



## MEMORANDUM

To: Board of Education  
From: Rob Grossi and Patrick King  
Date: January 7, 2021  
Re: Public Act 102-0519

In the fall of 2021, the Illinois General Assembly passed Public Act 102-0519, which allows taxing bodies to recapture lost revenues paid for certain property tax appeals paid from District tax collections over the past 12 months. The method to recapture the lost revenues is through an additional tax levy above and beyond the tax levy approved by the Board in December 2021.

Cook County recently released the figures which reflect that the District lost \$1,080,022 in tax appeals over the 12-month period. Per the new law, without any action taken by the Board, the County will extend these additional taxes to all the taxpayers of the District above the tax levy that was approved by the Board in December 2021.

On the agenda for the January 11, 2022 board meeting is a discussion item on this topic. I will be happy to answer any questions before the meeting or during the meeting. If the Board of Education elects to allow the levy, no formal action will be necessary. If the Board elects to abate (eliminate) this additional tax levy, then it will need to adopt an abatement resolution by its March board meeting and file such resolution with Cook County by April 1, 2022.