



Oak Park Elementary School District 97

970 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: Garfield Condo PTAB (Property Tax Appeal Board)

DATE: August 16, 2016

The information below was presented at the July 14, 2016 Board meeting as an administrative item. However, the Garfield Condo PTAB intervention was never approved by the Board. Therefore, the issue is being presented again so that the Board has an opportunity to decide whether to intervene.

On January 26, 2016, the District's legal counsel, upon receipt of a PTAB claim from me, recommended the District's intervention due to the taxpayer requesting a \$331,051 assessment reduction which would cause a \$39,724 plus interest refund from District 97. The legal firm uses a threshold of \$40,000 as a parameter for intervening or not and because this PTAB broached that amount is why they encouraged us to pursue intervention. After inquiring as to how much in legal costs might be incurred (between \$2,500 and \$5,000), we brought a recommendation to the Board, in Executive Session on February 8, 2016, to pursue intervention and the Board fully supported that recommendation.

Then on May 12, 2016 we received the attached email indicating that the District will, in fact, be receiving a refund of \$32,245 without going any further with litigation or production of evidence. The Board, given that this is a refund, and not a penalty, does not have to formally act on this and we have provided legal counsel authority to settle.

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attachment (1)