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To: The Board of Education and Dr. Patrick Broncato, Superintendent  
From: Curt Saindon, Assistant Superintendent for Business Services/CSBO  
Date: March 13, 2026  
Subject: 2025 Tax Appeals Update

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In 2023, DuPage County began implementing a new software program (interestingly, provided by the same company, Tyler Technologies, which provides our Financial and Accounting software program, I-Visions) to track the value of parcels in the County, develop tax reports, maintain property data, and to help prepare tax bills. The software implementation encountered a few glitches and delays, but in the end, the County was able to generate and send out tax bills “close to on time,” so we did get our early tax payments on time in 2023 (about half of our total levy extension) with two payments in June. In 2024 and 2025, the process also ran smoothly. This past fall all nine townships were able to finish their assessment work and close their books on time in September and October (except for adding in new construction completed during the fourth quarter of the year), with the Assessment Valuation Notices going out in October, appeals being filed in October and November, Board of Review Hearings taking place in November, December and January, Board of Review Decision letters going out in January and February, and the finalization of the levy reports and parcel data spreadsheets occurring in March. This should lead to the calculation and printing of tax bills in April, with the tax bills being mailed out in late April or early May. The tax bills are calculated based on property values as of January 1st (from the prior year) and on the prior-year tax levies (2025). We requested \$49.5M for our 2025 tax levy, and we should receive the Final Levy Edit Report sometime in March. In the end, we should all receive our property tax bills in May, as usual.

We work closely with John Trowbridge and the Lisle Township Assessor’s Office (we are entirely within Lisle Township) to estimate the growth (or decline, if applicable) of all reassessed, existing properties (ie, our tax base growth), as well as the value of new construction to be added in for that year (ie, the additions to our tax base), so that we can estimate the value of our total tax base. We then determine our tax levy needs (within limitations of property tax caps) and we use these two pieces of information to estimate what our tax rate will be. The Board approved a levy request of \$49.5M and we estimate the tax rate will be approximately \$3.75/\$100 of EAV (down about 19 cents from last year).



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Part of this process each fall requires the Township to notify taxpayers of any proposed changes to their equalized assessed value (equal to 1/3 of the estimated market value of their home). Taxpayers then have the opportunity to appeal this proposed change and provide the Township with evidence of a lower value for consideration. If they can't reach an agreement on the property value with the Township (known as a stipulated agreement), they can then appeal the decision to the DuPage County Board of Review (BoR) and ask for a hearing. If they are not happy with the BoR's decision, they can appeal it to the State Property Tax Appeal Board (PTAB) and request a hearing. Any adjustments to the property value that occur before going to PTAB are reflected in that year's final assessed value and the impact is spread out to all current taxpayers, but PTAB hearings and subsequent decisions don't take place until after that year's EAV has been finalized, so any PTAB decisions (sometimes 3-4 years after the fact) are applied retroactively (ie, the taxpayer gets a refund and the County issues an offsetting levy credit via the Aggregate Refund Recapture Levy, so that the school district is not harmed financially). For the 2025 levy being finalized now, we had \$109,093 in aggregate refunds (we estimated \$100K in December, so it came in slightly higher than expected).

We received only 9 major tax appeals notices from the DuPage County Board of Review this year from 5 different taxpayers (a very light year for us). Two appellants (ComEd with 4 appeals and the Stellco LLC with 2 appeals) accounted for a majority of the total appeals and both groups of appeals have been settled (ComEd at PTAB and Stellco at the County level). The other three appeals were all stipulated at the Township level and have been settled. See the attached summary spreadsheet for details regarding the appeals and their resolution. In the end, we had about \$90K in property taxes at risk, but only ended up seeing reductions of about \$4K...we preserved 95% of the taxes at risk and lost 5% of the taxes at risk. An excellent outcome!!! Again, with the new Tax Levy Recapture Act in place (as of four years ago), we now get reimbursed through a subsequent tax levy for all decisions that occur after the current year's tax levy has been finalized (in the subsequent year), so we really don't "lose" any property taxes due to after the fact PTAB refunds like we used to.

I will keep you posted as we move through the levy finalization cycle this spring. Please let me know if you have any questions or need additional information. Thank you.