unincorporated Elgin) were incorporated into Elgin tax code 18015, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$806, a 16.4% increase.
- If parcels in tax code 18070 (unincorporated Hoffman Estates) were incorporated into Hoffman Estates tax code 18004, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$375, a 9.2% increase.

Maine Township

- If parcels in tax code 22060 (unincorporated Glenview) were incorporated into Glenview tax code 22025, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$78, a 1.8% increase.
- If parcels in tax code 22235 (unincorporated Des Plaines) were incorporated into Des Plaines tax code 22028, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$16, a 0.3% increase.

New Trier Township

- If parcels in tax code 23037 (unincorporated Winnetka) were incorporated into Winnetka tax code 23009, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$816, a 27.3% increase.

Niles Township

- If parcels in tax code 24006 (unincorporated Skokie) were incorporated into Skokie tax code 24030, the property tax bill for a **Class 5B Industrial Property** with an estimated market value of \$200,000 could increase by \$1,850, a 18.0% increase.¹⁷²

Northfield Township

- If parcels in tax code 25081 (unincorporated Northbrook) were incorporated into Northbrook tax code 25089, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$221, a 6.2% increase.
- If parcels in tax code 25021 (unincorporated Glenview) were incorporated into the Glenview tax code 25038, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$70, a 1.8% increase.

Palatine Township

¹⁷² There are no residential parcels in unincorporated Niles Township.

- If parcels in tax code 29004 (unincorporated Palatine) were incorporated into the Palatine tax code 29007, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$185, a 3.7% increase.
- If parcels in tax code 29010 (unincorporated Arlington Heights) were incorporated into the Arlington Heights tax code 29066, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$327, a 6.7% increase.
- If parcels in tax code 29009 (unincorporated Barrington) were incorporated into the Barrington tax code 29049, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$396, a 12.3% increase.

Schaumburg Township

- If parcels in tax code 35001 (unincorporated Roselle) were incorporated into Roselle tax code 35009, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$104, a 2.1% increase.
- If parcels in tax code 35001 (unincorporated Schaumburg) were incorporated into the Schaumburg tax code 35011, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$21, a 0.4% increase.

Wheeling Township

- If parcels in tax code 38014 (unincorporated Arlington Heights) were incorporated into Arlington Heights tax code 38016, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$92, a 1.7% increase.
- If parcels in tax code 38030 (unincorporated Mount Prospect) were incorporated into the Mount Prospect tax code 38044, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,189, an 28.1% increase.

BARRINGTON TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 10001 (Barrington) Incorporated into Tax Code 10021			
	Unincorporated Tax Code 10001	If Incorporated into Tax Code 10021	Difference
Property Tax Rate	7.682%	7.858%	2.3%
Property Tax Bill	\$ 3,552	\$ 3,634	\$ 81
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 10009 (Barrington) Incorporated into Tax Code 10021			
	Unincorporated Tax Code 10009	If Incorporated into Tax Code 10021	Difference
Property Tax Rate	6.827%	7.858%	15.1%
Property Tax Bill	\$ 3,157	\$ 3,634	\$ 477

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

ELK GROVE TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 16060 (Elk Grove Village) Incorporated into Tax Code 16035			
	Unincorporated Tax Code 16060	If Incorporated into Tax Code 16035	Difference
Property Tax Rate	8.432%	9.696%	15.0%
Property Tax Bill	\$ 3,899	\$ 4,484	\$ 584

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 16108 (Mount Prospect) Incorporated into Tax Code 16048			
	Unincorporated Tax Code 16108	If Incorporated into Tax Code 16048	Difference
Property Tax Rate	9.678%	10.418%	7.6%
Property Tax Bill	\$ 4,475	\$ 4,817	\$ 342

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

HANOVER TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 18028 (Elgin) Incorporated into Tax Code 18015			
	Unincorporated Tax Code 18028	If Incorporated into Tax Code 18015	Difference
Property Tax Rate	10.620%	12.363%	16.4%
Property Tax Bill	\$ 4,911	\$ 5,717	\$ 806

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 18070 (Hoffman Estates) Incorporated into Tax Code 18004			
	Unincorporated Tax Code 18070	If Incorporated into Tax Code 18004	Difference
Property Tax Rate	8.831%	9.641%	9.2%
Property Tax Bill	\$ 4,084	\$ 4,458	\$ 375

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

MAINE TOWNSHIP

**Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 22060 (Glenview)
Incorporated into Tax Code 22025**

	Unincorporated Tax Code 22060	If Incorporated into Tax Code 22025	Difference
Property Tax Rate	9.586%	9.754%	1.8%
Property Tax Bill	\$ 4,433	\$ 4,510	\$ 78

**Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 22235
(DesPlaines) Incorporated into Tax Code 22028**

	Unincorporated Tax Code 22235	If Incorporated into Tax Code 22028	Difference
Property Tax Rate	10.805%	10.840%	0.3%
Property Tax Bill	\$ 4,996	\$ 5,013	\$ 16

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

NEW TRIER TOWNSHIP

**Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 23037(Winnetka)
Incorporated into Tax Code 23009**

	Unincorporated Tax Code 23037	If Incorporated into Tax Code 23009	Difference
Property Tax Rate	6.468%	8.232%	27.3%
Property Tax Bill	\$ 2,991	\$ 3,807	\$ 816

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

NILES TOWNSHIP

**Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 24006 (Skokie)
Incorporated into Tax Code 24030**

	Unincorporated Tax Code 24006	If Incorporated into Tax Code 24030	Difference
Property Tax Rate	7.743%	9.133%	18.0%
Property Tax Bill	\$ 10,306	\$ 12,156	\$ 1,850

This property is a Class 5B Industrial property. There are no unincorporated residential parcels in Niles Township.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

NORTHFIELD TOWNSHIP

**Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 25081 (Northbrook)
Incorporated into Tax Code 25089**

	Unincorporated Tax Code 25081	If Incorporated into Tax Code 25089	Difference
Property Tax Rate	7.750%	8.229%	6.2%
Property Tax Bill	\$ 3,584	\$ 3,805	\$ 221

**Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 25021 (Glenview)
Incorporated into Tax Code 25038**

	Unincorporated Tax Code 25021	If Incorporated into Tax Code 25038	Difference
Property Tax Rate	8.362%	8.514%	1.8%
Property Tax Bill	\$ 3,867	\$ 3,937	\$ 70

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

PALATINE TOWNSHIP

**Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 29004 (Palatine)
Incorporated into Tax Code 29007**

	Unincorporated Tax Code 29004	If Incorporated into Tax Code 29007	Difference
Property Tax Rate	10.711%	11.110%	3.7%
Property Tax Bill	\$ 4,953	\$ 5,137	\$ 185

**Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 29010 (Arlington
Heights) Incorporated into Tax Code 29066**

	Unincorporated Tax Code 29010	If Incorporated into Tax Code 29066	Difference
Property Tax Rate	10.538%	11.245%	6.7%
Property Tax Bill	\$ 4,873	\$ 5,200	\$ 327

**Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 29009 (Barrington)
Incorporated into Tax Code 29049**

	Unincorporated Tax Code 29009	If Incorporated into Tax Code 29049	Difference
Property Tax Rate	6.961%	7.817%	12.3%
Property Tax Bill	\$ 3,219	\$ 3,615	\$ 396

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

SCHAUMBURG TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 35001 (Roselle) Incorporated into Tax Code 35009			
	Unincorporated Tax Code 35001	If Incorporated into Tax Code 35009	Difference
Property Tax Rate	10.784%	11.008%	2.1%
Property Tax Bill	\$ 4,987	\$ 5,090	\$ 104

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 35001 (Schaumburg) Incorporated into Tax Code 35011			
	Unincorporated Tax Code 35001	If Incorporated into Tax Code 35011	Difference
Property Tax Rate	10.784%	10.830%	0.4%
Property Tax Bill	\$ 4,987	\$ 5,008	\$ 21

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

WHEELING TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 38014 (Arlington Heights) Incorporated into Tax Code 38016			
	Unincorporated Tax Code 38014	If Incorporated into Tax Code 38016	Difference
Property Tax Rate	11.481%	11.679%	1.7%
Property Tax Bill	\$ 5,309	\$ 5,401	\$ 92

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 38030 (Mount Prospect) Incorporated into Tax Code 38044			
	Unincorporated Tax Code 38030	If Incorporated into Tax Code 38044	Difference
Property Tax Rate	9.162%	11.733%	28.1%
Property Tax Bill	\$ 4,237	\$ 5,426	\$ 1,189

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

WEST COOK COUNTY TOWNSHIPS

The western portion of Cook County includes the following nine Townships: Cicero, Leyden, Lyons, Norwood Park, Oak Park, Proviso, River Forest, Riverside and Stickney. Cicero, Oak Park and River Forest are Townships that are coterminous with a municipal government and do not contain any unincorporated areas. The other six Townships all contain some unincorporated areas that are discussed in this chapter.

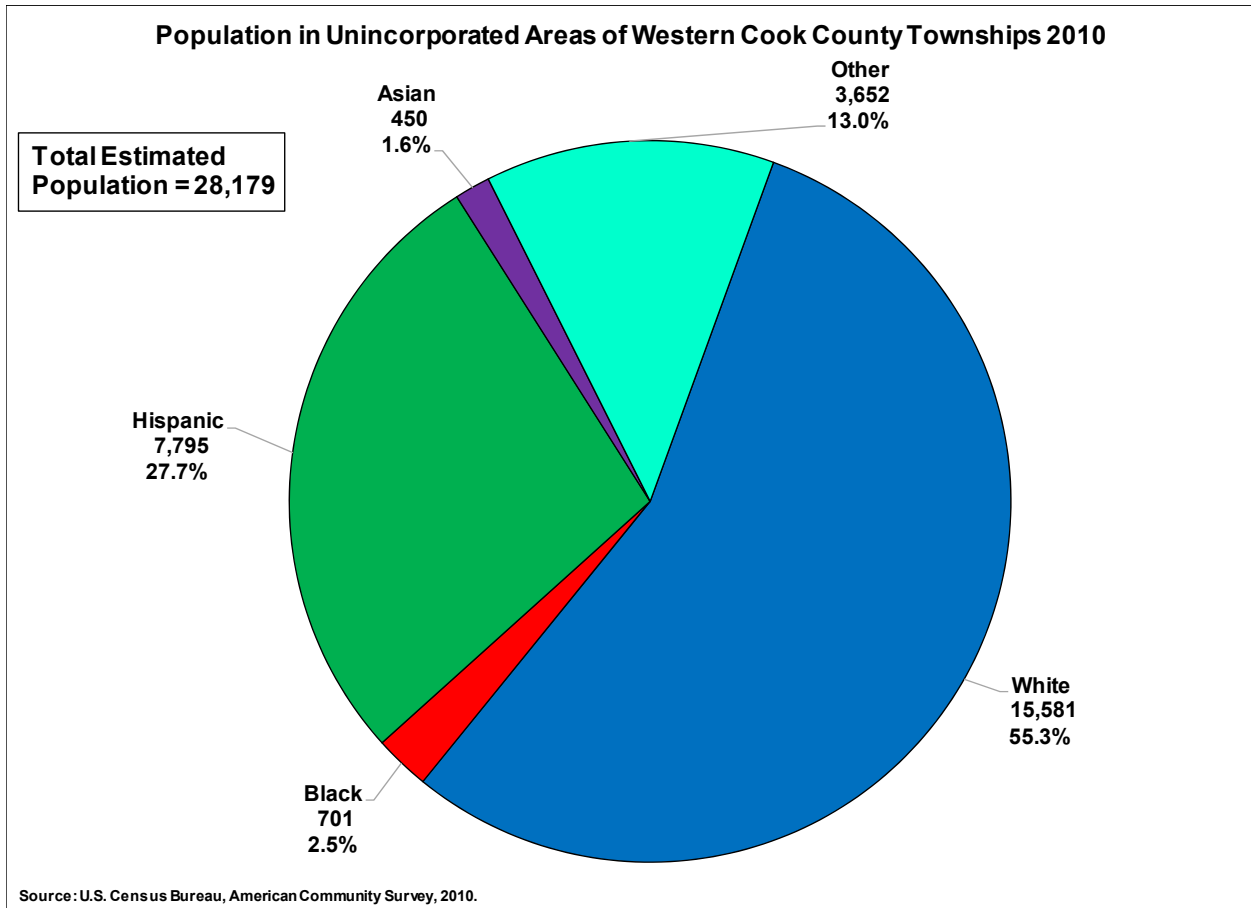
Demographic Profile

In 2010 the western Townships of Cook County contained approximately 28,179 residents in unincorporated areas. Leyden Township had the largest number of residents in unincorporated areas with 52.4% of the total population or 14,756. Stickney had the next largest population, with 20.8% of the total or 5,873. It was closely followed by Lyons with 19.9% of unincorporated residents.

Population By Race or Ethnic Origin in Unincorporated Areas of Western Cook County Townships 2010									
Township	White	Hispanic	Asian	Black	American Eskimo	Hawaiian	Other	Multi-Race	Total Population
Leyden	6,606	5,258	315	268	81	9	1,972	247	14,756
Stickney	2,973	1,842	42	35	32	-	839	110	5,873
Lyons	4,441	507	63	301	15	-	165	103	5,595
Norwood Park	1,019	84	21	-	1	1	21	14	1,161
Proviso	445	82	7	97	1	-	25	5	662
Riverside	97	22	2	-	-	-	11	-	132
Total Population	15,581	7,795	450	701	130	10	3,033	479	28,179

Note: The townships of Cicero, Oak Park, and River Forest contain no unincorporated residents and have been excluded from this table. Source: U.S. Census Bureau, American Community Survey, 2010. http://www.census.gov/acs/www/data_documentation/summary_file

The next exhibit shows the racial and ethnic breakdown of the western Cook County Township unincorporated area population. About 55.3% of the population were white in 2010, 27.7% were Hispanic, 2.5% were African American, 1.6% were Asian and 13.0% were “Other.”¹⁷³

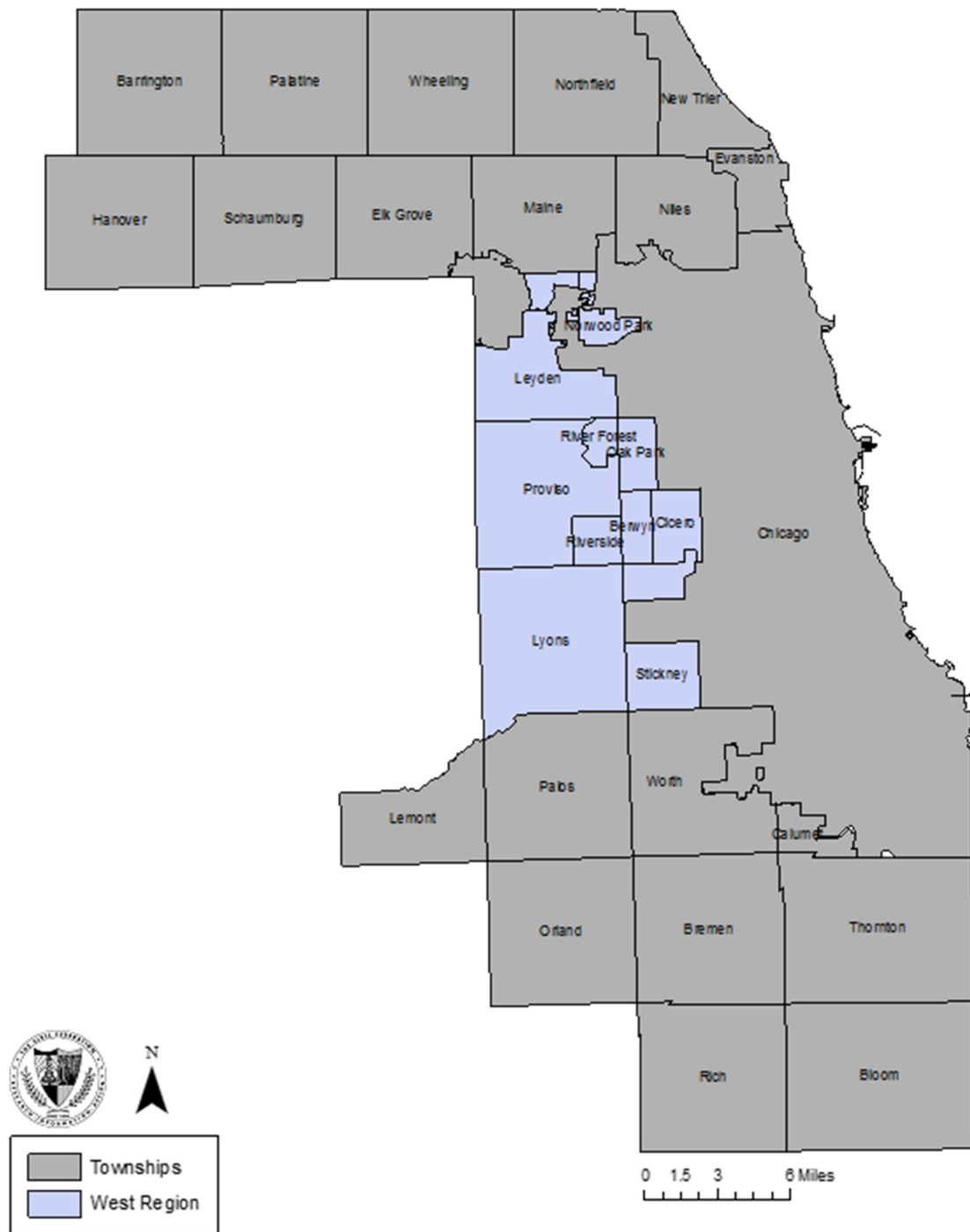


¹⁷³ The other category includes Hawaiian and Pacific Islanders, Inuit, mixed race residents and unclassified or unidentified others.

Map of West Cook County Townships

The map that follows shows the location of West Cook County townships. For additional countywide and individual township maps see Appendix VIII.

West Cook County Township Region



West Cook County Unincorporated Area Descriptions

This section of the report describes the unincorporated areas by Township. The unincorporated area descriptions are provided on a Township-by-Township basis because each Township's unincorporated areas are unique in the size of the land area that they encompass, the population within the unincorporated areas and how services are provided. The descriptions include the municipalities located within the Townships, the population of the Townships, the estimated population of residents living in the unincorporated portion of the Townships, the general location and names of the unincorporated areas, the present land use of the unincorporated areas and information on the types of services provided by local governments. More specifically, it will describe the types of services provided, infrastructure and streetscape amenities, such as:

- Fire protection;
- Police protection;
- Library services;
- Recreational services;
- Sewage disposal;
- Solid waste disposal;
- Water supply;
- Storm drainage;
- Sidewalks;
- Streetlights;
- Curbs; and
- Gutters.

This section of the report utilized information gathered from both primary and secondary sources including:

- In-person and telephone interviews with representatives of local governments, unincorporated residents and businesses;
- Municipal comprehensive plans and other planning documents;
- Zoning maps of municipalities;
- Online real estate records;
- *Atlas of Cook County*, Cook County Department of Highways, 2010 Edition;
- Cook County Clerk Township maps;
- Windshield surveys of the unincorporated areas;
- Google Maps;
- Memoranda; and
- News articles.

Leyden Township

Leyden Township contains all or a portion of the following municipalities within its borders: Bensenville, Elmwood Park, Franklin Park, Melrose Park, Norridge, Northlake, Park Ridge, River Grove, Rosemont and Schiller Park. According to the 2010 Census, Leyden Township has

a total population of 92,890 residents. Approximately 14,756, or 15.9%, of the 92,890 residents live in an unincorporated area within Leyden Township.¹⁷⁴

In Leyden Township there is only one large unincorporated area with a residential population. There is also a large tract of unincorporated land that is part of the Bensenville train rail yard and a number of commercial businesses located along Mannheim Road and Grand Avenue.

The unincorporated residential area consists primarily of single-family homes. The unincorporated residential area lacks sidewalks, curbs and gutters. Streetlights in the residential neighborhood are very minimal, when compared to neighboring municipalities. Stormwater is managed by roadside drainage ditches and culverts. Water and sewer service is provided to the unincorporated residents by Leyden Township, which purchases water in bulk from the Village of Melrose Park. Fire protection is provided by the Leyden Fire Protection District and Northlake Fire Protection District, both of which are funded primarily by a general property tax on property owners within the District. The majority of the unincorporated residents are within the boundaries of the Northlake Public Library District with a small portion of the residents being within the boundaries of the Franklin Park Public Library District. The majority of the residents are also within the boundaries of the Veterans Park District, with a smaller portion of the unincorporated residents north of Grand Avenue being within the boundaries of the Westdale Park District.

Norwood Park Township

Norwood Park Township contains all or a portion of the following municipalities within its borders: Harwood Heights, Norridge and Park Ridge. According to the 2010 Census, Norwood Park Township has a total population of 26,385 residents. Approximately 1,161, or 4.4%, of the 26,385 residents live in an unincorporated residential area within Norwood Park Township.¹⁷⁵ Norwood Park Township is not a contiguous Township. It is essentially divided into three sections as a result of previous annexations by the City of Chicago. There is only one unincorporated residential neighborhood in Norwood Park Township with approximately 330 single-family homes and is wholly surrounded by the City of Chicago, but within the boundaries of Norwood Park Township. Also located within unincorporated Norwood Park Township is the Ridgemoor Country Club adjacent to Harwood Heights and the Westlawn Cemetery and Mausoleum adjacent to the Village of Norridge. The housing in the unincorporated residential area is a mixture of old and new frame and brick single-family homes and is similar in age and architectural style of the housing in the neighboring municipalities of Chicago and Norridge. The Village of Norridge provides water to some of the unincorporated residents at the same rate as for residents. The unincorporated residential neighborhood does not have a uniform network of sidewalks or streetlights. The area has a substandard curb and gutter system to manage stormwater, when compared to the neighboring municipalities. Fire protection services are provided to the unincorporated residents through the Norwood Park Fire Protection District, which is funded through a general property tax on property owners within the District. The unincorporated residents of Norwood Park are not part of a public library district or park district.

¹⁷⁴ Civic Federation GIS Analysis, 2015.

¹⁷⁵ Civic Federation GIS Analysis, 2015.

Proviso Township

Proviso Township contains all or a portion of the following municipalities within its borders: Bellwood, Berkeley, Broadview, Brookfield, Elmhurst, Forest Park, Hillside, La Grange Park, Maywood, Melrose Park, Northlake, North Riverside, Oak Brook, Stone Park, Westchester and Western Springs. According to the 2010 Census, Proviso Township has a total population of 151,704 residents. Approximately 662, or 0.4%, of the 151,704 residents live in an unincorporated area within Proviso Township.¹⁷⁶

Proviso Township has a number of unincorporated areas within its borders, but only two single-family residential areas. The remaining unincorporated areas consist of forest preserve property, the Oakridge-Glen Oak Cemetery, Waldheim Jewish Cemetery, Proviso East High School, Maywood Park Racetrack and the medical park that includes Loyola University Health Science Campus, Loyola University Hospital, John J. Madden Mental Health Center, Edward Hines, Jr. Veteran's Affairs Hospital and a number of other medical related facilities.

The unincorporated residential neighborhoods in Proviso Township located on the western border of the Township adjacent to the municipalities of Hillside and Westchester is known as Westdale Gardens. The Westdale Gardens residential area consists of approximately 140 single-family homes built in the 1950s and 1960s. The homes in the neighborhood are modest in size and are primarily wood frame construction. There are no sidewalks, streetlights, curbs or gutters in the residential neighborhood. Stormwater is managed by roadside drainage ditches and culverts. Fire protection and emergency medical services are provided by the Yorkfield Fire Protection District, which is funded primarily through a general property tax on property owners within the District. The West Dale Gardens Sanitary District purchases Lake Michigan water from the Village of Oak Brook and its sanitary waste is discharged to the Flagg Creek Water Reclamation District.¹⁷⁷

Lyons Township

Lyons Township contains all or a portion of the following municipalities within its borders: Bedford Park, Bridgeview, Brookfield, Burr Ridge, Countryside, Hickory Hills, Hinsdale, Hodgkins, Indian Head Park, Justice, La Grange, Lyons, McCook, Riverside, Summit, Western Springs and Willow Springs. According to the 2010 Census, Lyons Township has a total population of 111,688 residents. Approximately 5,595, or 5.0%, of the residents live in an unincorporated area within Lyons Township.¹⁷⁸

In Lyons Township there are three unincorporated residential areas located in the Township which include:

- A large single-family residential area known as La Grange Highlands adjacent to the municipalities of Countryside, Indian Head Park, La Grange and Western Springs;

¹⁷⁶ Civic Federation GIS Analysis, 2015.

¹⁷⁷ Information provided by Yorkville Fire Protection District, Administrator, September 10, 2015.

¹⁷⁸ Civic Federation GIS Analysis, 2015.

- The Sterling Estates Mobile Home Park located in the southcentral portion of the Township adjacent to the municipalities of Willow Springs and Justice; and
- An unincorporated single-family residential area in the southwest portion of the Township. The western portion of Lyons Township contains the La Grange Country Club and Edgewood Valley Country Club, which are both unincorporated.

The unincorporated residential area of La Grange Highlands is located on the western portion of the Township adjacent to the municipalities of Countryside, La Grange, Indian Head Park and Western Springs. The La Grange Highlands area does not have sidewalks, streetlights, curbs or gutters. Stormwater is managed by roadside drainage ditches and culverts. The La Grange Highlands Sanitary District provides water and sanitary sewer service to the entire area. The sanitary district purchases Lake Michigan water from the Village of Countryside.

The Sterling Estates Mobile Home Park located in an unincorporated area in the southcentral portion of the Township has approximately 1,000 homes located in the area.¹⁷⁹ The interior roads and infrastructure are privately owned and maintained. The mobile home park pays the Village of Justice \$120,000 annually for fire protection, which is provided by the Roberts Park Fire Protection District.¹⁸⁰

Located on the southwest border of Lyons Township is an unincorporated single-family residential area of approximately 50 homes adjacent to the municipalities of Burr Ridge and Willow Springs. This unincorporated area also does not have sidewalks, streetlights curbs and gutters. The unincorporated area is within the boundaries of the Pleasantdale Park District and Pleasant View Fire Protection District. Both special districts are funded primarily through a general property tax on property owners within the districts.

Riverside Township

Riverside Township contains all or a portion of the following municipalities within its borders: Brookfield, Lyons, North Riverside and Riverside. According to the 2010 Census, Riverside Township has a total population of 15,594 residents. Approximately 132, or 0.8%, of the residents live in an unincorporated area within Riverside Township.¹⁸¹

In Riverside Township there is only one unincorporated residential area located on the southern border of the Township know as Riverside Lawn. Riverside Lawn is a neighborhood of approximately 40 single-family homes. The homes vary in age, size and character. The neighborhood lacks sidewalks, streetlights, curbs and gutters. The homes are serviced by private well and septic systems. The Lyons municipal fire department provides fire protection to the Riverside Lawn neighborhood per contract with the Riverside Lawn Fire Protection District.¹⁸²

¹⁷⁹ Fire contract Okd for mobile homes, August 24, 2005, Victoria Price, Chicago Tribune (last accessed August 24, 2015).

¹⁸⁰ Information provided by the Village of Justice, Village Clerk, May 5, 2016.

¹⁸¹ Civic Federation GIS Analysis, 2015.

¹⁸² Bob Uphues, "Riverside Lawn, villages wary of annexation: Cook County wants to rid itself of unincorporated lands," *Riverside-Brookfield Landmark*, May 8, 2012.

The Riverside Lawn Fire Protection District is funded primarily by a general property tax on property owners within the District. The Riverside Lawn neighborhood is not within the boundaries of a library district or park district.

Stickney Township

Stickney Township contains all or a portion of the following municipalities within its borders: Bedford Park, Bridgeview, Burbank, Forest View and Stickney. According to the 2010 Census, Stickney Township has a total population of 40,772 residents. Approximately 5,873, or 14.4%, of the residents live in an unincorporated area within Stickney Township.¹⁸³

Stickney Township is not a contiguous township. The Township is essentially divided into two areas with the City of Chicago dividing the Township. There are two unincorporated areas within Stickney Township that have a residential population. One residential area being in the northern portion of the Township and the other being in the southern portion of the Township.

The Central Stickney neighborhood in the northern portion of the Township is a single-family neighborhood that has sidewalks, streetlights, curbs and gutters. The neighborhood is serviced by the Central Stickney Sanitary District, the Stickney-Forest View Public Library District and Central Stickney Park District. Also located in this unincorporated area are a number of commercial and industrial businesses.

The unincorporated Nottingham Park neighborhood in the southern portion of the Township consists of approximately 300 single-family homes. The Nottingham Park neighborhood has sidewalks, streetlights, curbs and gutters, but they are in a state of disrepair when compared to the neighboring incorporated municipalities.¹⁸⁴ Water and sewer service is provided to Nottingham Park neighborhood by the South Stickney Sanitary District.¹⁸⁵ Nottingham Park residents are part of the Prairie Trails Public Library District and Burbank Park District. The residents of Nottingham Park are not part of a fire protection district, but do receive fire and emergency medical services from the Bridgeview municipal fire department. The Village of Bridgeview is only reimbursed for medical transportation costs.¹⁸⁶

¹⁸³ Civic Federation GIS Analysis, 2015.

¹⁸⁴ Civic Federation windshield survey, March 16, 2015.

¹⁸⁵ <http://www.cookcountyhomelandsecurity.org/wp-content/uploads/2014/09/Burbank.pdf>

¹⁸⁶ Information provided by Bridgeview Fire Department, Fire Chief, September 22, 2015.

Unincorporated Area Land Use and Property Tax Profile

Illinois state statute requires that all real property be valued for the purpose of property taxation at 33 1/3% of its fair cash value in every county except Cook.¹⁸⁷ Cook County sets different property tax assessment levels for different types of property. This differential assessment is called *classification*. The state constitution also requires that the level of assessment or rate of tax for the highest class of property be no more than 2.5 times the level of assessment or rate of tax for the lowest class of property.¹⁸⁸

The exhibit below shows unincorporated parcels by class in the West Cook County Townships in tax year 2013. Approximately 85.3%, or 5,720, of the 6,702 unincorporated parcels are Class 2 Residential properties. Roughly 6.4% of all parcels are tax exempt and 2.7% are Class 1 Vacant land. Only 3.7%, or 249, of the unincorporated parcels are business properties. Of these parcels, 137 are Class 5A Commercial properties, 101 are Class 5B Industrial parcels and 11 parcels have a Class 6B Industrial Incentive designation.

The vast majority of the taxable value of real property (EAV) is in the Class 2 Residential category. About \$240.4 million, or 69.8%, of EAV is in this class. About 24.0% of all EAV, or \$82.7 million, is located in the three business classes: Class 5A Commercial, Class 5B Industrial and Class 6B Industrial Incentive.

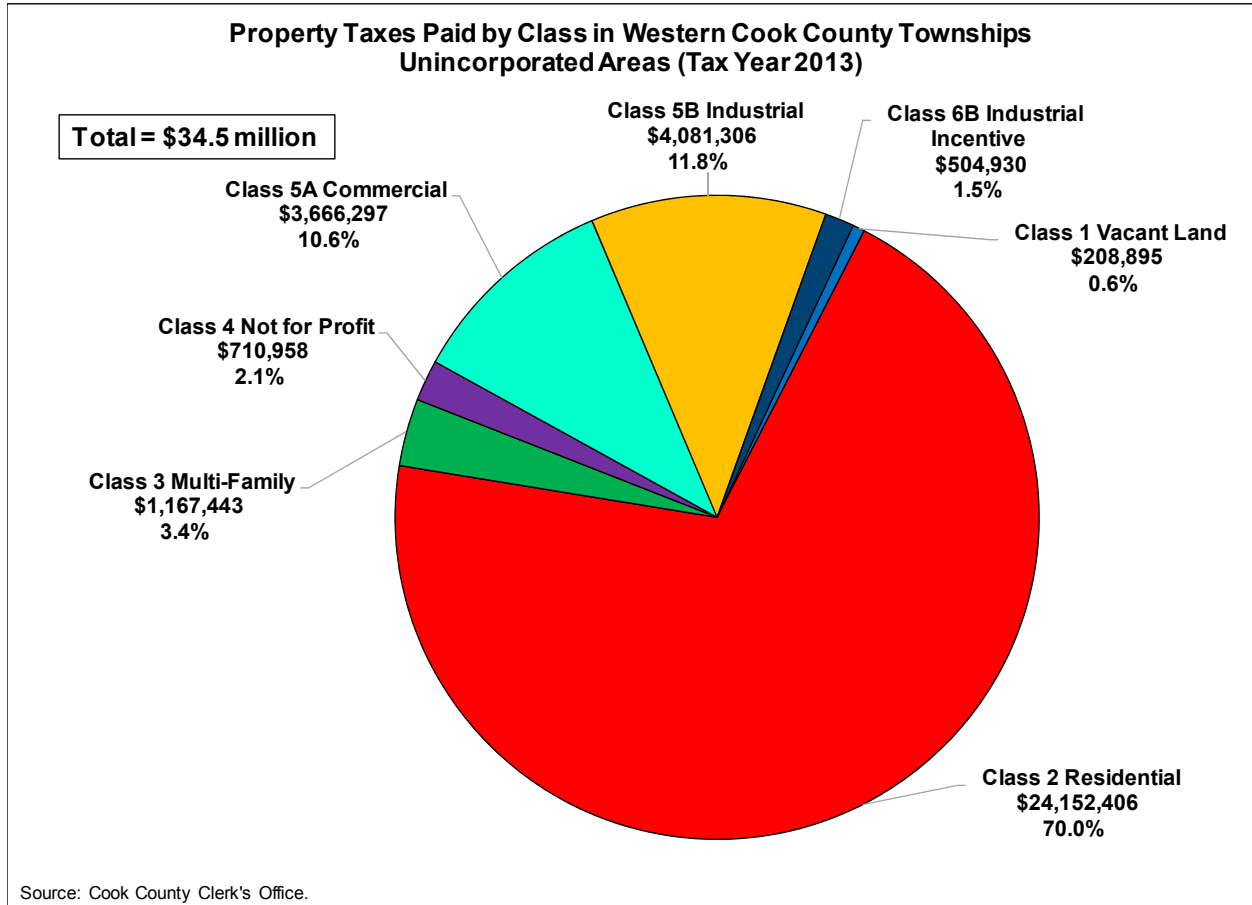
WEST COOK COUNTY TOWNSHIPS UNINCORPORATED PARCELS BY CLASS OF PROPERTY							
2013 Tax Year (Payable in 2014)							
Class of Property	Number of Parcels	% of Total Parcels	Assessed Valuation (AV)	Equalized Assessed Valuation (EAV)	% of Total EAV	Property Taxes Billed	% of Property Taxes Billed
Exempt	432	6.4%	\$ -	\$ -	0.0%	\$ -	0.0%
Railroad	57	0.9%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 1 Vacant Land	184	2.7%	\$ 817,005	\$ 2,174,957	0.6%	\$ 208,895	0.6%
Class 2 Residential	5720	85.3%	\$ 107,692,931	\$ 240,357,739	69.8%	\$ 24,152,406	70.0%
Class 3 Multi-Family	48	0.7%	\$ 4,015,610	\$ 10,689,953	3.1%	\$ 1,167,443	3.4%
Class 4 Not for Profit	12	0.2%	\$ 3,151,511	\$ 8,389,638	2.4%	\$ 710,958	2.1%
Class 5A Commercial	137	2.0%	\$ 13,571,633	\$ 33,386,818	9.7%	\$ 3,666,297	10.6%
Class 5B Industrial	101	1.5%	\$ 16,613,942	\$ 44,227,975	12.8%	\$ 4,081,306	11.8%
Class 6A industrial Incentive	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 6B Industrial Incentive	11	0.2%	\$ 1,925,733	\$ 5,126,492	1.5%	\$ 504,930	1.5%
Class 6C Industrial Incentive	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 7 Commercial Incentive	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 8 Commercial Incentive	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 8 Commercial/Industrial Incentive	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 9 Multi-Family Incentive	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL	6702	100.0%	\$ 147,788,365	\$ 344,353,572	100.00%	\$ 34,492,235	100.00%

Source: Cook County Clerk's Office.

¹⁸⁷ Illinois Property Tax Code, 35 ILCS 200/9-145.

¹⁸⁸ Illinois Constitution 1970, Article IX, Section 4(b).

The next exhibit graphically shows the distribution by class of property taxes paid in tax year 2013. Approximately 70.0% of property taxes billed were from Class 2 properties. Class 5B Industrial properties paid the next largest amount, \$4.1 million, or 11.8%, of the total. In all, roughly 23.9% of taxes billed, or \$8.3 million, were paid by business properties (Classes 5A, 5B and 6B).



Unincorporated Multi-Family Parcels

Multi-family parcels in unincorporated portions of the West Cook County Townships include parcels with Class 2-11 as well as Class 3 designations. The definitions for these real property classification codes are:¹⁸⁹

Class 2 Residential

- 2-11: Apartment buildings with two to six units, any age

Class 3 Multi Family

- 3-13: Two or three story building 7 or more units
- 3-14: Two or three story non-fireproof building with corridor apartment or California type apartments, no corridors exterior entrance
- 3-15: Two or three story non-fireproof corridor apartments or California type apartments, interior entrance
- 3-90: Other minor improvement related to rental use
- 3-91: Apartment building over three stories, seven or more units
- 3-96: Rented modern row houses, seven or more units in a single development or one or more contiguous parcels in common ownership
- 3-97: Special rental structure
- 3-99: Rental condominium

There were 114 Class 2-11 and Class 3 multi-family parcels in the western Cook County Townships in tax year 2013. The equalized assessed valuation for these properties was \$14.3 million and the property taxes billed were approximately \$1.5 million. Nearly 59% of all multi-family parcels had a Class 2-11 designation, while 24.6% were classified as 3-14 properties.

WEST COOK COUNTY TOWNSHIPS UNINCORPORATED CLASS 2 and 3 MULTI-FAMILY PARCELS 2013 Tax Year (Payable in 2014)							
Class of Property	Number of Parcels	% of Total Parcels	Assessed Valuation (AV)	Equalized Assessed Valuation (EAV)	% of Total EAV	Property Taxes Billed	% of Property Taxes Billed
2-11	67	58.8%	\$ 1,519,170	\$ 3,718,728	26.1%	\$ 374,263	24.5%
3-13	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-14	28	24.6%	\$ 948,508	\$ 2,525,022	17.7%	\$ 315,950	20.7%
3-15	14	12.3%	\$ 982,053	\$ 2,614,323	18.3%	\$ 239,952	15.7%
3-90	1	0.9%	\$ 3,418	\$ 9,099	0.1%	\$ 793	0.1%
3-91	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-96	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-97	4	3.5%	\$ 2,030,032	\$ 5,404,147	37.9%	\$ 598,188	39.1%
3-99	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL	114	100.0%		\$ 14,271,319	100.0%	\$ 1,529,147	100.0%

Source: Cook County Clerk's Office.

¹⁸⁹ Cook County Assessor. Definitions for the Codes for Classification of Real Property. See <http://www.cookcountyassessor.com/forms/classcode.PDF>.

Estimated Changes in Property Tax Rates and Bills

If unincorporated parcels were incorporated into neighboring municipalities, property tax rates and the amount of property taxes billed to property owners would change.¹⁹⁰

This section provides estimates of: 1) the difference in tax rates between select current unincorporated tax codes and the composite tax code listed for neighboring municipalities and 2) corresponding changes in composite property tax bills for a sample of \$200,000 residential properties. These calculations assume that the unincorporated composite rate and that incorporation of the parcels in the unincorporated tax code occurs into all overlapping tax districts in a neighboring municipality's tax code at once.

The property tax rates used to compare differences and to compute estimated property tax bills are for the 2013 tax year only. Property tax rates fluctuate from year to year depending on changes in government levies and property values, so the tax burden per parcel will be different in succeeding tax years. We cannot project what those changes will be.

We compared the property tax rate for the composite tax code¹⁹¹ in an incorporated municipality with the property tax rate for parcels in select neighboring unincorporated tax codes. Because half or more of the composite property tax rate is attributable to school district levies, the unincorporated parcels selected also were located in the same school district as the nearby municipality in order to ensure comparability. Then, we computed the percentage difference in property tax rates between the current unincorporated tax code and the composite tax code listed per neighboring municipality in the Cook County Clerk's Tax Rate Report.¹⁹² For this analysis, we chose a sample of unincorporated tax codes identified with those communities that had numerous unincorporated parcels.

¹⁹⁰ A full discussion of caveats and limitations to the methodology used to calculate estimated property tax rates can be found in the Methodology chapter of this report.

¹⁹¹ Tax codes report a composite property tax rate per parcel; this is the aggregate property tax rate for all taxing bodies levying property taxes on that parcel.

¹⁹² Because of the enormous volume of parcels in Cook County it is difficult to precisely identify which unincorporated parcels are adjacent to which incorporated tax codes and thus could be moved into an incorporated property tax code with certainty. Therefore, the tax bill projections in this study are for illustrative purposes only. They show an estimate of how much property tax bills for parcels in unincorporated tax codes might increase if those parcels had been annexed into nearby incorporated tax codes in tax year 2013. They do not represent actual tax bill changes for particular parcels, but instead show the order of magnitude of the change that unincorporated areas might experience. For a full discussion of assumptions used in this report and caveats pertaining to them, please see the Methodology section.

Estimated Changes in Property Tax Bills¹⁹³

The exhibits following show the changes that might occur in selected tax codes in each of the six Townships in western Cook County that have unincorporated areas.

Leyden Township

- If parcels in tax code 20048 (unincorporated Melrose Park) were incorporated into Melrose Park tax code 20037, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$314, a 5.6% increase.
- If parcels in tax code 20016 (unincorporated Melrose Park) were incorporated into Melrose Park tax code 20036, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$176, a 2.9% increase.
- If parcels in tax code 20011(Northlake) were incorporated into Northlake tax code 20047, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,120, a 19.5% increase.

Lyons Township

- If parcels in tax code 21020 (unincorporated Burr Ridge) were incorporated into Burr Ridge tax code 21071, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$32, a 0.9% increase.
- If parcels in tax code 21013 (unincorporated LaGrange) were incorporated into Western Springs tax code 21077, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$58, a 1.4% increase.

Norwood Park Township

- If parcels in tax code 26002 (unincorporated Norwood Park) were incorporated into Norridge tax code 26015, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$598, a 16.6% increase.
- If parcels in tax code 26002 (unincorporated Norwood Park) were incorporated into the City of Chicago, the property tax bill for a residential property with an estimated market value of \$200,000 could decrease by \$437, a 12.1% decrease. (In this case, the area would be incorporated into the Chicago School District).

Proviso Township

- If parcels in tax code 31080 (unincorporated Elmhurst) were incorporated into Hillside tax code 31034, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$2,138 a 64.6% increase.

Riverside Township

- If parcels in tax code 34001 (unincorporated Riverside) were incorporated into Riverside tax code 34006, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$915, a 20.3% increase.

¹⁹³ The methodology used to compute property tax bills is explained in the Methodology section of this report.

Stickney Township

- If parcels in tax code 36101 (unincorporated Forest View) were incorporated into Forest View tax code 36023, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,001, a 23.7% increase.
- If parcels in tax code 36007 (unincorporated Bedford Park) were incorporated into the Bedford Park tax code 36020, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,553, a 33.3% increase.

LEYDEN TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 20048 (Melrose Park) Incorporated into Tax Code 20037			
	Unincorporated Tax Code 20048	If Incorporated into Tax Code 20037	Difference
Property Tax Rate	12.078%	12.756%	5.6%
Property Tax Bill	\$ 5,585	\$ 5,899	\$ 314
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 20016 (Melrose Park) Incorporated into Tax Code 20036			
	Unincorporated Tax Code 20016	If Incorporated into Tax Code 20036	Difference
Property Tax Rate	12.898%	13.278%	2.9%
Property Tax Bill	\$ 5,964	\$ 6,140	\$ 176
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 20011 (Northlake) Incorporated into Tax Code 20047			
	Unincorporated Tax Code 20011	If Incorporated into Tax Code 20047	Difference
Property Tax Rate	12.393%	14.814%	19.5%
Property Tax Bill	\$ 5,731	\$ 6,850	\$ 1,120

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

LYONS TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 21020 (Burr Ridge) Incorporated into Tax Code 21071			
	Unincorporated Tax Code 21020	If Incorporated into Tax Code 21071	Difference
Property Tax Rate	7.534%	7.603%	0.9%
Property Tax Bill	\$ 3,484	\$ 3,516	\$ 32

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 21013 (LaGrange) Incorporated into Tax Code 21077 (Western Springs)			
	Unincorporated Tax Code 21013	If Incorporated into Tax Code 21077	Difference
Property Tax Rate	8.718%	8.844%	1.4%
Property Tax Bill	\$ 4,031	\$ 4,090	\$ 58

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

NORWOOD PARK TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 26002 (Norwood Park) Incorporated into Tax Code 26015			
	Unincorporated Tax Code 26002	If Incorporated into Tax Code 26015	Difference
Property Tax Rate	7.776%	9.069%	16.6%
Property Tax Bill	\$ 3,596	\$ 4,194	\$ 598

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 26002 (Norwood Park) Incorporated into the City of Chicago			
	Unincorporated Tax Code 26002	If Incorporated into City of Chicago	Difference
Property Tax Rate	7.776%	6.832%	-12.1%
Property Tax Bill	\$ 3,596	\$ 3,159	\$ (437)

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

PROVISO TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 31080 (Elmhurst) Incorporated into Tax Code 31034 (Hillside)			
	Unincorporated Tax Code 31080	If Incorporated into Tax Code 31034 (No Park District)	Difference
Property Tax Rate	7.157%	11.781%	64.6%
Property Tax Bill	\$ 3,310	\$ 5,448	\$ 2,138

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

RIVERSIDE TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 34001 (Riverside) Incorporated into Tax Code 34006			
	Unincorporated Tax Code 34001	If Incorporated into Tax Code 34006	Difference
Property Tax Rate	9.741%	11.719%	20.3%
Property Tax Bill	\$ 4,504	\$ 5,419	\$ 915

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

STICKNEY TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 36101 (Forest View) Incorporated into Tax Code 36023			
	Unincorporated Tax Code 36101	If Incorporated into Tax Code 36023	Difference
Property Tax Rate	9.144%	11.309%	23.7%
Property Tax Bill	\$ 4,228	\$ 5,230	\$ 1,001

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 36007 (Bedford Park) Incorporated into Tax Code 36020			
	Unincorporated Tax Code 36007	If Incorporated into Tax Code 36020	Difference
Property Tax Rate	10.096%	13.455%	33.3%
Property Tax Bill	\$ 4,669	\$ 6,222	\$ 1,553

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

SOUTH COOK COUNTY TOWNSHIPS

The southern portion of Cook County includes the following nine Townships: Bloom, Bremen, Calumet, Lemont, Orland, Palos, Rich, Thornton and Worth.

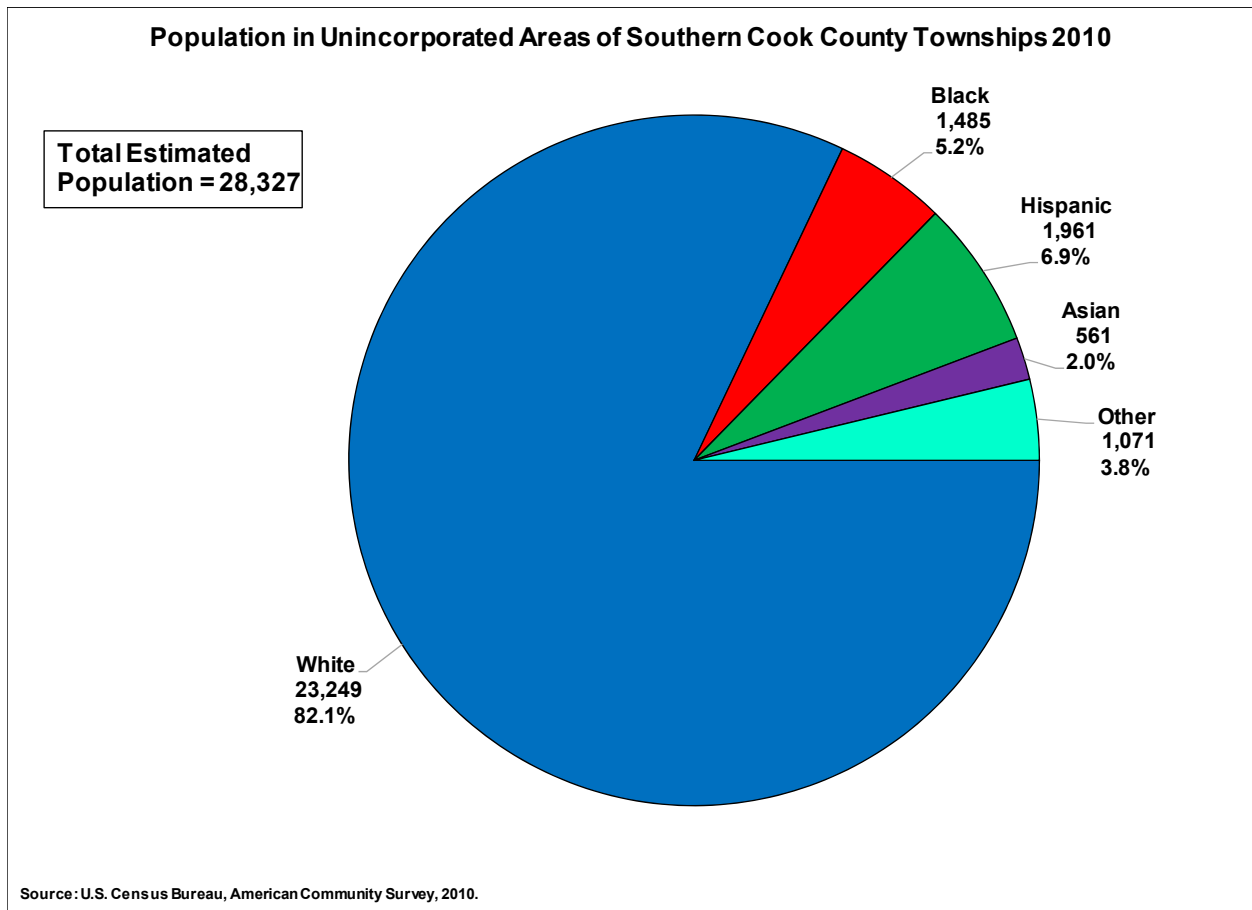
Demographic Profile

In 2010, the southern Townships of Cook County contained approximately 28,327 residents in unincorporated areas. Palos Township had the highest number of unincorporated area residents or 21.0% of the total, closely followed by Orland Township with 18.4% and Lemont with 18.3%.

Population By Race or Ethnic Origin in Unincorporated Areas of Southern Cook County Townships 2010									
Township	White	Hispanic	Black	Asian	American Eskimo	Hawaiian	Other	Multi-Race	Total Population
Palos	5,361	254	34	203	4	2	59	44	5,961
Orland	4,583	284	59	143	4	2	89	62	5,226
Lemont	4,647	244	52	107	12	-	46	62	5,170
Worth	3,199	371	95	39	9	-	124	49	3,886
Rich	1,911	168	505	24	7	-	41	49	2,705
Bloom	1,295	387	376	10	13	-	164	79	2,324
Bremen	1,696	157	213	30	3	2	67	26	2,194
Thornton	557	96	151	5	5	-	32	15	861
Total									
Population	23,249	1,961	1,485	561	57	6	622	386	28,327

Note: Calumet Township contains no unincorporated residents and has been excluded from this table. Source: U.S. Census Bureau, American Community Survey, 2010. http://www.census.gov/acs/www/data_documentation/summary_file.

The next exhibit shows the racial and ethnic breakdown of the southern Cook County townships unincorporated area population. Roughly 82.1% of the population were White in 2010, 6.9% were Hispanic, 5.2% were African American, 2.0% were Asian and 3.8% were “Other.”¹⁹⁴

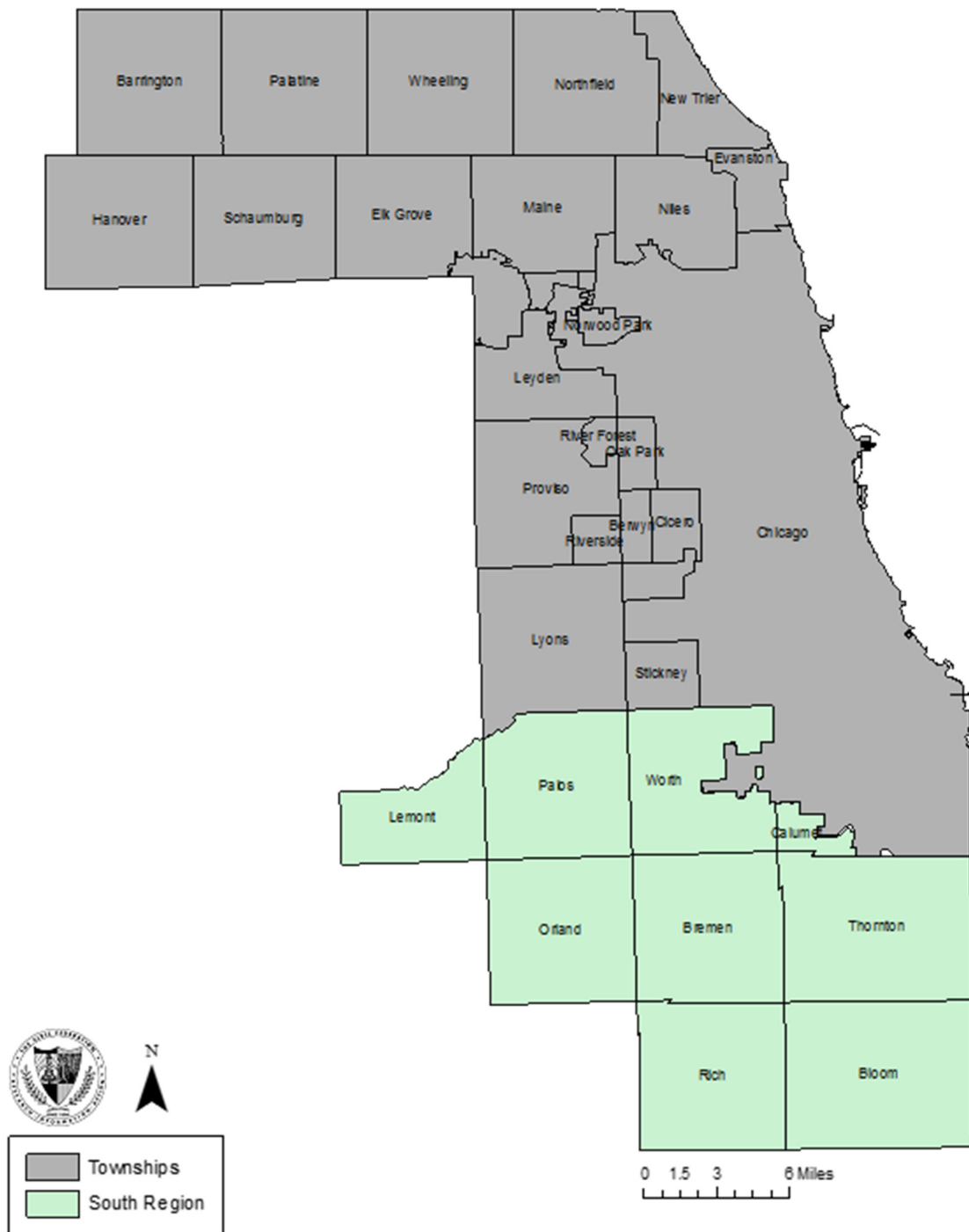


Map of South Cook County Townships

The map that follows shows the location of South Cook County townships. For additional countywide and individual townships maps see Appendix VIII.

¹⁹⁴ The other category includes Hawaiian and Pacific Islanders, Inuit, mixed race residents and unclassified or unidentified others.

South Cook County Township Region



South Cook County Unincorporated Area Descriptions

For the purposes of this report the southern region of Cook County consists of the eight Townships listed below. Civic Federation staff conducted interviews with eight municipalities that lie partially or wholly within six of the Townships and interviews with three businesses located within three Townships.

This section of the report describes the unincorporated areas by Township. The unincorporated area descriptions are provided on a Township-by-Township basis because each Township's unincorporated areas are unique in the size of the land area that they encompass, the population within the unincorporated areas and how services are provided. The descriptions include the municipalities located within the Townships, the population of the Townships, the estimated population of residents living in the unincorporated portion of the Townships, the general location and names of the unincorporated areas, the present land use of the unincorporated areas and information on the types of services provided by local governments. More specifically, it will describe the types of services provided, infrastructure and streetscape amenities, such as:

- Fire protection;
- Police protection;
- Library services;
- Recreational services;
- Sewage disposal;
- Solid waste disposal;
- Water supply;
- Storm drainage;
- Sidewalks;
- Streetlights;
- Curbs; and
- Gutters.

This section of the report utilized information gathered from both primary and secondary sources including:

- In-person and telephone interviews with representatives of local governments, unincorporated residents and businesses;
- Municipal comprehensive plans and other planning documents;
- Zoning maps of municipalities;
- Online real estate records;
- *Atlas of Cook County*, Cook County Department of Highways, 2010 Edition;
- Cook County Clerk Township maps;
- Windshield surveys of the unincorporated areas;
- Google Maps;
- Memoranda; and
- News articles.

Palos Township

Palos Township contains all or a portion of the following municipalities within its borders: Bridgeview, Hickory Hills, Orland Park, Palos Heights, Palos Park, Willow Spring and Worth. According to the 2010 Census, Palos Township has a total population of 54,615 residents. Approximately 5,961, or 10.9%, of the 54,615 residents live in an unincorporated area within Palos Township.¹⁹⁵

In Palos Township there are a number of unincorporated areas scattered throughout the southeast and southwest portions of the Township adjacent to the municipalities of Palos Park,¹⁹⁶ Palos Heights and Orland Park.

The unincorporated residential areas in southwest portion of the Township include the following subdivisions: Country Manor Estates, McGinnis Highlands, Mill Creek, Sandburg Glen, Suffield Woods and Woodland Shores, among other unincorporated residential areas. The Suffield Woods, Woodland Shores, Mill Creek subdivisions and other areas north of 131st and west of 96th Avenue are primarily single-family subdivisions and a group retirement home campus. This area has sidewalks, streetlights, curbs and gutters.¹⁹⁷

The unincorporated areas of Country Manor Estates and McGinnis Highlands located south of 131st and west of 96th Avenue do not have sidewalks, streetlights, curbs and gutters, with the exception being the Brittany Glen subdivision, which has sidewalks, streetlights, curbs, gutters and a below grade storm sewer system. All of the unincorporated areas in the southern portion of the Township are provided with fire and emergency medical services by the Palos Fire Protection District, which is funded primarily by a general property tax on property owners within the District. The unincorporated areas in Palos Township are not part of a library district or park district.

The unincorporated residential area on the southeast portion of the Township adjacent to Palos Park, Palos Heights and Orland Park is referred to as South Palos because the area is provided with water and sanitary sewer service by the South Palos Township Sanitary District, which purchases water from the City of Palos Heights. There are approximately 562 homes in this unincorporated area.¹⁹⁸ The homes in this area vary in age, size and architectural style and do not have sidewalks, streetlights, curbs or gutters. Stormwater is managed by roadside drainage ditches and culverts. The South Palos area is not part of a library district or park district.

¹⁹⁵ Civic Federation GIS Analysis, 2015.

¹⁹⁶ It is important to note that the Village of Palos Park has a minimum lot size of 1 acre for new development within its borders and areas outside of its municipal boundary but within its planning area of 1.5 miles outside of its boundaries. Information provided by Village of Palos Park, April 16, 2015.

¹⁹⁷ It is important to note that Alsip, Palos Park and Palos Heights do not have sidewalks, streetlights, curbs and gutters in the majority of the nearby incorporated residential areas, but Orland Park does have sidewalks, streetlights, curbs and gutters.

¹⁹⁸ Ken O'Brien, "South Palos Township Seeking Tax Increase to Repair Sewers," *Chicago Tribune*, October 24, 1996.

Lemont Township

Lemont Township contains all or a portion of the following municipalities within its borders: Lemont, Palos Park, Willow Springs and Woodridge. According to the 2010 Census, Lemont Township has a total population of 21,113 residents. Approximately 5,170, or 24.5%, of the 21,116 residents live in an unincorporated area within Lemont Township.¹⁹⁹

The unincorporated areas in Lemont Township are scattered throughout the Township and consists primarily of single-family residential subdivisions, forest preserve land, agricultural land and golf courses. The unincorporated subdivisions in Lemont Township include: Creekwood, Equestrian Estates, Equestrian Woods, Fox Pointe, Fox Hills Estates, Foxmoor Estates, Hillcrest, Moorfield Estates and Sylvan Woods, among a number other unincorporated residential neighborhoods. The golf courses and country clubs, which make up a large portion of the unincorporated land include the Cog Hill Country Club, Mid Iron Golf Club and Gleneagles Country Club. The unincorporated open spaces include Cook County Forest Preserve land and undeveloped agricultural land.

The majority of the unincorporated residential subdivisions are serviced by private wells and septic systems.²⁰⁰ However, there are a few unincorporated subdivisions that are provided with Lake Michigan water and a public sewer system. The majority of the unincorporated subdivisions also lack sidewalks, streetlights, curbs and gutters that are typically found in the adjacent incorporated municipalities. The Village of Lemont and a vast majority of the entire Township is provided with fire protection by the Lemont Fire Protection District, with a smaller part of the unincorporated area being serviced by the Northwest Homer Fire Protection District. Both fire districts are funded primarily by a general property tax on property owners with the districts. Both the incorporated and unincorporated areas of the Township are part of the Lemont Public Library District and Lemont Park District.

Worth Township

Worth Township contains all or a portion of the following municipalities within its borders: Alsip, Blue Island, Bridgeview, Chicago Ridge, Crestwood, Evergreen Park, Hometown, Merrionette Park, Oak Lawn, Palos Heights, Robbins and Worth. According to the 2010 Census, Worth Township has a total population of 152,633 residents. Approximately 3,886, or 2.5%, of the 152,633 residents live in an unincorporated area within Worth Township.²⁰¹

There are four residential unincorporated areas scattered throughout the Township. There are also seven cemeteries and a portion of one golf course that are located in unincorporated Worth Township. The residential areas are primarily located in the southeast and southwest portions of the Township adjacent to the municipalities of Alsip, Blue Island, Crestwood and Palos Heights. The cemeteries located in unincorporated Worth Township include: Beverly, Holy Sepulchre, Lincoln, Mount Greenwood, Mount Hope, Oak Hill and St. Mary's. The golf course that is

¹⁹⁹ Civic Federation GIS Analysis, 2015.

²⁰⁰ It is important to note that the Village of Lemont maintains a deep and shallow well water distribution system as its primary source of potable water.

²⁰¹ Civic Federation GIS Analysis, 2015.

partially unincorporated and located in the northeast portion of the Township is the Beverly Country Club.

The unincorporated area located in the southwest portion of the Township adjacent to the municipalities of Alsip, Crestwood and Palos Heights consists of four single-family home subdivisions: Austin View, Blue Crest, Palos Gardens and Navajo Gardens. Also located within this unincorporated area is a local preschool, elementary school and high school. All of these subdivisions, with the exception of the Navajo Gardens subdivision, are serviced with Lake Michigan water, and have curbs, gutters and a storm sewer system, but lack sidewalks and streetlights. The residents that do receive Lake Michigan water are serviced by one of the three surrounding municipalities. The Navajo Gardens subdivision is serviced by private well and septic systems and does not have sidewalks, streetlights, curbs and gutters. Stormwater in Navajo Gardens is managed by both roadside drainage ditches and a public sewer system. All of the subdivisions are provided with fire protection services through the Palos Heights Fire Protection District, which is funded primarily through a general property tax on property owners within the District. The Blue Crest subdivision is split with a portion of the residents being within the Crestwood Public Library District and other portion being within the boundaries of the Alsip-Merrionette Park Library District. The other subdivisions are not part of a library district or park district. Also located in the southwest portion of the Township just north of the above mentioned area pocketed between the municipalities of Worth and Alsip on Ridgeland Avenue is the Arrow Mobile Home Park. The mobile home park is part of the Alsip Park District, but not part of a library district or a fire protection district.

Located in the southeast portion of the Township surrounded by the municipalities of Alsip, Chicago and Merrionette Park is the unincorporated subdivision of Garden Homes. The Garden Homes subdivision has a population of approximately 1,472 residents.²⁰² Portions of the Garden Homes subdivision have a disconnected network of sidewalks. There are minimal streetlights and no curbs or gutters in the Garden Homes neighborhood.²⁰³ The Garden Homes Sanitary District purchases Lake Michigan water and sanitary sewer service from both Alsip and Chicago and services 398 homes.²⁰⁴ Stormwater is managed by roadside drainage ditches and culverts and a below-grade sewer system. Garden Homes is provided fire protection through the Garden Homes Fire Protection District, which is funded primarily through a general property tax on property owners within the District.

The other unincorporated area located in the southeast portion of the Township adjacent to the municipalities of Alsip and Blue Island is Kedzie Commons. The Kedzie Commons area is a wooded area that abuts the Calumet Sag Channel and vacant industrial land. The area does not have sidewalks, streetlights, curbs or gutters and is only partially paved. Kedzie Commons is part of the Blue Island Park District, but not part of a public library district or fire protection district.

²⁰² <http://www.cookcountyil.gov/appointments/garden-homes-sanitary-district/>

²⁰³ It is important to note that the majority of the nearby incorporated areas in Alsip also lack sidewalks, streetlights, curbs and gutters.

²⁰⁴ <http://www.cookcountyil.gov/appointments/garden-homes-sanitary-district/>

However, fire and emergency medical services are provided by the City of Blue Island on a fee-for-service basis.²⁰⁵

Orland Township

Orland Township contains all or a portion of the following municipalities within its borders: Orland Hills, Orland Park and Tinley Park. According to the 2010 Census, Orland Township has a total population of 97,558 residents. Approximately 5,226, or 5.4%, of the 97,558 residents live in an unincorporated area within Orland Township.²⁰⁶

The unincorporated areas of Orland Township are primarily single-family residential neighborhoods. There is also unincorporated forest preserve land and a number of smaller unincorporated pockets of land that are either undeveloped, have residential housing or light industrial. The larger unincorporated single-family residential neighborhoods are generally located in the western portion of the Township along Will-Cook Road. The unincorporated residential areas include: Alpine Heights, Deluga Woods, Heather Estates, Indian Rock Trail, Orland Trails, Pinewood, Pinewood East, Pinewood North, Pinewood South and a number of other smaller unincorporated residential neighborhoods. Located on the eastern portion of the Township adjacent to the Silver Lake Country Club is the unincorporated subdivision of Silver Lake Dells.

The majority of these areas have sidewalks, streetlights, curbs and gutters, with the exception of Deluga Woods and Silver Lake Dells. All of the unincorporated areas are provided with Lake Michigan water from private utility companies, such as Orland Park's Citizens Utility Service and Illinois American Water Company, with the exception of the Silver Lake Dells and Deluga Woods subdivisions, which are serviced by private well and septic systems. The entire Township, both incorporated and unincorporated, is covered by the Orland Fire Protection District, with the exception being the Village of Tinley Park, which has its own municipal fire department. The Orland Fire Protection District is funded primarily through a general property tax on property owners within the District. All of the unincorporated residential areas in Orland Township are not within the boundaries of a park district or library district. Police protection in unincorporated Orland Township is supplemented through the Cook County Sheriff's Hire-back program.²⁰⁷

Bremen Township

Bremen Township contains all or a portion of the following municipalities within its borders: Blue Island, Country Club Hills, Crestwood, Harvey, Hazel Crest, Homewood, Markham, Midlothian, Oak Forest, Orland Park, Posen, Robbins and Tinley Park. According to the 2010

²⁰⁵ Information provided by City of Blue Island, April 10, 2014.

²⁰⁶ Civic Federation GIS Analysis, 2015.

²⁰⁷ Jeff Vorva, Funds and parks highlight Orland Township town meeting, *Chicago Tribune*, April 13, 2012. <http://www.triblocal.com/orland-park/2012/04/13/funds-and-parks-highlight-orland-Township-town-meeting/>

Census, Bremen Township has a total population of 110,118 residents. Approximately 2,194, or 2.0%, of the 110,118 residents live in an unincorporated area within Bremen Township.²⁰⁸

The unincorporated areas in Bremen Township are primarily single-family residential neighborhoods scattered throughout the Township. Also located in unincorporated Bremen Township is the Cook County Oak Forest Hospital campus.

Located in the northwest portion of Bremen Township adjacent to the municipalities of Blue Island, Posen and Midlothian is the single-family neighborhood of Sunset Manor. The majority of the area is serviced by private well and septic systems. There are no sidewalks, streetlights, curbs or gutters. Stormwater is managed by roadside drainage ditches.

Located in the southwest portion of Bremen Township adjacent to the municipalities of Country Club Hills and Hazel Crest is the unincorporated neighborhood of Homewood Acres.

Homewood Acres consists of approximately 60 single-family homes that vary in age, size and architectural style. The neighborhood is serviced by private well and septic systems. There are no sidewalks, streetlights, curbs or gutters. Stormwater is managed by the roadside drainage ditches and culverts. Fire protection is provided by the Homewood Acres Volunteer Fire Department and assistance from neighboring fire departments.

Thornton Township

Thornton Township contains all or a portion of the following municipalities within its borders: Blue Island, Burnham, Calumet City, Dixmoor, Dolton, East Hazel Crest, Glenwood, Harvey, Hazel Crest, Homewood, Lansing, Markham, Phoenix, Posen, Riverdale, South Holland and Thornton. According to the 2010 Census, Thornton Township has a total population of 169,326 residents. Approximately 861, or 0.5%, of the 169,326 residents live in an unincorporated area within Thornton Township.²⁰⁹

There are two unincorporated residential areas in Thornton Township, which are located on the eastern portion of the Township. The unincorporated area adjacent to the municipalities of Calumet City, Dolton and South Holland is primarily a single-family residential area, but also contains an elementary school and a church. The area abuts the Cook County Sandridge Nature Preserve Center. The homes are serviced by private well and septic systems. The area does not have sidewalks, streetlights, curbs or gutters. Stormwater is managed by roadside drainage ditches and culverts.

The other unincorporated areas in Thornton Township include a number of unincorporated islands on the western border of the Village Lansing and east of Interstate 394. This area includes individual single-family homes, agricultural land and forest preserve land.

²⁰⁸ Civic Federation GIS Analysis, 2015.

²⁰⁹ Civic Federation GIS Analysis, 2015.

Rich Township

Rich Township contains all or a portion of the following municipalities within its borders: Country Club Hills, Flossmoor, Frankfort, Hazel Crest, Homewood, Matteson, Olympia Fields, Park Forest, Richton Park, Tinley Park and University Park. According to the 2010 Census, Rich Township has a total population of 76,727 residents. Approximately 2,705, or 3.5%, of the residents live in an unincorporated area within Rich Township.²¹⁰

The unincorporated areas in Rich Township are scattered throughout the Township and consist of residential areas, forest preserve land, agricultural land and recreational land space. Located in the northeast portion of the Township is the unincorporated single-family residential area of Sunnycrest, located adjacent to the northeast border of the Village of Matteson and southwest border of the Village of Flossmoor and consisting of approximately 300 homes. Also located in an unincorporated area in the northeast portion of the Township is the Olympia Fields Country Club. The unincorporated areas in the northern portion of the Township are primarily forest preserve land with a one block single-family residential area located on Le Claire Avenue adjacent to Interstate 57 and 183rd Street. The unincorporated areas in the southwest portion of the Township are primarily agricultural land and the Timber Ridge Mobile Home Park. The Timber Ridge Mobile Home Park contains approximately 770 housing units.²¹¹ In the southeast portion of the Township adjacent to the Village of Richton Park there is a small unincorporated residential area that contains approximately 55 single-family homes.

All of the unincorporated areas within Rich Township are serviced by private well and septic systems, with the exception of the Timber Ridge Mobile Home Park, which receives its water from the Village of Frankfort.²¹² The Village of Matteson provides fire protection services to the Timber Ridge Mobile Home Park and the Olympia Fields Country Club on a contractual basis.²¹³ The residents of the Timber Ridge Mobile Home Park are part of the Frankfort Public Library District, but not within the boundaries of a park district.

Bloom Township

Bloom Township contains all or a portion of the following municipalities: Chicago Heights, Crete, Flossmoor, Ford Heights, Glenwood, Homewood, Lansing, Lynwood, Olympia Fields, Park Forest, Sauk Village, South Chicago Heights and Steger. According to the 2010 Census, Bloom Township has a total population of 90,922 residents. Approximately 2,324, or 2.6%, of the 90,922 residents live in an unincorporated area within Bloom Township.²¹⁴

The unincorporated areas of Bloom Township include single-family residential areas, a mobile home park, agricultural land, forest preserve land, recreational land and small pockets of unincorporated areas with very few homes or development.

²¹⁰ Civic Federation GIS Analysis, 2015.

²¹¹ Steve Metsch, "Stuck Caps on Hydrants Hinder Firefighters," *Southtown Star*, September 20, 2009.

²¹² Information provided by Village of Frankfort Water Department, August 28, 2015.

²¹³ Information provided by Village of Matteson Fire Department, August 28, 2015.

²¹⁴ Civic Federation GIS Analysis, 2015.

The unincorporated residential areas in the northwest portion of Bloom Township include the single-family neighborhoods of Olympia Gardens, Holbrook and a single-family residential area located just north of Holbrook road and east of the Idlewild Country Club. The Olympia Gardens neighborhood is located on the western municipal border of Chicago Heights adjacent to Olympia Fields and the Holbrook area is on the northern border of Chicago Heights adjacent to Homewood and Glenwood. The Olympia Gardens neighborhood consists of approximately 140 homes serviced by private well and septic systems. The majority of the Holbrook neighborhood is serviced by private wells and a public sewer system, through the Thorn Creek Basin Sanitary District. All of the unincorporated areas lack sidewalks, streetlights, curbs or gutters. Stormwater is managed by roadside drainage ditches and culverts. All of the unincorporated areas in the western portion of the Township are not within the boundaries of a library district or park district. The Olympia Gardens and Holbrook area have their own fire protection districts for taxing purposes, but contract with the neighboring municipalities of Chicago Heights and Glenwood to provide fire and emergency medical services.²¹⁵

Located in the south central portion of the Township just north of Sauk Trail and west of Cottage Grove Avenue is the Miller Woods area, which contains a single-family residential area as well as industrial businesses and a utility right-of-way. This area is part of the Miller Woods Fire Protection District, but fire protection and emergency medical services are provided by the Steger municipal fire department.²¹⁶

Located in the western portion of unincorporated Bloom Township is the Lynway Estates Mobile Home Park adjacent to the municipalities of Lynwood and Sauk Village. The mobile home park is not part of a fire protection district, but each mobile home contracts annually with the Village of Lynwood municipal fire department for fire protection and emergency medical services.²¹⁷ The Lynway Estates area is part of the Glenwood-Lynwood Public Library District, but not within the boundaries of a park district. The interior roads of the mobile home community are privately owned and maintained.

Unincorporated Area Land Use and Property Tax Profile

Illinois state statute requires that all real property be valued for the purpose of property taxation at 33 1/3% of its fair cash value in every county except Cook.²¹⁸ Cook County sets different property tax assessment levels for different types of property. This differential assessment is called *classification*. The state constitution also requires that the level of assessment or rate of tax for the highest class of property be no more than 2.5 times the level of assessment or rate of tax for the lowest class of property.²¹⁹

The exhibit below shows unincorporated parcels by class in the South Cook County Townships in tax year 2013. Approximately 71.6%, or 9,698, of the 13,549 unincorporated parcels are Class

²¹⁵ Information provided by Chicago Heights Fire Department official, December 30, 2015.

²¹⁶ Information provided by Steger Fire Department official, August 28, 2015.

²¹⁷ Information provided by Lynwood Fire Department official, December 24, 2015.

²¹⁸ Illinois Property Tax Code, 35 ILCS 200/9-145.

²¹⁹ Illinois Constitution 1970, Article IX, Section 4(b).

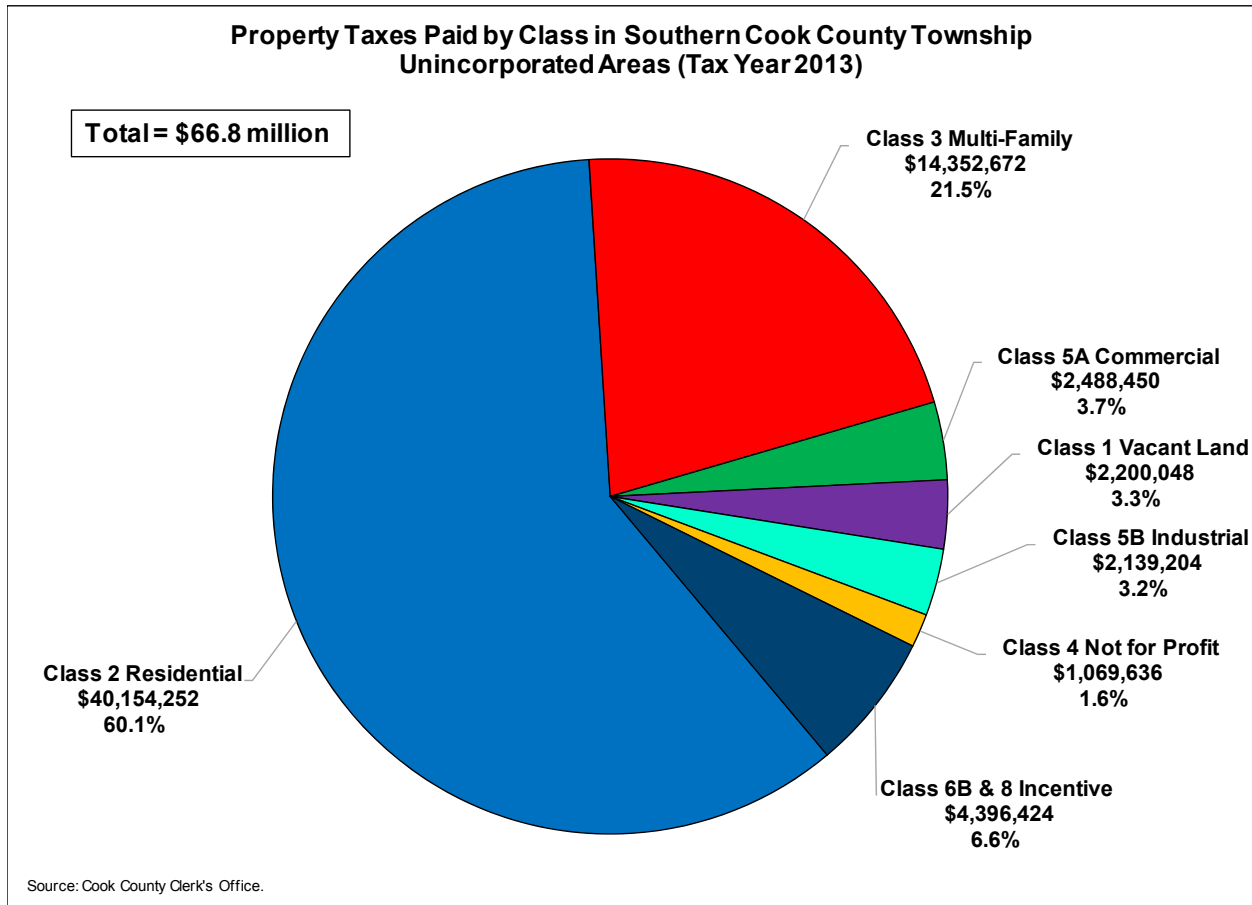
2 Residential properties. Approximately 10.7%, or 1,447, of all parcels are tax exempt and 14.1% are Class 1 Vacant land. Parcels designated as business properties constitute just 2.8% or 377 properties. Of these parcels, 234 are Class 5A Commercial properties, 140 are Class 5B Industrial parcels, one parcel has a Class 6B Industrial Incentive designation and two parcels are Class 8 Commercial Incentive properties.

Most of the taxable value of real property (EAV) is in the Class 2 Residential category. About \$421.5 million, or 59.8%, of EAV is in this class. Another 25.4%, or \$179.1 million, of total EAV is Class 3 Multi-Family properties. Only 10.7% of all EAV, or \$75.3 million, is located in the four business classes.

SOUTH COOK COUNTY TOWNSHIPS UNINCORPORATED PARCELS BY CLASS OF PROPERTY							
2013 Tax Year (Payable in 2014)							
Class of Property	Number of Parcels	% of Total Parcels	Assessed Valuation (AV)	Equalized Assessed Valuation (EAV)	% of Total EAV	Property Taxes Billed	% of Property Taxes Billed
Exempt	1,447	10.7%	\$ -	\$ -	0.0%	\$ -	0.0%
Railroad	101	0.7%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 1 Vacant Land	1,904	14.1%	\$ 7,761,036	\$ 20,659,517	2.9%	\$ 2,200,048	3.3%
Class 2 Residential	9,698	71.6%	\$ 181,423,631	\$ 421,504,393	59.8%	\$ 40,154,252	60.1%
Class 3 Multi-Family	5	0.0%	\$ 72,702,158	\$ 179,139,794	25.4%	\$ 14,352,672	21.5%
Class 4 Not for Profit	17	0.1%	\$ 2,976,863	\$ 7,924,707	1.1%	\$ 1,069,636	1.6%
Class 5A Commercial	234	1.7%	\$ 8,642,081	\$ 22,964,413	3.3%	\$ 2,488,450	3.7%
Class 5B Industrial	140	1.0%	\$ 8,341,018	\$ 22,164,355	3.1%	\$ 2,139,204	3.2%
Class 6A Industrial Incentive Industrial	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 6B Industrial Incentive	1	0.0%	\$ 13,168,540	\$ 30,097,998	4.3%	\$ 4,384,541	6.6%
Class 6C Industrial Incentive	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 7 Commercial Incentive	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 8 Commercial Incentive	2	0.0%	\$ 35,630	\$ 94,850	0.0%	\$ 11,883	0.0%
Class 8 Commercial/Industrial Incentive	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 9 Multi-Family Incentive	-	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL	13,549	100.0%	\$ 295,050,957	\$ 704,550,027	100.0%	\$ 66,800,687	100.0%

Source: Cook County Clerk's Office.

The next exhibit graphically shows the distribution by class of property taxes paid in tax year 2013. Approximately 60.1% of property taxes billed were from Class 2 properties. Class 3 Multi-Family properties paid the next largest amount, \$14.4 million, or 21.5%, of the total. In all, roughly 13.5% of taxes billed, or \$9.0 million, were paid by business properties (Classes 5A, 5B and the two incentive classes, 6B and 8).



Unincorporated Multi-Family Parcels

Multi-family parcels in unincorporated portions of the South Cook County Townships include parcels with Class 2-11 as well as Class 3 designations. The definitions for these real property classification codes are:²²⁰

Class 2 Residential

- 2-11: Apartment buildings with two to six units, any age

Class 3 Multi-Family

- 3-13: Two or three story building seven or more units
- 3-14: Two or three story non-fireproof building with corridor apartment or California type apartments, no corridors exterior entrance
- 3-15: Two or three story non-fireproof corridor apartments or California type apartments, interior entrance
- 3-90: Other minor improvement related to rental use
- 3-91: Apartment building over three stories, seven or more units
- 3-96: Rented modern row houses, seven or more units in a single development or one or more contiguous parcels in common ownership
- 3-97: Special rental structure
- 3-99: Rental condominium

There were 37 Class 2-11 and Class 3 Multi-Family parcels in the southern Cook County Townships in tax year 2013. The equalized assessed valuation for these properties was \$4.9 million and the property taxes billed were \$581,557. Roughly 51.4% of all multi-family parcels had a Class 2-11 designation, 29.7% were classified as 3-99 rental condominium properties and 10.8% were Class 3-97 special rental structures.

SOUTH COOK COUNTY TOWNSHIPS UNINCORPORATED CLASS 2 and 3 MULTI-FAMILY PARCELS 2013 Tax Year (Payable in 2014)							
Class of Property	Number of Parcels	% of Total Parcels	Assessed Valuation (AV)	Equalized Assessed Valuation (EAV)	% of Total EAV	Property Taxes Billed	% of Property Taxes Billed
2-11	19	79.2%	\$ 377,519.0	\$ 911,979.0	28.6%	\$ 105,587.7	28.7%
3-13	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-14	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-15	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-90	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-91	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-96	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-97	5	20.8%	\$ 856,189.0	\$ 2,279,260.0	71.4%	\$ 262,524.0	71.3%
3-99	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL	24	100.0%	\$ 1,233,708	\$ 3,191,239	100.0%	\$ 368,112	100.0%

Source: Cook County Clerk's Office.

²²⁰ Cook County Assessor. Definitions for the Codes for Classification of Real Property. See <http://www.cookcountyassessor.com/forms/classcode.PDF>.

Estimated Changes in Property Tax Rates and Bills

If unincorporated parcels were incorporated into neighboring municipalities, property tax rates and the amount of property taxes billed to property owners would change.²²¹

This section provides estimates of: 1) the difference in tax rates between select current unincorporated tax codes and the composite tax code listed for neighboring municipalities and 2) corresponding changes in composite property tax bills for a sample of \$200,000 residential properties. These calculations assume that the unincorporated composite rate and that incorporation of the parcels in the unincorporated tax code occurs into all overlapping tax districts in a neighboring municipality's tax code at once.

The property tax rates used to compare differences and to compute estimated property tax bills are for the 2013 tax year only. Property tax rates fluctuate from year to year depending on changes in government levies and property values, so the tax burden per parcel will be different in succeeding tax years. We cannot project what those changes will be.

We compared the property tax rate for the composite tax code²²² in an incorporated municipality with the property tax rate for parcels in select neighboring unincorporated tax codes. Because half or more of the composite property tax rate is attributable to school district levies, the unincorporated parcels selected also were located in the same school district as the nearby municipality in order to ensure comparability. Then, we computed the percentage difference in property tax rates between the current unincorporated tax code and the composite tax code listed per neighboring municipality in the Cook County Clerk's Tax Rate Report.²²³ For this analysis, we chose a sample of unincorporated tax codes identified with those communities that had numerous unincorporated parcels.

²²¹ A full discussion of caveats and limitations to the methodology used to calculate estimated property tax rates can be found in the Methodology chapter of this report.

²²² Tax codes report a composite property tax rate per parcel; this is the aggregate property tax rate for all taxing bodies levying property taxes on that parcel.

²²³ Because of the enormous volume of parcels in Cook County it is difficult to precisely identify which unincorporated parcels are adjacent to which incorporated tax codes and thus could be moved into an incorporated property tax code with certainty. Therefore, the tax bill projections in this study are for illustrative purposes only. They show an estimate of how much property tax bills for parcels in unincorporated tax codes might increase if those parcels had been annexed into nearby incorporated tax codes in tax year 2013. They do not represent actual tax bill changes for particular parcels, but instead show the order of magnitude of the change that unincorporated areas might experience. For a full discussion of assumptions used in this report and caveats pertaining to them, please see the Methodology section.

Estimated Changes in Property Tax Bills²²⁴

The exhibits following show the changes that might occur in selected tax codes in each of the nine Townships in southern Cook County that have unincorporated areas.

Bloom Township

- If parcels in tax code 12002 (unincorporated Glenwood) were incorporated into Glenwood tax code 12016, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$2,186, a 38.1% increase.
- If parcels in tax code 12191 (unincorporated Chicago Heights) were incorporated into Chicago Heights tax code 12027, the property tax bill for a residential property with an estimated market value of \$200,000 could decrease by \$324, a 3.8% decrease.
- If parcels in tax code 12015 (unincorporated Lansing) were incorporated into Lansing tax code 12030, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,145, a 25.3% increase.

Bremen Township

- If parcels in tax code 13006 (unincorporated Tinley Park) were incorporated into Tinley Park tax code 13039, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,838, a 38.2% increase.
- If parcels in tax code 13012 (unincorporated Oak Forest) were incorporated into Oak Forest tax code 13056, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,168, a 21.3% increase.
- If parcels in tax code 13011 (unincorporated Blue Island) were incorporated into Blue Island tax code 13026, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,119, a 23.7% increase.
- If parcels in tax code 13004 (unincorporated Crestwood) were incorporated into Crestwood tax code 13037, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$248, a 5.2% increase.

Calumet Township

- If parcels in tax code 14004 (unincorporated Riverdale) were incorporated into Riverdale tax code 14003 (Calumet Park), the property tax bill for a **Class 5B industrial property** with an estimated market value of \$200,000 could increase by \$7,232, a 47.9% increase.

Lemont Township

- If parcels in tax code 19002 (unincorporated Lemont) were incorporated into Lemont tax code 19006, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$252, a 6.8% increase.
- If parcels in tax code 19007 (unincorporated Lemont) were incorporated into Lemont tax code 19006, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$430, a 12.2% increase.

²²⁴ The methodology used to compute property tax bills is explained in the Methodology section of this report.

Orland Township

- If parcels in tax code 28007 (unincorporated Orland Park) were incorporated into Orland Park tax code 28011, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$452, a 11.3% increase.
- If parcels in tax code 28005 (unincorporated Orland Park) were incorporated into Orland Park tax code 28029, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$452, a 9.0% increase.

Palos Township

- If parcels in tax code 30020 (unincorporated Palos Park) were incorporated into Palos Park tax code 30011, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$368, a 9.5% increase.
- If parcels in tax code 30041 (unincorporated Palos Park) were incorporated into the Palos Park tax code 30011, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$186, a 4.6% increase.

Rich Township

- If parcels in tax code 32078 (unincorporated Matteson) were incorporated into Matteson tax code 32029, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,118, a 16.3% increase.
- If parcels in tax code 32008 (unincorporated Matteson) were incorporated into the Matteson tax code 32015, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$628, a 9.1% increase.
- If parcels in tax code 32001 (unincorporated Flossmoor) were incorporated into the Flossmoor tax code 32012, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,646, a 24.7% increase.

Thornton Township

- If parcels in tax code 37094 (unincorporated Lansing) were incorporated into Lansing tax code 37072, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,445, a 22.7% increase.
- If parcels in tax code 37004 (unincorporated South Holland) were incorporated into the Dolton tax code 37039, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$3,032, a 44.3% increase.
- If parcels in tax code 37004 (unincorporated South Holland) were incorporated into the Calumet City tax code 37026, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$3,469, a 50.7% increase.

Worth Township

- If parcels in tax code 39065 (unincorporated Palos Heights) were incorporated into Palos Heights tax code 39085, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$740, a 17.3% increase.
- If parcels in tax code 39138 (unincorporated Prospect Heights) were incorporated into the Prospect Heights tax code 39085, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$400, an 8.7% increase.
- If parcels in tax code 39125 (unincorporated Alsip) were incorporated into the Alsip tax code 39034, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$633, an 11.8% increase.
- If parcels in tax code 39141 (unincorporated Palos Heights) were incorporated into the Crestwood tax code 39079, the property tax bill for a residential property with an estimated market value of \$200,000 could decrease by \$80, or a 1.9% decrease.

BLOOM TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 12002 (Glenwood) Incorporated into Tax Code 12016			
	Unincorporated Tax Code 12002	If Incorporated into Tax Code 12016	Difference
Property Tax Rate	12.396%	17.123%	38.1%
Property Tax Bill	\$ 5,732	\$ 7,918	\$ 2,186
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 12191 (Chicago Heights) Incorporated into Tax Code 12027			
	Unincorporated Tax Code 12191	If Incorporated into Tax Code 12027	Difference
Property Tax Rate	18.563%	17.863%	-3.8%
Property Tax Bill	\$ 8,584	\$ 8,260	\$ (324)
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 12015 (Lansing) Incorporated into Tax Code 12030			
	Unincorporated Tax Code 12015	If Incorporated into Tax Code 12030	Difference
Property Tax Rate	12.340%	15.464%	25.3%
Property Tax Bill	\$ 5,706	\$ 7,151	\$ 1,445

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

BREMEN TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 13006 (Tinley Park) Incorporated into Tax Code 13039			
	Unincorporated Tax Code 13006	If Incorporated into Tax Code 13039	Difference
Property Tax Rate	10.413%	14.388%	38.2%
Property Tax Bill	\$ 4,815	\$ 6,653	\$ 1,838

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 13012 (Oak Forest) Incorporated into Tax Code 13056			
	Unincorporated Tax Code 13012	If Incorporated into Tax Code 13056	Difference
Property Tax Rate	11.862%	14.388%	21.3%
Property Tax Bill	\$ 5,485	\$ 6,653	\$ 1,168

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 13011 (Blue Island) Incorporated into Tax Code 13026			
	Unincorporated Tax Code 13011	If Incorporated into Tax Code 13026	Difference
Property Tax Rate	10.213%	12.632%	23.7%
Property Tax Bill	\$ 4,723	\$ 5,841	\$ 1,119

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 13004 (Crestwood) Incorporated into Tax Code 13037			
	Unincorporated Tax Code 13004	If Incorporated into Tax Code 13037	Difference
Property Tax Rate	10.403%	10.940%	5.2%
Property Tax Bill	\$ 4,811	\$ 5,059	\$ 248

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$16,000
Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

CALUMET TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 14004 (Riverdale) Incorporated into Tax Code 14003 (Calumet Park)			
	Unincorporated Tax Code 14004	If Incorporated into Tax Code 14003	Difference
Property Tax Rate	11.335%	16.768%	47.9%
Property Tax Bill	\$ 15,087	\$ 22,319	\$ 7,232

Note: This is a Class 5B Industrial parcel; there are no unincorporated Class properties in Calumet Township.
Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

LEMONT TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 19002 (Lemont) Incorporated into Tax Code 19006			
	Unincorporated Tax Code 19002	If Incorporated into Tax Code 19006	Difference
Property Tax Rate	7.993%	8.539%	6.8%
Property Tax Bill	\$ 3,696	\$ 3,949	\$ 252

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 19007 (Lemont) Incorporated into Tax Code 19006			
	Unincorporated Tax Code 19007	If Incorporated into Tax Code 19006	Difference
Property Tax Rate	7.609%	8.539%	12.2%
Property Tax Bill	\$ 3,519	\$ 3,949	\$ 430

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

ORLAND TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 28007 (Orland Park) Incorporated into Tax Code 28011			
	Unincorporated Tax Code 28007	If Incorporated into Tax Code 28011	Difference
Property Tax Rate	8.650%	9.628%	11.3%
Property Tax Bill	\$ 4,000	\$ 4,452	\$ 452

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 28005 (Orland Park) Incorporated into Tax Code 28029			
	Unincorporated Tax Code 28005	If Incorporated into Tax Code 28029	Difference
Property Tax Rate	10.919%	11.897%	9.0%
Property Tax Bill	\$ 5,049	\$ 5,501	\$ 452

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

PALOS TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 30020 (Palos Park) Incorporated into Tax Code 30011			
	Unincorporated Tax Code 30020	If Incorporated into Tax Code 30011	Difference
Property Tax Rate	8.369%	9.164%	9.5%
Property Tax Bill	\$ 3,870	\$ 4,238	\$ 368

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 30041 (Palos Park) Incorporated into Tax Code 30011			
	Unincorporated Tax Code 30041	If Incorporated into Tax Code 30011	Difference
Property Tax Rate	8.761%	9.164%	4.6%
Property Tax Bill	\$ 4,051	\$ 4,238	\$ 186

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

RICH TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 32078 (Matteson) Incorporated into Tax Code 32029			
	Unincorporated Tax Code 32078	If Incorporated into Tax Code 32029	Difference
Property Tax Rate	14.864%	17.281%	16.3%
Property Tax Bill	\$ 6,873	\$ 7,991	\$ 1,118

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 32008 (Matteson) Incorporated into Tax Code 32015			
	Unincorporated Tax Code 32008	If Incorporated into Tax Code 32015	Difference
Property Tax Rate	14.856%	16.214%	9.1%
Property Tax Bill	\$ 6,870	\$ 7,498	\$ 628

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 32001 (Flossmoor) Incorporated into Tax Code 32012			
	Unincorporated Tax Code 32001	If Incorporated into Tax Code 32012	Difference
Property Tax Rate	14.389%	17.948%	24.7%
Property Tax Bill	\$ 6,654	\$ 8,300	\$ 1,646

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

THORNTON TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 37094 (Lansing) Incorporated into Tax Code 37072			
	Unincorporated Tax Code 37094	If Incorporated into Tax Code 37072	Difference
Property Tax Rate	13.790%	16.914%	22.7%
Property Tax Bill	\$ 6,377	\$ 7,821	\$ 1,445

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 37004 (South Holland)* Incorporated into Tax Code 37039 (Dolton)			
	Unincorporated Tax Code 37004	If Incorporated into Tax Code 37039	Difference
Property Tax Rate	14.808%	21.364%	44.3%
Property Tax Bill	\$ 6,848	\$ 9,879	\$ 3,032

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 37004 (South Holland) Incorporated into Tax Code 37026 (Calumet City)			
	Unincorporated Tax Code 37004	If Incorporated into Tax Code 37026	Difference
Property Tax Rate	14.808%	22.310%	50.7%
Property Tax Bill	\$ 6,848	\$ 10,317	\$ 3,469

* South Holland mailing address. The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

WORTH TOWNSHIP

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 39065 (Palos Heights) Incorporated into Tax Code 39085			
	Unincorporated Tax Code 39065	If Incorporated into Tax Code 39085	Difference
Property Tax Rate	9.261%	10.861%	17.3%
Property Tax Bill	\$ 4,282	\$ 5,022	\$ 740

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 39138 (Palos Heights) Incorporated into Tax Code 39085			
	Unincorporated Tax Code 39138	If Incorporated into Tax Code 39085	Difference
Property Tax Rate	9.995%	10.861%	8.7%
Property Tax Bill	\$ 4,622	\$ 5,022	\$ 400

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 39125 (Alsip) Incorporated into Tax Code 39034			
	Unincorporated Tax Code 39125	If Incorporated into Tax Code 39034	Difference
Property Tax Rate	11.586%	12.954%	11.8%
Property Tax Bill	\$ 5,358	\$ 5,990	\$ 633

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 39141 (Palos Heights) Incorporated into Tax Code 39079 (Crestwood)			
	Unincorporated Tax Code 39141	If Incorporated into Tax Code 39079	Difference
Property Tax Rate	9.261%	9.089%	-1.9%
Property Tax Bill	\$ 4,282	\$ 4,203	\$ (80)

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to \$12,000.

Sources: Cook County Clerk 2013 Tax Rate Code Summary and 2013 Tax Rate Report; Civic Federation calculations.

APPENDIX I: CITATIONS FOR BUILDING AND ZONING COST DATA

1. Cook County FY2014 Budget, pp. Communication from Cook County Bureau of Finance, April 23, 2015; Information provided by the Cook County Deputy Liquor Commissioner, December 2, 2013; and FY2014 Adjusted Appropriations data obtained from FY2015 Annual Appropriation Budget, Volume II - Department Line Item Budgets.
2. Barrington FY2014 Budget, pp. 128 and 133. Includes: 1) the building and property maintenance unit and planning and zoning unit of the engineering and building department and 2) the economic development unit of the economic development and community development department.
3. Barrington Hills FY2014 Budget, pp. 3 and 8. Includes Building Department and Planning and Zoning Department.
4. Hoffman Estates FY2014 Budget, p. 60. Includes Development Services Department Expenditures but not transportation and engineering expenditures.
5. South Barrington FY2014 Budget, p. 7.
6. Elgin FY2014 Budget, p. 27. Includes: 1) the code administration and development unit; and 2) the Planning and Neighborhood Services unit of the Community Development Department.
7. Bartlett FY2014 Budget, p. 52. Includes Community Development and Building Departments.
8. Streamwood FY2014 Budget, p. 85. Includes Community Development Department.
9. Wilmette, FY2014 Budget, p. 131.
10. Winnetka FY2014 Budget, p. 31. Includes Community Development Department.
11. Rolling Meadows FY2014 Budget, p. 103.
12. Arlington Heights FY2014 Budget, pp. 170 and 183. Includes the Community Development and Planning Department and the Building Services Division of the Building and Health Services Department.
13. Mount Prospect FY2014 Budget, p. 157. Includes Community Development Department.
14. Des Plaines FY2014 Budget, p. 77. Includes Community Development Department (Building and Code Enforcement and Planning and Zoning).
15. Northbrook FY2014 Budget, p. 53.
16. Glenview FY2014 Budget, p. 84. Includes Community Development administration, planning and inspectional services.
17. Schaumburg FY2014 Budget, p. 57 includes Community Development, Support Services, Economic Development and Planning Services.
18. Roselle FY Budget, p. 33. Includes Planning and Zoning Unit and Building Code Unit of the Community Development Department.
19. Elk Grove Village, FY2014 Budget, p. 62.
20. Niles FY2014 Budget, p. 101.
21. Northfield FY2014 Budget, p. 73. Includes Community Development/Building Department.
22. Park Ridge FY2014 Budget, p. 81.
23. Buffalo Grove FY2014 Budget, p. 149. Includes Building, Zoning and Health Department.
24. Palatine FY2014 Budget, pp. 152 and 166 of pdf. Includes Community Services as well as Planning and Zoning Departments.
25. Chicago FY2014 Budget, pp. 68 and 101. Includes Department of Planning and Development and Department of Buildings.

26. Franklin Park FY2014 Appropriations Ordinance, pp. 8 and 9. Includes Community Development Department and Building Department.
27. Norridge FY2014 Appropriations Ordinance, p. 1. Includes Part-time Building Department Code Enforcement and Building Department Full-time Code Enforcement and Office Personnel and Salary of Building Commissioner.
28. Melrose Park FY2014 Budget, p. 45 of pdf. Includes Building and Health Departments.
29. LaGrange FY2014 Budget, p. 57.
30. Western Springs FY2015 Budget, p. 5 of pdf using FY2014 Revised Budget numbers for the Community Development Department.
31. Countryside FY2014 Budget, p. 9. Includes Planning and Zoning and Community Development Departments
32. Stickney FY2014 Budget, p. 2. Includes salary of building inspector, electrical inspector and plumbing inspection services.
33. Westchester FY2014 Budget, p. 27. Includes Community Development Department.
34. Hillside FY2014 Appropriations Ordinance, p. 8 of pdf.
35. Burr Ridge FY2014 Budget, Section 2, p. 9.
36. Alsip FY2014 Budget, p. 9. Includes Building Department and salaries of Health Inspector/Clerk and Commissioner of Environmental Health Department.
37. Blue Island FY2014 Budget, p. 14 and 18 of pdf. Includes Building Department and Planning Department.
38. Country Club Hills FY2014 Budget, p. 2.
39. Chicago Heights FY2014 Budget, p. 17. Includes Planning and Zoning and Code Enforcement Departments.
40. Crestwood FY2014 Budget, p. 9.
41. Dolton FY2014 Budget, p. 12 (Housing Department).
42. Lansing FY2014 Budget, pp. 21 and 38. Includes Planning and Zoning Departments and Fire Department Division of inspectional Services.
43. Lemont FY2014 Budget, p. 40.
44. Matteson FY2014 Budget, pp. 20-22. Includes Community Development, Building Services and Planning Departments.
45. Oak Forest FY2014 Budget, p. 5. Includes Building and Community Development Departments.
46. Orland Park FY2014 Budget, p. 53. Includes Planning and Development Department.
47. Palos Heights FY2014 Budget, p. 5 of pdf.
48. Palos Park FY2014 Budget, p. 93. Includes Building Department.
49. Richton Park FY2014 Budget, Table 01. Includes Building, Community Development and Codes Enforcement Departments.
50. Sauk Village FY2014 Budget, p. 7.
51. Tinley Park FY2014 Budget, pp. 76-79 of pdf. Includes Building, Planning and Economic Development Departments.
52. Olympia Fields FY204 Budget, pp. 18 and 23 of pdf. Includes Building and Planning Departments.

APPENDIX II: CITATIONS FOR POLICE FULL-TIME EQUIVALENT DATA

1. Arlington Heights	FY2014 Comprehensive Annual Financial Report, p. 174
2. Barrington	FY2014 Comprehensive Annual Financial Report, p. 150
3. Bartlett	FY2014 Comprehensive Annual Financial Report, p. 122
4. Buffalo Grove	FY2014 Comprehensive Annual Financial Report, p. 144
5. Chicago Heights	FY2014 Comprehensive Annual Financial Report, p. 133
6. Des Plaines	FY2014 Comprehensive Annual Financial Report, p. 199
7. Elk Grove Village	FY2014 Comprehensive Annual Financial Report, p. 142
8. Glenview	FY2014 Comprehensive Annual Financial Report, pp. 219-220
9. Hoffman Estates	FY2014 Comprehensive Annual Financial Report, p. 187
10. La Grange	FY2014 Comprehensive Annual Financial Report, p. 95
11. Lemont	FY2014 Comprehensive Annual Financial Report, p. 134
12. Mount Prospect	FY2014 Comprehensive Annual Financial Report, p. 201
13. Niles	FY2014 Comprehensive Annual Financial Report, p. 146
14. Northbrook	FY2014 Comprehensive Annual Financial Report, p. 133
15. Northfield	FY2014 Comprehensive Annual Financial Report, p. 98
16. Oak Forest	FY2014 Comprehensive Annual Financial Report, p. 125
17. Palatine	FY2014 Comprehensive Annual Financial Report, p. 159
18. Palos Heights	FY2014 Comprehensive Annual Financial Report, p. 122
19. Palos Park	FY2014 Comprehensive Annual Financial Report, p. 118
20. Roselle	FY2014 Comprehensive Annual Financial Report, p. 134
21. Schaumburg	FY2014 Comprehensive Annual Financial Report, p. 174
22. Streamwood	FY2014 Comprehensive Annual Financial Report, pp. 137-138
23. Western Springs	FY2014 Comprehensive Annual Financial Report, p. 129
24. Wilmette	FY2014 Comprehensive Annual Financial Report, p. 161
25. Winnetka	FY2014 Comprehensive Annual Financial Report, pp. 142-143

APPENDIX III: CITATIONS FOR POLICE SERVICES COST DATA

North Region

1. Arlington Heights FY2014 Budget, pp. 137 and 45. Includes Police Department and Police Pension Fund expenditures.
2. Barrington FY2014 Budget, p. 135. Includes Police Department and Police Pension Fund expenditures.
3. Barrington Hills FY2014 Budget, pp. 6 and 10. Includes Public Safety General Fund expenditures and Police Protection Fund expenditures and Police Pension Fund expenditures.
4. Bartlett FY2014 Budget, pp. 14 and 52. Includes Police Department budget and Police Pension Fund expenditures.
5. Buffalo Grove FY2014 Budget, p. 264. Includes Police Department budget and Police Pension Fund expenditures.
6. Des Plaines FY2014 Budget, pp. 46 and 77. Includes Police Department budget and Police Pension Fund expenditures.
7. Elgin FY2014 Budget, p. 274. Includes Police Department budget and Police Pension Fund expenditures.
8. Elk Grove Village FY2014 Budget, p. 59.
9. Glenview FY2014 Budget, pp. 84 and 124. Includes Police Department budget and Police Pension Fund expenditures.
10. Kenilworth FY2014 Budget, pp. 15 and 17.
11. Mount Prospect FY2014 Budget, pp. 96 and 361. Includes Police Department budget and Police Pension Fund expenditures.
12. Niles FY2014 Budget, pp. 69 and 215. Includes Police Department budget and Police Pension Fund expenditures.
13. Northbrook FY2014 Budget, pp. 46 and 52. Includes Police Department budget and Police Pension Fund expenditures.
14. Northfield FY2014 Budget, pp. 17 and 108. Includes Police Department budget and Police Pension Fund expenditures. Does not include capital expenses in Police Department budget.
15. Palatine FY2014 Budget, pp. 46 and 179 of pdf. Includes Police Department budget and Police Pension Fund expenditures.
16. Park Ridge FY2014 Budget, p. 115. Includes Police Department budget and Police Pension Fund expenditures.
17. Rolling Meadows FY2014 Budget, pp.53 and 81. Includes Police Department budget and Police Pension Fund expenditures.
18. Roselle FY2014 Budget, pp. 42 and 128. Includes Police Department budget and Police Pension Fund expenditures.
19. Schaumburg FY2014 Budget, p. 115.
20. South Barrington FY2014 Budget, pp. 4 and 24. Includes Police Department budget and Police Pension Fund expenditures.
21. Streamwood FY2014 Budget, pp. 88 and 155. Includes Police Department budget and Police Pension Fund expenditures.
22. Wilmette FY2014 Budget, pp. 199-205 and 255. Includes Police Department budget and Police Pension Fund expenditures.
23. Winnetka FY2014 Budget, pp. 23 and 175. Includes Police Department budget and Police Pension Fund expenditures.

South Region

1. Alsip FY2014 Appropriations Ordinance, pp. 8 and 18. Includes Police Department budget and Police Pension Fund expenditures.
2. Blue Island FY2014 Appropriations Ordinance, pp. 7 and 23. Includes Police Department budget and Police Pension Fund expenditures.
3. Chicago Heights FY2014 Budget, pp. 11 and 17. Includes Police Department budget and Police Pension Fund expenditures.
4. Country Club Hills FY2014 Budget, pp. 17 and 91 of pdf. Includes Police Department budget and Police Pension Fund expenditures.
5. Crestwood FY2014 Budget, pp. 4 and 8. Includes Police Department budget and Police Pension Fund expenditures.
6. Dolton FY2014 Budget, pp. 8 and 15. Includes Police Department budget and Police Pension Fund expenditures.
7. Flossmoor FY2014 Budget, pp. 26 and 110. Includes Police Department budget and Police Pension Fund expenditures.
8. Lansing FY2014 Budget, p. 20. Includes Police Department budget and Police Pension Fund expenditures.
9. Lemont FY2014 Amended Budget, pp. 27 and 107 of pdf. Includes Police Department budget and Police Pension Fund expenditures.
10. Matteson FY2014 Budget, pp. 23 and 24. Includes Police Department budget and Police Pension Fund expenditures.
11. Oak Forest FY2014 Budget, p. 5. Includes Police Department budget and Police Pension Fund expenditures.
12. Olympia Fields FY2014 Budget, p. 11 of pdf. Includes Police Department budget and Police Pension Fund expenditures.
13. Orland Park FY2014 Budget, pp. 110 and 320. Includes Police Department budget and Police Pension Fund expenditures.
14. Palos Heights FY2014 Budget, p. 6 of pdf. Includes Police Department budget and Police Pension Fund expenditures.
15. Palos Park FY2014 Budget, pp. 3 and 5. Includes Police Department budget and Police Pension Fund expenditures.
16. Richton Park FY2014 Budget, Tab 01. Includes Police Department budget and Police Pension Fund expenditures.
17. Sauk Village FY2014 Budget, pp. 6 and 24. Includes Police Department budget and Police Pension Fund expenditures.
18. Tinley Park FY2014 Budget, pp. 57 and 224 of pdf. Includes Police Department budget and Police Pension Fund expenditures.

West Region

1. Bedford Park FY2014 Appropriations, p. 2. Includes Police Department budget.
2. Burr Ridge FY2014 Budget, Section 2 pp. 1 and 9. Includes Police Department budget and Police Pension Fund expenditures.
3. Countryside FY2014 Budget, pp. 9 and 24. Includes Police Department budget and Police Pension Fund expenditures.
4. Hillside FY2014 Appropriations Ordinance, p. 3 of pdf.

5. Forest View FY2014 Appropriations pp. 9 and 14. Includes Police Department budget and Police Pension Fund expenditures.
6. Franklin Park FY2014 Appropriations, p. 10-11. Includes Police Department budget and Police Pension Fund expenditures.
7. La Grange FY2014 Budget, p. 57. Includes Police Department budget and Police Pension Fund expenditures.
8. Melrose Park FY2014 Budget, p. 45 of pdf. Includes Police Department budget and Police Pension Fund expenditures.
9. Norridge FY2014 Appropriations, p. 3 of 5. Includes Police Pension Fund Tax Levy.
10. Northlake FY2014 Appropriations, pp. 5 and 22. Includes Police Department budget and Police Pension Fund expenditures.
11. Stickney FY2014 Budget, pp. 3 and 6. Includes Police Department budget and Police Pension Fund expenses.
12. Westchester FY2014 Budget, p. 44. Includes Police Department budget and \$920,300 in Police Pension Fund expenses.
13. Western Springs FY2015 Budget using FY2014 Revised Budget data, p. 5 of pdf. Includes Administrative Law Enforcement, Patrol Services, Criminal Investigation and Crime prevention, Youth and Police Pension Fund expenditures
14. Willow Springs

APPENDIX IV: LIST OF INTERVIEWS

North Region

Municipalities

Barrington

Date: April 1, 2015

Attendees: Karen Darch, Mayor; Jeff Lawler, Village Manager; Greg Summers, Director of Development Services

Buffalo Grove

Date: May 19, 2015

Attendees: Beverly Sussman, Village President; Dane C. Bragg, Village Manager

Elk Grove Village

Date: May 21, 2015

Attendees: Craig B. Johnson, Mayor; Raymond Rummel, Village Manager

Glenview

Date: May 1, 2014

Attendees: Todd Hileman, Village Manager; Joe Kenney, Community Development Director; and Stef Johnson, Deputy Police Chief

Hoffman Estates

Date: April 15, 2015

Attendee: William McLeod, Mayor; James Norris, Village Manager

Mount Prospect

Date: March 23, 2015

Attendees: Arlene Juracek, Mayor; David Strahl, Assistant Village Manager

Niles

Date: May 22, 2014

Attendees: Steve Vinezeano, Village Manger; Dean Strzelecki, Chief of Police; Steve Borkowski, Fire Chief; Charles Ostman, Director of Community Development; Richa Wlodarski, Assistant Director of Community Development

Northfield

Date: May 15, 2014

Attendees: Stacy Sigman, Village Manager

Roselle

Date: April 27, 2015

Attendee: Gayle Smolinski, Mayor

Schaumburg

Date: March 26, 2015

Attendees: Al Larson, Village President; Brian Townsend, Village Manager; Julie Fitzgerald, Community Development Director

Wilmette

Date: May 5, 2015

Attendees: Timothy J. Frenzer, Village Manager

Townships

Hanover Township

Date: March 18, 2015

Attendee: Brian P. McGuire, Township Supervisor

Maine Township

Date: May 1, 2014

Attendees: Carol Teschky, Township Supervisor; Larry Bunyon, Maine Township Code Enforcement Officer

Northfield Township

Date: May 1, 2014

Attendee: Jill Brickman, Township Supervisor

Schaumburg Township

Date: March 18, 2015

Attendees: Mary Wroblewski, Township Supervisor; Scott M. Kegarise, Highway Commissioner

Fire Protection Districts

North Maine Fire Protection District

Date: August 12, 2014

Attendee: Richard Dobrowski, Fire Chief

Date: March 6, 2015

Attendee: Sharon McLaughlin, Trustee

Homeowner Associations/Residents

Birch Manor

Date: May 20, 2015

Attendee: Lynn Miller, Property Manager

Countryside Civic Association

Date: June 20, 2014 and June 26, 2014

Attendees: Carol Brdecka and Dana Doffin, Residents

Glenbrook Countryside Property Owners Association

Date: June 23, 2014

Attendee: Bev Hanson, Resident

Date: June 20, 2014

Attendee: Ken Smith, Resident

Golf-Greenwood Gardens Improvement Association

Date: May 12, 2014

Attendee: Robert Phillips, President

College Streets

Date: May 18, 2015

Attendee: Scott Winkates, Resident

Northbrook West

Date: June 20, 2014

Attendee: Ric Warchol, Resident and President of Northbrook Rural Fire Protection District

West Region

Municipalities

Bedford Park

Date: March 16, 2015

Attendee: David R. Brady, Mayor

Countryside

Date: June 3, 2015

Attendee: Sean McDermott, Mayor and Lyons Township Highway Commissioner

Franklin Park

Date: May 15, 2014

Attendees: Barrett Pederson, Mayor; John Schneider, Community Development Director

Melrose Park

Date: April 29, 2014

Attendee: Ron Serpico, Mayor

Norridge

Date: May 27, 2014

Attendee: James Chmura, Village President

Northlake

Date: June 24, 2014

Attendee: Jeff Sherwin, Mayor

Homeowner Associations/Residents

Leyden Township

Date: August 7, 2014

Attendee: Name Unknown, Unincorporated Leyden Township Resident

South Region

Municipalities

Alsip

Date: March 27, 2015

Attendees: Patrick Kitching, Mayor; Kent Oliven, Finance Director

Blue Island

Date: April 10, 2014

Attendees: Domingo Vargas, Mayor; Randy Heuser, City Clerk; John Rita, Public Safety Director; Robert Houlf, Superintendent of Water and Sewer

Crestwood

Date: March 9, 2015

Attendee: Louis Presta, Mayor

Dolton

Date: April 21, 2015

Attendee: Stan Urban, Village Administrator

Orland Park

Date: May 6, 2014

Attendees: Paul Grimes, Village Manager; Ellen Baer, Assistant Village Manager; Jane Turley, Senior Planner

Palos Heights

Date: March 12, 2015

Attendee: Dan Nisavic, City Administrator

Palos Park

Date: April 16, 2015

Attendees: John F. Mahoney, Mayor; Richard Boehm, Village Manager

Tinley Park

Date: May 6, 2014

Attendees: Michael S. Mertens, Assistant Village Manger; Amy Connolly, Planning Director

Businesses

Beverly Country Club

Date: May 21, 2014

Attendee: Bill Skalnik, Manager

Jack's Specialized Services

Date: May 21, 2014

Attendee: Shelli, Business Office Manager

Forest View Farms

Date: May 29, 2014

Attendee: Jim Larson, Owner

Homeowner Associations/Residents

Garden Homes

Date: May 15, 2015

Attendees: Jessica Willis, Resident

Pinewood North Subdivision

Date: August 7, 2014

Attendee: Name Unknown, Unincorporated Orland Township Resident

Other Organizations - Countywide

Forest Preserve District of Cook County

Date: March 17, 2016

Attendees: Arnold Randall, General Superintendent; Dennis White, Chief Attorney; Erik Varela, Assistant to the General Superintendent for Real Estate and Administration; Stephen Hughes, Chief Financial Officer; Patrick Carey, Special Assistant, Governmental and Legislative Affairs at Office of the President, Cook County Board of Commissioners

Metropolitan Planning Council

Date: August 27, 2014

Attendees: Josh Ellis, Program Manager; Nancy Firfer, Senior Advisor of the Metropolitan Planning Council

Metropolitan Water Reclamation District of Greater Chicago

Date: September 9, 2014

Attendees: John P. Murray, P.E., CFM, Managing Civil Engineer; William S. Sheriff, Assistant Director of Engineering Department, Infrastructure Management Division of the Metropolitan Water Reclamation District of Greater Chicago

Professional Engineer

Date: September 22, 2014

Attendee: Robert F. Mack, P.E., CFM, retired Cook County Department of Highways and Transportation and currently employed as a senior engineer for Knight Engineers & Architects

APPENDIX V: SURVEY QUESTIONS

Municipal Survey Questions

1. Does your municipality currently provide any services to the unincorporated areas?
2. Is the municipality reimbursed by the County or residents for the services provided?
3. Are there currently any annexation efforts being undertaken by your municipality?
4. What issues prevent your municipality from annexing adjacent unincorporated areas?
5. Are there any incentives the State or County could provide that would encourage annexation?
6. Have residents in the unincorporated areas expressed interest in being annexed?
7. Describe your relationship with the County in terms of the unincorporated areas?
8. Can you describe some of the problems you have had with the unincorporated areas (i.e. police, fire, flood management, animal control, and code enforcement)?
9. Has the municipality entered into any agreements with Cook County to provide services in the unincorporated areas (police and fire protection, inspection services, road maintenance, animal control)?
10. What is your source of drinking water? Chicago? Well? Utility? Water Agency?
11. Does your water system have the capacity to meet the demand of additional customers?
12. Are you aware of any flood control issues in the neighboring unincorporated areas?
13. If applicable, are there any issues with liquor establishments in the neighboring unincorporated areas?
14. Do you have the resources to handle additional permitting and inspections services?
15. Do you impose any regulations on owners of rental property?
16. What edition of the International Building Code is used?
17. What additional resources would be needed to police the neighboring unincorporated areas?
18. Does the municipal police department provide assistance to the Sheriff's Police?
19. Has the municipal police department utilized any of the following Cook County Sheriff functions?
Vice Squad _____

Special Investigations _____
Special Operations _____
Narcotics _____
Gang Crimes _____
Fugitive Warrants _____
Child Exploitation _____
Bomb Squad _____
Homeland Security _____
Criminalistics _____
Truck Weight Patrolling _____
K-9 Service _____

20. Does the municipal fire department provide fire protection services to the neighboring unincorporated areas? If so, is the municipality reimbursed by the county or unincorporated residents?
21. What additional resources related to fire protection would be needed if the unincorporated area were annexed?
22. Are there any other comments that you would like to add regarding this topic?

Township Survey Questions

1. What services does the Township provide to the unincorporated areas?
2. Can you describe your relationship with the County in terms of the unincorporated areas?
3. What is your opinion of the neighboring municipalities annexing the unincorporated areas in the Township?
4. Can you discuss the Township's role and the county's role as it relates to the maintenance and repair of roads and bridges?
5. How many miles of road does the Township maintain and repair?
6. Has the Township entered into any agreements with the county or neighboring municipality to provide services in the unincorporated areas (police and fire protection, inspection services, road maintenance, animal control)?
7. What is the source of drinking water for the unincorporated areas of the Township? Neighboring Municipality? Chicago? Well? Utility? Joint Water Agency?
8. Are you aware of any flood control issues in the unincorporated areas of the Township?
9. Are there any issues with liquor establishments in the unincorporated areas of the Township?

10. Are there any other questions or comments that you would like to share with us?

Forest Preserve District of Cook County Questions

1. Approximately what percentage of forest preserve land is incorporated vs. unincorporated?
2. Who has ultimate jurisdiction over incorporated forest preserve land? Municipalities or the FPDCC?
3. There have been plans by Cook County and MWRD to acquire certain flood prone areas. One area being the Riverside Lawn community in Riverside Township. Are there any other residential areas that are prone to flooding that are under consideration to be turned over to the FPDCC?
4. Aside from flood prone areas, are there currently any plans under consideration by the FPDCC to acquire additional land that is currently unincorporated?
5. There has been discussion in the past about consolidating the FPDCC Police Department with Cook County Sheriff's Police Department. Has there been any additional discussion on this matter? What is your opinion on this matter?
6. What is your position on the forest preserves being incorporated versus unincorporated?
7. Are there any other issues or matters that you would like to discuss regarding the forest preserves and unincorporated areas in Cook County?

Other Organization Questions

1. What is Cook County's role in the unincorporated areas as it relates to the Cook County Stormwater Management Plan?
2. What role do the municipalities adjacent to the unincorporated areas play when it comes to stormwater management?
3. What role do Townships play as it relates to the Cook County Stormwater Management Plan?
4. In a number of areas in the county stormwater is managed by roadside drainage ditches and culverts. Can you discuss how the collection and disposal stormwater is managed and treated by the Metropolitan Water Reclamation District?
5. What is the role of both public and private sanitary districts and their relationship with the Metropolitan Water Reclamation District?
6. Is there anything else that you could share to help us better understand how stormwater is managed in Cook County, particularly the unincorporated areas?

Homeowners' Association/Resident Survey Questions

1. What is the name of your homeowners' association?
2. What Township is your subdivision located in?
3. What municipalities border your homeowners' association?
4. Are there any flood control issues in your subdivision?
5. Do you have sidewalks, curbs and gutters in you subdivision?
6. How would you describe the condition of your infrastructure (i.e. water, sewer, streets, curbs, gutters)?
7. What is your source of drinking water?
8. Is your subdivision on sewer or septic?
9. Who is responsible for policing your subdivision? Cook County or local police?
10. Can you discuss how code enforcement issues are resolved?
11. Has your homeowners' association or the neighboring municipality expressed an interest in annexation?
12. Are there any additional comments or issues that you would like to discuss?

APPENDIX VI: CEMETERIES AND GOLF COURSES LOCATED IN UNINCORPORATED COOK COUNTY

Cemeteries Located in Unincorporated Cook County	
All Saints Cemetery	Mount Hope Cemetery
Acacia Park Cemetery	Mount Glenwood Memorial Gardens
Assumption Catholic Cemetery	Mount Vernon Memorial Gardens
Beverly Cemetery	Oak Hill Cemetery
Calvary Catholic Cemetery	Oak Ridge Cemetery
Cedar Park Cemetery	Oak Ridge and Glen Oak Cemeteries
Fairmount Willow Hills Memorial Park	Randhill Park and Shalom Memorial Park Cemeteries
First Lutheran Evangelical Cemetery	Ridgewood Memorial Park Cemetery
Holy Sepulchre Catholic Cemetery	St. Gabriel Catholic Cemetery
Homewood Memorial Gardens Cemetery	St. John Cemetery
Lakewood Memorial Park	St. John Lutheran Cemetery
Lincoln Cemetery	St. Michael the Archangel Catholic Cemetery
Maryhill Catholic Cemetery	St. Nicholas Cemetery
Memory Gardens Cemetery	Westlawn Cemetery
Mouth Greenwood Cemetery	

Source: Cook County Sheriff's Website http://www.cookcountysheriff.com/sheriffs_police/cemetery/cemetery.html (last accessed March 18, 2016).

Golf Courses in Unincorporated Cook County	
Beverly Country Club	Idlewild Country Club
Chicago Highlands Club	Indian Hill Club
Cog Hill Country Club*	La Grange Country Club
Edgewood Valley Country Club	Mid Iron Golf Club*
Flossmoor Country Club	Mission Hills Country Club
Fox Run Driving Range	Olympia Fields Country Club
Fresh Meadow Golf Club	Ridgemoor Country Club
Gleneagles Country Club*	

*Annexed by the Village of Palos Park in January 2016.

Source: Civic Federation Analysis, 2015.

APPENDIX VII: PICTURES OF SELECTED UNINCORPORATED AREAS



The Homewood Acres Volunteer Fire Department (Bremen Township) and Garden Home Fire Protection District (Worth Township) are both examples of fire stations that serve small unincorporated areas and rely on neighboring municipalities for assistance.



The Idlewild Country Club and Flossmoor Country Club are two examples of the many golf courses located throughout unincorporated Cook County (See Appendix VI for a full list of cemeteries and golf courses located in unincorporated Cook County).



The Timber Ridge Mobile Home Park (Rich Township) is one example of a number of mobile home communities that are located in unincorporated Cook County.



The Allstate Headquarters (Northfield Township) is an example of a major corporation that is located in unincorporated Cook County.



The Glenbrook Countryside subdivision (Northfield Township) is one example of an unincorporated residential area.



Many of the unincorporated areas that are adjacent to incorporated municipalities often lack basic infrastructure, such as sidewalks and streetlights.



Municipalities have raised concerns regarding the incompatibility of the liquor license laws between incorporated and unincorporated areas as an issue.



The Kimberly Heights subdivision (Bremen Township) located adjacent to Tinley Park is a partially annexed residential neighborhood that has a sanitary sewer system, but no sidewalks, streetlights, curbs or gutters. The Kimberly Heights subdivision has been discussed between the County and municipal officials as a potential area for full annexation and delivery of municipal services.



The Cook County Health and Hospitals System’s Oak Forest Health Center Campus is an example of a large tract of unincorporated land owned by a governmental body that may be considered for future annexation.



Poorly maintained roadside drainage ditches in the unincorporated areas of Cook County often cause flooding issues for nearby residents.



Municipalities and unincorporated residents often cited the lack of code enforcement in the unincorporated areas as an important issue.

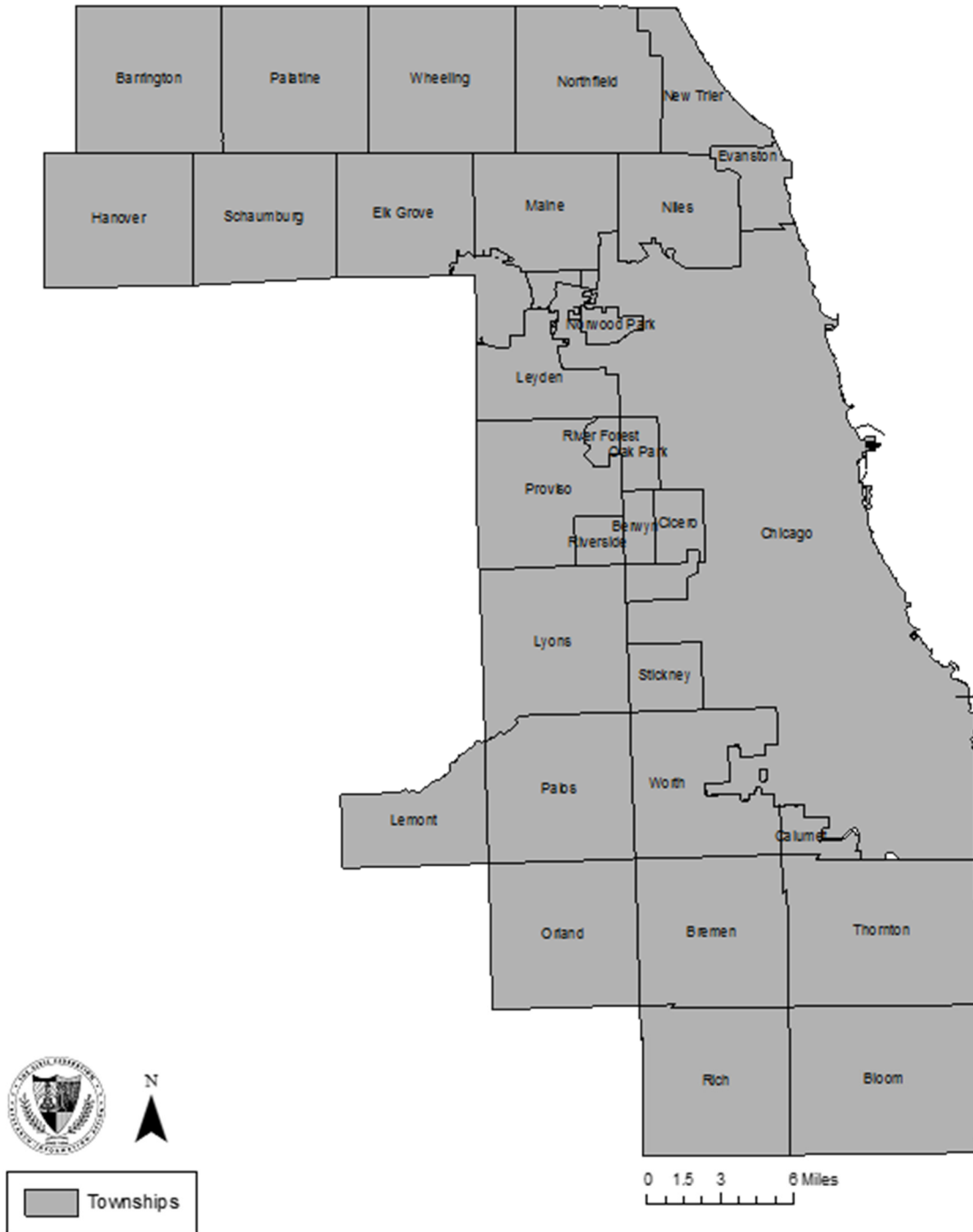


Much of the housing stock in the unincorporated areas of Northfield Township and Maine Township consist of multi-family housing units.

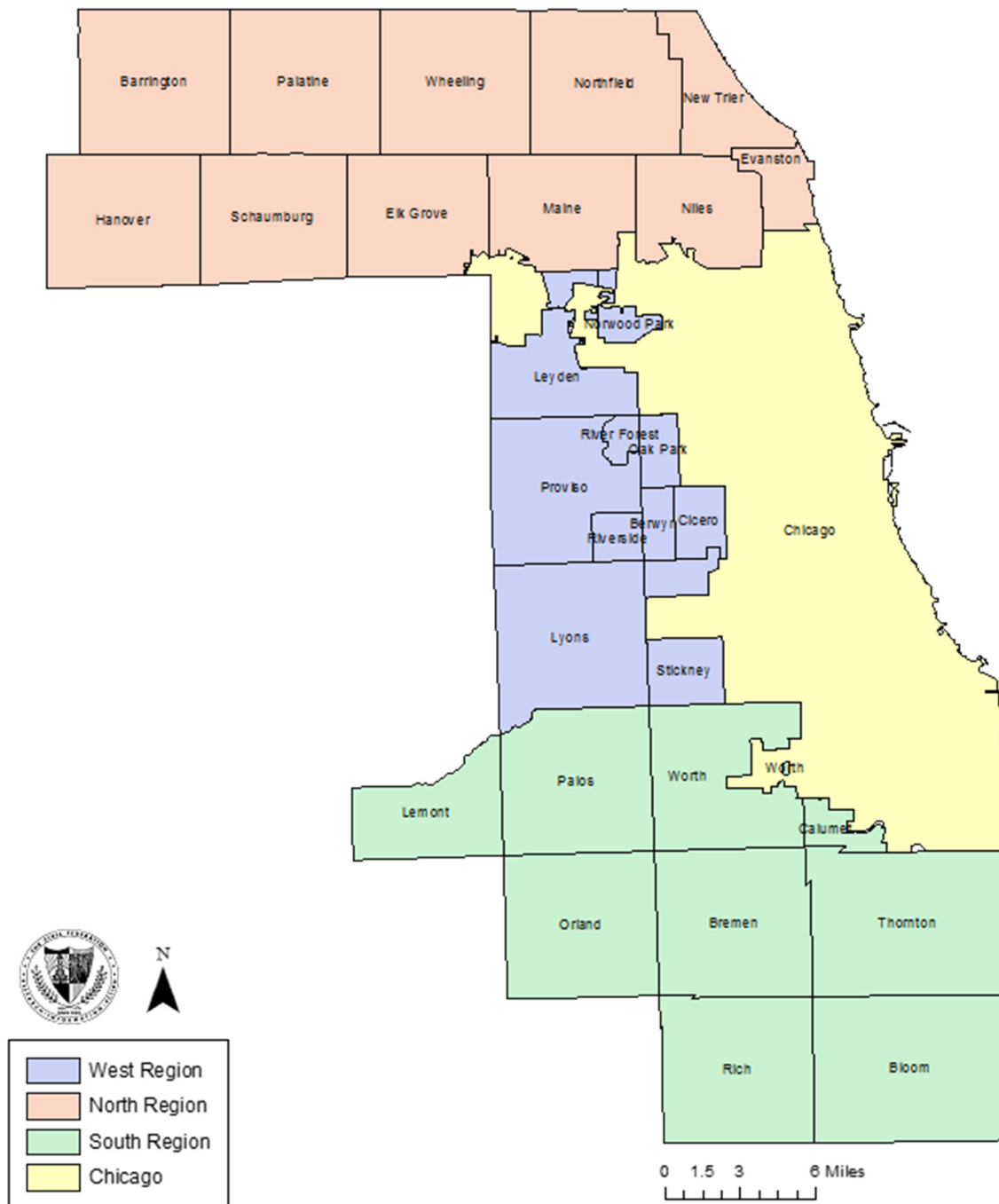
APPENDIX VIII: COUNTYWIDE AND INDIVIDUAL TOWNSHIP MAPS

Countywide Maps

Cook County Townships

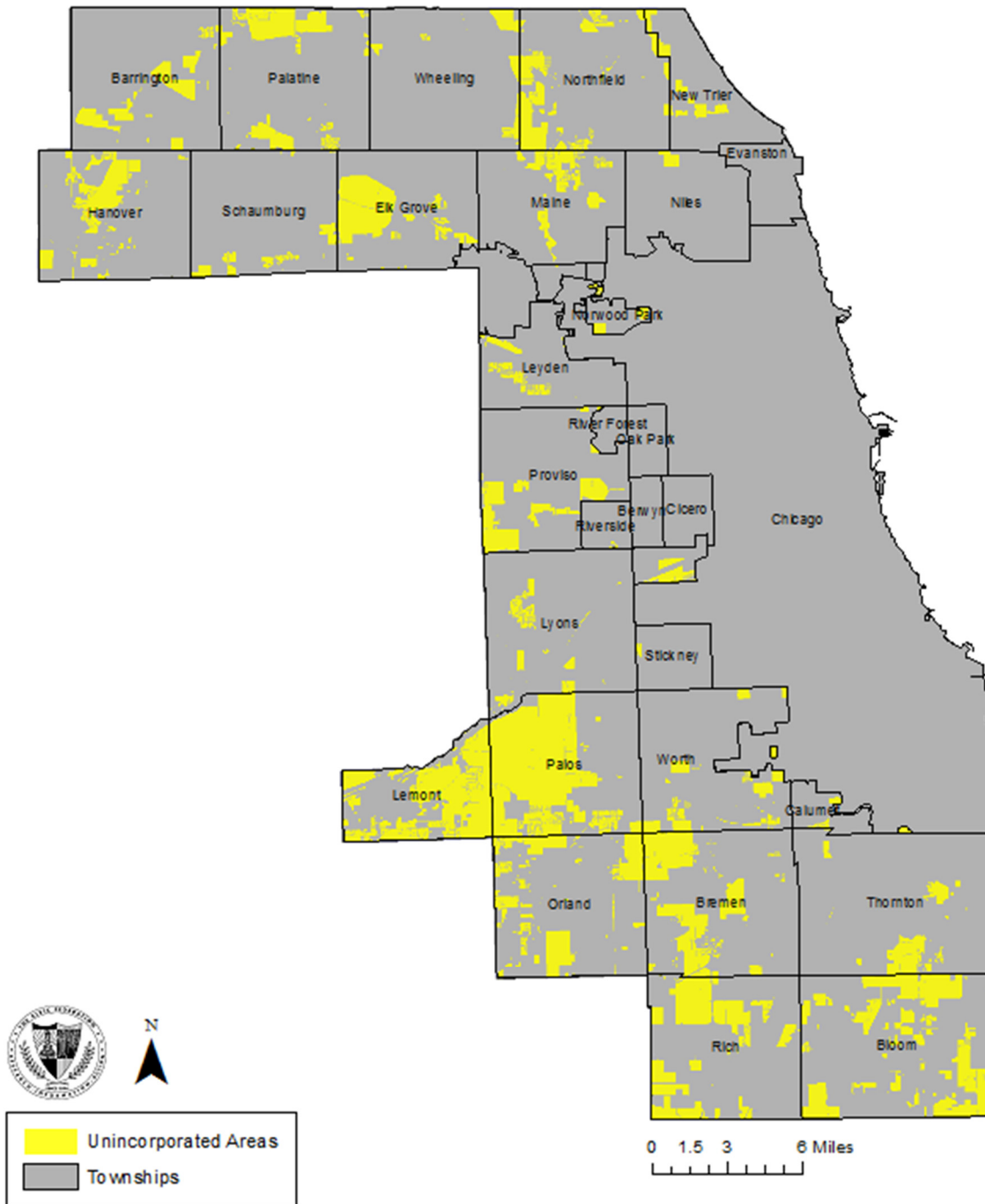


Cook County Regions*

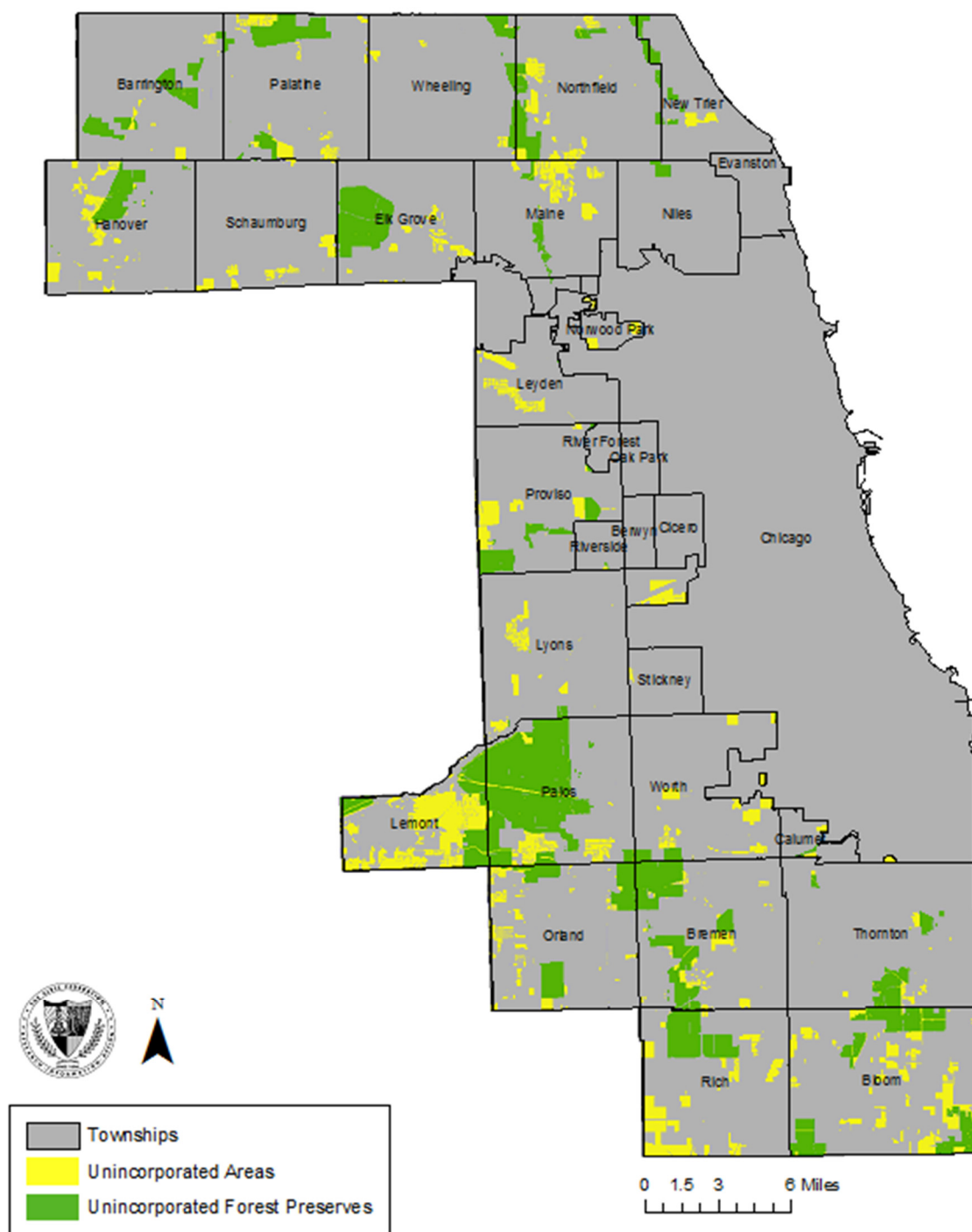


* Regions are for Civic Federation Report purposes only.

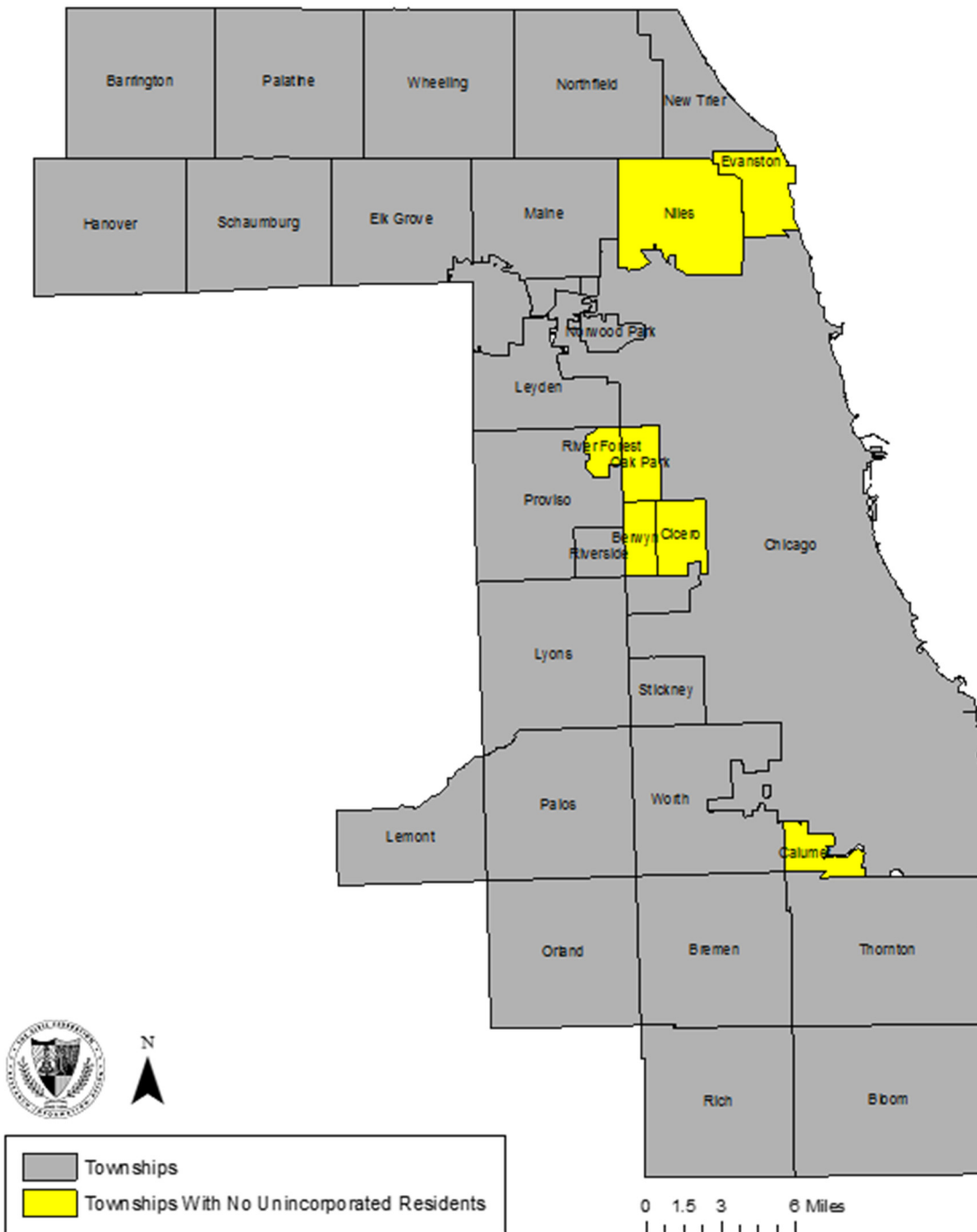
Unincorporated Areas in Cook County



Unincorporated Areas in Cook County

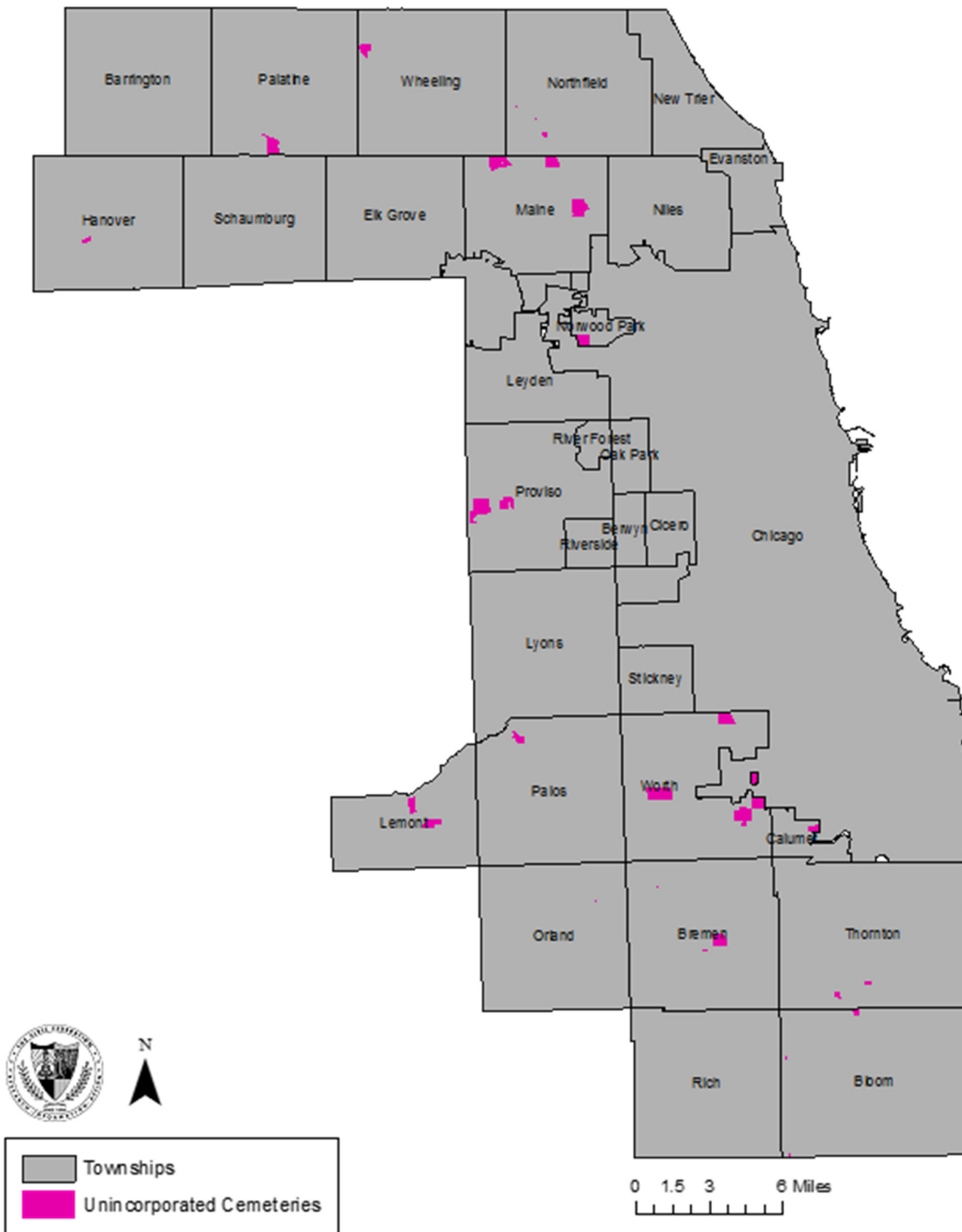


Cook County Townships With No Unincorporated Residents

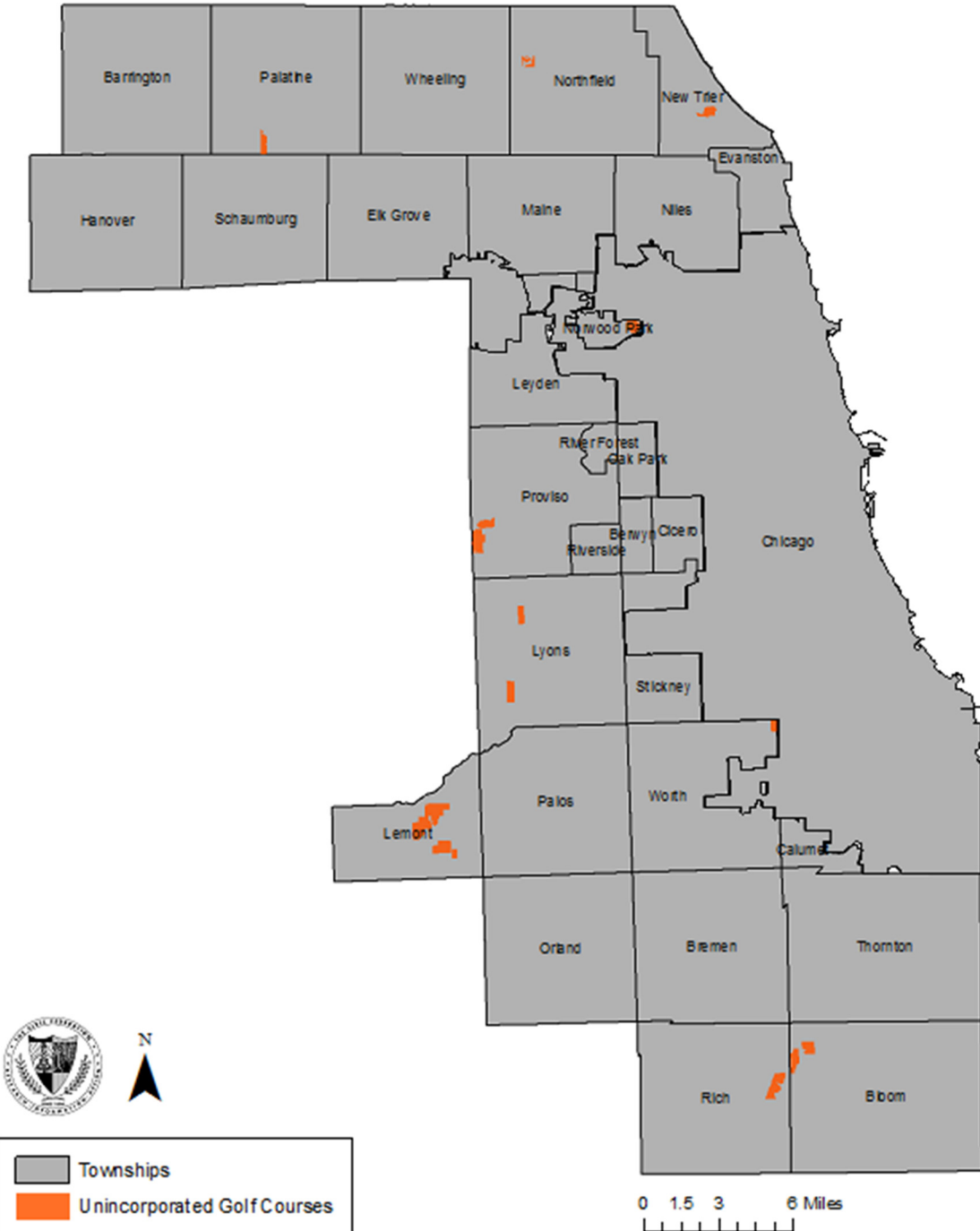


Note: The Townships of Niles and Calumet Have Unincorporated Areas But No Residents.

Cemeteries in Unincorporated Cook County

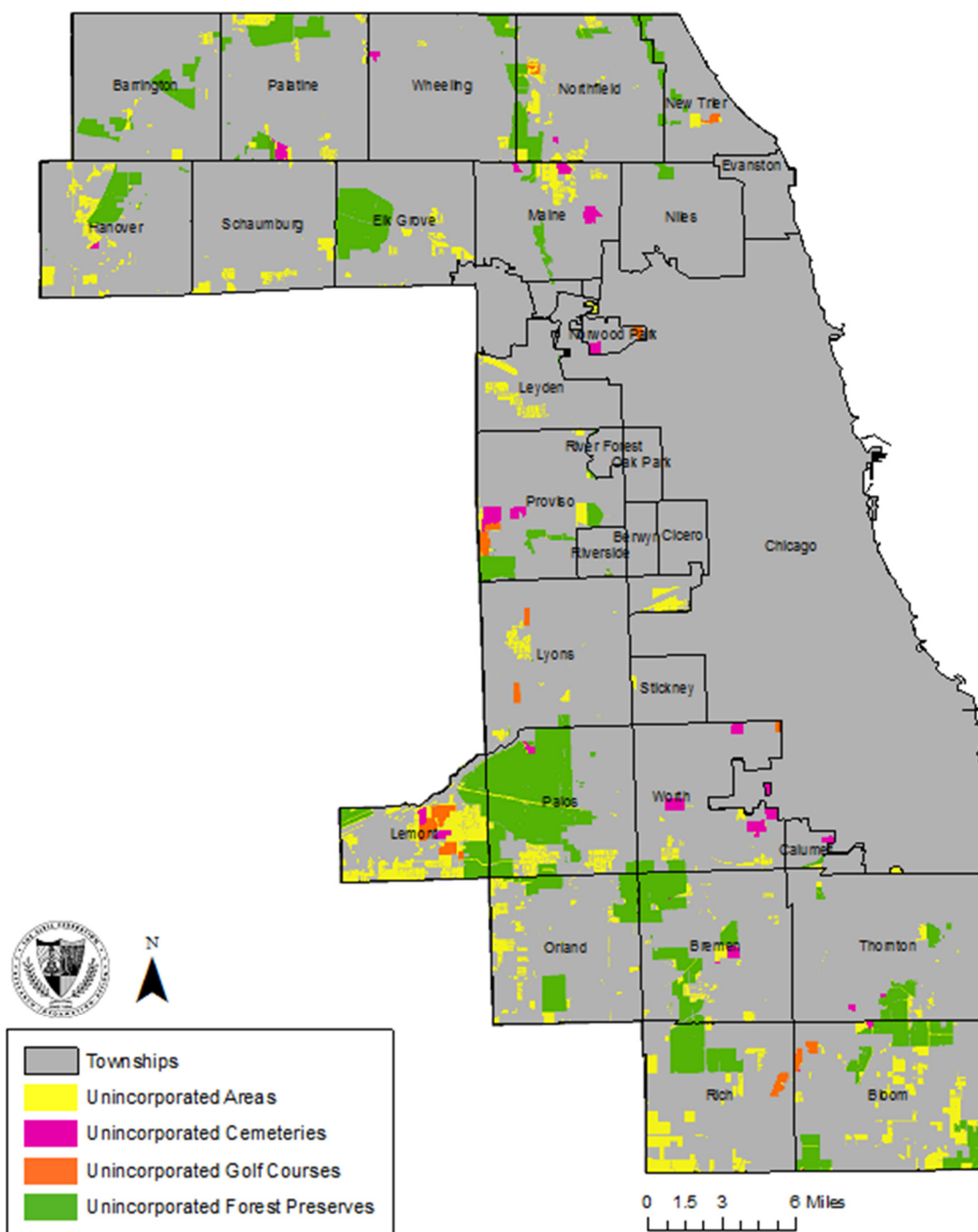


Golf Courses in Unincorporated Cook County



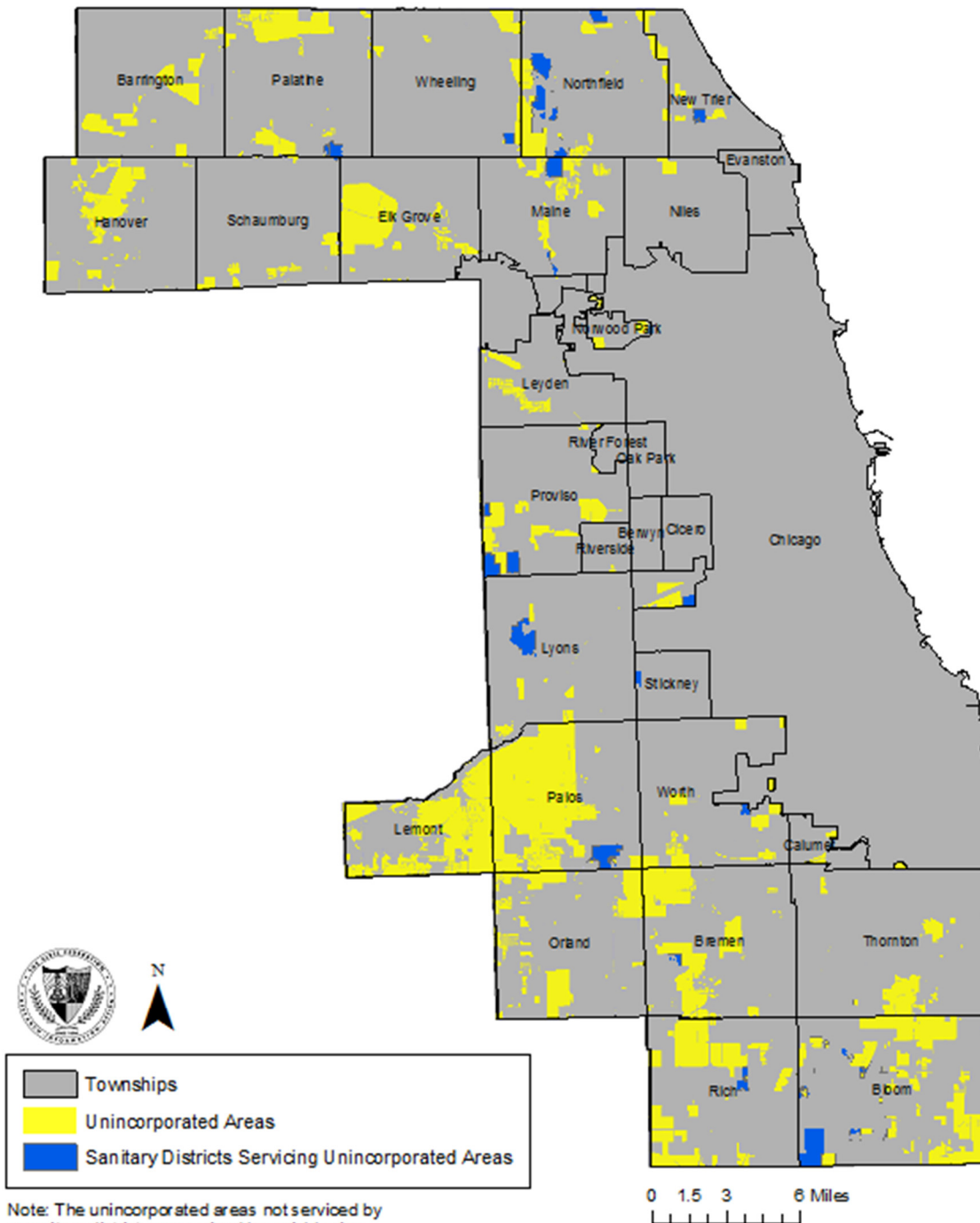
Note: The Village of Palos Park annexed the golf courses in Lemont Township in 2015 and 2016.

Unincorporated Areas in Cook County

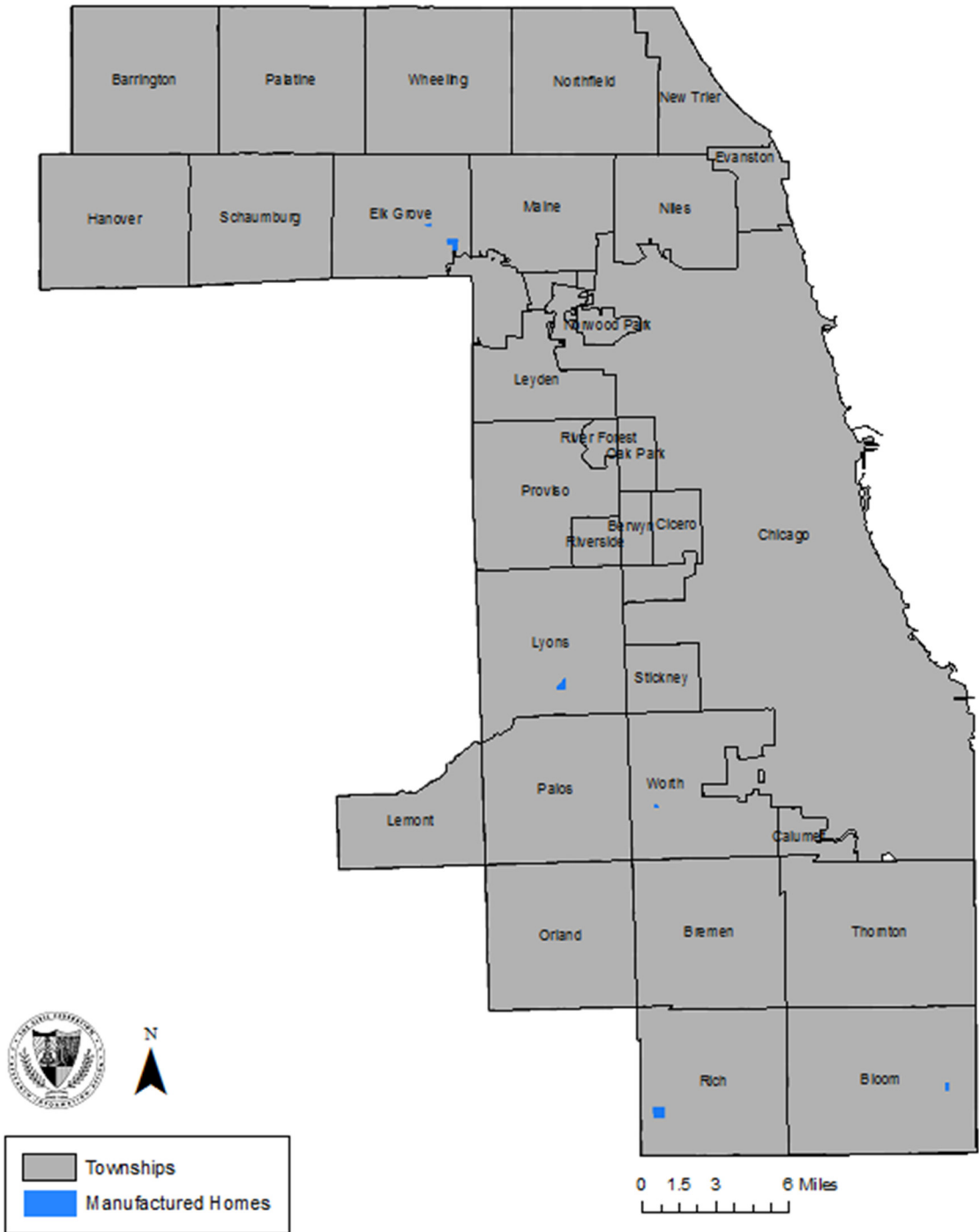


Note: The Village of Palos Park annexed the golf courses in Lemont Township in 2015 and 2016.

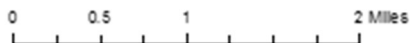
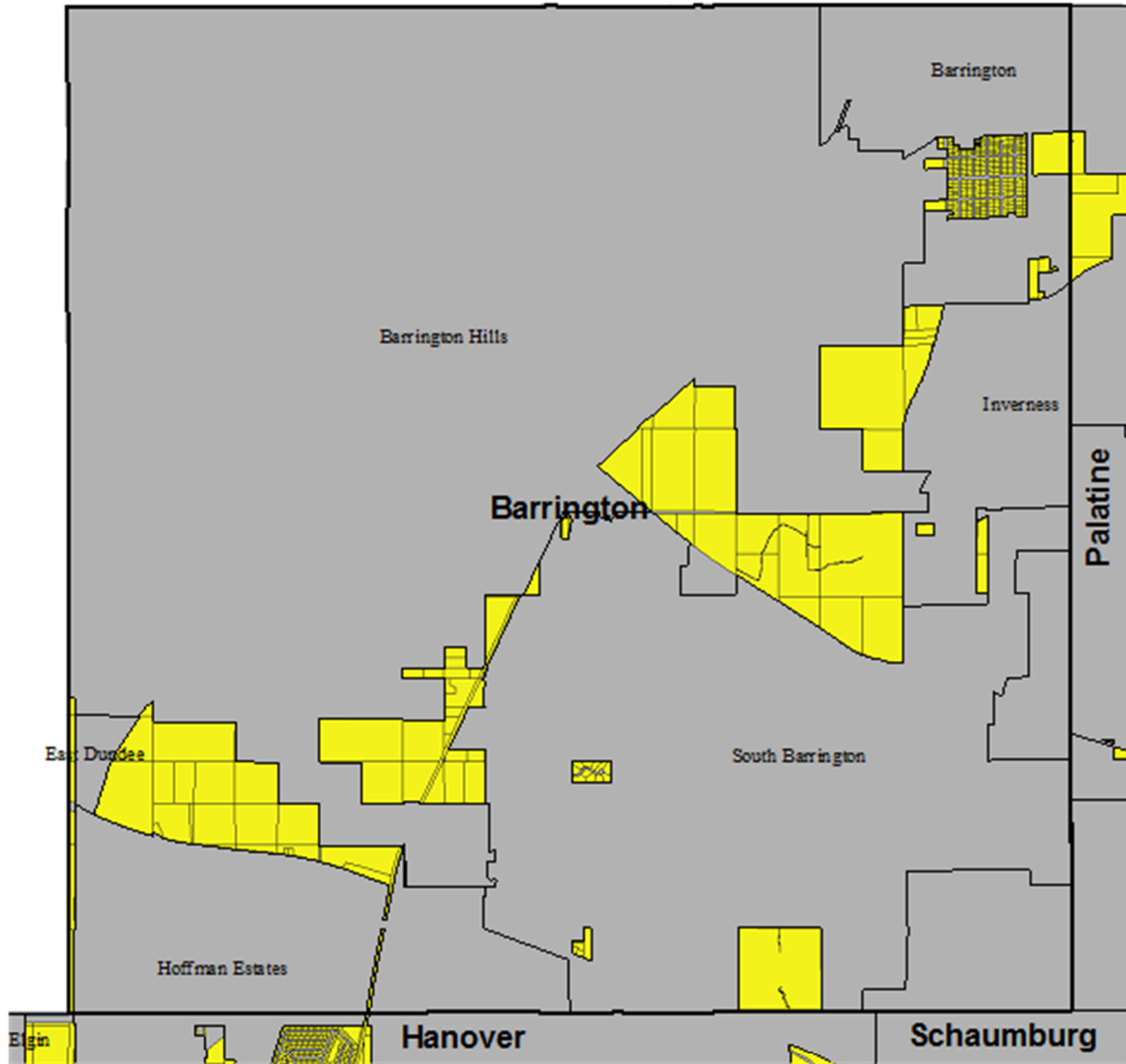
Sanitary Districts Servicing Unincorporated Areas in Cook County



Manufactured Home Communities in Unincorporated Cook County

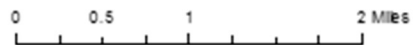
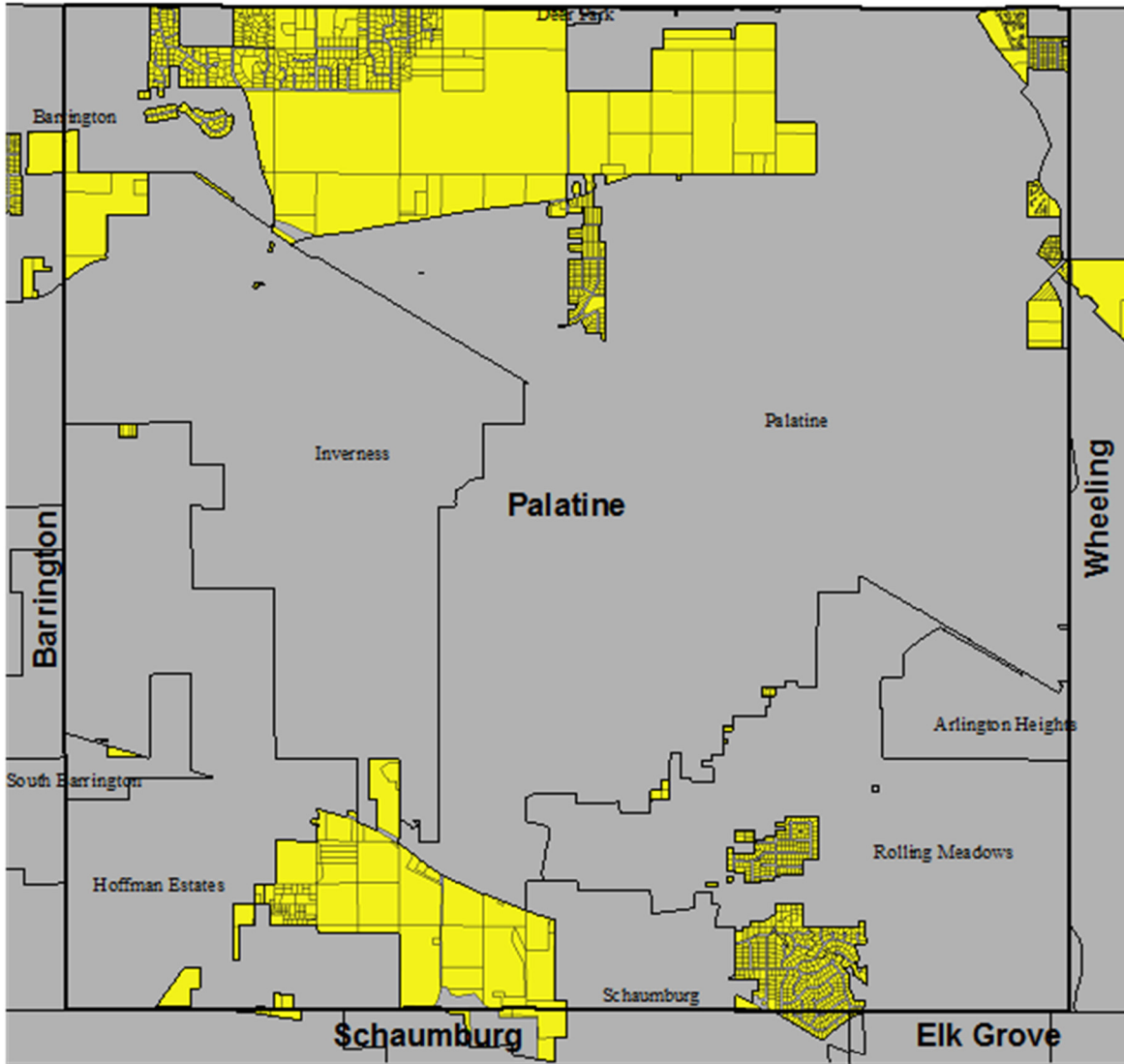


Barrington Township

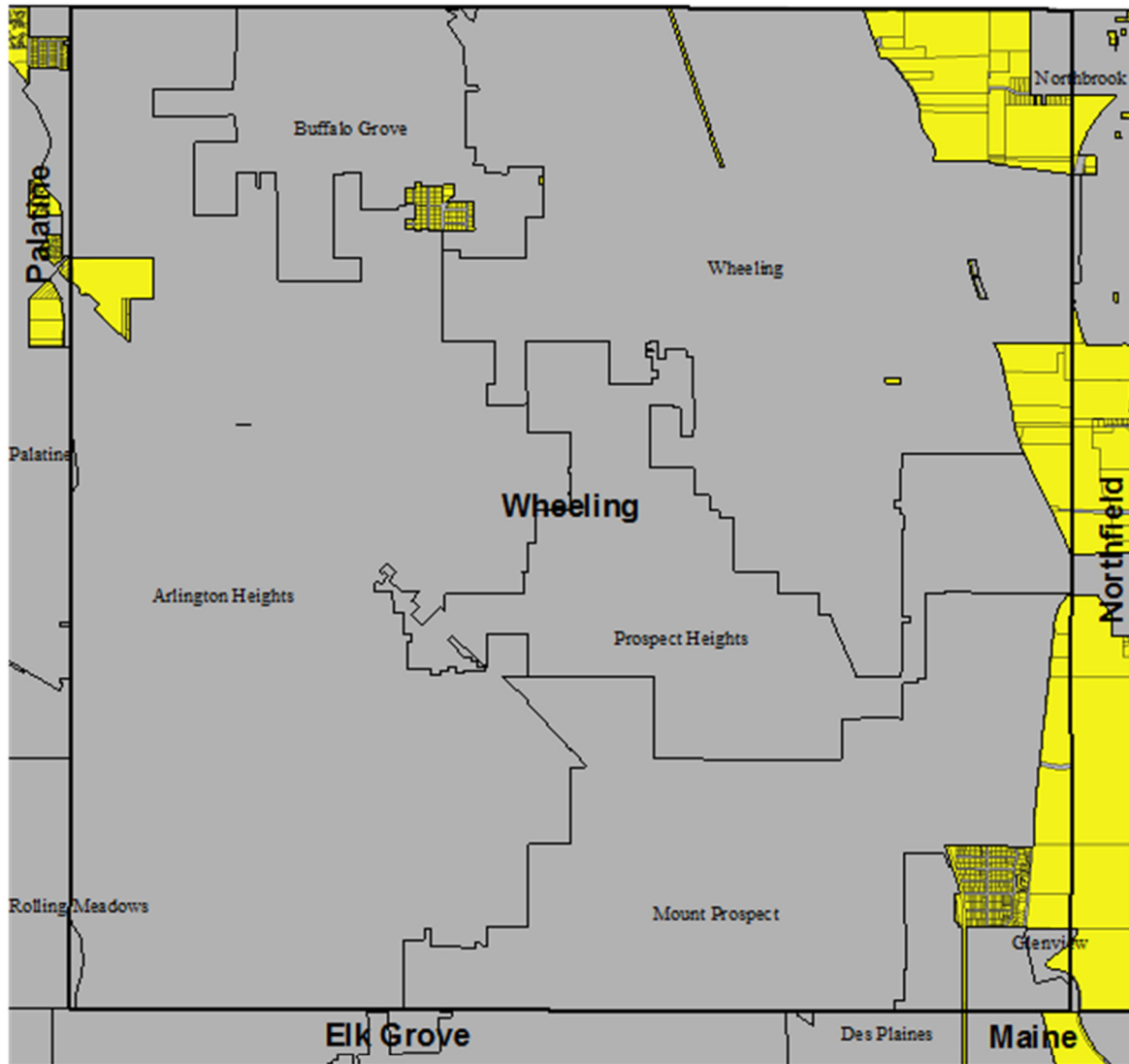


	Township
	Municipalities
	Unincorporated Areas

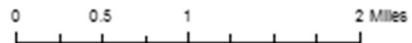
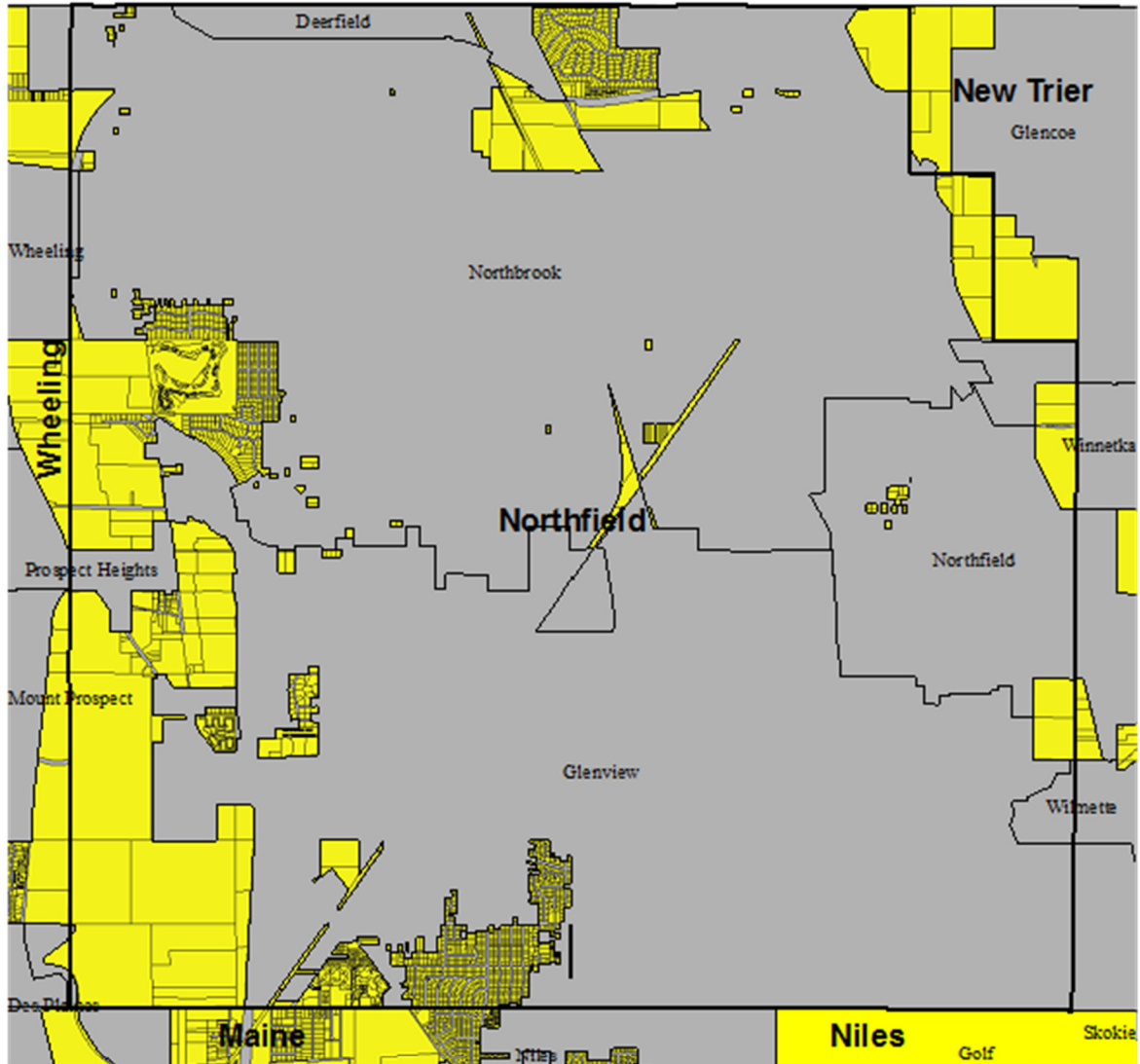
Palatine Township



Wheeling Township

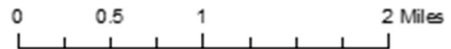
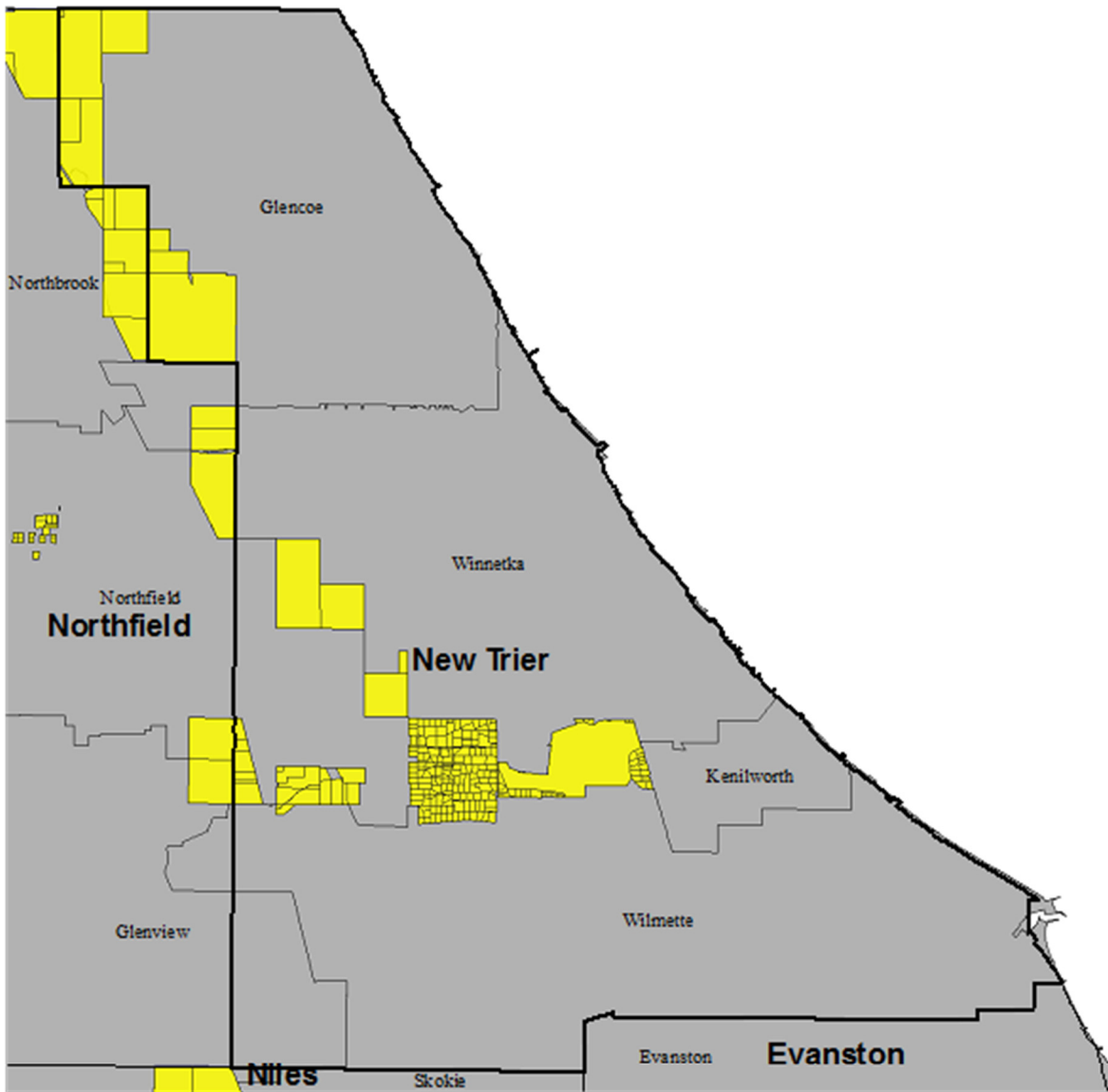


Northfield Township

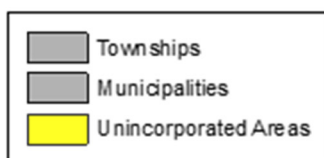
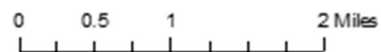
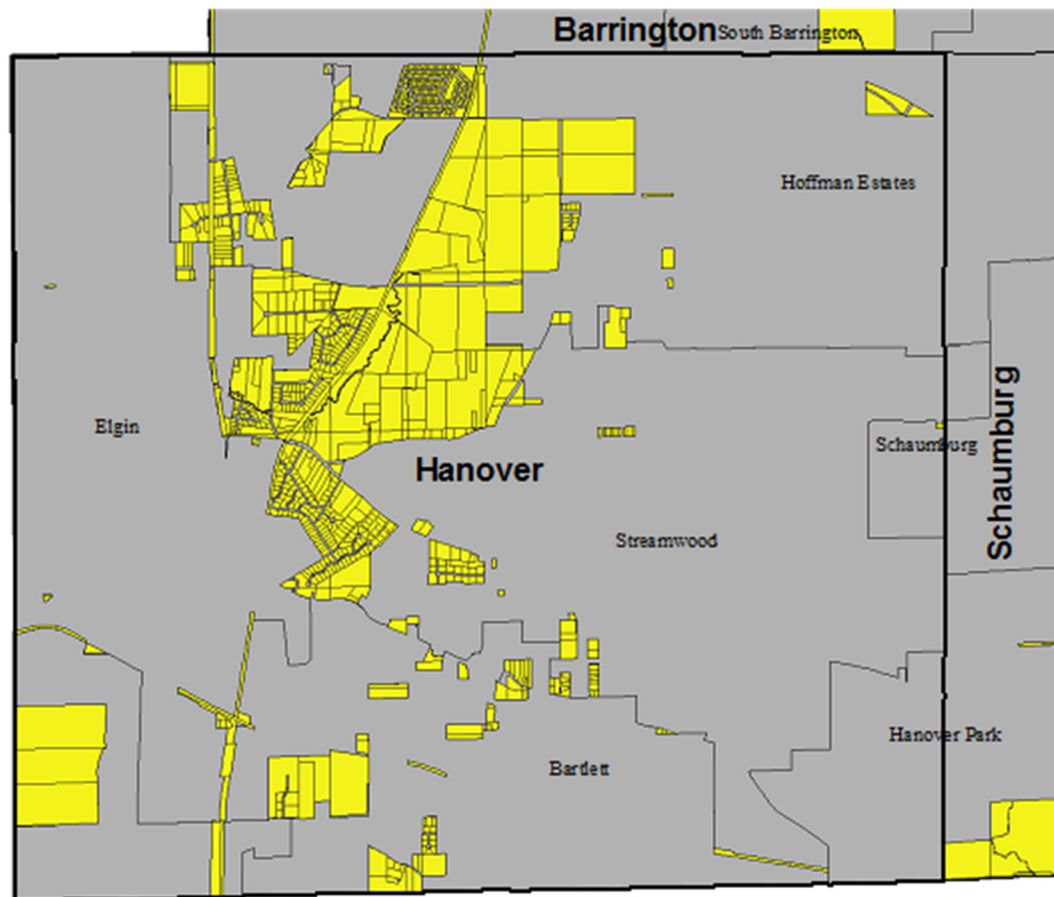


- Township
- Municipalities
- Unincorporated Areas

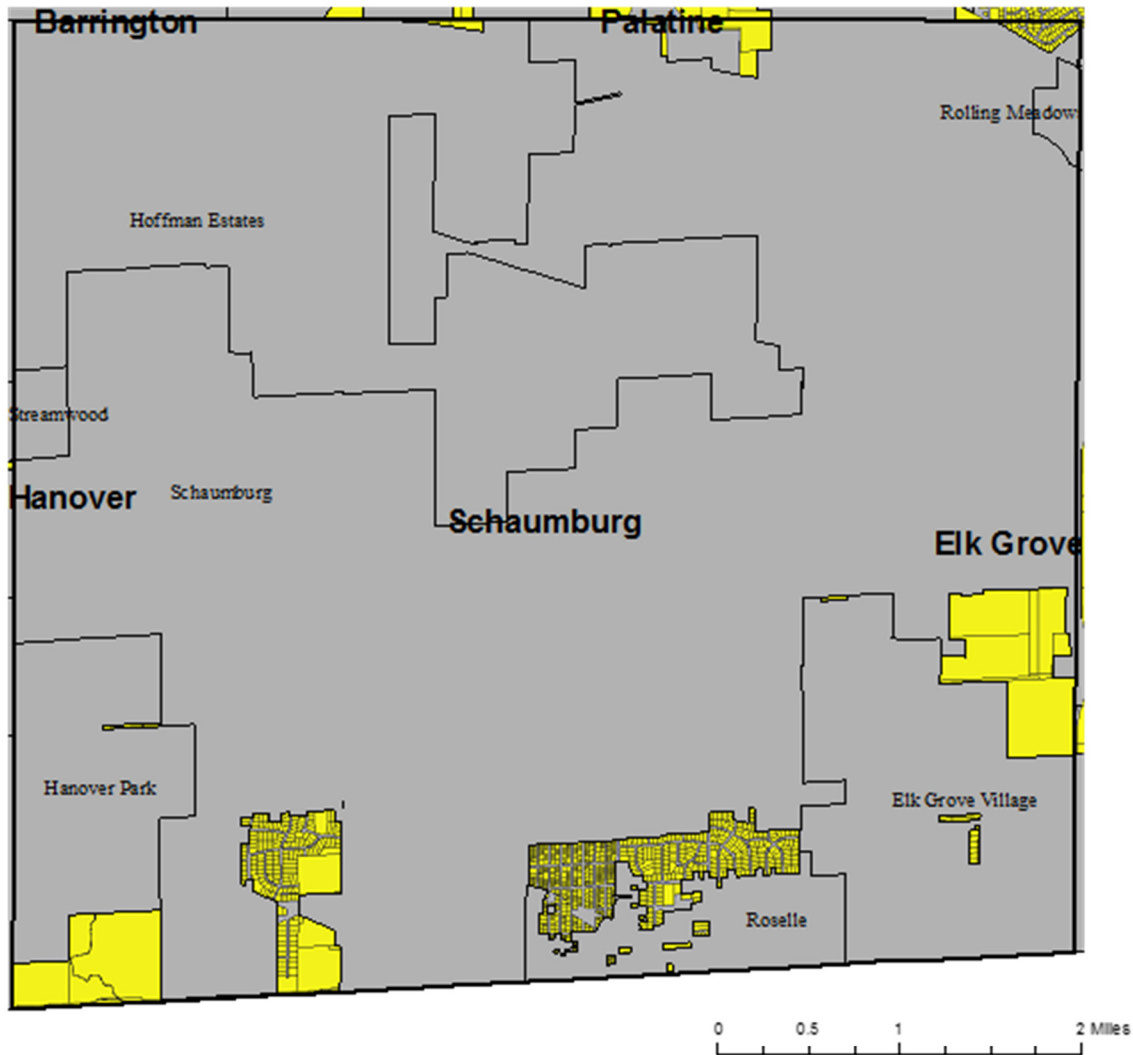
New Trier Township



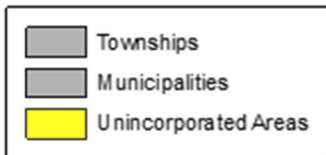
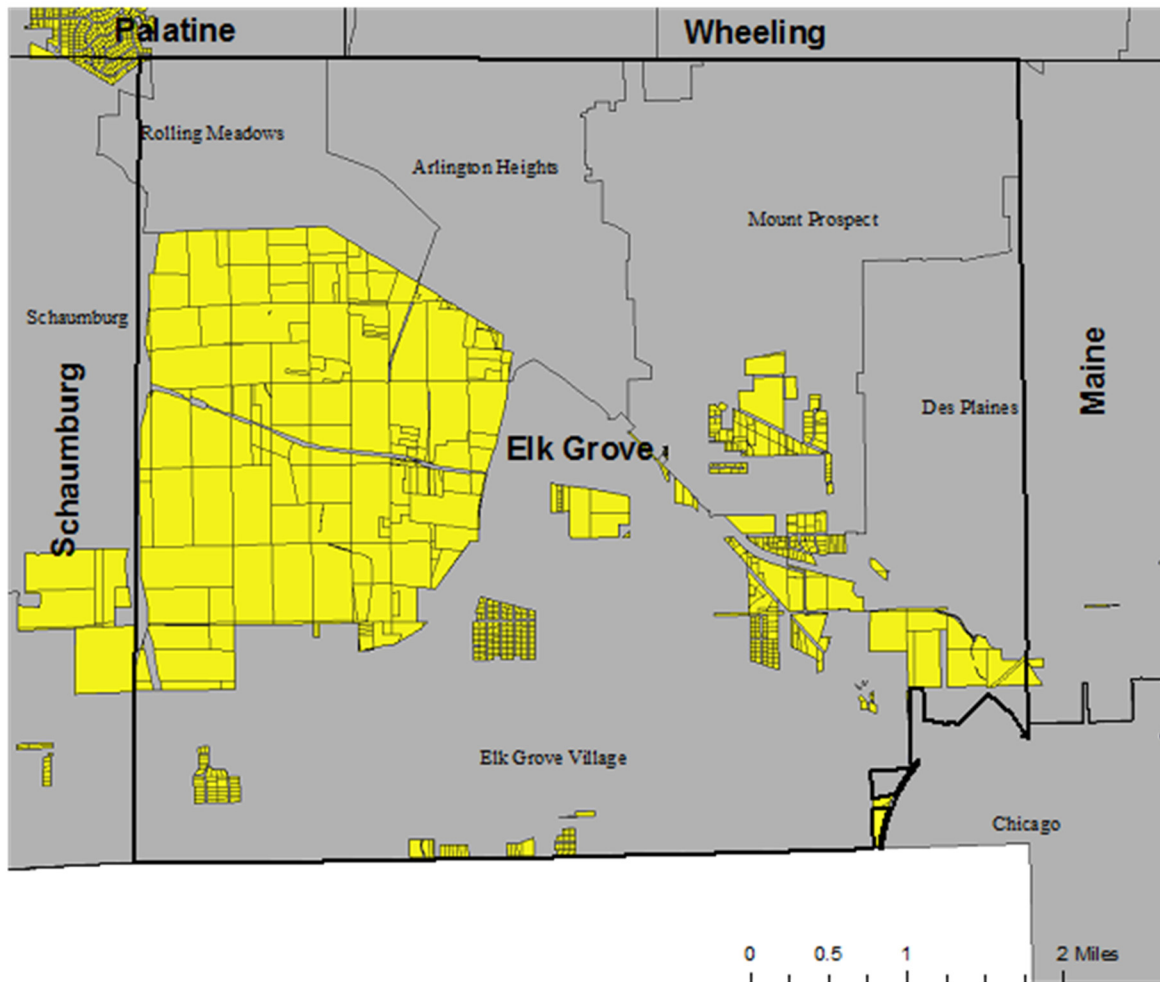
Hanover Township



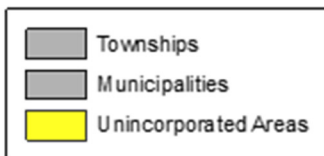
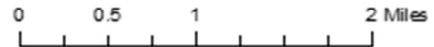
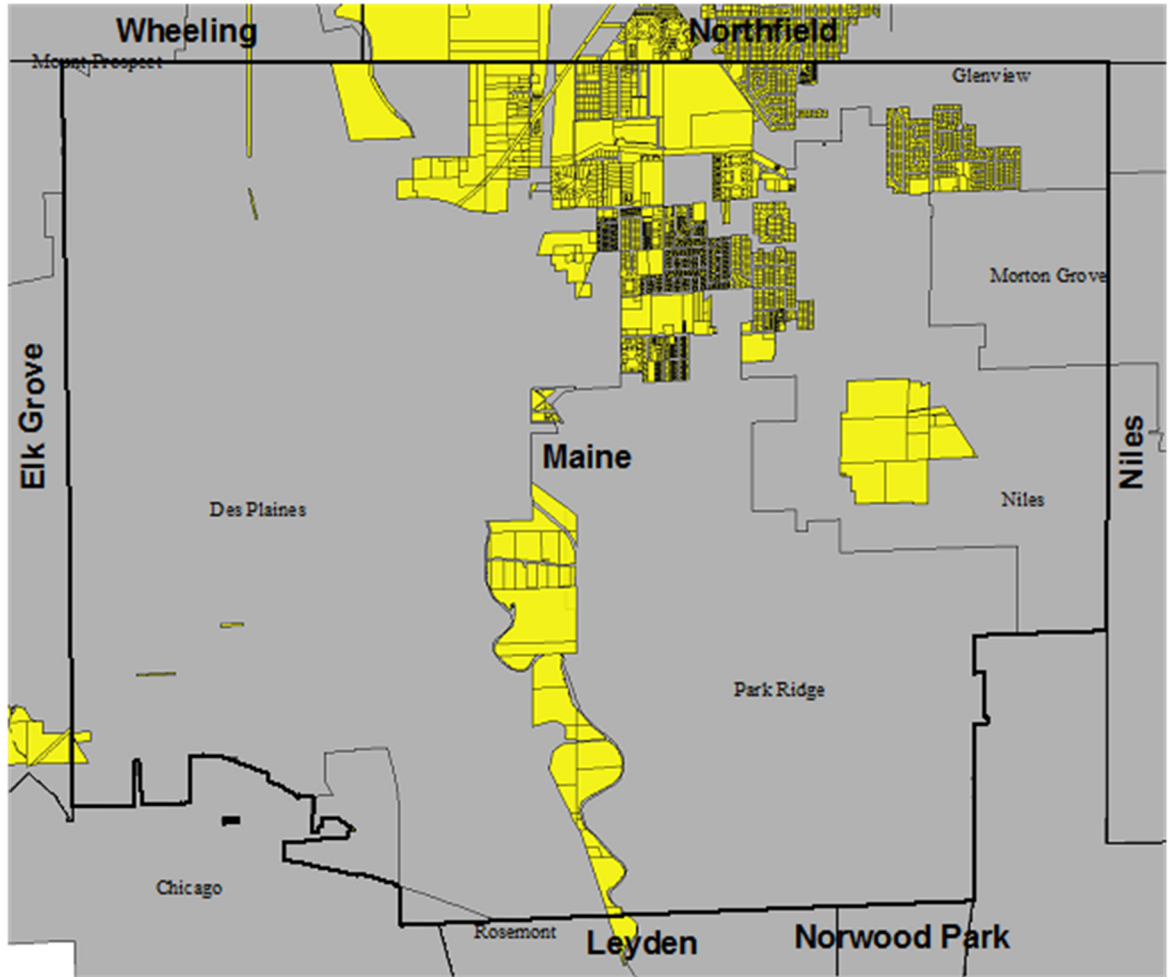
Schaumburg Township



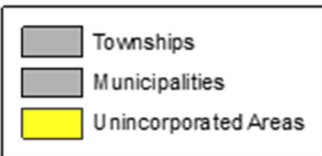
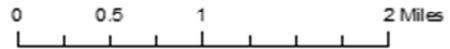
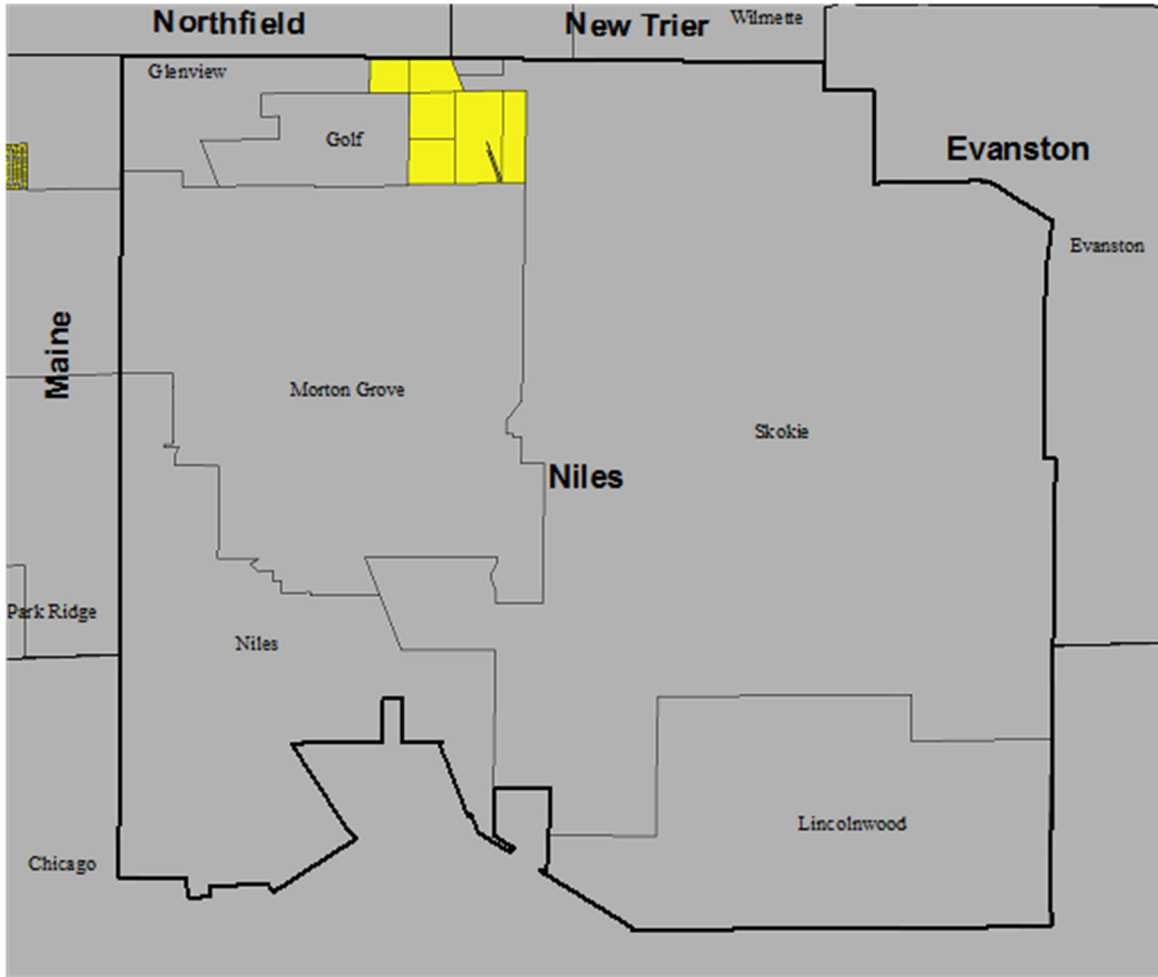
Elk Grove Township



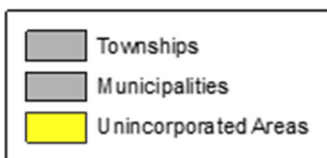
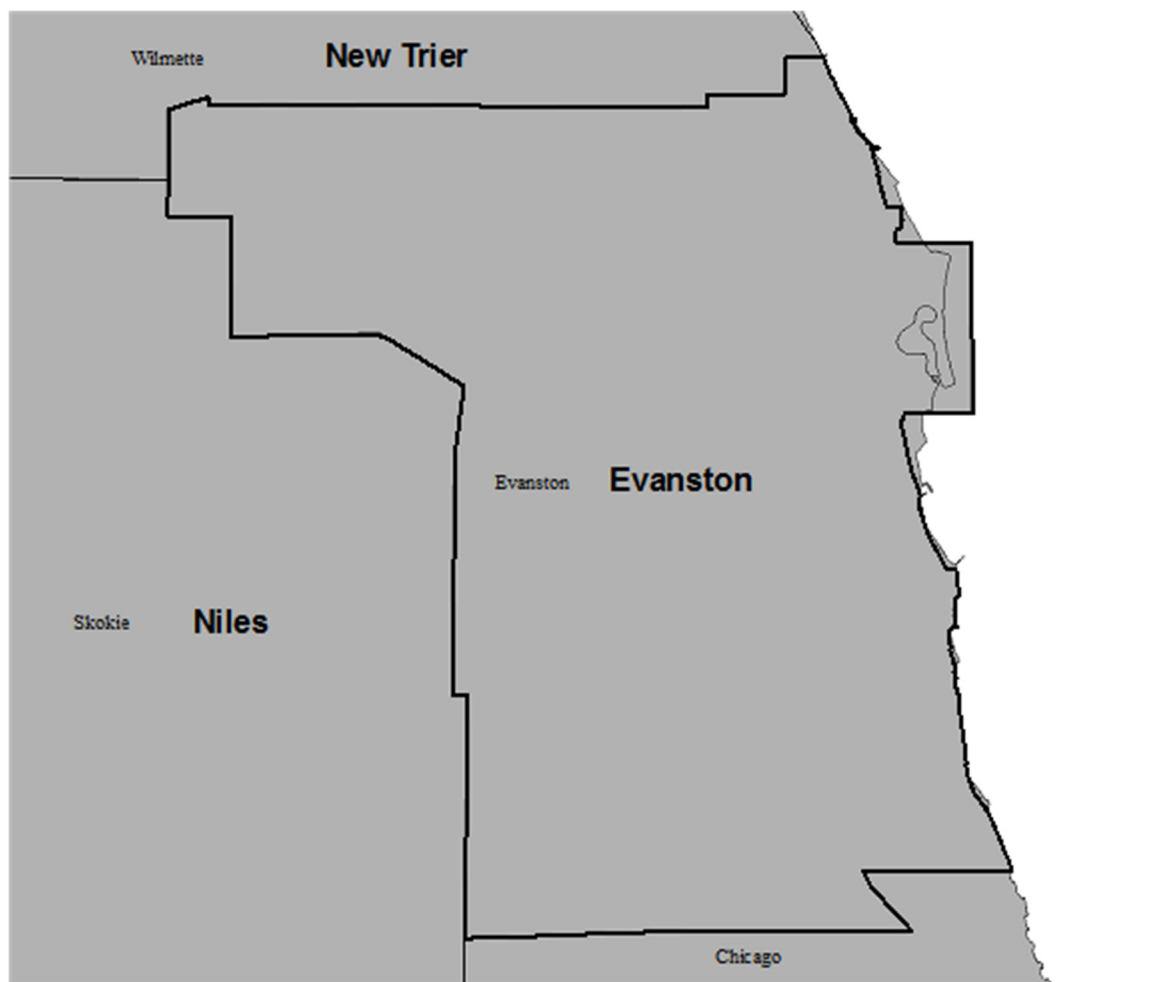
Maine Township



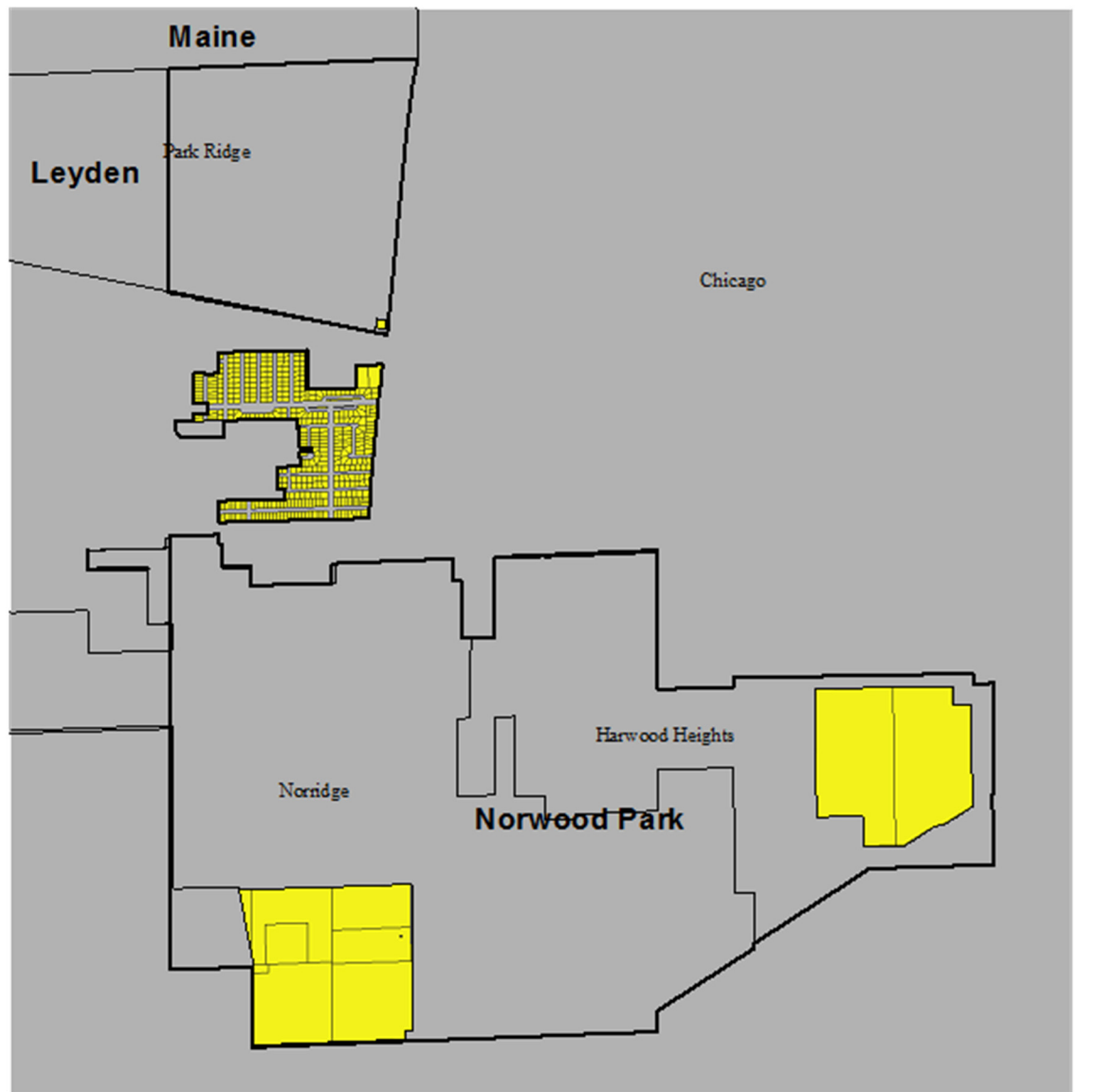
Niles Township






Evanston Township

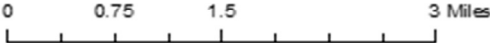
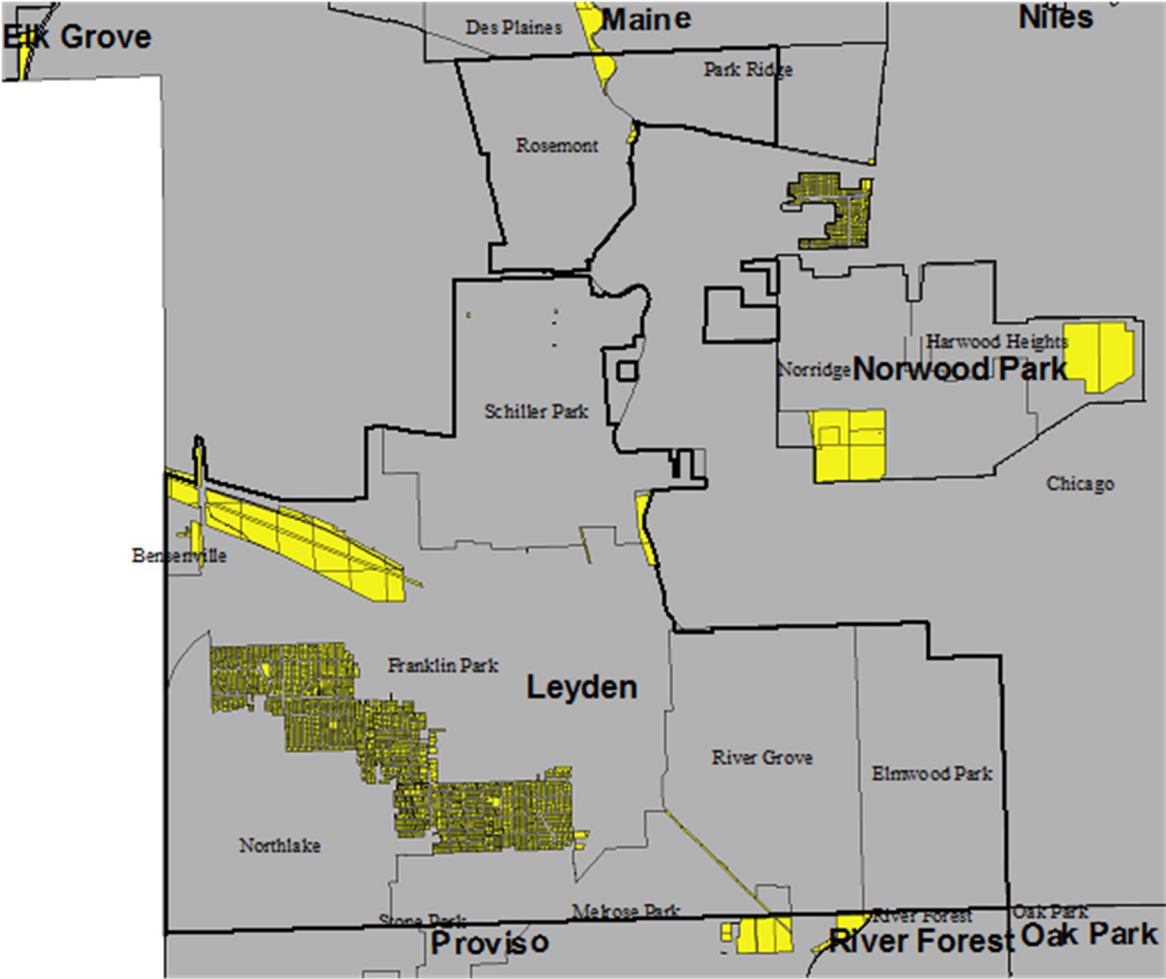


Norwood Park Township

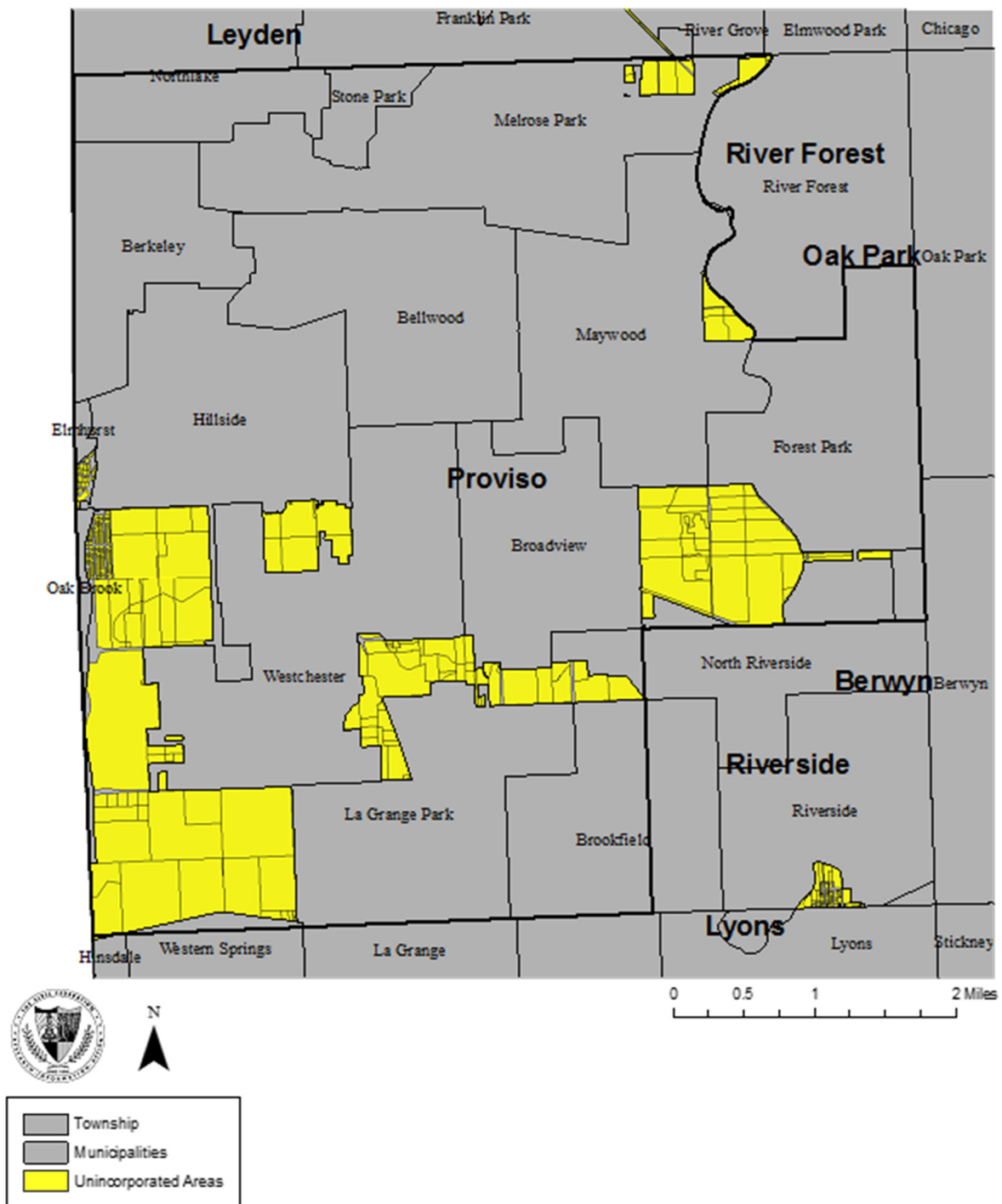


	Township
	Municipalities
	Unincorporated Areas

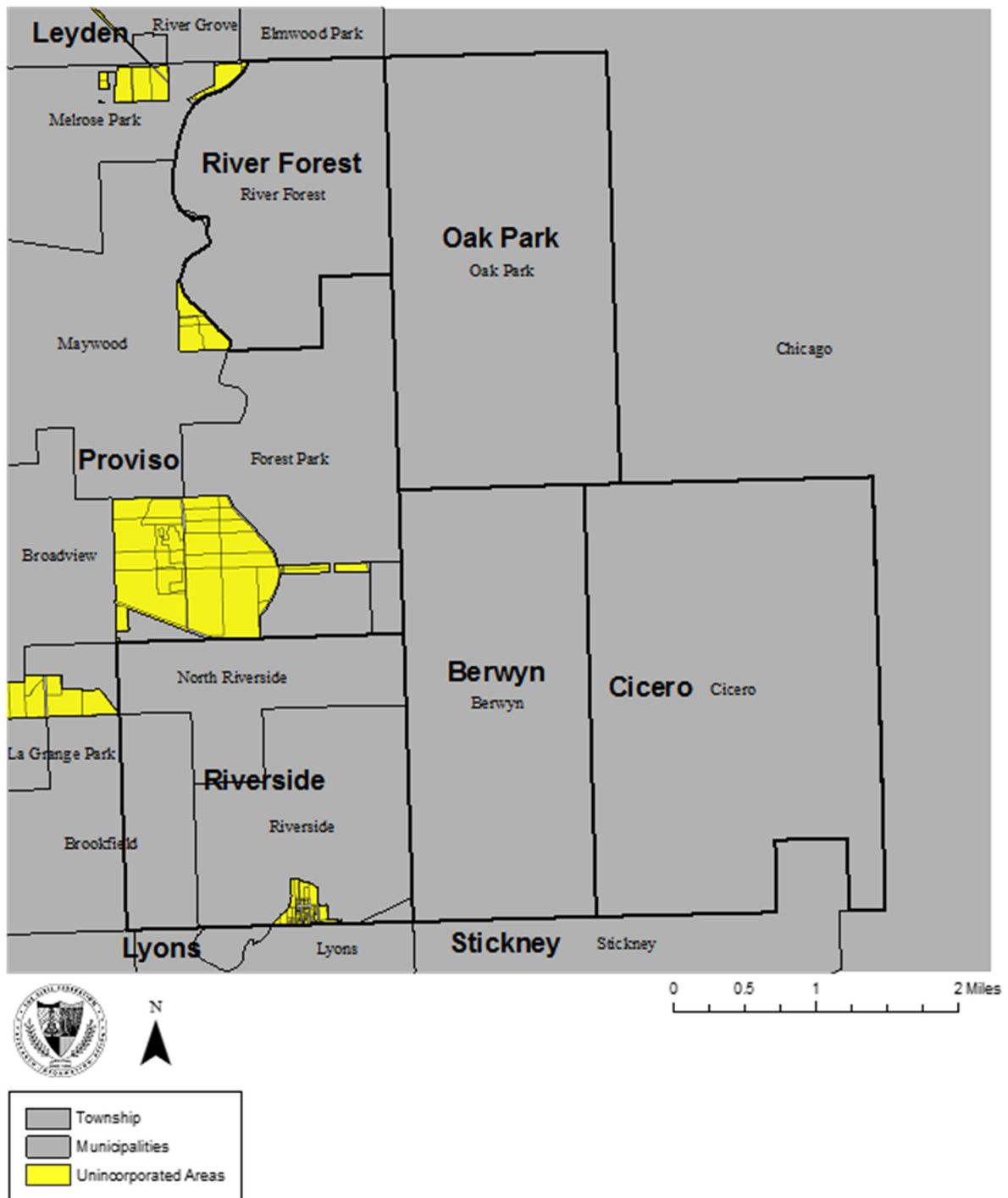
Leyden Township



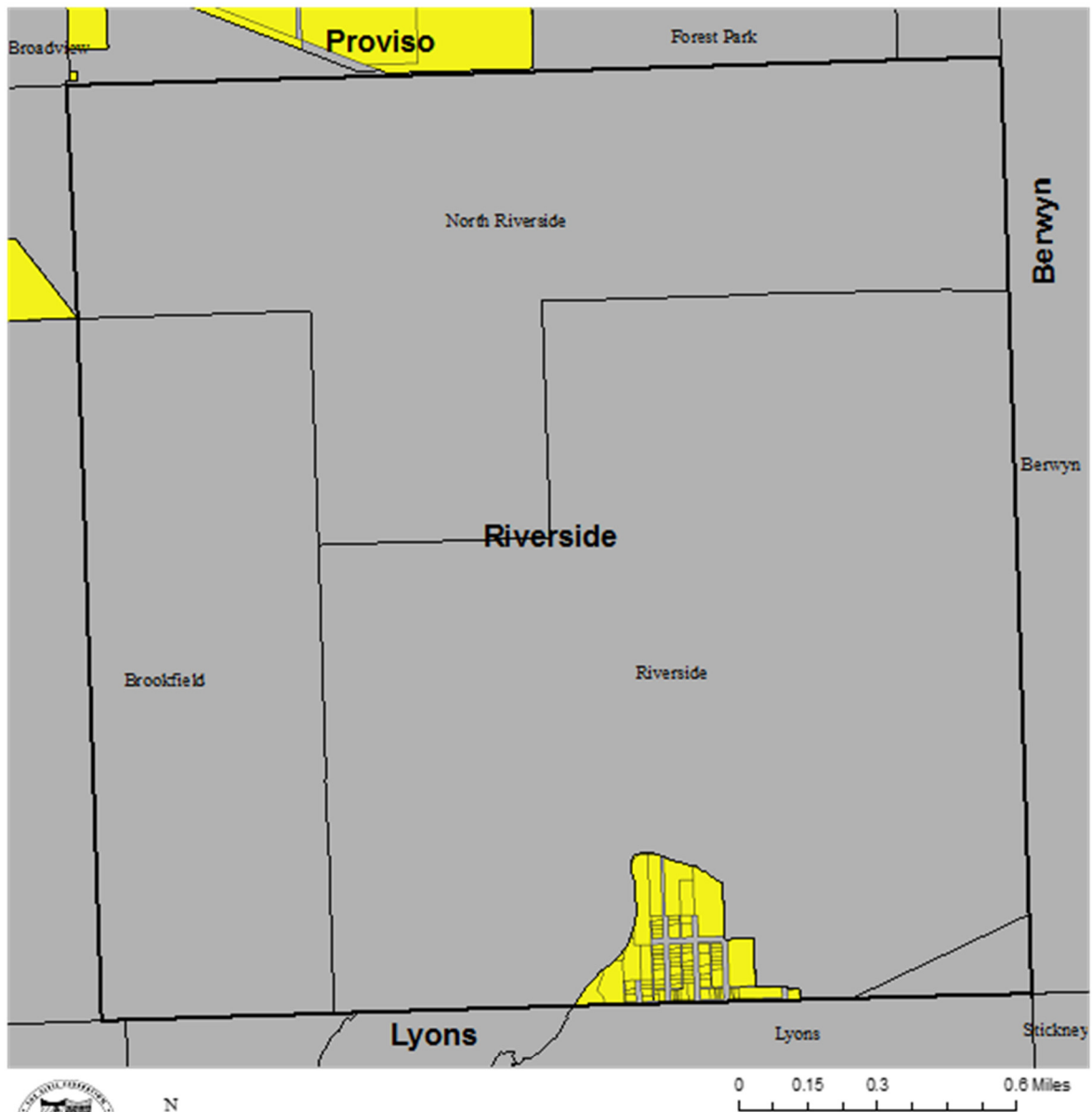
Proviso Township



Berwyn, Cicero, Oak Park and River Forest Townships

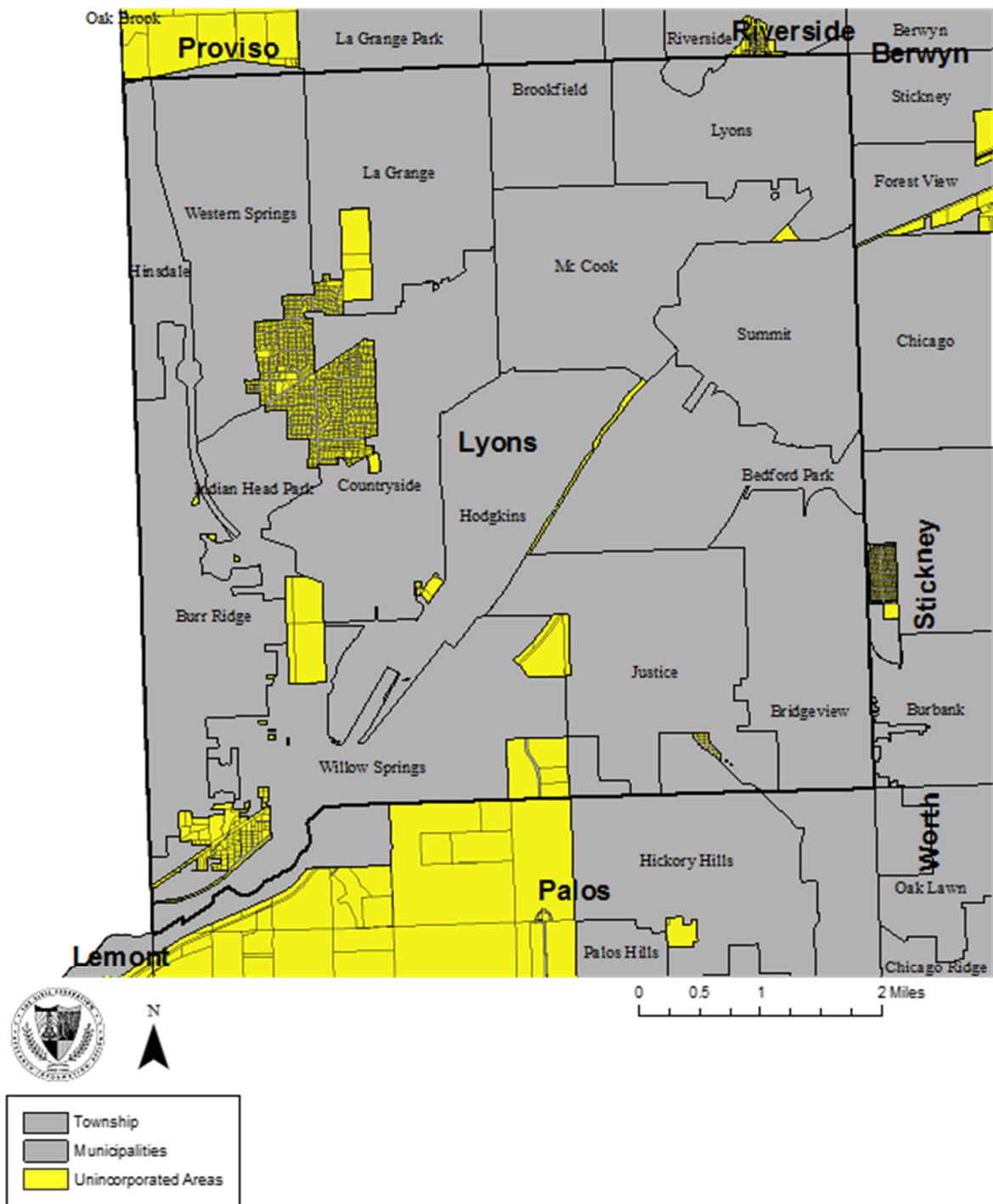


Riverside Township

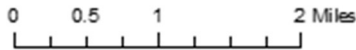
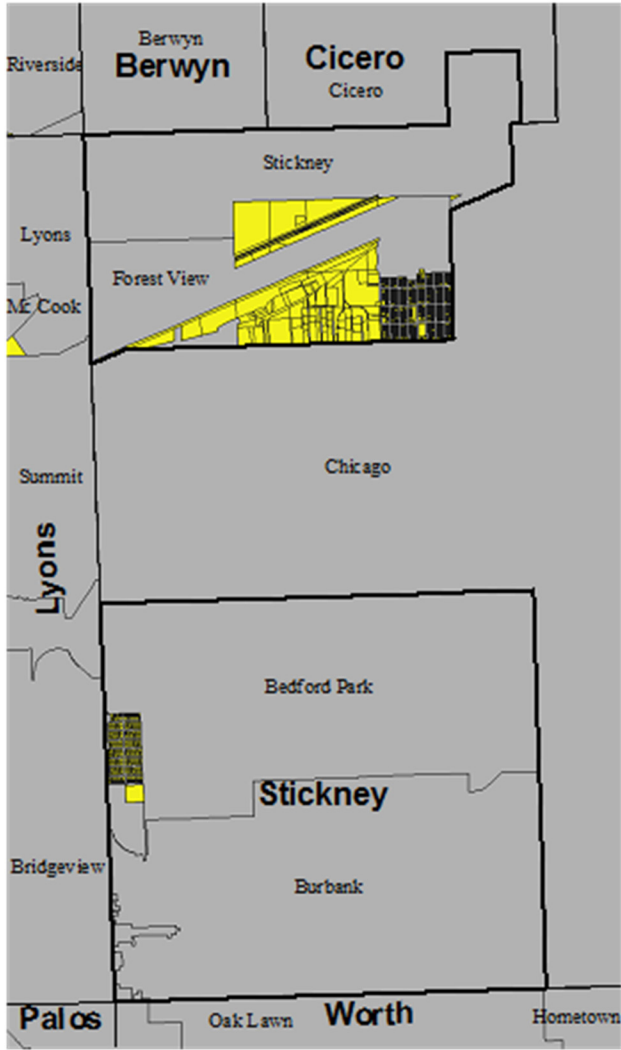


	Township
	Municipalities
	Unincorporated Areas

Lyons Township

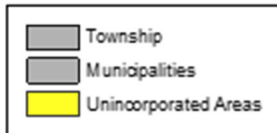
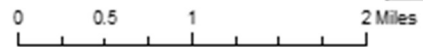
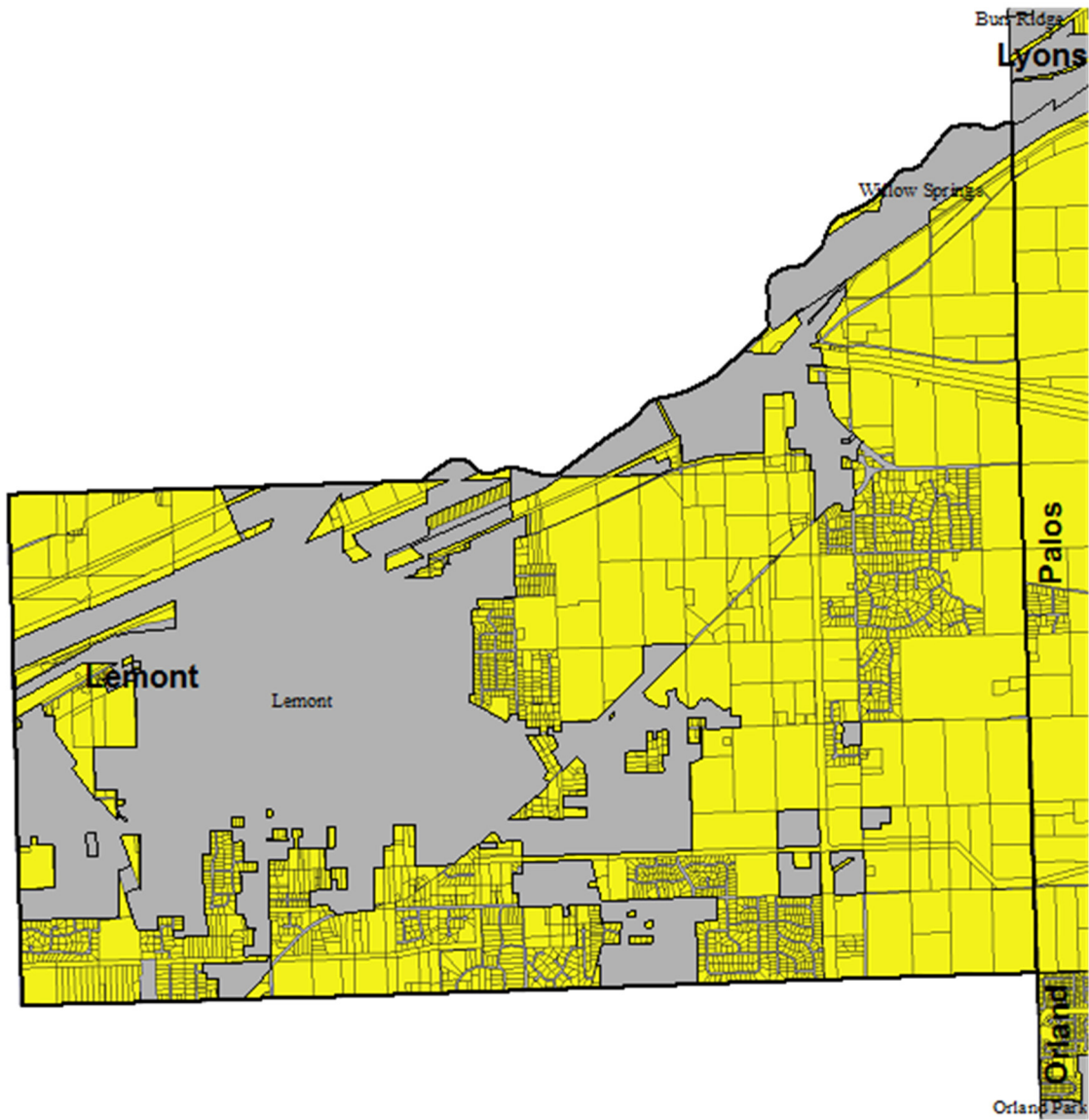


Stickney Township

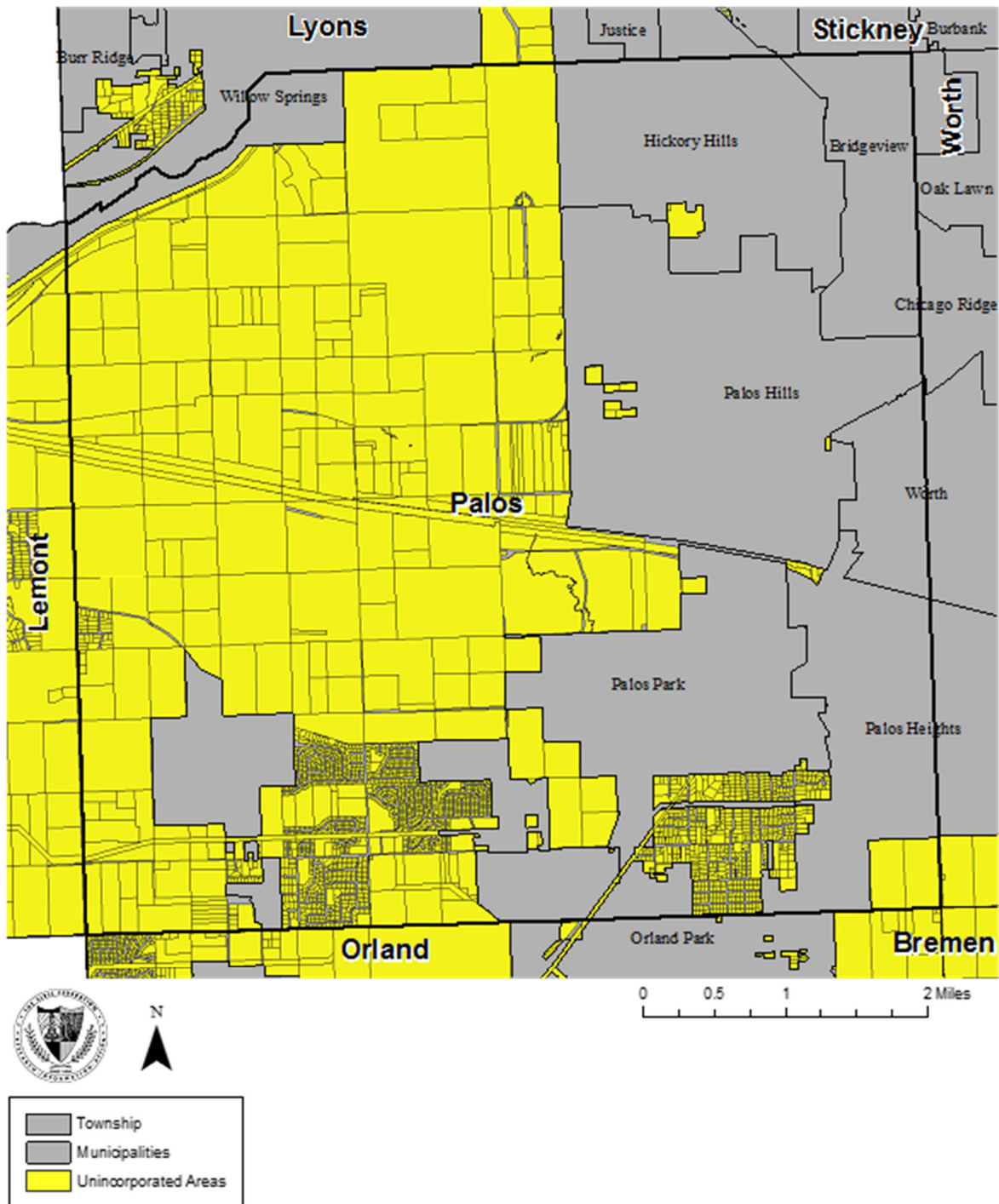


	Townships
	Municipalities
	Unincorporated Areas

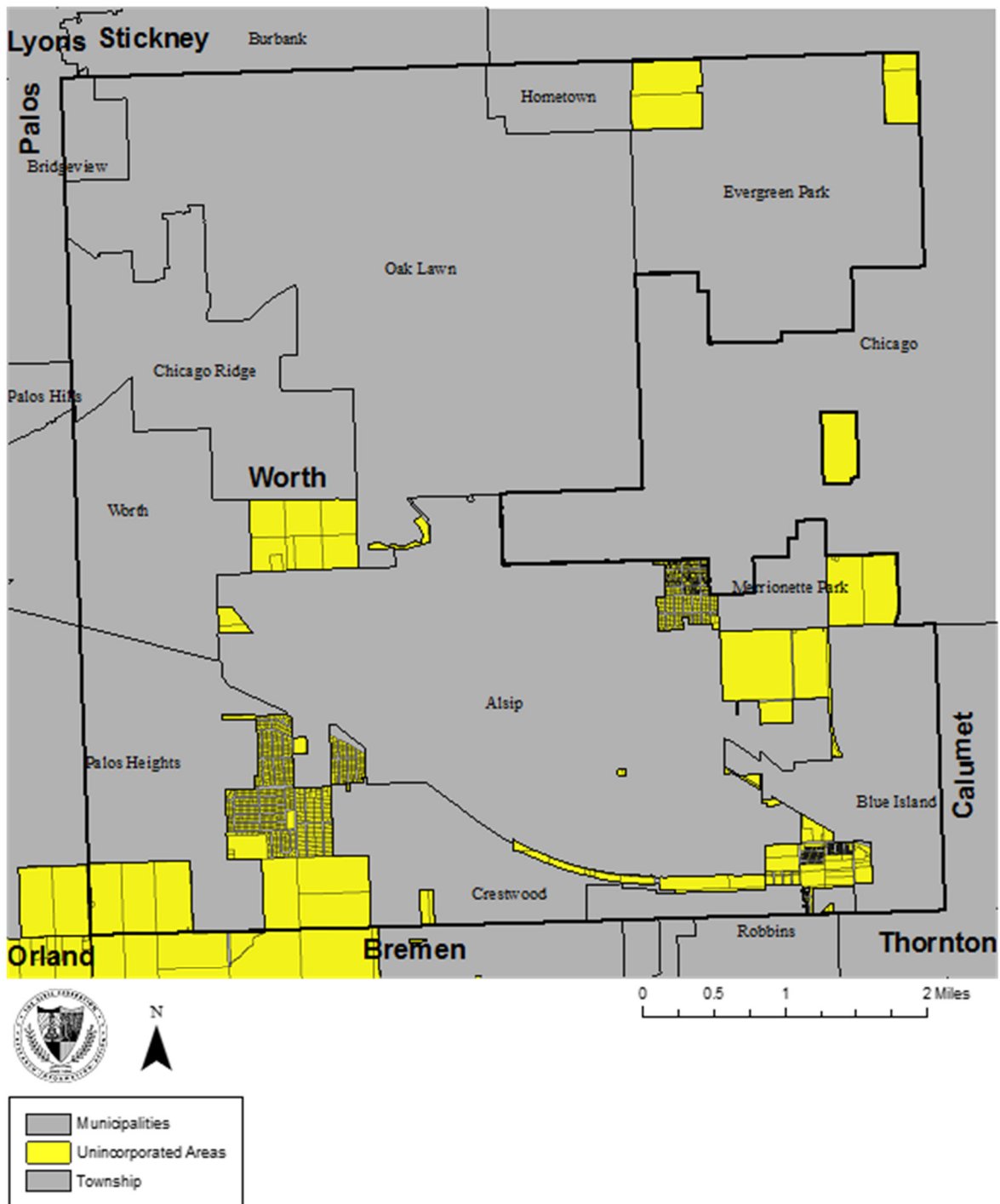
Lemont Township



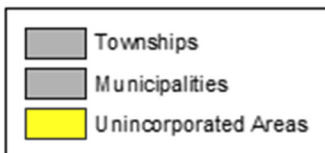
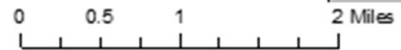
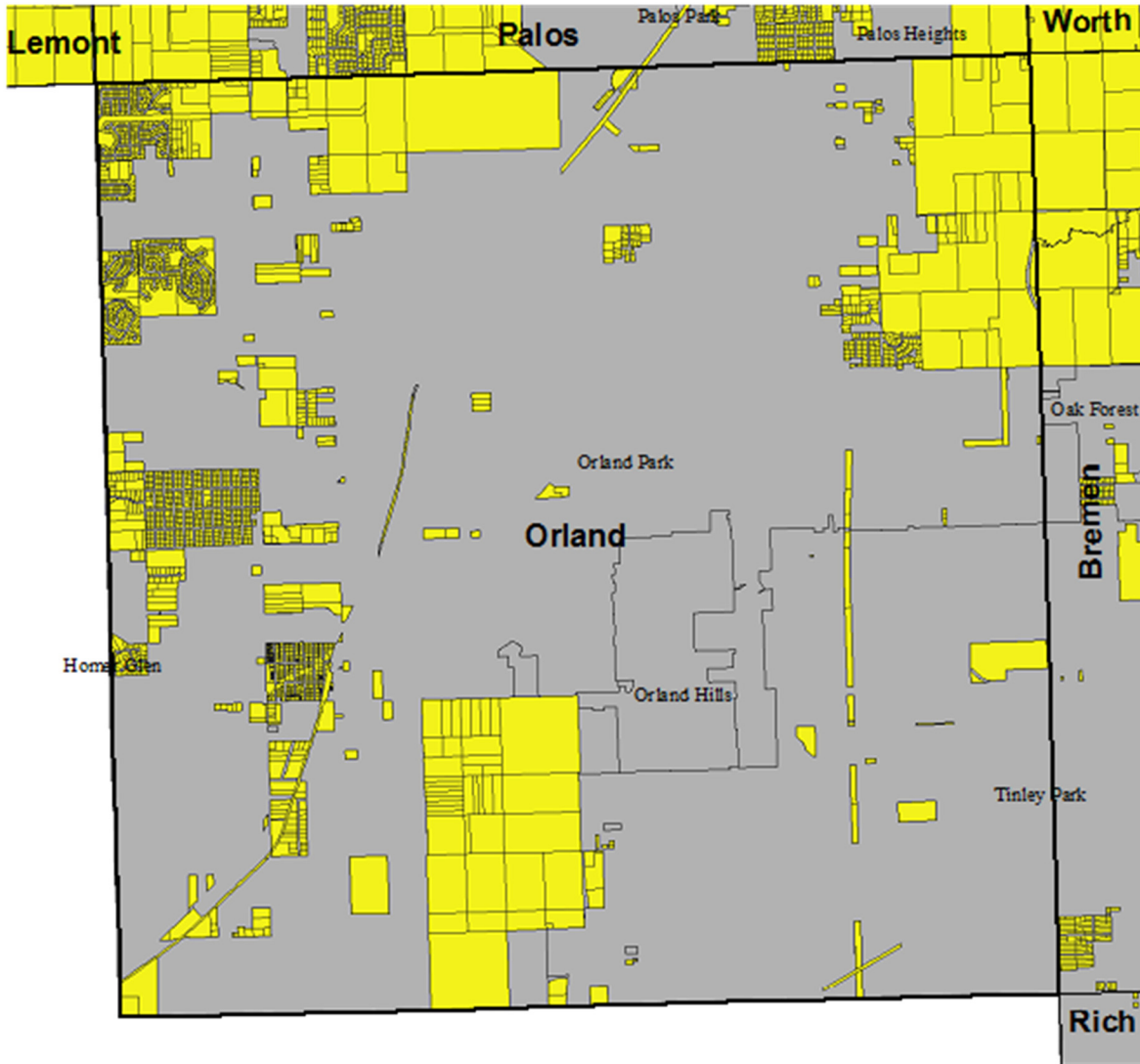
Palos Township



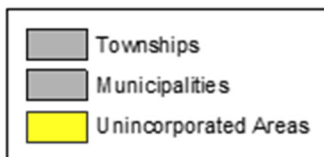
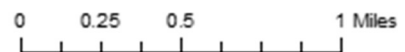
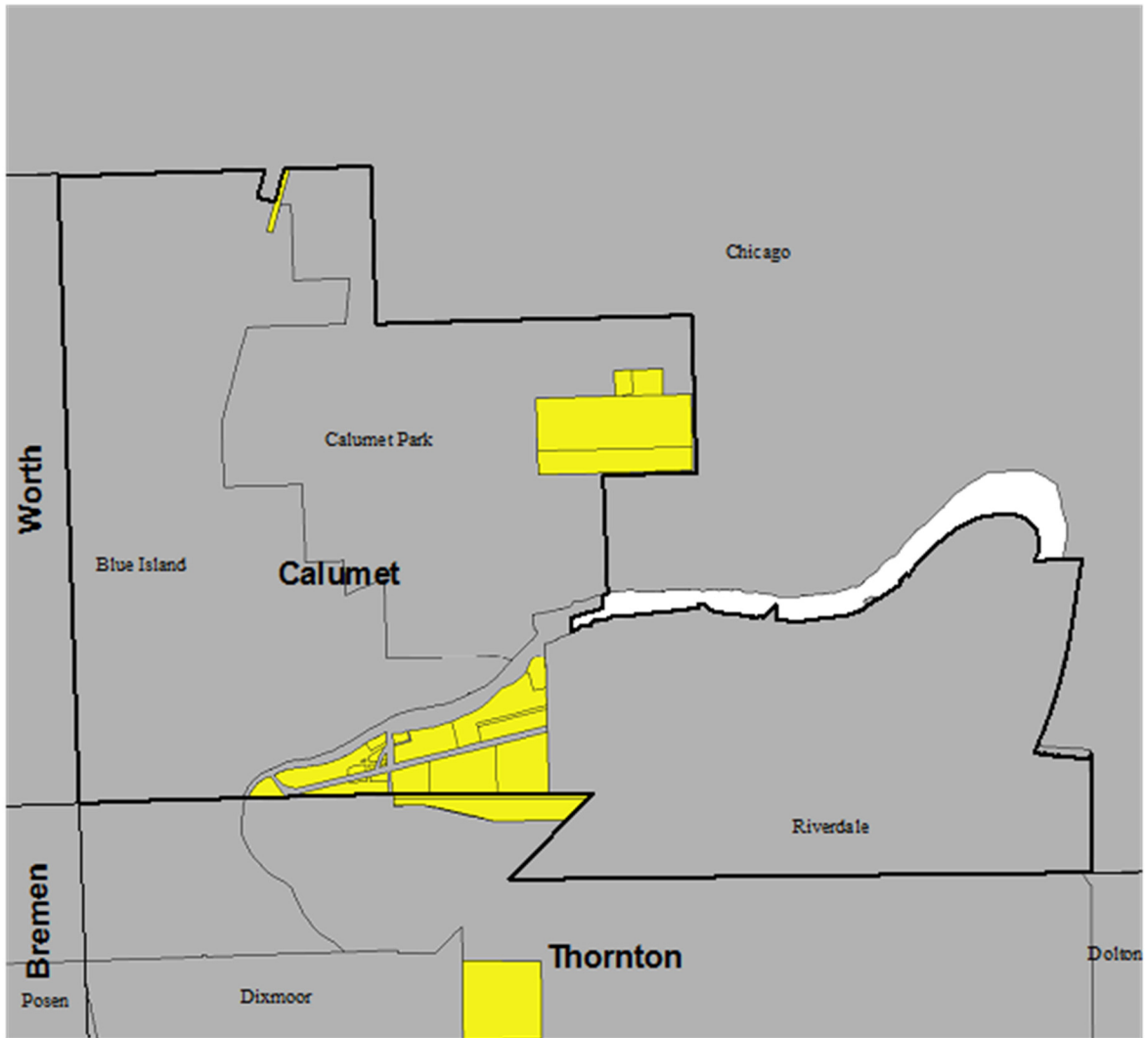
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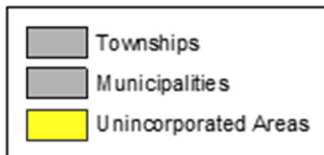
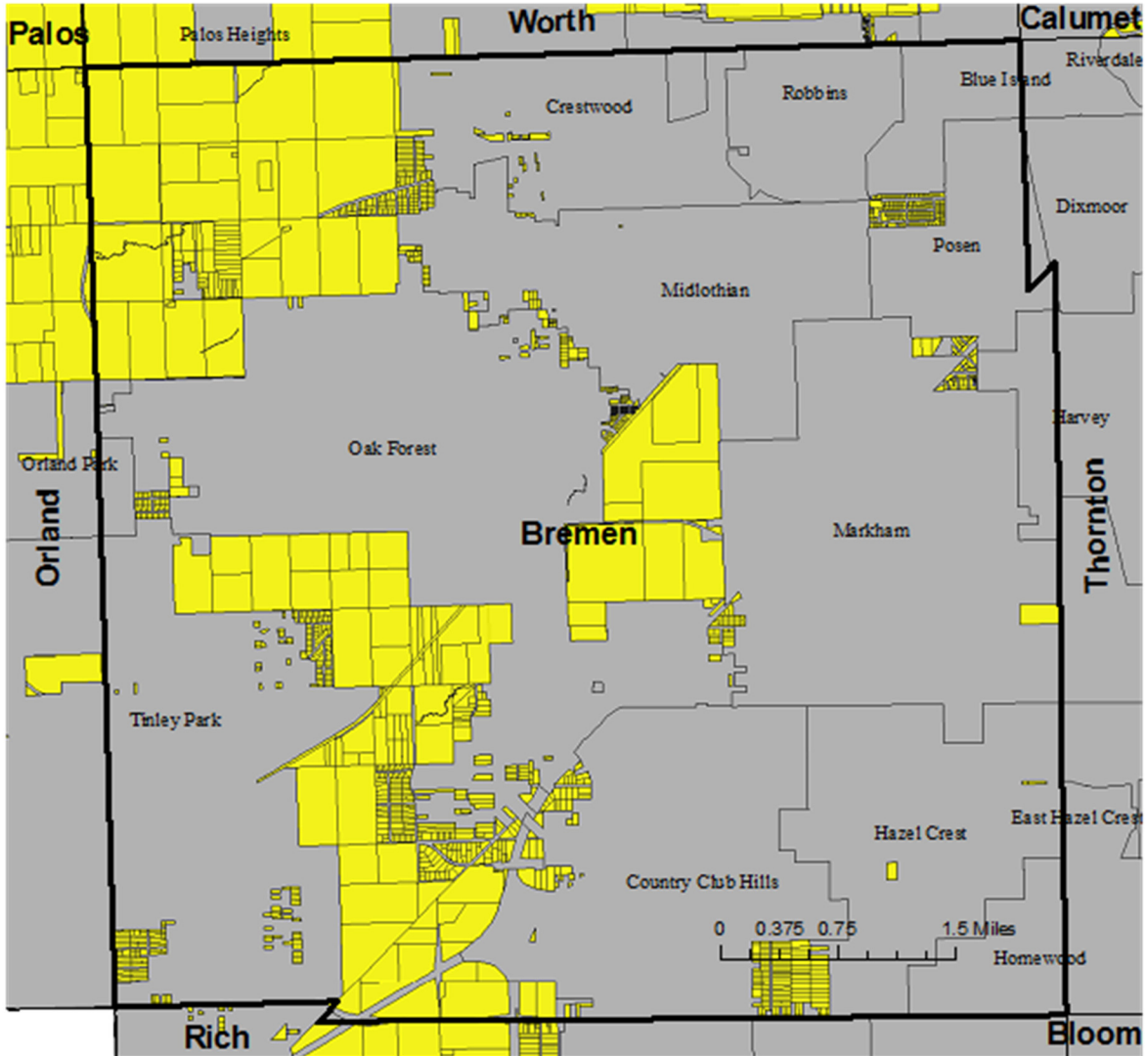
Orland Township



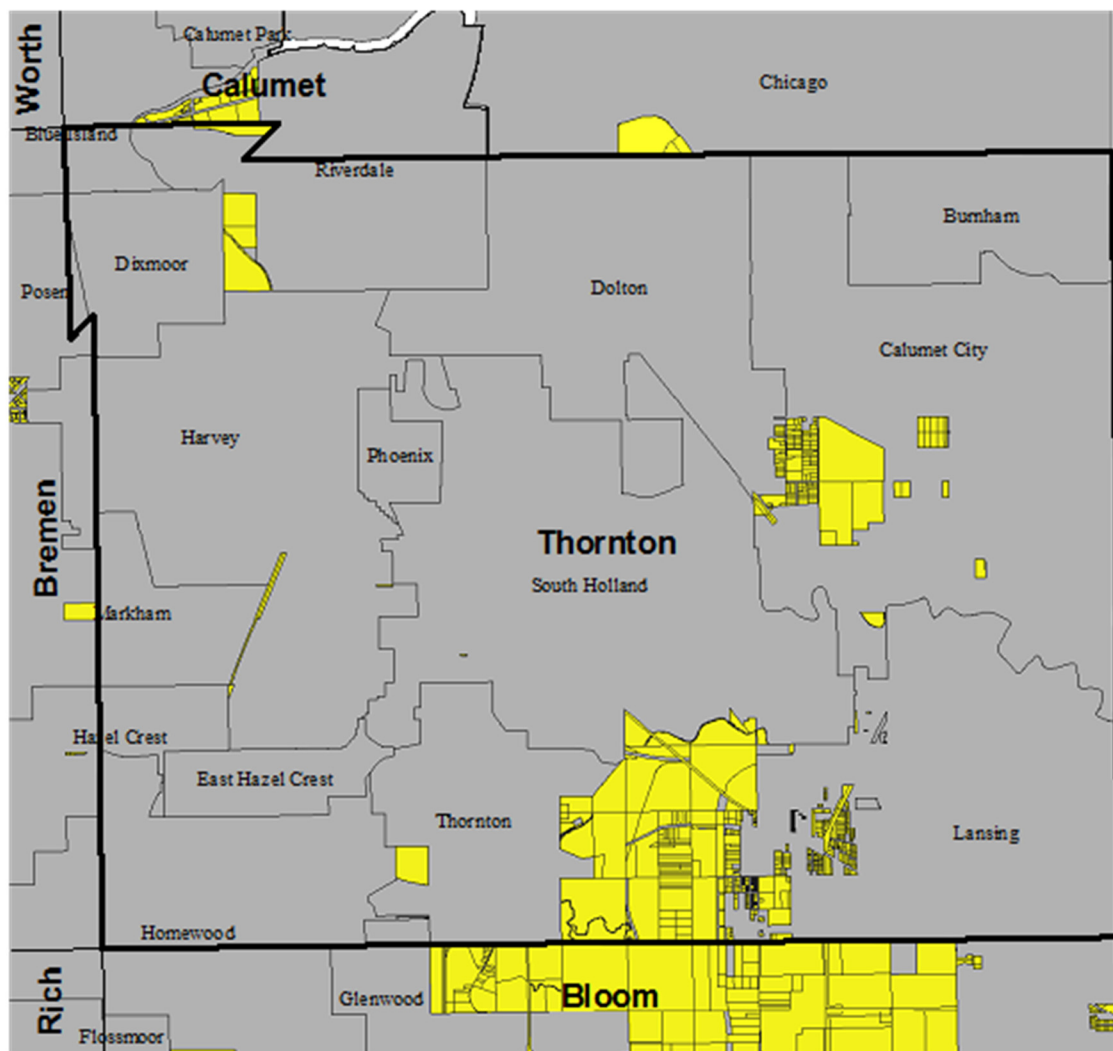
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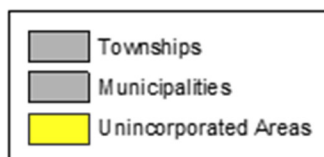
Bremen Township



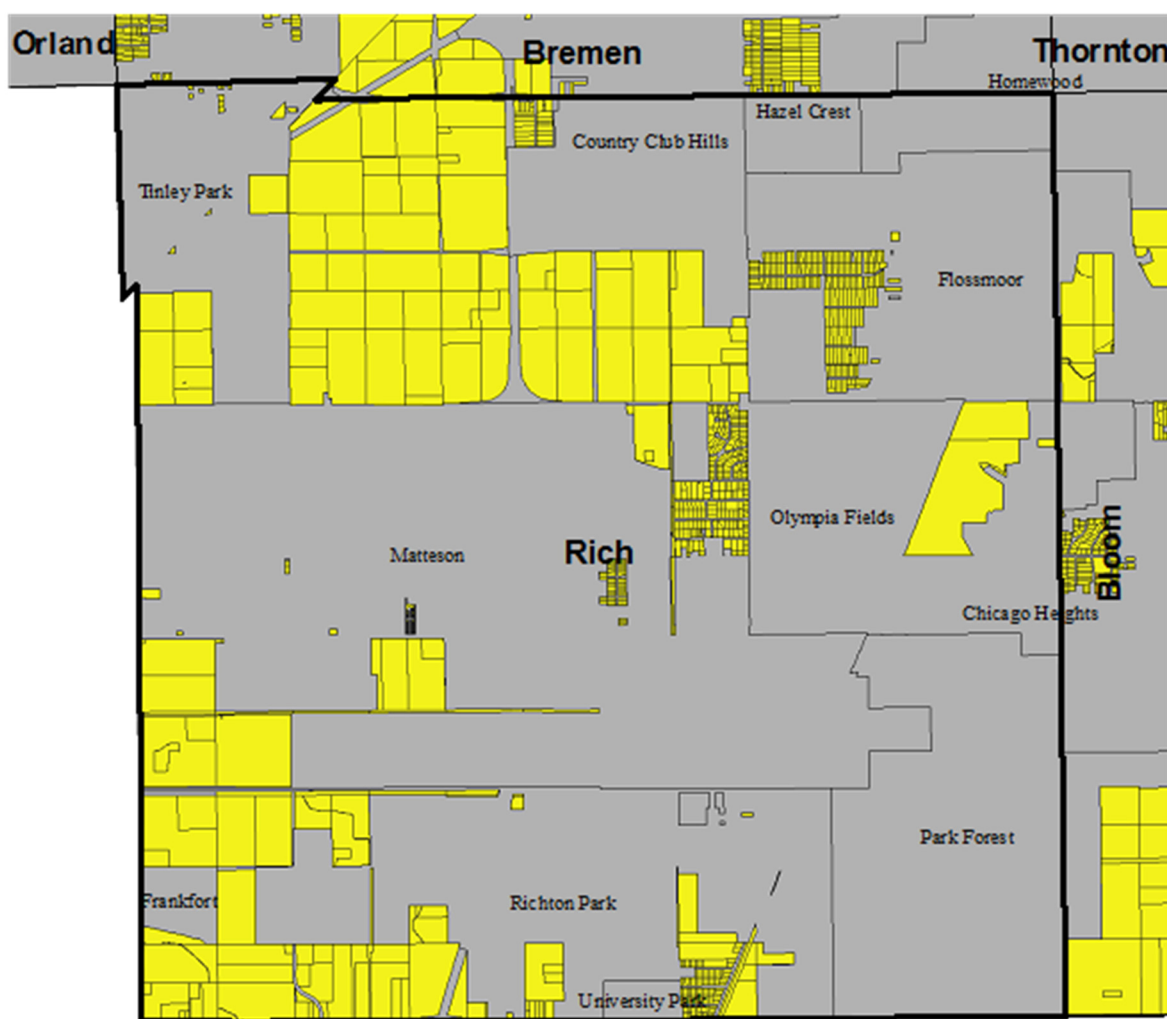
Thornton Township



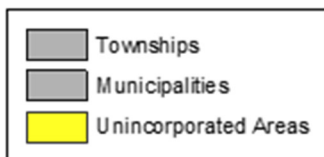
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Rich Township



0 0.5 1 2 Miles



Bloom Township

