



# Oak Park Elementary School District 97

260 Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

---

TO: Dr. Carol E. Kelley, Superintendent of Schools  
Board of Education

FROM: Dr. Alicia Evans, Assistant Superintendent for Finance & Operations

RE: Joseph Farrales PTAB (Property Tax Appeal Board)

DATE: December 19, 2017

On November 16, 2017, District administration received notice of a property tax appeal. The 2016 PTAB appeal filed by Joseph Farrales for the medical office building located at 6555 North Avenue. Based upon the attorney's analysis it is recommend that the School District intervene in this case. The taxpayer in this appeal is seeking an assessment reduction which, if successful, would result in a total tax refund of \$13,011 plus interest from the School District.

The goal is to resolve PTAB cases efficiently by spending less money than would be lost if the taxpayer is successful. Absent special circumstances, intervention is recommended when the total tax refund liability at stake approaches \$10,000. Accordingly, because the refund liability in this case exceeds the minimum intervention level, intervening in the appeal is recommended. After the attorney intervenes, the Taxpayer's evidence will be analyzed and an appraiser will be consulted regarding an estimate of value. Then, an appraisal quote will be submitted on behalf of the School District.

aae

attachment (1)