

## Public Hearing - Tax Levy

Thursday, December 18, 2025 7:00 PM

John E. Albright Middle School, 1110 S. Villa Ave, Villa Park, IL 60181

1. CALL TO ORDER

**Speaker(s):** Mr. Cuny

2. ROLL CALL

**Speaker(s):** Mrs.  
Rattana

3. PUBLIC HEARING ON THE INTENT TO LEVY TAXES

**Speaker(s):** Ms. Jilek

4. PUBLIC COMMENT REGARDING THE INTENT TO LEVY  
TAXES

5. ADJOURNMENT



**SALT CREEK  
SCHOOL DISTRICT 48**

**Board of Education Meeting  
John E. Albright Middle School  
1110 S. Villa Avenue  
Villa Park, IL 60181  
December 18, 2025 at 7:00 PM  
Public Hearing - Tax Levy**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PUBLIC HEARING ON THE INTENT TO LEVY TAXES**
- 4. PUBLIC COMMENT REGARDING THE INTENT TO LEVY TAXES**
- 5. ADJOURNMENT**



## SALT CREEK SCHOOL DISTRICT NO. 48

SERVING THE COMMUNITIES OF ELMHURST • OAK BROOK • OAKBROOK TERRACE • VILLA PARK

[www.saltcreek48.org](http://www.saltcreek48.org)

AMY M. ZAHER, ED.D.  
Superintendent of Schools

ADMINISTRATIVE OFFICES  
1110 S. VILLA AVE.  
VILLA PARK, IL 60181  
(630) 279-8400  
FAX (630) 279-6167

To: Board of Education  
Dr. Amy Zaher, Superintendent

From: Julie Jilek, Director of Operations and Business Services, CSBO

Date: December 18, 2029

Re: Adoption of Property Tax Levy 2025

The Board of Education annually approves a property tax levy and must file the adopted property tax levy with the Cook County Clerk's Office no later than the last Tuesday in December. The Truth-In-Taxation Act requires the Board of Education to determine a proposed levy amount at least twenty days prior to final adoption of the property tax levy. If the proposed aggregate levy, which excludes the Debt Service levy, exceeds 105% of the prior year aggregate extension, then a public hearing must be held prior to levy adoption. While the district is not requesting an increase in the levy by over 5%, we have elected to hold a Truth-In-Taxation hearing in order to provide transparency to the community.

Following the review and approval of the tentative levy on November 13th, the Board of Education authorized the publication of a notice in The Daily Herald regarding the Salt Creek District 48 2025 Proposed Property Tax Levy. This notice advised the community of the amount of the tax levy increase and the date of the public hearing. The levy will then be approved following the public hearing.

The Salt Creek School District Administration has worked with our partners at Raymond James and PMA to prepare the Draft 2025 Tentative Tax Levy. That document served as the preliminary estimate of the 2025 Property Tax Levy as required by Illinois State Statutes. In summary, with the CPI of 2.9%, which is under the maximum allowed under the Property Tax Extension Limitation law (PTELL) of 5.0%, and applying an estimate of \$15,000,000 for new property, the levy represents an increase of 4.55% over the previous year. The District's goal is to levy the maximum amount allowable under the specifications of PTELL in order to generate revenues sufficient to meet increasing operating costs.

*“Teaching Tomorrow’s Leaders”*

Once the Public Hearing is completed, the Board will be asked to take the following actions.

1. Move that the Board of Education approve the Resolution Authorizing and Directing the Tax Levy, including authorizing the Certificate of Tax Levy for the year 2025 be filed with the Dupage County Clerk accordingly.
2. Signature (Board President) on the Certificate of Compliance with Truth-In-Taxation form.
3. Signature (Board President and Secretary) on the ISBE Certificate of Tax Levy

The final Levy has been attached for Board review.

Attachments:

- Newspaper Posting
- 2025 Levy Calculation Page
- ISBE Certificate of Tax Levy
- Certificate of Compliance with Truth-In-Taxation
- Compliance with Public Act 102-0895 and Public Act 103-0394 Memo
- Resolution to Adopt Tax Levy for 2025
- IMRF Resolution

Recommendation:

It is recommended that the Salt Creek School District Board of Education authorize the filing of the 2025 Salt Creek District 48 Tax Levy in the amount of \$12,758,284 with the DuPage County Clerk that represents a 4.55% increase over the 2024 actual tax capped extension.

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR  
SALT CREEK SCHOOL DISTRICT 48  
2025 Tax Year**

I. A public hearing to approve a proposed property tax levy for Salt Creek School District 48 DuPage County, Illinois for 2025 will be held on December 18, 2025, at John E. Albright Middle School, 1110 South Villa Avenue, Villa Park, IL 60181 at 7:00 PM. (*Library*).

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Julie Jilek, Director of Operations & Business Services at [jjilek@saltcreek48.org](mailto:jjilek@saltcreek48.org).

II. The corporate and special property taxes extended or abated for the year 2024 were \$12,203,554.

The estimated corporate and special property taxes to be levied for 2025 are \$12,758,285. This represents a 4.55% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2024 were \$3,228,393.

The estimated property taxes to be levied for debt service and public commission leases for 2025 are \$3,199,563.

IV. The total property taxes extended or abated for 2024 were \$15,431,947.

The estimated total property taxes to be levied for 2025 are \$15,957,848. This represents a 3.41% increase over the previous year.

*The hearing notice must meet the following requirements:*

- *It must appear not more than 14 days nor less than 7 days before the date of the public hearing (12/8/2025)*
- *It must be at least 1 /8 page in size*
- *It must be enclosed in a black border not less than ¼ inch wide*
- *The smallest type used must be 12 point*
- *It may not appear in the classified or legal section of the newspaper*

**EXHIBIT III**

**2025 LEVY CALCULATION PAGE**

**Original Assumptions**

**Legend**

Consumer Price Index	2.90%
Actual Total EAV for 2024	\$876,566,124

District Assumptions & Data Entry
Calculated Values
Review Needed

**Limiting Rate:**  $\frac{\text{Prior Year Extension} \times (1 + \text{Lesser of 5\% or CPI})}{\text{Total EAV} - \text{New Property}}$

Estimated Existing EAV % change for 2025	7.00%
Estimated Existing EAV Value for 2025	\$937,925,753

Estimated New Property for 2025	\$15,000,000
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Limiting Rate	1.3389
Estimated Capped Extension	\$12,758,284.74

Estimated Total EAV for 2025	\$952,925,753	<i>Includes New Property</i>
Estimated Total EAV % change for 2025	8.71%	<i>Includes New Property</i>

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Weighted Extension Based on Prior Year			Final Levy Amount
				Extension	Levy Amount \$	Levy Increase %	
Educational	\$9,451,135.95			\$9,880,751.76			\$9,880,752.00
Operations & Maintenance	\$2,194,045.01	0.55	\$5,241,091.64	\$2,293,778.68	\$1,993,779		\$1,993,779.00
Transportation	\$386,565.66			\$404,137.59	\$704,137		\$704,137.00
Working Cash	\$0.00	0.05	\$476,462.88	\$0.00			\$0.00
Municipal Retirement	\$72,754.99			\$76,062.18			\$76,062.00
Social Security	\$99,051.97			\$103,554.53			\$103,555.00
Fire Prevention & Safety *	\$0.00	0.10	\$952,925.75	\$0.00			\$0.00
Tort Immunity	\$0.00			\$0.00			\$0.00
Special Education	\$0.00	0.40	\$3,811,703.01	\$0.00			\$0.00
Leasing	\$0.00	0.10	\$952,925.75	\$0.00			\$0.00
	\$0.00	0.00	\$0.00	\$0.00			\$0.00

Capped Extension	\$12,203,553.58
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\$12,758,284.74
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Capped Levy	\$12,758,285.00	4.55%	NO
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**Truth in Taxation**

Levy Amount Above Estimated Extension	\$0.26
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SEDOL IMRF Extension	\$0.00
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Estimated SEDOL IMRF Levy		SEDOL IMRF Levy	\$0.00
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*(Lake County Only, Included in Truth in Taxation Calculation)*

Bond & Interest Extension	\$3,228,393.03
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Estimated Bond and Interest Levy	\$3,199,562.50	Bond & Int. Levy	\$3,199,562.50	-0.89%
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*(County Clerk Levies Bond & Interest for the District. Verify Records with County Clerk)*

Total Extension	\$15,431,946.61
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Total Levy	\$15,957,847.50	3.41%
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Original:    
 Amended:

**ILLINOIS STATE BOARD OF EDUCATION**  
 School Business and Support Services Division  
 (217) 785-8779

**CERTIFICATE OF TAX LEVY**

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name	Salt Creek	District Number	48	County	DuPage
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**Amount of Levy**

<b>Educational</b>	\$	<u>9,880,752</u>	<b>Fire Prevention &amp; Safety *</b>	\$	<u>0</u>
<b>Operations &amp; Maintenance</b>	\$	<u>1,993,779</u>	<b>Tort Immunity</b>	\$	<u>0</u>
<b>Transportation</b>	\$	<u>704,137</u>	<b>Special Education</b>	\$	<u>0</u>
<b>Working Cash</b>	\$	<u>0</u>	<b>Leasing</b>	\$	<u>0</u>
<b>Municipal Retirement</b>	\$	<u>76,062</u>		\$	<u>0</u>
<b>Social Security</b>	\$	<u>103,555</u>	<b>Other</b>	\$	<u>0</u>
			<b>Total Levy</b>	\$	<u>12,758,285</u>

\* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

**We hereby certify that we require:**

the sum of 9,880,752 dollars to be levied as a special tax for educational purposes; and  
 the sum of 1,993,779 dollars to be levied as a special tax for operations and maintenance purposes; and  
 the sum of 704,137 dollars to be levied as a special tax for transportation purposes; and  
 the sum of 0 dollars to be levied as a special tax for a working cash fund; and  
 the sum of 76,062 dollars to be levied as a special tax for municipal retirement purposes; and  
 the sum of 103,555 dollars to be levied as a special tax for social security purposes; and  
 the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and  
 the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and  
 the sum of 0 dollars to be levied as a special tax for special education purposes; and  
 the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and  
 the sum of 0 dollars to be levied as a special tax for \_\_\_\_\_; and  
 the sum of 0 dollars to be levied as a special tax for \_\_\_\_\_  
 on the taxable property of our school district for the year 2025

Signed this 18 day of December 2025 . \_\_\_\_\_  
 (President)

\_\_\_\_\_  
 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 1 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 48 , DuPage County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2025 was filed in the office of the County Clerk of this County on 2025 .

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2025 , is \$ \_\_\_\_\_ .

\_\_\_\_\_  
 (Signature of County Clerk)

\_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 (County)



# SALT CREEK SCHOOL DISTRICT NO. 48

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## CERTIFICATE OF COMPLIANCE WITH TRUTH IN TAXATION IN ACCORDANCE WITH CHAPTER 35 SECTIONS 200/18-55 THROUGH 200/18-100 ILLINOIS COMPILED STATUTES

I, Dane Cuny, hereby certify to the DuPage County Clerk that Salt Creek School District No. 48 has complied with all provisions of Truth in Taxation, as amended, with respect to the adoption of the 2025 tax levy;

### (CHECK ONE)

The District levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year, therefore the publication and hearing provisions of Truth in Taxation are inapplicable.

The District levied an amount of ad valorem tax that is greater than 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year, therefore the publication and hearing provisions of Truth in Taxation are applicable and have been met. Said public hearing was held on December 18, 2025.

Presiding Officer

\_\_\_\_\_  
Date



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To: Board of Education  
Dr. Amy Zaher, Superintendent

From: Julie Jilek, Director of Operations and Business Services, CSBO

Date: December 18, 2025

Re: Compliance with Public Act 102-0895 and Public Act 103-0394

Public Act 102-0895 requires all school districts to disclose to the public at a public hearing at which the district certifies its budget and levy for the taxable year, the cash reserve balance of all funds held by the district related to its operational levy.

Public Act 103-0394 requires school districts to calculate and present annually at a Board meeting the combined annual average expenditures of its operational funds for the previous three fiscal years as reported in the district’s most recently audited annual financial reports. Operation funds shall include the district’s Educational, Transportation, Operations, and Maintenance Funds.

Fiscal Expenditures and Fund Balances					
Principal Operating Funds	2023 AFR	2024 AFR	2025 AFR	3-Year Average	Fund Balance 6/30/2025
Education	\$9,760,753	\$11,525,808	\$10,586,505	\$10,624,355	\$8,547,099
O&M	\$1,024,369	\$1,974,369	\$2,079,583	\$1,692,774	\$3,885,421
Transportation	\$710,689	\$897,982	\$1,232,455	\$947,042	\$617,059
<b>Total</b>	<b>\$11,495,811</b>	<b>\$14,398,159</b>	<b>\$13,898,543</b>	<b>\$13,264,171</b>	<b>\$13,049,579</b>

*“Teaching Tomorrow’s Leaders”*

Since the principal operating funds of the district are not equal to or greater than 2.5 times the district's average combined expenditures in those funds over the prior three years, no further action is required.

**RESOLUTION  
TO ADOPT TAX LEVY FOR 2025  
SALT CREEK SCHOOL DISTRICT NO. 48  
DUPAGE COUNTY, ILLINOIS**

“WHEREAS, The Board of Education of Salt Creek School District No. 48, DuPage County, Illinois, has received a recommendation from the Administration of the amounts of money required to run the school and to be levied against all taxable property of said School District No. 48 in the amount of \$12,758,285.

NOW, THEREFORE BE IT RESOLVED that the Board of Education for Salt Creek School District No. 48, DuPage County, Illinois, certifies that the following taxes be levied on the equalized assessed value of all taxable property of said School District for 2025 in the amount of \$9,880,752 for Educational purposes; \$1,993,779 for Operations and Maintenance purposes; \$704,137 for Transportation purposes; \$76,062 for Illinois Municipal Retirement purposes; \$103,555 for Social Security purposes; the aggregate amount of the above being \$12,758,285 and that its officers do certify the Certificate of Tax Levy to the Clerk of DuPage County, Illinois, this 18<sup>th</sup> day of December, 2025; a copy of said Certificate being attached.” As the Bond and Interest levy will automatically be added on by the County Clerk based on the Bond Ordinance on file with the Clerk’s office, it is not included on the Certificate of Tax Levy the District submits to the Cook County Director of Tax Extensions.

This Resolution shall be in full force and effect forthwith upon its passage. Member \_\_\_\_\_ moved and Member \_\_\_\_\_ seconded the motion that said resolution as presented and read by title be adopted. After a full and complete discussion thereof, the President directed the Secretary to call the roll for a vote upon the motion to adopt said resolution. Upon the roll being called, the members voted as follows:

AYES:

NAYS:

ABSENT:

\_\_\_\_\_  
President,  
Board of Education  
Salt Creek School District 48,  
DuPage County, Illinois

ATTEST:

\_\_\_\_\_  
Secretary, Board of Education  
Salt Creek School District 48,  
DuPage County, Illinois

DATE: \_\_\_\_\_, 2025

**RESOLUTION AUTHORIZING TAX FOR  
ILLINOIS MUNICIPAL RETIREMENT PURPOSES**

**WHEREAS**, Section 7-171 of the Illinois Pension Code (40 ILCS 5/7-171) authorizing levy of a special tax for Illinois Municipal Retirement Fund purposes in accordance with the provisions set forth in said section of the Pension Code; and

**WHEREAS**, this Board does hereby intend to authorize such tax,

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of School Salt Creek School District 48, DuPage County, Illinois as follows:

**SECTION 1.** This Board by this proper resolution does hereby levy the sum of \$76,062.00 for the year 2025 as a special tax for Illinois Municipal Retirement Fund purposes in accordance with the provisions of Section 7-171 of The Illinois Pension Code and the County Clerk is directed to extend taxes for such purpose to meet the needs of the District.

**SECTION 2.** The President and Secretary are hereby directed to file a certified copy of this resolution with the County Clerk of each county within which this district has taxable property and to request extension of such taxes for the 2025 tax year.

MEMBER \_\_\_\_\_ moved that the foregoing resolution be adopted and

MEMBER \_\_\_\_\_ seconded the motion, upon the roll being called the members voted as follows:

AYE: \_\_\_\_\_

NAY: \_\_\_\_\_

ABSENT: \_\_\_\_\_

The President declared the motion had been duly adopted.

\_\_\_\_\_  
President, Secretary,  
Board of Education Board of Education  
Dated: December 18, 2025