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**MEMORANDUM**

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TO: Ms. Donna Oberg, Assistant Superintendent for Business

FROM: Joshua S. Whitt 

SUBJECT: Johnson Controls Battery Group, Inc. - 2014 PTAB Appeal

DATE: February 2, 2016

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The School District recently received notice of a new property tax assessment appeal filed with the Property Tax Appeal Board relative to the 2014 assessment year. The notice is of an appeal filed by Johnson Controls Battery Group, Inc. for its facility located at 300 S. Glengarry Drive in Geneva. In this appeal, Johnson Controls is requesting a \$506,535 assessment reduction for 2014. If Johnson Controls is successful in this appeal, it would result in a \$33,330 property tax refund from the School District. In addition, on January 4th, the Kane County Board of Review heard Johnson Controls' 2015 assessment complaint. For 2015 assessment year, the Geneva Township Assessor set the assessed value of the property at \$2,256,911 and Johnson Controls requested the assessed value be reduced by \$590,411 to \$1,666,500. The Board of Review confirmed the \$2,256,911 assessed value as set by the Township Assessor. However, I am certain that Johnson Controls will again be filing at the Property Tax Appeal Board for the 2015 assessment year.

This property is located in Geneva Township and subject to the provisions of the Geneva Township PTAB IGA. The assessed value reduction requested exposes the members of Geneva Township PTAB IGA to approximately \$42,165 in total property tax refunds. Pursuant to the IGA intervention was put to a vote of the members, and a majority of the taxing bodies indicated they wish to intervene and challenge the requested reduction. Therefore, pursuant to the IGA, the

School District is to proceed with intervention and each of the taxing bodies is required to pay their proportionate share of the total cost of the appeal.

Along with this memorandum is the resolution authorizing intervention in the 2014 Johnson Controls Battery Group, Inc. appeal for the Board of Education's consideration at its February 22<sup>nd</sup> meeting. The resolution authorizes our office to intervene in the appeal and to represent the School District's interests in the appeal. If the resolution meets with the Board of Education's approval, please provide our office with a fully executed copy of the resolution.

As always, please let me know if you have any questions or need anything additional at this time.