

Jacksonville School District #117

211 W State Street
Jacksonville, Illinois 62650
Office: (217)243-9411
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Matthew Moore, Assistant Superintendent

January 22, 2026

Dear Mr. Woodyard,

Thank you for writing to Jacksonville School District 117 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq.

On January 14, 2026, JSD 117 was in receipt of your commercial FOIA request for the following information:

- Records to confirm statements made by Superintendent Steve Ptacek in a January 12, 2026, Jacksonville Journal-Courier article ("Morgan commissioner, school district beef over tax error") and related January 12, 2026, WLDS reports regarding a tax overpayment/error from levy year 2022 (taxes paid in 2023), its discovery, resolution, and ongoing disputes with Morgan County Commissioner Dr. Michael Woods. Specifically, the article quotes Ptacek as discovering the error during a December 2024 county board presentation, notifying the county the next day, claiming ~\$10 million in long-term taxpayer savings over 12 years, following the county's request to delay public disclosure, and describing the commissioner's actions as a personal vendetta related to past COVID-19 vaccine mandate disagreements. To verify these claims, please provide:
 1. Any documents, memos, notes, emails, or correspondence related to the discovery of the tax overpayment/error (clerical error in the county clerk's office for levy year 2022, resulting in approximately \$1.5 million overcollected for taxes paid in 2023), including the December 2024 county board meeting presentation by Superintendent Steve Ptacek and Financial Officer Rick Cunningham where the error was identified.
 2. Any communications (emails, letters, memos, or notes) between Jacksonville School District 117 staff (including Ptacek and Cunningham) and Morgan County officials (including the county clerk's office, Commissioner Dr. Michael Woods, or others) regarding the tax error, its discovery, notification (the day after the December 2024 meeting), repayment plans, abatements, remaining balances (e.g., approximately \$717,000 after partial repayments), or disputes over transparency/urgency, from December 2024 to the present.
 3. Any calculations, spreadsheets, reports, estimates, or memorandums of understanding prepared by the district regarding the total overpayment amount (\$1.5 million), abatements applied (including the \$823,000 on the 2024 levy), long-term savings (\$10 million over 12 years), partial repayments to residents (about half completed), and any remaining balance owed.
 4. Any records documenting requests from Morgan County officials to the district (including Ptacek) not to publicize the tax error until a full resolution was found, including any agreements on delaying social media or public statements, from December 2024 to the present.
 5. Minutes, agendas, resolutions, presentations, or recordings from Jacksonville School District 117 Board of Education meetings and the December 2024 Morgan County Board meeting (if in district possession) where the tax overpayment, discovery, abatements, repayments, or related issues were discussed, from January 2025 to the present.
 6. Any records or correspondence addressing or responding to claims by Commissioner Dr. Michael Woods regarding remaining amounts owed, lack of transparency, partial resolution, or urgency, including any references to past disagreements (e.g., COVID-19 vaccine mandates, masking, or e-learning at home) as a potential basis for the dispute.

As the FOIA Officer for Jacksonville School District 117, I am writing to inform you that your request is granted. The requested information that we have in our possession is attached to the email accompanying this letter.

You have a right to have the result of your request reviewed by the Public Access Counselor (PAC) at the Office of the Illinois Attorney General. 5 ILCS 140/9.5(a). You can file your Request for Review with the PAC by writing to:

Public Access Counselor
Office of the Attorney General
500 South 2nd Street
Springfield, IL 62706
Fax: 217-782-1396
Email: public.access@ilag.gov.

If you choose to file a Request for Review with the PAC, you must do so within 60 calendar days of the date of this denial. 5 ILCS 140/9.5(a). Please note that you must include a copy of your original FOIA request and this denial letter when filing a Request for Review with the PAC.

Sincerely,

A handwritten signature in black ink, appearing to read 'M Moore', with a stylized flourish at the end.

Matthew Moore
Assistant Superintendent
Jacksonville School District 117
(217) 243-9411
mmoore@jsd117.org