

DUPAGE HIGH SCHOOL DISTRICT 88

2021 PROPERTY TAX LEVY & HISTORICAL TAX INFORMATION



**Addison Trail High School
Willowbrook High School**

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SECTION

1

DUPAGE HIGH SCHOOL DISTRICT 88
EQUALIZED ASSESSED VALUATION (EAV) OF TAXABLE PROPERTIES

By Township

<u>Tax Year</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
School Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Addison Township	949,346,440	975,984,541	1,056,921,255	1,143,819,762	1,196,782,338	1,261,698,740	1,307,634,074
York Township	1,462,815,466	1,501,949,811	1,588,496,210	1,697,867,388	1,788,850,365	1,942,033,744	2,023,873,401
Bloomington Township	<u>36,110,430</u>	<u>37,226,270</u>	<u>39,301,280</u>	<u>42,067,370</u>	<u>45,273,926</u>	<u>46,091,900</u>	<u>47,782,010</u>
Assessed Valuation	2,448,272,336	2,515,160,622	2,684,718,745	2,883,754,520	3,030,906,629	3,249,824,384	3,379,289,485
TIF Valuation	2,430,230,340	2,490,683,085	2,659,626,352	2,860,568,495	3,005,454,524	3,211,432,591	3,354,945,092
Total Tax Rate	2.5581	2.5477	2.3995	2.2462	2.1815	2.0906	2.0537
% Increase TIF Valuation	-0.96%	2.49%	6.78%	7.56%	5.06%	6.85%	4.47%

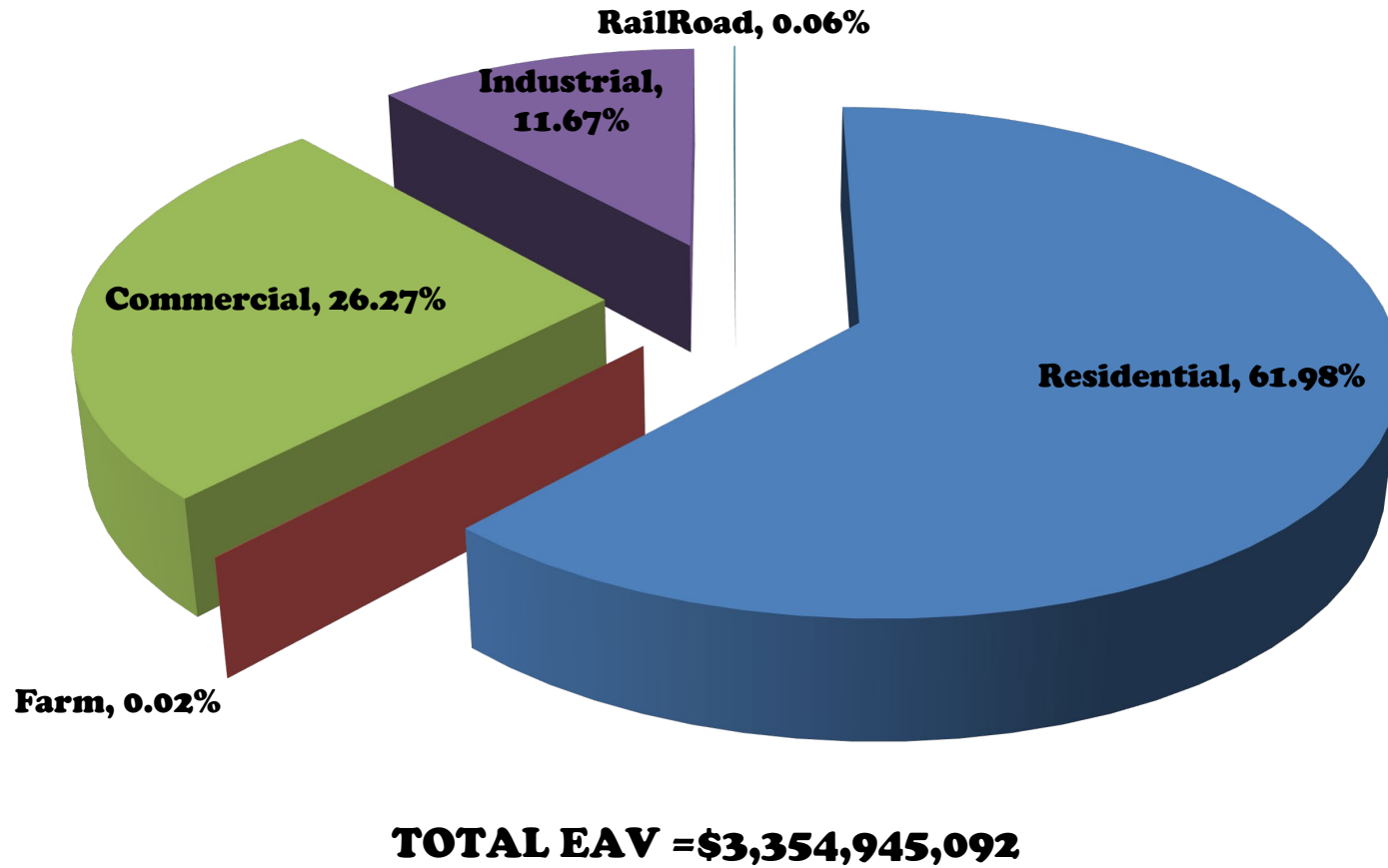
TIF Value = Frozen Taxable Base

By Category

<u>Tax Year</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
School Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Residential	1,514,558,789	1,508,471,090	1,623,999,695	1,762,347,765	1,862,352,393	1,989,661,922	2,079,306,941
Farm	470,214	482,608	530,874	528,932	581,822	640,010	704,010
Commercial	625,510,517	683,150,413	715,985,048	751,314,685	780,818,095	838,504,293	881,281,837
Industrial	288,043,780	296,706,610	317,024,450	344,476,830	359,813,120	380,679,920	391,590,110
RailRoad	1,647,040	1,872,364	2,086,285	1,900,283	1,889,094	1,946,446	2,062,194
Total	2,430,230,340	2,490,683,085	2,659,626,352	2,860,568,495	3,005,454,524	3,211,432,591	3,354,945,092
% Change	-0.96%	2.49%	6.78%	7.56%	5.06%	6.85%	4.47%

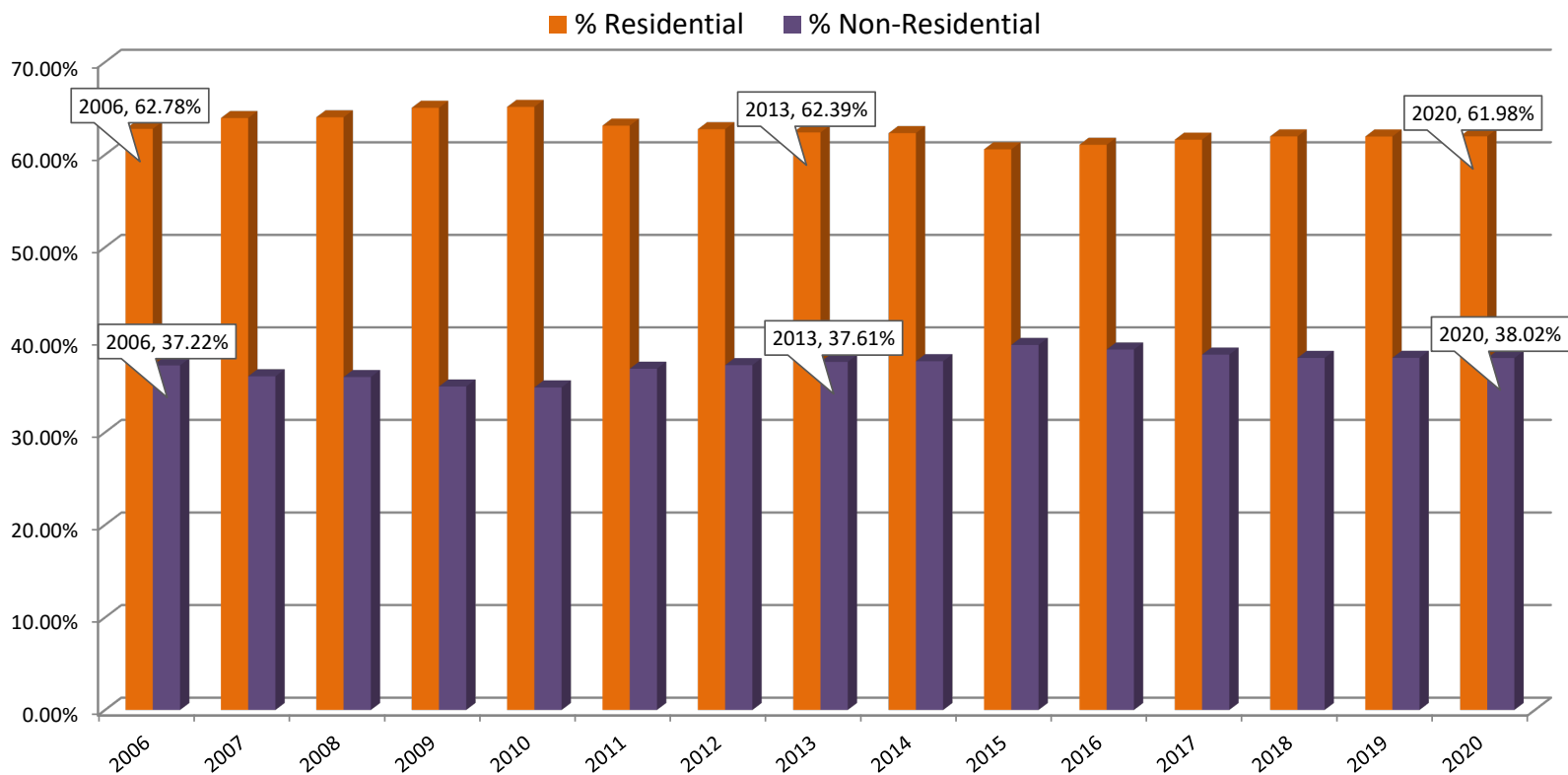
DUPAGE HIGH SCHOOL DISTRICT 88

EQUALIZED ASSESSED VALUE (EAV) OF PROPERTY BY TYPE - TAX YEAR 2020



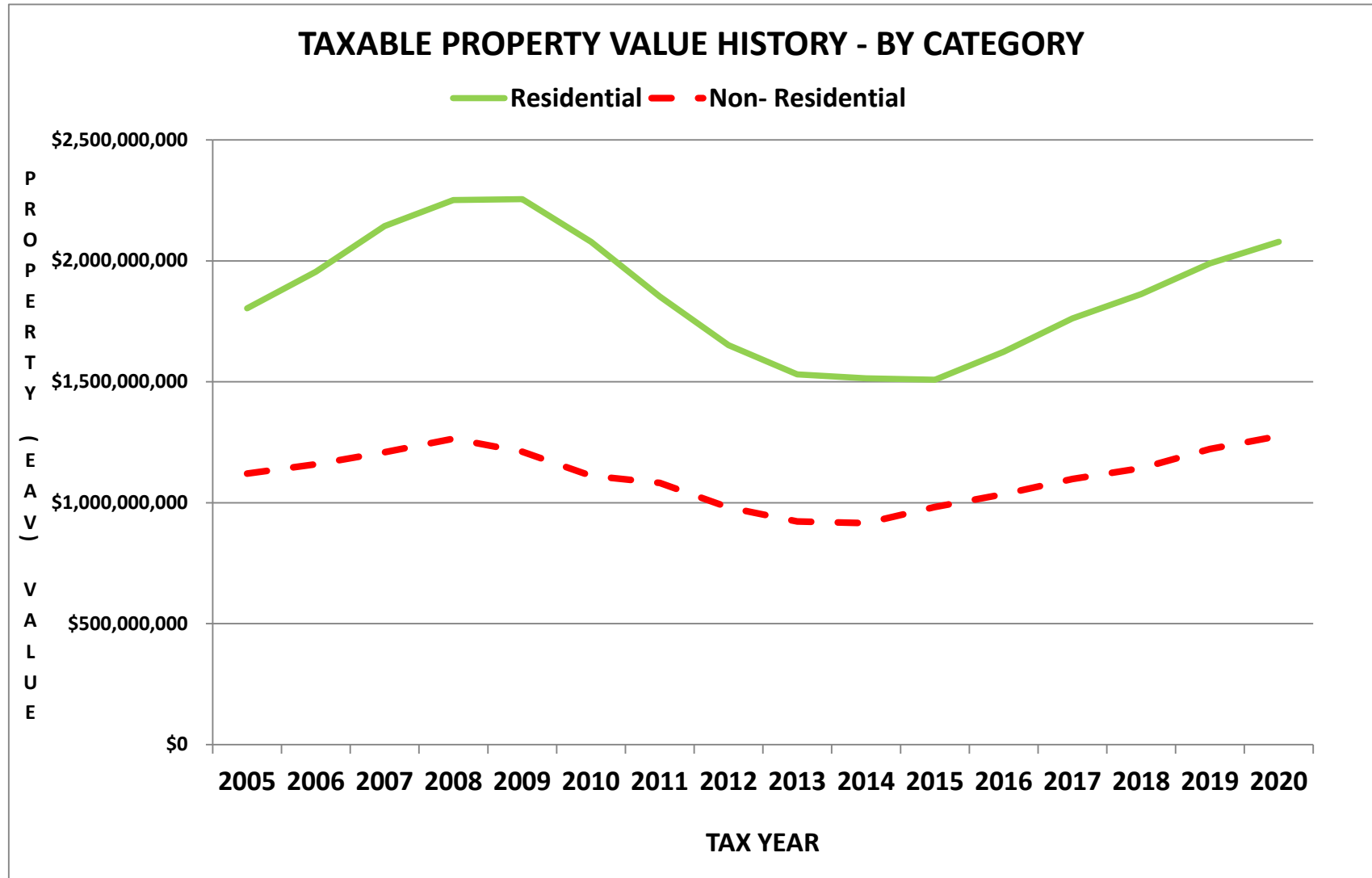
DUPAGE HIGH SCHOOL DISTRICT 88

Historical Property Value (EAV) - Percentage by Type



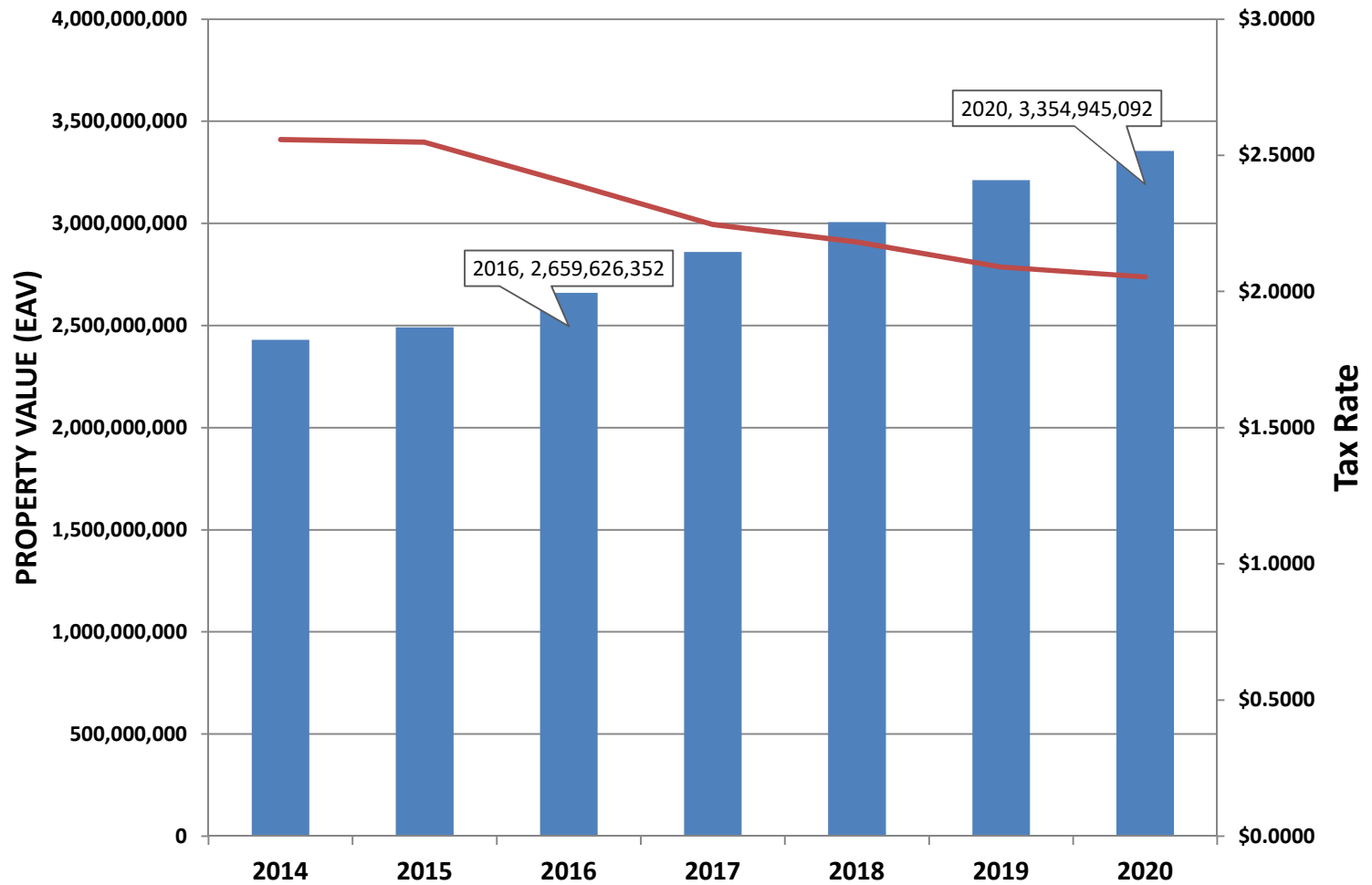
Non-Residential {commercial/industrial, railroad & farm} Equalized Assessed Valuation (EAV) has declined from high of 42% (1999) to 38.04% = Tax burden shifting to Residential properties

DUPAGE HIGH SCHOOL DISTRICT 88



DUPAGE HIGH SCHOOL DISTRICT 88

Total Equalized Assessed Valuation (EAV) & Tax Rate



Inverse relationship between Property Value (EAV) and Tax Rate

DUPAGE HIGH SCHOOL DISTRICT 88

HISTORY OF ASSESSED PROPERTY VALUE (EAV) AND NEW GROWTH

2020	EAV (TIF)	3,354,945,092	(4.47% increase)
	New Construction	17,437,190	
	TIF Expiration	17,835,430	
	Prior Year Exempt	387,400	
	Total	35,660,020	
	New Growth %	1.11%	
2019	EAV (TIF)	3,211,432,591	(6.85% increase)
	New Construction	23,947,840	
	TIF Expiration	-	
	Prior Year Exempt	4,470,000	
	Total	28,417,840	
	New Growth %	0.95%	
2018	EAV (TIF)	3,005,454,524	(5.06% increase)
	New Construction	8,256,650	
	TIF Expiration	-	
	Prior Year Exempt	352,630	
	Total	8,609,280	
	New Growth %	0.30%	
2017	EAV (TIF)	2,860,568,495	(7.56% increase)
	New Construction	12,068,700	
	TIF Expiration	6,758,900	
	Prior Year Exempt	28,200	
	Total	18,855,800	
	New Growth %	0.71%	
2016	EAV (TIF)	2,659,626,352	(6.78% increase)
	New Construction	5,020,180	
	TIF Expiration	2,113,470	
	Prior Year Exempt	309,760	
	Total	7,443,410	
	New Growth %	0.30%	
2015	EAV (TIF)	2,490,683,085	(2.49% increase)
	New Construction	4,189,320	
	Prior Year Exempt	940	
	Total	4,190,260	
	New Growth %	0.17%	
2014	EAV (TIF)	2,430,230,340	(-.96% decrease)
	New Construction	11,382,454	
	Prior Year Exempt	940	
	Total	11,383,394	
	New Growth %	0.46%	
2013	EAV (TIF)	2,453,898,825	(-6.75% decrease)
	New Construction	10,568,240	
	Prior Year Exempt	154,180	
	Total	10,722,420	
	New Growth %	0.41%	

EAV Declined 35% from tax year 2008 through 2014

SECTION

2

"REPRESENTATIVE" TAX RATE COMPARISON

VILLAGE OF ADDISON

ADDISON TOWNSHIP

(Addison School District #4 and DuPage High School District #88)

<u>Taxing District</u>	Rate 2017	% of Levy	Rate 2018	% of Levy	Rate 2019	% of Levy	Rate 2020	% of Levy
DuPage County	0.1749	2.11%	0.1673	2.06%	0.1655	2.13%	0.1609	2.14%
DuPage County Forest Preserve	0.1306	1.57%	0.1278	1.57%	0.1242	1.59%	0.1205	1.60%
DuPage County Airport Authority	0.0166	0.20%	0.0146	0.18%	0.0141	0.18%	0.0148	0.20%
College of DuPage (#502)	0.2431	2.93%	0.2317	2.85%	0.2112	2.71%	0.2114	2.81%
Elementary District #4	2.6807	32.30%	2.6225	32.31%	2.5176	32.33%	2.2873	30.41%
High School District #88	2.2462	27.06%	2.1815	26.87%	2.0906	26.85%	2.0537	27.31%
Addison Township + Road	0.1613	1.94%	0.1588	1.96%	0.1555	2.00%	0.1544	2.05%
Addison Special Svc Area #1	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Village of Addison + Library)	1.2178	14.67%	1.2179	15.00%	1.1677	15.00%	1.1946	15.88%
Addison Fire District	1.0093	12.16%	0.9847	12.13%	0.953	12.24%	0.9466	12.59%
Addison Park District	0.4199	5.06%	0.4110	5.06%	0.3875	4.98%	0.3768	5.01%
Total Tax Rate	8.3004		8.1178		7.7869		7.5210	
	100.00%		100.00%		100.00%		100.00%	

"REPRESENTATIVE" TAX RATE COMPARISON

VILLAGE OF VILLA PARK

YORK TOWNSHIP

(School District #45 and DuPage High School District #88)

<u>Taxing District</u>	Rate 2017	% of Levy	Rate 2018	% of Levy	Rate 2019	% of Levy	Rate 2020	% of Levy
DuPage County	0.1749	2.11%	0.1673	2.07%	0.1655	2.18%	0.1609	2.12%
DuPage County Forest Preserve	0.1306	1.57%	0.1278	1.58%	0.1242	1.64%	0.1205	1.59%
DuPage County Airport Authority	0.0166	0.20%	0.0146	0.18%	0.0141	0.19%	0.0148	0.20%
College of DuPage	0.2431	2.93%	0.2317	2.87%	0.2112	2.79%	0.2114	2.79%
Elementary District #45	3.6219	43.67%	3.5257	43.69%	3.3180	43.78%	3.3180	43.76%
High School District #88	2.2462	27.08%	2.1815	27.03%	2.0906	27.58%	2.0537	27.09%
York Township	0.0468	0.56%	0.046	0.57%	0.0452	0.60%	0.0448	0.59%
York Township Road District	0.0456	0.55%	0.0449	0.56%	0.0442	0.58%	0.0438	0.58%
York Township Special Police	0.038	0.46%	0.0373	0.46%	0.0355	0.47%	0.0356	0.47%
Village of Villa Park	1.2234	14.75%	1.1983	14.85%	1.1878	15.67%	1.1522	15.20%
Villa Park Public Library	0.5072	6.12%	0.4942	6.12%	0.3433	4.53%	0.4263	5.62%
Total Tax Rate	8.2943		8.0693		7.5796		7.582	
	100.00%		100.00%		100.00%		100.00%	

"REPRESENTATIVE" TAX RATE COMPARISON

VILLAGE OF VILLA PARK

YORK TOWNSHIP

(Salt Creek School District #48 and DuPage High School Distict #88)

<u>Taxing District</u>	Rate 2017	% of Levy	Rate 2018	% of Levy	Rate 2019	% of Levy	Rate 2020	% of Levy
DuPage County	0.1749	2.78%	0.1673	2.74%	0.1655	2.86%	0.1609	2.78%
DuPage County Forest Preserve	0.1306	2.08%	0.1278	2.09%	0.1242	2.15%	0.1205	2.08%
DuPage County Airport Authority	0.0166	0.26%	0.0146	0.24%	0.0141	0.24%	0.0148	0.26%
College of DuPage	0.2431	3.86%	0.2317	3.79%	0.2112	3.65%	0.2114	3.65%
Elementary District #48	1.6577	26.35%	1.6009	26.21%	1.5578	26.93%	1.5578	26.92%
High School District #88	2.2462	35.70%	2.1815	35.72%	2.0906	36.15%	2.0537	35.49%
York Township	0.0468	0.74%	0.046	0.75%	0.0452	0.78%	0.0448	0.77%
York Township Road District	0.0456	0.72%	0.0449	0.74%	0.0442	0.76%	0.0438	0.76%
Village of Villa Park	1.2234	19.44%	1.1983	19.62%	1.1878	20.54%	1.1522	19.91%
Villa Park Public Library	0.5072	8.06%	0.4942	8.09%	0.3433	5.94%	0.4263	7.37%
Total Tax Rate	6.2921		6.1072		5.7839		5.7862	
		99.99%		99.99%		100.00%		99.99%

SECTION

3

DUPAGE HIGH SCHOOL DISTRICT 88

DUPAGE COUNTY HIGH SCHOOL DISTRICT

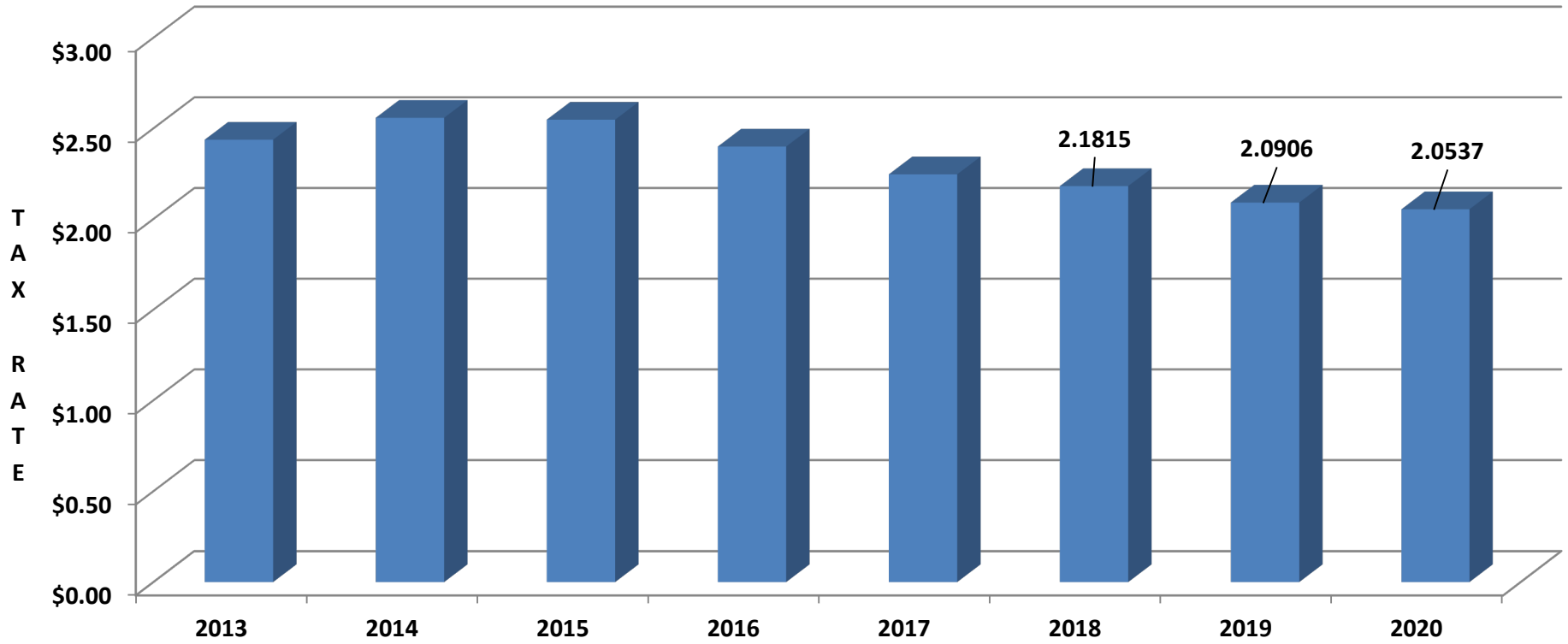
EAV AND TAX RATE COMPARISON {sorted by Total Tax Rate}

District	2020 EAV {TIF}	Total Tax 2020	Educ.	Debt Svc.	Oper. & Maint.	IMRF Pension	Transp.	Health / Life Safety	Spec. Educ.	Tort (Liability)	Soc Sec / Medicare	Working Cash
Hinsdale #86	5,839,606,523	1.6142	1.1494	0.1984	0.1273	0.0140	0.0450	---	0.0355	0.0107	0.0334	0.0005
Downers Grove #99	5,053,240,913	1.8824	1.3005	0.2276	0.1840	0.0218	0.0772	---	0.0396	---	0.0317	---
Fenton #100	1,324,732,516	2.0281	1.6410	0.0567	0.1767	0.0323	0.0498	---	0.0248	---	0.0468	---
DuPage #88	3,354,945,092	2.0537	1.3739	0.3191	0.2072	0.0229	0.0693	---	0.0227	---	0.0386	0.0000
West Chicago #94	1,288,109,099	2.2082	1.5450	0.2111	0.2766	0.0344	0.0746	---	0.0202	0.0137	0.0326	---
Glenbard #87	6,164,096,135	2.2255	1.6623	0.0667	0.3516	0.0137	0.1040	---	---	---	0.0272	---
Lake Park #108	2,326,024,110	2.2455	1.5270	0.2590	0.2412	0.0328	0.0780	---	0.0725	---	0.035	---

Sorted by Total Tax Rate

Taxable Tax Increment Finance "TIF" Value EAV

DuPage HS District 88 Property Tax Rate History



DUPAGE COUNTY HIGH SCHOOL DISTRICTS - TAX RATE COMPARISON

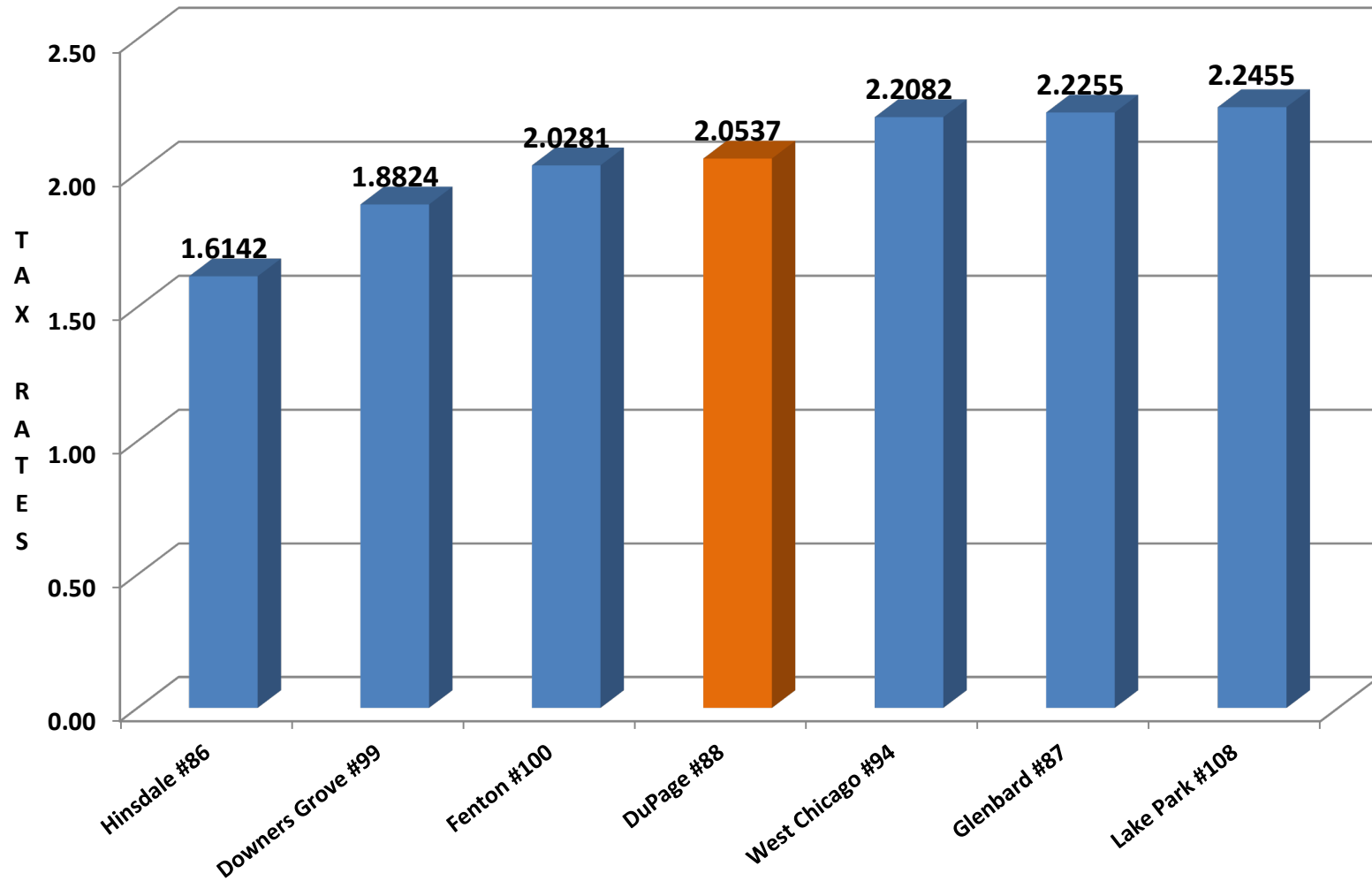
Tax Year >	2013	2014	2015	2016	2017	2018	2019	2020	% Change	Estimated Tax Bill
Hinsdale #86	1.5681	1.5921	1.5592	1.4731	1.438	1.4415	1.611	1.6142	0.20%	\$1,614.04
Downers Grove #99	2.0729	2.1079	2.0666	1.9648	1.9184	1.95	1.9131	1.8824	-1.60%	\$1,882.21
Fenton #100	2.232	2.3019	2.2934	2.1741	2.0849	2.0567	2.0331	2.0281	-0.25%	\$2,027.90
DuPage #88	2.4373	2.5581	2.5477	2.3995	2.2462	2.1815	2.0906	2.0537	-1.77%	\$2,053.49
West Chicago #94	2.5376	2.6731	2.6293	2.4677	2.377	2.3136	2.2573	2.2082	-2.18%	\$2,207.98
Glenbard #87	2.4877	2.5824	2.5173	2.403	2.3402	2.2834	2.2296	2.2255	-0.18%	\$2,225.28
Lake Park #108	2.5755	2.7083	2.6236	2.4698	2.3489	2.2863	2.2683	2.2455	-1.01%	\$2,245.28

Sorted by current year tax rate

Estimated Tax Bill for comparison is based upon \$300,000 home with assessed value @ 3: \$99,990

Simplified for presentation purposes

DUPAGE COUNTY HIGH SCHOOL DISTRICT TAX RATES - 2020



SECTION

4

DUPAGE HIGH SCHOOL DISTRICT 88

FUND BALANCES - EDUCATION FUND

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Fund Balance (Cash)	25,886,820	27,401,709	27,793,621	29,268,204	31,820,900	35,998,835	37,399,141	38,614,836	40,173,891
(Early Taxes)	(17,899,866)	(19,972,902)	(20,516,374)	(21,155,987)	(21,725,914)	(22,338,946)	(22,116,326)	(22,414,805)	(22,837,261)
Balance Excluding Early Taxes	7,986,954	7,428,807	7,277,247	8,112,216	10,094,986	13,659,888	15,282,815	16,200,031	17,336,630
Actual Expenditures	50,878,261	51,791,391	52,790,430	52,790,430	52,914,262	53,155,834	55,065,695	57,095,331	57,801,255
Balance Excluding Early Taxes as a % of Actual Expenditures	15.70% (1.9 months)	14.34% (1.7 months)	13.79% (1.6 months)	15.37% (1.8 months)	19.08% (2.2 months)	25.70% (3.1 months)	27.75% (3.3 months)	28.37% (3.4 months)	29.99% (3.4 months)

FUND BALANCES - OPERATIONS & MAINTENANCE FUND

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Fund Balance (Cash)	6,297,619	6,218,676	5,179,954	4,807,489	4,636,194	4,867,280	5,302,452	5,776,937	6,413,826
(Early Taxes)	(2,720,762)	(2,235,319)	(2,378,989)	(2,614,728)	(2,743,315)	(3,157,225)	(3,127,223)	(3,281,882)	(3,388,111)
Balance Excluding Early Taxes	3,576,857	3,983,357	2,800,965	2,192,761	1,892,879	1,710,056	2,175,229	2,495,054	3,025,715
Actual Expenditures	5,500,471	5,802,943	6,233,349	5,710,115	5,867,204	5,956,790	6,070,824	6,457,424	6,503,218
Balance Excluding Early Taxes as a % of Actual Expenditures	65.03% (7.8 months)	68.64% (8.2 months)	44.94% (5.4 months)	38.40% (4.6 months)	32.26% (3.9 months)	28.71% (3.5 months)	35.83% (4.3 months)	38.64% (4.6 months)	46.53% (4.6 months)

Note: Working Cash Bonds issued FY2016 (\$4 million) for facility projects and bus replacement; taking pressure off operating fund expenses and reserves to FY2023

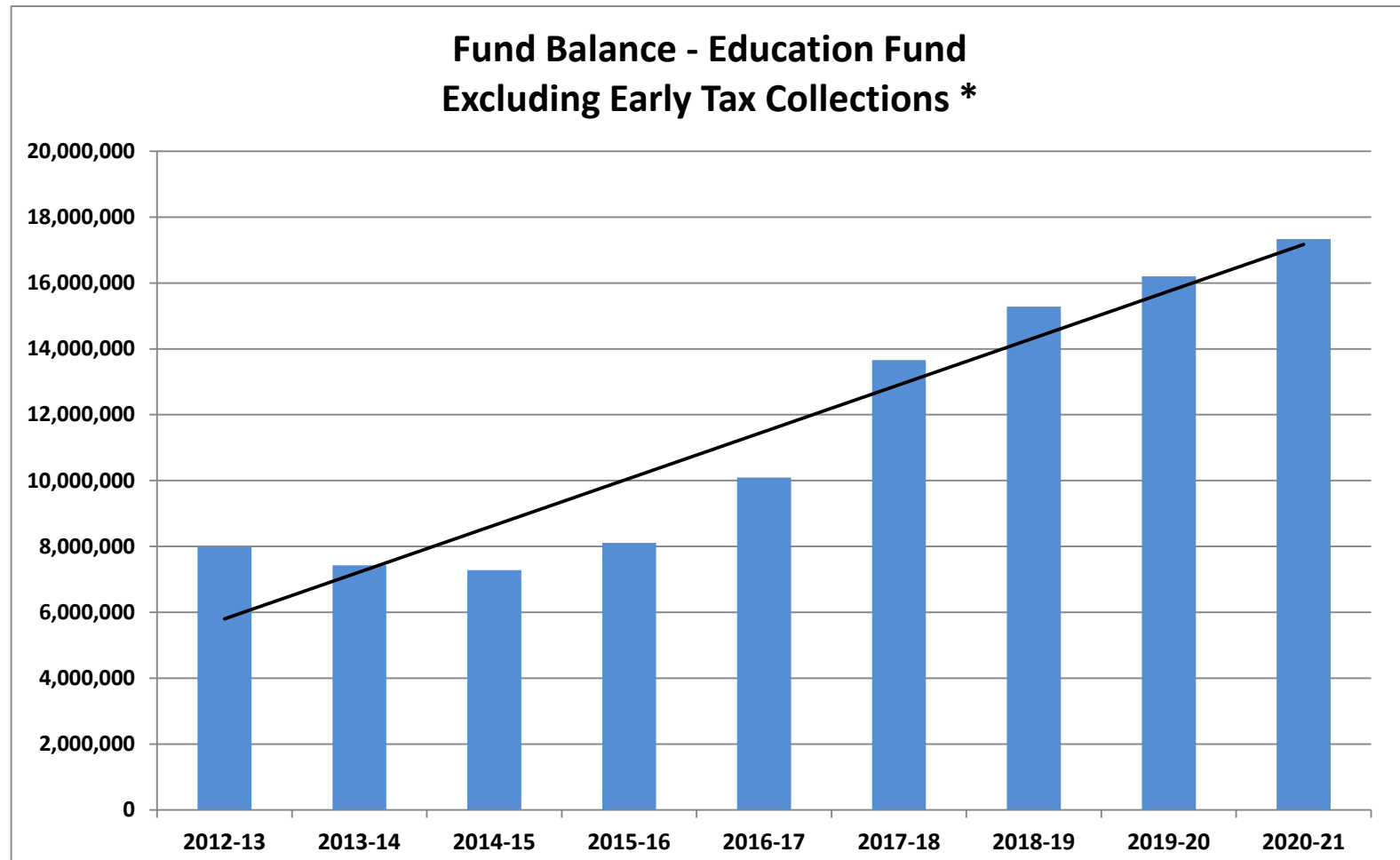
DUPAGE HIGH SCHOOL DISTRICT 88

FUND BALANCES - EDUCATION AND OPERATION & MAINTENANCE COMBINED

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Fund Balance (Cash)	32,184,439	33,620,385	32,973,575	34,075,693	36,457,095	40,866,115	42,701,593	44,391,773	46,587,717
(Early Taxes)	(20,620,628)	(22,208,221)	(22,895,363)	(23,770,715)	(24,469,229)	(25,496,171)	(25,243,549)	(25,696,688)	(26,225,372)
Balance Excluding Early Taxes	11,563,811	11,412,164	10,078,212	10,304,977	11,987,865	15,369,944	17,458,044	18,695,085	20,362,345
Actual Expenditures	56,378,732	57,594,334	59,023,779	58,500,545	58,781,466	59,112,624	61,136,519	63,552,755	64,304,473
Balance Excluding Early Taxes as a % of Actual Expenditures	20.51%	19.81%	17.07%	17.62%	20.39%	26.00%	28.56%	29.42%	31.67%
	(2.5 months)	(2.4 months)	(2.1 months)	(2.1 months)	(2.4 months)	(3.1 months)	(3.4 months)	(3.5 months)	(3.8 months)

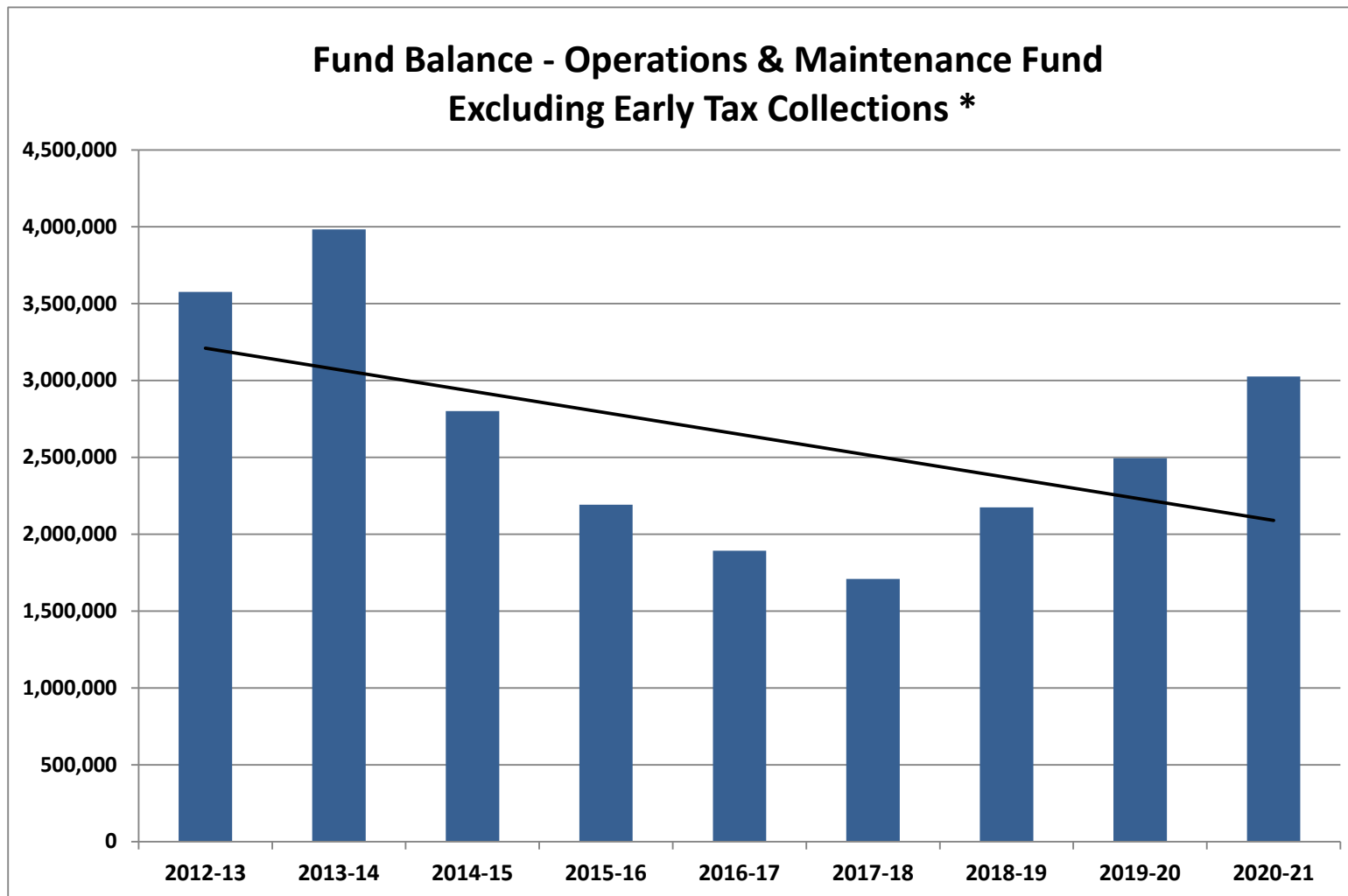
Note: Working Cash Bonds issued 2018 (\$4 million) for facility projects and bus replacement; taking pressure off operating fund expenses/reserves to FY2020-23

DUPAGE HIGH SCHOOL DISTRICT 88



* Cash Basis

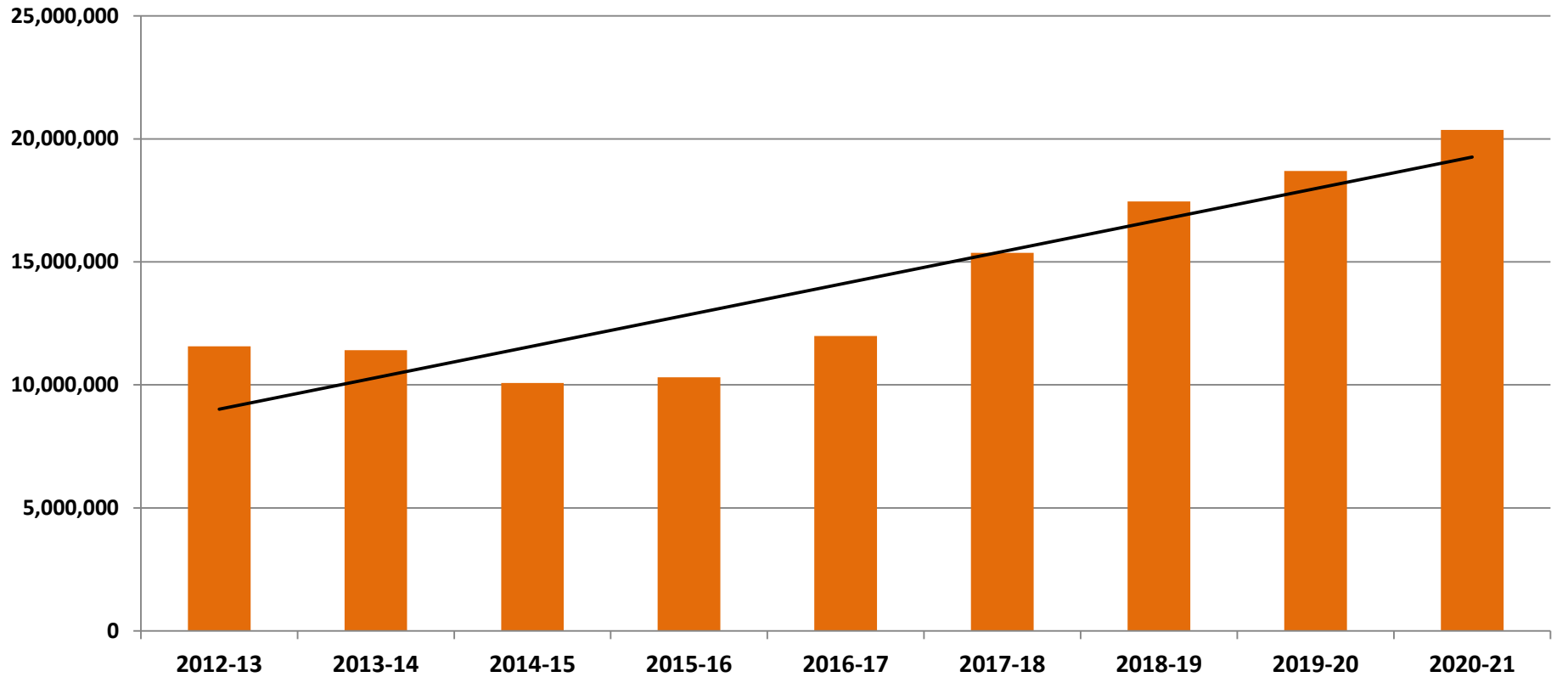
DUPAGE HIGH SCHOOL DISTRICT 88



* Cash Basis

DUPAGE HIGH SCHOOL DISTRICT 88

Fund Balance - Education Fund and Operations & Maintenance Fund Excluding Early Tax Collections *



* Cash Basis

SECTION

5

**RESOLUTION REGARDING ESTIMATED AMOUNTS
NECESSARY TO BE LEVIED FOR THE YEAR 2021**

WHEREAS, the *Truth in Taxation Law* requires a taxing district to determine the estimated amounts of taxes necessary to be levied for the year not less than 20 days prior to the official adoption of the aggregate tax levy of the district; and

WHEREAS, said statute further requires a taxing district to give public notice and to hold a public hearing on the district's intent to adopt an aggregate tax levy if the estimated amounts necessary to be levied exceed 105% of the aggregate amount of property taxes extended, including any amount abated prior to such extension, upon the levy of the preceding year; and

WHEREAS, it is hereby determined that the estimated amounts of money necessary to be raised by taxation for the year 2021 upon the taxable property of DuPage High School District No. 88, DuPage County, Illinois are as follows:

a.	Amount levied for Educational Purposes	\$ <u>48,352,177</u>
b.	Amount levied for O&M Purposes	\$ <u>7,292,067</u>
c.	Amount levied for Transportation Purposes	\$ <u>2,438,901</u>
d.	Amount levied for Tort Immunity Purposes	\$ <u>0</u>
e.	Amount levied for Social Security Purposes	\$ <u>1,358,464</u>
f.	Amount levied for IMRF Purposes	\$ <u>805,928</u>
g.	Amount levied for Working Cash Purposes	\$ <u>0</u>
h.	Amount levied for Life Safety Purposes	\$ <u>0</u>
i.	Amount levied for Special Education Purposes	\$ <u>798,890</u>
j.	Amount levied for Leasing Purposes	\$ <u>0</u>
	AGGREGATE LEVY	\$ <u>61,046,427</u>

; and

WHEREAS, the *Truth in Taxation Law* requires that all taxing districts in the State of Illinois provide data in the Notice concerning the levies made for debt service made pursuant to statute, referendum, resolution or agreement to retire principal or pay interest on bonds, notes, and debentures or other financial instruments which evidence indebtedness; and

WHEREAS, the aggregate amount of property taxes extended for debt service purposes for 2020 was \$10,705,629.79 and it is hereby determined that the estimated amount of taxes to be levied for debt service purposes for 2021 is \$10,597,919.00.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of DuPage High School District No. 88, DuPage County, Illinois, as follows:

Section 1: The aggregate amount of taxes estimated to be levied for the year 2021 is \$61,046,427.00.

Section 2: The aggregate amount of taxes estimated to be levied for debt service for the year 2021 is \$10,597,919.00.

Section 3: The aggregate amount of taxes to be levied for the year 2021, excluding the debt service levy, does not exceed 105% of the aggregate levy extension for 2020.

Section 4: Public notice (see Attachment 1) shall be given in accordance with the *Truth-In-Taxation Law* in the Daily Herald, being a newspaper of general circulation in said district, and a public hearing shall be held, all in the manner and time prescribed in said notice, which notice shall be published not more than 14 days nor less than 7 days prior to said hearing, and shall not be less than 1/8 page in size, with no smaller than twelve (12) point, enclosed in a black border not less than 1/4 inch wide, and such notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

Section 5: This resolution shall be in full force and effect forthwith upon its adoption.

President, Board of Education
DuPage High School District No. 88,
DuPage County, Illinois

Secretary

ADOPTED this 15th day of November 2021

LEGAL NOTICE

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
DUPAGE HIGH SCHOOL DISTRICT NUMBER 88**

- I. A public hearing to approve a proposed property tax levy increase for DuPage High School District Number 88 for 2021 will be held on December 13, 2021 at 7:00 p.m. at 2 Friendship Plaza, Addison, Illinois 60101, in the District Board Room.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Edward Hoster, Chief Financial Officer, 2 Friendship Plaza, Addison, Illinois 60101 (630) 530-3970.
- II. The corporate and special purpose property taxes extended or abated for 2020 were \$58,194,877.58.

The proposed corporate and special purpose property taxes to be levied for 2021 are \$61,046,427.00. This represents a 4.90% increase over the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2020 were \$10,705,629.37.

The estimated property taxes to be levied for debt service and public building commission leases for 2021 are \$10,597,919.00. This represents a 1.01% decrease over the previous year.
- IV. The total property taxes extended or abated for 2020 were \$68,900,507.37 The estimated total property taxes to be levied for 2021 are \$71,644,346.00. This represents a 3.98% increase over the previous year.

Secretary, Board of Education

RESOLUTION AUTHORIZING AND DIRECTING TAX LEVY

WHEREAS, the Board of Education has determined the amount of money necessary to be raised by taxes for the current levy year; and

WHEREAS, the Board of Education must adopt and file its certificate of tax levy with the County Clerk on or before the last Tuesday in December annually (105 ILCS 5/17-11);

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of DuPage High School District Number 88, County of DuPage, Illinois, as follows:

***Section 1.* The Board of Education does hereby approve and authorize the amounts stated on the attached Certificate of Tax Levy.**

***Section 2.* The President and Secretary of the Board of Education are authorized and directed to sign and file the attached Certificate of Tax Levy with the County Clerk.**

***Section 3.* The County Clerk is hereby authorized and directed to levy the taxes in the amounts shown on the attached Certificate of Tax Levy.**

***Section 4.* This resolution shall be in full force and effect upon its adoption.**

Member _____ moved and Member _____ seconded the motion that this 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 on the motion to adopt the resolution.

Upon the roll's being called, the following members voted "Aye":

The following members voted "Nay":

Adopted: December 13, 2021

President, Board of Education

Whereupon, the President declared the motion carried and the resolution adopted and in open meeting approved and signed the resolution and directed the Secretary to record it in full in the records of the Board of Education of DuPage High School District Number 88, County of DuPage, Illinois, which was done.

Other business not pertinent to the adoption of the resolution was duly transacted at the meeting.

Upon motion duly made, seconded, and carried, the meeting was adjourned this 13th day of December, 2021.

Secretary, Board of Education

**RESOLUTION AUTHORIZING AND DIRECTING
CERTAIN SPECIAL-PURPOSE TAX LEVIES**

WHEREAS, the Board of Education is authorized to levy taxes for certain special purposes upon authority of a separate resolution; and

WHEREAS, the Board of Education has determined it necessary to levy the following special-purpose taxes in the amounts specified herein;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of DuPage High School District Number 88, County of DuPage, Illinois, as follows:

***Section 1.* The Board of Education does hereby approve and authorize the following special-purpose tax levies:**

- (a) \$ 805,928 for Illinois municipal retirement purposes;**
- (b) \$ 0 for fire prevention, safety, energy conservation, disabled access, school security, and specified repair purposes;**
- (c) \$ 798,890 for special education purposes; and**
- (d) \$ 0 for leasing and/or computer technology purposes.**

***Section 2.* The County Clerk is hereby directed to extend these special-purpose tax levies.**

***Section 3.* This resolution shall be in full force and effect upon its adoption.**

Member _____ moved and Member _____ seconded the motion that this 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 on the motion to adopt the resolution.

Upon the roll's being called, the following members voted "Aye":

The following members voted "Nay":

Adopted: December 13, 2021.

President, Board of Education

**CERTIFICATION OF COMPLIANCE WITH
TRUTH IN TAXATION LAW**

I, the undersigned, do hereby certify that I am the duly qualified and acting President of the Board of Education of DuPage High School District Number 88, County of DuPage, Illinois.

I do further certify that prior to adoption of the attached Certificate of Tax Levy, [the Board of Education complied with the provisions of the Truth in Taxation Law, 35 ILCS 200/18-55, *et seq.*] [the provisions of the Truth in Taxation Law, 35 ILCS 200/18-55, *et seq.*, were inapplicable].

IN WITNESS WHEREOF, I hereunto affix my official signature this 13th day of December, 2021.

**President, Board of Education
DuPage High School District 88
DuPage County, Illinois**

**CERTIFICATION OF COMPLIANCE WITH
TRUTH IN TAXATION LAW**

I, the undersigned, do hereby certify that I am the duly qualified and acting President of the Board of Education of DuPage High School District Number 88, County of DuPage, Illinois.

I do further certify that prior to adoption of the attached Certificate of Tax Levy, [the Board of Education complied with the provisions of the Truth in Taxation Law, 35 ILCS 200/18-55, *et seq.*] [the provisions of the Truth in Taxation Law, 35 ILCS 200/18-55, *et seq.*, were inapplicable].

IN WITNESS WHEREOF, I hereunto affix my official signature this 13th day of December, 2021.

**President, Board of Education
DuPage High School District 88
DuPage County, Illinois**

SECTION

6

Welcome to the Bloomingdale Township Assessor's Office

 bloomingdaletownshipassessor.com/SD/BT/Content/Default.aspx



John T. Dabrowski
Township Assessor

2021 Assessments Now Available on Our Web Site

Our 2021 Property Assessments are finalized and available to the public. Our Annual Township Equalization Factor from DuPage County is **1.0250** (2.50%). The 2021 assessments will be used to calculate property tax bills payable in 2022.

All 2021 assessment changes for reasons other than the **Annual Township Equalization Factor** were published in the July 23rd edition of the Carol Stream Suburban Life and Addison Suburban Life newspapers; the owners of these properties were also mailed a Change of Assessment Notice by DuPage County.

Additionally, July 23rd commenced the annual **30-day Assessment Appeal filing period** with the DuPage County Board of Review (BOR). The **deadline** to file a 2021 Assessment Appeal with the DuPage Board of Review for any property in Bloomingdale Township was **August 23, 2021**.

If you have questions or concerns about your 2021 assessment, your first step should be to contact our office:

PH: 630-529-6927

FAX: 630-307-6020

Email: info@bloomingdaletownshipassessor.com

John T. Dabrowski,
Bloomingdale Township Assessor

The following information was obtained from the official Addison Twp. Assessor web page as of 10/7/21

Christopher Kain
Addison Township Assessor

Assessments vs. Taxes

The Assessor's office is mandated by law to value all property at 1/3 of its fair market value as of January 1st of each year. The County and State monitor the Townships values using a 3 year sale study. This ensures that in years of rapid real estate growth or rapid decline, the assessments remain stable.

The 2020 assessments were arrived at using 2017, 2018 and 2019 sales.

Our office is fully aware of the challenges we are facing in attempting to borrow, sell or maintain a home in the current environment. We continue to closely monitor the real estate market and are continuously working as an advocate for the taxpayer. Please keep in mind the restraints of the State of Illinois requirement to use the Three (3) prior years of sales vs. most current.

Regardless of the real estate market, taxes will increase or decrease based on the monetary needs of the taxing bodies such as schools, cities and villages, libraries and park districts.

Assessor Home

 yorktwsp.com/assessor-home



York Township, Illinois
"The Government that works for You"

Deanna Wilkins Assessor

Our office is OPEN!

We are open to the public and offering curbside service 8:00-4:00 Monday through Friday. If you don't want to come in, just park in a designated spot, call our office 630-627-3354 and someone will come out to assist you. No need to get out of your car!

The 2021 assessment year has not yet closed, feel free to reach out to our office with any assessment questions. Please *contact us here*.

Seniors

If you qualified for a 2020 senior freeze, no need to fill out the 2021 Senior Freeze Application. The governor signed the bill to automatically renew the 2021 Senior Freeze, Disabled and Veteran's Homestead Exemptions to all who were approved in 2020.

[2020 Senior Freeze Application \(PDF\)](#)

[2021 Senior Freeze Application \(PDF\)](#)

[2021 Senior Freeze Application \(Fill-in PDF\)](#)

Pictures

Have you seen someone taking pictures? We have been updating our database to current pictures to better help us assess your property.

Questions

Any questions regarding assessments may be addressed to the York Township Assessor's Office, 630-627-3354 or use the staff directory to email your Deputy Assessor directly or use the contact form to email us.

2020 Assessments

The 2020 assessments are now available in the Property Record Search. Please check our Dates to Remember page for more information on publication and filing dates.

The Assessor's Office is charged by the state to estimate the market value of the more than 46,000 parcels of property within York Township--then assess each property at one-third of market value. Real estate taxes to support the various taxing bodies are based on these assessments and result from those taxing districts applying their tax rates to assessments. Governing boards elected in each district set the budgets for that taxing district.

The Assessor's Office can also provide additional information on the many facets of the assessment cycle, appeal process, and senior exemptions. Residents are welcome to call or stop by to discuss their assessment concerns.

From the Assessor...

My staff and I have recently completed the 2020 reassessment for real estate taxes payable 2021. As required by Illinois state statutes, it is the responsibility of my office to annually assess properties at one-third of the fair market value as of January 1st of each assessment year. As provided in the law, using sales that occurred in the prior three years, we will always lag behind the activity in the marketplace. When values/sales are decreasing, it will take multiple years for these changes to be reflected in local property assessments. When values/sales are increasing, this three year sales history ensures that assessments increase at a more even pace than may be seen in local markets.

As homeowners and property tax-payers ourselves, we know the assessment & property tax process can be confusing. We work every day to ensure that we have accurate information on the 46,000± parcels in the township and to provide personal, responsive service to our constituents. Property valuations are made by certified personnel who live and work in our communities and who have a vested interest in providing fair assessments.

It is expected that many property owners will want to discuss their assessments with office staff. I thank you in advance for your patience and understanding when contacting our office during this busy time. Wait times are expected to be long and response times may also be affected. We promise to work diligently to respond to all inquiries as promptly as possible so that you receive the best service possible.

Thank you,

Deanna



**GWEN HENRY, CPA
DU PAGE COUNTY TREASURER**

(630) 407-5990

FAX (630) 407-5991

NEWS

For More Information Contact:

John Pastuovic
312-925-9092
john@jpcpr.com

Residential property taxpayers likely to see bill increase due to COVID-related decrease in commercial property values

DuPage County Board passes ordinance allowing property tax payment penalty waiver for those financially impacted by COVID-19

Wheaton, IL – April 29, 2021 – Next week, property owners in DuPage County will begin receiving their 2020 property tax bills. While the average tax rate is down .62 percent, the average bill has increased 3.18 percent.

“Due to the COVID-19 pandemic, commercial property vacancies are increasing, therefore lowering their assessed value. The result of commercial property values decreasing causes residential property to take on a greater percentage of the tax burden,” according to DuPage County Treasurer Gwen Henry.

To help address the challenges that many property owners continue to face due to the pandemic, the DuPage County Board passed an ordinance allowing property owners in DuPage County who have been financially impacted adversely by the COVID-19 virus to waive the late payment penalty on the first installment of their property tax payment, as long as they make their payment by August 1, 2021.

“The action was taken to address the continuing reality that many DuPage County property owners continue to struggle financially due to the effects of the COVID-19-related shutdown,” Henry said. “The fact exists that many families who have set aside money to pay

their property taxes now need those funds to make mortgage or car payments as well as purchase groceries, medicine and other necessities,” she added.

To qualify for the penalty waiver, the current owner of the property must demonstrate a financial hardship as a result of the effects of the COVID-19 pandemic that has affected their ability to timely pay the property tax installment due June 1, 2021, due to any one of the following:

- a layoff or termination from employment, or had a reduction of income of 20 percent or greater;
- an inability to collect at least 80 percent of the collectable rent on the subject parcel during the calendar year 2020 and/or 2021;
- a shutdown of a business operated by the property owner due to classification as a non-essential business.

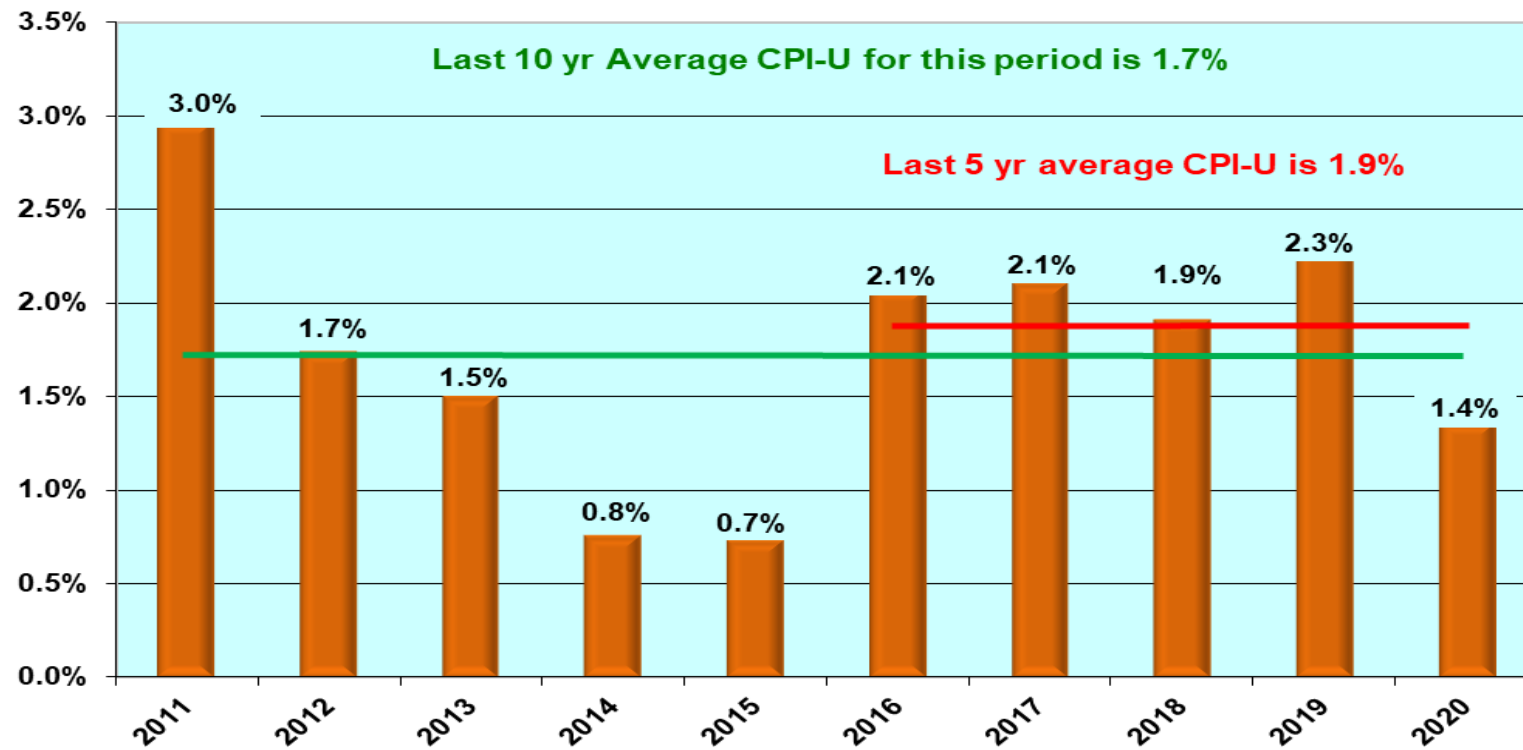
“It is important for taxpayers participating in this program to understand that with respect to any payment of the first installment of real estate taxes made from June 1 through September 1, 2021, the full penalties allowed by law will be applied for all days of delay after August 1, 2021,” Henry continued. “The second installment of property taxes remains due on or before September 1, 2021, and any late payments of that installment will incur the usual statutory penalties,” she said.

“DuPage County property owners interested in more information should visit <https://www.dupageco.org/treasurer/> to fill out an online waiver application or download an application to waive the penalties for late payment of the first installment of their property tax bill,” Henry concluded.

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DUPAGE HIGH SCHOOL DISTRICT 88

Percent of YOY Change in December CPI-U for the Last 10 Years



Master Tax Increment Financing (TIF) Inventory

DISTRICT NAME	FROZEN YEAR	1ST LEVY YEAR	LAST LEVY YEAR	School District Levy Take Over	BASE "frozen" E.A.V.	EAV 2020	EAV Increase "new property"
ADDISON TIF 3	2005	2006	2028	2029	14,177,410	16,187,280	2,009,870
LOMBARD TIF 3	2003	2004	2026	2027	3,947,239	8,773,019	4,825,780
LOMBARD TIF 4	2017	2017	2040	2041	24,206,550	29,266,380	5,059,830
VILLA PARK TIF 3	2005	2006	2028	2029	35,241,510	44,739,790	9,498,280
VILLA PARK TIF 4	2008	2009	2031	2032	2,972,210	3,372,670	400,460
VILLA PARK TIF 5	2013	2014	2036	2037	4,607,360	6,802,708	2,195,348
VILLA PARK TIF 6	2013	2014	2036	2037	2,234,455	3,236,860	1,002,405

Source: DuPage County Clerk Office, Kathy King 10/22/2015

Updated 10/7/21 - Ed H.