

FRANCZEK



ARES DALIANIS

Partner

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Ares Dalianis serves as general counsel to a number of Illinois school districts where he focuses his practice in the areas of education law, real property taxation and assessment appeals, real estate, eminent domain, TIF counseling, and school district revenue litigation. Ares has a substantial practice representing school districts before the Illinois Property Tax Appeal Board, and in the circuit and appellate courts on valuation and tax rate objections, as well as an exemption, tax incentive, condemnation, and land acquisition issues. Ares is a past co-chair of the firm's Education Practice Group and served on the firm Executive Committee from 2009 to 2015, and currently.

Before joining the firm, Ares served as the Deputy Supervisor of the Cook County State's Attorney's Office Real Estate Tax Section and as an Assistant State's Attorney in Lake County, Illinois.

Ares is the co-author of the chapter entitled "Property Tax Litigation" in the Illinois Institute of Continuing Legal Education book *Real Estate Litigation* (2016) and the author of recent articles in the Illinois Association of School Business Officials' *IASBO UPDATE Magazine* titled "Capturing All Your Revenues" (Winter 2015) and "Referendum Requirement: Mechanics of the 110% Adequacy Referendum" (Spring 2018).

Ares is a frequent speaker before diverse groups interested in property assessment, taxation, and tax increment financing issues including IASBO, IASA, the Civic Federation of Chicago, the Illinois Property Assessment Institute, Ed-Red, LEND, NWSSBO, SCOPE, SSSBO, and others.

Education

- Chicago Management Institute, University of Chicago Booth School of Business (2009)
- J.D., University of Illinois College of Law, 1990
- B.A., the University of Illinois at Urbana-Champaign, 1986

Bar & Court Admissions

- Illinois

Representative Experience

- Represented two unit school districts in successfully opposing a proposal for 200-acre TIF district with a significant residential component. Developer and municipality abandoned efforts to create TIF district.
- Prevailed on behalf of school districts, county, and forest preserve district in precedent-setting litigation addressing the issue of who is responsible for payment of property tax refunds following termination of a TIF district.
- Retained by Lake County township assessor to pursue an increase in assessment for a major apartment complex in Fox Lake area. Following hearing, PTAB increased assessed and market values by over 40%.
- Represented Northwest Suburban High School district in acquisition of environmentally contaminated industrial property across the street from campus. Worked with State officials and consultants to achieve appropriate remediation to add 12 acres of athletic fields/open space to campus.
- Prepared 'friend of the court' or amicus curiae brief for the Illinois Supreme Court for IASA / IASB / IASBO in support of Crystal Lake School District in high-profile "bleachers" case.
- Argued and secured litigation victory at Circuit and Appellate courts for group of DuPage County school districts on tax rate objections challenge to transfers from working cash funds.
- Represented southwest suburban elementary school district in acquisition of six parcels from disparate ownership group for expansion of existing campus. Process will add nine acres of green space from previous industrial and commercial sites.
- Negotiated TIF district extension agreement with southwest suburban municipality on behalf of local school district that will provide \$5.4 million to school district for capital improvements over remaining years of TIF district. At commencement of negotiations, municipality was unwilling to provide any funding for the school district. The board of education refused to acquiesce to extension without funding for impact on nearby school campus. No other local taxing body is receiving similar favorable treatment from the municipality.
- Negotiated intergovernmental agreement for establishment of TIF district for Will County redevelopment area. Municipality will be making significant improvements to transportation

infrastructure using both local and State funding. Municipality agreed to share incremental revenues with affected school districts and declare surplus amounts on a scheduled basis.

- Successfully defended northwest suburban school districts in lawsuit filed by municipality seeking to claw-back TIF district funds distributed by village at termination of TIF district. Village argued that TIF district was terminated prematurely and that funds distributed to school districts should have remained with village. Circuit Court granted school districts' motion to dismiss, and village subsequently abandoned all claims against the districts.
- Successfully defended south suburban school districts in lawsuit filed by real estate developer claiming TIF district proceeds should have been paid to developer under agreement with municipality rather than to the school districts. Circuit Court granted school districts' motion to dismiss.
- Secured litigation victory for school district in lawsuit brought by taxpayer advocacy group against North Shore elementary school district seeking to invalidate voter approved referendum. Court denied plaintiff's request for injunction asking County to stop tax extension process and deny school district property tax revenue and later dismissed lawsuit in its entirety. On appeal, taxpayer group abandoned litigation altogether.
- Represented school districts and local assessing officials as 'friends of the court' or amici curiae in brief to the Second District Appellate Court regarding the proper assessment of improvements with 'open space' assessment, with Court ruling in favor of amici position.
- Represented school districts and other taxing bodies in recoupment of more than \$1 million in property tax refunds for fraudulently issued certificate of error to a west suburban Cook County hospital.
- Acted as lead counsel for a large group of Cook and DuPage County school districts in settlement of utility right-of-way appeals at PTAB; utility agreed to dismiss all pending appeals in connection with prospective assessment relief allowing our clients to preserve more \$21 million in property tax revenue from the settlement.
- Achieved increased assessments in PTAB appeals brought both by property owner and under-valuation appeals initiated by school districts with such decisions generating additional revenue for school districts.
- Obtained reversal of circuit court order at Second District Appellate Court allowing our school district client to collect more than \$240,000 in 'rollback' taxes upon the termination of an open space assessment for a property located within a TIF district.
- Retained by a municipality to increase incremental assessment within a TIF district. Negotiated 70% increase over prior year assessment with improved functioning of TIF district and the

ability of a municipality to make improvements to the redevelopment area.

- Obtained favorable market value determination for school district seeking land via condemnation through binding arbitration. Alternative dispute resolution method saved parties time and cost of jury trial while reaching the market value below school districts' final offer of settlement to a property owner.
- Assisted client in acquiring land from multiple owners to build new middle school where school district was reluctant to and ultimately did not need to file for condemnation as negotiation yielded favorable settlements consistent with district's valuation evidence.
- A represented school district in a four-day Illinois Department of Revenue hearing opposing property tax exemption application for state-of-the-art ice rink. Department denied the exemption, preserving for the district more than \$500,000 in annual property tax revenue.
- Facilitated public auction and sale of school district property and worked with a municipality, park district, and buyer for development of sought-after grocery store operator.

Ares has also been involved in some of the leading property tax-related appellate court decisions of the past two decades, including:

- *Central Nursing Realty v. Property Tax Appeal Board*, 2020 IL App (1st) 180994
- *1001 Ogden Ave. Partners v. Gwen Henry*, 2017 IL App (2nd) 160838
- *Village of Arlington Heights v. Pappas*, 2016 IL App (1st) 151802
- *GIS Venture v. Novak II*, 2014 IL App (2nd) 103244
- *Lake Co. Board of Review v. PTAB and Onwentsia Club*, 2013 IL App (2nd) 120429
- *John J. Moroney & Co. v. PTAB and Argo Comm. High Sch. Dist. 217*, 2013 IL App (1st) 120493
- *Commonwealth Edison Co. v. PTAB*, 378 Ill. App. 3d 901 (2nd Dist. 2008)
- *Madison Two Associates v. Pappas*, 227 Ill. 2d 474 (2008)
- *Elmhurst Chicago Stone Co. v. Novak*, 356 Ill. App. 3d 180 (2nd Dist. 2005)
- *Cook County Board of Review PTAB (Bosch)*, 339 Ill. App. 3d 529 (1st Dist. 2002)
- *Cook County Board of Review PTAB (Lurie)*, 345 Ill. App. 3d 539 (1st Dist. 2003)
- *In re Application of Anderson*, 279 Ill. App. 3d 593 (2nd Dist. 1996)
- *LaSalle Partners, Inc. v. Illinois Property Tax Appeal Board*, 269 Ill. App. 3d 621 (2nd Dist. 1995)