

**ORDINANCE NO. 2022-05**  
**AN ORDINANCE LEVYING AND ASSESSING TAXES OF**  
**THE GENEVA PARK DISTRICT**  
**OF KANE COUNTY, ILLINOIS**

WHEREAS, on the 16th day of May, 2022, the Board of Commissioners of the GENEVA PARK DISTRICT passed the annual budget & appropriation ordinance of said District for the fiscal year beginning MAY 1, 2022 and ending APRIL 30, 2023, and upon said date the said ordinance was duly signed and approved by the President of the Board of Commissioners of said District and signed by the Secretary of said Board and filed with the Kane County Clerk before the last Tuesday in December 2022;

WHEREAS, not less than 20 days prior to the date of this Ordinance, the Board of Commissioners established an estimate of levy in compliance with Section 18-60 of the Property Tax Code, and determined that a public hearing was required because the levy herein described is greater than 105% of the amount extended or abated by the District on the final aggregate levy for the preceding year;

WHEREAS, the Board of Commissioners conducted a Truth in Taxation hearing prior to the final adoption of this ordinance, for which a notice of public hearing was published in the [*newspaper*] not less than seven nor more than fourteen days prior to the hearing.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GENEVA PARK DISTRICT, KANE COUNTY, ILLINOIS AS FOLLOWS:

**SECTION ONE**

That, pursuant to the authority granted by Sections 5-1 and 5-3 of the Park District Code and Public Act 97-974, the sum of FOUR MILLION SIX HUNDRED TWENTY-FIVE THOUSAND DOLLARS (\$4,625,000) is hereby levied and assessed for general corporate purposes upon all property subject to taxation within the GENEVA PARK DISTRICT.

## **SECTION TWO**

That, pursuant to the authority granted by Sections 5-2 and 5-3a of the Park District Code and Public Act 97-974, there is levied and assessed for the planning, establishing and maintaining recreational programs for the said District, the sum of ONE MILLION EIGHT HUNDRED NINETY-FIVE THOUSAND DOLLARS (\$1,895,000) upon property subject to taxation within the said District. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

## **SECTION THREE**

That, pursuant to Section 7-171 of the Pension Code, there is hereby levied and assessed the sum of ONE HUNDRED EIGHTY-EIGHT THOUSAND DOLLARS (\$188,000) upon all property subject to taxation within the said District, for the said District's contribution to the Illinois Municipal Retirement Fund. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

## **SECTION FOUR**

That, pursuant to Section 21-110 of the Pension Code, there is hereby levied and assessed the sum of THREE HUNDRED EIGHTY-FIVE THOUSAND DOLLARS (\$385,000) upon all property subject to taxation within the said District, for the District's contribution to the SOCIAL SECURITY FUND. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

## **SECTION FIVE**

That, pursuant to Section 9-107 of the Tort Immunity Act, there is hereby levied and assessed the sum of ONE HUNDRED FIVE THOUSAND DOLLARS (\$105,000) upon all property subject to taxation within the said District, to pay costs of purchasing insurance to protect against any loss or liability which may be incurred by the said District, claims services and for risk management directly attributable to

loss prevention and loss reduction. Said tax shall be in addition to the several other sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

## **SECTION SIX**

That, pursuant to Section 5-8 of the Park District Code, there is hereby levied and assessed the sum of FOUR HUNDRED TWENTY-SIX THOUSAND DOLLARS (\$426,000) upon all property subject to taxation within the said District, to pay the cost of funding the District's share of expenses of providing joint recreation programs for the persons with disabilities. Said tax shall be in addition to the several other sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

## **SECTION SEVEN**

That, pursuant to Section 2 of the Governmental Account Audit Act, there is hereby levied and assessed the sum of EIGHT THOUSAND DOLLARS (\$8,000) upon all property subject to taxation within the said District, to pay the cost of the annual audit. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

## **SECTION EIGHT**

That each of said sums and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Geneva Park District, Kane County, Illinois, to defray necessary expenses and liabilities of said park district.

## **SECTION NINE**

The taxes so levied and assessed as aforesaid by this Ordinance upon the taxable property subject to taxes within the Geneva Park District, Kane County, Illinois, shall be collected and enforced in the same manner and by the same officers as for other purposes in the County of Kane, State of Illinois, under the laws of the State of Illinois, and shall be paid over by the officers so collecting the same, to the Treasurer of said Geneva Park District.

## **SECTION TEN**

That the Secretary of the Board of Park Commissioners of Geneva Park District, be and is hereby directed to file a duly certified copy of this Tax Levy Ordinance with the County Clerk of Kane County, Illinois, on or before the last Tuesday of December 2022 A.D., whereupon the County Clerk of Kane County, State of Illinois, be and is hereby directed as provided by law to ascertain the rate per centum which upon the total value of all property subject to taxation within the Geneva Park District as the same assessed and equalized for State and County purposes, will produce a net amount as herein legally levied and to extend such tax pursuant to the statute to the greatest extent permitted by law.

## **SECTION ELEVEN**

If any item or portion thereof in this ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

## **SECTION TWELVE**

Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4) neither the Budget and Appropriation Ordinance of the District for the current fiscal year nor any other Budget and Appropriation Ordinance is intended or required to be in support of the tax levy made in this ordinance.

## **SECTION THIRTEEN**

The unexpended balance of the tax for general corporate purposes from the preceding year may be accumulated and set aside for the purposes of building repairs and improvements in a capital improvement fund, provided that the balance of such fund does not exceed 1.5% of the aggregated assessed valuation of all taxable property within the District.

## **SECTION FOURTEEN**

All ordinances or parts of ordinances in conflict herewith, or any section thereof, are hereby modified or repealed.

**Summary of 2022 Tax Levy**

General Corporate Fund	\$4,625,000
Recreation Fund	\$1,895,000
IMRF Fund	\$188,000
Social Security Fund	\$385,000
Liability Insurance Fund	\$105,000
Special Recreation Fund	\$426,000
Audit Fund	\$8,000
<b>Total</b>	<b>\$7,632,000</b>

PASSED BY THE BOARD OF PARK COMMISSIONERS OF THE GENEVA PARK DISTRICT, KANE COUNTY, ILLINOIS ON THE 12th DAY OF DECEMBER, 2022 BY THE FOLLOWING VOTE.

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

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

ABSTAINING: \_\_\_\_\_

File with the undersigned this 12<sup>th</sup> day of December, 2022

Sheavoun Lambillotte, Secretary

APPROVED BY THE PRESIDENT OF THE GENEVA PARK DISTRICT, KANE COUNTY, ILLINOIS ON THE 12TH DAY OF DECEMBER, 2022.

\_\_\_\_\_  
John Frankenthal, President

CERTIFICATE OF COMPLIANCE

WITH TRUTH IN TAXATION

The undersigned, Presiding Officer of the Geneva Park District, hereby certifies that I am the presiding officer of the Geneva Park District, and as such presiding officer I hereby certify that the levy ordinance, a copy of which is appended hereto, was adopted pursuant to, and in all respects in compliance with, the provisions of the "Truth in Taxation Law." P.A. 88-455. Illinois Compiled Statutes, 35 ILCS 200/18-60 through 200/18-85.

Geneva Park District  
Kane County, Illinois

Date\_\_\_\_\_

\_\_\_\_\_  
John Frankenthal, President  
Board of Park Commissioners

(SEAL)

STATE OF ILLINOIS )

SS

COUNTY OF KANE )

I, SHEAVOUN LAMBILLOTTE, Secretary of the Board of Commissioners of the Geneva Park District in the County of Kane and State of Illinois, do hereby certify that attached hereto is a true and correct copy of that certain Ordinance now on file in my office entitled:

**Ordinance #2022-05**

**An Ordinance Levying and Assessing Taxes of the Geneva Park District of Kane County, Illinois**

which Ordinance was duly adopted and approved by the Board of Commissioners of the Geneva Park District at a regular meeting held on the Twelfth Day of December 2022.

I do further certify that a quorum of said Board of Commissioners was present at said meeting, and that the Board complied with all requirements of the Illinois Open Meetings Act.

I do further certify that the ordinance of which the foregoing is a true and correct copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of said Geneva Park District this Twelfth Day of December, 2022.

(SEAL)

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Sheavoun Lambillotte, Secretary

STATE OF ILLINOIS )

SS

COUNTY OF KANE )

CERTIFICATE

I, John A. Cunningham, do hereby certify that I am Clerk of the County of Kane, in the State of Illinois, and as such I am the keeper of Records, Ordinances and the Seal of said County.

I further certify that the attached Certificate of Compliance with the Truth in Taxation Law and Tax Levy Ordinance of the Board of Park Commissioners of the Geneva Park District and affidavit of the Secretary of the Board of Park Commissioners of the Geneva Park District, were filed in my office on this 13th day of December, 2022.

IN WITNESS THEREOF, I hereunto set my hand and the seal of said County of Kane this 13th day of December, 2022.

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John A. Cunningham, County Clerk  
Kane County Illinois

(SEAL)



**NOTICE OF PROPOSED PROPERTY TAX INCREASE  
FOR THE GENEVA PARK DISTRICT.**

- I. A public hearing to approve a proposed tax levy increase for the Geneva Park District, Kane County, Illinois for 2022 will be held on December 12, 2022 at 7:00 p.m. at Geneva Park District Offices, 710 Western Avenue, Geneva, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Sheavoun Lambillotte, Secretary of the Board, Geneva Park District, 710 Western Avenue, Geneva, Illinois 60134 or phone 630-232-4542.

- II. The corporate and special purpose property taxes extended or abated for 2021 were \$7,058,942.

The proposed corporate and special purpose property taxes to be levied for 2022 are \$7,632,000. This represents an 8.12% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2021 were \$876,838.

The estimated property taxes to be levied for debt service and public building commission leases for 2022 are \$911,568. This represents a 4% increase from the previous year.

- IV. The total property taxes extended or abated for 2021 were \$7,944,475.

The estimated total property taxes to be levied for 2022 are \$8,543,568 this represents a 7.5% increase over the previous year.

- V. The taxing district has estimated its equalized assessed valuation to secure new growth revenue and must adhere to the Property Tax Extension Limitation Law (PTELL or “tax cap” law). PTELL limits the increase over the prior year in the property tax extension of this taxing district to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI), which is 7%.

*Republican Newspaper*  
*Printed November 30, 2022*

**INSTRUCTIONS:**

*To Be Printed: Wednesday, November 30, 2022 – Suburban Chronicle Newspaper*

*This notice must be display advertisement. It cannot appear in the legal notice section or classified advertising.*

*The notice must be no less than 1/8 page in size, type no smaller than 12 point, enclosed in a black border no less than ¼ inch wide.*

*The notice must appear no more than 14 nor less than 7 days prior to the date of the public hearing.*

EAV	EAV ESTIMATED 2022	Estimated Percent Increase	EAV ACTUAL 2021	Estimated Percent Increase	EAV Actual 2020	Estimated Percent Increase	EAV Actual 2019	Estimated Percent Increase	EAV Actual 2018	Estimated Percent Increase
Farm	7,888,451	0.0056	7,844,483	0.0153	7,726,030	0.0331	7,478,701	-0.0147	7,590,057	0.0302
Residential	1,313,613,218	0.0490	1,252,232,732	0.0291	1,216,779,158	0.0209	1,191,874,307	0.0161	1,172,961,579	0.0382
Commercial	294,485,022	0.0897	270,240,585	0.0156	266,086,776	-0.0101	268,814,112	0.0109	265,927,799	0.0396
Industrial	141,800,696	0.0667	132,932,318	0.0172	130,679,595	0.0475	124,755,959	0.0073	123,855,920	0.0333
Railroad	2,277,527	0.0000	2,277,527	0.0853	2,098,452	0.0407	2,016,390	0.0881	1,853,124	0.0712
Total Value	1,760,064,914	0.0568	1,665,527,645	0.0260	1,623,370,011	0.0178	1,594,939,469	0.0145	1,572,188,479	0.0381
Growth in Total EAV %	5.68%		2.60%		1.78%		1.45%		3.81%	
Growth in EAV \$	\$94,537,269		\$42,157,634		\$28,430,542		\$22,750,990		\$57,657,882	
New Property as a % of EAV	0.82%		0.90%		0.58%		0.61%		0.86%	
New Property \$	\$14,399,332		\$15,035,433		\$9,433,381		\$9,652,284		\$13,522,698	
CPI	5.00%		1.40%		2.30%		1.90%		2.10%	
Tax Cap Extension	\$7,022,035		\$6,632,940		\$6,482,279		\$6,299,692		\$6,144,741	
Growth in Extension	\$389,095		\$150,661		\$182,587		\$154,950		\$178,097	
Growth in Extension %	5.87%		2.32%		2.898%		2.52%		2.98%	
Tax Rate	0.474960		0.476983		0.478820		0.483718		0.479859	

EAV	EAV Actual 2017	Percent Increase	EAV Actual 2016	Percent Increase	EAV Actual 2015	Percent Increase	EAV Actual 2014	Percent Increase	EAV Actual 2013	Percent Increase
Farm	7,367,557	0.0114	7,284,710	0.0534	6,915,198	-0.0605	7,360,564	0.0159	7,245,167	0.3771
Residential	1,129,767,886	0.0374	1,089,001,160	0.0724	1,015,481,786	0.0375	978,752,038	0.0060	972,916,298	-0.0424
Commercial	255,802,390	0.0073	253,940,564	0.0538	240,968,720	-0.0484	253,236,352	0.0632	238,178,900	-0.0409
Industrial	119,862,768	0.0044	119,339,631	0.0366	115,127,183	0.0127	113,678,283	-0.0148	115,385,135	-0.0107
Railroad	1,729,996	0.0187	1,698,183	0.0160	1,671,371	0.3024	1,283,337	0.0000	1,283,337	0.2358
Total Value	1,514,530,597	0.0294	1,471,264,248	0.0660	1,380,164,258	0.0191	1,354,310,574	0.0145	1,335,008,837	-0.0376
Growth in Total EAV %	2.94%		6.60%		1.91%		1.45%		-3.76%	
Growth in EAV \$	\$43,266,349		\$91,099,990		\$25,853,684		\$19,301,737		-\$52,227,405	
New Property as a % of EAV	0.84%		0.94%		0.95%		0.74%		0.75%	
New Property \$	\$12,767,003		\$13,856,372		\$13,058,918		\$9,963,439		\$9,981,488	
CPI	2.10%		0.70%		0.80%		1.50%		1.70%	
Tax Cap Extension	\$5,966,645		\$5,794,721		\$5,700,216		\$5,601,425		\$5,472,335	
Growth in Extension	\$171,923		\$94,505		\$98,792		\$129,090		\$131,753	
Growth in Extension %	2.97%		1.66%		1.76%		2.36%		2.47%	
Tax Rate	0.485241		0.532945		0.559914		0.566712		0.559493	

EAV	EAV Actual 2012	Percent Increase	EAV Actual 2011	Percent Increase	EAV Actual 2010	Percent Increase	EAV Actual 2009	Percent Increase	EAV Actual 2008	Percent Increase
Farm	5,261,072	-0.0555	5,570,433	-0.0347	5,770,455	-0.3603	9,021,244	0.1245	8,022,611	-0.0707
Residential	1,015,977,831	-0.0493	1,068,665,389	-0.0479	1,122,401,102	-0.0413	1,170,753,557	-0.0011	1,172,020,175	0.0576
Commercial	248,327,871	0.0223	242,921,755	-0.1058	271,673,618	-0.0467	284,983,247	-0.0377	296,140,598	0.0429
Industrial	116,630,963	-0.0033	117,021,924	-0.0686	125,639,780	-0.0069	126,506,924	-0.0041	127,022,896	0.0469
Railroad	1,038,505	0.1315	917,812	0.0627	863,636	0.2509	690,393	0.2050	572,917	0.0936
Total Value	1,387,236,242	-0.0334	1,435,097,313	-0.0598	1,526,348,591	-0.0412	1,591,955,365	-0.0074	1,603,779,197	0.0533
Growth in Total EAV %	-3.34%		-5.98%		-4.12%		-0.74%		5.33%	
Growth in EAV \$	-\$47,861,071		-\$91,251,278		-\$65,606,774		-\$11,823,832		\$81,160,732	
New Property as a % of EAV	0.94%		0.63%		0.82%		1.06%		1.24%	
New Property \$	\$13,099,235		\$9,101,788		\$12,567,058		\$16,921,821		\$19,866,256	
CPI	3.00%		1.50%		2.70%		0.10%		4.10%	
Tax Cap Extension	\$5,340,582		\$5,136,070		\$5,028,098		\$4,854,031		\$4,797,705	
Growth in Extension	\$204,512		\$107,972		\$174,066		\$56,326		\$245,990	
Growth in Extension %	3.98%		2.15%		3.59%		1.17%		5.40%	
Tax Rate	0.526615		0.4948		0.4573		0.4207		0.4097	

TAX CAP EXTENSION

Prior Year Aggregate Ext. Base X (1+Limit) X Rate Increase Factor = Numerator

6,632,940 1.050 1.0 6,964,587

Est. 2022 EAV - Annexations + Disconnections= Adjusted Est. 2022 EAV

1,760,064,914 0 0 1,760,064,914

Adjusted Est. 2022 EAV - (New Property x State Multiplier) - TIF Recovery - EZ Recovery = Denominator

1,760,064,914 14,399,332 1.000000 0 0 1,745,665,582

Numerator / Denominator = Limited Rate

6,964,587 1,745,665,582 0.398965

Limited Rate X Est. 2022 EAV = Total Est. Aggregate Ext.

0.398965 1,760,064,914 7,022,035

	2021 Extension	Est. 2022 Extension	2022 Levy Request	
Corporate	4,200,328	4,506,826	4,625,000	MAX RATE BY LAW= .35
Recreation	1,714,202	1,846,662	1,895,000	MAX RATE BY LAW= .37
IMRF	264,775	183,193	188,000	NO LIMIT
Liability Insurance	168,406	102,329	105,000	NO LIMIT
Audit	10,710	7,800	8,000	MAX RATE BY LAW= .005
Social Security	274,519	375,226	385,000	NO LIMIT
Total Capped	6,632,940	7,022,035	7,206,000	
	← 5.87% Increase →			
Special Recreation	426,002	426,000	426,000	MAX RATE BY LAW= .04
Levy Recapture	8,694	-	-	
Bond & Interest	876,835	911,568	911,568	NO LIMIT
Total Uncapped	1,311,532	1,337,568	1,337,568	
	← 1.99% Increase →			
	2021 Tax Rate	Est. 2022 Tax Rate		
Limited Rate (Capped)	0.398239	0.398965		
Non Limiting Rate (Uncapped)	0.078744	0.075995		
Total Tax Rate	0.476983	0.474960		

## Comparison of 2022 & 2023 Tax Bills

**Scenario: A tax levy increase of CPI CAP 5%, plus \$14.40M residential new growth, a overall 4.4% increase in residential EAV.**

	<b>\$300,000 Fair Market Value Home</b>		<b>\$400,000 Fair Market Value Home</b>	
	<i>Tax Year 2022</i>	<i>Tax Year 2023</i>	<i>Tax Year 2021</i>	<i>Tax Year 2022</i>
Fair Market Value	\$ 300,000	\$ 300,000	\$ 400,000	\$ 400,000
Equalized Assessed Valuation (33 1/3%)	\$ 100,000	\$ 100,000	\$ 133,333	\$ 133,333
Assuming 4.4% rise in EAV home value*		\$ 104,400		\$ 139,200
Less Homestead Exemption of \$6K	\$ 94,000	\$ 98,400	\$ 127,333	\$ 133,200
Geneva Park District Tax Rate	0.00476983	0.00474960	0.00476983	0.00474960
Tax Bill	\$ 448.36	\$ 467.36	\$ 607.36	\$ 632.65
Tax Increase (Decrease) from prior year		\$ 19.00		\$ 25.29
Percentage Tax Increase (Decrease from prior year)		4.24%		4.16%

Assumes estimated EAV provided by county of \$1,760,064,914

\*Rise in residential EAV determined by taking overall increase in residential EAV of 4.9% less new growth in residential of \$6.3M equals 4.4% rise in home value.