



**WEST CHICAGO
ELEMENTARY SCHOOLS**
Together for Excellence ★ ¡Juntos por la Excelencia!

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Board of Education

TO: Board of Education
FROM: Executive Director of Business & Operations, Karen Apostoli
DATE: January 22, 2026
RE: Property Tax Abatement

This memo is:

- ☐ Information only.
☐ Information with a recommendation, and a request for Board consent.
☒ Information with a recommendation, and a request for Board approval by vote.

Date by which a Board decision is needed: 02/05/2026

Previous memos on this topic can be found:

- ☒ in previous Board packet(s) dated. 12/19/2024
☐ or attached to this memo

Basic information:

The administration is asking the Board to consider a \$400,000 property tax abatement as an effort to continue to support the community during these difficult economic times without negatively impacting future district revenue.

2025 Estimated New Property: \$5,775,197

2025 Estimated Limiting Rate: \$3.7934

2025 Estimated New Property Increase: \$219,076

Background or historical information:

The BOE has done a property tax abatement for D33 residents for the last 6 years.

2018 - \$700,000

2019 - \$714,417

2020 - \$400,000

2021 - \$400,000

2022 - \$400,000

2023 - \$1,000,000

2024 - \$650,000

For 2018 and 2019, these amounts represented the CPI (inflation) of 2.1%. In 2020, the BOE abated a smaller amount to step down gradually and free up more dollars for potential Capital Projects. In 2021 and 2022, the BOE abated \$400,000 based on the estimated revenue from new construction. We've continued using the estimated revenue from new construction to determine a possible tax abatement.

Median Home in West Chicago (11/2024) - \$350,000	
Reassessment Year - Average of 9.127% Home Increase in Value	
Estimated Change in Payment No Abatement	Estimated Change in Payment \$400,000 Abatement (new construction revenue)
\$221.69	\$184.72
Previous decisions, actions or parameters that relate to this topic or issue:	
Recommendations: (Recommendations) and (Evaluate)	
The administration is recommending that the BOE approve a property tax abatement in the amount of \$400,000 based on the estimated new construction revenue.	
Other questions? What else does the Board wish to know?:	