Design and implement a **Library Management System** in a programming language of your choice, incorporating the following object-oriented programming concepts:

1. **Abstraction**:  
   Create an abstract class LibraryItem that defines common properties and methods like ItemID, Title, Borrow(), and Return().
2. **Inheritance**:  
   Derive specific classes like Book, Magazine, and DVD from LibraryItem. Each class should have its unique properties (e.g., Author for Book, IssueNumber for Magazine, and Duration for DVD).
3. **Encapsulation**:  
   Use private fields with public getter and setter methods to handle properties like Availability and Borrower in LibraryItem to ensure secure access and modification.
4. **Polymorphism (Overloading)**:  
   Overload the Borrow() method to allow borrowing by either providing a UserID or a combination of UserID and DueDate.
5. **Polymorphism (Overriding)**:  
   Override the Borrow() method in Book, Magazine, and DVD classes to include specific logic, such as maximum borrowing days or additional fees for certain item types.

**Deliverables:**

* Provide the class definitions for LibraryItem, Book, Magazine, and DVD.
* Implement a scenario where users can borrow and return items, demonstrating the use of abstraction, inheritance, encapsulation, overloading, and overriding.