



**Geneva Community Unit School District 304**  
Mr. Todd Latham, Assistant Superintendent for Business Services  
227 North Fourth Street, Geneva, IL 60134  
Phone: (630) 463-3030 | Fax: (630) 463-3031  
[tlatham@geneva304.org](mailto:tlatham@geneva304.org)

To: Kent Mutchler, Superintendent  
CC: Board of Education

From: Todd Latham, Assistant Superintendent - Business Services

Date: September 28, 2021

Re: Agenda item for October 12, 2021 meeting – PTAB Blanket Resolution

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The Property Tax Appeal Board has made changes to its practices for trials. According to recent directives, administrative law judges are not to postpone hearings unless they receive a *signed* settlement agreement; tentative settlement terms are not sufficient.

For those reasons, our PTAB legal team reviewed and revised the blanket resolutions of all their clients to expressly delegate the authority to settle pending appeals. Geneva CUSD did not previously use a blanket resolution. Rather, each new appeal was brought to the Board of Education for review and authorization.

The Business Office and our legal team believe the updated resolution supports the Administration's need to act quickly, while providing the Board of Education with updates regarding pending and settled appeals, at the same time as our periodic review and revision of the blanket resolutions.