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COUNTY BOARD, LAKE COUNTY, ILLINOIS
April 14, 2026, A.D., MEETING

MEMBERS OF THE LAKE COUNTY BOARD:

Your Public Works & Transportation and Financial & Administrative Committees present below a Joint Ordinance proposing that Lake County Special Service Area No. 18 be established, providing for a Public Hearing on June 3, 2026 and setting forth other procedures in connection with the proposal, and request its adoption.

Respectfully submitted,

Public Works & Transportation Committee

Financial & Administrative Committee

	Aye	Nay		Aye	Nay
<hr/> Chair	<hr/>	<hr/>	<hr/> Chair	<hr/>	<hr/>
<hr/> Vice Chair	<hr/>	<hr/>	<hr/> Vice Chair	<hr/>	<hr/>
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ORDINANCE NO. _____

AN ORDINANCE PROPOSING THE CREATION OF
SPECIAL SERVICE AREA NUMBER 18
IN THE COUNTY OF LAKE, ILLINOIS,
AND SETTING A HEARING AND OTHER PROCEDURES
IN CONNECTION WITH THE PROPOSAL

WHEREAS, the Property Tax Code, 35 ILCS 200/27-5 *et seq.*, authorizes counties to establish special service areas and levy taxes sufficient to produce revenues required to provide the special services; and

WHEREAS, the unincorporated subdivision of Del Mar Woods contains a network of sanitary sewer main pipes that are more than 50 years old and require a funding source to maintain and improve them when necessary; and

WHEREAS, through a series of public meetings and a poll conducted within the subdivision, the residents expressed interest in the County forming a special service area (“SSA”) to provide such funding;

NOW THEREFORE, BE IT ORDAINED by the County Board of the County of Lake, Illinois, as follows:

Section 1. Authority.

Under the Illinois Constitution of 1970, Article VII, Section 6, and under the Illinois Property Tax Code, 35 ILCS 200/27-5 *et seq.*, a county is authorized to establish Special Service Areas to provide special governmental services to certain areas within a county, and to impose a tax to fund such special services.

Section 2. Findings.

The County Board of Lake County, Illinois, finds as follows:

- (A) It is in the public interest to propose a Special Service Area for the territory described in Exhibit A and depicted in Exhibit B, both of which are attached to and made a part of this proposing ordinance and commonly known as the “**Del Mar Woods Subdivision.**”
- (B) The territory proposed for the Special Service Area is a contiguous area within Lake County, Illinois, and located in an unincorporated portion of Lake County.
- (C) A public hearing on the Special Service Area’s creation shall be held, as set forth below.
- (D) A Special Service Area is needed to more efficiently provide for the operation, maintenance, improvement and possible future replacement of the sanitary sewer infrastructure located within the Del Mar Woods Subdivision, which will benefit

specially from the services to be provided. Such proposed services are in addition to the services provided within the unincorporated area of Lake County as a whole. It is therefore in the best interests of Lake County to consider whether the services should be provided and paid for by the levy of a direct annual tax against all taxable property within the Del Mar Woods Subdivision, which would be in addition to any other taxes provided by law.

- (E) A Special Service Area is needed to more efficiently provide for the maintenance of certain stormwater infrastructure, which will benefit specially from the services to be provided. Such proposed services are in addition to the services provided within the unincorporated area of Lake County as a whole. It is therefore in the best interests of Lake County to consider whether the services should be provided and paid for by the levy of a direct annual tax against all taxable property within the Del Mar Woods Subdivision, which would be in addition to any other taxes provided by law.
- (F) The Lake County Department of Public Works has expertise in the area of sanitary sewer operations and maintenance.
- (G) The County will coordinate with West Deerfield Township and the Lake County Stormwater Management Commission for the maintenance of the stormwater infrastructure within the Del Mar Woods Subdivision.
- (H) If created as proposed, the County would use the Special Service Area funds to replace the functions of the dormant Del Mar Woods Sanitary District, which the County may dissolve in a process separate from the creation of this Special Service Area.

Section 3. Proposed Creation of Special Service Area.

Under the authority cited in Section 1, the Lake County Board hereby proposes the establishment of Lake County Special Service Area No. 18 according to the following criteria:

(a) The time and place of hearing:

See Section 4, below.

(b) The boundaries of the area by legal description and, where possible, by street location:

See attached Exhibit A.

(c) The permanent tax index number of each parcel located within the area:

See attached Exhibit A.

(d) The nature of the proposed special services to be provided within the special service area and a statement as to whether the proposed special services are for new construction, maintenance, or other purposes:

- (i) The nature of the proposed special services under this SSA are those activities formerly conducted by the Del Mar Woods Sanitary District, including (a) constructing sanitary sewer

infrastructure within the Del Mar Woods subdivision; (b) operating and maintaining the sanitary sewer infrastructure within the subdivision, (c) maintaining the storm sewer infrastructure within the subdivision, and including the pipe that runs east-west along the subdivision's northern border and into the adjoining Forest Preserve land; and (d) administrative costs. Additional uses of the SSA funds may include maintaining the stormwater infrastructure just to the north of the subdivision, which drains water away from the subdivision, and maintaining the stormwater infrastructure within the subdivision.

(ii) Under this SSA, the special services to be provided are to be initially for (1) the improvement of the sanitary sewer infrastructure within Del Mar Woods, according to the Sanitary Sewer Review conducted by an engineering firm dated January 9, 2025, and its accompanying *Engineer's Opinion of Probable Costs*; (2) the maintenance of the existing sanitary sewer infrastructure within Del Mar Woods; (3) the maintenance of the existing storm sewer infrastructure described above; and (4) as the need arises in the future, the SSA is intended to be used for the construction of new infrastructure or the replacement of existing infrastructure, when needed, as well as all purposes related to such construction work, including without limitation obtaining easements or greater property interests, and paying or servicing bonds to fund construction projects.

(iii) In conjunction with the purposes set forth above in (i) and (ii), the SSA funds are intended to reimburse the County of Lake, acting through its Lake County Department of Public Works and its agents, for the expenses it incurs in performing or contracting for the work described in subsections (i) and (ii), and to pay bonds, when bonding is needed for the purposes stated above, in which case such bonds shall be issued for an amount not to exceed \$5 million, which is an amount that shall be adjusted for inflation annually in each year after this ordinance's passage based on the Construction Cost Index as defined by Engineering News Record, and the bonds shall issue at a rate not to exceed 8% and a maturity date within 30 years of the bonds' issuance.

In the initial ten-year period of the SSA's collection, the funds shall reimburse the County of Lake (acting through its Department of Public Works) for any non-SSA funds the Department expends to improve and rehabilitate the sanitary sewer main pipes within the subdivision. (If non-SSA funds become necessary to use to improve and rehabilitate the sanitary sewer main pipes outside of this 10-year window, those non-SSA funds shall also be reimbursable from SSA funds.) The Department of Public Works will separately account for the expenses incurred for such work and annually apply SSA funds to the remaining balance until satisfied. Thereafter, SSA funds shall be annually collected and used for the general purposes set forth in this section (d). All work performed under this SSA, whether project-related or for ordinary maintenance and operation, shall be funded from the SSA tax.

(d-5) The proposed amount of the tax levy for special services for the initial year for which taxes will be levied within the special service area:

The SSA shall levy for taxes on an ad valorem basis, and at a rate in the first year sufficient to generate \$60,000.

(e) Notice. The County will send and publish notice of the hearing date stated above to all interested persons, including all persons owning taxable real property located within the special

service area, offering the opportunity to be heard at the hearing regarding the tax levy and providing an opportunity to file objections to the amount of the tax levy.

(f) The maximum rate of taxes to be extended within the special service area in any year and the maximum number of years taxes will be levied if a maximum number of years is to be established:

Annual taxes may be levied on all property within the SSA for all costs and expenses connected with the aforementioned actions related to the sanitary sewer and stormwater infrastructure in Del Mar Woods (and also including the stormwater infrastructure just to the north of the subdivision), provided that the maximum rate of taxes to be extended annually shall not exceed 1% of assessed value, as equalized. The authority to levy these taxes shall be perpetual and not limited to a set number of years.

(g) The funds received through the special service area are going to be used by the Lake County Department of Public Works, which is an enterprise fund within the County of Lake.

Section 4. Public Hearing.

A public hearing will be held starting at 8:30 AM on June 3, 2026, on the 10th Floor of the Lake County Building Administration Tower, 18 N. County St., Waukegan, IL 60085, to consider the creation of Special Service Area 18 in Lake County, Illinois, for the territory described in Exhibit A and depicted in Exhibit B, and for the purposes set forth in Section 3, above. The public hearing will be conducted by the members of the Public Works and Transportation Committee, and the Lake County Board hereby authorizes these County Board Members to conduct the hearing, hear and determine all protests and objections, and report back its results to the full County Board.

At the hearing, the County shall consider an annual levy as set forth above, in perpetuity. The taxes are to be levied upon all taxable property within the proposed Lake County Special Service Area, as described and depicted, and the taxes shall be in addition to any other taxes provided by law.

After the hearing is complete and within 60 days after its completion, if a petition signed by at least 51% of the electors residing within the special service area and by at least 51% of the owners of record of the land included within the boundaries of the special service area is filed with the county clerk objecting to the creation of the SSA, then the SSA shall not be created.

Section 5. Severability.

If any provision of this ordinance is determined to be unenforceable to any extent, the remainder of the ordinance is intended to survive that determination, such that the remainder of the ordinance shall continue to exist to the fullest extent permitted by law.