



**PROSPECT HEIGHTS DISTRICT 23  
FINANCE COMMITTEE  
MEMORANDUM**

---

**Date:** November 2, 2020  
**Title:** Discussion of Recent Property Tax Appeals  
**Contact:** Amy McPartlin, Assistant Superintendent for Finance & Operations

---

As you may know, The Property Tax Appeal Board (PTAB) is a county-based quasi-judicial body made up of five Members and a professional staff. The Board was created to provide a State-level forum for taxpayers and taxing bodies that are dissatisfied with their property assessments. The Board acts on appeals that have been received following decisions from local county Boards of Review. The Property Tax Appeal Board will only determine the correct assessment of property on appeal. The amount of the tax bill or the tax rate used in the computation is determined by local county officials and may not be appealed to the Board. Likewise, the Board has no jurisdiction to exempt property from taxation.

In accordance with Illinois Statute, the District has received notification from the PTAB with a listing of relevant dockets pertaining to properties within the tax code based on the County Clerk's records. The Cook County Board of Review is in receipt of a petition appealing its decision with respect to properties located within the boundaries of District 23, which seeks a change in assessed valuation of \$100,000 or more.

As has been the case in the past, Prospect Heights District 23 will share the costs of legal representation with Township High School District 214. Attorney John Izzo with Hauser, Izzo, Petrarca, Gleason and Stillman, LLC will continue to provide this service.

Notice of Appeals have been received regarding the following:

- Target Corporation
  - Requested AV Reduction: \$ 765,233
  - Requested EAV Reduction (multiplier 2.9160): \$2,231,419
  - Requested Non-TIF EAV Reduction (Non-TIF) \$2,231,419
  - One-year revenue at stake for SD 23 (tax rate 3.312) \$ 73,905
- Roto Automobile Site - The amount of revenue at risk for both districts combined on that one is about \$20,000 and we will not pursue litigious representation.

I will continue to keep the Committee apprised of any updates received.