



The Civic Federation

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UNINCORPORATED COOK COUNTY

A Profile of Unincorporated Areas in Bremen, Lemont, Leyden, Northfield, Maine and Orland Townships and Preliminary Recommendations to Facilitate Incorporation

December 9, 2014

The Civic Federation • 177 N. State Street • Chicago, IL 60601 • 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

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EXECUTIVE SUMMARY

On April 30, 2012, a special task force appointed by 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 and has issued this report to help stakeholders gain a better understanding of the unincorporated areas and to promote dialogue on their future.

Approximately 2.4% or 126,114 of Cook County's 5.2 million residents live in unincorporated areas and 13.1% or 125.8 square miles of Cook County's land area is unincorporated.¹ There are dozens of small unincorporated areas scattered throughout the County. 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.

The purpose of this report is 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. These analyses allow 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 these areas.

The report provides 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 focuses on the demographics of residents and the types and value of property located in the unincorporated areas. Approximately 56.4% of the 126,114 residents in unincorporated Cook County in 2014, or 71,176 residents, lived in these six townships.² Understanding more about the unique characteristics of these areas will help County and municipal officials as well as unincorporated residents develop plans to incorporate.

Particular attention is paid to evaluating the cost to Cook County of providing selected services to the unincorporated areas and comparing it to how much surrounding municipalities spend on similar services, and an estimate of how much tax and fee revenue the unincorporated areas generate 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, the report breaks new ground by estimating 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 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

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

² These figures were extrapolated from census data using GIS analysis from U.S. census data. The census population data is derived from U.S. Census Bureau, 2010 Census, <http://quickfacts.census.gov/qfd/states/17/17031.html>. Demographic data is derived from U.S. Census Bureau, 2010 Census, American Fact Finder, <http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>. A second report to be completed in 2015 will examine the unincorporated areas in the remaining townships in Cook County.

potential incorporation as well as any perceived shortfalls in the quality of services provided by the County.

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 FY2013 Cook County's cost of law enforcement, building and zoning, animal and rabies control and liquor control services was approximately \$37.2 million or \$295 per resident of the unincorporated areas.
- Of the \$37.2 million, \$29.1 million was spent on the Sheriff's Police, \$4.4 million on Building and Zoning Department services; \$3.5 million on Animal and Rabies Control Services; and just \$186,000 on liquor control services.
- Cook County collects a number of taxes and fees from unincorporated residents.³ In tax year 2012 the unincorporated areas generated approximately \$13.5 million in property taxes.⁴ 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 FY2013.⁵ Estimates of other taxes and fees collected are not available.

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 what 13 selected suburban municipalities bordering the 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.

Building and Zoning Services: The average per capita cost for building and zoning services for the 13 selected municipalities and Cook County was \$54.58. Cook County's per capita cost to provide building and zoning services was \$34.53 or \$20.05 less than the average that includes selected municipalities. The cost to provide building and zoning services in the Village of Northfield was \$138.81 per resident or \$84.23 more than the average that includes selected municipalities, and the most expensive overall.

Police Services: The average per capita cost for police services for the 13 selected municipalities and Cook County was \$415.58. Cook County's cost of delivering police services to the unincorporated areas was \$231.01 or \$184.57 less than the average that includes selected municipalities. Cook County's per capita cost to provide these services was lower than all the municipalities analyzed, except for Park Ridge and Lemont. The Village of Northfield was the outlier with per capita costs of \$1,035.07 or \$619.49 more than the average that includes selected municipalities.

³ 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>.

⁴ Cook County Clerk's Office, Data were from tax year 2012. 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.

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).

Liquor Control Services: The cost to enforce local liquor control laws by the 13 selected municipalities and Cook County averaged \$1.16 per capita. Cook County's cost of \$1.47 per capita was above the average that includes select municipalities. The Village of Melrose Park had the highest cost of services at a rate of \$1.72 per capita.

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 more 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 six townships evaluated if they were incorporated into neighboring municipalities in tax year 2012.
- In certain communities, such as the unincorporated areas of Oak Forest, Lemont, Melrose Park, Northbrook and Orland Park, 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 be for the first time be charged a municipal property tax.
- In some communities, however, such as Glenview, 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 amount of EAV is, the lower the tax rate will be. Consequently, the tax bill also will be lower.

Issues with Incorporation

The Civic Federation conducted interviews with a wide variety of stakeholders, including municipal and township officials, homeowners' associations, residents and businesses to understand issues that have an impact on the possibility of incorporating unincorporated areas to neighboring municipalities.

Municipal Concerns with Annexation of Unincorporated Areas

Municipalities were very concerned about the financial impact of incorporation. These concerns included:

- Increased personnel and equipment costs needed to meet the increased demand for expanded municipal services, such as police, fire, public works and building and zoning services;
- Expansion of fire protection and emergency services, particularly in Bremen Township;
- Improvements to the storm and sanitary sewer infrastructure;
- Improvements to the municipal water system infrastructure to supply all of the areas with a municipal water source; and
- Installation of sidewalks, streetlights, curbs and gutters in the unincorporated areas.

Concerns were also expressed about the differing quality and character of the unincorporated areas, which can be incompatible with standards in the annexing municipality. The unincorporated areas have:

- Less restrictive building codes;
- Less restrictive building design standards;
- Less restrictive rental property regulations;
- Larger parcels of land; and

- Less restrictive liquor control laws.

Residents' Concerns with Annexation of Unincorporated Areas

Residents of unincorporated areas expressed various concerns and opinions about incorporation. This feedback included:

- Residents who were satisfied with current police protection, fire protection, and water and sewer service were also satisfied with their unincorporated status. This was particularly true of unincorporated residents who pay for additional police protection through the Cook County Sheriff's hire-back program;
- Unincorporated residents who live in areas that have inadequate water and sewer infrastructure, or private well and septic systems that are failing and inadequate Sheriff's police protection are most interested in being annexed by an adjacent municipality;
- Unincorporated residents interviewed were unconcerned about a lack of sidewalks, streetlights, curbs and gutters in their neighborhoods;
- Unincorporated residents interviewed did express a concern about the lack of building code enforcement in the unincorporated areas; and
- Residents viewed the following as the largest barriers to annexation:
 - Increased property taxes;
 - Increased water and sewer rates and fees;
 - More restrictive building and code enforcement standards; and
 - A change in the "rural" character of their neighborhoods.

Preliminary Recommendations

The Civic Federation offers the following preliminary recommendations. These are based on our research to date on the unincorporated areas in the six townships that have a majority of the County's unincorporated population. The Federation will offer a more complete set of recommendations in our second report on the remaining unincorporated areas scheduled for release in 2015.

Establish a Goal of Eliminating Building and Zoning, Police and Liquor Control Services

Cook County should adopt a formal policy goal of moving toward the elimination of building and zoning, police and liquor control services for unincorporated areas. It is inefficient to provide these municipal-type services to thousands of non-contiguous parcels scattered across the County's hundreds of square miles. Shifting animal and rabies control to hundreds of municipalities is impractical and would not be cost effective.

Prepare an Annual Report on Cost of Services to Unincorporated Areas

Cook County should annually prepare a report on the cost of providing municipal-type services to its unincorporated areas. This report should:

- Detail the cost of providing municipal-type services to the residents in those 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, number of vacant properties, etc.).

Impose a Fee for Police Services in Unincorporated Areas

The Civic Federation recommends that a fee be imposed on all unincorporated areas to pay for Sheriff's Police expenses. Alternatively, special service areas (SSAs) could be established to provide funding from property taxes. The taxes would only apply to unincorporated property owners. The amount of the fee should be fixed at an amount that would compensate Cook County for the full cost of the salary, benefits, patrol cars and other relevant expenses required for all police officers utilized in this program.

Cook County Should Develop a Comprehensive Land Use Plan for the Unincorporated Areas

Cook County should work with the Chicago Metropolitan Agency for Planning (CMAP) to develop a comprehensive land use and development plan for the unincorporated areas. The County should earmark funds to pay for a comprehensive plan, including the use of funds from the \$5 million grant fund the County has established or the issuance of bonds.

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.

Cook County Should Immediately Adopt the International Building Codes

The Cook County Board should adopt the International Building Codes, replacing the current Cook County Building and Environmental Ordinance of 1997. The County should place a moratorium on development in the unincorporated areas until the International Building Codes are adopted and implemented.

Allow Inspection of Individual Units in Multi-Family Complexes

The County should approve an ordinance which would allow the Building and Zoning Department to inspect individual units in multi-family rental complexes and to regulate the ongoing rental of units.

Charge Fees for Follow-up Building Inspections

Currently, there is no fee for follow-up building inspections that had building code violations that were not remedied before the first building inspection. Cook County should charge a fee for each follow-up inspection in an amount sufficient to cover the cost of the follow-up inspection. Property owners should not receive a free ride for violations.

Consider Adoption of a Cook County Landlord Responsibility Ordinance

Cook County should consider adopting a property owner responsibility ordinance that requires property owners to obtain an annual license, attend mandatory training seminars conducted by public safety personnel and certify that rental properties have met security requirements for resident safety. Such an ordinance must ensure that discrimination is not allowed for Housing Choice Voucher (formerly known as Section 8) recipients. Landlords should be assessed a fee to recoup the cost of the program.

MAJOR FINDINGS AND PRELIMINARY RECOMMENDATIONS

On April 30, 2012, a special task force appointed by 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 and has issued this report to help stakeholders gain a better understanding of the unincorporated areas and to promote dialogue on their future.

The President's Task Force has evaluated opportunities to share costs in a fairer fashion for both unincorporated and incorporated residents and to improve service delivery to residents of unincorporated areas. Aware of the challenges involved with this goal, the Task Force also recommended additional study to evaluate service needs of the unincorporated areas and to identify existing barriers to incorporation. The Civic Federation has received a grant from the Chicago Community Trust to independently conduct this research.

Approximately 2.4% or 126,114 of Cook County's 5.2 million residents live in unincorporated areas and 13.1% or 125.8 square miles of Cook County's land area is unincorporated.⁶ There are dozens of small unincorporated areas scattered throughout the County. The County's current practice of providing municipal-type services for 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.

This report provides 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. Approximately 56.4% of the 126,114 residents in unincorporated Cook County in 2014 or 71,176 residents lived in these six townships.⁷ A second report to be completed in 2015 will examine the unincorporated areas in the remaining townships in Cook County.

This chapter lays out the purpose of the report, major findings, reviews the issues with incorporation identified by residents and businesses in unincorporated areas and surrounding municipalities and the Civic Federation's preliminary recommendations.

Purpose of the Research

The purpose of this report is to:

- 1) Describe the unincorporated geographical areas of Cook County. This includes identifying the population of each area and describing land use of the unincorporated areas;

⁶ Cook County Department of Geographic Information Systems Unincorporated Zoning data, 2014.

⁷ These figures were derived from census data using GIS analysis from U.S. census data. The census population data is derived from U.S. Census Bureau, 2010 Census, <http://quickfacts.census.gov/qfd/states/17/17031.html>. Demographic data is derived from U.S. Census Bureau, 2010 Census, American Fact Finder, <http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

- 2) 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;
- 3) 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;
- 4) 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
- 5) Propose preliminary recommendations on ways to facilitate incorporation and/or reduce the cost of Cook County continuing to provide services.

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 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. Comparing the per capita cost of Cook County's municipal-type services to what selected suburban municipalities bordering the 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.

Estimated Cost of Providing Services to Unincorporated Cook County

In FY2013 Cook County's cost of law enforcement, building and zoning, liquor control and animal control was approximately \$37.2 million or \$295 per resident of the unincorporated areas. These expenditures reduce the resources available to fulfill the County's core responsibilities – health care and criminal justice.

Estimated Cost of Cook County Government Services Provided to Unincorporated Cook County: FY2013	
Department	FY2013 Adjusted Appropriation
Animal & Rabies Control	\$ 3,513,276.9
Building & Zoning	\$ 4,354,802.3
Sheriff's Police	\$ 29,133,198.7
Liquor Control	\$ 186,000.0
Total Appropriation	\$ 37,187,277.9
Cost Per Capita	\$ 294.9

Note: The Cook County Sheriff's Police appropriations do not include central office and other administrative expenses, but do include pension and benefits. The FY2013 Adjusted Appropriation includes benefit and pension costs.

Sources: Cook County Annual Appropriations, FY2013; information provided through email by Cook County budget staff, September 29, 2014; Information provided to the Unincorporated Cook County Task Force from the Cook County Sheriff's Police Department, March 27, 2013; and Civic Federation interview with Cook County Deputy Liquor Commissioner, 12/02/2013.

Revenues Collected in Unincorporated Cook County

Services provided to Cook County's unincorporated areas are funded by a variety of sources. These include revenues generated from income, sales, property and other major taxes and fees as well as some specific revenues that apply only in the unincorporated areas. It is not possible to disaggregate amounts paid by unincorporated residents other than the property tax and the wheel tax. However, we can describe the broad impact on unincorporated residents as follows:

- *Property Tax:* Property owners in unincorporated Cook County paid a 0.531% property tax rate on the equalized assessed value (EAV) of their properties in tax year 2012. The estimated EAV of all Cook County unincorporated properties in tax year 2012 was \$2.5 billion. That generated approximately \$13.5 million in property taxes.⁸
- *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 FY2013 the tax generated \$3.7 million.⁹

⁸ Cook County Clerk's Office, Data were from tax year 2012. This number provided for reference; some property taxes paid by unincorporated residents would be used to pay for the cost of general countywide services.

⁹ 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).

- *General Business License Fees:* Non-exempt businesses in unincorporated Cook County that engaged in general sales or are involved in office operations are required to obtain a Cook County general business license. The license fee is \$40 for a two-year license.¹⁰
- *Building and Zoning Department Fees.* The Cook County Department of Building and Zoning assesses a number of permit fees. These include:
 - Contractor’s Business Registration Fee: There is a fee of \$105 for initial registration and an annual fee of \$52.50 for renewal.
 - Annual Inspection Fees: \$63 per hour per inspector fee 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, 2012, these organizations are required to pay 90% of standard building, zoning and inspection fees; by December 1, 2013, they are required to pay 95% of standard fees; by December 1, 2014, they must pay 100% of standard fees.
 - In addition, there are a number of specific zoning, building permit, mechanical permit, electrical permit, plumbing permit and temporary permit fees.¹¹

Cost of Services Comparison

This section of the report compares 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 13 municipalities located in six townships.¹²

Selected Townships and Municipalities						
Townships	Bremen	Lemont	Leyden	Maine	Northfield	Orland
Municipalities	Oak Forest	Lemont	Franklin Park	Des Plaines	Glenview	Orland Park
	Tinley Park		Melrose Park	Glenview	Northbrook	Tinley Park
			Northlake	Niles	Northfield	
				Park Ridge		

The municipal-type services analyzed were: 1) building and zoning 2) police and 3) liquor control services.¹³ These three services were analyzed because they were the most comparable municipal-type services provided by Cook County to unincorporated areas and by the selected

¹⁰ Cook County Ordinances, Article X, General Business Licenses, Sections 54-380-54-395, Effective March 1, 2011.

¹¹ 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>.

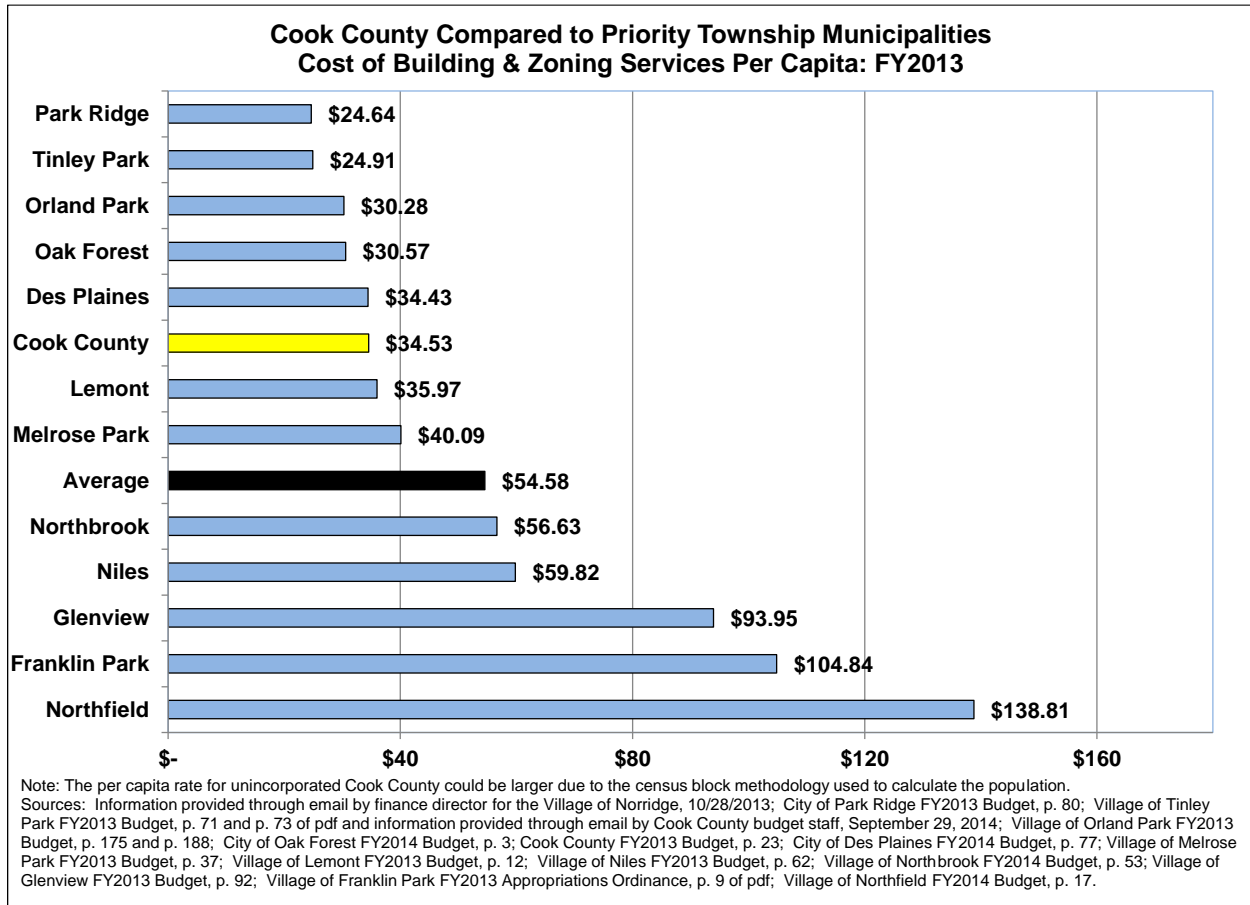
¹² The municipalities of Tinley Park and Glenview were included in the analysis of two different townships because their corporate boundaries lie within two different townships being analyzed.

¹³ 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.

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.

Building and Zoning Services

The average per capita cost for building and zoning services was \$54.58. The per capita cost to provide building and zoning services by Cook County was \$34.53 or \$20.05 below the average. The cost to provide building and zoning services in the Village of Northfield was \$138.81 per resident or \$84.23 above average and the most expensive overall.

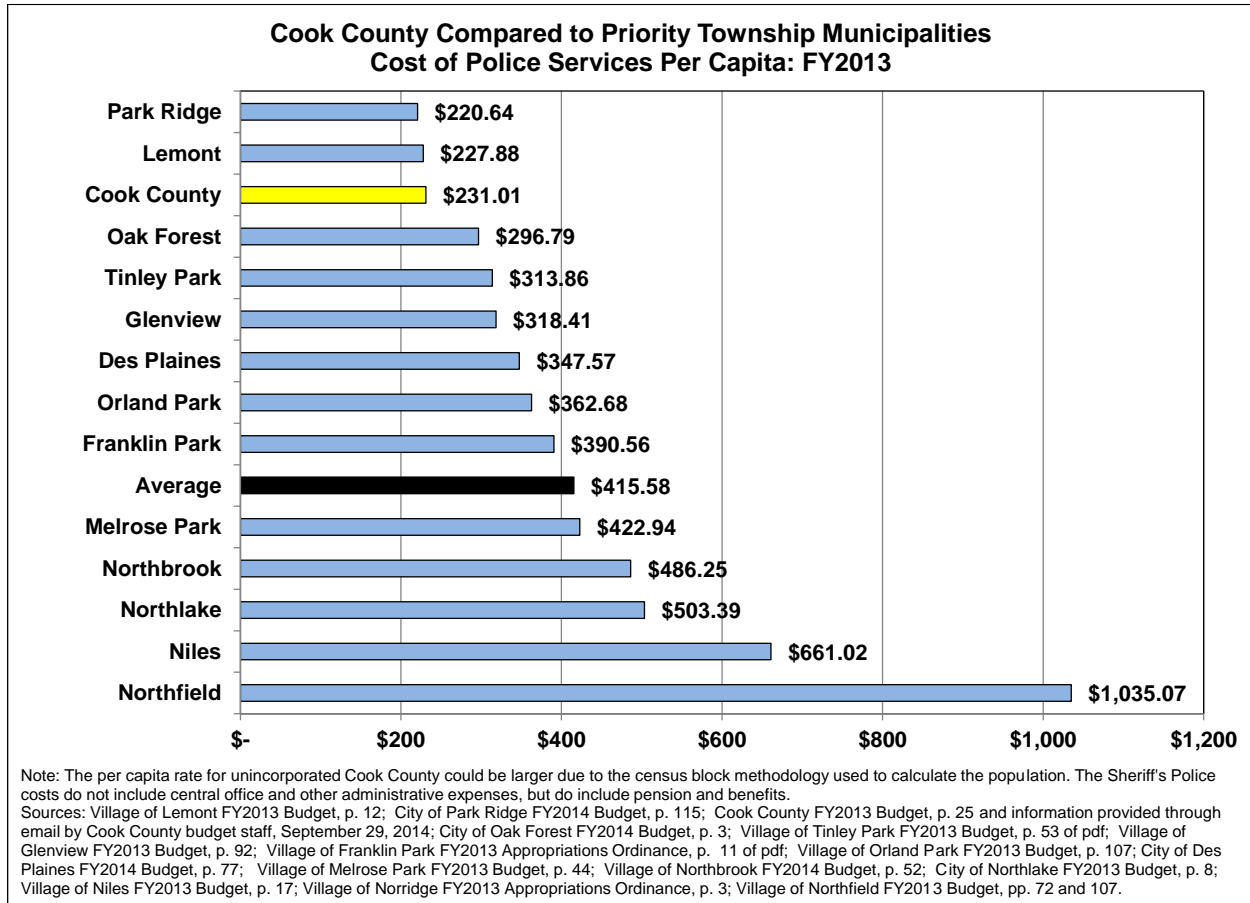


Police Services

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 Sheriff’s Office estimates that 50.04% of its total FY2013 police budget was expended policing the unincorporated areas of Cook County.¹⁴

¹⁴ Information provided by Cook County Sheriff’s Police Department, June 30, 2014.

The average per capita cost for police services was \$415.58. The per capita cost to provide these services by Cook County was lower than all the municipalities analyzed, except for Park Ridge and Lemont. Cook County's cost of delivering police services to the unincorporated areas was \$231.01 or \$184.57 below average. The Village of Northfield was the outlier with per capita costs of \$1,035.07 or \$619.49 above average.



Liquor Control Services

Liquor control expenses were primarily related to the salaries of the local liquor commissioners or his/her 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 the selected municipalities and Cook County averaged \$0.98 per capita. Cook County's cost was just below average at \$0.72 per capita. The Village of Melrose Park was the highest at a rate of \$1.72 per capita.

Issues with Annexation of Unincorporated Areas

The stakeholders involved in a decision to incorporate a previously unincorporated area in Cook County include the municipality considering annexation, other local governments providing

services to the unincorporated areas such as townships, residents and homeowners' associations and businesses.

Based on interviews conducted with representatives of various stakeholder groups, the Federation was able to identify the problems that must be considered if incorporation is pursued as well as benefits that residents and businesses in currently unincorporated areas might gain if incorporated.

Interviews Conducted by the Civic Federation				
Townships	Municipalities	Residents/Homeowner Associations	Businesses	Other
Maine	Franklin Park	Countryside Civic Association	Beverly Country Club	Metropolitan Water Reclamation District of Greater Chicago
Northfield	Glenview	Glenbrook Countryside Property Owners Association	Jack's Specialized Services	Metropolitan Planning Council
	Melrose Park	Golf-Greenwood Gardens Improvement Association		Cook County Highway Department Civil Engineer (Retired)
	Niles	Northbrook West/Mission Hills		
	Northfield	Unincorporated Leyden Township Resident		
	Northlake	Unincorporated Orland Township Resident		
	Orland Park			
	Tinley Park			

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

The largest obstacle identified if annexation were to occur was uncertainty regarding the increased financial burden taxpayers and municipal governments might incur. Unincorporated area residents and businesses were unsure how much of an impact annexation would have on their annual property tax bills, water rates and sewer rates as well as related capital costs for infrastructure improvements and service delivery. Municipalities were uncertain about the additional cost of funding capital improvements and expanded services if they were to annex the unincorporated areas.

The most significant problem identified with the current provision of services by Cook County to the unincorporated areas was the inadequate responsiveness of certain county departments that provide municipal-type services to the unincorporated areas. However, many of the problems associated with inadequate County services to unincorporated areas may be resolved if annexation were to occur. Annexation may well bring a number of desirable benefits to residents of unincorporated areas. The chart below describes the perceived pros and cons of municipalities annexing the unincorporated areas.

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
Municipalities gain greater control of liquor licensing	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 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
	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 August 2014. See Appendix A for specific interview dates.

Municipal and Township Perspectives on Incorporation

The barriers that municipalities would have to overcome if they were to annex the unincorporated areas adjacent to their municipal borders can be classified into two different sets of issues: 1) the financial impact that annexation would have on municipal budgets; and 2) the incompatible quality and character of the unincorporated areas compared to the municipalities.

The barriers that would have a financial impact include the following issues:

- Increased personnel and equipment costs needed to meet the increased demand for expanded municipal services, such as police, fire, public works and building and zoning services;
- Expansion of fire protection and emergency services, particularly in Bremen Township;
- Improvements to the storm and sanitary sewer infrastructure;
- Improvements to the municipal water system infrastructure to supply all of the areas with a municipal water source; and
- Installation of sidewalks, streetlights, curbs and gutters in the unincorporated areas.

The second set of barriers to incorporation involves the differing quality and character of the unincorporated areas, which can be incompatible with standards in the annexing municipality. The unincorporated areas have:

- Less restrictive building codes;
- Less restrictive building design standards;
- Less restrictive rental property regulations;
- Larger parcels of land on average; and
- Less restrictive liquor control laws.

The interview evaluation matrix below summarizes the results of the interviews with municipal officials conducted by the Civic Federation and the Unincorporated Cook County Task Force.

Interview Evaluation: Summary of Results								
Priority Municipality	Priority Township	Financial Impact on Municipalities?					Incompatibility With The Quality and Character of Adjacent Municipalities?	
		Police Protection	Fire Protection	Storm and Sanitary Sewers	Water Service	Sidewalks, Streetlights, Curbs and Gutters	Issues with Building and Land Use Regulations	Liquor Control Issues
Oak Forest Tinley Park	Bremen	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Lemont	Lemont	Yes	No	Yes	Yes	Yes	Yes	No
Franklin Park Melrose Park Northlake	Leyden	Yes	No	Yes	No	Yes	Yes	Yes
Des Plaines Glenview Niles Park Ridge	Maine	Yes	No	Yes	No	Yes	Yes	No
Glenview Northbrook Northfield	Northfield	Yes	No	Yes	Yes	Yes	Yes	No
Orland Park Tinley Park	Orland	Yes	No	Yes	Yes	Yes	Yes	Yes

Source: Interviews conducted by Civic Federation staff and meeting notes from the Unincorporated Cook County Task Force between January 2012 and July 2014, see Appendix A for specific meeting dates.

Residents' Perspectives on Incorporation

The Civic Federation conducted interviews with residents in the unincorporated areas to gain a better understanding of what the quality of life was for unincorporated residents and their opinions about the possibility of incorporating into a neighboring municipality.

Residents who consider themselves to be provided with adequate municipal-type services, such as police protection, fire protection and water and sewer services, are satisfied living in the unincorporated areas. This is particularly true as it relates to the unincorporated residents' satisfaction with law enforcement services in the unincorporated areas of Maine, Northfield and Orland Townships who pay for additional police protection through the Cook County Sheriff's hire-back program. The hire-back program allows townships to hire Cook County Sheriff Officers to provide extra patrols in the unincorporated areas.¹⁵

¹⁵ The township 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. Residents in unincorporated Northfield

Those who expressed the most interest in being annexed by an adjacent municipality are unincorporated residents who live in areas, such as the Golf Greenwood Gardens Improvement Association in Maine Township, that have inadequate water and sewer infrastructure, private well and septic systems that are failing and inadequate Sheriff's police protection.

The majority of the unincorporated residents interviewed lived in areas that lacked adequate sidewalks, streetlights, curbs and gutters. However, this was not cited as a concern for the unincorporated residents. Unincorporated residents interviewed did express a concern about the lack of building code enforcement in the unincorporated areas.

Some of the issues that residents regard as barriers to annexation by a municipality include the following:

- Increased property taxes;
- Increased water and sewer rates and fees;
- More restrictive building and code enforcement standards; and
- A change in the "rural" character of their neighborhoods.

Business Perspectives on Incorporation

The Civic Federation conducted interviews with two businesses located in the unincorporated areas: a small business and a country club. The representatives of businesses who were interviewed expressed concerns about the gray areas around which local government has jurisdictional authority over their business operations. The country club also expressed concerns about the responsiveness of the Cook County building permit process. The issues that the businesses consider to be barriers to annexation include:

- Increased property taxes;
- Increased water and sewer rate charges; and
- An uncertain change in business licensing requirements and regulations.

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

Township pay a dedicated property tax levy to fund a special police district to pay for the Cook County Sheriff's hire-back program. The township pays for officer, vehicle and related expenses totaling \$66,000 annually. Information provided through email by Cook County Sheriff's Department, September 9, 2014 and Ordinance Number 514-01. Special Police District. FY2015 Northfield Township Budget, p. 7.

The property tax rates used to compare differences and to compute estimated property tax bills are for the 2012 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 code¹⁶ 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 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.¹⁷

The following exhibits show the differences in property tax bills in a community in each of the six townships evaluated if they were incorporated into neighboring municipalities. In certain communities, such as the unincorporated areas of Oak Forest, Lemont, Melrose Park, Northbrook and Orland Park, 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 amount of EAV is, the lower the tax rate will be. Consequently, the tax bill also will be lower.

¹⁶ 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.

¹⁷ 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 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.

Sample Cook County Unincorporated Area Property Tax Bill Changes			
Bremen Township			
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 13008 (Oak Forest) Incorporated into Tax Code 13067			
	Unincorporated Tax Code 13008	If Incorporated into Tax Code 13067	Difference
Property Tax Rate	9.697%	11.947%	23.2%
Property Tax Bill	\$ 4,762	\$ 5,867	\$ 1,105
Lemont Township			
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	7.003%	7.856%	12.2%
Property Tax Bill	\$ 3,439	\$ 3,858	\$ 419
Leyden Township			
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 20011 (Melrose Park) Incorporated into Tax Code 20036			
	Unincorporated Tax Code 20011	If Incorporated into Tax Code 20036	Difference
Property Tax Rate	10.999%	11.784%	7.1%
Property Tax Bill	\$ 5,402	\$ 5,787	\$ 385
Maine Township			
(Glenview) Incorporated into Tax Code 22025			
	Unincorporated Tax Code 22016	If Incorporated into Tax Code 22025	Difference
Property Tax Rate	8.408%	8.085%	-3.8%
Property Tax Bill	\$ 4,129	\$ 3,971	\$ (158)
Northfield Township			
(Northbrook) Incorporated into Tax Code 25089			
	Unincorporated Tax Code 25055	If Incorporated into Tax Code 25089	Difference
Property Tax Rate	6.537%	7.121%	8.9%
Property Tax Bill	\$ 3,210	\$ 3,497	\$ 287
Orland Township			
(Orland Park) Incorporated into Tax Code 28011			
	Unincorporated Tax Code 28007	If Incorporated into Tax Code 28011	Difference
Property Tax Rate	8.211%	9.128%	11.2%
Property Tax Bill	\$ 4,033	\$ 4,483	\$ 450

*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 2012 Tax Rate Code Summary and 2012 Tax Rate Report.

Preliminary Recommendations

Cook County will likely continue to offer municipal-type services to unincorporated areas of Cook County for many years to come. However, it should formally adopt a multi-year plan to eliminate all unincorporated areas. The County also should 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 preliminary recommendations. They are based on our research to date on the unincorporated areas in the six townships that have a majority of the County's unincorporated population. The Federation will offer a more complete set of recommendations in our second report on the remaining unincorporated areas. That report will be completed in 2015.

General Recommendations

The Civic Federation offers two general recommendations aimed at establishing a policy goal of eliminating the unincorporated areas and establishing uniform reporting on the cost of services to the unincorporated areas.

Establish a Goal of Eliminating Building and Zoning, Police and Liquor Control Services

Cook County should adopt a formal policy goal of moving toward the elimination of building and zoning, police and liquor control services for unincorporated areas. It is inefficient to provide these municipal services to thousands of non-contiguous parcels scattered across the County's hundreds of square miles.

Meeting the goal of eliminating building and zoning, police and liquor control services will require addressing myriad political, budgetary and policy issues. Therefore, any change will likely occur gradually over time. Recognizing this reality, Cook County should adopt a long-term, multi-year strategic and financial plan to achieve this goal. The plan would include a prioritization schedule for the unincorporated areas in Cook County, identifying which areas could be incorporated into municipalities in the short, intermediate and long-term.

We would like to note that the County has already achieved an agreement with the Village of Tinley Park to absorb responsibility for most of these functions for the unincorporated parcels within or adjacent to its municipal boundaries. Thus, progress toward the goal of reducing the size of the unincorporated areas is being made. This is a very significant and positive step. But much more remains to be done.

Animal and rabies control services are provided to both unincorporated and incorporated Cook County. These vital services are not necessarily a good candidate for elimination as they are

provided countywide to both incorporated and unincorporated areas. The Department currently provides oversight for animal control issues such as bite or rabies incidences and issues all rabies tags in the County. With a few notable exceptions such as Chicago, Cicero, and Evanston, most municipalities do not maintain municipal pounds for stray animals, instead relying on the County for impoundment. Shifting animal and rabies control to hundreds of municipalities is impractical and would not be cost effective.

Prepare an Annual Report on Cost of Services to Unincorporated Areas

Cook County should annually prepare a report on the cost of providing municipal-type services to its unincorporated areas. This report should:

- Detail the cost of providing municipal-type services to the residents in those 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, number of vacant properties, etc.).

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.

Public Safety Recommendation

This recommendation focuses on reducing the cost of public safety expenses in the Cook County unincorporated areas.

Impose a Fee for Police Services in Unincorporated Areas

The Cook County Sheriff's Police Department is responsible for law enforcement in unincorporated areas. All County residents pay for these services yet only 2.4% of County residents live in unincorporated Cook County. We estimate that Sheriff's Department services in unincorporated Cook cost taxpayers approximately \$29.1 million in FY2013. This was by far the single largest expense the County incurs for the unincorporated areas, or 78.5% of the total amount.

Some unincorporated area residents already pay fees for law enforcement services. In addition to the regular patrols conducted by the Cook County Sheriff's Police Department, the townships of Maine, Northfield and Orland participate in the Cook County Sheriff's hire-back program. This program allows townships to hire Cook County Sheriff Officers to provide extra patrols in the unincorporated areas. The township 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.¹⁸ Residents in unincorporated Northfield Township pay a dedicated property

¹⁸ Information provided through email by Cook County Sheriff's Office, September 9, 2014.

tax levy to fund a special police district to pay for the Cook County Sheriff's hire-back program. The township pays for officer, vehicle and related expenses totaling \$66,000 annually.¹⁹

The Civic Federation recommends that a fee be imposed on all unincorporated areas to pay for Sheriff's Police expenses. Alternatively, special service areas (SSAs) could be established to provide funding from property taxes; the taxes would only apply to unincorporated property owners. The amount of the fee should be fixed at an amount that would compensate Cook County for the full cost of the salary, benefits, patrol cars and other relevant expenses required for all police officers utilized in this program.

Planning Recommendations

These two preliminary recommendations focus on Cook County's planning activities in the unincorporated areas.

Develop a Comprehensive Land Use Plan for the Unincorporated Areas

Cook County should work with the Chicago Metropolitan Agency for Planning (CMAP) to develop a comprehensive land use and development plan for the unincorporated areas. A detailed comprehensive plan would guide and instruct County leaders on steps needed to spur future incorporation of these areas.

The initial priority would be to develop a plan for Maine and Northfield Townships, which have the most densely populated unincorporated populations. In June 2014 the Cook County Department of Planning and Development and Maine Township submitted an application to the CMAP Community Planning Program and Local Technical Assistance Program to develop such a plan. However it was not among the 25 selected projects for 2015.²⁰

The County should earmark funds to pay for a comprehensive plan. Many municipal leaders interviewed in this project have identified the cost of developing plans as a major barrier to consideration of annexation of adjacent incorporated areas. Thus, if the County wishes to pursue a goal of eliminating unincorporated areas, it should invest in financing the development of a plan for those areas. This could include the use of funds from the \$5 million grant fund the County has established or the issuance of bonds.

Annually Renew Cook County's Matching infrastructure Grant

The Cook County Board President's Office originally established a \$5 million matching grant fund that was made available to municipalities developing incorporation plans. The funds are intended to pay for infrastructure costs.²¹ Several municipalities are reportedly developing plans

¹⁹ Ordinance Number 514-01, Special Police District, FY2015 Northfield Township Budget, p. 7.

²⁰ Chicago Metropolitan Agency for Planning, Local Technical Assistance Program Call for Projects, <http://www.cmap.illinois.gov/programs-and-resources/ltat/call-for-projects> (last accessed December 8, 2014).

²¹ Chicago Metropolitan Agency for Planning, Proposed Infrastructure Improvement Fund for Unincorporated Cook County, http://www.cmap.illinois.gov/about/updates/-/asset_publisher/UIMfSLnFfMB6/content/proposed-infrastructure-improvement-fund-for-unincorporated-cook-county (last accessed December 2, 2014).

to apply for these funds. However, due to budgetary constraints the County reduced this amount by \$2.5 million in in FY2015 budget.

The County should annually authorize a renewal of the matching grant and increase the amount if additional resources become available. These grant funds should be available for comprehensive planning studies as well as infrastructure projects as the cost of planning is a significant barrier to pursuing annexation for many municipalities.

Building and Zoning Recommendations

These recommendations focus on ways that Cook County could improve the quality of residential building standards and the quality of life for unincorporated area residents.

Cook County Should Immediately Adopt the International Building Codes

Cook County currently has its own unique building code which is not as rigorous as the International Building Codes used by most municipalities in Cook County as well as the rest of the nation. The Cook County Building Code was adopted in 1949. The International Building Codes are based on best practices within the construction industry and are developed by the International Code Council. All fifty states have adopted the International Building Codes.²²

On October 8, 2014 an ordinance was introduced to the Board of Commissioners by President Preckwinkle and Commissioner Silvestri. It has been referred to the Building and Zoning Committee for further review.

The proposed new Cook County code would apply to building, electrical, plumbing and mechanical permits issued for projects in unincorporated areas of Cook County by the Department of Building and Zoning. The specific international standards proposed are the 2009 National Electrical Code, the 2012 International Energy Conservation Code, the 2009 International Building Code, the 2009 International Residential Code and the 2012 International Mechanical Code.²³

The Civic Federation urges the County Board to move quickly to adopt the International Building Codes. There is no sound policy reason for the unincorporated areas to have an antiquated building code that is neither based on best practices nor similar to those in use in municipalities across the County.

Cook County should place a moratorium on development in the unincorporated areas until the International Building Code is adopted and implemented.

²² See the International Code Council website at <http://www.iccsafe.org/Pages/default.aspx>.

²³Office of the Cook County Board President. Media Release. "Cook County Department of Building and Zoning Proposes Adopting International Building Code Standards for Unincorporated Cook," October 8, 2014; Information provided by Patrick Carey, Office of the Cook County Board President, May 7, 2014.

Allow Inspection of Individual Units in Multi-Family Complexes

The County should approve an ordinance which would allow the Building and Zoning Department to inspect individual units in multi-family rental complexes and to regulate the ongoing rental of units. Many multi-family rental complexes in unincorporated Cook County were built in the 1960s and early 1970s and collectively house thousands of families. They are aging and in need of upgrades. It is clearly in the County's interest to make sure that these buildings continue to meet code requirements and do not become sub-standard. Currently the County inspects common areas of these structures but does not inspect individual units. We would like to note that many jurisdictions in the Chicago metropolitan region inspect individual rental units on a periodic basis and have established programs to regulate multi-family rental property.

Charge Fees for Follow-up Building Inspections

The Department of Building and Zoning inspects buildings, structures, equipment and sites relating to theaters, churches, schools, assembly buildings, daycare centers, restaurants and multiple dwellings of four or more units annually or semi-annually.²⁴ The Department conducts four separate electrical, plumbing, HVAC and building inspections for which it charges a total of \$252 in fees. 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. There is no fee for these follow-up inspections. Cook County has considered imposing follow-up fees but has not approved such fees.²⁵

Cook County should charge a fee for each follow-up inspection in an amount sufficient to cover the cost of the follow-up inspection. Unincorporated property owners should not receive a free ride for violations.

Consider Adoption of a Cook County Landlord Responsibility Ordinance

Property owners should be required to keep dwelling units safe and secure and residents of multi-family units are entitled to live in safe and secure dwelling units.

One of the ways suburban Cook County municipalities attempt to adhere to these goals is to implement crime-free housing ordinances that help residents, owners and managers of rental units keep illegal activity off their properties. These ordinances typically require property owners to:

- Obtain an annual license;
- Attend mandatory training seminars conducted by public safety personnel; and
- Certify that rental properties have met security requirements for resident safety.

There also may be a requirement that leases have a crime-free clause that makes certain criminal activity a lease violation. Municipalities often also will hold crime prevention meetings for residents of multi-unit residences.

²⁴ Cook County Executive Budget Recommendations FY2014, Volume 2, p. M-19.

²⁵ Interview with Michael DeFazio, Deputy Commissioner, Cook County Department of Building and Zoning, September 27, 2013.

Cook County should consider adopting a property owner responsibility ordinance that requires property owners to obtain an annual license, attend mandatory training seminars conducted by public safety personnel, certify that rental properties have met security requirements for resident safety and consider implementing a requirement that leases have a crime-free clause that makes criminal activity a lease violation. It would assist the County in holding landlords responsible for the failure to provide safe, quality housing for their tenants. This ordinance, coupled with inspections of individual units in multi-family complexes, could significantly improve the quality of life for residents in these complexes. Such an ordinance must ensure that discrimination is not allowed for Housing Choice Voucher (formerly known as Section 8) recipients. Landlords should be assessed a fee to recoup the cost of the program.

Structure of the Report

This report contains thirteen chapters and four appendices.

- **Major Findings and Preliminary Recommendations:** The purpose of the report, major findings, issues with incorporation and the Civic Federation’s preliminary recommendations.
- **Summary Profile of Unincorporated Areas:** A summary profile of the population and property valuation of unincorporated areas in the six townships evaluated.
- **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.
- **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 in Priority Townships 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 13 selected suburban municipalities to the residents within their corporate limits.
- **Six Township Unincorporated Area Profiles:** A detailed profile of the unincorporated areas in Bremen, Lemont, Leyden, Maine, Northfield and Orland Townships. 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; and
 - Estimates of property tax bill changes for selected unincorporated residential tax codes if they were annexed to neighboring municipalities.
- **Issues with the Incorporation of Unincorporated Areas:** This chapter utilizes information from interviews and other sources to identify reasons that unincorporated areas have not been incorporated into surrounding municipalities. It includes a review of key policy, political and fiscal issues in these areas.
- **Appendices:** The appendices provide the following:
 - A list of the interview dates and interview participants;

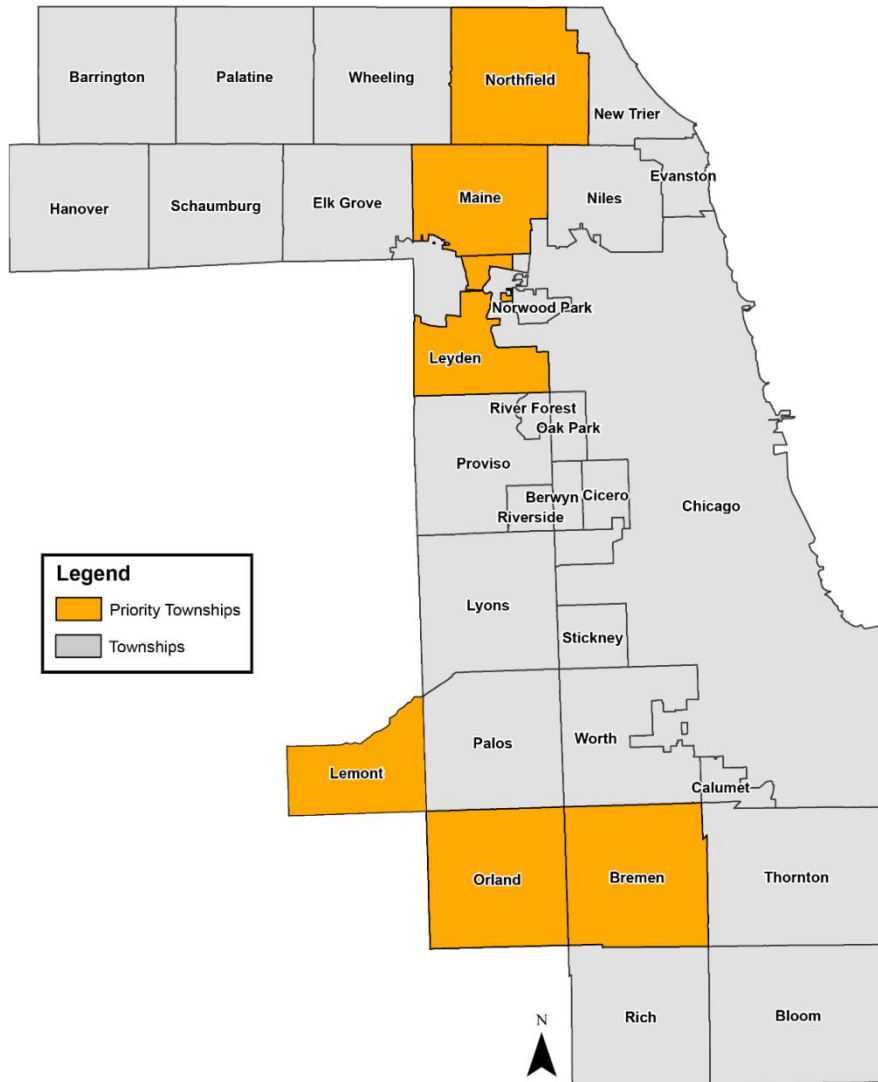
- A list of survey questions asked by the Civic Federation to the various interview participants;
- Pictures taken during site visits of the unincorporated areas located in the six priority townships; and
- Additional maps were the Cook County Forest Preserve intersects with the unincorporated areas.

SUMMARY PROFILE OF THE SIX PRIORITY TOWNSHIPS

This chapter provides a summary profile of the population and property valuation of unincorporated areas in the six townships evaluated for census year 2010. The six priority townships, shown in yellow on the map below, are Northfield, Maine, Leyden, Lemont, Orland and Bremen.²⁶

²⁶ Data for the map was provided by Chicago Metropolitan Agency for Planning, 2010. Map prepared by The Civic Federation using the Illinois State Plane Coordinate System, East Zone, NAD 1983.

Cook County Priority Townships



Population by Race or Ethnicity

The unincorporated population in the six priority townships in 2010 was 71,176. Maine Township had a total unincorporated population of 30,043, or 42.2% of the total population of the priority townships. Leyden Township had a total unincorporated population of 14,756, or 20.7% of the total population. Northfield Township had a total unincorporated population of 13,787, or 19.4% of the total population. Lemont Township and Orland Township each accounted for 7.3% of the total population, with 5,170 and 5,226 residents, respectively. Bremen Township accounted for 3.1% of the total priority population with 2,194 residents.

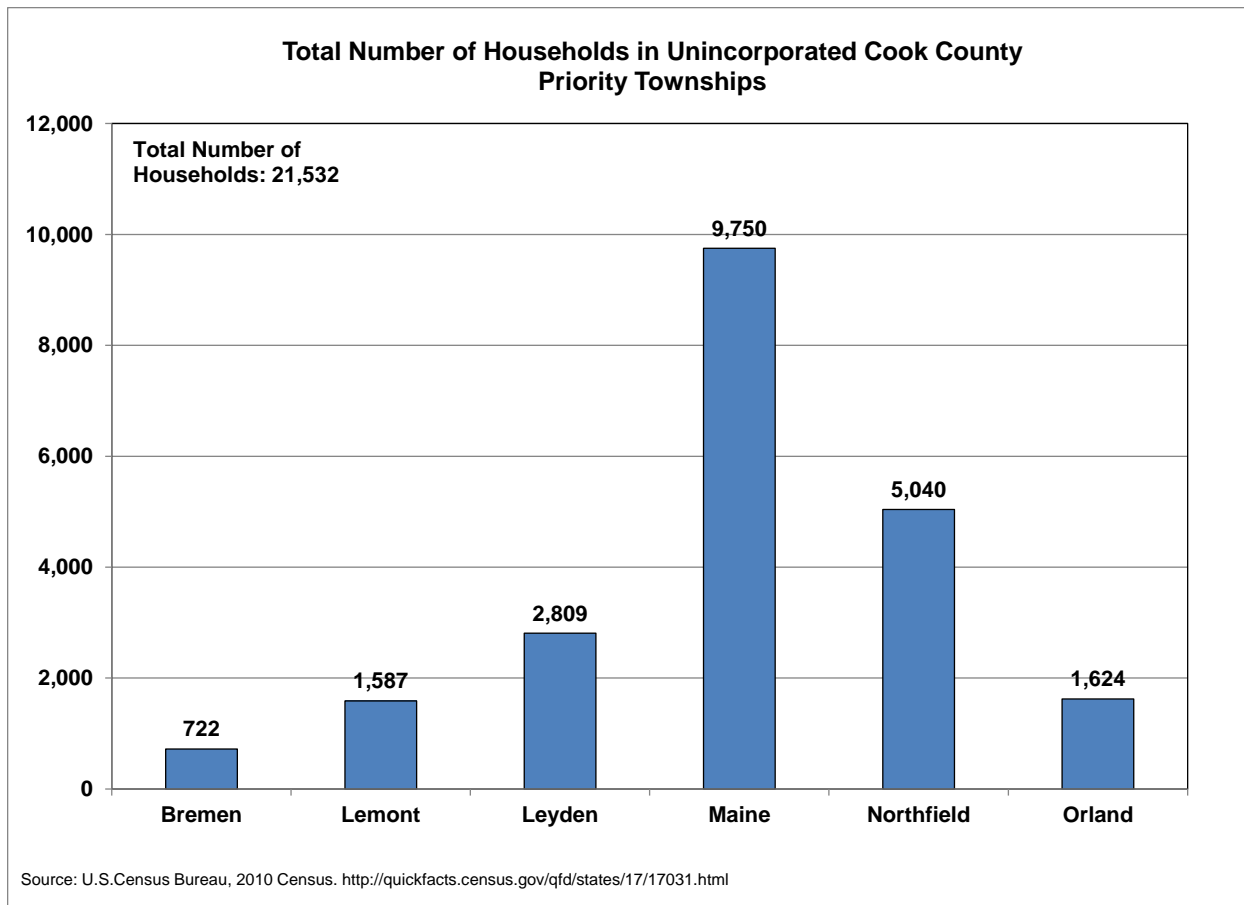
Population by Race or Ethnic Origin in Unincorporated Cook County Priority Townships										
Township	White	Hispanic	Other	Asian	Black	Multi- Race	American Eskimo	Hawaiian / Pacific Islander	Total Population	% of Total Population
Bremen	1,696	213	157	67	30	26	3	2	2,194	3.1%
Lemont	4,647	244	107	62	52	46	12	0	5,170	7.3%
Leyden	6,606	5,258	1,972	315	268	247	81	9	14,756	20.7%
Maine	13,269	8,844	3,568	1,638	1,547	1,048	107	22	30,043	42.2%
Northfield	8,492	2,681	1,461	502	401	234	16	0	13,787	19.4%
Orland	4,583	284	143	89	62	59	4	2	5,226	7.3%
Total	39,293	17,524	7,408	2,673	2,360	1,660	223	35	71,176	100.0%
% of Total Population	55.2%	24.6%	10.4%	3.8%	3.3%	2.3%	0.3%	0.0%	100.0%	

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

Number of Households

There were a total of 21,532 households in the six unincorporated Cook County priority townships in 2010. A household is defined as all related or unrelated persons who share living arrangements within a housing unit.²⁷ Households in Maine Township comprised 45.3% of the 9,750 households located in the six priority townships. There were 5,040 households in Northfield Township, or 23.4% of the total households; 2,809 households in Leyden Township, or 13.0% of the total households; 1,624 households in Orland Township, or 7.5% of the total households; 1,587 households in Lemont Township, or 7.4% of the total households; and 722 households in Bremen Township, or 3.4% of the total households.

²⁷ U.S. Census Bureau, 2010 Census. <http://quickfacts.census.gov/qfd/states/17/17031.html>.



Housing Occupancy

There were a total of 23,028 housing units located within the unincorporated areas of the six selected Cook County priority townships in 2010. Maine Township accounted for 46.0% of the total housing units with 10,582 total units. Northfield Township accounted for 23.9% of the total housing units with 5,505 total units. Leyden Township accounted for 12.4% of the total housing units with 2,855 total units. Orland Township accounted for 7.3% of the total housing units with 1,670 total units. Lemont Township accounted for 7.2% of the total housing units with 1,662 total units. Bremen Township accounted for 3.3% of the total housing units with 754 total units.

Housing Occupancy in Unincorporated Cook County Priority Townships					
Township	Owner-Occupied	Renter-Occupied	Vacant Units	Total Units	% of Total Units
Bremen	646	76	32	754	3.3%
Lemont	1,470	117	75	1,662	7.2%
Leyden	2,212	597	46	2,855	12.4%
Maine	5,547	4,203	832	10,582	46.0%
Northfield	3,028	2,012	465	5,505	23.9%
Orland	1,567	57	46	1,670	7.3%
Total	14,470	7,062	1,496	23,028	100%

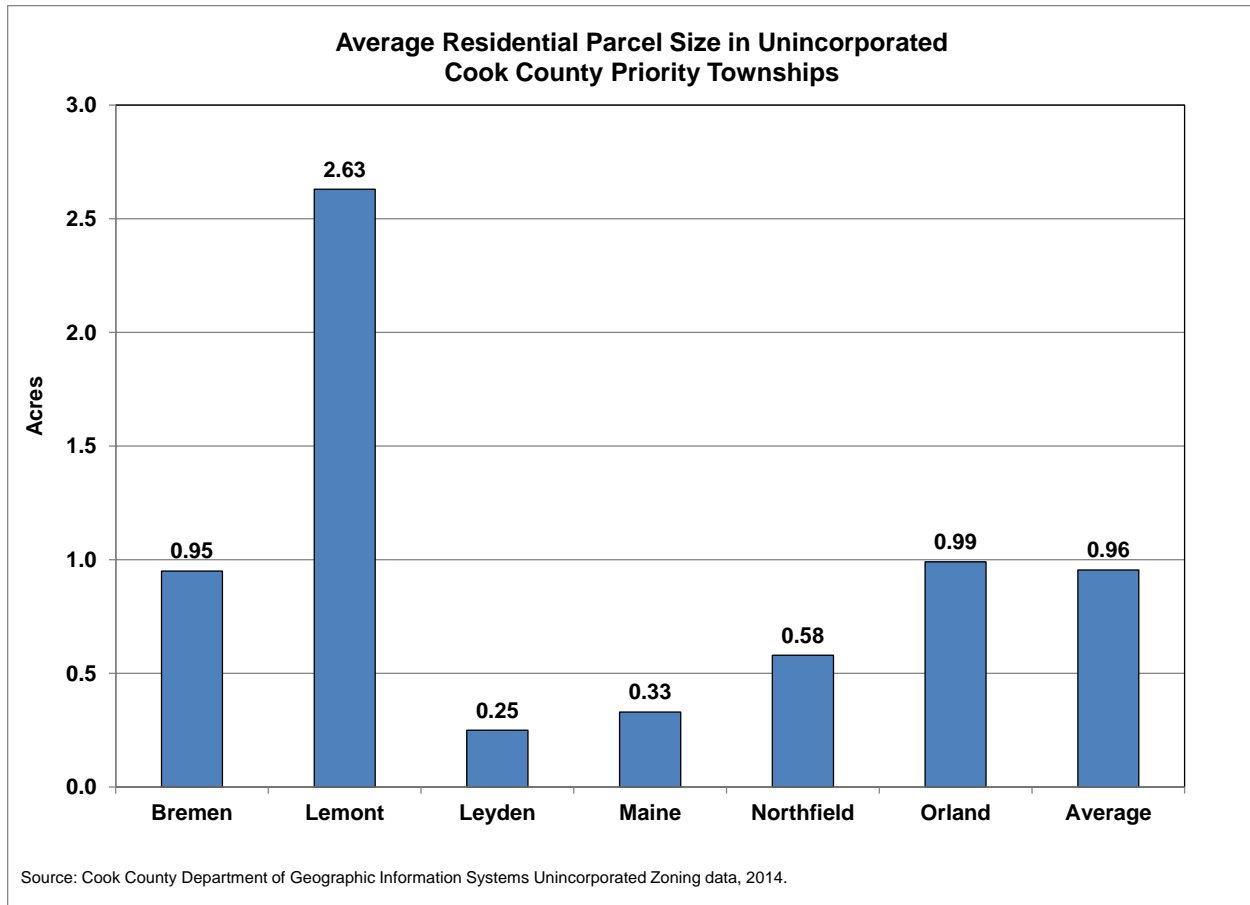
Source: U.S.Census Bureau, 2010 Census.

[http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview .xhtml?src=bkmk](http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk)

Average Residential Parcel Size

The average residential parcel size for the six priority townships in 2010 was 0.96 acre. Lemont Township had the largest average residential parcel size at 2.63 acres;²⁸ Orland Township had an average of 0.99 acre; Bremen Township had an average of 0.95 acre; Northfield had an average of 0.58 acre; Maine Township had an average of 0.33 acre; and Leyden Township had an average of 0.25 acre.

²⁸ Unincorporated Lemont Township contains two golf courses that are zoned as residential areas, according to data received from Cook County.



Taxable Value of Property

The next two exhibits show the taxable value of property, also known as equalized assessed value or EAV, in the unincorporated areas of the six townships studied. The first exhibit presents information about the dollar value of EAV for the major classes of property: Class 2 residential, Class 3 multi-family housing and Class 5a commercial properties. The second exhibit shows the percentage of EAV in each of those classes per township.

Unincorporated Equalized Assess Valuation (EAV) in Priority Townships: Dollar Value of EAV for Major Classes				
Township	Class 2 Residential	Class 3 Multi-Family	Class 5a Commercial	Total Dollar of Value: All Classes
Bremen	\$ 35,686,673	\$ -	\$ 4,869,340	\$ 43,343,990
Lemont	\$ 184,752,755	\$ -	\$ 12,530,520	\$ 214,785,404
Leyden	\$ 110,014,190	\$ 3,002,066	\$ 18,115,369	\$ 138,746,881
Maine	\$ 310,470,466	\$ 25,878,520	\$ 33,731,255	\$ 373,674,376
Northfield	\$ 310,591,149	\$ 7,576,537	\$ 94,321,780	\$ 419,024,643
Orland	\$ 126,694,443	\$ -	\$ 5,901,091	\$ 138,298,438

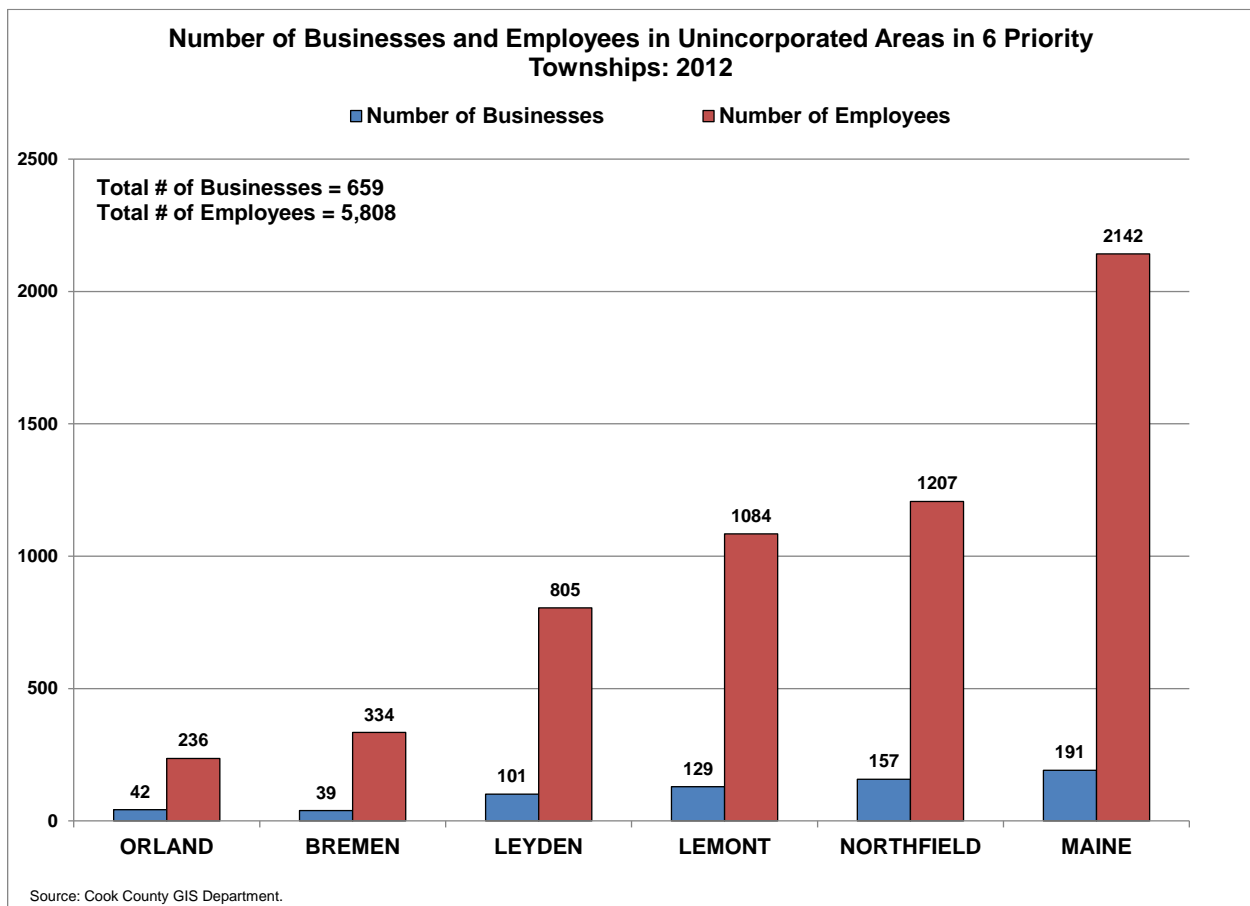
Source: Cook County Clerk's Office.

Unincorporated Equalized Assess Valuation (EAV) in Priority Townships: Percentage of Total EAV for Major Classes				
Township	Class 2 Residential	Class 3 Multi-Family	Class 5a Commercial	% of All EAV
Bremen	82.0%	0.0%	11.2%	93.2%
Lemont	86.0%	0.0%	2.7%	88.7%
Leyden	79.3%	2.2%	13.1%	94.6%
Maine	83.1%	6.9%	9.0%	99.0%
Northfield	74.1%	1.8%	22.5%	98.4%
Orland	91.6%	0.0%	4.3%	95.9%

Source: Cook County Clerk's Office.

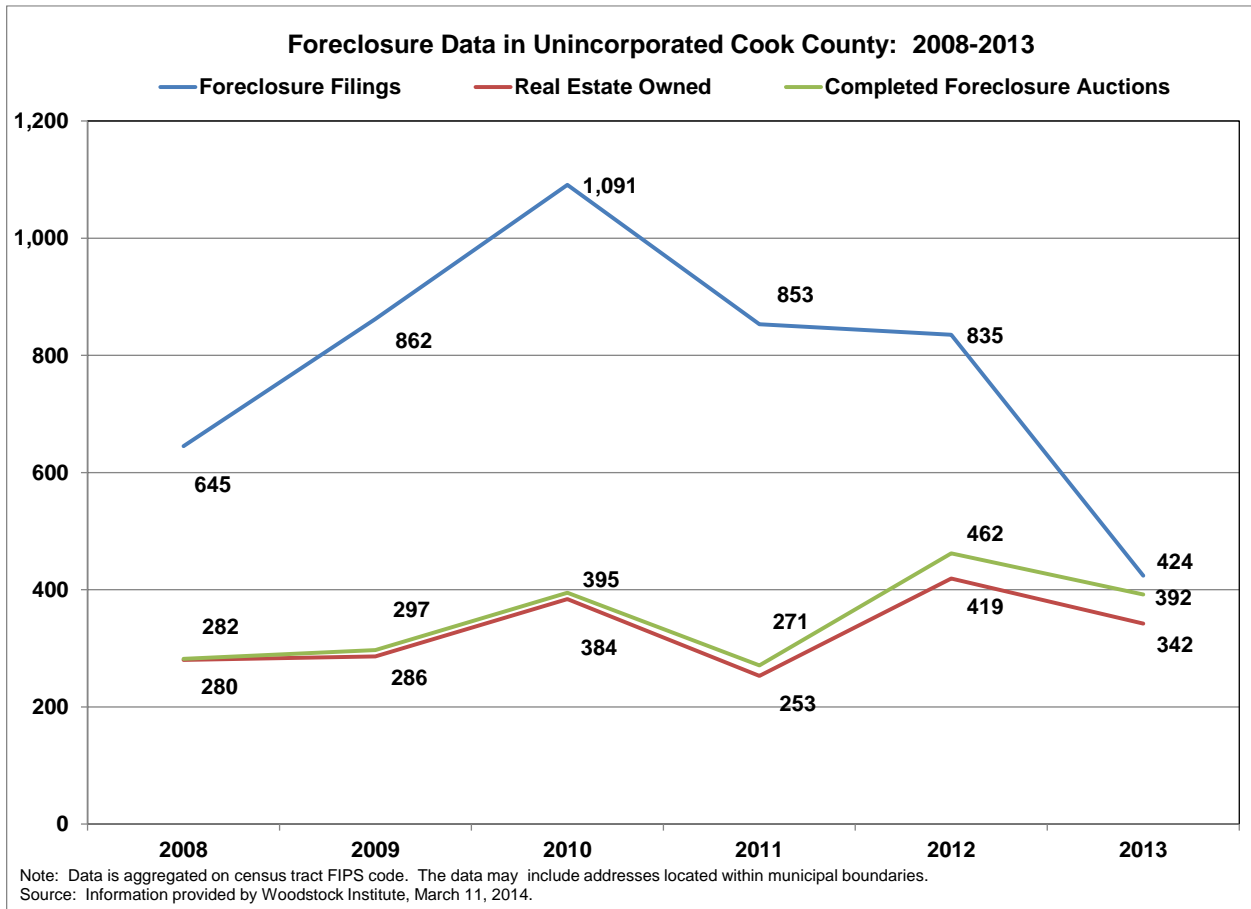
Businesses and Employment in Unincorporated Cook County

There were 659 commercial and industrial enterprises located in the six priority townships in 2012. These businesses employ approximately 5,808 workers.



Foreclosures in Unincorporated Cook County

The following graph displays the foreclosure filings, real estate owned properties and completed foreclosure auctions in the unincorporated areas of Cook County between 2008 and 2013. Foreclosure filings peaked in 2010 with a total of 1,091 filings and then decreased between 2010 and 2013 by 61.1% or 667 filings to a total of 424 filings. Foreclosure data for real estate owned properties and completed foreclosure auctions were fairly consistent with each other between 2008 and 2013. 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 2013 shows that total real estate owned property and completed foreclosure auctions decreased from their high in 2012, but they did not return to 2008 levels. Overall between 2008 and 2013 foreclosure filings decreased by 34.3%, real estate owned property and completed foreclosure auctions increased by 22.1% and 39.0%, respectively.



Comparison of Cook County Unincorporated Areas to Selected Urban and Suburban Counties

The exhibit below compares the population of unincorporated Cook County with the unincorporated area populations in several other selected urban and suburban counties in Illinois. In 2010, Cook County’s unincorporated areas had 2.4% of the County’s total population. Hennepin and Milwaukee Counties, which contain the largest cities in Minnesota and Wisconsin respectively, had no unincorporated areas. Dallas County had just 0.3% of its population in

unincorporated areas. Maricopa County had 5.8% of its population in unincorporated areas. King, DuPage, Will and Lake Counties all have over 10% of their total populations living in unincorporated areas.

Percentage of County Population in Unincorporated Areas			
County	State	Total Population	% of Population in Unincorporated Areas
Hennepin	Minnesota	1,152,425	0.0%
Milwaukee	Wisconsin	956,023	0.0%
Dallas	Texas	2,400,000	0.3%
Cook	Illinois	5,240,700	2.4%
Maricopa	Arizona	4,300,000	5.8%
King	Washington	1,931,262	10.4%
DuPage	Illinois	919,924	10.7%
Will	Illinois	677,560	15.6%
Lake	Illinois	703,019	37.0%

Sources: Hennepin County - Tom Johnson, Transportation and Planning Engineer, Hennepin County, October 8, 2014; Milwaukee County - William Shaw, MCAMLIS Project Manager, Milwaukee County, October 8, 2014; Dallas County - Rick Loessberg, Director, Planning and Development, Dallas County, October 10, 2014; Cook County - <http://quickfacts.census.gov/qfd/states/17/17031.html> and Civic Federation calculations; Maricopa County - Tom Ewers, Chief Building Officer, Maricopa County, October 8, 2014; King County - <http://quickfacts.census.gov/qfd/states/53/53033.html>; and <http://www.kingcounty.gov/exec/PSB/Demographics/KCGrowthReport/UnincorporatedKC.aspx>; DuPage County - Paul Lauricella, Zoning Coordinator, DuPage County, October 10, 2014; Will County - Howard Kim, Will County GIS Technician II, October 8, 2014; and Collin Duesing, Will County Long Range Planner, October 9, 2014; Lake County - Tom Chefalo, Principal Planner, Lake County, October 8, 2014.

The percentage of unincorporated land area of selected urban counties is shown in the next exhibit. Approximately 13.1% of Cook County’s land area is unincorporated; this includes some Forest Preserve District of Cook County land. This is much less than the percentage of area in unincorporated areas in some of the urban and suburban counties reviewed.

Percentage of County Area in Unincorporated Areas			
County	State	Total Area (Square Miles)	% of Area in Unincorporated Areas
Hennepin	Minnesota	553	0.0%
Milwaukee	Wisconsin	241	0.0%
Dallas	Texas	900	7.8%
Cook	Illinois	945	13.1%
DuPage	Illinois	327	28.7%
Lake	Illinois	443	37.0%
Will	Illinois	836	64.6%
King	Washington	2,116	82.0%
Maricopa	Arizona	9,273	85.0%

Sources: Hennepin County - Tom Johnson, Transportation and Planning Engineer, Hennepin County, October 8, 2014; Milwaukee County - William Shaw, MCAMLIS Project Manager, Milwaukee County, October 8, 2014; Dallas County - Rick Loessberg, Director, Planning and Development, Dallas County, October 10, 2014; Cook County - <http://quickfacts.census.gov/qfd/states/17/17031.html> and Civic Federation calculations; Maricopa County - Tom Ewers, Chief Building Officer, Maricopa County, October 8, 2014 and Flood Control District of Maricopa County website <http://www.fcd.maricopa.gov/Education/growth.aspx> (last accessed December 8, 2014; King County - <http://quickfacts.census.gov/qfd/states/53/53033.html>; and <http://www.kingcounty.gov/exec/PSB/Demographics/KCGrowthReport/UnincorporatedKC.aspx>; DuPage County - Paul Lauricella, Zoning Coordinator, DuPage County, October 10, 2014; Will County - Howard Kim, Will County GIS Technician II, October 8, 2014; and Collin Duesing, Will County Long Range Planner, October 9, 2014; Lake County - Tom Chelalo, Principal Planner, Lake County, October 8, 2014.

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, Metropolitan Water Reclamation District, township, municipal, civic and business leaders 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 individual unincorporated sites can be found in Appendix C.

Literature Review

Researchers obtained information about relevant laws; government policies and procedures and from Illinois statutes; Cook County ordinances; Cook County, township and municipal reports; 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 13 selected suburban municipalities to the residents within their corporate limits. The municipalities selected included: Oak Forest, Tinley Park, Lemont, Franklin Park, Melrose Park, Northlake, Des Plaines, Glenview, Niles, Park Ridge, Northbrook, Northfield and Orland Park.

The cost of services provided by the 13 selected municipalities in FY2013 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 FY2013 general fund appropriation and budget data, obtained from each municipality and Cook County's FY2013 budget books.

The municipal-type services that were analyzed include: 1) building and zoning, 2) police; and 3) liquor control services.²⁹ These three 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. 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.

²⁹ 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.

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 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 comprised 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.³⁰ The demographic and socioeconomic data featured in this report have been derived from aggregated CMAP census block files from 2010.³¹

Due to confidentiality issues, the Census publishes its smallest unit of demographic and socioeconomic data at the block level.³² Therefore, the files provided by CMAP classify block level data according to its Incorporated Place code.³³ 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.³⁴ For further verification, 2012 Cook County Orthoimagery in JP2 format divided into survey township-sized aerial images was added using ArcGIS for a visual

³⁰ United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html>.

³¹ U.S. Census Bureau, American Community Survey, 2010.
http://www.census.gov/acs/www/data_documentation/summary_file.

³² United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html>.

³³ United States Census Bureau, "Incorporated Place", <https://www.census.gov/dmd/www/glossary.html>.

³⁴ 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.

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 priority townships.

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 we used to compare differences and to compute estimated property tax bills are for the 2012 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 code³⁵ 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.³⁶ 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 2012. They do not represent actual tax bill changes

³⁵ 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.

³⁶ 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.

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 2012 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.³⁷ 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 \$1,396 or 30.3% if a parcel in unincorporated Blue Island tax code 13011 was annexed to Blue Island tax code 13027.

³⁷ The homestead exemption range for Cook County homeowners in tax year 2012 was \$7,000 to \$16,000.

Bremen Township Unincorporated Tax Code 13011 Blue Island			
Sample Tax Bill		Sample Tax Bill if Unincorporated	
Unincorporated Area Tax Code 13011		Area Incorporated into Tax Code 13027	
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	2.8056	Equalization Factor	2.8056
EAV (before exemption)	\$ 56,112	EAV (before exemption)	\$ 56,112
Homeowner Exemption	\$ 7,000	Homeowner Exemption	\$ 7,000
EAV after Exemption	\$ 49,112	EAV after Exemption	\$ 49,112
Tax Rate	9.381%	Tax Rate	12.223%
Tax Bill	\$ 4,607	Tax Bill	\$ 6,003
* minimum exemption is \$7,000; exemption range for Cook County homeowner in tax year 2012 was \$7,000 to \$16,000.		* minimum exemption is \$7,000; exemption range for Cook County homeowner in tax year 2012 was \$7,000 to \$16,000.	

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 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.

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 2012 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.³⁸ 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.³⁹

³⁸ 65 ILCS 5/ Illinois Municipal Code.

³⁹ 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:⁴⁰

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.⁴¹

Annexation Methods

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

1. Voluntarily, with the support of property owners and 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.

⁴⁰ 65 ILCS 5 Article 7 Division 1 Annexation.

⁴¹ Stewart H. Diamond and Julie A. Tappendorf. Municipal Annexation Handbook. (Chicago: Ancel Glink, 2012 edition), p. 8.

Voluntary Annexation without Court Supervision

Voluntary Annexation by Ordinance⁴²

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.

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.⁴³

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.⁴⁴

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.⁴⁵

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.⁴⁶

⁴² 65 ILCS 5/7-1-8.

⁴³ *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.

⁴⁴ *People ex rel. County of St. Clair v. City of Belleville*, 84 Ill.2d 1 (1981).

⁴⁵ 65 ILCS 5/7-1-12.

⁴⁶ 65 ILCS 5/7-1-2.

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.⁴⁷

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.⁴⁸

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.⁴⁹

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.
- 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

⁴⁷ 65 ILCS 5/7-1-11.

⁴⁸ 65 ILCS 5/7-1-5.

⁴⁹ 65 ILCS 5/7-1-6.

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 ten 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 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.⁵⁰

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.⁵¹

⁵⁰ 65 ILCS 5/7-1-13.

⁵¹ 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.

- 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.⁵²
- Ohio requires approval of voluntary annexations by county boards of commissioners.⁵³

Comparison of Selected States' Laws on Annexation Methods				
State	Involuntary Annexation (no request, no approval by residents)		Voluntary Annexation (some cases require less than all residents consent)	
<i>5 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 and 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 surrounded by incorporated area	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>.

⁵² 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.

⁵³ 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.

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:⁵⁴

- 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 plan of services 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 plan of services.
- 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.
- 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.

⁵⁴ 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>.

Comparison of Selected States' Laws on Plan of Services 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		
5 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	2/5	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, pp. A-63 to 66, December 2013, <http://www.tn.gov/tacir>.

COOK COUNTY SERVICES PROVIDED TO UNINCORPORATED COOK COUNTY

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.⁵⁵ This section of the report provides a description of the services, a review of recent program initiatives, FY2013 appropriations and FY2011 through FY2013 personnel and performance data.

Approximately \$37.0 million was provided in municipal-type services to unincorporated Cook County residents in FY2013. Per capita expenditures were approximately \$294.9.⁵⁶ Two of the services represented below are provided primarily or exclusively to unincorporated areas: building and zoning and law enforcement (Sheriff's Police).⁵⁷ Animal and rabies control services are provided to both incorporated and unincorporated areas, but it is not possible to disaggregate those expenditures. The cost of the Cook County Department of Transportation and Highways is not shown in the exhibit. Cook County provides some very limited transportation services to unincorporated areas. Under Illinois state law, townships, 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 from each other, so they are not included in this report.⁵⁸

⁵⁵ Cook County Commissioner Mike Quigley, *Reinventing Cook County*, Part I, December 2003, p. 42.

⁵⁶ The per capita calculation is based on an estimated unincorporated Cook County population of 126,114 in year 2010.

⁵⁷ The law enforcement figures represent 50.04% of the total expenditures for the Sheriff's Police Department. That information was provided to the Unincorporated Cook County Task Force by the Cook County Sheriff's Police Department on March 27, 2013.

⁵⁸ Interview with Cook County Department of Transportation and Highways Superintendent John Yonan, December 16, 2013.

Estimated Cost of Cook County Government Services Provided to Unincorporated Cook County: FY2013	
Department	FY2013 Adjusted Appropriation
Animal & Rabies Control	\$ 3,513,276.9
Building & Zoning	\$ 4,354,802.3
Sheriff's Police	\$ 29,133,198.7
Liquor Control	\$ 186,000.0
Total Appropriation	\$ 37,187,277.9
Cost Per Capita	\$ 294.9

Note: The Cook County Sheriff's Police appropriations do not include central office and other administrative expenses, but do include pension and benefits. The FY2013 Adjusted Appropriation includes benefit and pension costs.

Sources: Cook County Annual Appropriations, FY2013; information provided through email by Cook County budget staff, September 29, 2014; information provided to the Unincorporated Cook County Task Force from the Cook County Sheriff's Police Department, March 27, 2013; and Civic Federation interview with Cook County Deputy Liquor Commissioner, 12/02/2013.

Services provided to Cook County's unincorporated areas are funded by means of a variety of sources. These include revenues generated from sales, property and other major taxes and fees as well as some specific revenues that apply only in the unincorporated areas. It is not possible to disaggregate amounts paid by unincorporated residents for most of these taxes and fees. Some of the revenues for which we can describe the impact on unincorporated residents are described below.

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 now in the municipalities.⁵⁹

Property Tax: Property owners in unincorporated Cook County paid a 0.531% County property tax rate on the equalized assessed value (EAV) of their properties in tax year 2012. The estimated EAV of all Cook County unincorporated properties in tax year 2012 was \$2.5 billion. That generated approximately \$13.5 million in property taxes.⁶⁰

General Business License Fees: Non-exempt businesses in unincorporated Cook County engaged in general sales or office operations are required to obtain a Cook County general business license. The license fee is \$40 for a 2-year license.⁶¹

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

⁵⁹ 30 ILCS 115/2, section 2 (a).

⁶⁰ Cook County Clerk's Office. Data were from tax year 2012.

⁶¹ Cook County Ordinances. Article X. General Business Licenses, Sections 54-380-54-395. Effective March 1, 2011.

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 FY2013 the tax generated \$3.7 million.⁶²

Building and Zoning Department Fees. The Cook County Department of Building and Zoning assesses a number of permit fees. These include:

- Contractor's Business Registration Fee: There is a fee of \$105 for initial registration and an annual fee of \$52.50 for renewal.
- Annual Inspection Fees of \$63 per hour per inspector for inspections of plumbing, electrical, building, fire, elevator and liquor and/or food dispensing establishments.
- Local Public Entity and Non-Profit Organization Fees: As of December 1, 2012, these organizations are required to pay 90% of standard building, zoning and inspection fees; by December 1, 2013, they are required to pay 95% of standard fees; by December 1, 2014, they must pay 100% of standard fees.

In addition, there are a number of specific zoning, building permit, mechanical permit, electrical permit, plumbing permit and temporary permit fees.⁶³

Cook County Department of Animal and Rabies Control

The Cook County Department of Animal and Rabies Control is responsible for protecting the public 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 over-population; enforcement of bite, dangerous and vicious animal ordinances; and the enforcement of stray animal laws in both incorporated and unincorporated Cook County.⁶⁴ The Department's main office is housed at 10220 S. 76th Avenue, 2nd Floor, in Bridgeview, Illinois.⁶⁵

Department services provided include spay and neuter programs, rabies vaccines, microchip clinics and pet return programs. 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 the 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.⁶⁶

⁶² 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).

⁶³ 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>.

⁶⁴ Cook County Executive Budget Recommendation, FY2014, p. B-42.

⁶⁵ See <http://www.cookcountygov.com/portal/server.pt/community/animalrabiescontrol/247>

⁶⁶ Civic Federation meeting with Cook County Department of Animal Control, December 5, 2013.

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. The City of Chicago has 82 officers assigned to animal control. Chicago, Evanston and Cicero have municipal pounds for strays – most other municipalities rely on Cook County for impoundment.⁶⁷

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

New Initiatives

The Department of Animal and Rabies Control is currently engaging in several initiatives intended to improve the effectiveness of operations. One of the most significant initiatives is described below.

Comprehensive Urban Coyote Research Project: Largely funded by the Cook County Animal and Rabies Control Department, the Urban Coyote Research Project is a comprehensive ecological study of coyotes in the Chicago metropolitan area, specifically Cook County, Illinois. This study will facilitate better management of coyotes in the urban landscape through public education.⁶⁸

FY2013 Appropriations

The Department of Animal and Rabies Control is funded through a Special Revenue Fund. In FY2013 approximately 48.4% of the total budget will be used for personal services.

The Department of Animal and Rabies Control is funded through the sale of rabies tags and other fees. Rabies tags cost \$6 per year. Cook County last raised the fee in 1999 by \$2 from \$4. This is well below the amount charged by neighboring counties: DuPage County charges \$18, Lake County charges \$30 and McHenry County charges \$24.⁶⁹

⁶⁷ Civic Federation meeting with Cook County Department of Animal Control, December 5, 2013.

⁶⁸ IBID.

⁶⁹ IBID.

Cook County Department of Animal Control Appropriations: FY2013 (in \$ dollars)	
	FY2013 Adjusted Appropriation
Personal Services	\$ 1,698,998.9
Contractual Services	\$ 973,725.0
Supplies and Materials	\$ 106,260.0
Operations and Maintenance	\$ 84,301.0
Capital Equipment and Improvements	\$ 2,130.0
Rental and Leasing	\$ 6,065.0
Contingency and Special Purposes	\$ 641,797.0
Total	\$3,513,276.9

Source: Cook County Executive FY2014 Budget Recommendation, p. B-42 - B-44; and information provided Cook County budget staff, September 29, 2014.

FY2011-FY2013 Personnel Trends

The next exhibit shows the distribution of departmental personnel. The total is the number of full-time equivalent (FTE) employees between FY2011 and FY2013. The number of FTEs has increased slightly over this period from 21.0 to 24.0. As of 2013, current personnel consist of 11 clerks, 6 animal control wardens, 1 animal control field supervisor, 1 accountant, 3 administrative assistants, 1 director and 1 deputy director.

Cook County Department of Animal Control Full-Time Equivalent Positions: FY2011-FY2013					
	FY2011 Appropriation	FY2012 Appropriation	FY2013 Appropriation	Change	% Change
Administration	5.0	6.0	6.0	1.0	20.0%
Public Information Section	7.0	8.0	8.0	1.0	14.3%
Investigation/Enforcement	2.0	2.0	2.0	0.0	0.0%
Surveillance Program	7.0	8.0	8.0	1.0	14.3%
Total	21.0	24.0	24.0	3.0	14.3%

Source: Cook County Executive Budget Recommendation FY2014, p. B-45; Cook County Annual Appropriation Bill, FY2012, Volume 2, p. B-57.

FY2011-FY2013 Performance Measures

The Department of Animal and Rabies Control has developed three performance goals:

1. Prevent rabies transmission from animal to human;
2. Increase ordinance compliance via education and enforcement; and
3. Other indicators⁷⁰

⁷⁰ Cook County FY2012, 4th Quarter, STAR Performance Report, p. 27-28.

Each goal employs a number of metrics to measure success in meeting those goals. Some of the key metrics tracked in FY2011 through FY2013, the last year for which complete information is available, are shown below. The results for those metrics with complete information for all three years are as follows:

- There were no human rabies cases or rabies cases in companion animals reported in FY2011 through FY2013.
- The number of animals vaccinated and registered rose from 389,090 in FY2011 to 413,501 in FY2012, and was expected to continue to increase to 496,898 in FY2013.
- Animals vaccinated through the low cost rabies vaccination program increased from 4,394 in FY2011 to 5,165 in FY2012, but was expected to decrease to 4,000 in FY2013.
- Educational seminars provided to schools increased from 8 in FY2011 to 13 in FY2012 and is expected to decrease to 12 in FY2013.
- Rabies tag orders received increased from 411,215 in FY2011 to 421,624 in FY2012 and was expected to increase to 496,898 in FY2013.⁷¹

Cook County Department of Animal and Rabies Control Performance Measures			
Performance Goals	Data		
	FY2011 Actual	FY2012 Actual	FY2013 Target
<i>Prevent Rabies Transmission from Animal to Human</i>			
Reported human rabies cases	0	0	0
Reported rabies cases in companion animals	0	0	0
<i>Increase Ordinance Compliance via Education and Enforcement</i>			
Animals vaccinated and registered	389,090	413,501	496,898
<i>Other Indicators</i>			
Animals vaccinated through the low cost rabies vaccination program	4,394	5,165	4,000
Bite reports received	2,866	3,455	N/A
Reported rabies cases in animals (bats)	11	9	N/A
Educational seminars provided to schools	8	13	12
Rabies tag orders received	411,215	421,624	496,898
Animals spayed/neutered as part of department's Spay/Neuter Program	4,075	4,067	N/A

Source: Cook County FY2012 Fourth Quarter STAR Performance Report, pp. 27-28.

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.

⁷¹ Civic Federation meeting with Cook County Department of Animal Control, December 5, 2013.

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.⁷²

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.⁷³

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. On average, the Department conducts 4,000 inspections per month, writes 610 violations and issues 180 permits.⁷⁴

The cost of each of the four inspections is currently \$63/hour for a total of \$252. 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 follow-up inspections; however the County is considering implementation of a fee to cover those additional costs.⁷⁵

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.⁷⁶

⁷² See Cook County Department of Building and Zoning at http://www.cookcountygov.com/portal/server.pt/community/building_and_zoning/235/building_and_zoning.

⁷³ Cook County Executive Budget Recommendations FY2014, Volume 2, p. M-19.

⁷⁴ Interview with Michael DeFazio, Deputy Commissioner, Cook County Department of Building and Zoning, September 27, 2013.

⁷⁵ Interview with Michael DeFazio, Deputy Commissioner, Cook County Department of Building and Zoning, September 27, 2013.

⁷⁶ Interview with Michael DeFazio, Deputy Commissioner, Cook County Department of Building and Zoning, September 27, 2013..

New Initiatives

The Department of Building and Zoning is currently engaging in several initiatives intended to improve the effectiveness of operations.

Online permitting and review system: The Department is moving toward an electronic permitting and review system to replace its current paper-driven process. This will improve the transparency and efficiency of the Department's operations and increase customer service. The first phase of the new system should be available in November 2013 and is being paid for with a grant from the Cook County Department of Geographic Information Systems. The second phase was expected to be completed by January 2014.⁷⁷

Adoption of International Building Codes: The County is considering adoption of the 2009 International Building Code to replace the current Cook County codes. The International Building Code is used by most municipalities in Cook County as well as the rest of the nation and are based on best practices within the construction industry. The County is working to adopt the 2009 International Building Code. As of this writing, the Cook County Zoning and Building Committee held a meeting on Wednesday, November 19, 2014, where the committee members voted to recommend for approval the ordinance as amended.⁷⁸

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 90% eliminated in 2013, 95% in 2014 and total elimination by 2015.⁷⁹

FY2013 Appropriations

The Department of Building and Zoning is funded from General Fund appropriations. In FY2013, 98.2% of the total budget will be used for personal services.

⁷⁷ Interview with Michael DeFazio, Deputy Commissioner, Cook County Department of Building and Zoning, September 27, 2013.

⁷⁸ <https://cook-county.legistar.com/MeetingDetail.aspx?ID=357535&GUID=3460BCBB-EAE5-44ED-BBCC-D048A920182D&Options=info|&Search=>

⁷⁹ Cook County Executive Budget Recommendations FY2014, Volume 2, p. M-19.

Cook County Department of Building and Zoning Annual Appropriations: FY2013 (in \$ dollars)	
	FY2013 Adjusted Appropriations
Personal Services	\$ 4,276,574.3
Contractual Services	\$ 30,737.0
Supplies and Materials	\$ 17,945.0
Operations and Maintenance	\$ 19,303.0
Rental and Leasing	\$ 10,243.0
Contingency and Special Purposes	\$ -
Totals	\$ 4,354,802.3

Source: Cook County FY2014 Annual Appropriation Bill, Volume II, p. M-17 and information provided through email by Cook County budget staff, September 29, 2014.

FY2011-FY2013 Personnel

The next exhibit shows the distribution of FTE departmental personnel between FY2011 and FY2013. The number of FTEs has declined 6.8% over this period from 44.0 to 41.0. The Department is housed at the County building located at 69 West Washington in Chicago, while the Department's inspectors work out of satellite offices in Skokie and Bridgeview. The inspectors spend the majority of their time driving because the properties they need to visit are spread all across the County's unincorporated areas.⁸⁰

Cook County Department of Building and Zoning Full-Time Equivalent Positions: FY2011-FY2013					
	FY2011 Appropriation	FY2012 Appropriation	FY2013 Appropriation	Change	% Change
Administration	7.0	7.0	6.0	-1.0	-14.3%
Permit Section	8.0	8.0	8.0	0.0	0.0%
Inspection and Enforcement	21.0	20.0	20.0	-1.0	-4.8%
Data Processing, Statistical Research, Annual Inspection	3.0	3.0	3.0	0.0	0.0%
Violations Division	2.0	2.0	2.0	0.0	0.0%
Zoning Division	3.0	2.0	2.0	-1.0	-33.3%
Total	44.0	42.0	41.0	-3.0	-6.8%

Source: Cook County FY2014 Annual Appropriation Bill, Volume II, p. M-18 to M-19; FY2013 Annual Appropriation Bill, Volume II, p. L-19 to L-20; FY2012 Annual Appropriation Bill, Volume II, p. F-22 to F-23.

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

Performance Measures

The Department of Building and Zoning has developed four performance goals:

1. Ensure safe buildings in unincorporated Cook County;
2. Improve department efficiency and effectiveness;
3. Improve constituent access and customer experience; and
4. Register vacant buildings.

Each goal employs a number of metrics to measure success in meeting those goals. Some of the key metrics tracked in 2011 through 2013, the last year for which complete information is available, are shown below.

- The number of building inspections per month rose from 3,633 in FY2011 to 4,199 in FY2012, but is expected to decrease to 4,000 in FY2013.
- The number of violations issued per month rose from 507 in FY2011 to 608 the following year; it is expected to decline to 550 in FY2013.
- The percentage of permits purchased online is expected to steadily increase, rising from 19% in FY2011 to 30% in FY2013.⁸¹

Cook County Department of Building and Zoning Performance Measures			
Performance Goals	Data		
	FY2011 Actual	FY2012 Actual	FY2013 Target
<i>Ensure Safe Buildings in Unincorporated Cook County</i>			
Number of Inspections per month	3,633	4,199	4,000
Number of permits issued per month	N/A	206	200
Number of violations issued per month	507	608	550
<i>Improve Department Efficiency and Effectiveness</i>			
Number of inspections per labor hour of inspections	1.03	1.71	N/A
<i>Register Vacant Buildings</i>			
Number of vacant properties registered	0	291	N/A
Number of violations written for Vacant Building Ordinance	N/A	172	N/A
Number of suburban municipalities adopting Vacant Building Ordinance	N/A	1	4

Source: Cook County FY2012 Fourth Quarter STAR Performance Report, p. 64; FY2013 2nd Quarter STAR Performance Report, p. 58 and <https://performance.cookcountyil.gov/reports/Building-and-Zoning-1>.

⁸¹ Interview with Michael DeFazio, Deputy Commissioner, Cook County Department of Building and Zoning, September 27, 2013.

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 can obtain a liquor license from their municipal government.⁸²

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 annually by May 1st.⁸³

The Cook County Liquor Commission's FY2013 budget was \$186,000, which is essentially the revenue from fees collected from the 62 liquor licenses in unincorporated Cook County.⁸⁴ As of FY2013, there was no line item in the Cook County budget for the Liquor Control Commission. According to state statute, the Liquor Control Commission is presided over by the President of the Cook County Board of Commissioners.⁸⁵ The President in the role of Liquor Commissioner appoints persons to assist in the exercise of powers and duties.⁸⁶ The Liquor Control Commission is comprised of a part-time staff of two, Deputy Commissioner John C. Allen, IV and his assistant. The Commission is a part of the Cook County Office of Administration, located at 118 N. Clark Street in Chicago.⁸⁷

As of FY2013, there were 62 establishments with liquor licenses in unincorporated Cook County. These types of 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 the past years. This is mainly attributed to establishments going out of business, rather than being incorporated into municipalities.⁸⁸

⁸²http://www.cookcountygov.com/portal/server.pt/community/liquor_commission/334/cookcountyliquorcommission/729.

⁸³ Civic Federation interview with Cook County Deputy Liquor Commissioner, December 2, 2013.

⁸⁴ Civic Federation interview with Cook County Deputy Liquor Commissioner, December 2, 2013.

⁸⁵ ILCS 235 ILCS 5/4-2.

⁸⁶ ILCS 235 ILCS/4-1 to 4-7.

⁸⁷ Civic Federation interview with Cook County Deputy Liquor Commissioner, December 2, 2013.

⁸⁸ Information provided by Cook County Liquor Commission.

**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 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 order in the county.⁸⁹ 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;⁹⁰ 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;⁹¹ and serving, executing and returning all warrants within the county.⁹²

As of FY2013, the Cook County Sheriff's Office is comprised of over 6,800 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.⁹³

The Cook County Sheriff's Police Department (CCSPD) is the third largest police department in the State of Illinois.⁹⁴ The CCSPD has a total of 531.8 Full-Time Equivalent (FTE) employees who are responsible for providing police services in unincorporated Cook County. The CCSPD is comprised of 11 departmental divisions: Bomb Squad; Financial Crimes; Gang Unit; General Investigations; Hostage Barricade and Terrorist Team (HBT); Narcotics; Records Section; Special Operations (Vice, Animal Crimes, Child Exploitation); Truck/Traffic/DUI Unit; and the Uniformed Patrol Division.⁹⁵

The Sheriff's Uniformed Patrol Division, which consists of 240.9 FTE employees, 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.⁹⁶ 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.⁹⁷ In addition to providing police services to the unincorporated areas, the patrol

⁸⁹ 55 ILCS 5/3-6021

⁹⁰ 55 ILCS 5/3-15003; 55 ILCS 5/3-6023; 55 ILCS 5/3-6017

⁹¹ 55 ILCS 5/3-7001; 55 ILCS 5/3-6036

⁹² 55 ILCS 5/3-6019

⁹³ Cook County FY2014 Executive Budget, p. Y-2

⁹⁴ http://www.cookcountysheriff.com/sheriffs_police/ccspd_main.html (accessed 04/17/2014)

⁹⁵ Cook County FY2013 Budget, p. W-34

⁹⁶ 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)

⁹⁷ http://www.cookcountysheriff.org/sheriffs_police/ccspd_Patrol_South.html (accessed on 4/16/2014)

division is also responsible for patrolling the Village of Ford Heights, and assisting with patrol in the Village of Robbins, Dixmoor and Dolton.⁹⁸

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 of reducing 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.⁹⁹

New Initiatives

The Cook County Sheriff's Police Department is currently engaging in several initiatives throughout Cook County intended to improve the effectiveness of operations.

Gun Suppression: In 2013 the Sheriff's Police Department launched an effort to remove guns from those who possess them illegally and to confiscate revoked Firearm Owners Identification (FOID) Cards from nearly 4,000 individuals. In 2014 the Sheriff's Office plans to continue this FOID initiative, and expand efforts to include compliance with the newly enacted State concealed carry requirements and the Cook County Ordinance pertaining to firearms and concealed carry.

Emergency Preparedness: The Sheriff's Police Department, in their ongoing efforts to be prepared, facilitated an active shooter drill at Loyola University's medical campus, which simulated a gunman shooting inside a crowded medical school facility. In 2014, the department plans to continue developing emergency preparedness initiatives, including expanding School Safety Drills.

Community Resource Response: The Sheriff's Office developed a Community Resource Response Initiative coordinated across multiple municipalities focused on saturating targeted areas with law enforcement resources. In 2014 the Sheriff's Office will continue monthly Community Resource Responses and expand the duration of service deployment through targeted information sharing with municipalities.

Suburban Gang Suppression: The Sheriff's Police Gang Task Force leads the Suburban Gang Suppression Initiative with more than 70 communities participating through suppression, intervention and criminal investigation. In 2014 the Gang Task Force plans to use new

⁹⁸ 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)

⁹⁹ Information provided to The Unincorporated Cook County Task Force Committee from the Cook County Sheriff's Police Department, March 12, 2012.

technologies in the Sheriff's Office Intelligence Center to identify and reduce gang faction territory throughout Cook County.¹⁰⁰

FY2013 Appropriations

The chart below shows the total appropriations for the Cook County Sheriff's Police Department for FY2013. The Office of the Cook County Sheriff is funded by the Public Safety Fund and Special Purpose Fund. In FY2013 approximately 99.3% of the total budget will be used for personal services. Personal services include pension expenditures.

Cook County Sheriff Police Department Total Appropriations: FY2013 (in \$ dollars)	
	FY2013 Adjusted Appropriation
Personal Services	\$ 57,811,929.6
Contractual Services	\$ 263,260.0
Supplies and Materials	\$ 165,450.0
Operations and Maintenance	\$ 546,556.0
Rental and Leasing	\$ 32,626.0
Contingency and Special Purposes	\$ (600,000.0)
Operating Funds Total	\$ 58,219,821.6

Source: Cook County FY2014 Executive Budget, p. Y-44 and information provided through email Cook County budget staff, September 29, 2014.

Based on an estimate provided by the Sheriff's Office, 50.04% of the total police budget is for providing police services in unincorporated areas.¹⁰¹ The estimated costs for police services in the unincorporated areas in FY2013 total \$29.1 million. The per capita costs in FY2013 total \$231.0.¹⁰²

Estimated Cost of Sheriff's Police Services Provided in Unincorporated Cook County: FY2013	
	FY2013 Adjusted Appropriation
Estimated Appropriation	\$ 29,133,198.7
Cost per Capita	\$ 231.0

Sources: Information provided through email by Cook County Sheriff's Police Department, June 30, 2014; Cook County FY2014 Executive Budget, p. Y-44 and information provided through email Cook County budget staff, September 29, 2014.

¹⁰⁰ Cook County FY2014 Budget, p. Y-40.

¹⁰¹ Information provided through email by Cook County Sheriff's Police Department, June 30, 2014.

¹⁰² The per capita calculation is based on an estimated unincorporated Cook County population of 126,114 in 2010.

FY2011-FY2013 Personnel

The next chart displays the distribution of total FTEs within the Cook County Police Department between FY2011 and FY2013. The total number of FTEs has decreased by 7.8% or 44.9 FTEs from 576.7 to 531.8 FTEs. This decrease in FTEs is partially due to the elimination of 34.2 FTE telecommunicator positions in the Sheriff's Communications Division. The Sheriff's Uniformed Patrol Division decreased by 5.1 FTEs or 2.1% between FY2011 and FY2013. The Sheriff's Uniformed Patrol Division makes up 45.3% of the total FTEs within the Cook County Police Department. However, the exact number of FTE Uniformed Patrol Division Officers assigned to the unincorporated areas has not been provided to the Civic Federation, so it is not possible to identify those FTEs.

Cook County Sheriff's Police Department FTE's: FY2011-FY2013					
	FY2011 Appropriation	FY2012 Appropriation	FY2013 Appropriation	Change	% Change
Office of the Chief of Police	7	6	6	-1	-14.3%
Office of the 1st Deputy Chief	2	2	2	0	0.0%
Vice Unit	7	7	7	0	0.0%
Special Operations	18	17.5	15	-3	-16.7%
Homeland Security	10	10	9.5	-0.5	-5.0%
Office of the Deputy Chief	2	3	1	-1	-50.0%
Management Services	15	14.5	17	2	13.3%
Finance Section	2.5	3	2	-0.5	-20.0%
Asset Forfeiture	1	1	1	0	0.0%
Training Section	0	1	0	0	N/A
Administrative Tows/Vehicle Section	2	1	1	-1	-50.0%
Special Services/Security Detail	3.5	4	4	0.5	14.3%
Criminalistics	0	1	1	1	N/A
Special Investigations	5	5	5	0	0.0%
Narcotics Unit	21	18	18	-3	-14.3%
Gang Tactical Unit	58.5	58	53.7	-4.8	-8.2%
Tobacco Enforcement Unit	0	9	11	11	N/A
Communications Section	38.2	4	4	-34.2	-89.5%
Records Section	12	11	11.5	-0.5	-4.2%
Helicopter Unit	3	3	3	0	0.0%
Uniformed Patrol	246	237.5	240.9	-5.1	-2.1%
Investigations	67.5	68	66.5	-1	-1.5%
Graffiti Removal Unit	0	8	6	6	N/A
Overweight Truck Enforcement	17	17	7	-10	-58.8%
Central Warrants Unit	38.5	34.5	38.7	0.2	0.5%
Total	576.7	544.0	531.8	-44.9	-7.8%

Source: Cook County FY2014 Budget, p. Y-44 to Y-46; FY2013 Budget, p. W-36 to W-38; FY2012 Budget, p. V-35 to V-37.

The next chart displays the authorized number of FTEs for the Cook County Sheriff's Uniformed Patrol Division between FY2011 and FY2013. There was an overall decrease of 2.1% or 5.1 FTEs between FY2011 and FY2013. The number of authorized FTE police officers decreased by 2.0% or 4.1 FTEs between FY2011 and FY2013. County Police Officers make up 82.2% of the authorized FTEs in the FY2013 Appropriations. Although there were 237.5 authorized FTEs in the FY2012 Appropriations Patrol Division Budget, the actual number of budgeted officers was 169 with a projected need of 185 FTEs.¹⁰³

Cook County Sheriff's Uniformed Patrol Division FTE's: FY2011-FY2013					
	FY2011 Appropriation	FY2012 Appropriation	FY2013 Appropriation	Change	% Change
County Police Sergeant	24.0	24.0	23.0	-1.0	-4.2%
Police Commander	4.0	4.0	4.0	0.0	0.0%
County Police Assistant Chief	1.0	1.0	0.0	-1.0	-100.0%
Deputy Police Commander	2.0	2.0	2.0	0.0	0.0%
Deputy Chief of Police	0.0	0.0	1.0	1.0	N/A
Administrative Assistant III	1.0	1.0	1.0	0.0	0.0%
Administrative Assistant II	4.0	4.0	3.0	-1.0	-25.0%
Administrative Assistant I	1.0	1.0	1.0	0.0	0.0%
County Police Lieutenant	7.0	7.0	8.0	1.0	14.3%
County Police Officer	202.0	193.5	197.9	-4.1	-2.0%
Total	246.0	237.5	240.9	-5.1	-2.1%

Sources: Cook County FY2014 Executive Budget, p.Y-48; FY2013 Budget, p. W-38; FY2012 Budget, p. V-37.

¹⁰³ Information provided by the Sheriff's Office at the Unincorporated Cook County Task Force Meeting held on March 27, 2013.

FY2011-FY2013 Performance Measures

The Cook County Sheriff's Police Department has developed two performance goals:

1. Ensure the Safety of the Public Through a Multi-Faceted Approach to Crime Reduction; and
2. Enhance Traffic Safety for Residents.

Each goal employs a number of metrics to measure success in meeting the goals. Some of the key metrics tracked in FY2011 through FY2013, the last year for which complete information is available, are shown below.

Cook County Sheriff's Police Performance Measures: FY2011-FY2013							
Performance Goal #1	Data			Performance Goal #2	Data		
Ensure the Safety of the Public through a Multi-Faceted Approach to Crime Reduction	FY2011 Actual	FY2012 Actual	FY2013 Actual	Enhance Traffic Safety for Residents	FY2011 Actual	FY2012 Actual	FY2013 Actual
Violent Crime - Homicide/Murder	2	0	0	Moving Violations - Speeding	25700	13947	12353
Violent Crime - Criminal Sexual Assault	19	26	85	Moving Violations - Accident Citations	1489	1558	2780
Violent Crime - Robbery	29	22	58	Moving Violations - Seat Belt Citations	1201	1546	779
Violent Crime - Aggravated Assault/Battery	212	67	444	Moving Violations - No Insurance Citations	11079	10211	9232
Property Crime - Burglary	345	285	418	Moving Violations - No Registration	5934	5363	5519
Property Crime - Auto Theft	83	85	117	Other Moving Violations	8727	10253	8918
Property Crime - Arson	5	8	16	Other Equipment Violations	4135	4448	4217
Property Crime - Personal/Other Theft	558	413	866	Arrests - DUI	393	509	555
Guns Seized	423	289	505	Arrests- Revoked/Suspended License	3369	3668	3944
Domestic Related Incidents/Offenses	1245	822	2428	Arrests - Reckless Driving	72	105	40
Missing/Found Person/Runaway	202	296	469	Arrest - Other Traffic Arrests	2495	2752	442
Narcotic Drug Laws	681	606	947	Number of Vehicles Towed/Admin Hold	5876	3934	5173
Assist Other Agency Calls (AOA's)	5694	10352	9896	Traffic Accidents - Animal	176	182	166
Graffiti Unit - Removals	7006	7870	9482	Traffic Accidents - Bicycle	10	12	6
Number of Gang Contact Cards	2444	1038	505	Traffic Accidents - Fatal	2	8	11
Number of Cases Assigned	3751	3238	3133	Traffic Accidents - Hit and Run	537	447	507
				Traffic Accidents - Motorcycle	3	2	6
				Traffic Accidents - Personal Injury	593	531	603
				Traffic Accidents - Property Damage	3336	2779	2954
				Traffic Accidents - Others	4	1	2
				Traffic Accidents - Pedestrians	21	23	36
				Traffic Accidents - Police Vehicles	76	100	132
				Traffic Accidents - Private Property	59	68	76
				Traffic Accidents - Trains	5	0	1
				DUI Related Fatalities	0	0	0
				Traffic Fatalities (motorists/passengers)	2	3	7
				Traffic Fatalities (bicyclists/pedestrians)	0	0	1

*These statistics are reflective of the Cook County Sheriff's jurisdiction over unincorporated Cook County. They do not reflect areas in which the Cook County Sheriff has assumed patrol responsibility. The Cook County Sheriff's Police Department sets a target of zero for its performance measures. Listed above are the actuals. Source: Cook County STAR Report FY2013, Q2, p. 120-121; STAR Report FY2012 Q4, pp. 126-127 and <https://performance.cookcountyl.gov/reports/Sheriff-Police>.

Cook County Department of Transportation and Highways

Cook County provides very limited transportation services to unincorporated areas. Under Illinois state law, townships, 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 discussed here or included in our calculation of what Cook County spends on municipal services for unincorporated residents.¹⁰⁴ 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.

New Initiatives

The Department of Transportation and Highways is currently engaging in several initiatives intended to improve the effectiveness of operations.

Highway Transportation Plan: In 2013, the Department of Transportation and Highways plans to complete 18 road and bridge improvements at a cost of approximately \$32 million. The Highway Transportation Plan plans to maintain the overall condition of the highway system through prudent expenditure of available funding.

Sustainability: The Department continues to implement green initiatives and implement the use of recycled materials in highway improvements.

Work Order System for Maintenance Operations: Maintenance Operations are now tracked each day to ensure productivity and transparency. Each District will review monthly reports on work functions that were performed to allow for proper allocation of labor on the various work functions.

Automatic Vehicle Location (AVL): AVL is a Global Positioning System (GPS) that is intended to support management of the Department's fleet of heavy vehicles, light trucks, service vehicles and specialty equipment. According to the Department, AVL will improve emergency responses, track snow removal and roadway maintenance activities, provide efficient routing capabilities, provide reporting functionality, reduce fuel consumption and improve workflow efficiencies.

Freight and Rail Industry: The Department received approval for a Grant from Illinois Department of Transportation (IDOT)/Federal Highway Administration to develop projects that will promote future growth of freight and rail industries in southern Cook County. This is a key

¹⁰⁴ Interview with Cook County Department of Transportation and Highways Superintendent John Yonan, December 16, 2013.

initiative that supports the transportation logistics of the County's Partnering with Prosperity Economic Development Plan.¹⁰⁵

FY2011-FY2013 Appropriations

The Department of Transportation and Highways is funded from General Fund appropriations. Appropriations decreased by 28.8% or \$2,578,973.0 between FY2011 and FY2013. This represents a decrease from \$9.0 million to \$6.4 million. The drop is mostly due to a decrease in personal services expenditures due to a decrease in full time equivalent staff.

Cook County Department of Transportation and Highways Appropriations: FY2011-FY2013					
	FY2011 Adjusted Appropriation	FY2012 Adjusted Appropriation	FY2013 Adjusted Appropriation	\$ Change	% Change
Personal Services	\$ 6,996,227.0	\$ 5,695,479.0	\$ 4,679,605.0	\$ (2,316,622.0)	-33.1%
Contractual Services	\$ 59,939.0	\$ 91,234.0	\$ 93,106.0	\$ 33,167.0	55.3%
Supplies and Materials	\$ 174,674.0	\$ 141,121.0	\$ 126,318.0	\$ (48,356.0)	-27.7%
Operations and Maintenance	\$ 1,780,406.0	\$ 1,866,914.0	\$ 1,716,647.0	\$ (63,759.0)	-3.6%
Rental and Leasing	\$ 27,707.0	\$ 23,353.0	\$ 24,401.0	\$ (3,306.0)	-11.9%
Contingency and Special Purposes	\$ (69,903.0)	\$ (149,931.0)	\$ (250,000.0)	\$ (180,097.0)	257.6%
Total	\$ 8,969,050.0	\$ 7,668,170	\$ 6,390,077	\$ (2,578,973)	-28.8%

Source: Cook County FY2014 Executive Budget Recommendation, p B-32 - B-33 and Cook County FY2012 Annual Appropriation Bill, Volume 2, p. B-40 - B-41.

FY2011-FY2013 Personnel

The next exhibit shows the distribution of departmental personnel. The total is the number of full-time equivalent (FTE) employees between FY2011 and FY2013. The number of FTEs has declined over this period from 103.2 to 74.8. The Department is housed at the County building located at 69 West Washington in Chicago.

Cook County Department of Transportation and Highways Full-Time Equivalent Positions: FY2011-FY2013					
	FY2011 Appropriation	FY2012 Appropriation	FY2013 Appropriation	Change	% Change
Superintendent's Office	7.0	7.0	0.0	-7.0	-100.0%
Personnel	8.4	7.0	0.0	-8.4	-100.0%
Administrative and Fiscal Management	6.2	4.0	9.8	3.6	58.1%
Transportation and Planning	3.0	1.0	2.0	-1.0	-33.3%
Right of Way	11.4	10.0	0.0	-11.4	-100.0%
Design	1.2	3.0	4.0	2.8	233.3%
Construction	7.0	5.0	8.0	1.0	14.3%
Maintenance	59.0	53.0	51.0	-8.0	-13.6%
Total	103.2	90.0	74.8	-28.4	-27.5%

Source: Cook County FY2013 Annual Appropriations, p. B-36 to B-38; FY2012 Annual Appropriations, p. B-42 to B-44.

¹⁰⁵ Illinois Department of Transportation; Cook County Executive Budget Recommendation FY2014, p B-30.

FY2011-FY2013 Performance Measures

The Department of Transportation and Highways has developed four performance goals:

1. Ensure safe County highways and bridges;
2. Ensure smooth and comfortable County highway travel;
3. Reduce congestion on County highways; and
4. Ensure efficient delivery of service.¹⁰⁶

Each goal employs a number of metrics to measure success in meeting those goals. Some of the key metrics tracked in FY2011 through FY2013, the last year for which complete information is available, are shown below.

- The number of property damage claims associated with Department infrastructure decreased from 113 in FY2011 to 31 in FY2012, and is expected to increase to 75 in FY2013.
- The number of lane miles improved annually decreased from 59.8 in FY2011 to 53.4 in FY2012, and is expected to decrease to 51 in FY2013.
- The number of intersections for which operations have been improved through operational, maintenance or small capital means increased from 15 in FY2011 to 19 in FY2012, but is expected to decrease to 10 in FY2013.
- The number of intersections for which operations have been improved through planned construction projects decreased from 15 in FY2011 to 4 in FY2012, and is expected to increase to 38 in FY2013.
- The number of catch basins cleaned decreased from 605 in FY2011 to 262 in FY2012, and is expected to increase to 732 in FY2013.
- The number of curb-miles swept increased from 1,039 in FY2011 to 1,781 in FY2012, and is expected to increase to 1,996 in FY2013.
- The number of County rights of way (ROW) mowed increased from 1,824 in FY2011 to 2,906 in FY2012, but was expected to decrease to 1,618 in FY2013.

¹⁰⁶ Cook County FY2012 Fourth Quarter STAR Performance Report, p. 26.

Cook County Department of Transportation and Highways Performance Measures			
Performance Goals	Data		
	FY2011 Actual	FY2012 Actual	FY2013 Target
<i>Ensure Safe County Highways and Bridges</i>			
# of bridge inspections	N/A	37	37
# of property damage claims associated with Department Infrastructure	113	31	75
# of enhancements implemented to improve safety for motorized traffic	N/A	N/A	24
# of enhancements implemented to improve safety for non-motorized traffic	N/A	N/A	10
<i>Ensure Smooth and Comfortable County Highway Travel</i>			
# of lane miles improved annually	59.8	53.4	51
<i>Reduce Congestion on County Highways</i>			
# of intersections for which operations have been improved through operational, maintenance, or small capital means	15	19	10
# of intersections for which operations have been improved through planned construction projects	15	4	38
<i>Ensure Efficient Delivery of Service</i>			
# of full lane surface restoration miles	N/A	4.5	7
# of catch basins cleaned	605	262	732
# of curb-miles swept	1,039	1,781	1,996
# of acres of County ROW mowed	1,824	2,906	1,618

Source: Cook County FY2012 Fourth Quarter STAR Performance Report, pp. 26.

COST OF MUNICIPAL SERVICES IN PRIORITY TOWNSHIPS VS. COOK COUNTY

Summary of Chapter

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. This review includes 13 municipalities located in six townships: Bremen, Lemont, Leyden, Maine, Northfield and Orland. These municipalities include the following cities and villages: Oak Forest, Tinley Park, Lemont, Franklin Park, Melrose Park Northlake, Des Plaines, Glenview, Nilis, Park Ridge, Northbrook, Northfield and Orland Park.

The chart below lists the priority townships and the municipalities that were analyzed within those townships. The municipalities of Tinley Park and Glenview were included in the analysis of two different townships because their corporate boundaries lie within two different townships being analyzed.

Selected Townships and Municipalities						
Townships	Bremen	Lemont	Leyden	Maine	Northfield	Orland
Municipalities	Oak Forest	Lemont	Franklin Park	Des Plaines	Glenview	Orland Park
	Tinley Park		Melrose Park	Glenview	Northbrook	Tinley Park
			Northlake	Nilis	Northfield	
				Park Ridge		

These six townships were chosen as priority townships for the initial study because a majority of the total unincorporated Cook County population lives within their boundaries. Approximately 56.4% of the 126,114 residents in unincorporated Cook County in 2010 or 71,176 residents live in these six townships.¹⁰⁷ The selected municipalities located in the six priority townships were chosen because they are adjacent to a large number of the unincorporated areas.

Municipal governments vary in three different ways: 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 13 selected municipalities in the six priority townships to their municipal residents in FY2013 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

¹⁰⁷ These figures were derived from census data using GIS analysis from U.S. census data. The census population data is derived from U.S. Census Bureau, 2010 Census, <http://quickfacts.census.gov/qfd/states/17/17031.html>. Demographic data is derived from U.S. Census Bureau, 2010 Census, American Fact Finder, <http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

Cook County and the selected municipalities was FY2013 general fund appropriation and budget data.

Estimated Total Cost of Cook County Services Provided to Unincorporated Areas

In FY2013 Cook County’s cost to provide law enforcement, building and zoning, animal control and liquor control services was approximately \$37.2 million or \$294.90 per resident of the unincorporated areas.

Estimated Cost of Cook County Government Services Provided to Unincorporated Cook County: FY2013	
Department	FY2013 Adjusted Appropriation
Animal & Rabies Control	\$ 3,513,276.9
Building & Zoning	\$ 4,354,802.3
Sheriff's Police	\$ 29,133,198.7
Liquor Control	\$ 186,000.0
Total Appropriation	\$ 37,187,277.9
Cost Per Capita	\$ 294.9

Note: The Cook County Sheriff's Police appropriations do not include central office and other administrative expenses, but do include pension and benefits. The FY2013 Adjusted Appropriation includes benefit and pension costs.

Sources: Cook County Annual Appropriations, FY2013; information provided through email by Cook County budget staff, September 29, 2014; Information provided to the Unincorporated Cook County Task Force from the Cook County Sheriff's Police Department, March 27, 2013; and Civic Federation interview with Cook County Deputy Liquor Commissioner, 12/02/2013.

The municipal-type services analyzed in this report include: 1) building and zoning 2) police and 3) liquor control services.¹⁰⁸ These three 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. 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.

The graphs that follow display 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.¹⁰⁹ It is important to note that there may be variation in the degree, amount and quality of

¹⁰⁸ 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.

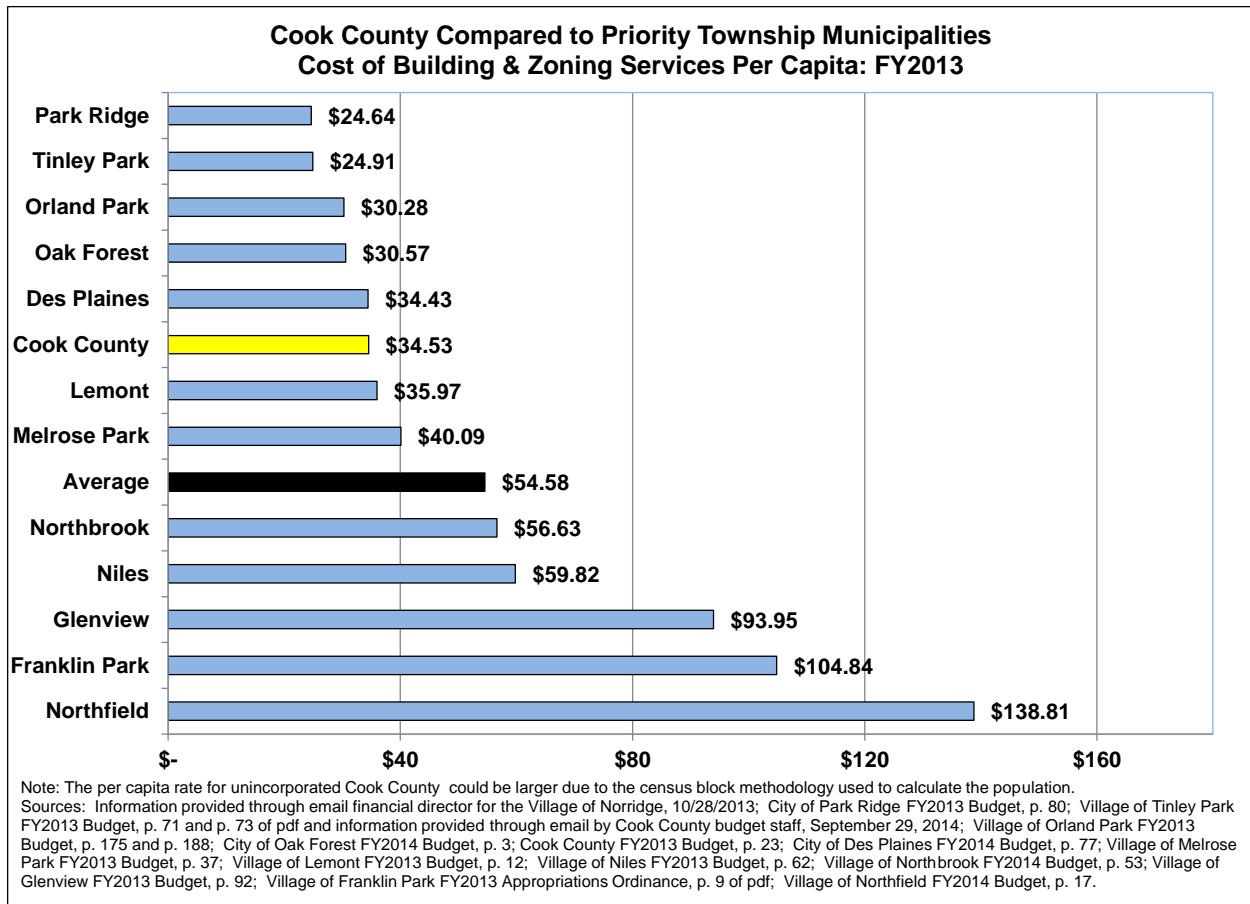
¹⁰⁹ United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html> and United States Census Bureau, "Incorporated Place," <https://www.census.gov/dmd/www/glossary.html>.

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.¹¹⁰

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 graph displays the per capita cost to provide building and zoning services by the 13 municipalities compared to the cost of providing building and zoning services to the residents in the unincorporated areas countywide. The average per capita cost was \$54.58. The per capita cost to provide building and zoning services by Cook County was \$34.53 or \$20.05 below the average. The cost to provide building and zoning services in the Village of Northfield was \$138.81 per resident or \$84.23 above average and the most expensive delivery of building and zoning services overall.



¹¹⁰ The funded ratio of the various pension funds of the municipalities and Cook County were not calculated. It should also be noted that Cook County is only allowed to contribute the statutorily required pension payment. Whereas the municipalities analyzed are able to contribute above the required contribution. For more information on this matter see 40 ILCS 5/9-169.

Police Services

The next graph displays the per capita cost to provide police services by the 13 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. The Sheriff's Office estimates that 50.04% of its total FY2013 police budget was expended policing the unincorporated areas of Cook County.¹¹¹

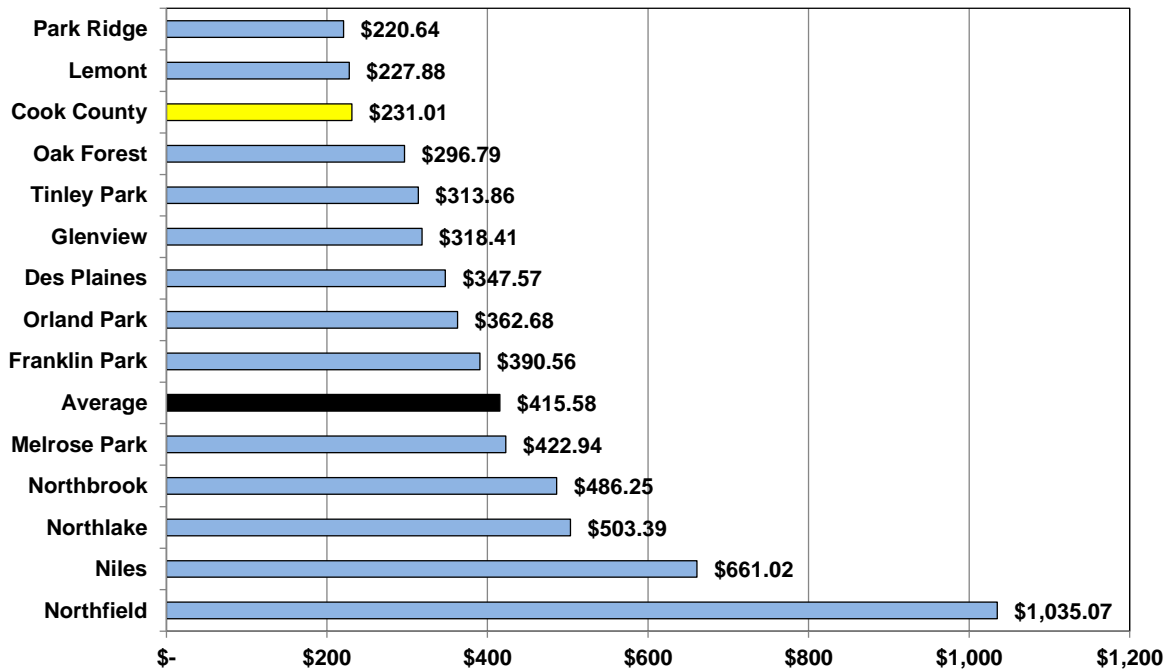
In addition to the regular patrols conducted by the Cook County Sheriff's Police Department, the townships of Maine, Northfield and Orland participate in the Cook County Sheriff's hire-back program. This program allows townships to hire Cook County Sheriff Officers to provide extra patrols in the unincorporated areas. The township 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.¹¹²

The following graph displays the per capita cost to provide police services by the selected municipalities and Cook County. The average per capita cost was \$415.58. The per capita cost to provide municipal-type police services by Cook County was lower than all the municipalities analyzed, except for Park Ridge and Lemont. Cook County's cost of delivering police services to the unincorporated areas was \$231.01 or \$184.57 below average. The Village of Northfield was the outlier with per capita costs of \$1,035.07 or \$619.49 above average.

¹¹¹ Information provided by Cook County Sheriff's Police Department, June 30, 2014.

¹¹² Information provided through email Cook County Sheriff's Police Department, September 9, 2014.

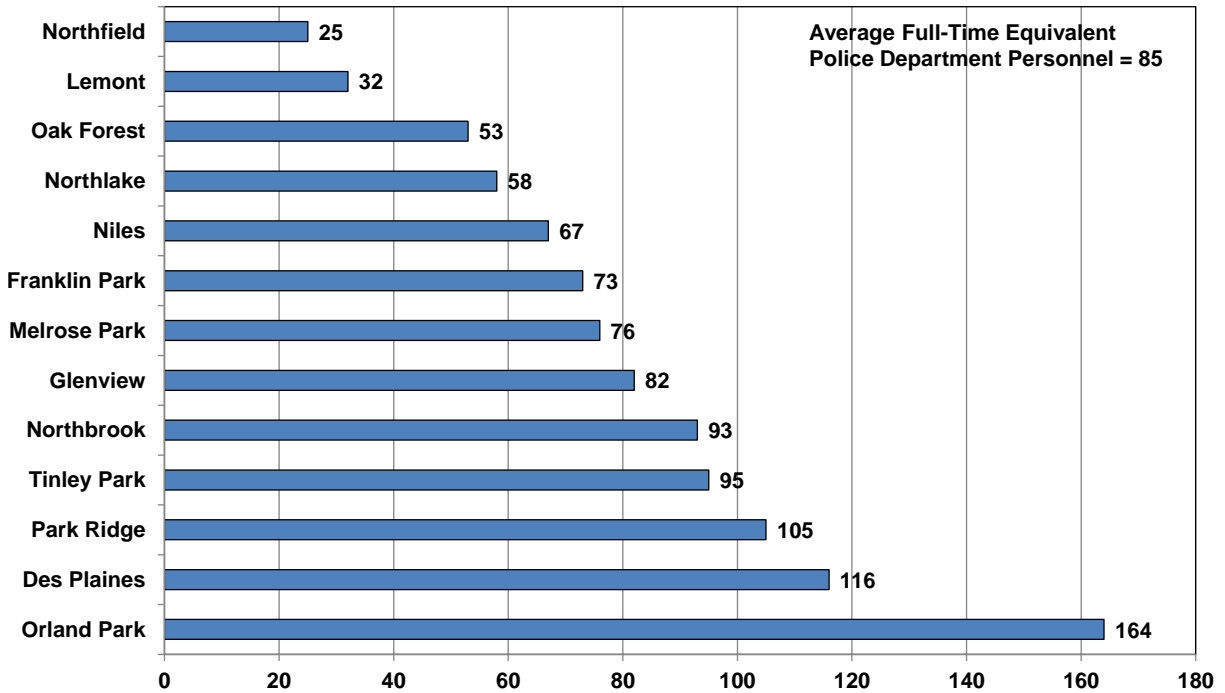
**Cook County Compared to Priority Township Municipalities
Cost of Police Services Per Capita: FY2013**



Note: The per capita rate for unincorporated Cook County could be larger due to the census block methodology used to calculate the population. The Sheriff's Police costs do not include central office and other administrative expenses, but do include pension and benefits.
 Sources: Village of Lemont FY2013 Budget, p. 12; City of Park Ridge FY2014 Budget, p. 115; Cook County FY2013 Budget, p. 25 and information provided through email by Cook County budget staff, September 29, 2014; City of Oak Forest FY2014 Budget, p. 3; Village of Tinley Park FY2013 Budget, p. 53 of pdf; Village of Glenview FY2013 Budget, p. 92; Village of Franklin Park FY2013 Appropriations Ordinance, p. 11 of pdf; Village of Orland Park FY2013 Budget, p. 107; City of Des Plaines FY2014 Budget, p. 77; Village of Melrose Park FY2013 Budget, p. 44; Village of Northbrook FY2014 Budget, p. 52; City of Northlake FY2013 Budget, p. 8; Village of Niles FY2013 Budget, p. 17; Village of Norridge FY2013 Appropriations Ordinance, p. 3; Village of Northfield FY2013 Budget, pp. 72 and 107.

The next graph displays the number of full-time equivalent (FTE) police department employees for the selected municipalities. The full-time equivalent employees include both sworn and civilian personnel. The average number of full-time equivalent police department personnel is 85 FTEs. Of the thirteen selected municipalities, the Village of Orland Park has the largest police department with a total of 164 FTEs. The Village of Northfield has the smallest police department with a total of 25 FTEs.

**Sworn and Civilian Full-Time Equivalent (FTE) Police Department Employees:
FY2012**

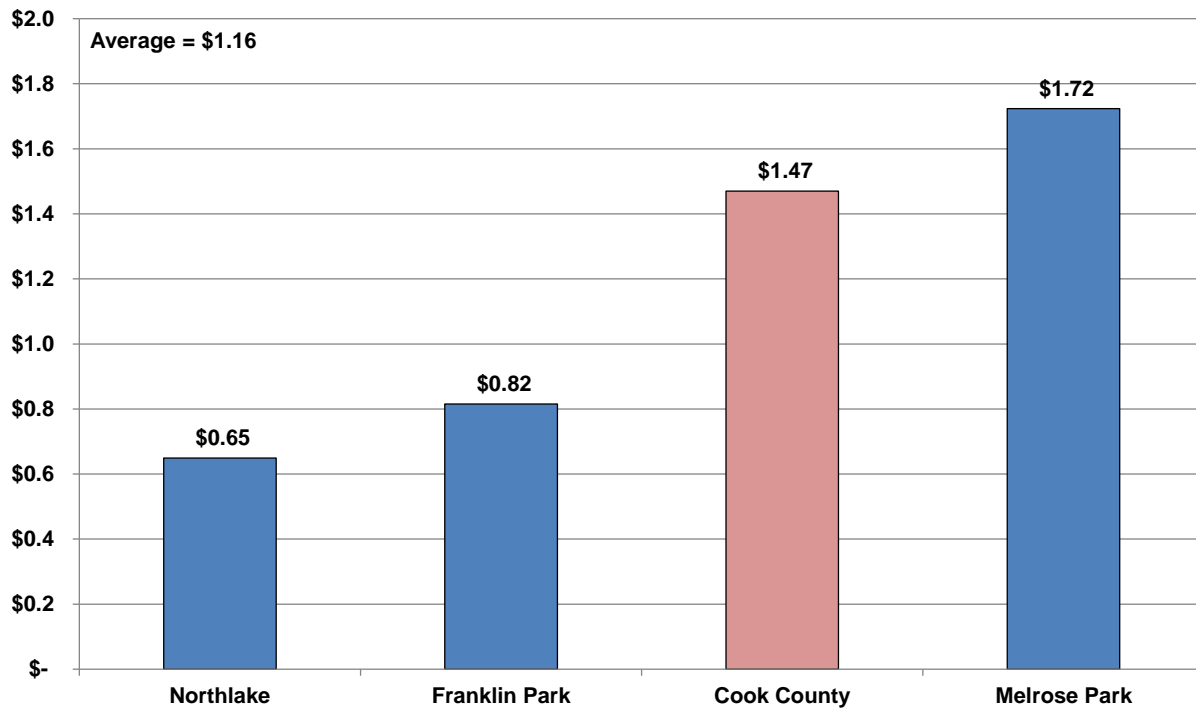


Source: The Village of Northfield, FY2013 CAFR, p. 97; The Village of Lemont, FY2013 CAFR, p. 131; The City of Oak Forest, FY2013 CAFR, p. 122; Information provided by Ken Beres, Commander of the Northlake Police Department, October 8, 2014; The Village of Niles, FY2013 CAFR, p. 142; The Village of Franklin Park, FY2012 CAFR, p. 119; Information provided via telephone by Jim Cernauske, Interim Human Resources Director for the Village of Melrose Park, October 6, 2014; The Village of Glenview, FY2013 CAFR, p. 212; The Village of Northbrook, FY2013 CAFR, p. 134; The Village of Tinley Park, FY2013 CAFR, p. 167; The City of Park Ridge, FY2012 CAFR, p. 156; The City of Des Plaines, FY2013 CAFR, p. 190; The Village of Orland Park, FY2013 CAFR, p. 174.

Liquor Control Services

The next graph displays the per capita cost to administer local liquor control laws by those municipalities that had budget data available compared to Cook County’s cost to provide for the enforcement of local liquor control laws to the unincorporated areas countywide. The expenses identified through budget data and interviews were primarily related to the salaries of the local liquor commissioners or his/her designee. The duties related to the enforcement of liquor control laws by the local liquor commissioner include 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 the selected municipalities and Cook County averaged \$1.16 per capita. Cook County’s cost was above average at \$1.47 per capita. The Village of Melrose Park was the highest at a rate of \$1.72 per capita.

**Cook County Compared to Priority Township Municipalities
Cost of Services Per Capita for Liquor Control: FY2013
(In \$ Dollars)**



Note: The per capita rate for unincorporated Cook County could be larger due to the census block methodology used to calculate the population.
Sources: City of Northlake FY2013 Budget, p. 6 of pdf; Village of Franklin Park FY2013 Appropriations Ordinance, p. 7 of pdf; Civic Federation interview with Cook County Deputy Liquor Commissioner, 12/02/2013; and Village of Melrose Park, FY2013 Budget, p. 32.

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 receive water, storm sewer and sanitary sewer services from special districts or neighboring municipalities. In certain areas, septic tanks maintained by residents provide sanitary sewer services. There are varying costs for those services depending on what government or private entity provides them. These costs must be considered when evaluating the possibility of transferring service functions between jurisdictions.

In Cook County, there are 23 sanitary districts.¹¹³ Sanitary districts abate or reduce water pollution and provide drainage control, protection from overflow and sewage disposal services.

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

¹¹³ Illinois Commission on Intergovernmental Cooperation. Legislator’s Guide to Local Governments in Illinois: Special Districts, March 2003, pp. 90-91.

throughout the county.¹¹⁴ Stormwater is controlled to reduce flood damage by means of stormwater detention reservoirs.¹¹⁵

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.”¹¹⁶

Residents in unincorporated areas may face changes in these fees if they are annexed to neighboring municipalities. The following three exhibits compare the differential in total costs for average customers in incorporated areas versus unincorporated areas.

The first exhibit shows differentials in monthly water fees between selected municipalities and the unincorporated areas to which they currently provide water. It is important to note that in some jurisdictions, water, stormwater and sewer fees are combined into a single charge. Some of the municipalities listed below bundle these fees together. In all cases shown, residents or businesses would have significant reductions in the fees they paid to neighboring municipalities if they were incorporated.

¹¹⁴ See

<http://www.mwrdd.org/irj/portal/anonymou?NavigationTarget=navurl://138bf9fb3cd95634e37c28ef50eccef1>.

¹¹⁵ MWRD Mission and Services at

<http://www.mwrdd.org/irj/portal/anonymou?NavigationTarget=navurl://ac86fd166ae2f8997581bde33ae1034a>.

¹¹⁶ <http://www.mwrdd.org/irj/portal/anonymou?NavigationTarget=navurl://138bf9fb3cd95634e37c28ef50eccef1>

2014 Selected Cook County Monthly Municipal Water Rates and Fees						
Municipality	Township	Water Customer	Estimated Monthly Total Cost per Average Customer in Unincorporated Areas	Estimated Monthly Total Cost per Average Customer in Incorporated Areas	\$ Difference between monthly fee charges in Unincorporated & Incorporated areas	% Difference between monthly fee charges in Unincorporated & Incorporated areas
Glenview	Northfield	All Water Customers	\$ 47.52	\$ 34.24	\$ (13.28)	-27.9%
Des Plaines	Maine	< 3740 gallons	\$ 46.79	\$ 23.40	\$ (23.39)	-50.0%
Des Plaines	Maine	> 3740 gallons	\$ 75.06	\$ 37.53	\$ (37.53)	-50.0%
Northlake	Leyden	Residential < 2000 gallons	\$ 17.12	\$ 13.34	\$ (3.78)	-22.1%
Northlake	Leyden	Residential > 2000 gallons	\$ 57.12	\$ 44.82	\$ (12.30)	-21.5%
Northlake	Leyden	Commercial < 2000 gallons	\$ 20.57	\$ 18.17	\$ (2.40)	-11.7%
Northlake	Leyden	Commercial > 2000 gallons	\$ 69.12	\$ 61.02	\$ (8.10)	-11.7%
Northfield	Northfield	All Water Customers	\$ 38.82	\$ 38.82	\$ -	0.0%
Orland Park	Orland	< 9000 gallons	\$ 50.16	\$ 35.94	\$ (14.22)	-28.3%
Orland Park (1)	Orland	< 18000 gallons	\$ 147.15	\$ 102.60	\$ (44.55)	-30.3%
Orland Park (2)	Orland	> 18000 gallons	\$ 209.88	\$ 145.80	\$ (64.08)	-30.5%
Orland Park (3)	Orland	Unincorporated Customers	\$ 38.76	\$ -	\$ (38.76)	-100.0%
Oak Forest (4)	Bremen	< 25000 gallons	\$ 146.20	\$ 146.20	\$ -	0.0%
Oak Forest (5)	Bremen	> 25000 gallons	\$ 246.30	\$ 246.30	\$ -	0.0%
Oak Forest (6)	Bremen	Condo < 175,000 gallons	\$ 1,096.50	\$ 1,096.50	\$ -	0.0%
Oak Forest (7)	Bremen	Condo > 175,000 gallons	\$ 1,642.00	\$ 1,642.00	\$ -	0.0%

Rates were current as of May 2014.

Note: It is assumed the average customer uses 6,000 gallons per month except where stated otherwise.

- (1) Calculation is for 15,000 gallons
- (2) Calculation is for 18,000 gallons
- (3) These rates are for unincorporated areas where a bulk water to the Citizens Utility Service is assessed.
- (4) Calculation is for 20,000 gallons
- (5) Calculation is for 30,000 gallons
- (6) Calculation is for 150,000 gallons
- (7) Calculation is for 200,000 gallons.

Sources: <http://glenview.il.us/Pages/WaterSanitarySewerRates.aspx>; <http://www.desplaines.org/index.aspx?NID=276>; Information provided by Luz Letamendi, Water Service Administrator for the City of Northlake, 4/24/2014.; Information provided by Steve Noble, Finance Director for the Village of Northfield, 4/11/2014; <http://www.orland-park.il.us/documentcenter/view/23685>, pp. 5-8 of pdf.; <http://www.tinleypark.org/DocumentCenter/View/1257>; Information provided by Karen Hackel, Utility Billing Technician for the City of Oak Forest, 4/11/2014; <http://www.wniles.com/304/Water-Billing>; <http://tinyurl.com/UtilityBillComparison>.

The next exhibit shows changes in storm sewer charges for selected municipalities that charge separate fees. In this circumstance there would be increases for commercial ratepayers outside the municipal boundaries of Orland Park and Northlake. Residents in unincorporated areas receiving sewer services from Orland Park would experience rate decreases. There would be no changes in rates in Des Plaines.

2014 Selected Cook County Monthly Municipal Storm Sewer Rates and Fees						
Municipality	Township	Water Customer	Estimated Monthly Total Cost per Average Customer in Unincorporated Areas	Estimated Monthly Total Cost per Average Customer in Incorporated Areas	\$ Difference between monthly fee charges in Unincorporated & Incorporated areas	% Difference between monthly fee charges in Unincorporated & Incorporated areas
Des Plaines	Maine	> 3740 gallons	\$ 7.22	\$ 7.22	\$ -	0.0%
Northlake	Leyden	Commercial > 2000 gallons	\$ -	\$ 4.38	\$ 4.38	100.0%
Orland Park	Orland	< 9000 gallons	\$ 3.72	\$ 4.98	\$ 1.26	33.9%
Orland Park*	Orland	< 18000 gallons*	\$ 9.30	\$ 12.45	\$ 3.15	33.9%
Orland Park**	Orland	> 18000 gallons**	\$ 11.16	\$ 14.94	\$ 3.78	33.9%
Orland Park***	Orland	Unincorporated Customers	\$ 3.72	\$ -	\$ (3.72)	-100.0%

Rates were current as of May 2014.

Note: It is assumed the average customer uses 6,000 gallons per month except where stated otherwise.

* Calculation is for 15,000 gallons

** Calculation is for 18,000 gallons

***These rates are for unincorporated areas where a bulk water charge to the Citizens Utility Service is assessed.

Sources: <http://www.desplaines.org/index.aspx?NID=276>; Information provided by Luz Letamendi, Water Service Administrator for the City of Northlake, 4/24/2014.; Information provided by Steve Noble, Finance Director for the Village of Northfield, 4/11/2014; <http://www.orland-park.il.us/documentcenter/view/23685>, pp. 5-8 of pdf.

The third exhibit shows monthly sanitary sewer fees for selected municipalities which assess them separately. In most cases, customers will experience either no change or a slight reductions in their sanitary sewer fees if they are incorporated into municipal governments.

2014 Selected Cook County Monthly Municipal Sanitary Sewer Rates						
Municipality	Township	Water Customer	Estimated Monthly Total Cost per Average Customer in Unincorporated Areas	Estimated Monthly Total Cost per Average Customer in Incorporated Areas	\$ Difference between monthly fee charges in Unincorporated & Incorporated areas	% Difference between monthly fee charges in Unincorporated & Incorporated areas
Glenview	Northfield	All Water Customers	\$ 10.19	\$ 10.19	\$ -	0.0%
Des Plaines	Maine	> 3740 gallons	\$ 7.30	\$ 7.30	\$ -	0.0%
Northlake	Leyden	Residential > 2000 gallons	\$ 4.30	\$ 4.30	\$ -	0.0%
Northfield	Northfield	All Water Customers	\$ 15.42	\$ 15.40	\$ (0.02)	-0.1%
Orland Park	Orland	< 9000 gallons	\$ 8.88	\$ 4.80	\$ (4.08)	-45.9%
Orland Park (1)	Orland	< 18000 gallons	\$ 10.38	\$ 12.00	\$ 1.62	15.6%
Orland Park (2)	Orland	> 18000 gallons	\$ 26.64	\$ 14.40	\$ (12.24)	-45.9%
Orland Park (3)	Orland	Unincorporated Customers	\$ 10.92	\$ -	\$ (10.92)	-100.0%
Tinley Park (4)	Orland	> 20000 gallons	\$ -	\$ 36.60	\$ 36.60	N/A
Oak Forest (5)	Bremen	> 25000 gallons	\$ 51.90	\$ 51.90	\$ -	0.0%
Oak Forest (6)	Bremen	Condo > 175,000 gallons	\$ 346.00	\$ 346.00	\$ -	0.0%

Rates were current as of May 2014.

Note: It is assumed the average customer uses 6,000 gallons per month except where stated otherwise.

(1) Calculation is for 15,000 gallons

(2) Calculation is for 18,000 gallons

(3) These rates are for unincorporated areas where a bulk water to the Citizens Utility Service is assessed.

(4) Calculation is for 30,000 gallons. There is no charge for cutomers in unincorporated areas.

(5) Calculation is for 30,000 gallons

(6) Calculation is for 200,000 gallons

Sources: <http://glenview.il.us/Pages/WaterSanitarySewerRates.aspx>; <http://www.desplaines.org/index.aspx?NID=276>; Information provided by Luz Letamendi, Water Service Administrator for the City of Northlake, 4/24/2014.; Information provided by Steve Noble, Finance Director for the Village of Northfield, 4/11/2014; <http://www.orland-park.il.us/documentcenter/view/23685>, pp. 5-8 of pdf.; <http://www.tinleypark.org/DocumentCenter/View/1257>; Information provided by Karen Hackel, Utility Billing Technician for the City of Oak Forest, 4/11/2014; <http://www.vniles.com/304/Water-Billing>; <http://tinyurl.com/UtilityBillComparison>.

Cost of Services by Township

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

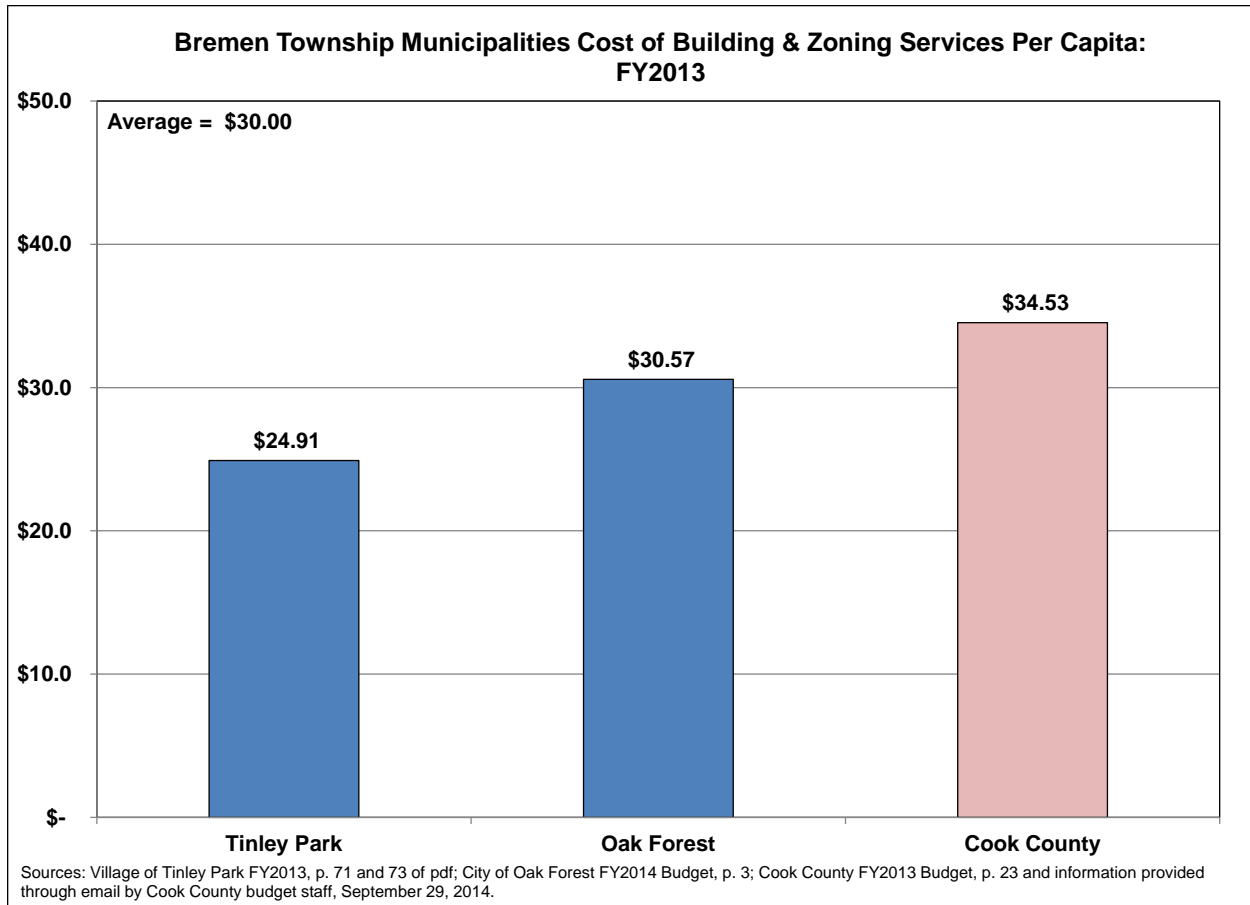
Bremen Township

In Bremen Township, the cost of services provided by the municipalities of Oak Forest and Tinley Park to their municipal residents in FY2013 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. These services were analyzed because they were the most comparable municipal-type services provided by Cook County in the unincorporated areas and by the selected municipalities within their corporate boundaries. 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 cost to provide building and zoning services in the Village of Tinley Park in FY2013 totaled \$1.42 million or \$24.91 per capita and was calculated by combining the budgeted expenditures from the Building Department and Planning Department. In the City of Oak Forest, the cost to provide building and zoning services totaled \$858,467.00 or \$30.57 per capita and was calculated by combining the budgets for the Building Department and Community Development Department. The cost to provide building and zoning services by Cook County was calculated using the FY2013 Building and Zoning Department appropriated expenditures and salary and benefits information provided through email by the County, which totaled \$4.35 million or \$34.53 per capita.

The following graph displays the per capita cost to provide building and zoning services by the selected municipalities in Bremen Township compared with the per capita cost to Cook County to provide building and zoning services to the unincorporated areas of the county. In FY2013 the average cost to provide building and zoning services was \$30.00 per capita. The per capita cost to provide building and zoning services by Oak Forest and Cook County was above the per capita average by \$0.57 and \$4.53, respectively. The per capita cost to provide building and zoning services by Tinley Park was \$5.09 below average.



Police Services

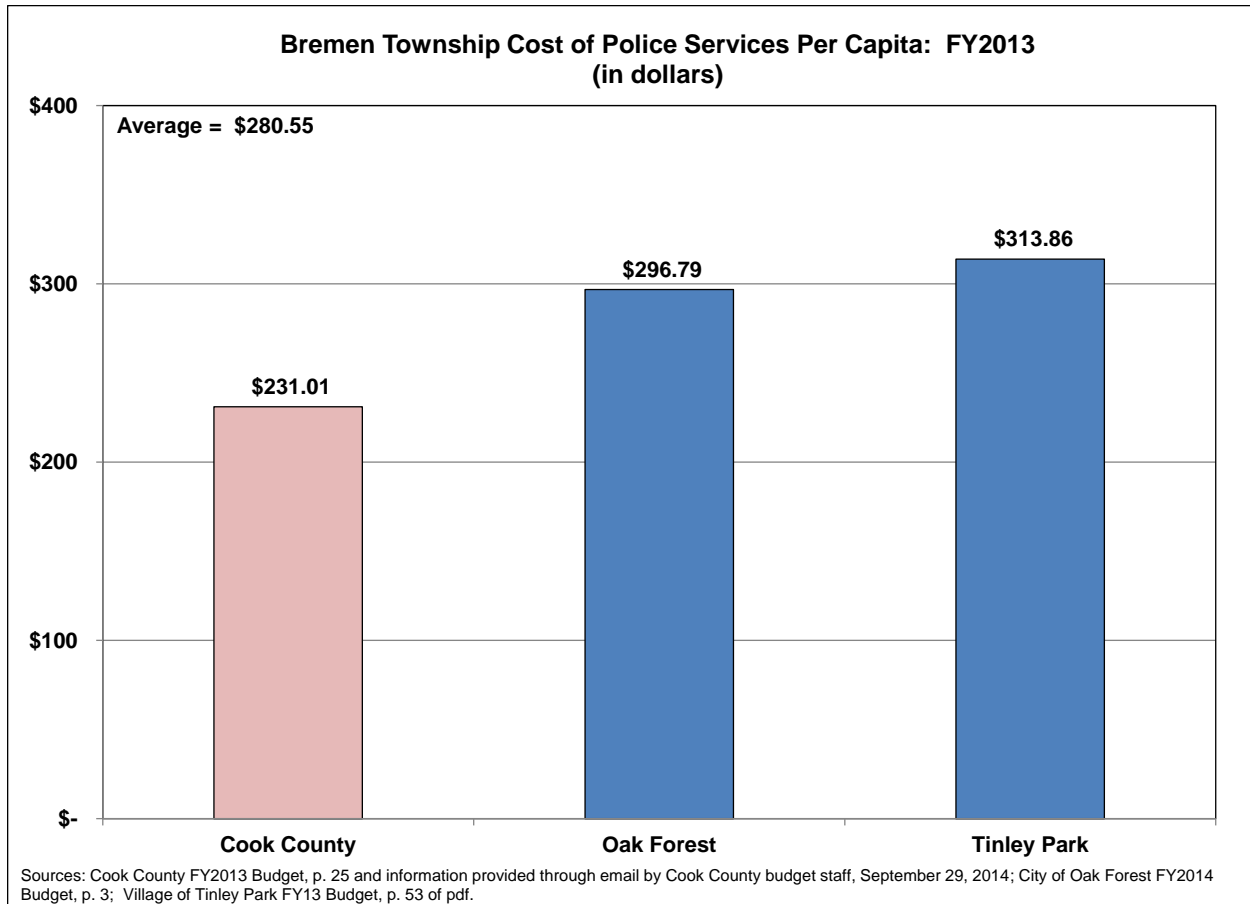
The police services provided by the Cook County Sheriff’s Police Department and the selected municipalities include basic police services such as patrolling, investigations and the enforcement of traffic laws. In addition, the Sheriff’s Police Department and the municipal police departments assist each 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 unincorporated areas by the Cook County Sheriff’s Police Department totaled \$29.1 million or \$231.01 per capita.¹¹⁷ The cost to provide police services by the Cook County Sheriff’s Police Department was calculated using the annual Cook County appropriations bill for the Cook County Sheriff’s Police Department, information provided by the County on the cost of salary and benefits and an estimate provided by the Sheriff’s Office that 50.04% of its police budget was expended policing the unincorporated areas of Cook County.¹¹⁸

¹¹⁷ Cook County FY2013 Budget, p. 25 and information provided through email by Cook County budget staff, September 29, 2014.

¹¹⁸ Information provided through email by Cook County Sheriff’s Police Department, June 30, 2014.

In the City of Oak Forest, the cost to provide municipal police services totaled \$8.3 million or \$296.79 per capita and was calculated using the FY2013 expenditures budgeted for the Oak Forest Police Department and police pension costs. The cost to provide municipal police services in the Village of Tinley Park in FY2013 totaled \$17.9 million or \$313.86 per capita and was calculated using the budgeted expenditures for the police department and police pension costs.

The following graph displays the cost to provide municipal police services by the selected municipalities in Bremen Township compared with the cost to Cook County for providing municipal-type police services in the unincorporated areas countywide. In FY2013 the cost to provide police services by the selected municipalities in Bremen Township and Cook County averaged \$280.55 per capita. The per capita cost to Cook County to provide police services was \$231.01. This was \$49.54 below average compared to Oak Forest and Tinley Park’s per capita costs. Oak Forest and Tinley Park’s per capita costs were above the Bremen Township average by \$16.24 and \$33.31, respectively.



Liquor Control Services

There was no budget data available to compare the costs of administering local liquor control laws in the City of Oak Forest and the Village of Tinley Park with Cook County.

Lemont Township

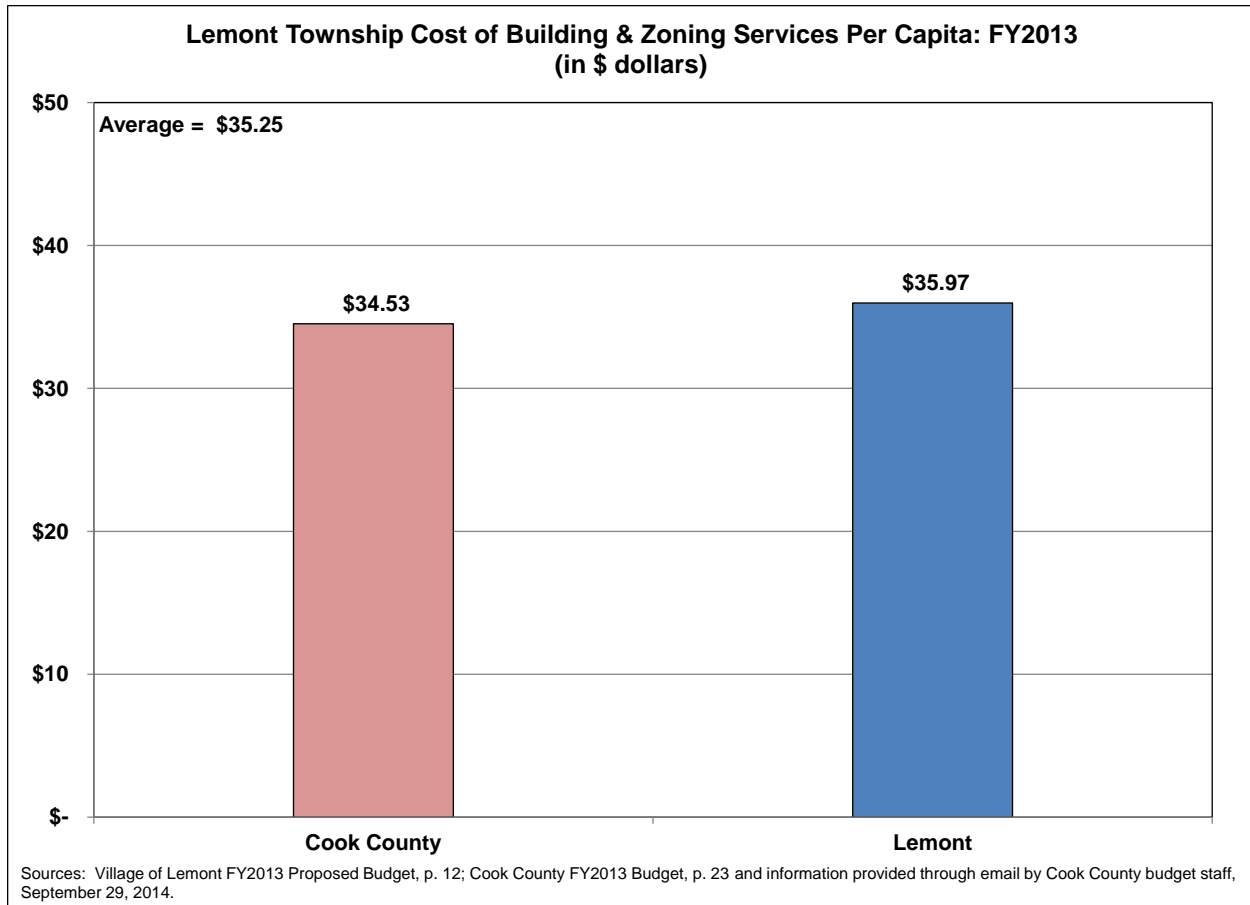
In Lemont Township, the cost of services provided by the Village of Lemont to their municipal residents in FY2013 were analyzed and compared on a per capita basis to the cost of municipal-type services provided by Cook County to all of its unincorporated residents. The services analyzed included building and zoning and police services. These services were analyzed because they were the most comparable municipal-type services provided by Cook County in the unincorporated areas and by the selected municipalities within their corporate boundaries. Due to the use of block level census data in this analysis there is a possibility that some residents of incorporated areas are included in the unincorporated population numbers used to calculate the per capita rate for Cook County.¹¹⁹

Building and Zoning Services

The municipal-type services provided through building and zoning services by Cook County and the municipalities include the enforcement of rules and regulations related to the permitting, licensing, zoning and inspections of property. The cost to provide building and zoning services in the Village of Lemont in FY2013 totaled \$589,113.00 or \$35.97 per capita and was calculated by combining the budgeted expenditures of the Building Department and Community Development Department. The cost to provide building and zoning services in the unincorporated areas by Cook County in FY2013 totaled \$4.4 million or \$34.53 per capita and was calculated using the Building and Zoning Department expenditures in the annual Cook County appropriations bill and pension and benefits information provided by the County.

The following graph displays the cost of providing building and zoning services by the Village of Lemont compared to the cost to Cook County for providing building and zoning services. The cost to provide building and zoning services in FY2013 in Lemont Township by the Village of Lemont and Cook County averaged \$35.25 per capita. The cost to provide building and zoning services by Cook County and the Village of Lemont were very close in cost with a difference in costs totaling \$1.44.

¹¹⁹ United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html>; United States Census Bureau, "Incorporated Place," <https://www.census.gov/dmd/www/glossary.html>.

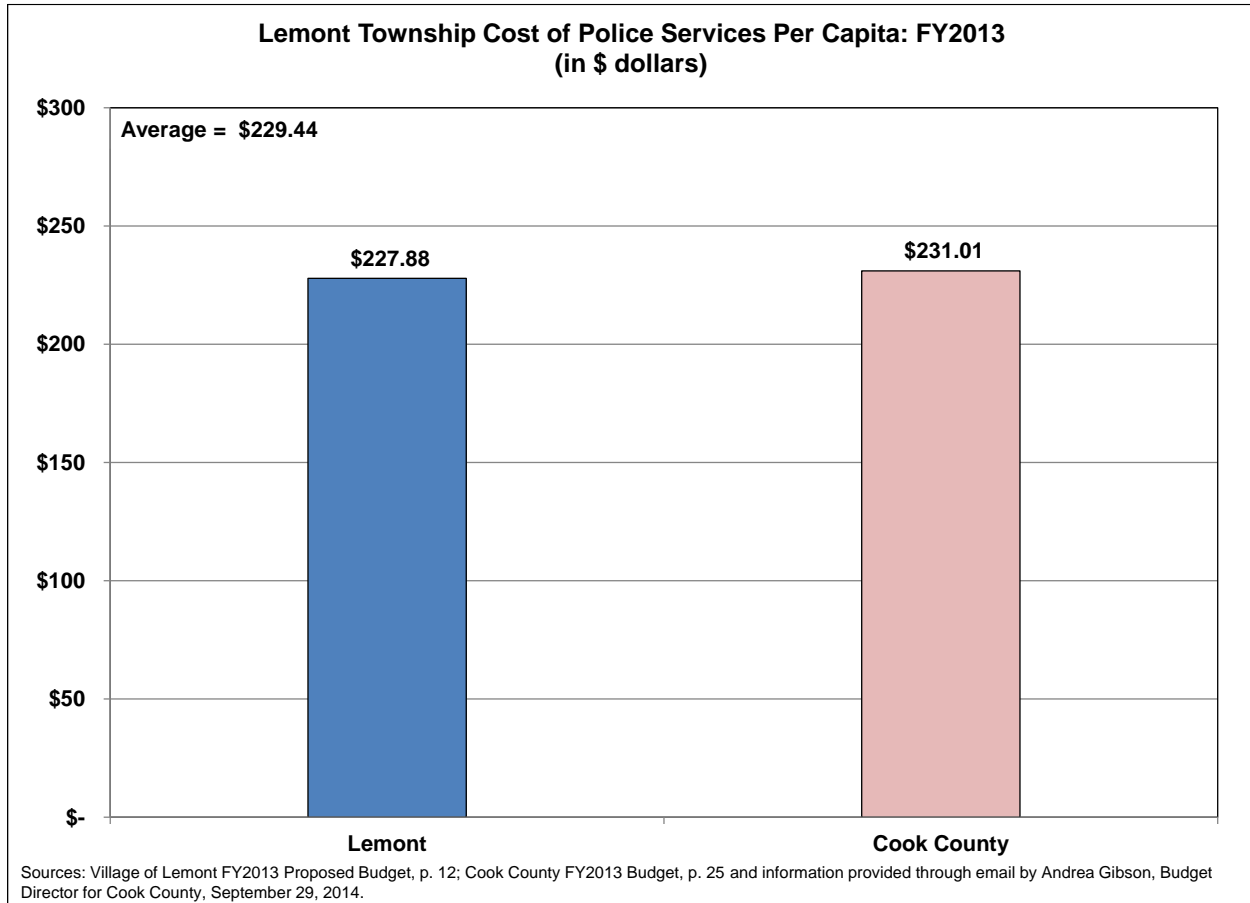


Police Services

The municipal-type 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 cost to provide municipal police services in the Village of Lemont in FY2013 totaled \$3.7 million or \$227.88 per capita and was calculated using the budgeted expenditures for the police department which include pension expenses. The cost to provide municipal-type police services in the unincorporated areas by the Cook County Sheriff’s Police Department in FY2013 totaled \$29.1 million or \$231.01 per capita. The cost to provide police services in the unincorporated areas by the Cook County Sheriff’s Police Department was calculated using the annual appropriated expenditures for the Cook County Sheriff’s Police Department, salary and benefit information provided by the County and was based on an estimate provided by the Sheriff’s Office that 50.04% of the police budget goes toward policing the unincorporated areas of Cook County.¹²⁰

¹²⁰ Cook County FY2013 Budget, p. 25; information provided through email by Cook County budget staff, September 29, 2014; and information provided through email by Cook County Sheriff’s Police Department, June 30, 2014.

The following graph displays the per capita cost to provide police services by the Village of Lemont compared to the cost to provide municipal-type police services by Cook County in the unincorporated areas countywide. The average cost to provide police services in Lemont Township totaled \$229.44 per capita. The cost to provide police services by the Village of Lemont were \$1.56 below average and Cook County was \$1.57 above average.



Liquor Control Services

There was no budget data available to compare the cost of administering local liquor control laws in the Village of Lemont with Cook County.

Leyden Township

In Leyden Township, the cost of municipal services provided by Northlake, Melrose Park and Franklin Park to their residents in FY2013 was analyzed and compared on a per capita basis to the cost of municipal-type services provided by Cook County to unincorporated residents. The services analyzed include: building and zoning, police and liquor control services. These services were analyzed because they were the most comparable municipal-type services provided by Cook County in the unincorporated areas and by the selected municipalities within their corporate boundaries. 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

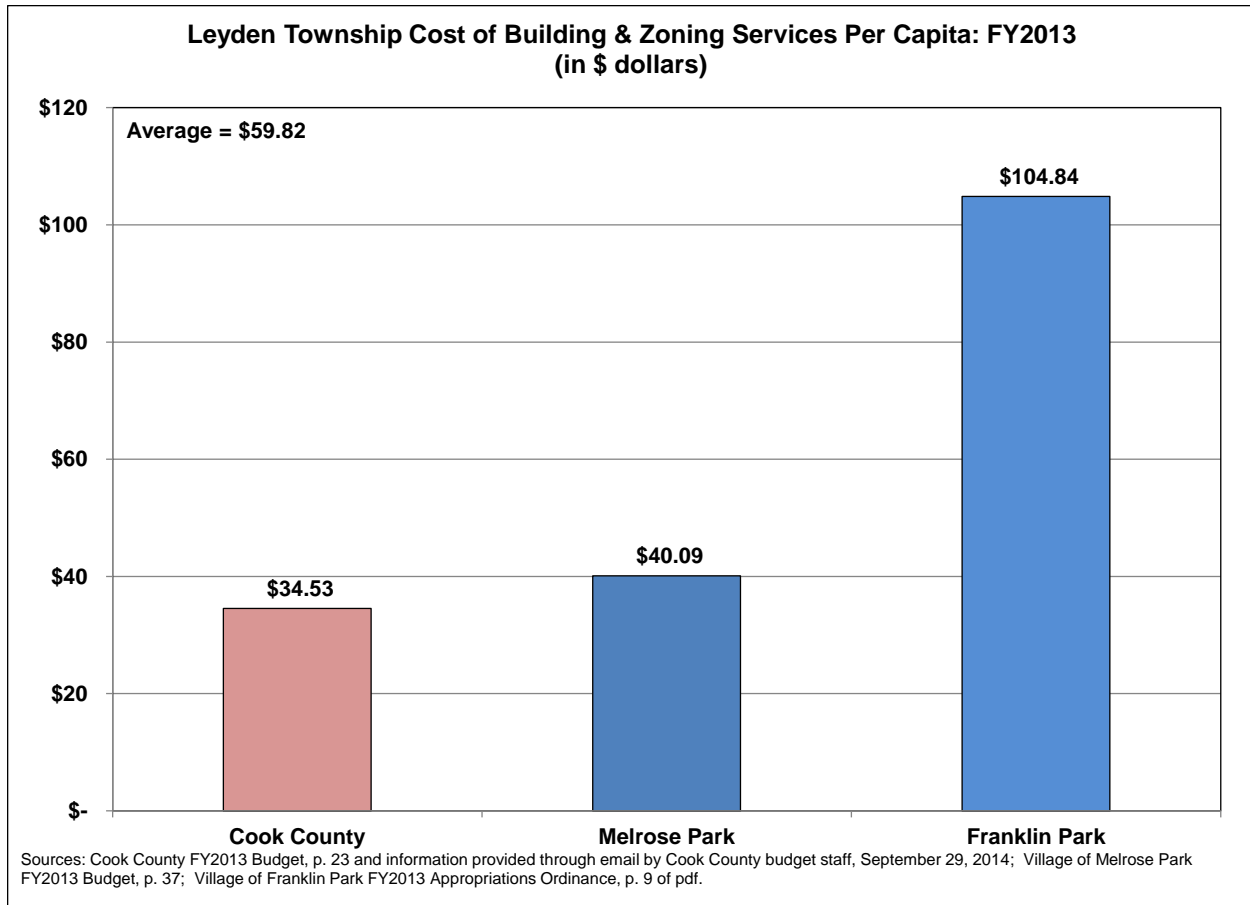
population numbers used to calculate the per capita rate for Cook County.¹²¹ The Village of Franklin Park and the City of Northlake are the only two municipalities in this analysis that utilize an appropriations ordinance rather than a formal budget document.

Building and Zoning Services

The building and zoning services provided by Cook County and the municipalities include: the enforcement of rules and regulations related to the permitting, licensing, zoning and inspections of property. The cost to provide building and zoning services by Cook County was calculated using the appropriated expenditures for the Building and Zoning Department in the annual Cook County appropriation bill and pension and benefit information provided the County, which totaled \$4.3 million or \$34.53 per capita. The cost to provide building and zoning services in the Village of Melrose Park in FY2013 totaled \$1.02 million or \$40.09 per capita and was calculated using the budgeted expenditures for the Building Department. In the Village of Franklin Park, the cost to provide building and zoning services in FY2013 totaled \$1.92 million or \$104.84 per capita and was calculated by combining the annual appropriations for the Building Department and Community Development Department along with the vehicle maintenance appropriations for both departments from the Fleet Maintenance Fund. There was no budget data available to calculate the cost of providing building and zoning services in the City of Northlake.

The following graph displays the per capita cost to provide building and zoning services by the selected municipalities in Leyden Township compared with the per capita cost to Cook County for providing building and zoning services to all unincorporated areas countywide. The average cost to provide building and zoning services in FY2013 by the selected municipalities in Leyden Township and Cook County was \$59.82 per capita. The Village of Melrose Park along with Cook County was well below average. Franklin Park's building and zoning costs were \$45.02 above average.

¹²¹ United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html>; United States Census Bureau, "Incorporated Place", <https://www.census.gov/dmd/www/glossary.html>.



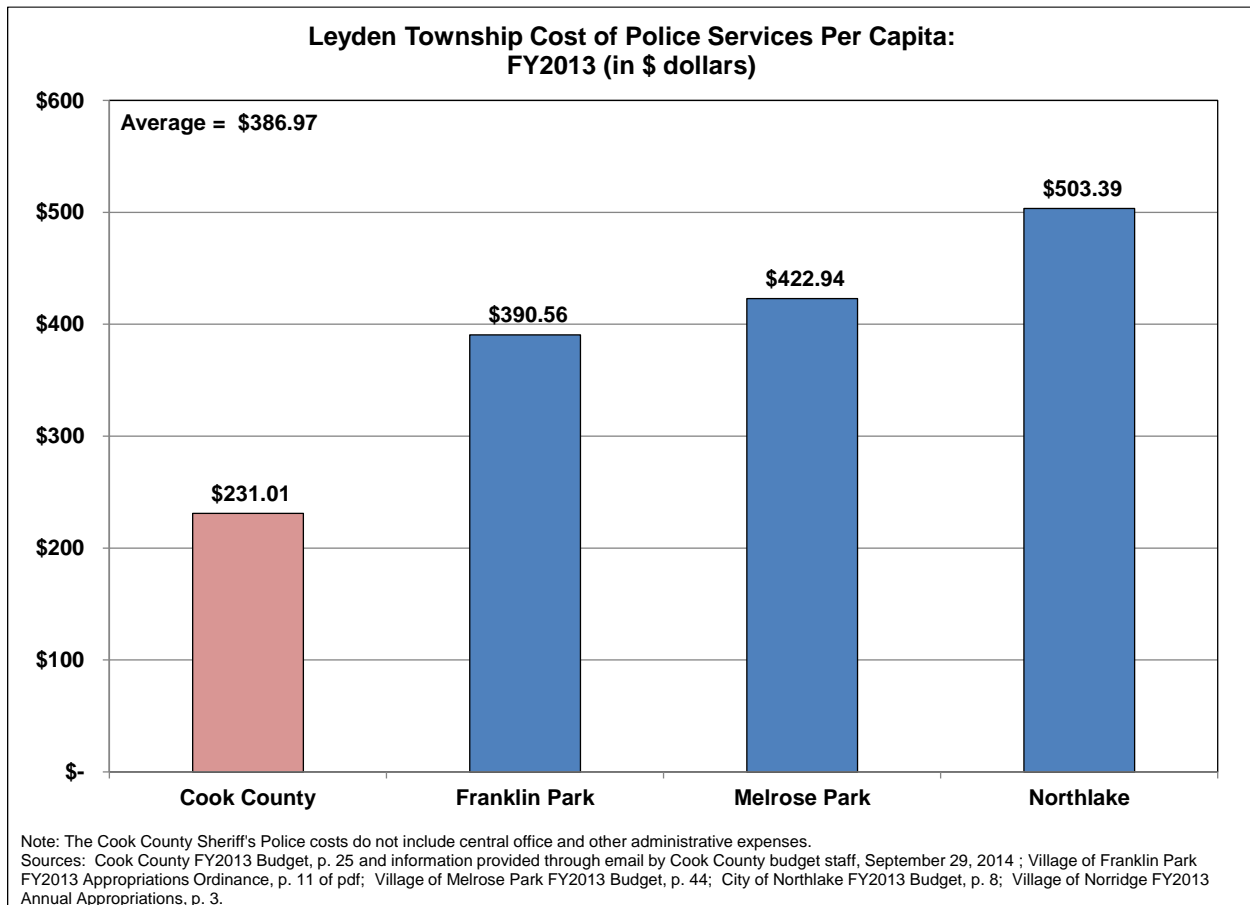
Police Services

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 cost to provide police services in the unincorporated areas by the Cook County Sheriff’s Police Department in FY2013 totaled \$29.1 million or \$231.01 per capita. The cost to provide police services in the unincorporated areas by the Cook County Sheriff’s Police Department was calculated by using annual appropriations data, pension and benefit information provided by the County and was based on an estimate provided by the Sheriff’s Office that 50.04% of the police budget goes toward policing the unincorporated areas of Cook County.¹²² In the Village of Franklin Park, the cost to provide municipal police services in FY2013 totaled \$7.2 million or \$390.56 per capita and was calculated using the annual appropriations for the police department, police pension costs and the related vehicle maintenance costs from the Vehicle Maintenance Fund. In the City of Northlake, the cost to provide municipal police

¹²² Cook County FY2013 Budget, p. 25; information provided through email by Cook County budget staff, September 29, 2014; and information provided through email by Cook County Sheriff’s Police Department on June 30, 2014.

services totaled \$6.2 million or \$503.39 per capita and was calculated using the FY2013 expenditures budgeted for the police department and police pension costs.

The following graph displays the per capita costs to provide police services by the selected municipalities in Leyden Township compared to Cook County. The average cost was \$386.97 per capita. Cook County's per capita cost was \$155.96 below average, while the City of Northlake was the most expensive with its per capita cost \$116.42 above average.

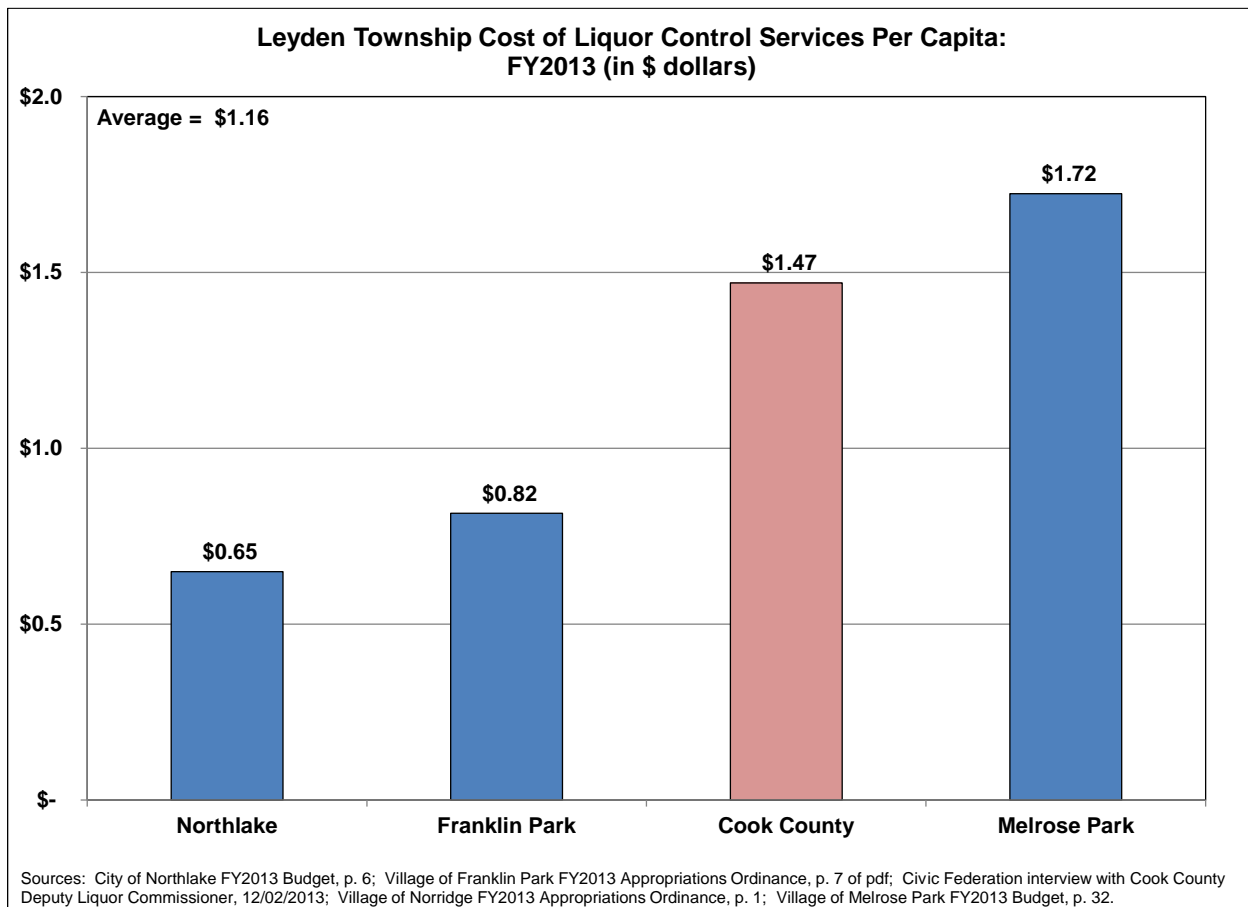


Liquor Control Services

The duties related to the enforcement of liquor control laws by the local liquor commissioner include the issuance, suspension and revocation of liquor licenses along with 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 expenses associated with providing liquor control services are primarily used to fund the salary of the local liquor commissioner. In the City of Northlake, the cost to provide liquor control services totaled \$8,000 or \$0.65 per capita and was calculated using the budgeted salary for the local liquor commissioner. In the Village of Franklin Park, the cost to provide liquor control services totaled \$15,000 or \$0.82 per capita and was calculated using the salary appropriated for the local liquor commissioner. The total cost to Cook County for providing liquor control services in the unincorporated areas of the county totaled

\$186,000.00 or \$1.47 per capita. In the Village of Melrose Park, the cost to provide liquor control services in FY2013 totaled \$44,000.00 or \$1.72 per capita and was obtained using the appropriated salaries and wages for the local liquor commissioner.

The following graph displays the per capita cost to provide liquor control services by the selected municipalities in Leyden Township compared to how much it costs Cook County to provide liquor control services in the unincorporated areas of the county. The cost to provide liquor control services by the municipalities in Leyden Township and Cook County averaged \$1.16 per capita. Cook County was \$0.31 more than the average per capita cost to provide liquor control services. In the Village of Melrose Park liquor control costs were \$0.56 above average and the Village of Northlake had per capita costs \$0.51 below average.



Maine Township

In Maine Township, the cost of services provided by the municipalities of Park Ridge, Des Plaines, Glenview and Niles to their municipal residents in FY2013 were analyzed and compared on a per capita basis to the cost of municipal-type services provided by Cook County to unincorporated residents countywide. The services that were analyzed include building and zoning and police services. These services were analyzed because they were the most comparable municipal-type services provided by Cook County in the unincorporated areas and by the selected municipalities within their corporate boundaries. Due to the use of block level

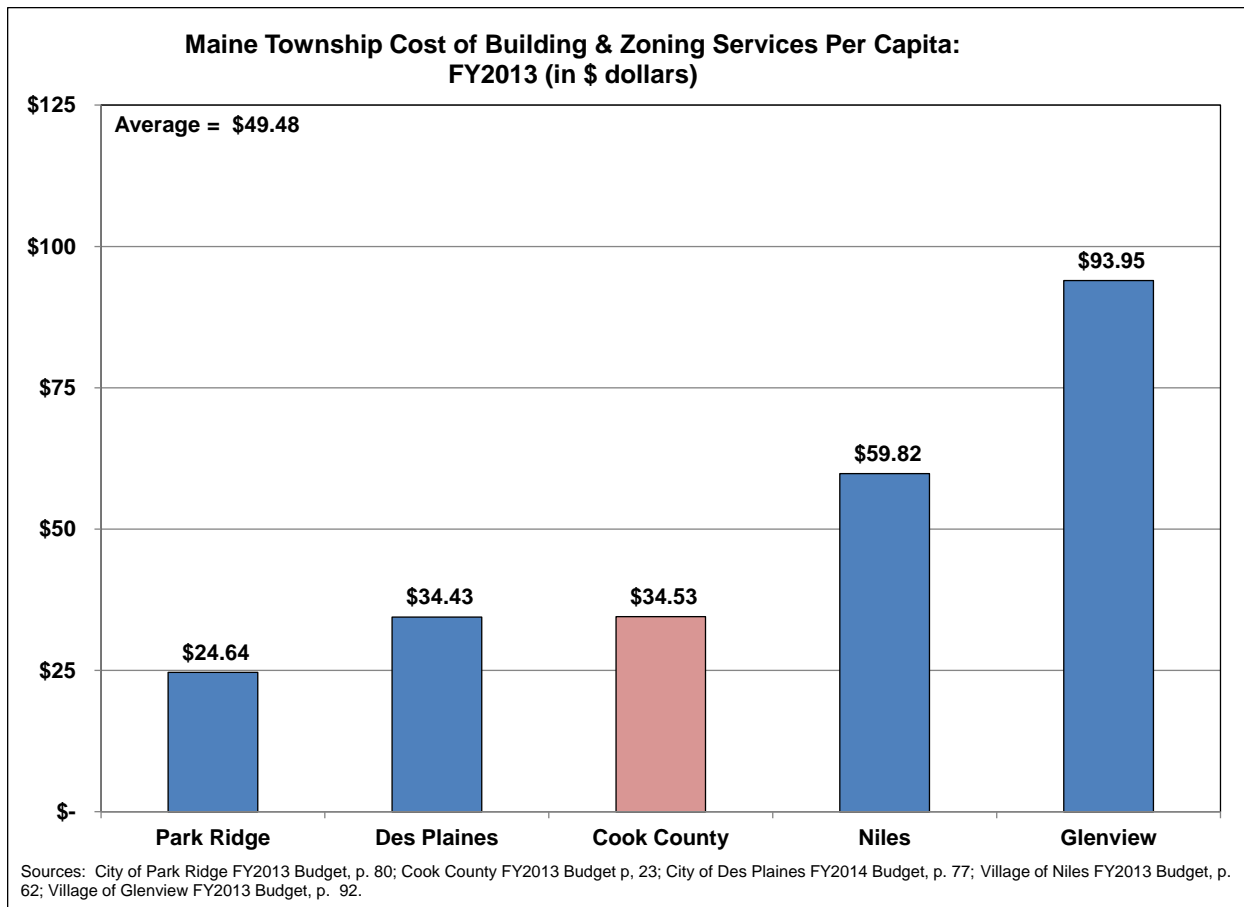
census data in this analysis there is a possibility that some residents of incorporated areas are included in the unincorporated population numbers used to calculate the per capita rate for Cook County.¹²³

Building and Zoning Services

The building and zoning services provided by Cook County and the municipalities include the enforcement of rules and regulations related to the permitting, licensing, zoning and inspections of property. In the City of Park Ridge, the cost to provide building and zoning services in FY2013 totaled \$929,592.00 or \$24.64 per capita and was calculated using the budgeted expenditures of the Capital Planning and Development Department. The cost to provide building and zoning services by Cook County was calculated using the appropriated expenditures for the Building and Zoning Department in the annual Cook County appropriation bill and pension and benefit information provided the County, which totaled \$4.3 million or \$34.53 per capita. The cost to provide building and zoning services in the City of Des Plaines in FY2013 totaled \$2.02 million or \$34.43 per capita and was calculated using the budgeted expenditures for the Community Development Department. In the Village of Niles, the cost to provide building and zoning services in FY2013 totaled \$1.79 million or \$59.82 per capita and was calculated using budget expenditures for the Community Development Department. The cost to provide building and zoning services in the Village of Glenview in FY2013 totaled \$4.23 million or \$93.95 per capita and was obtained by combining the Planning and Economic Development Administration and Planning Divisions.

The following graph displays the per capita cost of providing building and zoning services by the selected municipalities in Maine Township compared with the per capita cost to Cook County for providing building and zoning services in the unincorporated areas countywide. The average cost to provide building and zoning services by the municipalities in Maine Township and Cook County was \$49.48 per capita. The City of Park Ridge was well below the \$49.48 per capita average at \$24.64 per capita. The Village of Des Plaines and Cook County were also below average at \$34.43 and \$34.53, respectively. The municipalities of Niles and Glenview were above the average by \$10.34 and \$44.47, respectively.

¹²³ United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html>; United States Census Bureau, "Incorporated Place", <https://www.census.gov/dmd/www/glossary.html>.



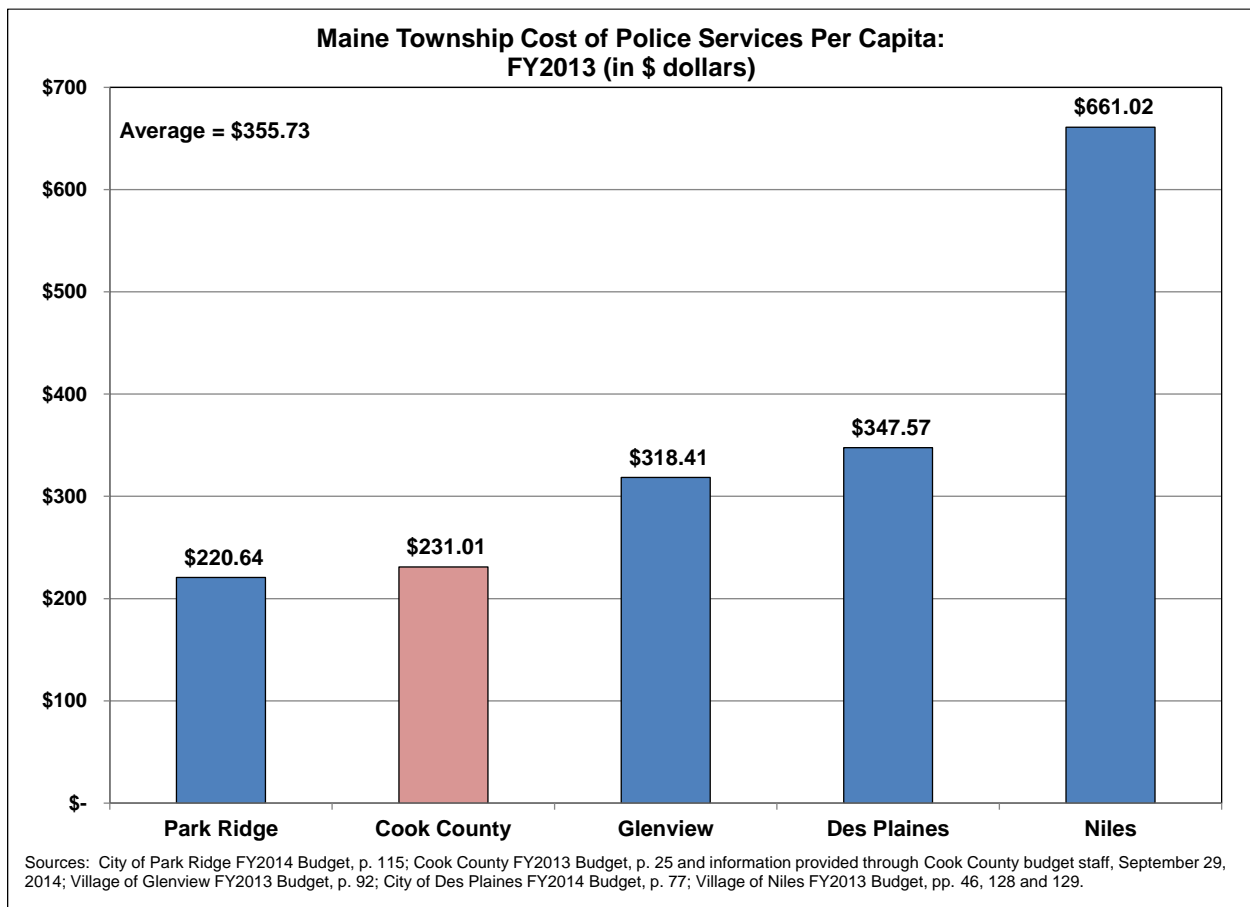
Police Services

The municipal-type 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. In FY2013 the cost to provide police services in the City of Park Ridge totaled \$8.3 million or \$220.64 per capita and was calculated using the budgeted police department expenditures and police pension costs. The cost to provide police services in the unincorporated areas by the Cook County Sheriff’s Police Department in FY2013 totaled \$29.1 million or \$231.01 per capita. The cost to provide police services in the unincorporated areas by the Cook County Sheriff’s Police Department was calculated using annual appropriations data, salary and benefit costs provided by the County and was based on an estimate provided by the Sheriff’s Office that 50.04% of the police budget goes toward policing the unincorporated areas of Cook County.¹²⁴ In Glenview the cost to provide municipal police services in FY2013 totaled \$14.3 million or \$318.41 per capita and was calculated using the budgeted police department

¹²⁴ Cook County FY2013 Budget, p. 25; information provided through email by Cook County budget staff, September 29, 2014; and information provided through email by Cook County Sheriff’s Police Department, June 30, 2014.

expenditures and police pension costs. In the City of Des Plaines, the cost to provide police services totaled \$20.45 million or \$347.57 per capita in FY2013 and was calculated using the budgeted police department expenditures and police pension costs. In Niles the cost to provide police services in FY2013 totaled \$19.8 million or \$661.02 per capita and was calculated using the budgeted police department expenditures and police pension costs.

The following graph displays the per capita cost to provide police services by the selected municipalities in Maine Township compared to the per capita cost to provide municipal-type police services by Cook County to the unincorporated areas countywide. The average per capita cost to provide police services for Cook County and the four municipalities in Maine Township totaled \$355.73. The cost to provide police services in the Village of Niles was the highest at \$305.29 above the average per capita cost. Niles' high cost to deliver police services in FY2013 is largely due to its police pension contribution. The cost to provide municipal-type police services by Cook County was \$124.72 below average. The City of Park Ridge and the Cook County Sheriff's Police Department provide police services at the lowest cost at \$135.09 and \$124.72, respectively, below the average per capita cost compared to the selected municipalities in Maine Township.



Liquor Control Services

There was no budget data available to compare the cost of administering local liquor control laws in the selected municipalities of Park Ridge, Des Plaines, Niles and Glenview with Cook County.

Northfield Township

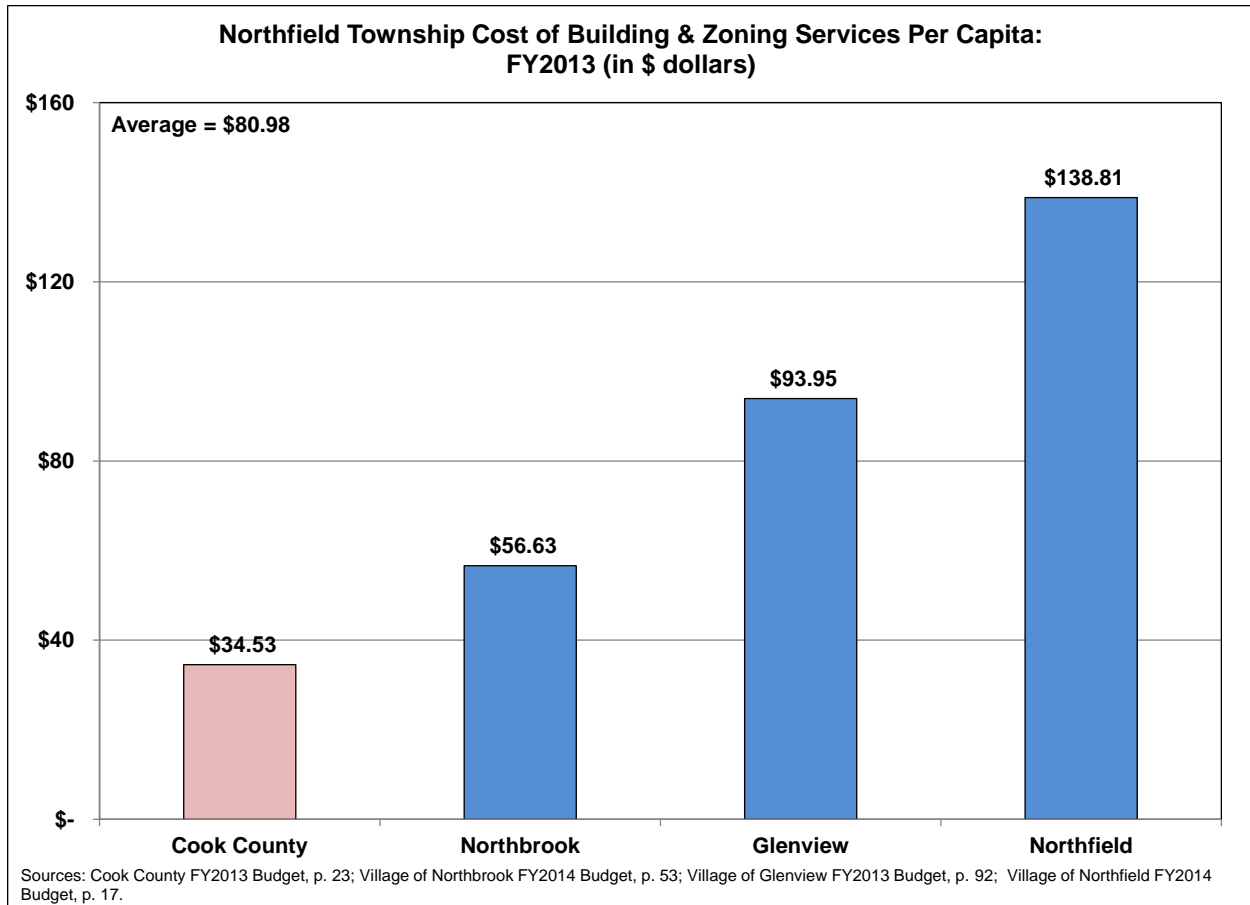
In Northfield Township, the cost of services provided by the Village of Northbrook, the Village of Glenview and the Village of Northfield to their municipal residents in FY2013 were analyzed and compared on a per capita basis to the cost of municipal-type services provided by Cook County to its unincorporated residents countywide. The services that were analyzed include building and zoning and police services. These services were analyzed because they were the most comparable municipal-type services provided by Cook County in the unincorporated areas and by the selected municipalities. Due to the use of block level census data in this analysis there is a possibility that some residents of incorporated areas are included in the unincorporated population numbers used to calculate the per capita rate for Cook County.¹²⁵

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 cost to provide building and zoning services in the unincorporated areas by Cook County in FY2013 totaled \$4.35 million or \$34.53 per capita and was calculated using the Building and Zoning Department expenditures in the annual Cook County appropriations bill and salary and benefit costs provided by the County. In the Village of Northbrook, the cost to provide building and zoning services in FY2013 totaled \$1.89 million or \$56.63 per capita and was obtained using the FY2013 amended budgeted expenditures for the Development and Planning Department. In FY2013 the cost to provide building and zoning services in the Village of Glenview totaled \$4.23 million or \$93.95 per capita and was calculated by combining the expenses for the Planning and Economic Development Administration, Planning Divisions and Capital Projects and Inspectional Services expenses. In the Village of Northfield, the cost to provide building and zoning services in FY2013 totaled \$759,290.0 or \$138.81 per capita and was calculated using the Building/Community Development Department expenses.

The following chart displays the FY2013 cost to provide building and zoning services by the selected municipalities in Northfield Township compared to the cost to Cook County to provide building and zoning services in the unincorporated areas countywide. The average cost to provide building and zoning services by the selected municipalities and Cook County was \$80.98 per capita. Cook County provided building and zoning services at a per capita cost of \$46.45 below average. The Village of Northfield provided building and zoning services at the highest rate, \$57.83 above the per capita average of \$80.98.

¹²⁵ United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html>; United States Census Bureau, "Incorporated Place," <https://www.census.gov/dmd/www/glossary.html>.



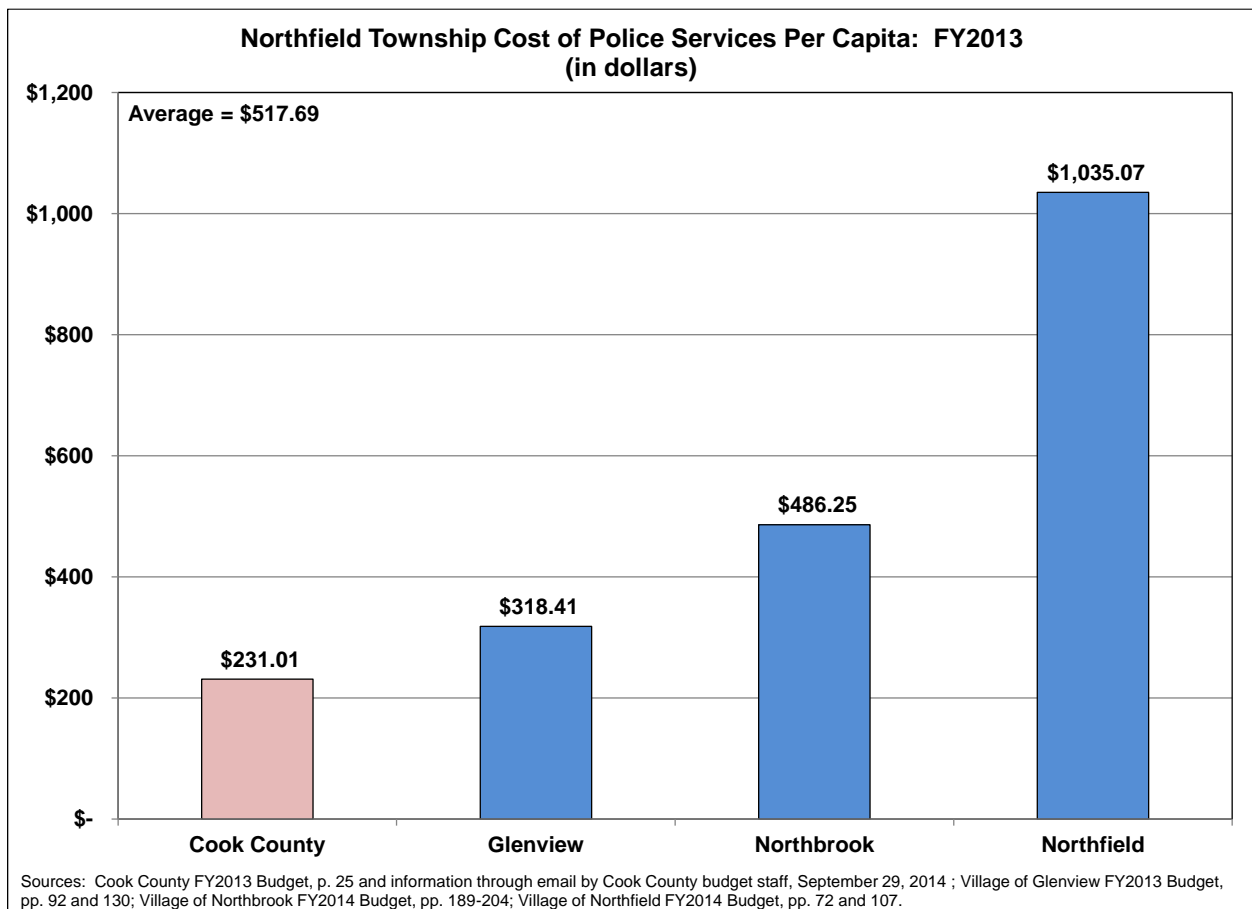
Police Services

The municipal-type 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 cost to provide police services in the unincorporated areas by the Cook County Sheriff’s Police Department in FY2013 totaled \$29.1 million or \$231.01 per capita. The cost to provide police services in the unincorporated areas by the Cook County Sheriff’s Police Department was calculated using the budgeted expenditures in the annual Cook County appropriation bill, salary and benefit information provided by the County and was based on an estimate provided by the Sheriff’s Office that 50.04% of the police budget goes toward policing the unincorporated areas of Cook County.¹²⁶ In the Village of Glenview, the cost to provide municipal police services in FY2013 totaled \$14.3 million or \$318.41 per capita and was calculated using the budgeted police department expenditures and police pension costs. The cost to provide municipal police services in Northbrook in FY2013 totaled \$16.3 million or \$486.25

¹²⁶ Cook County FY2013 Budget, p. 25; information provided through email by Cook County budget staff, September 29, 2014; and information provided through email by Cook County Sheriff’s Police Department, June 30, 2014.

per capita and was calculated using the budgeted police department expenditures and police pension costs. In the Village of Northfield, the cost to provide municipal police services in FY2013 totaled \$5.7 million or \$1,035.07 per capita and was calculated using the FY2013 expenditures budgeted for the police department and police pension expenditures.

The following graph displays the per capita cost to provide police services by the municipalities in Northfield Township compared with the cost to the Cook County Sheriff’s Police Department to provide municipal-type police services in the unincorporated areas countywide. The average cost to provide police services by the selected municipalities in Northfield Township and Cook County was \$517.69 per capita. The per capita cost to provide municipal-type police services by Cook County was the lowest at \$231.01 per capita or \$233.45 below average. The Village of Northfield had the highest costs at \$1,035.07 per capita or \$517.38 above average.



Liquor Control Services

There was no budget data available to compare the cost of administering local liquor control laws in the municipalities of Glenview, Northbrook and Northfield with Cook County.

Orland Township

In Orland Township, the cost of services provided by the municipalities of Tinley Park and Orland Park to their municipal residents in FY2013 were analyzed and compared on a per capita basis to the cost of municipal-type services provided by Cook County to unincorporated residents countywide. The services that were analyzed include building and zoning and police services. These services were analyzed because they were the most comparable municipal-type services provided by Cook County in the unincorporated areas and by the selected municipalities. Due to the use of block level census data in this analysis there is a possibility that some residents of incorporated areas are included in the unincorporated population numbers used to calculate the per capita rate for Cook County.¹²⁷

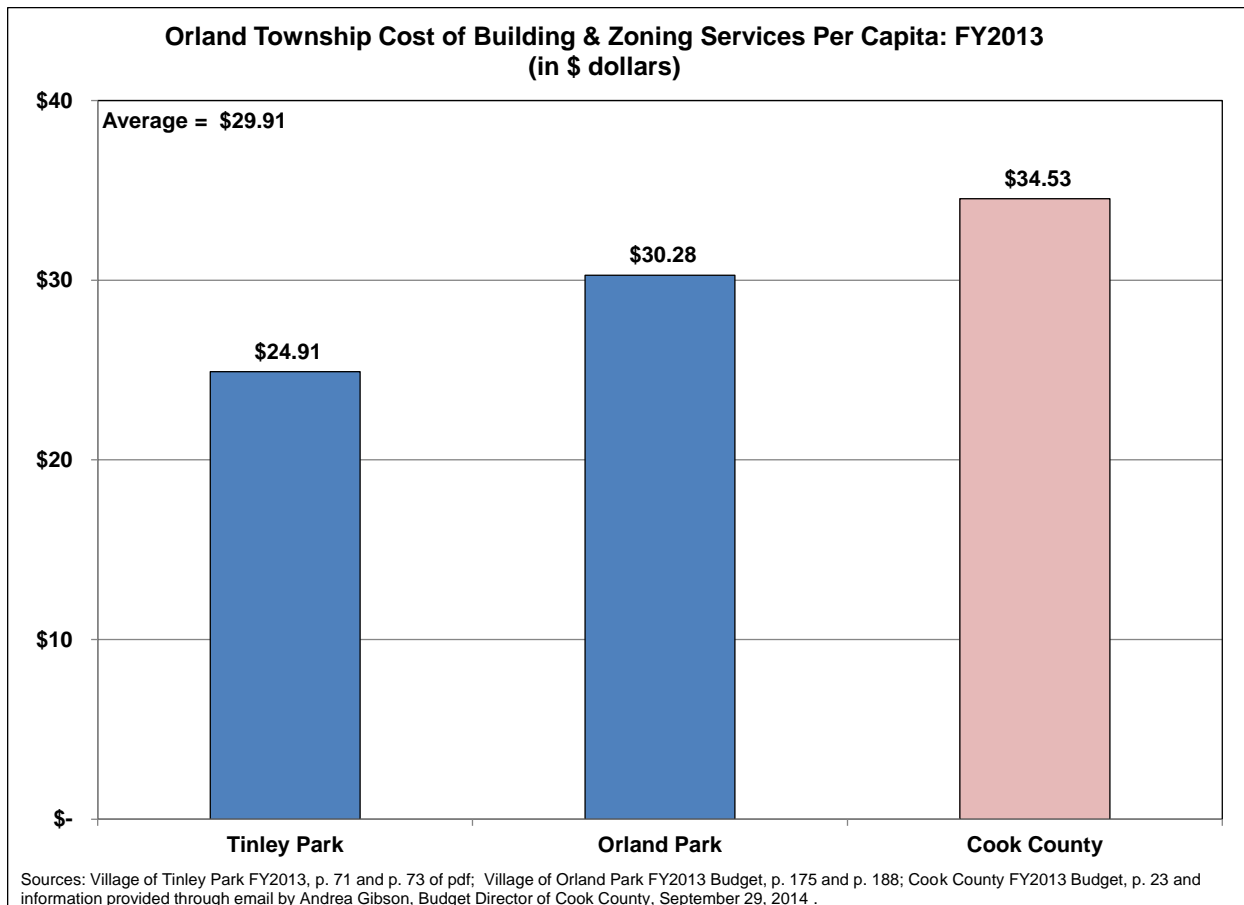
Building and Zoning Services

The building and zoning services by Cook County and the municipalities include: the enforcement of rules and regulations related to the permitting, licensing, zoning and inspections of property. The cost to provide building and zoning services in the Village of Tinley Park in FY2013 totaled \$1.4 million or \$24.91 per capita and was calculated by combining the budgeted expenditures for the Building Department and Planning Department. In the Village of Orland Park, the cost to provide building and zoning services in FY2013 totaled \$1.73 million or \$30.28 per capita and was calculated using the budgeted expenditures of the Planning/Engineering Division and Building Division of the Development Services Department. The cost to provide building and zoning services in the unincorporated areas by the Cook County Building and Zoning Department in FY2013 totaled \$3.5 million or \$34.53 per capita and was calculated using the Building and Zoning Department expenditures in the annual Cook County appropriations bill and salary and benefit information provided by the County.¹²⁸

The following graph displays the per capita cost to provide building and zoning services by the selected municipalities in Orland Township compared to the cost to provide building and zoning services by Cook County. The cost to provide building and zoning services by the municipalities in Orland Township and Cook County averaged \$29.91 per capita. Cook County had the highest costs at \$4.62 above the average per capita cost compared to Tinley Park and Orland Park. In Tinley Park, the cost to provide building and zoning services to the residents of the municipality was \$5.00 below average.

¹²⁷ United States Census Bureau Privacy Act, <https://www.census.gov/dmd/www/glossary.html>; United States Census Bureau, "Incorporated Place", <https://www.census.gov/dmd/www/glossary.html>.

¹²⁸ Information provided through email by Cook County budget staff, September 29, 2014.



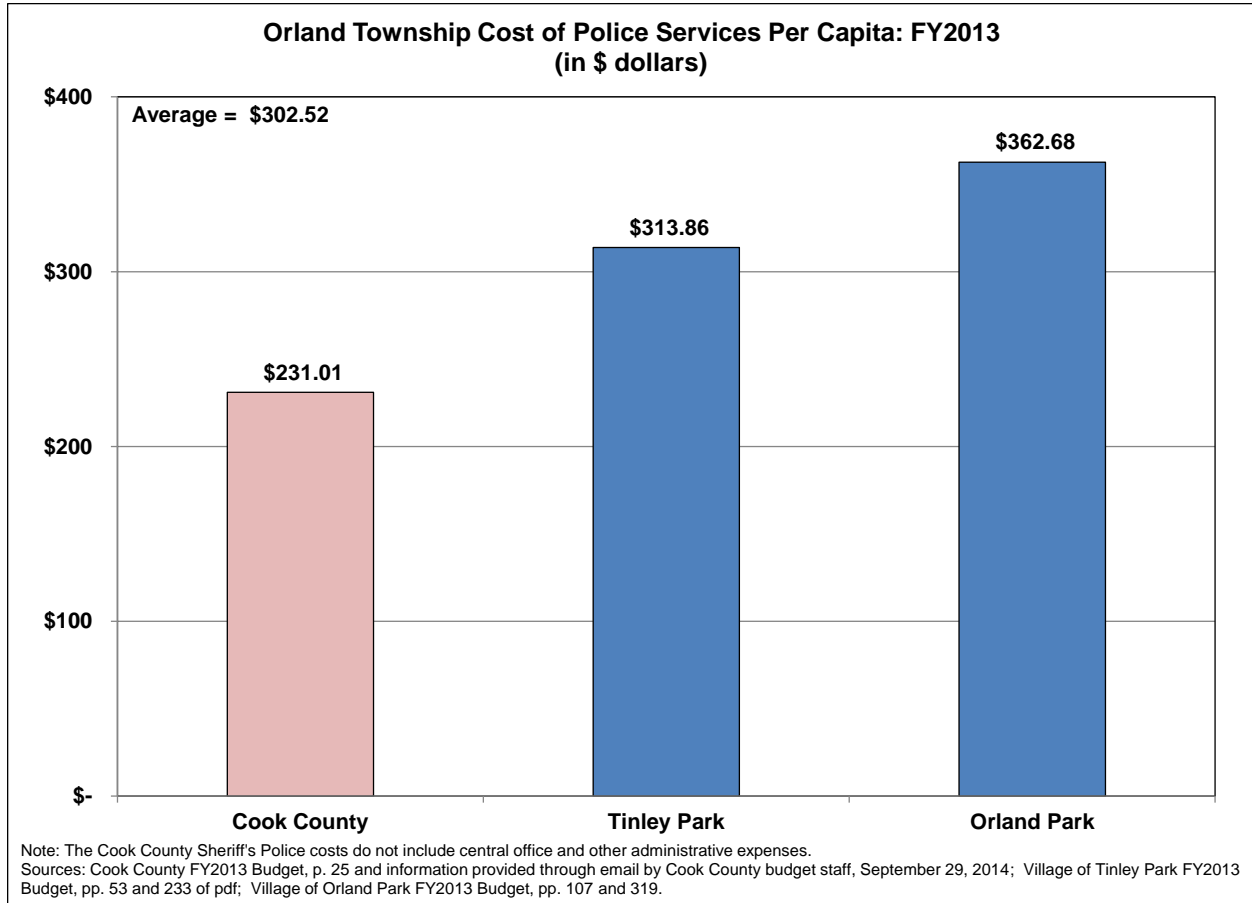
Police Services

The municipal-type 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 cost to provide police services in the unincorporated areas by the Cook County Sheriff’s Police Department in FY2013 totaled \$29.1 million or \$231.01 per capita. The cost to provide police services in the unincorporated areas by the Cook County Sheriff’s Police Department was calculated using the appropriated expenditures in the FY2013 annual Cook County appropriations bill, salary and benefit information provided by the County and was based on an estimate provided by the Sheriff’s Office that 50.04% of the police budget goes toward policing the unincorporated areas of Cook County.¹²⁹ In the Village of Tinley Park, the cost to provide municipal police services in FY2013 totaled \$17.9 million or \$313.86 per capita and was calculated using the budgeted expenditures for the police department and police pension costs. In Orland Park, the cost to provide municipal police services in FY2013 totaled \$20.8 million or

¹²⁹ Cook County FY2013 Budget, p. 25; information provided through email by Cook County budget staff, September 29, 2014; and information provided through email by Cook County Sheriff’s Police Department, June 30, 2014

\$362.68 per capita and was calculated using the budgeted expenditures for the police department and police pension costs.

The following graph displays the per capita cost to provide police services by the selected municipalities in Orland Township compared to the cost to the Cook County Sheriff's Police Department to provide these services to the unincorporated areas countywide. The per capita cost to the Cook County Sheriff's Police Department was \$71.51 less than the per capita average of \$302.52. The cost to provide police services in the Village of Orland Park was the highest at \$60.16 above the per capita average in Orland Township.



Liquor Control Services

There was no budget data available to compare the cost of administering local liquor control laws in the villages of Tinley Park and Orland Park with Cook County.

UNINCORPORATED AREA TOWNSHIP PROFILES

The following sections provide in-depth profiles of the unincorporated areas in the six priority townships examined in this report.

BREMEN TOWNSHIP

Bremen Township was created in 1850 when Cook County adopted the township form of government.¹³⁰ Its population in the 2010 census was 110,118 and it covers an area of 37.84 square miles. The township includes all or portions of the communities of Blue Island, Country Club Hills, Crestwood, Harvey, Hazel Crest, Homewood, Markham, Midlothian, Oak Forest, Orland Park, Posen, Robbins and Tinley Park.¹³¹

The high school district for most of Bremen Township is Bremen Community High School District 228. Grade school districts include Elementary Districts 146, 143, 143 ½, 144, 160 and 161. Major highways traversing the township are Interstates 57, 780 and 204 and Illinois Routes 43 and 50.

Bremen Township contains 1,392 unincorporated parcels. Of the 1,392 parcels, 63.1%, or 878 parcels were zoned Class 2 and 3 residential. The majority of the unincorporated parcels in Bremen Township are located adjacent to the municipalities of Oak Forest and Tinley Park.

Fire protection in the unincorporated areas of Bremen Township adjacent to the municipalities of Oak Forest and Tinley Park is provided by the municipal fire departments.¹³² There are no fire protection districts that directly serve the unincorporated areas of Bremen Township. However, the municipal fire departments that do provide fire protection to the unincorporated areas are provided with mutual-aid assistance through the Mutual Aid Box Alarm System (MABAS).¹³³ According to Tinley Park officials, the village does not charge for fire department services to the unincorporated residents.¹³⁴

The large unincorporated areas adjacent to Tinley Park include the subdivision of Kimberly Heights and the neighborhoods referred to by Tinley Park officials as Highland Avenue and Sayre Avenue. These three areas are primarily residential and are partially incorporated at this time. These areas lack sidewalks, streetlights, curbs and gutters that are typically found in neighboring municipalities. Stormwater is collected through roadside ditches and culverts. Sanitary sewer service is provided to the entire Kimberly Heights neighborhood through the Kimberly Heights Sanitary District. In the Highland Avenue and Sayre Avenue areas a portion of

¹³⁰ Charles B. Johnson. *Growth of Cook County, Volume I. Board of Commissioners of Cook County*, 1960, p. 93.

¹³¹ U.S. Census Bureau, *2010 Census of Population and Housing, Population and Housing Unit Counts*, U.S. Government Printing Office, Washington, DC, 2012, pp. 19-20.

¹³² Interview with Michael S. Mertens, Assistant Village Manager; and Amy Connolly, Planning Director of the Village of Tinley Park, May 6, 2014.

¹³³ MABAS (Mutual Aid Box Alarm System) is a statewide, non-discriminatory mutual aid response system for fire, emergency medical service and specialized incident operational teams; <http://www.mabas-il.org/AboutMABAS/Pages/MABASOverview.aspx>.

¹³⁴ Interview with Michael S. Mertens, Assistant Village Manager; and Amy Connolly, Planning Director of the Village of Tinley Park, May 6, 2014.

the residents are on well water and septic systems, while the remaining residents utilize the municipal sanitary sewer system and receive their water from the Village of Tinley Park.

Demographic Profile

The total population of all unincorporated parcels in Bremen Township is 2,194.¹³⁵ Unincorporated Bremen Township is 77.3% white with 1,696 residents; 9.7% black with 213 residents; 7.2% Hispanic with 157 residents; 3.1% identifying as Other Race with 67 residents; 1.4% Asian with 30 residents; 1.2% Multi-Race with 26 residents; less than 1% American Eskimo with three residents; and less than 1% Hawaiian/Pacific Islander with two residents. Of the total unincorporated residential population, 50.5% are male and 49.5% are female.¹³⁶

Unincorporated Bremen Township Population by Race 2010		
Race	Population	% of Total Population
White	1,696	77.3%
Black	213	9.7%
Hispanic	157	7.2%
Other	67	3.1%
Asian	30	1.4%
Multi-Race	26	1.2%
American Eskimo	3	0.1%
Hawaiian/Pacific Islander	2	0.0%
Total	2,194	100%

Source: U.S. Census Bureau, American Community Survey, 2010.

¹³⁵ Chicago Metropolitan Agency for Planning aggregated U.S. Census Bureau, 2010 Census. <http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

¹³⁶ U.S. Census Bureau, American Community Survey, 2010. http://www.census.gov/acs/www/data_documentation/summary_file.

The total number of households in unincorporated Bremen Township is 722. A household is defined as all related or unrelated persons who share living arrangements within a housing unit.¹³⁷ The total number of housing units in unincorporated Bremen Township is 754. There are 646 owner-occupied units, or 85.7% of the total housing units. There are 76 renter-occupied units, or 10.1% of the total housing units. The remaining 32 housing units are vacant, totaling 4.2% of the total housing units. The average unincorporated residential parcel size is 0.95 acre.

Unincorporated Bremen Township Housing Occupancy 2010		
Housing Tenure	Housing Units	% of Total Units
Owner-Occupied	646	85.7%
Renter-Occupied	76	10.1%
Vacant Units	32	4.2%
Total	754	100.0%

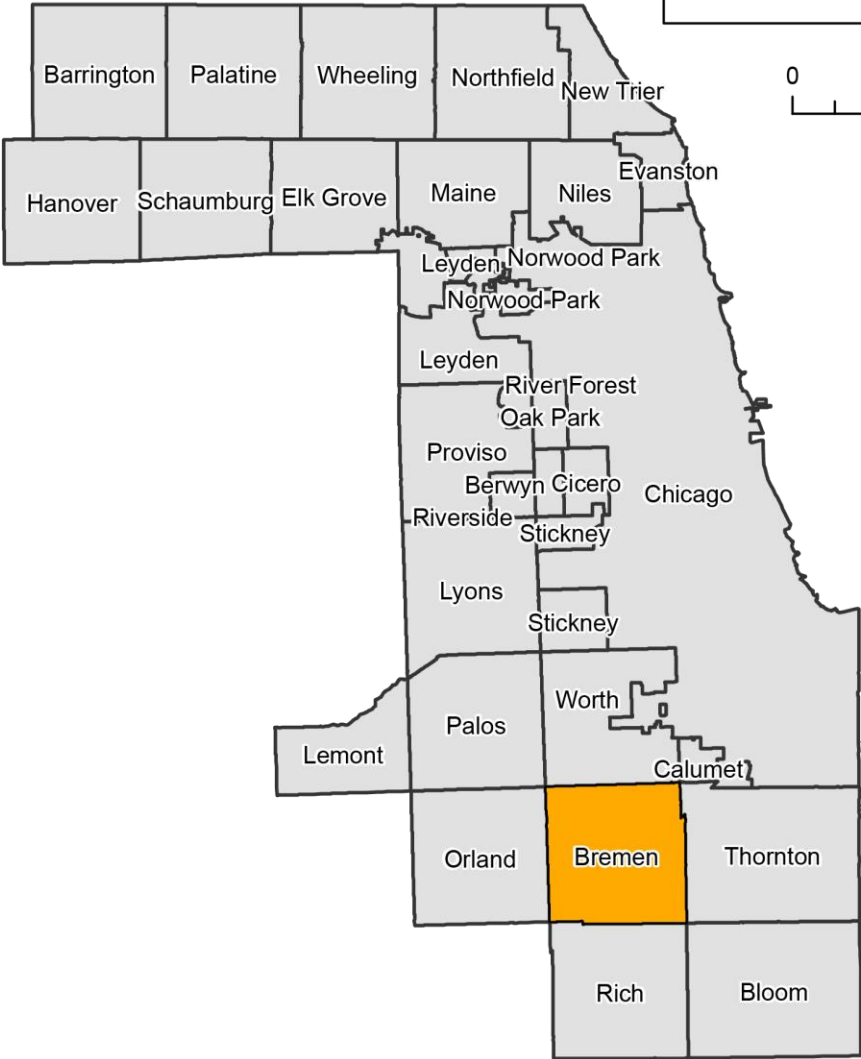
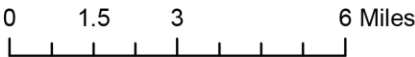
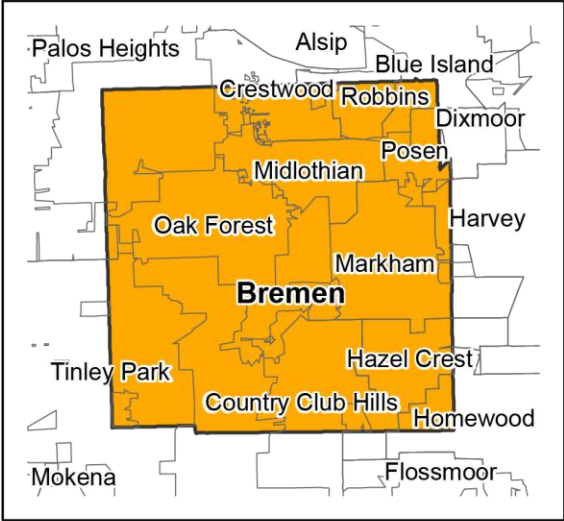
Source: U.S.Census Bureau, 2010 Census.
<http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

Maps of Bremen Township

The maps that follow show the location of Bremen Township in Cook County and the location of the unincorporated parcels in Bremen Township.

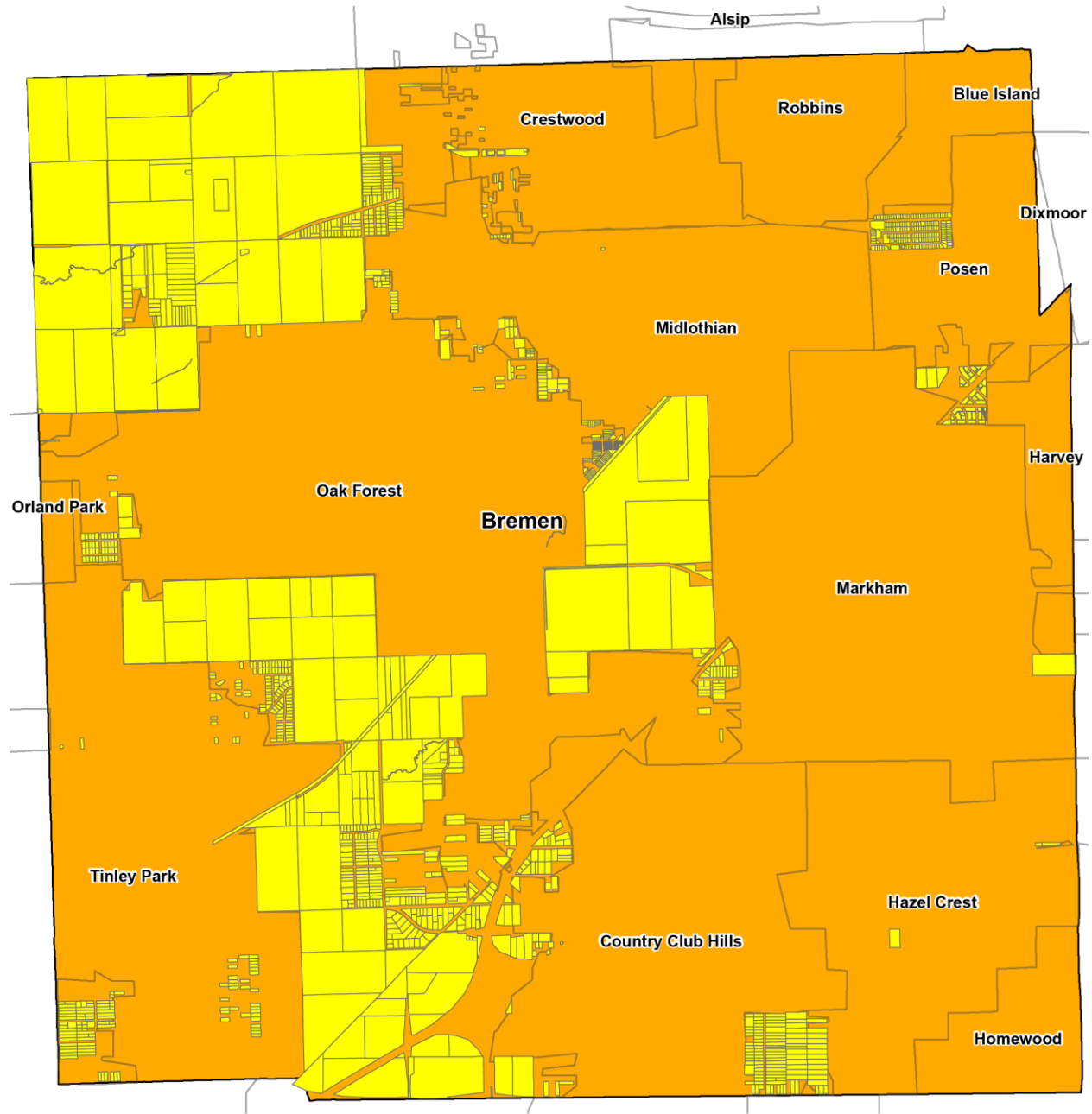
¹³⁷ U.S. Census Bureau, 2010 Census. <http://quickfacts.census.gov/qfd/states/17/17031.html>

BREMEN TOWNSHIP





¹ Chicago Metropolitan Agency for Planning, 2010.
 Illinois State Plane Coordinate System, East Zone, NAD 1983.

Unincorporated Parcels in Bremen Township



Legend

-  Unincorporated Parcels
-  Bremen Township

0 0.5 1 2 Miles



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.¹³⁸ 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.¹³⁹

The exhibit below shows unincorporated parcels by class in Bremen Township in tax year 2012. Approximately 63.1% or 878 of the 1,392 unincorporated parcels are Class 2 Residential properties. Roughly 17.8% of all parcels are tax exempt and 17.6% are Class 1 Vacant Land. Only 1.5% or twenty-one of the 1,392 unincorporated parcels are business properties; twenty of these parcels are designated as Class 5A Commercial and one parcel is designated as Class 5B Industrial.

The vast majority of the taxable value of real property (EAV) is in the Class 2 Residential category. About \$35.7 million or 82.3% of EAV is in this class. Consequently, 81.8% of property taxes billed in tax year 2012 or \$3.8 million are in this class.

BREMEN TOWNSHIP UNINCORPORATED PARCELS BY CLASS OF PROPERTY 2012 Tax Year (Payable in 2013)							
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	248	17.8%	\$ -	\$ -	0.0%	\$ -	0.0%
Railroad	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 1 Vacant Land	245	17.6%	\$ 939,702.0	\$ 2,636,418.0	6.1%	\$ 273,442.9	5.9%
Class 2 Residential	878	63.1%	\$ 15,190,950.0	\$ 35,686,673.0	82.3%	\$ 3,759,456.7	81.8%
Class 3 Multi-Family	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 4 Not for Profit	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 5A Commercial	20	1.4%	\$ 1,738,074.0	\$ 4,869,340.0	11.2%	\$ 545,536.6	11.9%
Class 5B Industrial	1	0.1%	\$ 54,020.0	\$ 151,559.0	0.3%	\$ 17,494.5	0.4%
Class 6A industrial Incentive Industrial	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 6B Industrial Incentive	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
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	1392	100%	\$ 17,922,746.0	\$ 43,343,990.0	100%	\$ 4,595,930.6	100%

Source: Cook County Clerk's Office.

Unincorporated Multi-Family Parcels

There are no Class 3 multi-family parcels in Bremen Township. However, there are two Class 211 (Apartment Buildings with two to six units) parcels. The equalized assessed valuation for these parcels in tax year 2012 was \$160,629 and the property taxes billed were \$16,009.

¹³⁸ Illinois Property Tax Code, 35 ILCS 200/9-145.

¹³⁹ Illinois Constitution 1970, Article IX, Section 4(b).

Estimated Changes in Property Tax Rates

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 estimates of the difference in tax rates between selected current unincorporated tax codes and the composite tax code listed for neighboring municipalities. It assumes 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 2012 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 code¹⁴⁰ 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. In one case in Bremen Township it was not possible to match high school districts between unincorporated Blue Island and incorporated Blue Island. This is because students in the two areas do not attend the same high school. 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.¹⁴¹

Most unincorporated properties in Bremen Township had mailing addresses in the communities of Midlothian, Blue Island, Oak Forest and Tinley Park.¹⁴² Therefore, we chose a sample of unincorporated tax codes identified with those communities that had numerous unincorporated parcels:

¹⁴⁰ 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.

¹⁴¹ 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 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.

¹⁴² Not all parcels had local mailing addresses; many property owners reside in other jurisdictions. Also, property owners with a mailing address in a certain community may consider themselves to actually be part of a different community.

Sample Unincorporated		
Tax Code	Community	Tax Rate
13011	Blue Island	9.381
13008	Midlothian	9.697
13008	Oak Forest	9.697
13012	Tinley Park	10.811

Source: Information provided by Cook County Clerk's Office, February 13, 2014.

We also chose a sample of incorporated property tax codes for the municipalities:

Sample Incorporated Tax		
Tax Code	Community	Rates
13027	Blue Island	12.223
13068	Midlothian	12.377
13067	Oak Forest	11.947
13040	Tinley Park	12.344

Source: Information provided by Cook County Clerk's Office, February 13, 2014.

The exhibit below shows how property tax rates would change if parcels in four unincorporated tax codes were incorporated into municipal tax codes for neighboring municipalities:

- If parcels in tax code 13011 (unincorporated Blue Island) were incorporated into Blue Island tax code 13027, the property tax composite rate would be 12.223%. This represents a 30.3% increase. The high school districts were not able to be matched in this case, but since High School District 218, attended by incorporated Blue Island students, has a lower tax rate than High School District 228, attended by unincorporated Blue Island students, the difference does not skew the comparison provided here.
- If parcels in tax code 13008 (unincorporated Midlothian) were incorporated into Midlothian tax code 13068, the new property tax composite rate would be 12.377%. This represents a 27.6% increase.
- If parcels in tax code 13008 (unincorporated Oak Forest) were incorporated into Oak Forest tax code 13067, the new property tax composite rate would be 11.947%. This represents a 23.2% increase.
- If parcels in tax code 13012 (unincorporated Tinley Park) were incorporated into Tinley Park tax code 13040, the new property tax composite rate would be 12.344%. This represents a 14.2% increase.

CHANGES IN UNINCORPORATED TAX CODE PROPERTY TAX RATES IN BREMEN TOWNSHIP (Tax Year 2012)	
Change in Unincorporated Property Tax Rate for Tax Code 13011 - Blue Island	
Composite School District #143 1/2 (Tax Code 13027)	12.223
Current Unincorporated Tax Rate in Tax Code 13011	9.381
New Rate if Incorporated into Tax Code 13027	12.223
Property Tax Rate Change	30.3%
Change in Unincorporated Property Tax Rate for Tax Code 13008 - Midlothian	
Composite School District #142 (Tax Code 13068)	12.377
Current Unincorporated Tax Rate in Tax Code 13008	9.697
New Rate if Incorporated into Tax Code 13068	12.377
Property Tax Rate Change	27.6%
Change in Unincorporated Property Tax Rate for Tax Code 13008 - Oak Forest	
Composite School District #142 (Tax Code 13067)	11.947
Current Unincorporated Tax Rate in Tax Code 13008	9.697
New Rate if Incorporated into Tax Code 13067	11.947
Property Tax Rate Change	23.2%
Change in Unincorporated Property Tax Rate for Tax Code 13012 - Tinley Park	
Composite School District #146 (Tax Code 13040)	12.344
Current Unincorporated Tax Rate in Tax Code 13012	10.811
New Rate if Incorporated into Tax Code 13040	12.344
Property Tax Rate Change	14.2%

Source: Cook County Clerk 2012 Tax Rate Report, pp. 7-10 and Civic Federation calculations.

Estimated Changes in Property Tax Bills

In Bremen Township, individual property tax bills would change if unincorporated parcels were incorporated into neighboring municipalities.¹⁴³ The exhibit following shows the changes that might occur in selected tax codes.

- If parcels in tax code 13011 (unincorporated Blue Island) were incorporated into Blue Island tax code 13027, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,396, a 30.3% increase. This represents a 30.3% increase. Again, the high school districts were not able to be matched in this case, but since High School District 218, attended by incorporated Blue Island students, has a lower tax rate than High School District 228, attended by unincorporated Blue Island students, the difference does not skew the comparison provided here.

¹⁴³ 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.

- If parcels in tax code 13008 (unincorporated Midlothian) were incorporated into Midlothian tax code 13068, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,317, a 27.6% increase.
- If parcels in tax code 13008 (unincorporated Oak Forest) were incorporated into Oak Forest tax code 13067, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$1,105, a 23.2% increase.
- If parcels in tax code 13012 (unincorporated Tinley Park) were incorporated into Tinley Park tax code 13040, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$753, a 14.2% increase.

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 13011 (Blue Island) Incorporated into Tax Code 13027

	Unincorporated Tax Code 13011	If Incorporated into Tax Code 13027	Difference
Property Tax Rate	9.381%	12.223%	30.3%
Property Tax Bill	\$ 4,607	\$ 6,003	\$ 1,396

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 13008 (Midlothian) Incorporated into Tax Code 13068

	Unincorporated Tax Code 13008	If Incorporated into Tax Code 13068	Difference
Property Tax Rate	9.697%	12.377%	27.6%
Property Tax Bill	\$ 4,762	\$ 6,079	\$ 1,317

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 13008 (Oak Forest) Incorporated into Tax Code 13067

	Unincorporated Tax Code 13008	If Incorporated into Tax Code 13067	Difference
Property Tax Rate	9.697%	11.947%	23.2%
Property Tax Bill	\$ 4,762	\$ 5,867	\$ 1,105

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 13012 (Tinley Park) Incorporated into Tax Code 13040

	Unincorporated Tax Code 13012	If Incorporated into Tax Code 13040	Difference
Property Tax Rate	10.811%	12.344%	14.2%
Property Tax Bill	\$ 5,309	\$ 6,062	\$ 753

*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 2012 Tax Rate Code Summary and 2012 Tax Rate Report; Civic Federations calculations.

LEMONT TOWNSHIP

Lemont Township was created in 1850 when Cook County adopted the township form of government.¹⁴⁴ The township's area is 21.08 square miles and its population in the 2010 census was 21,113. The township includes all or portions of the communities of Lemont, Palos Park, Willow Springs and Woodridge.¹⁴⁵

The high school district for Lemont Township is Lemont Township High School District 210. The grade school district is Elementary District 113A. The major highways crossing the township are Illinois Routes 83 and 171.

The Township of Lemont contains 2,248 unincorporated parcels. Of those 2,248 parcels, 78.8%, or 1,772 parcels were zoned Class 2 residential as of tax year 2012.¹⁴⁶ The majority of the unincorporated parcels in Lemont Township are located adjacent to the municipality of Lemont.

The unincorporated areas of Lemont Township are provided with fire protection from the Lemont Fire Protection District. The Lemont Fire Protection District also services the Village of Lemont and other surrounding municipalities.¹⁴⁷ In addition, mutual-aid assistance is provided by the neighboring municipalities and fire protection districts through the Mutual Aid Box Alarm System (MABAS).¹⁴⁸

The larger, more developed unincorporated areas in Lemont Township include the subdivisions of Equestrian Estates, Fox Hills and Fox Point, among others.¹⁴⁹ These large unincorporated areas are provided with water and sanitary sewer service through either the private utility company of Illinois American Water or private wells. These large unincorporated areas lack sidewalks, streetlights, curbs and gutters that are typically found in neighboring municipalities. Stormwater is managed through roadside drainage ditches and culverts. The Cog Hill Golf Course and Gleneagles Golf Course are located in unincorporated Lemont Township.

The smaller, less developed unincorporated areas in Lemont Township also lack sidewalks, streetlights, curbs and gutters that are typically found in neighboring municipalities. Most the smaller less developed unincorporated areas receive their water from private wells and the sanitary waste is managed by private septic systems.¹⁵⁰

¹⁴⁴ Charles B. Johnson. *Growth of Cook County, Volume I. Board of Commissioners of Cook County*, 1960, p. 93.

¹⁴⁵ U.S. Census Bureau, *2010 Census of Population and Housing, Population and Housing Unit Counts*, U.S. Government Printing Office, Washington, DC, 2012, p. 20.

¹⁴⁶ Tax Year 2012 information provided by Cook County Clerk's Office, February 13, 2014.

¹⁴⁷ Village of Lemont, Lemont Fire Protection District, <http://www.lemont.il.us/index.aspx?nid=116>, (Last visited September 4, 2014).

¹⁴⁸ MABAS (Mutual Aid Box Alarm System) is a statewide, non-discriminatory mutual aid response system for fire, emergency medical service and specialized incident operational teams; <http://www.mabas-il.org/AboutMABAS/Pages/MABASOverview.aspx>.

¹⁴⁹ Information provided by John Heeg, Lemont Township Highway Superintendent, September 4, 2014.

¹⁵⁰ Ibid.

Demographic Profile

The population of all unincorporated parcels in Lemont Township is 5,170.¹⁵¹ Unincorporated Lemont Township is 89.9% white with 4,647 residents; 4.7% Hispanic with 244 residents, 2.1% Asian with 107 residents; 1.2% Multi-Race with 62 residents; 1.0% black with 52 residents; 0.9% identifying as Other Race with 46 residents; less than 1% American Eskimo with 12 residents; and 0% Hawaiian/Pacific Islander with 0 residents. Of the total unincorporated residential population, 49.1% are male and 50.9% are female.¹⁵²

Unincorporated Lemont Township Population by Race 2010		
Race	Population	% of Total Population
White	4,647	89.9%
Hispanic	244	4.7%
Asian	107	2.1%
Multi-Race	62	1.2%
Black	52	1.0%
Other	46	0.9%
American Eskimo	12	0.2%
Hawaiian/Pacific Islander	0	0.0%
Total	5,170	100.0%

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

The total number of households in unincorporated Lemont Township is 1,587. A household is defined as all related or unrelated persons who share living arrangements within a housing unit.¹⁵³ The total number of housing units is 1,662. There are 1,470 owner-occupied units, or 88.5% of the total housing units. There are 117 renter-occupied units, or 7.0% of the total housing units. The remaining 75 housing units are vacant, totaling 4.5% of the total housing units. The average residential parcel size is 2.63 acres.

¹⁵¹ Chicago Metropolitan Agency for Planning aggregated U.S. Census Bureau, 2010 Census.
<http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>

¹⁵² U.S. Census Bureau, American Community Survey, 2010.

http://www.census.gov/acs/www/data_documentation/summary_file.

¹⁵³ U.S. Census Bureau, 2010 Census. <http://quickfacts.census.gov/qfd/states/17/17031.html>.

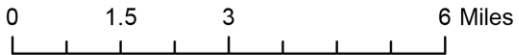
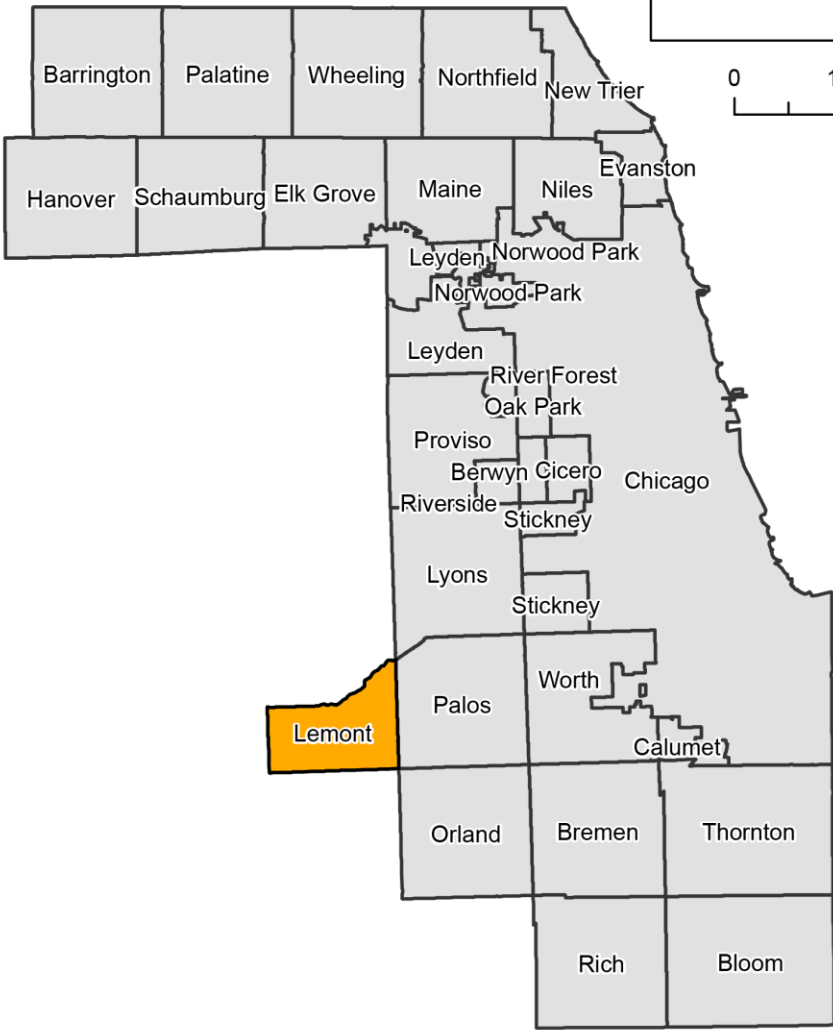
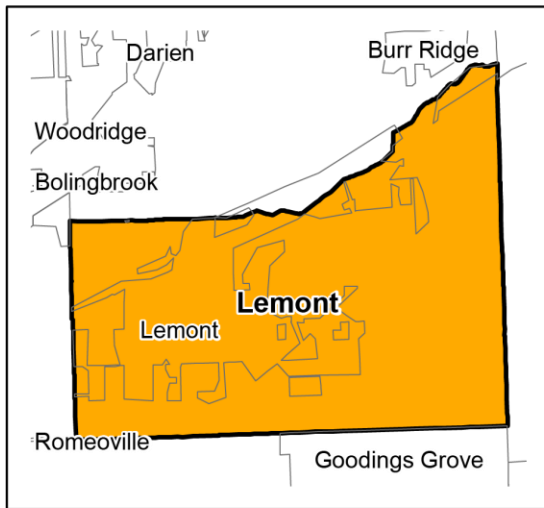
Unincorporated Lemont Township Housing Occupancy 2010		
Housing Tenure	Housing Units	% of Total Units
Owner-Occupied	1,470	88.5%
Renter-Occupied	117	7.0%
Vacant Units	75	4.5%
Total	1,662	100.0%

Source: U.S.Census Bureau, 2010 Census.
<http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

Maps of Lemont Township

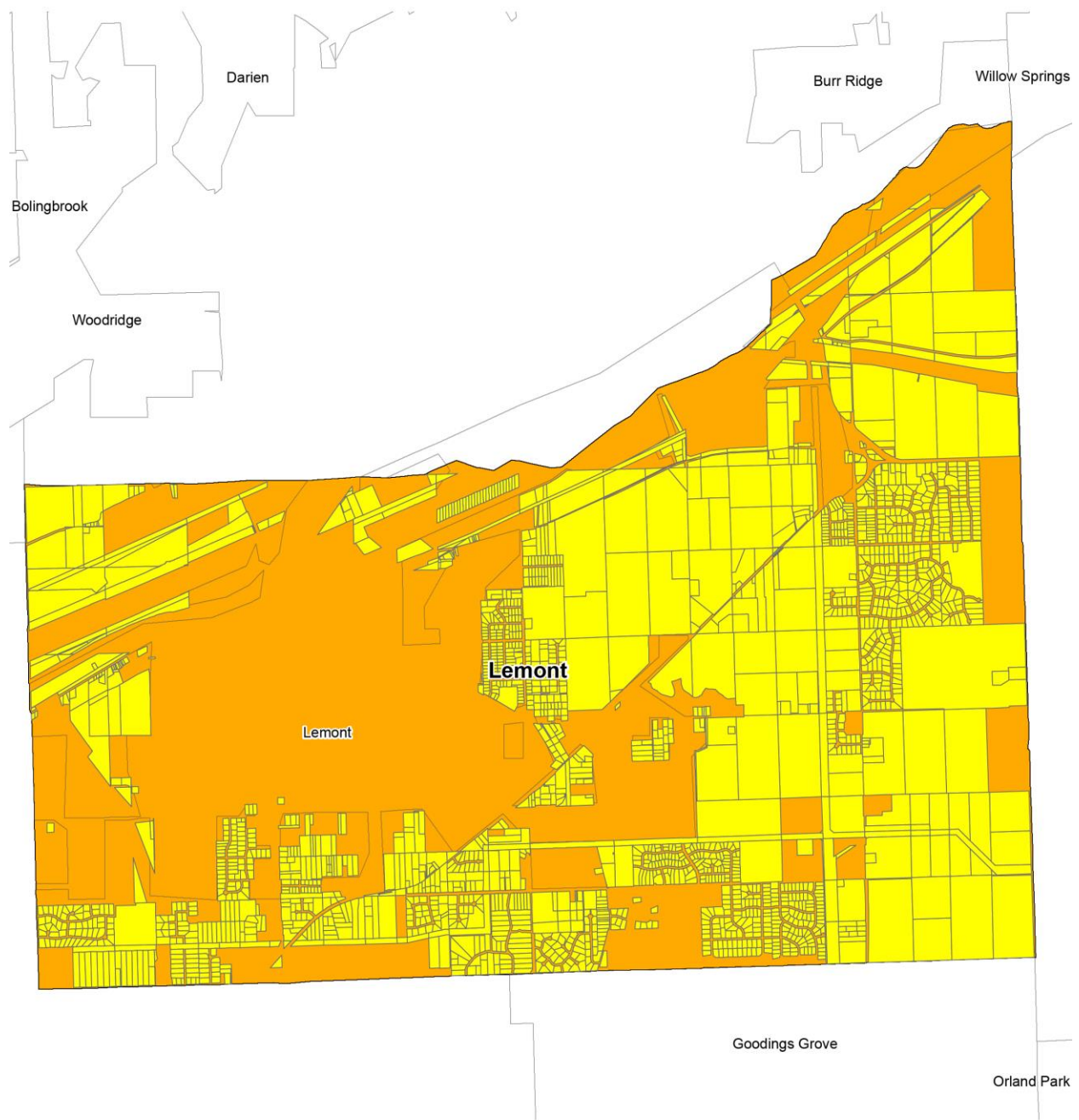
The maps that follow show the location of Lemont Township in Cook County and the location of the unincorporated parcels in Lemont Township.

LEMONT TOWNSHIP





¹ Chicago Metropolitan Agency for Planning, 2010.
 Illinois State Plane Coordinate System, East Zone, NAD 1983.

Unincorporated Parcels in Lemont Township



Legend

-  Unincorporated Parcels
-  Lemont Township

0 0.5 1 2 Miles



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.¹⁵⁴ Cook County sets different property tax assessment levels for different types of property. This differential assessment is called *classification*.¹⁵⁵ 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.¹⁵⁶

The exhibit below shows unincorporated parcels by class in Lemont Township in tax year 2012. Approximately 78.8% or 1,772 of the 2,248 unincorporated parcels are Class 2 Residential properties. About 7.4% of all parcels are tax exempt and 8.2% are Class 1 Vacant land. Roughly 4.2% or 115 of the 1,772 unincorporated parcels are business properties. Of these parcels, 80 are designated as Class 5A Commercial property and 35 are Class 5B Industrial properties.

The vast majority of the taxable value of real property (EAV) is in the Class 2 Residential category. About \$184.8 million or 86.0% of EAV is in this class. Consequently, 86.0% of property taxes billed in tax year 2012 or approximately \$13.5 million are in this class.

LEMONT TOWNSHIP UNINCORPORATED PARCELS 2012 Tax Year (Payable in 2013)							
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	166	7.4%	\$ -	\$ -	0.0%	\$ -	0.0%
Railroad	8	0.4%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 1 Vacant Land	184	8.2%	\$ 2,086,574.0	\$ 5,854,087.0	2.7%	\$ 427,678.3	2.7%
Class 2 Residential	1772	78.8%	\$71,139,317.0	\$184,752,755.0	86.0%	\$13,541,392.0	86.0%
Class 3 Multi-Family	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 4 Not for Profit	3	0.1%	\$ 261,486.0	\$ 733,625.0	0.3%	\$ 53,950.8	0.3%
Class 5A Commercial	80	3.6%	\$ 4,549,442.0	\$ 12,530,520.0	5.8%	\$ 920,398.7	5.8%
Class 5B Industrial	35	1.6%	\$ 3,894,790.0	\$ 10,914,417.0	5.1%	\$ 802,646.0	5.1%
Class 6A industrial Incentive Industrial	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 6B Industrial Incentive	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
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	2248	100.0%	\$81,931,609.0	\$214,785,404.0	100.0%	\$15,746,065.8	100.0%

Source: Cook County Clerk's Office.

Unincorporated Multi-Family Parcels

Multi-family parcels in unincorporated Lemont Township include parcels with Class 2-11 designations. The definition for this real property classification code is:¹⁵⁷

¹⁵⁴ Illinois Property Tax Code, 35 ILCS 200/9-145.

¹⁵⁵ Population data is the U.S. Census Bureau estimate as of July 1, 2008. See <http://www.census.gov/popest/counties/>.

¹⁵⁶ Illinois Constitution 1970, Article IX, Section 4(b).

¹⁵⁷ Cook County Assessor. Definitions for the Codes for Classification of Real Property. See <http://www.cookcountyassessor.com/forms/classcode.PDF>.

Class 2 Residential

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

There was only one Class 2-11 and no Class 3 multi-family parcels in Lemont Township in tax year 2012. The equalized assessed valuation for the single 2-11 parcel was \$167,441 and the property taxes billed were \$12,313.

Estimated Changes in Property Tax Rates

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 estimates of the difference in tax rates between selected current unincorporated tax codes and the composite tax code listed for neighboring municipalities. It assumes 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 2012 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 code¹⁵⁸ 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.¹⁵⁹

A large portion of the unincorporated properties in Lemont Township had mailing addresses in the community of Lemont.¹⁶⁰ Therefore, we chose a sample of unincorporated tax codes identified with that community:

¹⁵⁸ 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.

¹⁵⁹ 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 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.

¹⁶⁰ Not all parcels had local mailing addresses; many property owners reside in other jurisdictions. Also, property owners with a mailing address in a certain community may consider themselves to actually be part of a different community.

Sample Unincorporated Tax		
Tax Code	Community	Rate
19002	Lemont	7.354
19007	Lemont	7.003

Source: Information provided by Cook County Clerk's Office, February 13, 2014.

We also used the tax code for the incorporated Village of Lemont for comparative purposes:

Sample Incorporated Tax		
Tax Code	Community	Rate
19006	Lemont	7.856

Source: Information provided by Cook County Clerk's Office, February 13, 2014.

The exhibit below shows how property tax rates would change if parcels in two unincorporated tax codes were incorporated into the Village of Lemont:

- If parcels in tax code 19002 (unincorporated Lemont) were incorporated into Lemont tax code 19006, the property tax composite rate would be 7.856%. This represents a 6.8% increase.
- If parcels in tax code 19007 (unincorporated Lemont) were incorporated into Lemont tax code 19006, the property tax composite rate would be 7.856%. This represents a 12.2% increase.

CHANGES IN UNINCORPORATED TAX CODE PROPERTY TAX RATES IN LEMONT TOWNSHIP (Tax Year 2012)	
Change in Unincorporated Property Tax Rate for Tax Code 19002 - Lemont	
Composite School District #113A (Tax Code 19006)	7.856
Current Unincorporated Tax Rate in Tax Code 19002	7.354
New Rate if Incorporated into Tax Code 19006	7.856
Property Tax Rate Change	6.8%
Change in Unincorporated Property Tax Rate for Tax Code 19007 - Lemont	
Composite School District #113A (Tax Code 19006)	7.856
Current Unincorporated Tax Rate in Tax Code 19007	7.003
New Rate if Incorporated into Tax Code 19006	7.856
Property Tax Rate Change	12.2%

Sources: Cook County Clerk 2012 Tax Rate Report, p. 36 and Civic Federation calculations.

Estimated Changes in Property Tax Bills

In Lemont Township, individual property tax bills would change if unincorporated parcels were incorporated into neighboring municipalities.¹⁶¹ The exhibit following shows the changes that might occur in selected tax codes.

- 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 \$247, 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 \$419, a 12.2% increase.

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 19002 (Lemont) Incorporated into Tax Code 19006			
	19002	If Incorporated into Tax Code 19006	Difference
Property Tax Rate	7.354%	7.856%	6.8%
Property Tax Bill	\$ 3,612	\$ 3,858	\$ 247
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	7.003%	7.856%	12.2%
Property Tax Bill	\$ 3,439	\$ 3,858	\$ 419

*The calculations in this exhibit assume a \$7,000 homeowner's exemption. The minimum exemption is \$7,000; the exemption range for Cook County homeowner is \$7,000 to \$16,000
Sources: Cook County Clerk 2012 Tax Rate Code Summary and 2012 Tax Rate Report; Civic Federation calculations.

LEYDEN TOWNSHIP

Leyden Township was created in 1850 when Cook County adopted the township form of government.¹⁶² Its population in the 2010 census was 92,890. It covers an area of 19.92 square miles. The township includes all or portions of the communities of Bensenville, Elmwood Park, Franklin Park, Melrose Park, Norridge, Northlake, Park Ridge, River Grove, Rosemont and Schiller Park.¹⁶³

The high school district for most of Leyden Township is the Leyden High School District 212. Grade school districts include Elementary Districts 78, 81, 83 and 84. The major highways crossing the township are Interstates 89, 190 and 294, U.S. Route 12 and Illinois Routes 19 and 64. Most of O'Hare International Airport lies in the township.

¹⁶¹ The methodology used to compute property tax bills is explained in the Methodology section of this report.

¹⁶² Charles B. Johnson. *Growth of Cook County, Volume I. Board of Commissioners of Cook County*, 1960, p. 93.

¹⁶³ U.S. Census Bureau, *2010 Census of Population and Housing, Population and Housing Unit Counts*, U.S. Government Printing Office, Washington, DC, 2012, p. 20.

The Township of Leyden contains 2,872 unincorporated parcels. Of the 2,872 unincorporated parcels, 90.1% or 2,587 parcels have Class 2 and 3 residential zoning as of tax year 2012.¹⁶⁴ The majority of the unincorporated parcels are adjacent to the municipalities of Franklin Park, Melrose Park and Northlake.

The unincorporated areas in Leyden Township are provided with fire protection through the Leyden Fire Protection District and Northlake Fire Protection District. In addition, mutual-aid assistance is provided by the neighboring fire departments and fire protection districts through the Mutual Aid Box Alarm System (MABAS).¹⁶⁵

Leyden Township provides water and sanitary sewer service to the unincorporated residents. Leyden Township purchases water from Chicago and it is then transmitted through the Melrose Park water delivery system to the township.¹⁶⁶ The stormwater collection system in the unincorporated areas of Leyden Township consists of roadside drainage ditches and culverts.

The unincorporated areas in Leyden Township lack sidewalks, streetlights, curbs and gutters that are typically found in the neighboring municipalities. The housing located in the unincorporated area is primarily single-family residential.

Demographic Profile

The population of all unincorporated parcels in Leyden Township is 14,756.¹⁶⁷ Unincorporated Leyden Township is 44.8% white with 6,606 residents; 35.6% Hispanic with 5,258 residents; 13.4% Other Race with 1,972 residents; 2.1% Asian with 315 residents; 1.8% Black with 268 residents; 1.7% Multi-Race with 247 residents; less than 1% American Eskimo with 81 residents; and less than 1% Hawaiian/Pacific Islander with 9 residents. Of the total unincorporated residential population, 51.1% are male and 48.9% are female.¹⁶⁸

¹⁶⁴ Information provided by Cook County Clerk's Office, February 13, 2014.

¹⁶⁵ MABAS (Mutual Aid Box Alarm System) is a statewide, non-discriminatory mutual aid response system for fire, emergency medical service and specialized incident operational teams; <http://www.mabas-il.org/AboutMABAS/Pages/MABASOverview.aspx>.

¹⁶⁶ Interview with Ron Serpico, Mayor of Melrose Park, April 29, 2014.

¹⁶⁷ Chicago Metropolitan Agency for Planning aggregated U.S. Census Bureau, 2010 Census. <http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

¹⁶⁸ U.S. Census Bureau, American Community Survey, 2010. http://www.census.gov/acs/www/data_documentation/summary_file.

Unincorporated Leyden Township Population by Race 2010		
Race	Population	% of Total Population
White	6,606	44.8%
Hispanic	5,258	35.6%
Other	1,972	13.4%
Asian	315	2.1%
Black	268	1.8%
Multi-Race	247	1.7%
American Eskimo	81	0.6%
Hawaiian/Pacific Islander	9	0.1%
Total	14,756	100%

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

The total number of households is 2,809. A household is defined as all related or unrelated persons who share living arrangements within a housing unit.¹⁶⁹ The total number of housing units in unincorporated Leyden Township is 2,971.

There are 2,212 owner-occupied units, or 74.5% of the total housing units. There are 597 renter-occupied units, or 20.1% of the total housing units. The remaining 46 housing units are vacant, totaling 5.5% of the total housing units. The average residential parcel size is 0.25 acre.

Unincorporated Leyden Township Housing Occupancy 2010		
Housing Tenure	Housing Units	% of Total Units
Owner-Occupied	2,212	74.5%
Renter-Occupied	597	20.1%
Vacant Units	46	5.5%
Total	2,971	100.0%

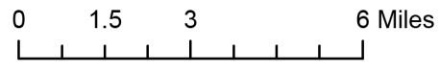
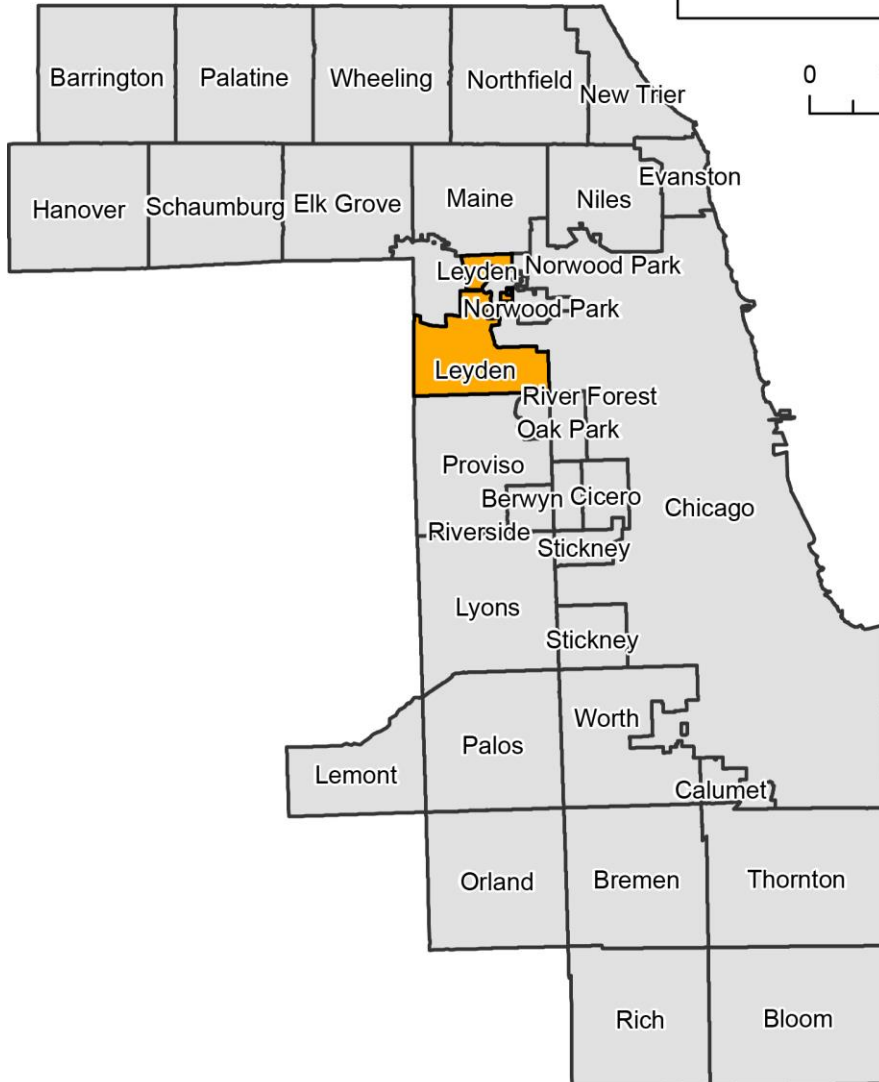
Source: U.S. Census Bureau, 2010 Census.
<http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>

Maps of Leyden Township

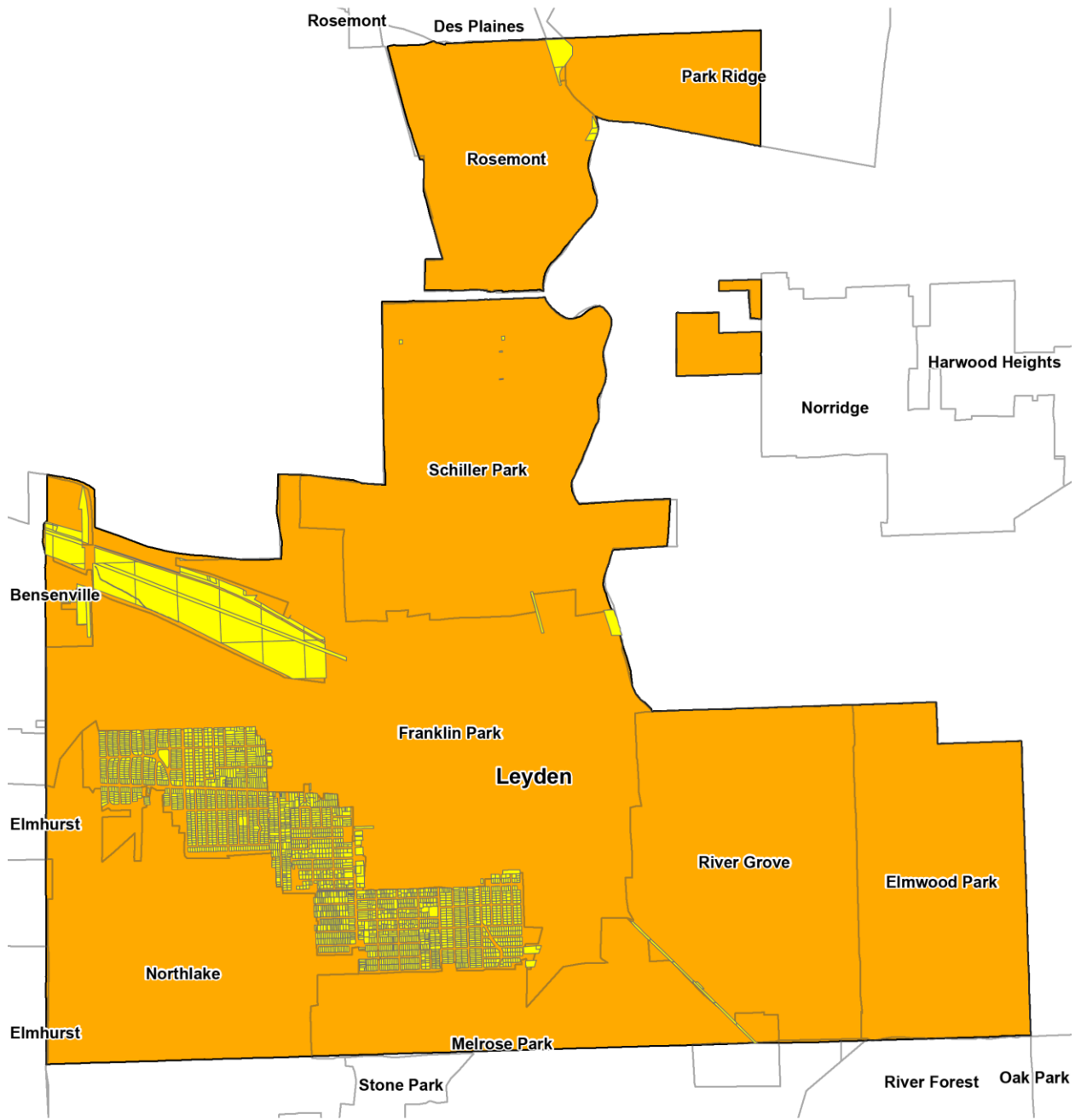
The maps that follow show the location of Leyden Township in Cook County and the location of the unincorporated parcels in Leyden Township.

¹⁶⁹ U.S. Census Bureau, 2010 Census. <http://quickfacts.census.gov/qfd/states/17/17031.html>.



Leyden Township



Unincorporated Parcels in Leyden Township



Legend

-  Unincorporated Parcels
-  Leyden Township

0 0.5 1 2 Miles



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.¹⁷⁰ Cook County sets different property tax assessment levels for different types of property. This differential assessment is called *classification*.¹⁷¹ 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.¹⁷²

The exhibit below shows unincorporated parcels by class in Leyden Township in tax year 2012. Approximately 89.0% or 2,557 of the 2,872 unincorporated parcels are Class 2 Residential properties. Roughly 3.8% of all parcels are tax exempt and 1.9% are Class 1 Vacant Land. Only 3.2% or 92 of the 2,872 unincorporated parcels are business properties. Of these parcels, 74 are designated as Class 5A Commercial property and 18 are Class 5B Industrial properties.

The vast majority of the taxable value of real property (EAV) is in the Class 2 Residential category. About \$110.0 million or 79.3% of EAV is in this class. Consequently, 79.4% of property taxes billed in tax year 2012 or roughly \$12.2 million are in this class.

LEYDEN TOWNSHIP UNINCORPORATED PARCELS 2012 Tax Year (Payable in 2013)							
Number of Parcels by Class	Number of Parcels	% of Total Parcels	Assessed Valuation (AV)	Equalized Assessed Valuation (EAV)	% of Total EAV	Property Taxes Billed	% of Property Taxes Billed
Exempt	110	3.8%	\$ -	\$ -	0.0%	\$ -	0.0%
Railroad	24	0.8%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 1 Vacant Land	56	1.9%	\$ 527,540.0	\$ 1,480,066.0	1.1%	\$ 163,219.9	1.1%
Class 2 Residential	2557	89.0%	\$ 47,911,694.0	\$ 110,014,190.0	79.3%	\$ 12,245,576.1	79.4%
Class 3 Multi-Family	30	1.0%	\$ 1,070,026.0	\$ 3,002,066.0	2.2%	\$ 334,029.0	2.2%
Class 4 Not for Profit	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 5A Commercial	74	2.6%	\$ 6,456,862.0	\$ 18,115,369.0	13.1%	\$ 2,009,200.8	13.0%
Class 5B Industrial	18	0.6%	\$ 1,659,910.0	\$ 4,657,043.0	3.4%	\$ 503,390.6	3.3%
Class 6A industrial Incentive Industrial	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 6B Industrial Incentive	3	0.1%	\$ 526,856.0	\$ 1,478,147.0	1.1%	\$ 158,541.2	1.0%
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	2872	100.0%	\$ 58,152,888.0	\$ 138,746,881.0	100.0%	\$ 15,413,957.6	100%

Source: Cook County Clerk's Office.

¹⁷⁰ Illinois Property Tax Code, 35 ILCS 200/9-145.

¹⁷¹ Population data is the U.S. Census Bureau estimate as of July 1, 2008. See <http://www.census.gov/popest/counties/>.

¹⁷² Illinois Constitution 1970, Article IX, Section 4(b).

Unincorporated Multi-Family Parcels

Multi-family parcels in unincorporated Leyden Township include parcels with Class 2-11 as well as Class 3 designations. The definitions for these real property classification codes are:¹⁷³

Class 2 Residential

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

Class 3 Multi Family

- 313: Two or three story building with 7 or more units.
- 314: Two or three story non-fireproof building with corridor apartment or California type apartments, no corridor, exterior entrance.
- 315: Two or three story non-fireproof corridor apartments or California type apartments, interior entrance.
- 390: Other minor improvement related to rental use.
- 391: Apartment building over three stories, seven or more units.
- 399: Rental Condominium.

There were 49 Class 2-11 and Class 3 multi-family parcels in Leyden Township in tax year 2012. The equalized assessed valuation for these properties was \$1.5 million and the property taxes billed were \$0.5 million. A majority of the parcels (28 or 57.1% of the total) were in Class 3-14. Nearly 39% of the parcels were in Class 2-11.

LEYDEN TOWNSHIP UNINCORPORATED CLASS 2 and 3 MULTI-FAMILY PARCELS							
2012 Tax Year (Payable in 2013)							
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	38.8%	\$ 469,066.0	\$1,160,155.0	30.5%	\$130,030.79	28.0%
3-13	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-14	28	57.1%	\$ 973,377.0	\$2,730,908.0	63.2%	\$ 303,659.3	65.4%
3-15	2	4.1%	\$ 96,649.0	\$ 271,158.0	6.3%	\$ 30,369.7	6.5%
3-90	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-91	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-99	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL	49	100%	\$1,539,092.0	\$4,162,221.0	100%	\$ 464,059.8	100%

Source: Cook County Clerk's Office.

Estimated Changes in Property Tax Rates

If unincorporated parcels were incorporated into neighboring municipalities, property tax rates and the amount of property taxes billed to property owners would change.¹⁷⁴ This section provides estimates of the difference in tax rates between selected current unincorporated tax

¹⁷³ Cook County Assessor. Definitions for the Codes for Classification of Real Property. See <http://www.cookcountyassessor.com/forms/classcode.PDF>.

¹⁷⁴ 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.

codes and the composite tax code listed for neighboring municipalities. It assumes 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 2012 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 code¹⁷⁵ 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.¹⁷⁶

Most of the unincorporated properties in Leyden Township had mailing addresses in the community of Melrose Park. Others were located in Franklin Park and Northlake¹⁷⁷ Therefore, we chose a sample of unincorporated tax codes identified with those communities that had numerous unincorporated parcels:

		Sample Unincorporated Tax Rate
Tax Code	Community	
20011	Melrose Park	10.999
20022	Melrose Park	11.200
20016	Northlake	11.200
20022	Northlake	11.365

Source: Information provided by Cook County Clerk's Office, February 13, 2014.

We also chose a sample of incorporated property tax codes for the municipalities:

¹⁷⁵ 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.

¹⁷⁶ 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 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.

¹⁷⁷ Not all parcels had local mailing addresses; many property owners reside in other jurisdictions. Also, property owners with a mailing address in a certain community may consider themselves to actually be part of a different community.

		Sample Incorporated Tax Rates
Tax Code	Community	
20036	Melrose Park	11.784
20049	Northlake	12.933
20047	Northlake	13.098

Source: Information provided by Cook County Clerk's Office, February 13, 2014.

The exhibit below shows how property tax rates would change if parcels in four unincorporated tax codes were incorporated into municipal tax codes for neighboring municipalities:

- If parcels in tax code 20011 (unincorporated Melrose Park) were incorporated into Melrose Park tax code 20036, the property tax composite rate would be 11.784%. This represents a 7.1% increase.
- If parcels in tax code 22022 (unincorporated Melrose Park) were incorporated into Melrose Park tax code 20036, the new property tax composite rate would be 11.784%. This represents a 5.2% increase.
- If parcels in tax code 20022 (unincorporated Northlake) were incorporated into Northlake tax code 20049, the new property tax composite rate would be 12.933%. This represents a 15.5% increase.
- If parcels in tax code 20016 (unincorporated Northlake) were incorporated into Northlake tax code 20047, the new property tax composite rate would be 13.098%. This represents a 15.2% increase.

CHANGES IN UNINCORPORATED TAX CODE PROPERTY TAX RATES IN LEYDEN TOWNSHIP (Tax Year 2012)	
Change in Unincorporated Property Tax Rate for Tax Code 20011 - Melrose Park	
Composite School District #83 (Tax Code 20036)	11.784
Current Unincorporated Tax Rate in Tax Code 20011	10.999
New Rate if Incorporated into Tax Code 20036	11.784
Property Tax Rate Change	7.1%
Change in Unincorporated Property Tax Rate for Tax Code 20022 - Melrose Park	
Composite School District #83 (Tax Code 20036)	11.784
Current Unincorporated Tax Rate in Tax Code 20022	11.200
New Rate if Incorporated into Tax Code 20036	11.784
Property Tax Rate Change	5.2%
Change in Unincorporated Property Tax Rate for Tax Code 20022 -Northlake	
Composite School District #83 (Tax Code 20049)	12.933
Current Unincorporated Tax Rate in Tax Code 20022	11.200
New Rate if Incorporated into Tax Code 22049	12.933
Property Tax Rate Change	15.5%
Change in Unincorporated Property Tax Rate for Tax Code 20016 - Northlake	
Composite School District #83 (Tax Code 20047)	13.098
Current Unincorporated Tax Rate in Tax Code 22016	11.365
New Rate if Incorporated into Tax Code 20047	13.098
Property Tax Rate Change	15.2%

Source: Cook County Clerk 2012 Tax Rate Report, pp. 20-22 and Civic Federation calculations

Estimated Changes in Property Tax Bills

In Leyden Township, individual property tax bills would change if unincorporated parcels were incorporated into neighboring municipalities.¹⁷⁸ The exhibit following shows the changes that might occur in selected tax codes.

- If parcels in tax code 20011 (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 \$385, a 7.1% increase.
- If parcels in tax code 20022 (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 \$286, a 5.2% increase.

¹⁷⁸ 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.

- If parcels in tax code 20022 (unincorporated Northlake) were incorporated into Northlake tax code 20049, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$851, a 15.5% increase.
- If parcels in tax code 20047 (unincorporated Northlake) were incorporated into Northlake tax code 20016, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$851, a 15.2% increase.

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 20011 (Melrose Park) Incorporated into Tax Code 20036			
	Unincorporated Tax Code 20011	If Incorporated into Tax Code 20036	Difference
Property Tax Rate	10.999%	11.784%	7.1%
Property Tax Bill	\$ 5,402	\$ 5,787	\$ 385
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 20022 (Melrose Park) Incorporated into Tax Code 20036			
	Unincorporated Tax Code 20022	If Incorporated into Tax Code 20036	Difference
Property Tax Rate	11.200%	11.784%	5.2%
Property Tax Bill	\$ 5,501	\$ 5,787	\$ 286
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 20022 (Northlake) Incorporated into Tax Code 20049			
	Unincorporated Tax Code 20022	If Incorporated into Tax Code 20049	Difference
Property Tax Rate	11.200%	12.933%	15.5%
Property Tax Bill	\$ 5,501	\$ 6,352	\$ 851
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 20016 (Northlake) Incorporated into Tax Code 20047			
	Unincorporated Tax Code 20016	If Incorporated into Tax Code 20047	Difference
Property Tax Rate	11.365%	13.098%	15.2%
Property Tax Bill	\$ 5,582	\$ 6,433	\$ 851

*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 2012 Tax Rate Code Summary and 2012 Tax Rate Report; Civic Federation calculations.

MAINE TOWNSHIP

Maine Township was created in 1850 when Cook County adopted the township form of government.¹⁷⁹ Its population in the 2010 census was 135,772. It covers an area of 26.16 square miles. The township includes part of the communities of Des Plaines, Glenview, Morton Grove, Mount Prospect, Niles, Park Ridge and Rosemont.¹⁸⁰

The high school district for most of Maine Township is Maine Township High School District 207. Grade school districts include Elementary Districts 62, 63 and 64. The major highway crossing the township is Interstate 294 (the Tri-State Tollway).

The Township of Maine contains 8,270 unincorporated parcels. Of the 8,270 unincorporated parcels, 97.5%, or 8,062 parcels had Class 2 and 3 residential zoning as of tax year 2012.¹⁸¹ The majority of the unincorporated parcels are adjacent to the municipalities of Des Plaines, Glenview, Park Ridge and Niles.

The unincorporated areas of Maine Township are provided with fire protection through the North Maine Fire Protection District.¹⁸² In addition, mutual-aid assistance is provided by neighboring municipal fire departments and fire protection districts through Mutual Aid Box Alarm System (MABAS).¹⁸³

The unincorporated areas in Maine Township are connected to sanitary sewer systems that are managed by public and private utility companies. The sanitary sewer service providers include the Oak Meadows Sanitary District, North Maine Utilities Sanitary District, Thornberry Lane, Illinois American Water Company Citizens Utility and the Westfield Homeowners Sanitary District.¹⁸⁴ Roadside drainage ditches and culverts are present in these areas.

The majority of the unincorporated areas in Maine Township are clustered along the northeastern border of the township where a mixture of single-family homes, high-density multi-family housing complexes and cemeteries adjoin the neighboring municipalities. The Illinois State Police Headquarters is also located in this unincorporated area. The majority of the unincorporated areas lack the sidewalks, streetlights, curbs and gutters that are typically found in neighboring municipalities. However, there are two unincorporated areas that have sidewalks, curbs and gutters and no roadside drainage ditches and culverts present. These two unincorporated areas are located near the northwest border of Niles adjacent to the Dee Park

¹⁷⁹ Charles B. Johnson. *Growth of Cook County, Volume I. Board of Commissioners of Cook County*, 1960, p. 93.

¹⁸⁰ U.S. Census Bureau, *2010 Census of Population and Housing, Population and Housing Unit Counts*, U.S. Government Printing Office, Washington, DC, 2012, p. 21.

¹⁸¹ Source: Information provided by Cook County Clerk's Office, February 13, 2014.

¹⁸² North Maine Fire Protection District, About Us, http://northmainefpd.org/about_us_page.html, (Last visited September 4, 2014).

¹⁸³ MABAS (Mutual Aid Box Alarm System) is a statewide, non-discriminatory mutual aid response system for fire, emergency medical service and specialized incident operational teams; <http://www.mabas-il.org/AboutMABAS/Pages/MABASOverview.aspx>.

¹⁸⁴ The Village of Glenview, Interactive Maps, Sanitary Sewer Districts, <https://apps.gisconsortium.org/MapOfficePublic/?extent=1099946.8624332444,1951965.1285080395,1148057.9735443554,1994576.2396191505&map=vector&co=Glenview-Sanitary%20Sewer%20District-0>, (Last visited September 4, 2014).

neighborhood and the other area is located on the northeastern border of Niles just north of Golf Road.

Demographic Profile

The population of all unincorporated residential parcels in Maine Township is 30,043.¹⁸⁵ Unincorporated Maine Township is 44.2% white with 13,269 residents; 29.4% Asian with 8,844 residents; 11.9% Hispanic with 3,568 residents; 5.5% identifying as Other Race with 1,638 residents; 5.2% black with 1,547 residents; 3.5% Multi-Race with 1,048 residents; less than 1% American Eskimo with 107 residents; and less than 1% Hawaiian/Pacific Islander with 22 residents. Of the total unincorporated residential population, 48.7% are male and 51.4% are female.

Unincorporated Maine Township Population by Race 2010		
Race	Population	% of Total Population
White	13,269	44.2%
Asian	8,844	29.4%
Hispanic	3,568	11.9%
Other	1,638	5.5%
Black	1,547	5.2%
Multi-Race	1,048	3.5%
American Eskimo	107	0.4%
Hawaiian/Pacific Islander	22	0.1%
Total	30,043	100%

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

¹⁸⁵ Chicago Metropolitan Agency for Planning aggregated U.S. Census Bureau, 2010 Census.
<http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

The total number of households in Maine Township is 9,750. A household is defined as all related or unrelated persons who share living arrangements within a housing unit.¹⁸⁶

The total number of housing units in unincorporated Maine Township is 10,582. There are 5,547 owner-occupied units, or 52.4% of the total housing units. There are 4,203 renter-occupied units, or 39.7% of the total housing units. The remaining 832 housing units are vacant, totaling 7.9% of the total housing units. The average residential parcel size is 0.33 acre.

Unincorporated Maine Township Housing Occupancy		
Housing Tenure	Housing Units	% of Total Units
Owner-Occupied	5,547	52.4%
Renter-Occupied	4,203	39.7%
Vacant Units	832	7.9%
Total	10,582	100.0%

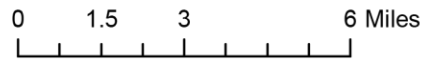
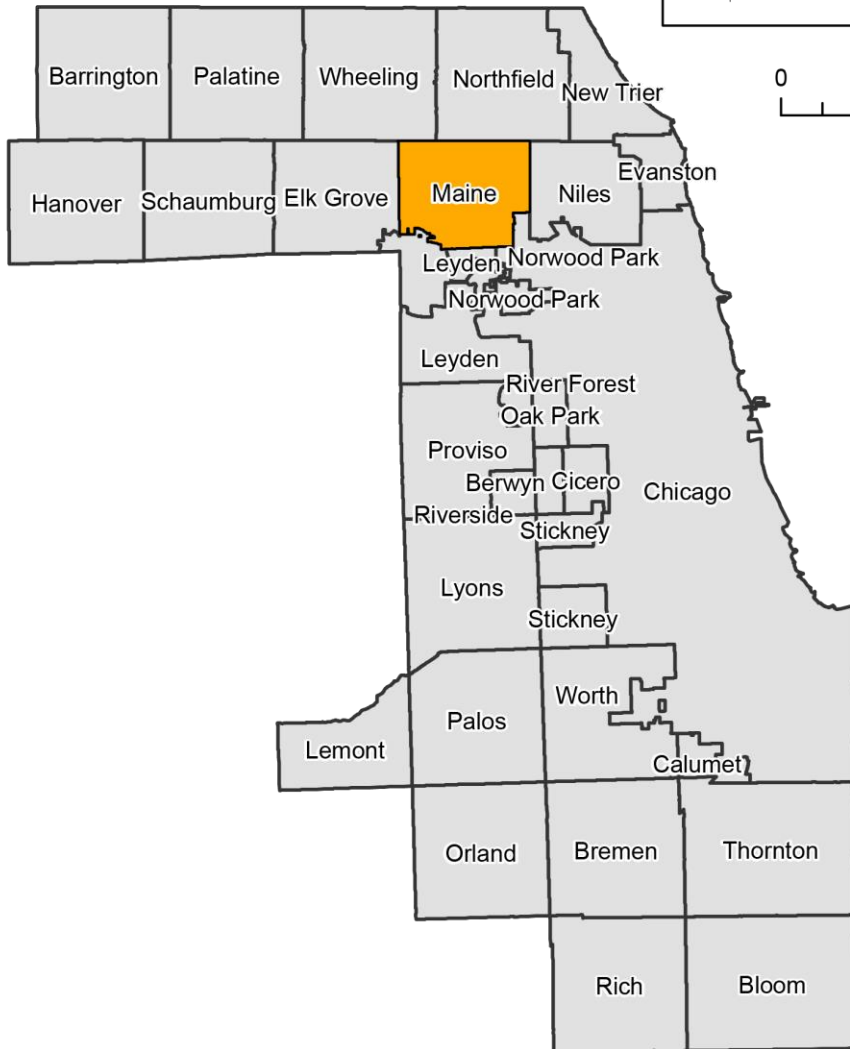
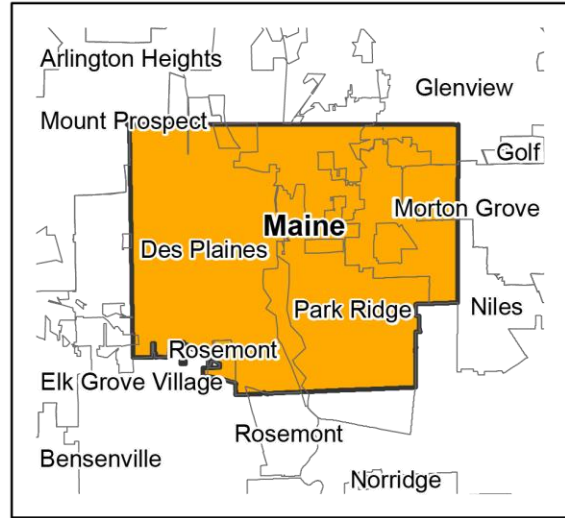
Source: U.S.Census Bureau, 2010 Census.
<http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

Maps of Maine Township

The maps that follow show the location of Maine Township in Cook County and the location of the unincorporated parcels in Maine Township.

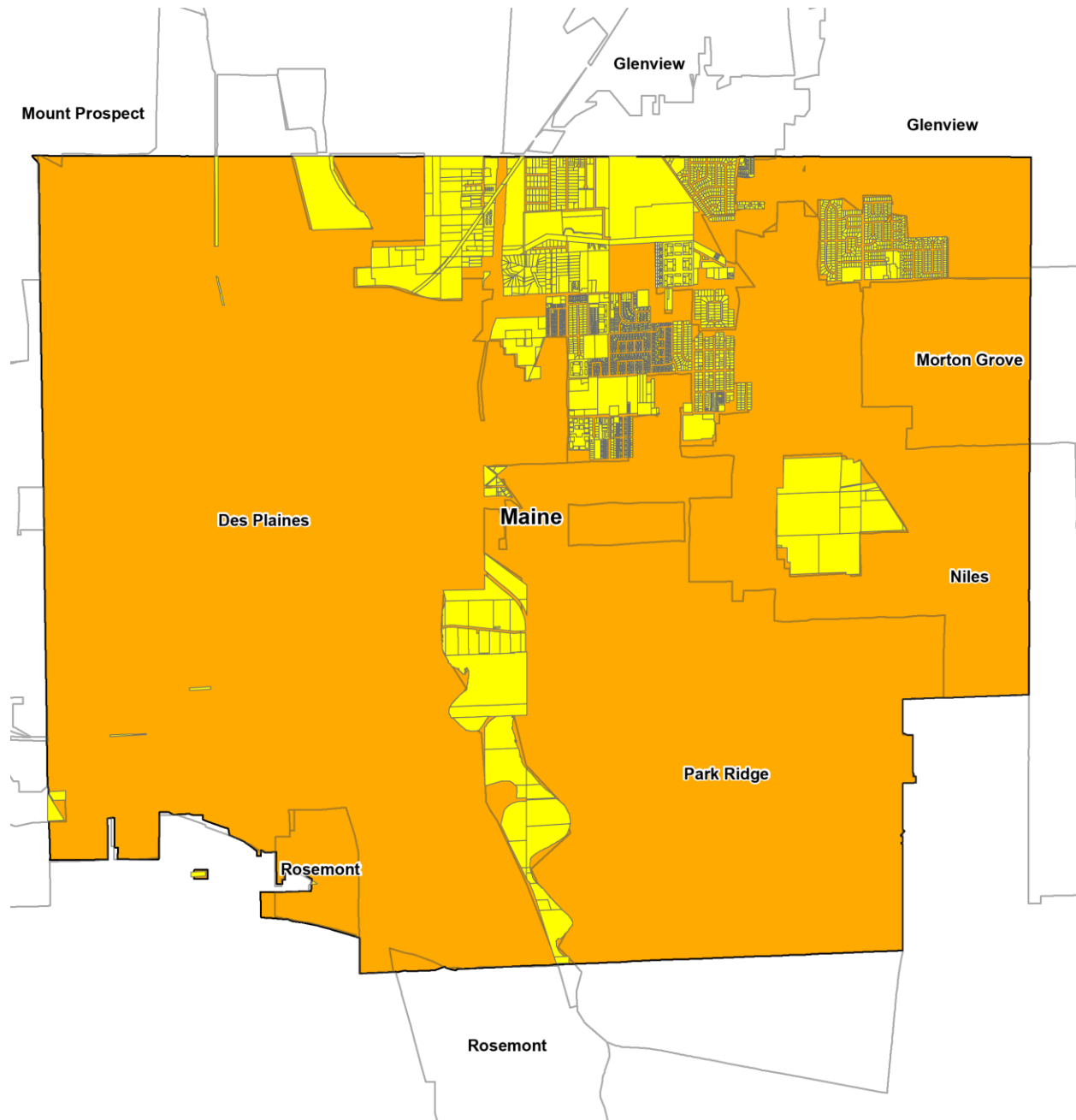
¹⁸⁶ U.S. Census Bureau, 2010 Census.
<http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

MAINE TOWNSHIP





¹ Chicago Metropolitan Agency for Planning, 2010.
 Illinois State Plane Coordinate System, East Zone, NAD 1983.

Unincorporated Parcels in Maine Township



Legend

-  Unincorporated Parcels
-  Maine Township



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*.¹⁸⁸ 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.¹⁸⁹

The exhibit below shows unincorporated parcels by class in Maine Township in tax year 2012. Approximately 97.1% or 8,032 of the 8,270 unincorporated parcels are Class 2 Residential properties. Roughly 1.4% of all parcels are tax exempt and 0.5% are Class 1 Vacant land. Only 0.5% or thirty-nine of the 8,270 unincorporated parcels are business properties; all of these parcels are designated as Class 5A Commercial property.

The vast majority of the taxable value of real property (EAV) is in the Class 2 Residential category. About \$310.5 million or 83.1% of EAV is in this class. Consequently, 83.1% of property taxes billed in tax year 2012 or roughly \$27.3 million are in this class.

MAINE TOWNSHIP UNINCORPORATED PARCELS 2012 Tax Year (Payable in 2013)							
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	114	1.4%	\$ -	\$ -	0.0%	\$ -	0.0%
Railroad	10	0.1%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 1 Vacant Land	42	0.5%	\$ 670,202.0	\$ 1,880,318.0	0.5%	\$ 165,276.0	0.5%
Class 2 Residential	8032	97.1%	\$130,685,501.0	\$310,470,466.0	83.1%	\$27,251,204.9	83.1%
Class 3 Multi-Family	30	0.4%	\$ 9,223,881.0	\$ 25,878,520.0	6.9%	\$ 2,264,004.9	6.9%
Class 4 Not for Profit	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 5A Commercial	39	0.5%	\$ 12,022,831.0	\$ 33,731,255.0	9.0%	\$ 2,990,763.9	9.1%
Class 5B Industrial	3	0.0%	\$ 610,856.0	\$ 1,713,817.0	0.5%	\$ 141,661.7	0.4%
Class 6A industrial Incentive Industrial	0	0.0%	\$ -	\$ -	0.0%		0.0%
Class 6B Industrial Incentive	0	0.0%	\$ -	\$ -	0.0%		0.0%
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	8270	100%	\$153,213,271.0	\$373,674,376.0	100%	\$32,812,911.5	100%

Source: Cook County Clerk's Office.

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

¹⁸⁸ Population data is the U.S. Census Bureau estimate as of July 1, 2008. See <http://www.census.gov/popest/counties/>.

¹⁸⁹ Illinois Constitution 1970, Article IX, Section 4(b).

Unincorporated Multi-Family Parcels

Multi-family parcels in unincorporated Maine Township include parcels with Class 2-11 as well as Class 3 designations. The definitions for these real property classification codes are:¹⁹⁰

Class 2 Residential

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

Class 3 Multi Family

- 313: Two or three story building with 7 or more units.
- 314: Two or three story non-fireproof building with corridor apartment or California type apartments, no corridors, exterior entrance.
- 315: Two or three story non-fireproof corridor apartments or California type apartments, interior entrance.
- 390: Other minor improvement related to rental use.
- 391: Apartment building over three stories, seven or more units.
- 399: Rental Condominium.

There were 131 Class 2-11 and Class 3 multi-family parcels in Maine Township in tax year 2012. The equalized assessed valuation for these was \$40.0 million and the property taxes billed were \$3.5 million. Most of the parcels (101 or 77.1% of the total) were in Class 2-11.

MAINE TOWNSHIP UNINCORPORATED CLASS 2 and 3 MULTI-FAMILY PARCELS 2012 Tax Year (Payable in 2013)							
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	101	77.1%	\$ 5,067,089.0	\$14,132,232.0	35.3%	\$1,236,319.88	35.3%
3-13	1	0.8%	\$ 127,571	\$ 357,913	0.9%	\$ 28,518.51	0.8%
3-14	4	3.1%	\$ 1,394,235.0	\$ 3,911,665.0	9.8%	\$ 348,263.0	9.9%
3-15	9	6.9%	\$ 3,885,166.0	\$10,900,221.0	27.2%	\$ 986,579.0	28.2%
3-90	5	3.8%	\$ 82,775.0	\$ 232,233.0	0.6%	\$ 18,307.3	0.5%
3-91	4	3.1%	\$ 3,715,682.0	\$10,424,718.0	26.1%	\$ 877,670.5	25.1%
3-99	7	5.3%	\$ 18,452	\$ 51,770	0.1%	\$ 4,666.6	0.1%
TOTAL	131	100%	\$ 14,290,970.0	\$40,010,752.0	100%	\$ 3,500,324.8	100%

Source: Cook County Clerk's Office.

Estimated Changes in Property Tax Rates

If unincorporated parcels were incorporated into neighboring municipalities, property tax rates and the amount of property taxes billed to property owners would change.¹⁹¹ This section provides estimates of the difference in tax rates between selected current unincorporated tax

¹⁹⁰ Cook County Assessor. Definitions for the Codes for Classification of Real Property. See <http://www.cookcountyassessor.com/forms/classcode.PDF>.

¹⁹¹ 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.

codes and the composite tax code listed for neighboring municipalities. It assumes 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 2012 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 code¹⁹² 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.¹⁹³

A large portion of the unincorporated properties in Maine Township had mailing addresses in the communities of Des Plaines and Glenview.¹⁹⁴ Therefore, we chose a sample of unincorporated tax codes identified with those communities that had numerous unincorporated parcels:

Sample Unincorporated Tax		
Tax Code	Community	Rate
22041	Des Plaines	9.051
22045	Des Plaines	9.383
22016	Glenview	8.408
22060	Glenview	7.968
22070	Glenview	7.969

Source: Information provided by Cook County Clerk's Office, February 13, 2014.

¹⁹² 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.

¹⁹³ 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 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.

¹⁹⁴ Not all parcels had local mailing addresses; many property owners reside in other jurisdictions. Also, property owners with a mailing address in a certain community may consider themselves to actually be part of a different community.

We also chose a sample of incorporated property tax codes for the municipalities:

Sample Incorporated		
Tax Code	Community	Tax Rates
22028	Des Plaines	8.975
22025	Glenview	8.085

Source: Information provided by Cook County Clerk's Office, February 13, 2014.

The exhibit below shows how property tax rates would change if parcels in five unincorporated tax codes were incorporated into municipal tax codes for neighboring municipalities:

- If parcels in tax code 22041 (unincorporated Des Plaines) were incorporated into Des Plaines tax code 22028, the property tax composite rate would be 8.975%. This represents a 0.8% decrease.
- If parcels in tax code 22045 (unincorporated Des Plaines) were incorporated into Des Plaines tax code 22028, the new property tax composite rate would be 8.975%. This represents a 4.3% decrease.
- If parcels in tax code 22016 (unincorporated Glenview) were incorporated into Glenview tax code 22025, the new property tax composite rate would be 8.085%. This represents a 3.8% decrease.
- If parcels in tax code 22060 (unincorporated Glenview) were incorporated into Glenview tax code 22025, the new property tax composite rate would be 8.085%. This represents a 1.5% increase.
- If parcels in tax code 22070 (unincorporated Glenview) were incorporated into Glenview tax code 22025, the new property tax composite rate would be 8.085%. This represents a 1.5% increase.

CHANGES IN UNINCORPORATED TAX CODE PROPERTY TAX RATES IN MAINE TOWNSHIP (Tax Year 2012)	
Change in Unincorporated Property Tax Rate for Tax Code 22041 - Des Plaines	
Composite School District #62 (Tax Code 22028)	8.975
Current Unincorporated Tax Rate in Tax Code 22041	9.051
New Rate if Incorporated into Tax Code 22028	8.975
Property Tax Rate Change	-0.8%
Change in Unincorporated Property Tax Rate for Tax Code 22045 - Des Plaines	
Composite School District #62 (Tax Code 22028)	8.975
Current Unincorporated Tax Rate in Tax Code 22045	9.383
New Rate if Incorporated into Tax Code 22028	8.975
Property Tax Rate Change	-4.3%
Change in Unincorporated Property Tax Rate for Tax Code 22016 - Glenview	
Composite School District #63 (Tax Code 22025)	8.085
Current Unincorporated Tax Rate in Tax Code 22016	8.408
New Rate if Incorporated into Tax Code 22025	8.085
Property Tax Rate Change	-3.8%
Change in Unincorporated Property Tax Rate for Tax Code 22060 - Glenview	
Composite School District #63 (Tax Code 22025)	8.085
Current Unincorporated Tax Rate in Tax Code 22060	7.968
New Rate if Incorporated into Tax Code 22025	8.085
Property Tax Rate Change	1.5%
Change in Unincorporated Property Tax Rate for Tax Code 22070 - Glenview	
Composite School District #63 (Tax Code 22025)	8.085
Current Unincorporated Tax Rate in Tax Code 22070	7.969
New Rate if Incorporated into Tax Code 22025	8.085
Property Tax Rate Change	1.5%

Source: Cook County Clerk 2012 Tax Rate Report, pp. 28-30; Civic Federation calculations.

Estimated Changes in Property Tax Bills

In Maine Township, individual property tax bills would change if unincorporated parcels were incorporated into neighboring municipalities.¹⁹⁵ The exhibit following shows the changes that might occur in selected tax codes.

- If parcels in tax code 22041 (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 decrease by \$37, a 0.8% decrease.

¹⁹⁵ The methodology used to compute property tax bills is explained in the Methodology section of this report.

- If parcels in tax code 22045 (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 decrease by \$200, a 4.3% decrease.
- If parcels in tax code 22016 (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 decrease by \$158, a 3.8% decrease.
- 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 \$58, a 1.5% increase.
- If parcels in tax code 22070 (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 \$57, a 1.5% increase.

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 22041 (Des Plaines) Incorporated into Tax Code 22028			
	Unincorporated Tax Code 22041	If Incorporated into Tax Code 22028	Difference
Property Tax Rate	9.051%	8.975%	-0.8%
Property Tax Bill	\$ 4,445	\$ 4,408	\$ (37)
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 22045 (Des Plaines) Incorporated into Tax Code 22028			
	Unincorporated Tax Code 22045	If Incorporated into Tax Code 22028	Difference
Property Tax Rate	9.383%	8.975%	-4.3%
Property Tax Bill	\$ 4,608	\$ 4,408	\$ (200)
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 22016 (Glenview) Incorporated into Tax Code 22025			
	Unincorporated Tax Code 22016	If Incorporated into Tax Code 22025	Difference
Property Tax Rate	8.408%	8.085%	-3.8%
Property Tax Bill	\$ 4,129	\$ 3,971	\$ (158)
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	7.968%	8.085%	1.5%
Property Tax Bill	\$ 3,913	\$ 3,971	\$ 58
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 22070 (Glenview) Incorporated into Tax Code 22025			
	Unincorporated Tax Code 22070	If Incorporated into Tax Code 22025	Difference
Property Tax Rate	7.969%	8.085%	13.1%
Property Tax Bill	\$ 3,914	\$ 3,971	\$ 57

*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 2012 Tax Rate Code Summary and 2012 Tax Rate Report; Civic Federation calculations.

NORTHFIELD TOWNSHIP

Northfield Township was created in 1850 when Cook County adopted the township form of government.¹⁹⁶ Its population in the 2010 census was 85,102. It covers an area of 34.63 square miles. The township includes part of the municipalities of Deerfield, Glencoe, Glenview, Northbrook, Northfield, Prospect Heights and Wilmette.¹⁹⁷

The high school district for most of Northfield Township is Northfield Township High School District 207. Grade school districts include Elementary Districts 62, 63 and 64. The major highway crossing the township is Interstate 294 (the Tri-State Tollway).

The Township of Northfield contains a total of 4,773 unincorporated parcels. Of the 4,773 parcels, 94.1%, or 4,490 parcels have Class 2 and 3 residential zoning.¹⁹⁸ The majority of the unincorporated parcels are adjacent to the municipalities of Glenview, Northbrook and Northfield.

Fire protection is provided to the unincorporated areas in Northfield Township through the Northbrook Fire Department, which is funded by the Northbrook Rural Fire Protection District.¹⁹⁹ In addition, mutual-aid assistance is provided by neighboring municipal fire departments and fire protection districts through the Mutual Aid Box Alarm System (MABAS).²⁰⁰

The unincorporated areas in Northfield Township are provided with sanitary sewer service by both public and private utility companies.²⁰¹ The unincorporated areas adjacent to Glenview are provided with sanitary sewer service through the Northfield Township Sanitary District, Glenview/Countryside-Northfield Sanitary District, Northfield Woods Sanitary District and the Oak Meadows Sanitary District. The unincorporated areas adjacent to the Village of Northbrook are provided with sanitary sewer service through the Mission Brook Sanitary District and the Glenbrook Sanitary District. The unincorporated area adjacent to the Village of Northfield is serviced through private septic systems or connected to the Village of Northfield's sanitary sewer system and charged a non-resident fee. The unincorporated areas adjacent to Northbrook do have a storm sewer system. However, an assessment of the condition of the sanitary and storm sewers is beyond the scope of this research.

¹⁹⁶ Charles B. Johnson. *Growth of Cook County, Volume I. Board of Commissioners of Cook County*, 1960, p. 93.

¹⁹⁷ U.S. Census Bureau, *2010 Census of Population and Housing, Population and Housing Unit Counts*, U.S. Government Printing Office, Washington, DC, 2012, p. 21.

¹⁹⁸ Information provided by Cook County Clerk's Office, February 13, 2014.

¹⁹⁹ Village of Northbrook website, Northbrook Rural Fire Protection District, <http://www.northbrook.il.us/index.aspx?page=104> (last visited on September 4, 2014).

²⁰⁰ MABAS (Mutual Aid Box Alarm System) is a statewide, non-discriminatory mutual aid response system for fire, emergency medical service and specialized incident operational teams; <http://www.mabas-il.org/AboutMABAS/Pages/MABASOverview.aspx>.

²⁰¹ The Village of Glenview, Interactive Maps, Sanitary Sewer Districts, <https://apps.gisconsortium.org/MapOfficePublic/?extent=1099946.8624332444,1951965.1285080395,1148057.9735443554,1994576.2396191505&map=vector&co=Glenview-Sanitary%20Sewer%20District-0>, (Last visited September 4, 2014).

The infrastructure in the unincorporated areas of Northfield Township is inadequate when compared to the standards typically found in neighboring municipalities. The large unincorporated areas adjacent to Northbrook include the subdivisions of Mission Hills, Glenbrook Countryside, Northbrook West and Citation Lake. The Mission Hills subdivision is a private country club with residential housing units situated on golf course grounds. The residential areas of Mission Hills have sidewalks, streetlights, curbs and gutters. However, the unincorporated areas of Glenbrook Countryside, Northbrook West and Citation Lake lack the sidewalks, streetlights, curbs and gutters that are typically found in neighboring municipalities.

The unincorporated areas adjacent to Glenview include the Allstate Insurance Corporation business park, the private Linden Tree subdivision, the apartment complexes of Brookview Village and Salem Walk and a single family residential area. The subdivisions and apartment complexes have sidewalks, streetlights, curbs and gutters. The single-family residential area lacks the infrastructure such as sidewalks, streetlights, curbs and gutters that are typically found in neighboring municipalities.

Demographic Profile

The population of all unincorporated residential parcels in Northfield Township is 13,787.²⁰² Unincorporated Northfield Township is 61.6% white with 8,492 residents; 19.5% Asian with 2,681 residents; 10.6% Hispanic with 1,461 residents; 3.6% identifying as Other Race with 502 residents; 2.9% black with 401 residents; 1.7% Multi-Race with 234 residents; less than 1% American Eskimo with 16 residents; and 0% Hawaiian/Pacific Islander with 0 residents. Of the total unincorporated residential population, 48.1% are male and 51.9% are female.

Unincorporated Northfield Township Population by Race 2010		
Race	Population	% of Total Population
White	8,492	61.6%
Asian	2,681	19.5%
Hispanic	1,461	10.6%
Other	502	3.6%
Black	401	2.9%
Multi-Race	234	1.7%
American Eskimo	16	0.1%
Hawaiian/Pacific Islander	0	0.0%
Total	13,787	100%

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

The total number of households is 5,040. A household is defined as all related or unrelated persons who share living arrangements within a housing unit.²⁰³

²⁰² Chicago Metropolitan Agency for Planning aggregated U.S. Census Bureau, 2010 Census.
<http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>

The total number of housing units in unincorporated Northfield Township is 5,505. There are 3,028 owner-occupied units, or 55.0% of the total housing units. There are 2,012 renter-occupied units, or 36.6% of the total housing units. The remaining 465 housing units are vacant, totaling 8.4% of the total housing units. The average residential parcel size is 0.58 acre.

Unincorporated Northfield Township Housing Occupancy		
Housing Tenure	Housing Units	% of Total Units
Owner-Occupied	3,028	55.0%
Renter-Occupied	2,012	36.6%
Vacant Units	465	8.4%
Total	5,505	100.0%

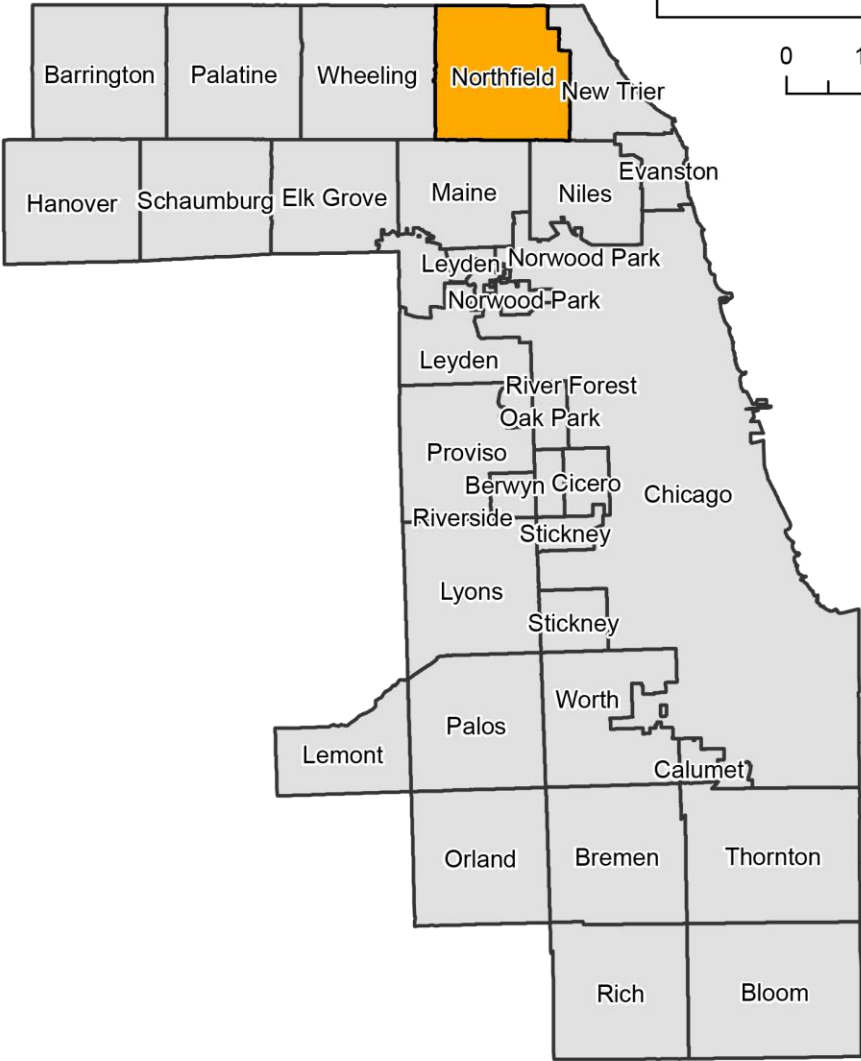
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Maps of Northfield Township

The maps that follow show the location of Northfield Township in Cook County and the location of the unincorporated parcels in Northfield Township.

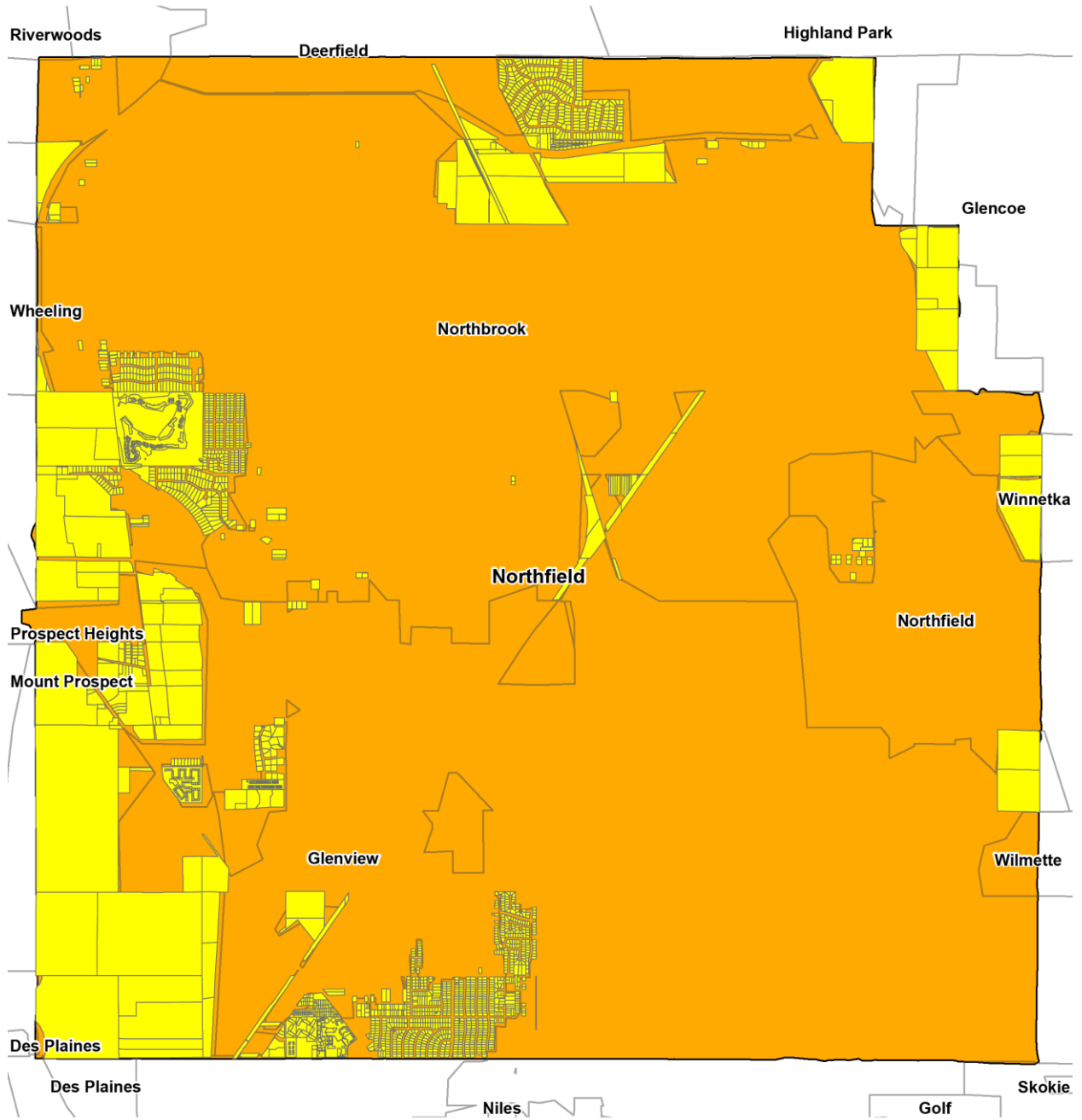
²⁰³ U.S. Census Bureau, 2010 Census. <http://quickfacts.census.gov/qfd/states/17/17031.html>

NORTHFIELD TOWNSHIP





¹ Chicago Metropolitan Agency for Planning, 2010.
 Illinois State Plane Coordinate System, East Zone, NAD 1983.

Unincorporated Parcels in Northfield Township



Legend

-  Unincorporated Parcels
-  Northfield Township



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.²⁰⁴ Cook County sets different property tax assessment levels for different types of property. This differential assessment is called *classification*.²⁰⁵ 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.²⁰⁶

The exhibit below shows unincorporated parcels by class in Northfield Township in tax year 2012. Approximately 94.0% or 4,485 of the 4,773 unincorporated parcels are Class 2 Residential properties. Fully 2.3% of all parcels are tax exempt and 1.3% are Class 1 Vacant Land. Only 2.0% or 98 of the 4,773 unincorporated parcels are business properties. Of these parcels, 63 are designated as Class 5A Commercial property and 35 are Class 5B Industrial properties.

The vast majority of the taxable value of real property (EAV) is in the Class 2 Residential category. About \$310.6 million or 74.1% of EAV is in this class. Consequently, 75.2% of property taxes billed in tax year 2012 or roughly \$22.1 million are in this class.

NORTHFIELD TOWNSHIP UNINCORPORATED PARCELS 2012 Tax Year (Payable in 2013)							
Number of Parcels by Class	Number of Parcels	% of Total Parcels	Assessed Valuation (AV)	Equalized Assessed Valuation (EAV)	% of Total EAV	Property Taxes Billed	% of Property Taxes Billed
Exempt	111	2.3%	\$ -	\$ -	0.0%	\$ -	0.0%
Railroad	13	0.3%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 1 Vacant Land	60	1.3%	\$ 572,446.00	\$ 1,606,056.00	0.4%	\$ 109,319.94	0.4%
Class 2 Residential	4485	94.0%	\$ 122,192,421.00	\$ 310,591,149.00	74.1%	\$ 22,106,779.37	75.2%
Class 3 Multi-Family	5	0.1%	\$ 2,700,505.0	\$ 7,576,537.0	1.8%	\$ 501,493.9	1.7%
Class 4 Not for Profit	1	0.0%	\$ 101,214.0	\$ 283,966.0	0.1%	\$ 20,107.6	0.1%
Class 5A Commercial	63	1.3%	\$ 33,619,112.0	\$ 94,321,780.0	22.5%	\$ 6,327,441.2	21.5%
Class 5B Industrial	35	0.7%	\$ 1,658,169.0	\$ 4,645,155.0	1.1%	\$ 332,664.7	1.1%
Class 6A industrial Incentive Industrial	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
Class 6B Industrial Incentive	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
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	4773	100.0%	\$ 160,843,867.0	\$ 419,024,643.0	100.0%	\$ 29,397,806.7	100.0%

Source: Cook County Clerk's Office.

²⁰⁴ Illinois Property Tax Code, 35 ILCS 200/9-145.

²⁰⁵ Population data is the U.S. Census Bureau estimate as of July 1, 2008. See <http://www.census.gov/popest/counties/>.

²⁰⁶ Illinois Constitution 1970, Article IX, Section 4(b).

Unincorporated Multi-Family Parcels

Multi-family parcels in unincorporated Northfield Township include parcels with Class 2-11 as well as Class 3 designations. The definitions for these real property classification codes are:²⁰⁷

Class 2 Residential

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

Class 3 Multi Family

- 313: Two or three story building with 7 or more units.
- 314: Two or three story non-fireproof building with corridor apartment or California type apartments, no corridors, exterior entrance.
- 315: Two or three story non-fireproof corridor apartments or California type apartments, interior entrance.
- 390: Other minor improvement related to rental use.
- 391: Apartment building over three stories, seven or more units.
- 399: Rental Condominium.

There were 172 Class 2-11 and Class 3 multi-family parcels in Northfield Township in tax year 2012. The equalized assessed valuation for these properties was \$33.8 million and the property taxes billed were nearly \$2.4 million. The vast majority of the parcels (167 or 97.1% of the total) were in Class 2-11.

NORTHFIELD TOWNSHIP UNINCORPORATED CLASS 2 and 3 MULTI-FAMILY PARCELS 2012 Tax Year (Payable in 2013)							
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	167	97.1%	\$ 9,400,924.0	\$ 26,227,560.0	77.6%	\$1,850,026.84	78.7%
3-13	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-14	1	0.6%	\$ 64,601.0	\$ 181,245.0	0.5%	\$ 11,851.6	0.5%
3-15	4	2.3%	\$ 2,635,904.0	\$ 7,395,292.0	21.9%	\$ 489,642.3	20.8%
3-90	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-91	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
3-99	0	0.0%	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL	172	100%	\$ 12,101,429.0	\$ 33,804,097.0	100.0%	\$ 2,351,520.7	100.0%

Source: Cook County Clerk's Office.

Estimated Changes in Property Tax Rates

If unincorporated parcels were incorporated into neighboring municipalities, property tax rates and the amount of property taxes billed to property owners would change.²⁰⁸ This section

²⁰⁷ Cook County Assessor. Definitions for the Codes for Classification of Real Property. See <http://www.cookcountyassessor.com/forms/classcode.PDF>.

²⁰⁸ 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.

provides estimates of the difference in tax rates between selected current unincorporated tax codes and the composite tax code listed for neighboring municipalities. It assumes 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 2012 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 code²⁰⁹ 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 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.²¹⁰

Most of the unincorporated properties in Northfield Township had mailing addresses in the communities of Northbrook and Glenview.²¹¹ Therefore, we chose a sample of unincorporated tax codes identified with those communities that had numerous unincorporated parcels:

Sample Unincorporated Tax		
Tax Code	Community	Rate
25055	Northbrook	6.537
25023	Glenview	7.794
25021	Glenview	7.309

Source: Information provided by Cook County Clerk's Office, February 13, 2014.

We also chose a sample of incorporated property tax codes for the municipalities:

²⁰⁹ 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.

²¹⁰ 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 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.

²¹¹ Not all parcels had local mailing addresses; many property owners reside in other jurisdictions. Also, property owners with a mailing address in a certain community may consider themselves to actually be part of a different community.

Sample Incorporated		
Tax Code	Community	Tax Rates
25089	Northbrook	7.121
25038	Glenview	7.414
25139	Glenview	7.486

Source: Information provided by Cook County Clerk's Office, February 13, 2014.

The exhibit below shows how property tax rates would change if parcels in four unincorporated tax codes were incorporated into municipal tax codes for neighboring municipalities:

- If parcels in tax code 25055 (unincorporated Northbrook) were incorporated into Northbrook tax code 25089, the property tax composite rate would be 7.121%. This represents an 8.9% increase.
- If parcels in tax code 25023 (unincorporated Glenview) were incorporated into Glenview tax code 25038, the new property tax composite rate would be 7.414%. This represents a 4.9% decrease.
- If parcels in tax code 25021 (unincorporated Glenview) were incorporated into Glenview tax code 25139, the new property tax composite rate would be 7.486%. This represents a 2.4% increase.

CHANGES IN UNINCORPORATED TAX CODE PROPERTY TAX RATES IN NORTHFIELD TOWNSHIP (Tax Year 2012)	
Change in Unincorporated Property Tax Rate for Tax Code 25055 - Northbrook	
Composite School District #31 (Tax Code 25089)	7.121
Current Unincorporated Tax Rate in Tax Code 25055	6.537
New Rate if Incorporated into Tax Code 25089	7.121
Property Tax Rate Change	8.9%
Change in Unincorporated Property Tax Rate for Tax Code 25023 - Glenview	
Composite School District #34 (Tax Code 25038)	7.414
Current Unincorporated Tax Rate in Tax Code 25023	7.794
New Rate if Incorporated into Tax Code 25038	7.414
Property Tax Rate Change	-4.9%
Change in Unincorporated Property Tax Rate for Tax Code 25021 - Glenview	
Composite School District #34 (Tax Code 25139)	7.486
Current Unincorporated Tax Rate in Tax Code 25021	7.309
New Rate if Incorporated into Tax Code 25139	7.486
Property Tax Rate Change	2.4%

Source: Cook County Clerk 2012 Tax Rate Report, pp. 36-39 and Civic Federation calculations.

Estimated Changes in Property Tax Bills

In Northfield Township, individual property tax bills would change if unincorporated parcels were incorporated into neighboring municipalities.²¹² The exhibit following shows the changes that might occur in selected tax codes.

- If parcels in tax code 25055 (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 \$287, an 8.9% increase.
- If parcels in tax code 25023 (unincorporated Glenview) were incorporated into Glenview tax code 25038, the property tax bill for a residential property with an estimated market value of \$200,000 could decrease by \$187, a 4.9% decrease.
- If parcels in tax code 25021 (unincorporated Glenview) were incorporated into Glenview tax code 25139, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$87, a 2.4% increase.

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 25055 (Northbrook) Incorporated into Tax Code 25089			
	Unincorporated Tax Code 25055	If Incorporated into Tax Code 25089	Difference
Property Tax Rate	6.537%	7.121%	8.9%
Property Tax Bill	\$ 3,210	\$ 3,497	\$ 287
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 25023 (Glenview) Incorporated into Tax Code 25038			
	Unincorporated Tax Code 25023	If Incorporated into Tax Code 25038	Difference
Property Tax Rate	7.794%	7.414%	-4.9%
Property Tax Bill	\$ 3,828	\$ 3,641	\$ (187)
Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 25021 (Glenview) Incorporated into Tax Code 25139			
	Unincorporated Tax Code 25021	If Incorporated into Tax Code 25139	Difference
Property Tax Rate	7.309%	7.486%	2.4%
Property Tax Bill	\$ 3,590	\$ 3,677	\$ 87

exemption is \$7,000; the exemption range for Cook County homeowners is \$7,000 to

Sources: Cook County Clerk 2012 Tax Rate Code Summary and 2012 Tax Rate Report; Civic Federation calculations.

²¹² The methodology used to compute property tax bills is explained in the Methodology section of this report.

ORLAND TOWNSHIP

Orland Township was created in 1850 when Cook County adopted the township form of government.²¹³ Its area is 36.39 square miles and the population in the 2010 census was 97,558. The township includes the community of Orland Hills and part of Orland Park and Tinley Park.²¹⁴

The high school district for most of Orland Township is Consolidated High School District 230. Grade school districts include Elementary Districts 135 and 140. The major highways crossing the township are U.S. Route 6 and Illinois Route 7.

The Township of Orland contains 2,334 unincorporated parcels. Of the 2,334 parcels, 76.4%, or 1,782 parcels were zoned Class 2 residential as of tax year 2012.²¹⁵ The majority of the unincorporated parcels are adjacent to the Village of Orland Park and Tinley Park.

The unincorporated areas in Orland Township are provided with fire protection through the Orland Fire Protection District.²¹⁶ In addition, mutual-aid assistance is provided by the neighboring municipalities and fire protection districts through the Mutual Aid Box Alarm System (MABAS).²¹⁷

The large unincorporated areas in Orland Township, such as the Alpine Heights, Pinewood and Pinewood North subdivisions have sidewalks, streetlights, curbs and gutters. These large unincorporated areas are greater than 60 acres. Most of these large unincorporated areas have sanitary sewer systems that are managed by private utility companies, such as the Illinois American Water Company. The stormwater collection system in these areas consists of storm sewer systems, not roadside drainage ditches and culverts.

The smaller less developed unincorporated areas lack the sidewalks, streetlights, curbs and gutters that are typically found in the neighboring municipalities. Many of these small isolated unincorporated parcels are scattered throughout the Village of Orland Park and Tinley Park and are less than 10 acres in size. These small and isolated unincorporated areas contain roadside drainage districts and culverts. Many of these unincorporated areas are on private septic systems and well water with no access to municipal water mains and sanitary sewers.²¹⁸

²¹³ Charles B. Johnson. *Growth of Cook County, Volume I. Board of Commissioners of Cook County*, 1960, p. 93.

²¹⁴ U.S. Census Bureau, *2010 Census of Population and Housing, Population and Housing Unit Counts*, U.S. Government Printing Office, Washington, DC, 2012, p. 21.

²¹⁵ Source: Information provided by Cook County Clerk's Office, February 13, 2014.

²¹⁶ Orland Fire Protection District, Overview, <http://www.orlandfire.org/aboutthedistrict/districtoverview>, (Last visited September 4, 2014)

²¹⁷ MABAS (Mutual Aid Box Alarm System) is a statewide, non-discriminatory mutual aid response system for fire, emergency medical service and specialized incident operational teams; <http://www.mabas-il.org/AboutMABAS/Pages/MABASOverview.aspx>.

²¹⁸ The Village of Orland Park, Annexation Study Prioritized, Preliminary Draft, January 24, 2007.

Demographic Profile

The population of all unincorporated parcels in Orland Township is 5,226.²¹⁹ Unincorporated Orland Township is 87.7% white with 4,583 residents; 5.4% Hispanic with 284 residents; 2.7% Asian with 143 residents; 1.7% identifying as Other Race with 89 residents; 1.2% Multi-Race with 62 residents; 1.1% black with 59 residents; less than 1% American Eskimo with 4 residents; and less than 1% Hawaiian/Pacific Islander with 2 residents. Of the total unincorporated residential population, 49.2% are male and 50.8% are female.

Unincorporated Orland Township Population by Race 2010		
Race	Population	% of Total Population
White	4,583	87.7%
Hispanic	284	5.4%
Asian	143	2.7%
Other	89	1.7%
Multi-Race	62	1.2%
Black	59	1.1%
American Eskimo	4	0.1%
Hawaiian/Pacific Islander	2	0.0%
Total	5,226	100.0%

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

The total number of households is 1,624. A household is defined as all related or unrelated persons who share living arrangements within a housing unit.²²⁰

The total number of housing units in unincorporated Orland Township is 1,670. There are 1,567 owner-occupied units, or 93.8% of the total housing units. There are 57 renter-occupied units, or 3.4% of the total housing units. The remaining 46 housing units are vacant, totaling 2.8% of the total housing units. The average residential parcel size is 0.99 acre.

²¹⁹ Chicago Metropolitan Agency for Planning aggregated U.S. Census Bureau, 2010 Census. <http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

²²⁰ U.S. Census Bureau, 2010 Census. <http://quickfacts.census.gov/qfd/states/17/17031.html>.

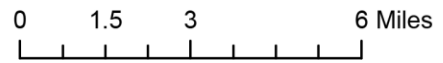
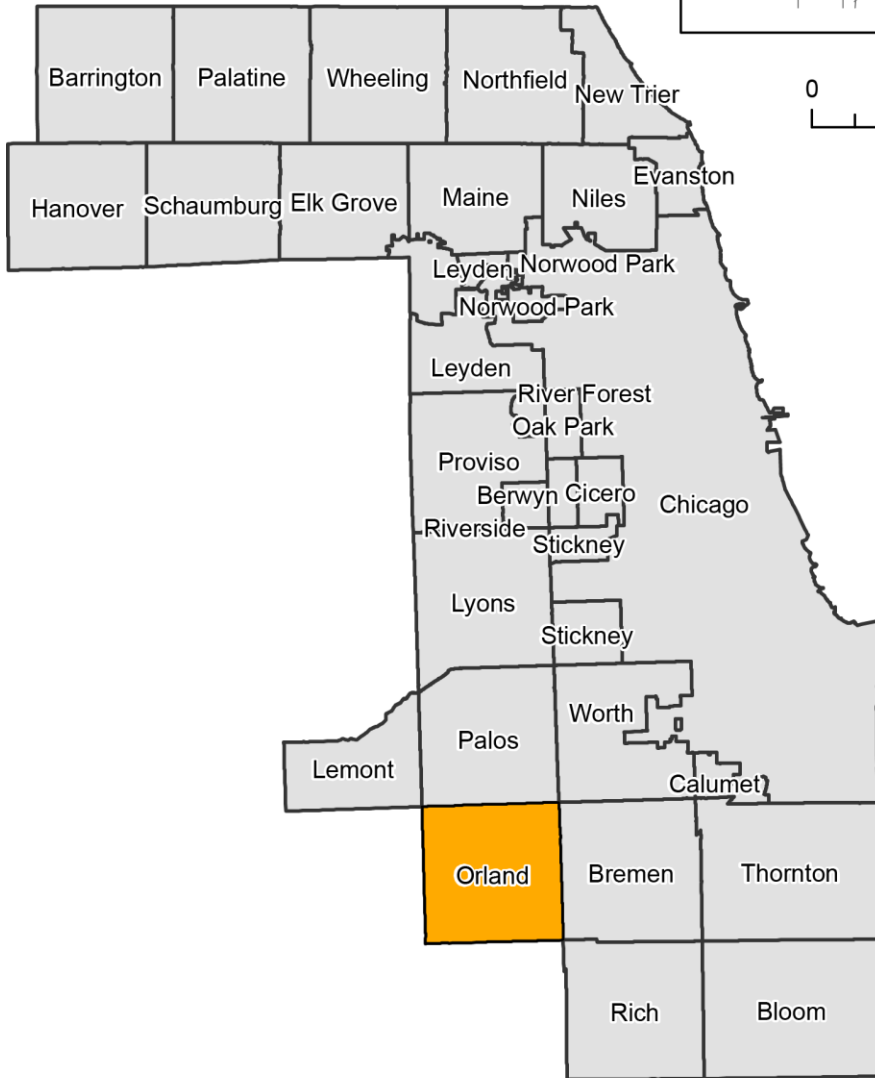
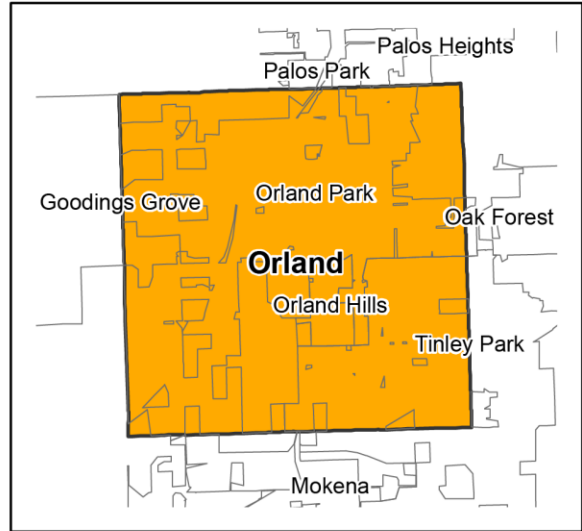
Unincorporated Orland Township Housing Occupancy 2010		
Housing Tenure	Housing Units	% of Total Units
Owner-Occupied	1,567	93.8%
Renter-Occupied	57	3.4%
Vacant Units	46	2.8%
Total	1,670	100.0%

Source: U.S.Census Bureau, 2010 Census.
<http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

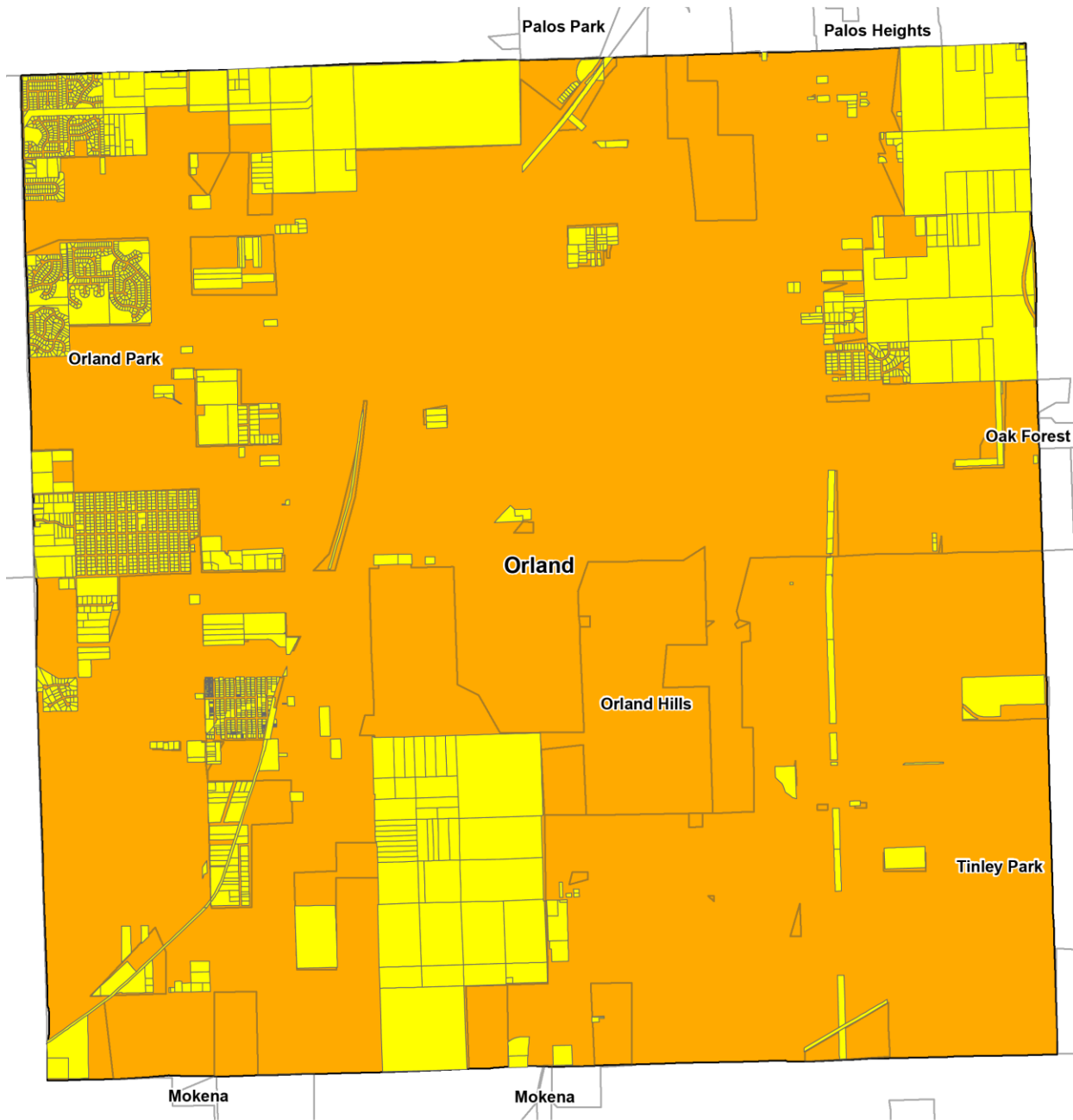
Maps of Orland Township

The maps that follow show the location of Orland Township in Cook County and the location of the unincorporated parcels in Orland Township.



Orland Township

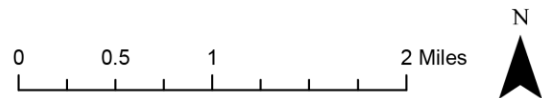


Unincorporated Parcels in Orland Township



Legend

-  Unincorporated Parcels
-  Orland Township



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.²²¹ Cook County sets different property tax assessment levels for different types of property. This differential assessment is called *classification*.²²² 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.²²³

The exhibit below shows unincorporated parcels by class in Orland Township in tax year 2012. Approximately 76.4% or 1,782 of the 2,334 unincorporated parcels are Class 2 Residential properties. A total of 5.6% of all parcels are tax exempt and 15.8% are Class 1 Vacant Land. Just over 1.9% or forty-six of the unincorporated parcels are business properties; 45 of these parcels are designated as Class 5A Commercial property and one is a Class 5B Industrial property.

Most of the taxable value of real property (EAV) is in the Class 2 Residential category. About \$126.7 million or 91.6% of EAV is in this class. Thus, 91.5% of property taxes billed in tax year 2012 or roughly \$10.5 million are in this class.

ORLAND TOWNSHIP UNINCORPORATED PARCELS 2012 Tax Year (Payable in 2013)							
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	130	5.57%	\$ -	\$ -	0.00%	\$ -	0.00%
Railroad	7	0.30%	\$ -	\$ -	0.00%	\$ -	0.00%
Class 1 Vacant Land	369	15.81%	\$ 2,026,136.00	\$ 5,684,541.00	4.11%	\$ 469,337.85	4.09%
Class 2 Residential	1782	76.35%	\$ 50,440,398.00	\$ 126,694,443.00	91.61%	\$ 10,505,514.47	91.54%
Class 3 Multi-Family	0	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
Class 4 Not for Profit	0	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
Class 5A Commercial	45	1.93%	\$ 2,103,326.0	\$ 5,901,091.0	4.27%	\$ 499,169.1	4.35%
Class 5B Industrial	1	0.04%	\$ 6,545.0	\$ 18,363.0	0.01%	\$ 1,843.7	0.02%
Class 6A industrial Incentive Industrial	0	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
Class 6B Industrial Incentive	0	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
Class 6C Industrial Incentive	0	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
Class 7 Commercial Incentive	0	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
Class 8 Commercial Incentive	0	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
Class 8 Commercial/Industrial Incentive	0	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
Class 9 Multi-Family Incentive	0	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
TOTAL	2334	100.0%	\$ 54,576,405.0	\$ 138,298,438.0	100.0%	\$ 11,475,865.1	100%

Source: Cook County Clerk's Office.

²²¹ Illinois Property Tax Code, 35 ILCS 200/9-145.

²²² Population data is the U.S. Census Bureau estimate as of July 1, 2008. See <http://www.census.gov/popest/counties/>.

²²³ Illinois Constitution 1970, Article IX, Section 4(b).

Unincorporated Multi-Family Parcels

Multi-family parcels include parcels with Class 2-11 as well as Class 3 designations. There are no Class 2-11 or Class 3 properties in Orland township.

Estimated Changes in Property Tax Rates

If unincorporated parcels were incorporated into neighboring municipalities, property tax rates and the amount of property taxes billed to property owners would change.²²⁴ This section provides estimates of the difference in tax rates between selected current unincorporated tax codes and the composite tax code listed for neighboring municipalities. It assumes 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 2012 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 code²²⁵ 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.²²⁶

A large portion of the unincorporated properties in Orland Township had mailing addresses in the communities of Orland Park and Tinley Park.²²⁷ Therefore, we chose a sample of unincorporated tax codes identified with those communities that had numerous unincorporated parcels:

²²⁴ 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.

²²⁵ 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.

²²⁶ 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 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.

²²⁷ Not all parcels had local mailing addresses; many property owners reside in other jurisdictions. Also, property owners with a mailing address in a certain community may consider themselves to actually be part of a different community.

Sample Unincorporated Tax		
Tax Code	Community	Rate
28007	Orland Park	8.211
28005	Orland Park	10.040
28026	Tinley Park	8.726

Source: Information provided by Cook County Clerk's Office,
February 13, 2014.

We also chose a sample of incorporated property tax codes for the municipalities:

Sample Incorporated Tax Rates		
Tax Code	Community	Tax Rates
28011	Orland Park	9.128
28029	Orland Park	10.957
28013	Tinley Park	10.451

Source: Information provided by Cook County Clerk's Office,
February 13, 2014.

The exhibit below shows how property tax rates would change if parcels in five unincorporated tax codes were incorporated into municipal tax codes for neighboring municipalities:

- If parcels in tax code 28007 (unincorporated Orland Park) were incorporated into Orland Park tax code 28011, the property tax composite rate would be 9.128%. This represents an 11.2% increase.
- If parcels in tax code 28005 (unincorporated Orland Park) were incorporated into Orland Park tax code 28029, the new property tax composite rate would be 10.957%. This represents a 9.1% increase.
- If parcels in tax code 28026 (unincorporated Tinley Park) were incorporated into Tinley Park tax code 28013, the new property tax composite rate would be 10.451%. This represents a 19.8% increase.

CHANGES IN UNINCORPORATED TAX CODE PROPERTY TAX RATES IN ORLAND TOWNSHIP (Tax Year 2012)	
Change in Unincorporated Property Tax Rate for Tax Code 28007- Orland Park	
Composite School District #135 (Tax Code 28011)	9.129
Current Unincorporated Tax Rate in Tax Code 28007	8.211
New Rate if Incorporated into Tax Code 28011	9.128
Property Tax Rate Change	11.2%
Change in Unincorporated Property Tax Rate for Tax Code 28005 - Orland Park	
Composite School District #135 (Tax Code 28029)	10.957
Current Unincorporated Tax Rate in Tax Code 28005	10.040
New Rate if Incorporated into Tax Code 28029	10.957
Property Tax Rate Change	9.1%
Change in Unincorporated Property Tax Rate for Tax Code 28026 - Tinley Park	
Composite School District #140 (Tax Code 28013)	10.451
Current Unincorporated Tax Rate in Tax Code 28026	8.726
New Rate if Incorporated into Tax Code 28013	10.451
Property Tax Rate Change	19.8%

Source: Cook County Clerk 2012 Tax Rate Report, p. 43 and Civic Federation calculations.

Estimated Changes in Property Tax Bills

In Orland Township, individual property tax bills would change if unincorporated parcels were incorporated into neighboring municipalities.²²⁸ The exhibit following shows the changes that might occur in selected tax codes.

- 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 \$450, an 11.2% increase.
- If parcels in tax code 28005 (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 \$450, a 9.1% increase.
- If parcels in tax code 28026 (unincorporated Tinley Park) were incorporated into Tinley Park tax code 28013, the property tax bill for a residential property with an estimated market value of \$200,000 could increase by \$847, a 19.8% increase.

²²⁸ The methodology used to compute property tax bills is explained in the Methodology section of this report.

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	8.211%	9.128%	11.2%
Property Tax Bill	\$ 4,033	\$ 4,483	\$ 450

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 28005 (Orland Park) Incorporated into Tax Code 28011

	Unincorporated Tax Code 28005	If Incorporated into Tax Code 28011	Difference
Property Tax Rate	10.040%	10.957%	9.1%
Property Tax Bill	\$ 4,931	\$ 5,381	\$ 450

Sample Tax Bill if \$200,000 Parcel in Unincorporated Tax Code 28026 (Tinley Park) Incorporated into Tax Code 28013

	Unincorporated Tax Code 28026	If Incorporated into Tax Code 28013	Difference
Property Tax Rate	8.726%	10.451%	19.8%
Property Tax Bill	\$ 4,286	\$ 5,133	\$ 847

*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 2012 Tax Rate Code Summary and 2012 Tax Rate Report; Civic Federation calculations.

ISSUES WITH ANNEXATION OF UNINCORPORATED AREAS

There are a number of stakeholders involved in a decision to incorporate a previously unincorporated area in Cook County. They include residents, homeowners' associations and businesses located in the unincorporated area, the municipality considering annexation, other local governments providing services to the unincorporated areas such as townships and Cook County government. This chapter identifies and describes those issues.

The biggest problem identified if annexation were to occur was uncertainty regarding the increased financial burden taxpayers and municipal governments might incur. Unincorporated area residents and businesses were unsure how much of an impact annexation will have on their annual property tax bills, water rates and sewer rates as well as related capital costs for infrastructure improvements and service delivery. Municipalities were uncertain about the additional cost of funding capital improvements and expanded services if they were to annex the unincorporated areas.

The most significant problem identified with the current provision of services by Cook County to the unincorporated areas was the inadequate responsiveness of certain county departments that are responsible for providing municipal-type services to the unincorporated areas. However, many of the problems associated with inadequate County services to unincorporated areas might be addressed if annexation were to occur. Annexation may well bring a number of desirable benefits to residents of unincorporated areas. The chart below describes pros and cons of municipalities annexing the unincorporated areas.

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
Municipalities gain greater control of liquor licensing	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 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
	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 August 2014. See Appendix A for specific interview dates.

Stakeholder Issues with Annexation of Unincorporated Areas

This section of the report identifies and describes some of the issues with annexation that municipalities, businesses and residents identified during the interviews conducted by the Civic Federation and the Unincorporated Cook County Task Force. The Civic Federation conducted key informant interviews with Cook County, the Metropolitan Water Reclamation District, the Metropolitan Planning Council, 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, the Federation conducted site visits to many of the unincorporated areas and researchers added their observations into the report. Information regarding the names and positions of the individuals interviewed can be found in Appendix A. A list of the questions can be found in Appendix B and pictures of selected unincorporated sites can be found in Appendix C.

Interviews Conducted by the Civic Federation				
Townships	Municipalities	Residents/Homeowner Associations	Businesses	Other
Maine	Franklin Park	Countryside Civic Association	Beverly Country Club	Metropolitan Water Reclamation District of Greater Chicago
Northfield	Glenview	Glenbrook Countryside Property Owners Association	Jack's Specialized Services	Metropolitan Planning Council
	Melrose Park	Golf-Greenwood Gardens Improvement Association		Cook County Highway Department Civil Engineer (Retired)
	Niles	Northbrook West/Mission Hills		
	Northfield	Unincorporatd Leyden Township Resident		
	Northlake	Unincorporated Orland Township Resident		
	Orland Park			
	Tinley Park			

Municipalities

The Civic Federation conducted interviews with municipal officials to gain a better understanding of their relationship with the unincorporated areas and the barriers that the municipalities would have to overcome if they were to annex the unincorporated areas adjacent to their borders. The Federation’s research focused on the six townships in Cook County containing the largest population of unincorporated residents. Within the six townships the Federation focused on thirteen municipalities that are adjacent to the most populated unincorporated areas. Of the six townships and thirteen municipalities, the Federation was able to interview officials in two townships and eight municipalities. However, all townships and municipalities in this report were contacted through multiple forms of communication, such as email, letter and telephone to schedule an interview. For those municipalities that were not able to schedule interviews with the Federation, we used information from minutes of meetings that were conducted by the Unincorporated Cook County Task Force. Based on the results of the interviews and minutes, the Federation was able to identify some of the barriers that municipalities would have to overcome if they were to annex the unincorporated areas adjacent to their municipal borders. However, the Civic Federation was not able to calculate the cost of infrastructure improvements in the unincorporated areas. These costs would need to be calculated by additional planning and engineering studies on a case by case basis.

The barriers that municipalities would have to overcome if they were to annex the unincorporated areas adjacent to their municipal borders can be classified into two different sets of issues: 1) the financial impact that annexation would have on municipal budgets; and 2) the incompatible quality and character of the unincorporated areas compared to the municipalities.

The first set of barriers that municipalities would have to overcome if they were to annex the unincorporated areas would be the financial impact on municipal budgets. The barriers that would have a financial impact include the following issues:

- Increased personnel and equipment costs needed to meet the increased demand for expanded municipal services, such as police, fire, public works and building and zoning services;
- Expansion of fire protection and emergency services, particularly in Bremen Township;
- Improvements to the storm and sanitary sewer infrastructure;
- Improvements to the municipal water system infrastructure to supply all of the areas with a municipal water source; and
- Installation of sidewalks, streetlights, curbs and gutters in the unincorporated areas.

The second set of barriers to incorporation involves the differing quality and character of the unincorporated areas, which can be incompatible with standards in the annexing municipality. The unincorporated areas have:

- Less restrictive building codes;
- Less restrictive building design standards;
- Less restrictive rental property regulations;
- Larger parcels of land on average; and
- Less restrictive liquor control laws.

The municipal officials interviewed all expressed concerns about the financial impact of hiring additional staff to meet the increased demand for municipal services in the unincorporated areas, particularly the hiring of additional police staff to patrol the unincorporated areas. The only exception is the Village of Northfield, which believes that it has sufficient current resources available to provide municipal services to the adjacent unincorporated areas without additional staff or equipment.

Fire protection and emergency services are provided in the unincorporated areas by either fire protection districts or the neighboring municipal fire departments. However, in Bremen Township the unincorporated residents adjacent to Tinley Park do not pay a fee or tax for fire protection and related emergency services.²²⁹ Tinley Park is not obligated to provide fire protection to the unincorporated areas adjacent to its municipal borders, but it does so as a courtesy to the unincorporated residents. Ambulance services are privatized in Tinley Park, so the private company bills for medical transport, not Tinley Park.²³⁰

Stormwater management in the majority of the unincorporated areas is managed by roadside drainage ditches and culverts, with the exception of a few unincorporated areas that are on a combined sewer system. Based on the interviews conducted, a major issue would be the cost of improving infrastructure to properly manage stormwater and reduce flooding issues. The majority of the unincorporated areas that are adjacent to the municipalities that were interviewed lack adequate sanitary sewer systems and will require substantial infrastructure improvements if the areas are annexed. The unincorporated areas that are still serviced by septic systems are primarily in the townships of Bremen, Northfield and Orland. The cost to expand and improve the infrastructure would be a long term capital project and would require significant capital investments.

The majority of the unincorporated areas are supplied with potable water and sanitary sewer service by public and private utility companies that receive their water from Lake Michigan or other water sources. However, there are certain unincorporated areas in Bremen, Lemont, Northfield and Orland Township that are still serviced by private wells and septic systems. If municipalities were to annex the unincorporated areas adjacent to their municipal borders, significant capital improvements may be required to supply water and sanitary sewer service to the unincorporated areas.

²²⁹ Interview with Michael S. Mertens, Assistant Village Manager and Amy Connolly, Planning Director for the Village of Tinley Park, May 6, 2014.

²³⁰ Interview with Michael S. Mertens, Assistant Village Manager for the Village of Tinley Park, September 23, 2014.

The majority of the unincorporated areas adjacent to the municipalities studied would require the installation of sidewalks, streetlights, curbs and gutters. There are certain unincorporated areas, such as the Dee Park area in Maine Township, multi-family housing developments in Northfield Township and the Pinewood and Alpine Heights subdivisions in Orland Township that have sidewalks, streetlights, curbs and gutters. If municipalities were to annex the unincorporated areas, significant investment may be required to fund the capital improvement projects.

The municipal officials interviewed in Bremen, Orland and Leyden Townships all expressed concerns about businesses and liquor establishments adjacent to their municipal borders that are considered nuisance properties. Liquor control laws in the unincorporated areas of Cook County allow liquor establishments to stay open until 4:00 a.m. The neighboring municipalities usually have more restrictive hours of operation for liquor establishments. This currently causes additional strain on the neighboring municipality's resources because of increased calls for police service.

The building and zoning codes that are enforced by Cook County in the unincorporated areas are less restrictive than the building codes enforced by adjacent municipalities. The majority of the municipalities interviewed enforce newer editions of the International Building Codes with local revisions tailored to their municipal standards. In addition, the majority of the municipalities enforced some form of crime-free housing program, which establishes stricter regulations on landlords of rental properties by licensing the landlords and requiring them to complete classroom training that is typically conducted by the local police department. If the municipalities adjacent to the unincorporated areas were to annex the unincorporated areas, the municipalities would have a difficult time enforcing the current building and land use regulations in the unincorporated areas because the areas might require the use of special use permits and the "grandfathering" in of certain land uses.

Municipal Interview Evaluation Matrix

The interview evaluation matrix below summarizes the results of the interviews conducted by the Civic Federation and the Unincorporated Cook County Task Force. The matrix categorizes the municipalities by township and the barriers to annexation by the financial impact on municipal budgets and the compatibility of the unincorporated areas with the quality and character of adjacent municipalities. The matrix answers a simple yes or no question as to whether there will be a financial impact on a municipal budget and whether the unincorporated areas adjacent to the municipalities are compatible with the quality and character of the municipalities.

Overall, there would be financial impact on municipal budgets because of expanded police protection, fire protection, storm and sanitary sewer infrastructure improvements, potable water delivery infrastructure and the installation of above-grade streetscape infrastructure such as sidewalks, streetlights, curbs and gutters. There are also issues such as differing building and land use regulations that would require additional municipal resources in order to improve the quality of life in the unincorporated areas, if they were annexed.

Interview Evaluation: Summary of Results								
Priority Municipality	Priority Township	Financial Impact on Municipalities?					Incompatibility With The Quality and Character of Adjacent Municipalities?	
		Police Protection	Fire Protection	Storm and Sanitary Sewers	Water Service	Sidewalks, Streetlights, Curbs and Gutters	Issues with Building and Land Use Regulations	Liquor Control Issues
Oak Forest Tinley Park	Bremen	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Lemont	Lemont	Yes	No	Yes	Yes	Yes	Yes	No
Franklin Park Melrose Park Northlake	Leyden	Yes	No	Yes	No	Yes	Yes	Yes
Des Plaines Glenview Niles Park Ridge	Maine	Yes	No	Yes	No	Yes	Yes	No
Glenview Northbrook Northfield	Northfield	Yes	No	Yes	Yes	Yes	Yes	No
Orland Park Tinley Park	Orland	Yes	No	Yes	Yes	Yes	Yes	Yes

Source: Interviews conducted by Civic Federation staff and meeting notes from the Unincorporated Cook County Task Force between January 2012 and July 2014, see Appendix A for specific meeting dates.

Unincorporated Residents and Home Owners Associations

The Civic Federation conducted interviews with residents in the unincorporated areas to gain a better understanding of what the quality of life was for unincorporated residents and their opinions about the possibility of incorporating into a neighboring municipality. The unincorporated residents interviewed were selected by two different methods to gather a range of opinions on the subject. The first method that the Federation used was to interview residents was by referral from the township officials interviewed in Maine and Northfield Township. The second interview method was person-on-the-street interviews. In addition, as part of the interviews the Federation conducted with municipalities and townships, the Federation inquired as to whether or not residents have approached the municipalities requesting annexation and their reason for requesting annexation.

Overall, residents who consider themselves to be provided with adequate municipal-type services, such as police protection, fire protection, and water and sewer service, are satisfied living in the unincorporated areas. This is particularly true as it relates to the unincorporated residents' satisfaction with law enforcement services in the unincorporated areas of Maine, Northfield and Orland Townships. These residents pay for additional police protection through the Cook County Sheriff's hire-back program. However, unincorporated residents who live in areas such as the Golf Greenwood Gardens Improvement Association in Maine Township that have inadequate water and sewer infrastructure, private well and septic systems that are failing and inadequate Sheriff's police protection are most interested in being annexed by an adjacent municipality. The majority of the unincorporated residents interviewed lived in areas that lacked adequate sidewalks, streetlights, curbs and gutters. However, this was not cited as a concern for the unincorporated residents. Unincorporated residents interviewed did express a concern about the lack of building code enforcement in the unincorporated areas.

Some of the issues that residents see as barriers to annexation by a municipality include the following:

- Increased property taxes;
- Increased water and sewer rates and fees;
- More restrictive building and code enforcement standards; and
- A change in the “rural” character of their neighborhoods.

Businesses

The Civic Federation conducted interviews with businesses located in the unincorporated areas to gain a better understanding of the issues that the businesses face and their opinion of being annexed into a neighboring municipality. The Federation attempted to conduct phone interviews with more than twenty businesses. However, many representatives were either not available or not willing to be interviewed. The two businesses interviewed were a small business and a country club. The representatives of businesses who were interviewed expressed concerns about the confusion surrounding which local government has jurisdictional authority over their business operations. The country club also expressed concerns about the responsiveness of the Cook County building permit process. The issues that the businesses consider to be barriers to annexation include:

- Increased property taxes;
- Increased water and sewer rate charges; and
- An uncertain change in business licensing requirements and regulations.

Summary of Individual Interviews

This section of the report provides a summary of the individual interviews conducted by the Civic Federation with the priority townships, municipalities, unincorporated residents and homeowners associations and other relevant organizations that have a stake in the unincorporated areas.

Municipalities

The Civic Federation conducted interviews with the officials in the following municipalities located in the priority townships. Based on the interviews conducted, the Civic Federation was able to better understand the municipality’s relationship with the unincorporated areas adjacent to the municipality and the barriers to incorporation.

Village of Orland Park (Orland Township)

Civic Federation staff conducted an interview with the village manager, assistant village manger and senior planner of the Village of Orland Park.²³¹

The Village of Orland Park provides limited municipal services to the unincorporated areas located in or near its municipal borders. Orland Park has conducted a study that prioritizes which unincorporated areas within and adjacent to its municipal borders should be annexed.

²³¹ Interview with Paul Grimes, Village Manager; Ellen Baer, Assistant Village Manager; and Jane Turley, Senior Planner of the Village of Orland Park, May 6, 2014.

Orland Park purchases Lake Michigan water from Oak Lawn and then sells the water to both residents and non-residents. Orland Park provides water and storm sewer service to quite a few of the unincorporated areas, but charges a non-resident rate for those services.

Some of the issues that make annexation unappealing for Orland Park include:

- The unincorporated areas are situated on larger parcels of land that are not typically found in the incorporated areas;
- Housing in the unincorporated areas is generally occupied by lower income residents;
- The housing stock is older and has building and property code enforcement issues;
- There are vacant buildings;
- There are flood control/stormwater management issues;
- The well water and septic systems are failing; and
- Land use zoning laws are not compatible with the Village of Orland Park.

Orland Park currently enforces the 2012 International Building Code and operates a crime-free rental housing program. If Orland Park were to annex the unincorporated areas adjacent to its municipal borders, it indicates it would have the resources to handle the additional permitting and inspections services.

Some residents in the unincorporated areas have expressed an interest in being annexed by the Village. However, according to the Orland Park officials that were interviewed, the unincorporated residents are demanding immediate upgrades to their property. Additionally, according to Orland Park officials, there are no significant financial advantages to annexing the unincorporated areas since the land does not include commercial property, which generates more property tax revenue than residential property. Some incentives that would assist Orland Park with annexing the unincorporated areas include:

- The Cook County matching infrastructure improvement grant; and
- The State providing additional money for infrastructure improvements.

Although the Village of Orland Park does not have any formal agreements with Orland Township or Cook County to provide services to the unincorporated areas, it does have a good working relationship with the Cook County Highway Department and the Orland Township Highway Department and coordinates with snow removal. It also works with the Sheriff's Police on law enforcement issues as they arise. However, when it comes to law enforcement in the unincorporated areas, Orland Park assists the Sheriff's Police as needed, but is not the first responder on calls for service.

If Orland Park were to annex the unincorporated areas it would most likely have to amend certain patrol beats or add additional beats. The patrol beats are generally organized by geography, population and calls for service. Fire protection is provided in Orland Park by three different fire protection districts. The Orland Fire Protection District provides fire protection to both unincorporated and incorporated residents in the portion of Orland Park that is in Orland Township.

Village of Tinley Park (Orland Township and Bremen Township)

Civic Federation staff conducted an interview with the assistant village manager and director of planning for the Village of Tinley Park.²³²

The Village of Tinley Park is currently working with the Unincorporated Cook County Task Force to develop an annexation agreement. Tinley Park has conducted extensive engineering studies of the unincorporated areas to assess the infrastructure needs of those areas. Tinley Park does not have any intergovernmental agreements with the County or townships to provide services to the unincorporated areas, but it does provide municipal fire protection to the unincorporated areas adjacent to its municipal borders. However, Tinley Park does not charge the unincorporated residents a fee or tax for the fire protection and other emergency services. This is an issue with Tinley Park officials because the unincorporated residents receive a municipal service provided by the taxpayers of Tinley Park. Ambulance transport services are provided by a private ambulance company in Tinley Park and the adjacent unincorporated areas. The private ambulance company is responsible for billing for services rendered, not Tinley Park.²³³

According to the Tinley Park officials interviewed, the issues that make annexation unappealing for Tinley Park include:

- The lack of building code enforcement with the housing stock;
- Substantial necessary improvements to connect unincorporated residents to the sanitary and storm sewer systems;
- Many unincorporated parcels are located within areas designated as flood plains by the Federal Emergency Management Agency (FEMA), are unbuildable and would require the constructing of detention ponds to make the areas developable; and
- The high cost per household to connect individual properties to city services, such as water and sewer service.

Some residents who reside in the unincorporated areas adjacent to Tinley Park have expressed an interest in being annexed by the village for the following reasons:

- Inadequate stormwater drainage;
- Private wells are drying up and residents need a municipal water source;
- Septic systems are failing; and
- Slow response times from the Sheriff's Police.

At this time the only incentive that would encourage Tinley Park to annex the unincorporated areas is the matching infrastructure grant that Cook County will provide. If the Village of Tinley Park were to annex the unincorporated areas it believes that it would have to make substantial improvements to its water delivery system to meet the demand of additional water customers. One of the other issues that Tinley Park has with the unincorporated areas is Cook County's conflicting liquor control laws. Currently Cook County issues 4 a.m. liquor licenses whereas

²³² Interview with Michael S. Mertens, Assistant Village Manager; and Amy Connolly, Planning Director of the Village of Tinley Park, May 6, 2014.

²³³ Information provided by Michael S. Mertens, Assistant Village Manger of the Village of Tinley Park, September 23, 2014.

Tinley Park does not allow extended hours for liquor establishments, which village officials believe poses a safety issue for motorists and increased demand for police services.

The Village of Tinley Park currently enforces the 2006 edition of the International Building Code, but had plans to update to the 2012 edition in the fall of 2014. Tinley Park imposes regulations on rental property in the Village through its crime-free housing ordinance. If the Village were to annex the unincorporated areas into the municipality it would have sufficient resources to accommodate the additional permitting and inspection services. Tinley Park does utilize some of the special services provided by the Cook County Sheriff's Office, such as the vice squad, bomb squad and narcotics unit. Tinley Park officials have not fully researched how much more demand there would be on its current police force if the Village were to annex the unincorporated areas adjacent to its municipal borders.

The Village of Melrose Park (Leyden Township)

Civic Federation staff conducted an interview with the mayor of the Village of Melrose Park.²³⁴

Melrose Park is not currently pursuing any annexations in Leyden Township. The Village does provide mutual-aid assistance with the neighboring municipalities for police and fire services. Melrose Park does not sell water directly to the unincorporated residents of Leyden Township. However, it does charge a transmission fee for the water that is delivered through its water system.

Melrose Park is not interested in the matching infrastructure grant from Cook County because the Village cannot afford the local match for the grant. Some of the issues that make annexation unappealing for Melrose Park include:

- The additional funds needed for public works related projects to upgrade the sidewalks, sewers, curbs and gutters; and
- The cost of annexing land from the Leyden Township Fire Protection District.

The Mayor suggested that if all of the surrounding municipalities worked together to handle the unincorporated areas, that it would be much easier for Melrose Park to consider annexing a portion of the unincorporated areas.

The residents that reside in the unincorporated areas that are adjacent to Melrose Park municipal borders have not expressed an interest in being annexed by Melrose Park, according to the mayor. The mayor of Melrose Park believes that the village has a good working relationship with Leyden Township officials and the County, but it does not work with the County on any issues on a regular basis. From the perspective of the mayor of Melrose Park, the problems in the unincorporated areas of Leyden Township are building and zoning related issues, such as overcrowding and building code violations, which are difficult to enforce by the Cook County Building and Zoning Department, because it is located in downtown Chicago, not locally. If Melrose Park were to annex the unincorporated area it would put a strain on its contracted ambulance service. The village does work with the Sheriff's gang crime unit and utilizes the Sheriff's Work Alternative Program (SWAP).

²³⁴ Interview with Ron Serpico, Mayor of Melrose Park, April 29, 2014.

The Village has already incorporated all of the businesses around the Maywood Park horse racetrack, which is surrounded by Melrose Park. The mayor was under the impression that the racetrack property was too large of an area to forcibly annex. The racetrack is provided fire and police protection through the Leyden Fire Protection District and the Cook County Sheriff's Police Department.

The Village of Franklin Park (Leyden Township)

Civic Federation staff conducted an interview with the Mayor and Director of Planning and Community Development of Franklin Park.²³⁵

The Village of Franklin Park officials did not disclose whether they are currently pursuing any annexation efforts. However, Franklin Park is working with the Cook County Highway Department and the Bureau of Economic Development to address issues with road improvements in the industrial areas in and near the Village. Franklin Park does provide limited municipal services to the unincorporated areas that are adjacent to its municipal borders. These services include fire protection on a mutual-aid basis and assisting the Cook County Sheriff with calls for service. However, Franklin Park is not the first responder for police calls. Franklin Park does seek reimbursement for the services by billing the insurance companies for the medical transportation and fire protection services that are provided to the unincorporated residents.

Some residents in the unincorporated areas of Leyden Township have expressed an interest in being annexed by Franklin Park for the following reasons:

- Cook County permit processing times take between six months and one year for approval, which results in property and business owners not following proper procedures; and
- A 20-minute response time from the Cook County Sheriff's Police Department, compared to a 4-minute response time for the Franklin Park Police Department.

The main issue that makes annexation unappealing for Franklin Park is the unwillingness of most property owners to be annexed. Some other problems associated with the unincorporated areas include flood control issues due to buildings not being at the right grade and lax code enforcement. Some of the incentives and recommendations suggested by Franklin Park that would encourage the village to annex the unincorporated areas include:

- State legislation that would allow for forcible annexation of parcels larger than 60 acres;
- Additional funds to provide for infrastructure improvements;
- Incentives provided by Cook County to unincorporated business owners to incorporate into the village;
- Having Cook County establish special service areas (SSAs) and allowing the SSA to be abolished only if a majority of the residents oppose the SSA; and
- Applying additional taxes to the unincorporated areas.

The Village currently enforces the 2006 edition of the International Building Code and conducts an annual inspection program that includes inspecting the exterior of properties that have six or

²³⁵ Interview with Barrett Pederson, Mayor; and John Schneider, Community Development Director of the Village of Franklin Park, May 15, 2014.

more units and the interior of one of the six units annually. If Franklin Park were to annex the unincorporated areas adjacent to the Village it would have the resources to handle additional permitting and inspection services. Franklin Park utilizes some of the special services provided by the Sheriff's Office, such as the narcotics unit, gang crimes unit and vice squad. Significant resources would be required for the police department that would include building a new police station and adding additional officers. Franklin Park officials noted that it would take approximately five to ten years to bring the infrastructure in the unincorporated area up with Village standards.

Some additional insights related to the unincorporated areas that were provided during the interview include the following:

- Franklin Park previously wanted to create an agreement with the county to conduct building code enforcement in the unincorporated areas, but was not successful in establishing an agreement;
- The County does not provide adequate municipal-type services from over 20 miles away;
- If Franklin Park did annex the unincorporated area it would reach a population of 25,000 residents allowing it to automatically become a home rule community;
- Code enforcement is non-existent in unincorporated Leyden;
- Lido Motel in unincorporated Leyden Township was an eyesore and nuisance in the community because of issues related to drugs, gangs and prostitution. Franklin Park filed a lawsuit and was successful in having the property cleaned up;
- Neighboring municipalities should be informed by the county when a liquor establishment wants to open in an unincorporated area and the municipality should be able to protest the establishment;
- There is a "spill over" of crime and other problems from the unincorporated areas; and
- Approximately two Cook County Sheriff's police officers are assigned to the area and are switched every 18 months to a different patrol area.

The City of Northlake (Leyden Township)

Civic Federation staff conducted an interview with the Mayor of Northlake.²³⁶

The City of Northlake is not currently pursuing any annexation efforts and does not directly provide any municipal services to the unincorporated areas of Leyden Township. However, the City of Northlake does provide mutual aid to the Sheriff's Police Department and utilizes almost all of the specialized services provided by the Sheriff's Office.

Some issues that make annexation unappealing for Northlake include:

- Building code enforcement issues;
- The costs associated with upgrading infrastructure in the areas to address the stormwater and sanitary problems; and
- Potential political backlash during municipal elections from unincorporated residents forcibly annexed.

²³⁶ Interview with Jeffrey Sherwin, Mayor of Northlake, June 24, 2014.

An incentive that the State or County could provide that would encourage annexation would be changing state legislation on annexation to allow for forcible annexation of areas greater than 60 acres. Another suggestion was to have the County give more responsibility to townships to manage the issues in the unincorporated areas and have only the unincorporated residents completely fund township government, unless the township can prove it is serving all township taxpayers equally, not just unincorporated Leyden Township residents.

According to the mayor, residents in the unincorporated areas have not expressed an interest in being annexed by the City of Northlake. The Mayor stated that unincorporated residents like their low taxes, lax code enforcement and “country life,” and generally do not complain. However, the Mayor of Northlake said that the City will gladly incorporate any parcel if the resident approaches Northlake. The problems in the unincorporated areas of Leyden Township include lax code enforcement by the County, lack of police coverage and slow response times by the Sheriff’s Police Department.

If the City of Northlake were to annex the unincorporated areas of Leyden Township it would require creating at least one new police beat and approximately six additional officers.

The Village of Glenview (Maine Township and Northfield Township)

Civic Federation staff conducted an interview with the village manager, deputy police chief and community development director of the Village of Glenview.²³⁷

The Village of Glenview does not directly provide any municipal services to the unincorporated areas beyond mutual aid through the fire department and police department. However, it does sell water to the unincorporated areas through North Maine Utilities, but plans to sell the water utility company to Aqua Illinois because of the high cost of purchasing the water.

There are no annexation efforts being undertaken at this time by the Village of Glenview. Some of the issues that make annexation unappealing for Glenview include:

- Need for infrastructure upgrades to the storm and sanitary sewer systems;
- The lack of building code enforcement;
- Businesses avoiding Glenview to bypass stricter building codes; and
- Current Glenview residents feel that they should not have to subsidize the cost of improvements in the unincorporated areas.

According to Glenview officials interviewed, there are not any real incentives that the State or County could provide that would encourage annexation. Glenview believes that the \$5 million infrastructure improvement grant will not even cover the cost of conducting an engineering study to assess the infrastructure needs in the unincorporated areas and is not interested in annexing the unincorporated areas adjacent to its municipal borders until the County publishes an engineering report that identifies the infrastructure needs in the unincorporated areas.

²³⁷ Interview with Todd Hileman, Village Manager; Joe Kenney, Community Development Director; and Stef Johnson, Deputy Police Chief of the Village of Glenview, May 1, 2014.

Some residents in the unincorporated areas have expressed an interest in being annexed by Glenview. This is particularly true for the residents affected by flooding issues.

With regard to public safety in the unincorporated areas, the Village of Glenview assists the Sheriff's Police Department in the unincorporated areas, which occurs approximately twenty to thirty times per year. However, it is not the first responder for service calls. If Glenview were to annex the unincorporated areas, officials projected it would have a significant fiscal impact due to an increase in the demand for police services. Because of the language barriers for non-English speaking residents and the social needs of the unincorporated areas in or near Glenview, the police department would also have to add one to two more staff members to its social service division and language service division.

The Village of Niles (Maine Township and Northfield Township)

Civic Federation staff conducted an interview with the village manager, chief of police, fire chief, the director of community development and the assistant director of community development of the Village of Niles.²³⁸

The Village of Niles provides limited municipal services to the unincorporated areas located in or near the municipal borders. The services include providing back-up to the Sheriff's Police Department and mutual-aid agreements with neighboring fire departments and fire protection districts. Niles is reimbursed by the unincorporated residents and insurance companies for ambulance transport services when they assist neighboring fire departments on mutual-aid basis.

Residents of the unincorporated areas have expressed an interest in being annexed into the Village, especially when severe flooding problems occur. Niles has looked into annexing the unincorporated areas, but has not pursued annexation due to the high cost of infrastructure improvements. However, the Village of Niles is currently processing an annexation by request to incorporate Murray Hill Cemetery.

The Village currently enforces the 2012 edition of the International Building Code. The Village also administers an annual inspection program for rental property within the municipal boundaries and enforces a crime-free housing program on rental properties in the Village.

If the Village were to annex the adjacent unincorporated areas, the Village would need to increase spending to meet the additional demand for services. Some of the issues that make annexation unappealing for Niles include:

- A lack of money to repair the infrastructure within the Village's current boundaries;
- The costs associated with installing sidewalks, streetlights, curbs and gutters;
- The lack of a comprehensive engineering study that assesses the condition of the infrastructure in the unincorporated areas;
- The need for additional police staff to meet demand; and
- The need for capital projects to increase capacity within the fire department.

²³⁸ Interview with Steve Vinezeano, Village Manager; Dean Strzelecki, Chief of Police; Steve Borkowski, Fire Chief; Charles Ostman, Director of Community Development; Rich Wlodarski, Assistant Director of Community Development of the Village of Niles, May 22, 2014.

According to the village manager, the current mayor supports the notion of annexing the unincorporated areas, but the Village is not in a position to spend money to do so at this time.

The Village of Northfield (Northfield Township)

Civic Federation staff conducted an interview with the village manager of Northfield.²³⁹

The Village of Northfield provides water and police protection to the unincorporated residents at a non-resident rate. Additional police protection from the Northfield Police Department, aside from the Sheriff's Police, is offered to the unincorporated residents for an annual fee of \$750.00, but most of the residents do not pay because they believe that the municipal police department will come in a real emergency.

Residents of the unincorporated areas have expressed an interest in being annexed into the Village. The Village is currently processing a property for annexation by request and annexes approximately 1-2 lots per year on average, which is how almost all of the annexations occur. The only issue that prevents Northfield from annexing all of the adjacent unincorporated areas is the fire protection disconnection fee that is a portion of the property taxes that would be paid to the fire protection district over a five-year period. To ease the tax burden, Northfield does have an annexation agreement with residents that are incorporated to share the fee 50/50 between the resident and the village. If it weren't for the fire protection district disconnection fee, the Village would annex all neighboring unincorporated areas.

The only issue that the Village of Northfield has with the unincorporated area is the disjointed design/nature from house to house compared to the Village itself. There are no code enforcement issues because most of the housing stock is very high end. The Village currently uses the 2006 edition of the International Building Code and the 2009 edition of the fire code. The Village does not currently impose any regulations on owners of rental property, but it is working on developing a crime-free housing ordinance that will put additional regulations on rental property and is expected to be considered by the Village trustees in late 2014.

Flooding is a problem in the entire village because of its location next to the Des Plaines River and creeks.

If Northfield were to annex the neighboring unincorporated areas, it would not require any additional policing resources. Currently Northfield provides mutual-aid assistance to the Sheriff's Police Department and the Cook County Forest Preserve District Police Department. The Village does utilize special services provided by the Sheriff's Police, but is not sure how often they are used. As far as fire protection in the unincorporated areas, it is provided by the Northbrook Rural Fire Protection District and the Northfield Fire Department assists on a mutual-aid basis. Northfield would not require any additional resources if the unincorporated areas were annexed into the Village.

Some additional insights that were provided during the interview include:

²³⁹ Interview with Stacy Sigman, Village Manager of the Village of Northfield, May 15, 2014.

- There are no commercial properties located in the unincorporated areas that are adjacent to the Village of Northfield;
- Property taxes and fees might go down for the unincorporated residents if they were annexed into Northfield;
- No sanitary sewer service is provided to unincorporated residents without a fee;
- The Village established special service areas (SSA's) in the previously annexed unincorporated areas;
- The water rate is much higher for unincorporated residents; and
- Many unincorporated residents are still serviced by well and septic systems.

Townships

The Civic Federation conducted interviews with officials from Maine and Northfield townships. Based on the interviews, the Federation was able to better understand the services provided by the Township to the residents in the unincorporated areas of the Township and the Township's relationship with county government as it relates to servicing the unincorporated areas.

Maine Township (The City of Des Plaines and the Villages of Glenview, Niles, Northbrook and Northfield)

Civic Federation staff conducted an interview with the township supervisor and code enforcement officer of Maine Township.²⁴⁰

The Township provides basic services through the regular township government such as vehicle registration stickers, general assistance, and hunting and fishing licenses. The township road district is responsible for maintaining and repairing approximately 22 miles of road within the township and also provides snow plowing and salting services, street cleaning, stormwater drain repairs, and curb and gutter maintenance.

The Township works with the Sheriff's Office on policing matters within the Township and the building and zoning department assists with inspections of the interior of homes, which the township code enforcement officer does not have authority to conduct. The Township believes that municipalities that are adjacent to unincorporated areas will only annex those unincorporated areas if there is no cost involved or if the municipality can gain greater tax revenue from the parcel. The Township believes that it would cost a lot of money for the municipalities to annex the unincorporated areas.

Some additional information that was provided during the interview includes the following:

- There are not a lot of requests for annexation by the residents in the unincorporated areas;
- Some residents did want to be annexed by Glenview, but they were denied because sewer service is not up to par and Glenview did not want to pay for the sewer upgrades;
- Maine Township maintains the right-of-way on roads;

²⁴⁰ Interview with Carol Teschky, Township Supervisor; and Larry Bunyon, Township Code Enforcement Officer of Maine Township, May 1, 2014.

- Residents might sell their homes if they were incorporated because they enjoy their current political representation and neighborhood character;
- The township has a good relationship with the various homeowners' associations;
- Golf Road is maintained by the Illinois Department of Transportation (IDOT);
- The Golf Terrace neighborhood has gang activity;
- The Crestwood Condos neighborhood has problems with building management and gang activity;
- The unincorporated Des Plaines neighborhood consists of duplexes that have garages converted into living space;
- The township does graffiti removal; and
- Unincorporated residents and township officials believe that street maintenance provided by the township highway department in Maine Township is fantastic.

Northfield Township (The Villages of Glenview, Niles and Northbrook)

Civic Federation staff conducted an interview with the township supervisor of Northfield Township.²⁴¹

The Township provides general assistance and emergency assistance to township residents and partners with non-profit agencies to provide social services to residents of the Township. The township road district provides road maintenance and repair to approximately 52 centerline miles. In addition to road maintenance and repair, the road district provides the following services: plowing and salting of the roads that the Township maintains; brush pickup; tree trimming and removal; reforestation; storm damage pickup; storm sewer maintenance and repairs; overhead sanitary sewer conversion cost-sharing program; and permitting services in partnership with Cook County.

The Township has a good working relationship with the county commissioner that represents Northfield Township and a good working relationship with the Cook County Sheriff and the Cook County Building and Zoning Department. In addition to regular patrols conducted by the Sheriff's Police Department, residents in unincorporated Northfield Township pay a dedicated property tax levy to fund a special police district to pay for the Cook County Sheriff's hire-back program.²⁴² The township road district has a good relationship with the Cook County Highway Department. There are a lot of infrastructure concerns with sewers and gutters, but the township supervisor believes that Northfield Township is well maintained.

Some additional information that was provided during the interview includes the following:

- Northfield Township officials have few issues with the unincorporated areas (they believe that sanitation and policing are well taken care of);
- The Township has a good relationship with the unincorporated residents;
- Not much new development has occurred in the unincorporated areas;
- The housing stock is 25+ years old;
- The remaining township residents are the most determined to remain unincorporated;

²⁴¹ Interview with Jill Brickman, Township Supervisor of Northfield Township, May 1, 2014.

²⁴² Ordinance Number 514-01, Special Police District, FY2015 Northfield Township, p. 7.

- Unincorporated residents like the road services provided by the township highway department; and
- The Township partners with various agencies to provide additional social services to township residents.

Other Organizations

The Civic Federation conducted interviews with representatives of the following non-profit and government organizations that have an interest in stormwater management in the Chicago metropolitan region. Based on the interviews, the Federation was able to gain a better understanding of how stormwater is managed in the unincorporated areas and who is responsible for managing stormwater in the unincorporated areas.

Metropolitan Planning Council

Civic Federation staff conducted an interview with the program director and senior advisor of the Metropolitan Planning Council to discuss stormwater management issues in Cook County.²⁴³

The Metropolitan Planning Council partners with businesses, communities and governments in the metropolitan region to address planning and development challenges.

Based on information provided during the interview, Cook County does not have any authority as it relates to the Cook County Stormwater Management Plan. The Cook County Stormwater Management Plan is managed by the Metropolitan Water Reclamation District of Greater Chicago. The townships sign off on permits related to the roadways under their jurisdiction that have an impact on the water and flood control systems. In areas that have roadside drainage ditches and culverts, the storm and wastewater usually drains into nearby streams, rivers and detention ponds.

Metropolitan Water Reclamation District of Greater Chicago (MWRD)

Civic Federation staff conducted an interview with two civil engineers from the Metropolitan Water Reclamation District of Greater Chicago to discuss stormwater management issues in Cook County.²⁴⁴

The Metropolitan Water Reclamation District of Greater Chicago works to protect the quality of Lake Michigan water, improve the quality of water in watercourses and works to reduce flooding damage in its service area.

According to the interview conducted with MWRD staff, the MWRD is currently working to alleviate flooding and stormwater management issues in the unincorporated areas. The MWRD is working on approximately 70 different projects, but needs an intergovernmental agreement

²⁴³ Interview with Josh Ellis, Program Manager and Nancy Firfer, Senior Advisor of the Metropolitan Planning Council, August 27, 2014.

²⁴⁴ Interview with John P. Murray, P.E., CFM, Managing Civil Engineer and William S. Sheriff, Assistant Director of the Engineering Department, Infrastructure Management Division of the Metropolitan Water Reclamation District of Greater Chicago,

with a local government to move forward with the projects. This is an easier task in the incorporated municipalities because there is a clearly identifiable contact person. It was also mentioned that in general the incorporated municipalities have better funding, staff and knowledge to properly maintain the infrastructure. The MWRD works with the Cook County Department of Transportation & Highways and the Cook County Building and Zoning Department along with the various township highway departments on flood control projects in the unincorporated areas. The biggest challenge that the MWRD faces is identifying a main point of contact with the townships and the county government to sign off on permits to move forward with flood control projects.

Some issues that MWRD identified as being a problem in the unincorporated areas include:

- Some neighborhoods were built in floodplains;
- Lack of clearly identifiable partners;
- Lack of stormwater infrastructure;
- Lack of funding for maintenance of infrastructure;
- Lack of ownership of existing infrastructure; and
- Lack of knowledge and expertise to properly maintain infrastructure.

The MWRD also discussed how stormwater is managed and discharged in the unincorporated areas, particularly the areas that are on a combined sewer system and areas that have roadside drainage ditches and culverts. In combined sewer system areas, the wastewater either feeds into a municipal sewer system and ultimately into the MWRD system interceptors and is then treated or it is discharged into streams, detention ponds or other low level water systems.

Professional Engineer

Civic Federation staff conducted an interview with a professional engineer who previously worked for the Cook County Department of Highways and Transportation and is currently employed as a senior engineer for Knight Engineering & Architects to discuss stormwater management issues in Cook County.²⁴⁵

Based on information that was provided during the interview, the biggest problem is many of the unincorporated areas have subdivisions that were built over time with no comprehensive plan to deal with stormwater management related issues. As a result, detention ponds were built on private property with no public easements or provisions for property owners or homeowners' associations to maintain them. There are also small creeks and streams that run through private property that are not properly maintained, which causes flooding issues.

There is no one government agency that is responsible for the maintenance of these stormwater related issues in the unincorporated areas. The Cook County Department of Highways and Transportation assisted with stormwater projects and provided stormwater management services in the unincorporated areas prior to those responsibilities being taken over by the Metropolitan Water Reclamation District of Greater Chicago. Now that MWRD is responsible for stormwater

²⁴⁵ Robert F. Mack, PE, CFM, retired Cook County Department of Highways and Transportation and currently employed as a senior engineer for Knight Engineers & Architects, September 22, 2014.

management, MWRD requires a co-permittee for new development projects that will require the co-permittee to be responsible for the maintenance of the project after completion.

The engineers that work for the Cook County Department of Highways and Transportation review all building and zoning permits in unincorporated Cook County. However, some townships have their own engineers conduct site reviews prior to the Cook County Building and Zoning Department issuing the permit. This was a big issue during the housing boom of the late 1990s and early 2000s was that there was no coordination between government agencies and developers when large homes were being built in the unincorporated areas at a higher grade than the neighboring home, which would cause flooding problems for the older homes.

The engineer mentioned that Cook County is a member of the Federal Emergency Management Agency (FEMA) floodplain insurance program. The County has to revise its floodplain ordinance when FEMA updates its floodplain maps. During the interview the engineer stated that Cook County's floodplain ordinance is stricter than the Metropolitan Water Reclamation District's floodplain ordinance. It was also suggested that Cook County should consider taking part in FEMA's community rating system program that will potentially save residents money on flood insurance. However, in order for Cook County to become part of the community rating system it must develop a hazard mitigation plan.

Some additional information that was provided during the interview includes:

- Cook County and the townships cannot use motor fuel tax (MFT) revenue for stormwater management projects;
- Some townships have received grants for stormwater management;
- Motor fuel tax revenue can only be used for projects in the right-of-way, not stormwater management;
- The County and townships do not provide the same level of public works services to the unincorporated areas that municipalities provide in their jurisdictions; and
- Cook County provides assistance during flooding crises by supplying water ejector pumps, sandbags and manpower.

Home Owners Associations/Residents

The Civic Federation conducted interviews with residents in the following homeowners' associations. Based on the interviews, the Federation was able to gain a better understanding of what living in an unincorporated area is like for residents and their opinion of being incorporated into a neighboring municipality.

Golf Greenwood Gardens Improvement Association (Maine Township)

Civic Federation staff conducted an interview with a resident who resides in the unincorporated neighborhood known as Golf Greenwood Gardens.²⁴⁶

The Golf Greenwood Gardens community was one of the first planned neighborhoods in the suburbs built around 1939. The community is located in Maine Township and is bordered by the Village of Niles on all four sides, but has a Des Plaines mailing address. There are approximately 72 homes in the community situated on ½ acre lots because the homes originally needed to have septic systems on each lot. However, the septic systems are no longer in use because a sewer system was added in the 1950s.

The community is lacking the typical amenities and infrastructure found in adjacent communities such as sidewalks, streetlights, curbs and gutters. Potable water is purchased from North Maine Utilities at approximately \$11.00/1,000 gallons, but the residents pay a rate of approximately \$12.00/1,000 gallons to assist with maintaining the water system. The homeowners' association does the majority of the day-to-day maintenance on the water system and additionally reads the water meters and fixes and tests the water system.

Some of the issues that were mentioned during the interview include the following:

- There is flooding caused by the nearby Niles shopping center;
- The water and sewer system is approximately 70 years old and is failing;
- Sheriff Police patrols are minimal;
- The lack of curbs and minimal streetlights is not a concern for unincorporated residents, but they acknowledge it is a community standard for Niles;
- Homeowners are not willing to pay for the upgrades;
- Newer residents do not know how to maintain the water system;
- Certain roads are not maintained by the County, Township or Niles;
- Niles was interested in annexing the community approximately 30 years ago, but the annexation was not completed;
- Residents would definitely like to be annexed by Niles; and
- Glenview is not interested in annexing Golf Greenwood Gardens.

Countryside Civic Association (Northfield Township)

Civic Federation staff conducted interviews with two residents who reside in the neighborhood that is a part of the Countryside Civic Association.²⁴⁷

²⁴⁶ Interview with Robert Phillips, President of Golf Greenwood Gardens Improvement Association, May 12, 2014.

The Countryside community is located in Northfield Township and is adjacent to the municipalities of Glenview and Niles.

The community is lacking the typical amenities and infrastructure found in adjacent communities such as sidewalks, streetlights, curbs and gutters. Potable water is purchased from Glenview and the residents are billed quarterly. The community does deal with issues related to flooding due to Central Road having inadequate storm sewer infrastructure. However, the residents believe that the combined storm and sanitary sewers within their community are maintained very well.

Residents are satisfied with the level of police protection provided by the Cook County Sheriff's Police Department and the level of service provided by the Cook County Building Department related to code enforcement issues.

Some additional information that was provided by the residents during the interviews includes the following:

- The residents are very happy living in unincorporated Cook County;
- There are no positives related to being incorporated by a neighboring municipality;
- Residents already enjoy the benefits of good schools, parks, water, fire protection and a Glenview address, but do not have the same privileges of using the Glenview Library; and
- Residents conducted their own study and estimate that their property tax bill would increase by as much as 20% if they were incorporated into a municipality.

Glenbrook Countryside Property Owners Association (Northfield Township)

Civic Federation staff conducted interviews with two residents who reside in the community that is part of the Glenbrook Countryside Property Owners Association.²⁴⁸

The Glenbrook Countryside community is located in Northfield Township and is adjacent to the Village of Deerfield and the Village of Northbrook. The neighborhood consists of approximately 300 single family homes that are situated on ½ acre lots and zoned as R-4 districts by the County, but R-5 districts by the homeowners' association's covenant. Of the estimated 300 homes located in the neighborhood approximately 20 of the homes are vacant or foreclosed.

The community is lacking the typical amenities and infrastructure found in adjacent communities such as sidewalks, streetlights and underground storm sewers. However, the neighborhood does have sanitary sewer service that was installed in the late 1960s and is managed by the Glenbrook Sanitary District. There are no major flooding issues in the neighborhood. The residents in the neighborhood are serviced with Lake Michigan water that is provided by Highland Park via the Glenbrook Sanitary District.

²⁴⁷ Interview with Carol Brdecka, Resident; and Dana Doffin, Resident of Countryside Civic Association, June 20, 2014 and June 26, 2014.

²⁴⁸ Interview with Ken Smith, Resident; and Bev Hanson, Resident of Glenbrook Countryside Property Owners Association, June 20, 2014 and June 23, 2014.

The residents were very satisfied with the police service and response times provided by the Cook County Sheriff's Police Department and the assistance provided by adjacent municipalities through mutual-aid agreements. However, the residents did express dissatisfaction with the response time of the Cook County Building and Zoning Department when dealing with issues relating to vacant homes. Fire protection is provided by the Northbrook Rural Fire Protection District.

Additional information that was provided by the residents during the interview includes the following:

- For the most part residents in the neighborhood are happy living in an unincorporated area;
- Residents believe that they will face a financial hardship with increased taxes if they were annexed by a neighboring municipality;
- Residents might consider being annexed by an adjacent municipality in the future if Cook County considers establishing a special service area for their community;
- Residents would like to see a study completed that shows the cost to Cook County for providing services to unincorporated residents; and
- Residents are taxpayers of the Northbrook Park District, but not taxpaying residents of the library and are not residents of any library district.

Northbrook West/Mission Hills Country Club (Northfield Township)

Civic Federation staff conducted an interview with a resident who resides in the community that is part of the Northbrook West Home Owners Association.²⁴⁹

The Northbrook West community is located in Northfield Township and is adjacent to Northbrook and additional unincorporated communities. The neighborhood consists of approximately 200 homes that are zoned as R-5 districts.

The community is lacking the typical amenities found in the neighboring municipalities such as sidewalks, streetlights, curbs and gutters. However, the neighborhood does have sanitary and storm sewer service that is part of a combined sewer system managed by the Mission Brook Sanitary District. Potable water is provided by the sanitary district, which purchases it from the Village of Northbrook.

The resident was very satisfied with the level of police services provided by the Cook County Sheriff's Police Department and believes that the police protection is better than the level of service provided to the residents of the Village of Northbrook. The resident was also satisfied with the Cook County Building and Zoning Department as it relates to building code enforcement issues.

Additional information that was provided by the resident during the interview includes the following:

- The adjacent municipality of Northbrook has not expressed an interest in annexing the unincorporated community of Northbrook West;

²⁴⁹ Interview with Ric Warchol, Resident of Northbrook West/Mission Hills Country Club, June 20, 2014.

- Residents were never informed as to why the County wanted to eliminate the unincorporated areas; and
- There are flooding issues within the community, which are managed by the Northfield Road and Drainage District.

Unincorporated Leyden Township (Leyden Township)

Civic Federation staff conducted a person-on-the-street interview with a resident of unincorporated Leyden Township to gather a range of opinions about living in an unincorporated area.²⁵⁰

The unincorporated area is primarily a residential single-family home neighborhood and is located adjacent to the municipalities of Franklin Park and Northlake.

The resident has lived in unincorporated Leyden Township for over 50 years and generally had no major complaints about living in an unincorporated area. The only issue that was raised was a home that caught on fire and has been boarded up for over three years. Although not a concern of the resident, the neighborhood lacks adequate sidewalks, streetlights, curbs and gutters. Flooding was not cited as a major issue, but the resident did mention that when there is very heavy rainfall that the roadside drainage ditches do back up. Waste disposal services are paid to the township and include recycling, yard waste and trash pickup. When asked about possibly being annexed into an adjacent municipality, the resident responded by asking why and mentioned that the County needs to stay downtown and leave the residents alone.

Pinewood North Subdivision (Orland Township)

Civic Federation staff conducted a person-on-the-street interview with a resident in the unincorporated area of Orland Township known as the Pinewood North subdivision.²⁵¹

This particular unincorporated area is a well-developed subdivision that does have sidewalks, streetlights, curbs and gutters. There are no roadside drainage ditches and culverts in this particular unincorporated area of Orland Township. The resident has lived in the unincorporated area for just over six years and has enjoyed living in the area. The resident believes that the Cook County Sheriff's Police patrols are adequate and has had no real issues related to crime and law enforcement matters. In addition, the resident believes that his neighbors maintain their property well.

Businesses

The Civic Federation staff conducted interviews with the following businesses. Based on the interviews, the Civic Federation was able to better understand some of the challenges that business located in unincorporated areas face and why they located in an unincorporated area.

²⁵⁰ Interview with unincorporated Cook County resident, Unincorporated Leyden Township, August, 7, 2014.

²⁵¹ Interview with unincorporated Cook County resident, Unincorporated Orland Township, August 7, 2014.

Beverly Country Club (Worth Township)

Civic Federation staff conducted an interview with the manager of the Beverly Country Club.²⁵²

The Beverly Country Club has historically been located at its current location. It is pocket of land bordered by Cook County forest preserve property, the City of Chicago and the City of Evergreen Park.

One of the biggest issues faced by Beverly Country Club is the construction permitting process. The club said that it is currently renovating a bathroom in the club house and that it began the permitting process approximately four months prior to the date of the interview. The country club was required to send supporting documents to the County twice for submittal and was hung up on once and then was told that the neighboring municipal fire department was required to provide a letter approving the construction to proceed. The country club stated they have big construction projects planned for next year, but the permitting process makes them not want to do anything to improve the facility.

Although the country club has not been approached by a neighboring municipality requesting annexation, the manager said that the country club would be interested in being annexed by Evergreen Park, but is unsure how it would affect the country club's tax bill.

The country club does not have any service agreements with neighboring municipalities aside from purchasing water from Chicago, but on the rare occasion when police and fire services are needed both the Chicago and Evergreen Park police and fire departments respond.

The manager interviewed explained in further detail that the country club is divided by 87th Street and the country club is unable to serve alcohol on both sides of the golf course. It is only able to serve alcohol on the side that the club house is located. Some additional information that was provided during the interview includes the following:

- There is certain cloudiness around who governs the unincorporated area; and
- The liquor license laws are complex and difficult for the country club to understand.

Jack's Specialized Services (Bremen Township)

Civic Federation staff conducted an interview with the business office manager of Jack's Specialized Services.²⁵³

Jack's Specialized Services, Inc. provides freight shipping and hauling services and was previously located in the Village of Posen prior to relocating in unincorporated Bremen Township approximately 15 years ago to be strategically situated between Interstate 80 and Interstate 57.

²⁵² Interview with Bill Skalnik, Manager of Beverly Country Club, May 21, 2014.

²⁵³ Interview with Shelli, Business Officer Manager of Jack's Specialized Services, May 21, 2014.

According to the business office manager there are not many advantages to being located in an unincorporated area. Some of the disadvantages to being located in an unincorporated area include the following:

- There are not city services such as water and sewer service, and the business must currently use well water;
- The nearest fire hydrant is two blocks away;
- The business feels that current taxes are high;
- There is only one internet service provider; and
- The streets are in poor condition.

The business has not been approached by any neighboring municipalities requesting to incorporate the area, but if the opportunity presented itself in the future the business would first have to see if it made financial sense to incorporate with the neighboring municipality.

Although the business does not have any formal service agreements with neighboring municipalities, the Country Club Hills Police Department patrols the area and does a good job.

Some additional information that was gained during the interview includes the following:

- The business is located in unincorporated Cook County, but receives its annual business license from Country Club Hills, not Cook County; and
- The Country Club Hills Fire Department conducts the annual inspection of the business, not Cook County.

APPENDIX A: LIST OF INTERVIEWS

Municipalities

Village of Orland Park

Date: May 6, 2014

Attendees: Paul Grimes, Village Manager; Ellen Baer, Assistant Village Manager; Jane Turley, Senior Planner

Village of Tinley Park

Date: May 6, 2014

Attendees: Michael S. Mertens, Assistant Village Manager; Amy Connolly, Planning Director

Village of Melrose Park

Date: April 29, 2014

Attendees: Ron Serpico, Mayor

Village of Franklin Park

Date: May 15, 2014

Attendees: Barrett Pederson, Mayor; John Schneider, Community Development Director

City of Northlake

Date: June 24, 2014

Attendee: Jeffrey Sherwin, Mayor

Village of Glenview

Date: May 1, 2014

Attendees: Todd Hileman, Village Manager; Joe Kenney, Community Development Director; and Stef Johnson, Deputy Police Chief

Village of Niles

Date: May 22, 2014

Attendees: Steve Vinezeano, Village Manager; Dean Strzelecki, Chief of Police; Steve Borkowski, Fire Chief; Charles Ostman, Director of Community Development; Rich Wlodarski, Assistant Director of Community Development

Village of Northfield

Date: May 15, 2014

Attendee: Stacy Sigman, Village Manager

Townships

Maine

Date: May 1, 2014

Attendees: Carol Teschky, Maine Township Supervisor and Larry Bunyon, Maine Township Code Enforcement Officer

Northfield

Date: May 1, 2014

Attendee: Jill Brickman, Northfield Township Supervisor

Other Organizations

Metropolitan Planning Council

Date: August 27, 2014

Attendees: Josh Ellis, Program Manager and 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 and William S. Sheriff, Assistant Director of the Engineering Department, Infrastructure Management Division of the Metropolitan Water Reclamation District of Greater Chicago

Professional Engineer

Date: September 22, 2014

Attendee: Robert F. Mack, PE, CFM, retired Cook County Department of Highways and Transportation and currently employed as a senior engineer for Knight Engineers & Architects.

Home Owners Associations/Residents

Golf Greenwood Gardens Improvement Association

Date: May 12, 2014

Attendee: Robert Phillips, President of Golf Greenwood Gardens Improvement Association

Glenbrook Countryside Property Owners Association

Date: June 20, 2014

Attendee: Ken Smith, Resident

Date: June 23, 2014

Attendee: Bev Hanson

Countryside Civic Association

Date: June 20, 2014

Attendee: Carol Brdecka, Resident

Date: June 26, 2014

Attendee: Dana Doffin, Resident

Northbrook West/Mission Hills Country Club

Date: June 20, 2014

Attendee: Ric Warchol, Resident

Leyden Township

Date: August 7, 2014

Attendee: Name Unknown, Unincorporated Leyden Township Resident

Pinewood North Subdivision

Date: August 7, 2014

Attendee: Name Unknown, Unincorporated Orland Township Resident

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

APPENDIX B: 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?

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 homeowner's 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 homeowner's 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 C: UNINCORPORATED AREA SITE VISIT PICTURES

Bremen Township

Source: Civic Federation Staff Site Visit, 2014.



The Kimberly Heights subdivision is a partially incorporated single-family residential neighborhood located adjacent to the Village of Tinley Park. The entire subdivision is connected to sanitary sewer service via the Kimberly Heights Sanitary Sewer District, but only a portion of the neighborhood has access to Lake Michigan water.



Dendrino's is restaurant and cocktail lounge located in an unincorporated area adjacent to the Village of Tinley Park. Tinley Park officials have raised issues with regard to the 4 a.m. liquor license issued by Cook County to this business.



Many of the unincorporated areas lack sidewalks, streetlights, curbs and gutters that are typically found in adjacent municipalities. In many instances above-grade streetscape infrastructure ends abruptly where incorporated and unincorporated neighborhoods abut one another.

Lemont Township

Source: Civic Federation Staff Site Visit, 2014.



The Equestrian Estates subdivision is one of the many residential neighborhoods located in unincorporated Lemont Township. Many of these subdivisions lack sidewalks, streetlights, curbs and gutters that are typically found in adjacent incorporated municipalities.



Unincorporated Lemont is home to Cog Hill Golf Club and Gleneagle Country Club. Much of the unincorporated land area located in Lemont Township consists of golf courses.



Many of the residents and local government officials that were interviewed raised concerns regarding the lack of code enforcement in the unincorporated areas.

Leyden Township

Source: Civic Federation Staff Site Visit, 2014.



Many of the residents and local government officials that were interviewed raised concerns regarding the lack of code enforcement in the unincorporated areas.



Many of the residents and local government officials that were interviewed raised concerns regarding the lack of code enforcement in the unincorporated areas.



Stormwater in many of the unincorporated areas is managed by roadside drainage ditches and culverts. Many of the roadside ditches have been filled in by homeowners and obstruct stormwater drainage. Stormwater is managed in many of the incorporated municipalities in Cook County by below-grade storm sewer drains.

Maine Township

Source: Civic Federation Staff Site Visit, 2014.



In unincorporated Maine Township, municipal officials emphasized the large number of multi-family dwellings that would increase the population and ultimately increase the demand for municipal services provided by the municipalities if they were to annex these unincorporated areas.



Stormwater in many of the unincorporated areas is managed by roadside drainage ditches and culverts. Many of the roadside ditches have been filled in by homeowners and obstruct stormwater drainage. Stormwater is managed in many of the incorporated municipalities in Cook County by below-grade storm sewer drains.



Some of the issues that were raised during interviews with municipal and township officials that provide services in Maine Township had concerns with absentee landlords that do not maintain the rental properties. In addition, it was noted that many of the large multi-family apartment and condominium complexes are faced with gang-related problems.

Northfield Township

Source: Civic Federation Staff Site Visit, 2014.



Many of the residents and local government officials that were interviewed raised concerns regarding the lack of code enforcement in the unincorporated areas. This particular home is located on the end of residential block that consists of fairly well-maintained housing.



The unincorporated subdivision of Rolling Ridge located adjacent to the Village of Northfield is a small well-to-do neighborhood that consists of upscale real estate. Although this neighborhood lacks sidewalks, streetlights, curbs and gutters, the residential neighborhoods in Village of Northfield also lack these neighborhood amenities typically found in municipalities.



Mission Hills Country Club Village is a private gated golf course community with residential properties located in unincorporated Northfield Township.

Orland Township

Source: Civic Federation Staff Site Visit, 2014.



Many of the residents and local government officials that were interviewed raised concerns regarding the lack of code enforcement in the unincorporated areas. This particular home is located on the end of residential block that consists of fairly well-maintained housing.



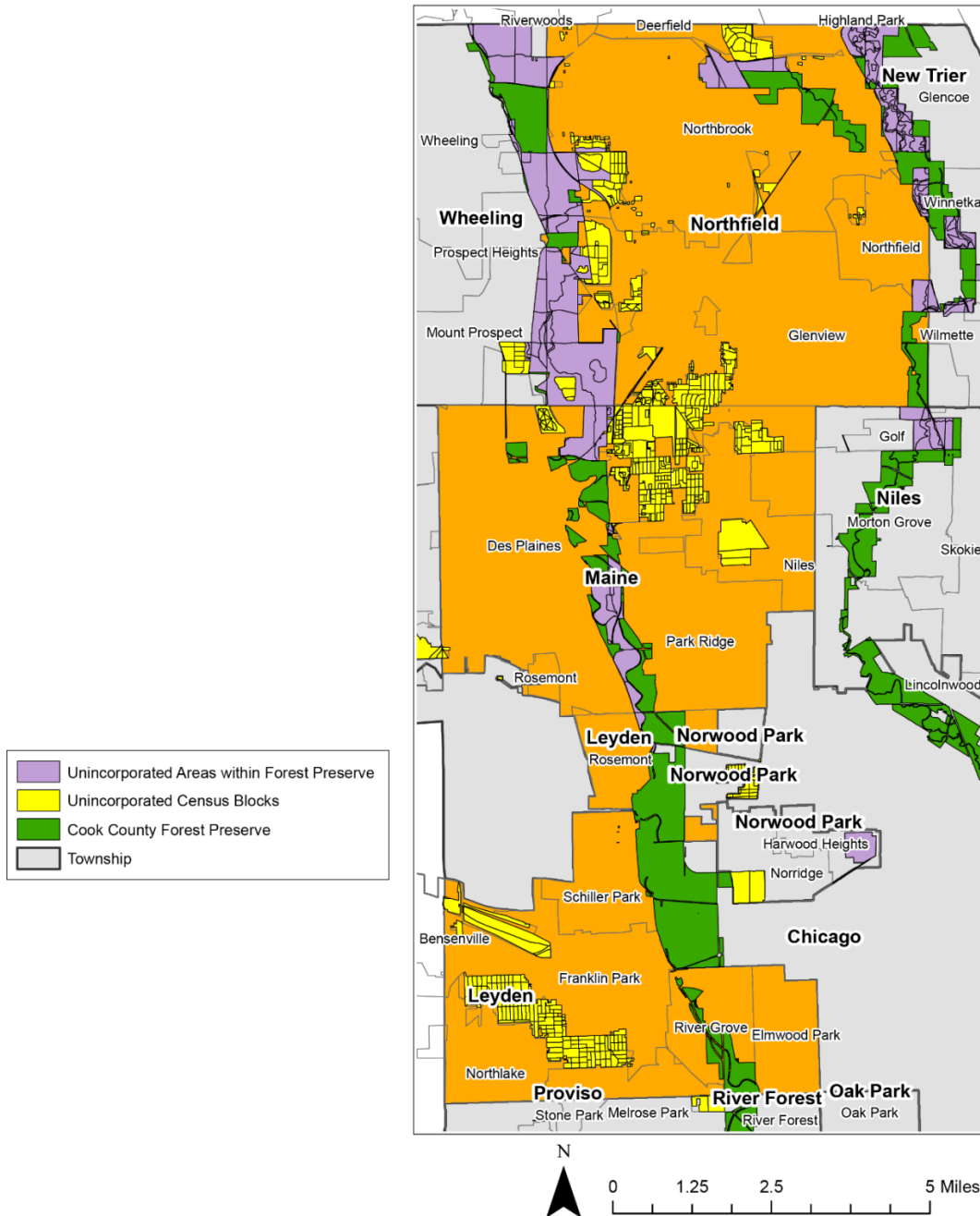
Many of the residents and local government officials that were interviewed raised concerns regarding the lack of code enforcement in the unincorporated areas. This particular home is located on the end of residential block that consists of fairly well-maintained housing.



Stormwater in many of the unincorporated areas is managed by roadside drainage ditches and culverts. Many of the roadside ditches have been filled in by homeowners and obstruct stormwater drainage. Stormwater is managed in many of the incorporated municipalities in Cook County by below-grade storm sewer drains.

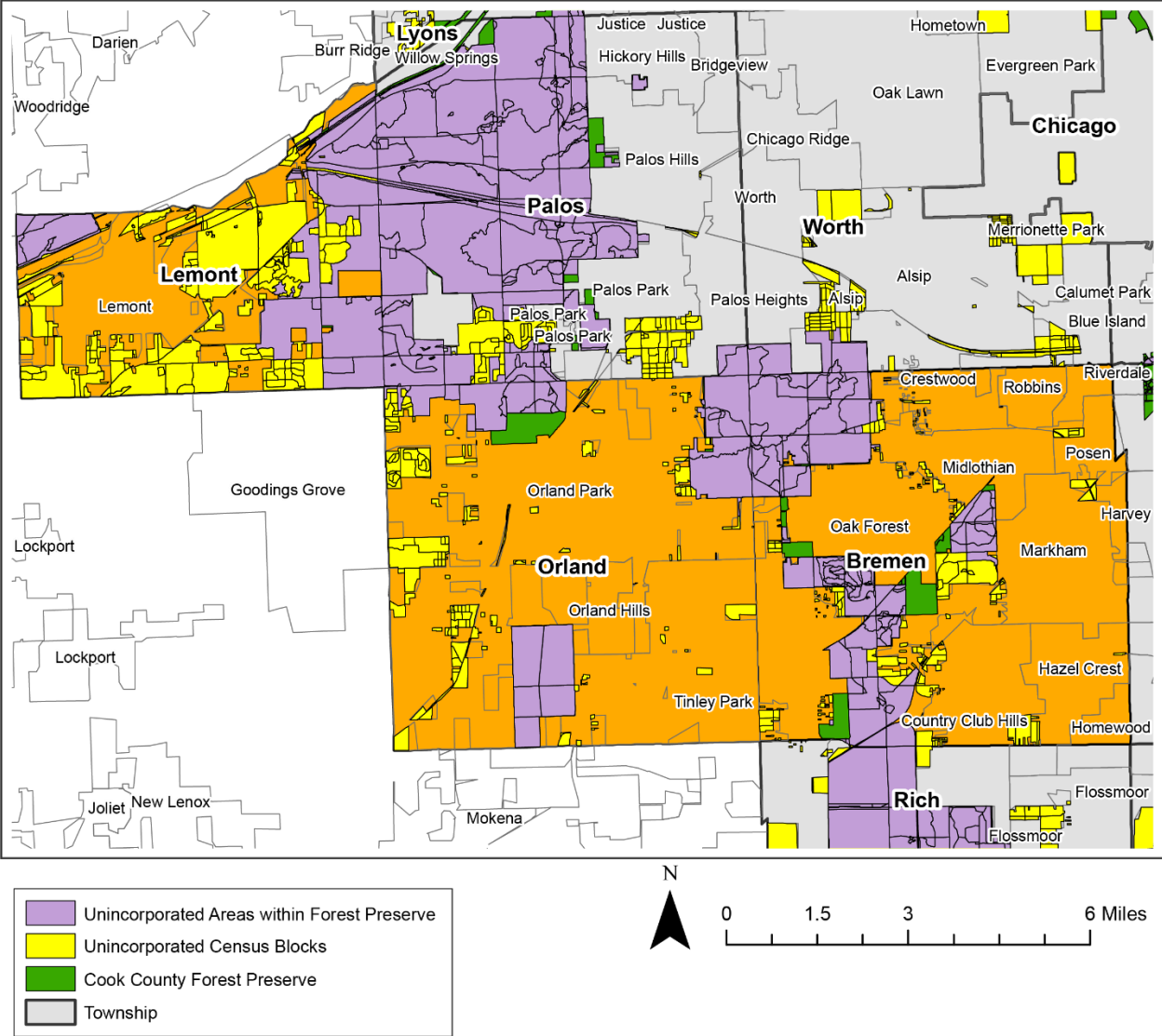
APPENDIX D: MAPS OF UNINCORPORATED AREAS AND FOREST PRESERVES IN COOK COUNTY

Unincorporated Areas and Forest Preserves in Cook County



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

Unincorporated Areas and Forest Preserves in Cook County



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