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MEMORANDUM

TO: Ms. Donna Oberg, Assistant Superintendent for Business

FROM: Joshua S. Whitt 

SUBJECT: Walgreens - 2013 PTAB Appeal

DATE: June 2, 2014

The School District recently received notice of a new property tax assessment appeal filed with the Property Tax Appeal Board relative to the 2013 assessment year. The notice is of an appeal filed by Walgreens for its store located 2100 West State Street in Geneva. In this appeal, Walgreens is requesting an \$851,700 assessment reduction for 2013. If Walgreens is successful in this appeal, it would result in a \$54,900 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 in this appeal exposes the members of Geneva Township PTAB IGA to approximately \$69,700 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 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 2013 Walgreens appeal for the Board of Education's consideration at its June 9th 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.

Memo to Ms. Oberg

June 2, 2014

Page 2

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

**BOARD OF EDUCATION OF
GENEVA COMMUNITY UNIT SCHOOL DISTRICT NO. 304
KANE COUNTY, ILLINOIS**

**RESOLUTION AUTHORIZING INTERVENTION
IN PROCEEDINGS BEFORE STATE OF ILLINOIS
PROPERTY TAX APPEAL BOARD**

WHEREAS, the Kane County Board of Review has heretofore set the assessment for the year 2013 for the property located at 2100 West State Street, Geneva, Illinois, PIN(s): 12-04-127-010 and 12-04-127-011; and

WHEREAS, the property owner has heretofore appealed the aforesaid decision of the Kane County Board of Review to the Property Tax Appeal Board of the State of Illinois; and

WHEREAS, the Property Tax Appeal Board of the State of Illinois has assigned the following docket number to the appeal for the 2013 year: Docket Numbers 13-01050.001 and 13-01050.002; and

WHEREAS, the Kane County Board of Review issued notice of said appeal to this Board of Education on April 21, 2014; and

WHEREAS, the above-captioned parcel is within the corporate boundaries of this School District and this School District derives revenues therefrom; and

WHEREAS, this School Board finds and determines that it is in the School District's best interests to intervene in the aforesaid proceedings before the Property Tax Appeal Board for the year 2013 for the purpose of protecting the interests of this School District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Geneva Community Unit School District No. 304, Kane County, Illinois as follows:

SECTION ONE: That the Preambles to this Resolution are hereby incorporated in this Section One as if fully set forth and restated herein *verbatim*.

SECTION TWO: That this School Board hereby authorizes and directs its legal representatives and attorneys, Whitt Law LLC, to file a Request to Intervene in the aforesaid proceedings for the year 2013 on the School District's behalf and authorizes its legal representatives and attorneys to represent this School District before the Property Tax Appeal Board in said proceedings.

SECTION THREE: That this Resolution shall be in full force and effect forthwith upon and after its adoption.

ADOPTED this 9th day of June, 2014.

Ayes _____

Nays _____

Absent _____

BOARD OF EDUCATION OF GENEVA
COMMUNITY UNIT SCHOOL DISTRICT
NO. 304, KANE COUNTY, ILLINOIS

By: _____
Its President

ATTEST:

Its Secretary

STATE OF ILLINOIS)
)
COUNTY OF KANE) SS.

CERTIFICATION OF MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Geneva Community Unit School District No. 304, Kane County, Illinois (the “*Board*”), and as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 9th day of June, 2014, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION authorizing intervention in proceedings before
State of Illinois Property Tax Appeal Board

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said agenda contained a separate specific item concerning the proposed adoption of said resolution, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the applicable Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 9th day of June, 2014.

Secretary, Board of Education