

---


---

**MEMORANDUM**

---

---

TO: Ms. Donna Oberg, Assistant Superintendent for Business

FROM: Joshua S. Whitt 

SUBJECT: Delnor Community Health Care Foundation - 2014 PTAB Appeal

DATE: November 24, 2015

---

The School District recently received notice of another property tax assessment appeal filed with the Property Tax Appeal Board by Delnor Community Health Care Foundation. This appeal concerns the 2014 assessment of Delnor's fitness center located at 296 S. Randall Road in Geneva. Delnor filed a similar appeal relative to the 2013 assessment year. We previously intervened in that appeal and are currently defending against Delnor's claims for an assessment reduction and a property tax refund for 2013. In the 2014 appeal, Delnor is requesting a \$1,696,969 assessment reduction. If Delnor is successful in this appeal, it would result in a \$111,669 refund from the School District. This property is located in Geneva Township and subject to the provisions of the Geneva Township PTAB IGA. The reduction requested exposes the members of Geneva Township PTAB IGA to approximately \$141,260 in total property tax refunds for 2014. Pursuant to the IGA intervention was put to a vote of the members, and a majority of the taxing bodies have 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 Delnor Community Health Care Foundation's 2014 appeal for the Board of Education's consideration at its December 7<sup>th</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.