

---


---

**MEMORANDUM**

---

---

TO: Ms. Donna Oberg, Assistant Superintendent for Business

FROM: Joshua S. Whitt 

SUBJECT: Geneva Nursing & Rehab Center – 2015 PTAB Appeal

DATE: July 5, 2016

---

The School District recently received notice of a 2015 property tax assessment appeal filed with the Property Tax Appeal Board by Geneva Nursing & Rehab. In the appeal, Geneva Nursing & Rehab is challenging the 2015 property tax assessment of its skilled and intermediate care nursing home located at 1101 East State Street in Geneva. As you will recall, Geneva Nursing & Rehab has a similar appeal pending with the PTAB challenging the 2014 property tax assessment of this same nursing home facility. In the 2015 appeal, Geneva Nursing & Rehab is again seeking a \$216,979 reduction in assessed value, generating approximately \$14,150 in property tax refund exposure for the School District.

In order to defend the 2014 assessment, we commissioned a full appraisal of the nursing home facility. Our appraisal not only supports the current assessed value of the property, but indicates that a \$583,275 increase in the assessed value of the property is warranted.

This property is located in Geneva Township and subject to the provisions of the Geneva Township PTAB IGA. Pursuant to the IGA intervention in this matter was put to a vote of the members, and a majority of the taxing bodies have indicated they wish to intervene and challenge the claim for a property tax refund.

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 2015 Geneva Nursing & Rehab appeal for the Board of Education's consideration at its July 25<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.