

GLENBROOK HIGH SCHOOLS
Assistant Superintendent for Business Affairs
Regular Meeting – Monday – February 25, 2013

TO: Dr. Michael Riggle

FROM: Hillarie Siena

DATE: February 25, 2013

RE: Discussion/Action: PTAB Update

In the State of Illinois, owners of residential, commercial or industrial property have a legal right to appeal their property tax assessments. In Cook County, property is assessed by individual townships located within the larger county. Property owners have two avenues to file an appeal; the Property Tax Appeals Board (PTAB) or the Circuit Court. Taxing districts, which include school districts, have the right to intervene in property tax appeal proceedings, whether filed through the PTAB, or in the Circuit Court. Intervention requirements, however, are different between the two.

Through the PTAB, notice to all taxing districts is required for any valuation adjustment exceeding \$100,000. The taxing districts then have a certain period of time to retain an attorney and file an official request to intervene. Through the PTAB process, attorneys are allowed to directly present evidence, usually in the form of certified property appraisal reports, to support their independent valuation assessments. These assessments are typically at or below the assessment levels set by the Cook County Board of Review. The Board of Review conducts an initial review of an appeal and sets a revised level of assessment. The property owner then has the option of accepting the valuation set by the Board of Review or appealing that revised assessment to the PTAB. It is at this level of appeal that taxing districts may intervene.

For appeals filed through the Cook County Circuit Court, there is no requirement to serve notice to the taxing districts. Although taxing districts have a right to intervene, the process is different than that of the PTAB. In the Circuit Court, the taxing districts are represented by the Cook County State's Attorney. A taxing district may file a request to intervene with the court, but the State's Attorney has discretionary authority to accept or reject a request to intervene. If granted, the taxing district's independent attorney may present evidence (certified appraisals) through the State's Attorney to the court. The State's Attorney negotiates a settlement, unlike the PTAB, where independent attorneys conduct negotiations.

Regardless of venue, the goal of an intervention is to negotiate a reasonable property tax refund. At any time during this process, the property owner may agree to a settlement, withdraw the appeal altogether, or move the appeal to trial. Once a refund is granted, payment is made directly from current year tax receipts. Due to the fact that the appeal process is quite lengthy, taxing districts have no ability to recapture these prior period refunds. These refunds are paid directly from current operating cash. The following schedule presents thirteen years of refund history for District 225. Please note that these refund figures would be substantially higher if the District did not aggressively intervene through the Northfield Township School Treasurer's office.

Northfield Township HSD 225

Property Tax Refunds by Fiscal Year

| Tax Year | Fiscal Year 2001 | Fiscal Year 2002 | Fiscal Year 2003 | Fiscal Year 2004 | Fiscal Year 2005 | Fiscal Year 2006 | Fiscal Year 2007 | Fiscal Year 2008 | Fiscal Year 2009 | Fiscal Year 2010 | Fiscal Year 2011 | Fiscal Year 2012 | Fiscal Year 2013 |
|------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|
| 1969 | 0.15 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1970 | 0.15 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1971 | 0.15 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1972 | 0.42 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1973 | 0.42 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1974 | 0.39 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1975 | 0.38 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1976 | 0.53 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1977 | (88.23) | - | - | - | - | - | - | - | - | - | - | - | - |
| 1978 | 0.52 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1979 | (235.05) | - | - | - | - | - | - | - | - | - | - | - | - |
| 1980 | 0.16 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1981 | (2.87) | - | - | - | - | - | - | - | - | - | - | - | - |
| 1982 | (7,799.87) | - | - | - | (127.71) | - | - | - | - | - | - | - | - |
| 1983 | (1,342.86) | - | - | - | (137.84) | - | - | - | - | - | - | - | - |
| 1984 | (18,129.98) | - | - | - | (182.30) | - | - | - | - | - | - | - | - |
| 1985 | (17,637.96) | - | - | - | (205.48) | - | - | - | - | - | - | - | - |
| 1986 | (4,531.29) | - | - | - | (215.45) | - | - | - | - | - | - | - | - |
| 1987 | (23,714.49) | - | - | - | (250.14) | - | - | - | - | - | - | - | - |
| 1988 | (17,815.97) | - | - | - | (495.29) | - | - | - | - | - | - | - | - |
| 1989 | (27,200.75) | - | (33.98) | (283.27) | (295.95) | - | - | - | - | - | - | - | - |
| 1990 | (45,012.61) | - | - | - | (805.36) | - | - | - | - | - | - | - | - |
| 1991 | (71,147.14) | - | - | (291.02) | (837.93) | - | - | - | - | - | - | - | - |
| 1992 | (268,934.57) | (33,539.32) | (20,438.94) | (20,773.00) | (149,776.66) | (15,035.25) | - | - | - | - | - | - | - |
| 1993 | (381,914.61) | (76,137.23) | (29,510.82) | (40,060.83) | (175,893.71) | (19,182.05) | - | - | - | (73.76) | - | - | - |
| 1994 | (264,053.28) | (91,082.21) | (33,543.28) | (19,820.64) | (217,238.60) | (17,214.32) | - | - | - | - | (63.27) | - | - |
| 1995 | (306,075.98) | (257,376.53) | (204,015.60) | (90,843.80) | (61,660.74) | (239,319.98) | (32,142.01) | - | - | - | (56.74) | - | - |
| 1996 | (332,762.35) | (368,250.00) | (195,460.44) | (251,002.09) | (85,926.68) | (377,078.66) | (5,922.45) | (284.15) | - | - | - | - | - |
| 1997 | (337,926.99) | (265,162.38) | (255,085.60) | (108,162.30) | (62,565.69) | (357,710.88) | (62,757.32) | - | - | - | - | - | (6,938.02) |
| 1998 | (291,747.49) | (137,630.90) | (299,360.00) | (129,123.43) | (86,420.24) | (42,814.64) | (9,587.89) | (196,736.40) | (43,749.37) | (131.12) | (35,072.00) | (11,855.28) | (6,410.94) |
| 1999 | (278,580.99) | (172,163.10) | (205,452.26) | (116,830.92) | (104,000.33) | (29,893.69) | (11,704.95) | (201,531.57) | (43,873.48) | (0.67) | (32,114.01) | (9,150.48) | (2,167.56) |
| 2000 | - | (853,915.54) | (384,670.82) | (109,215.73) | (90,945.55) | (35,702.59) | (14,316.89) | (134,898.16) | (58,653.42) | - | (10,875.44) | (7,383.29) | (1,326.41) |
| 2001 | - | - | (800,868.96) | (158,556.85) | (205,416.19) | (323,172.07) | (65,453.38) | (316,342.68) | (60,931.75) | (3,185.63) | (10,496.44) | (17,710.32) | (3,037.79) |
| 2002 | - | - | - | - | (226,033.25) | (336,711.54) | (124,653.21) | (245,007.26) | (49,265.62) | (7,644.91) | (13,097.45) | (28,496.66) | (1,423.33) |
| 2003 | - | - | - | - | (850,947.83) | (311,205.47) | (231,445.14) | (312,602.31) | (65,169.46) | (9,148.25) | (13,106.68) | (14,793.85) | (1,012.30) |
| 2004 | - | - | - | - | - | (1,256,691.30) | (348,627.14) | (405,328.95) | (454,206.52) | (89,716.21) | (40,703.23) | (23,652.83) | (2,914.42) |
| 2005 | - | - | - | - | - | - | (447,356.22) | (372,438.39) | (605,418.08) | (275,943.17) | (50,843.35) | (43,768.77) | (35,347.76) |
| 2006 | - | - | - | - | - | - | - | (360,822.35) | (525,739.17) | (413,877.90) | (250,571.80) | (100,881.22) | (44,771.49) |
| 2007 | - | - | - | - | - | - | - | - | (558,266.37) | (493,978.09) | (342,715.30) | (418,767.10) | (154,252.87) |
| 2008 | - | - | - | - | - | - | - | - | - | (619,394.16) | (253,088.93) | (584,747.28) | (470,164.20) |
| 2009 | - | - | - | - | - | - | - | - | - | - | (294,911.40) | (379,910.27) | (228,529.05) |
| 2010 | - | - | - | - | - | - | - | - | - | - | - | (351,435.80) | (921,394.33) |
| 2011 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Balance | (2,696,652.06) | (2,255,257.21) | (2,428,440.70) | (1,044,963.88) | (2,320,378.92) | (3,361,732.44) | (1,353,966.60) | (2,545,992.22) | (2,465,273.24) | (1,913,093.87) | (1,347,716.04) | (1,992,553.15) | (1,879,690.47) |
| Cumulative | - | (4,951,909.27) | (7,380,349.97) | (8,425,313.85) | (10,745,692.77) | (14,107,425.21) | (15,461,391.81) | (18,007,384.03) | (20,472,657.27) | (22,385,751.14) | (23,733,467.18) | (25,726,020.33) | (27,605,710.80) |
| | | | | | | | | | | | | Average Refund per Year | (2,123,516.22) |