



Matthew Moore <mmoore@jsd117.org>

Freedom of Information Act Request

1 message

MCCOC <MCCOC@proton.me>
To: "mmoore@jsd117.org" <mmoore@jsd117.org>
Cc: "sptacek@jsd117.org" <sptacek@jsd117.org>

Wed, Jan 14, 2026 at 4:34 PM

Matthew Moore
Assistant Superintendent and FOIA Officer
Jacksonville School District 117
211 West State Street
Jacksonville, IL 62650
Email: mmoore@jsd117.org

Dear Mr. Moore:

Pursuant to the Illinois Freedom of Information Act (5 ILCS 140/1 et seq.), I am requesting copies of the following public records held by Jacksonville School District 117.

I seek records to confirm statements made by Superintendent Steve Ptacek in a January 12, 2026, Jacksonville Journal-Courier article ("Morgan commissioner, school district beef over tax error") and related January 12, 2026, WLDS reports regarding a tax overpayment/error from levy year 2022 (taxes paid in 2023), its discovery, resolution, and ongoing disputes with Morgan County Commissioner Dr. Michael Woods. Specifically, the article quotes Ptacek as discovering the error during a December 2024 county board presentation, notifying the county the next day, claiming ~\$10 million in long-term taxpayer savings over 12 years, following the county's request to delay public disclosure, and describing the commissioner's actions as a personal vendetta related to past COVID-19 vaccine mandate disagreements. To verify these claims, please provide:

1. Any documents, memos, notes, emails, or correspondence related to the discovery of the tax overpayment/error (clerical error in the county clerk's office for levy year 2022, resulting in approximately \$1.5 million overcollected for taxes paid in 2023), including the December 2024 county board meeting presentation by Superintendent Steve Ptacek and Financial Officer Rick Cunningham where the error was identified.
2. Any communications (emails, letters, memos, or notes) between Jacksonville School District 117 staff (including Ptacek and Cunningham) and Morgan County officials (including the county clerk's office, Commissioner Dr. Michael Woods, or others) regarding the tax error, its discovery, notification (the day after the December 2024 meeting), repayment plans, abatements, remaining balances (e.g., approximately \$717,000 after partial repayments), or disputes over transparency/urgency, from December 2024 to the present.
3. Any calculations, spreadsheets, reports, estimates, or memorandums of understanding prepared by the district regarding the total overpayment amount (\$1.5 million), abatements applied (including the \$823,000 on the 2024 levy), long-term savings (\$10 million over 12 years), partial repayments to residents (about half completed), and any remaining balance owed.
4. Any records documenting requests from Morgan County officials to the district (including Ptacek) not to publicize the tax error until a full resolution was found, including any agreements on delaying social media or public statements, from December 2024 to the present.
5. Minutes, agendas, resolutions, presentations, or recordings from Jacksonville School District 117 Board of Education meetings and the December 2024 Morgan County Board meeting (if in district possession) where the tax overpayment, discovery, abatements, repayments, or related issues were discussed, from January 2025 to the present.
6. Any records or correspondence addressing or responding to claims by Commissioner Dr. Michael Woods regarding remaining amounts owed, lack of transparency, partial resolution, or urgency, including any references to past disagreements (e.g., COVID-19 vaccine mandates, masking, or e-learning at home) as a potential basis for the dispute.

Please provide these records in electronic format (e.g., PDF) via email if possible, to minimize costs. If any portion of the request is denied, please provide a detailed explanation, including the specific exemption under the FOIA and the basis for the denial. I request a waiver of any fees, as this information is in the public interest and concerns taxpayer funds, government accountability, and transparency in local tax handling.

Thank you for your assistance. I look forward to your prompt response.

Sincerely,

Morgan County Citizens Oversight Committee
Mike Woodyard - Chairman
Franklin, IL
(217) 720-8137

C.C. Mr. Steve Ptacek

Sent with [Proton Mail](#) secure email.