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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 14, 2025  
Subject: 2024 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, who 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 the tax bills. The data conversion and software implementation encountered a few glitches and delays, but in the end the County was able to generate and send out tax bills last May (only about 14 days later than normal), so we did get our early tax payments on time (about half of our total levy extension in two payments in June). Additionally, 2023 was also a quadrennial reassessment year for DuPage County, so every single parcel in the County (there are over 336,000 parcels spread out over 9 townships!) had to be individually reassessed and this took extra time. This past fall, all nine townships were able to finish their assessment work and close their books on time in August and September (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 February and 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 the property values as of January 1<sup>st</sup> (from the prior year) and the tax levies from the prior year (2024). You should all be receiving your property tax bills in May.

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 (i.e., our tax base growth), as well as the value of new construction to be added in for that year (i.e., 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 just over \$48M, and we estimate the tax rate will be just over \$4.



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Part of this process each fall requires notification to taxpayers of any proposed changes to their equalized assessed value (equal to 1/3 of the estimated market value of their home) by the Township. Taxpayers then have the opportunity to appeal this proposed change and provide evidence of a lower value to the Township 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 decision of the BoR they can appeal that decision to the State Property Tax Appeal Board (PTAB) and ask for 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 via the Aggregate Refund Recapture Levy, so that the school district is not harmed financially). For the 2024 levy being finalized now, we had \$142,315 in aggregate refunds (we estimated it at \$100K in November and December, so it came in a little higher than expected).

We received 19 major tax appeals notices from the DuPage County Board of Review this year from 8 different taxpayers (about the normal size and scope). Two appellants (ComEd with ten appeals and the West Hobson LLC with three appeals) accounted for a majority of the total appeals and their filings have been appealed/sent down to PTAB for resolution. The other six appeals were all stipulated and have been settled. See the attached summary spreadsheet for details regarding the appeals and their resolution. Again, with the new Tax Levy Recapture Act in place (as of three 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 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.