

MEMORANDUM

TO: Dr. Kent Mutchler, Superintendent
Mr. Todd Latham, CSBO Coordinator of Business Services

FROM: Joshua S. Whitt 

SUBJECT: Property Tax Appeal Board Appeals

DATE: October 17, 2017

The School District recently received notice of four (4) property tax assessment appeals filed with the State of Illinois Property Tax Appeal Board (PTAB) relative to the 2016 assessment year. Two (2) of the properties have appeals pending before the PTAB for prior assessment years in which the School District has intervened and two (2) are properties appealing for the 2016 assessment year without prior years also under appeal.

2016 Geneva Nursing PTAB Appeal

As you will recall, Geneva Nursing & Rehab Center has appeals pending before the PTAB relative to the 2014 and 2015 assessment years in which the School District has intervened and is defending the taxable value set by the Kane County Board of Review. All evidence has been filed in the 2014 and 2015 appeals and those appeals are ready to be set for trial. However, no expected trial date has been provided by the PTAB. The 2016 appeal will be a continuation of our efforts in the 2014 and 2015 appeals. This property is located in Geneva Township and subject to the provisions of the Geneva Township PTAB IGA. The total property tax refund exposure for the members of the PTAB IGA is \$81,200 for all three (3) years. Pursuant to the IGA, intervention was put to a vote and a majority of the Taxing Bodies indicated that they wish to continue to intervene and challenge the requested reductions. Therefore, pursuant to the

IGA, the School District is to proceed with intervention and each of the Taxing Bodies is required to pay its proportionate share of the total cost of the intervention effort.

2016 PPG Industries PTAB Appeal

The PPG Industries property located at 1020 Olympic Drive is in Batavia outside of the taxing jurisdiction of the City of Geneva. Therefore, it is not subject to the Geneva Township PTAB IGA. In this appeal, PPG Industries is requesting a \$328,660 reduction in assessed value for the 2016 assessment year. The property tax refund exposure for the School District generated by the 2016 appeal is approximately \$20,000. In addition, PPG currently has a 2015 appeal pending before the PTAB in which the Board of Education previously authorized intervention. The School District's evidence was filed in the 2015 appeal in June of this year. The School District's total refund exposure in the 2015 and 2016 appeals is approximately \$41,300. As such, we are recommending that Board of Education authorize intervention in PPG's 2016 PTAB appeal.

2016 Miner Enterprises Inc. PTAB Appeal

This is a new property tax assessment appeal for the 2016 assessment year with no prior assessment year under appeal. In this appeal, Miner Enterprises is requesting that the PTAB reduce the 2016 assessed value of its property located at 1200 E. State Street from \$2,267,583 to \$1,866,480, a total reduction of \$401,103. This property is subject to the provisions of the Geneva Township PTAB IGA. The assessed value reduction requested exposes the members of the PTAB IGA to approximately \$31,000 in total property tax refunds, with the School District's refund exposure representing \$24,370 of the total. Pursuant to the IGA, intervention was put to a vote and a majority of the Taxing Bodies indicated that they wish to intervene and challenge the requested reduction. Therefore, pursuant to the IGA, the School District is to proceed with intervention and each of the Taxing Bodies is required to pay its proportionate share of the total cost of the intervention effort. In addition to the 2016 PTAB appeal, Miner Enterprises Inc. has filed a complaint with the Kane County Board of Review challenging its 2017 assessed value.

2016 Kaneville Road Joint Venture Inc. PTAB Appeal

This is also a new appeal to the PTAB with no prior assessment year under appeal before the PTAB. In this appeal, Kaneville Road Joint Venture is requesting a \$385,883 reduction in the 2016 assessed value for the property located at 2625 Kaneville Road in Geneva. This appeal is subject to the provisions of the Geneva Township PTAB IGA. The requested assessed value reduction generates approximately \$30,000 in total property tax refund exposure for the Taxing Bodies covered by the IGA, with the School District representing approximately \$23,500 of the total refund exposure. Pursuant to the IGA, intervention was put to a vote of the members and a majority of the Taxing Bodies indicated that they wish to intervene and challenge the requested reduction. Therefore, pursuant to the IGA, the School District is to proceed with intervention and each of the Taxing Bodies is required to pay its proportionate share of the total cost of the intervention effort. Kaneville Road Joint Ventures has also filed a complaint with the Kane County Board of Review challenging the 2017 assessed value for this property.

Along with this memorandum are resolutions authorizing intervention in the four (4) PTAB appeals discussed above for the Board of Education's consideration at its October 23 meeting. The resolutions authorize our office to intervene in the appeals and to represent the School District's interests in these appeals. If the resolutions meet with the Board of Education's approval, please provide our office with executed copies of each resolution.

As always, please let me know if you have any questions or need anything additional at this time.