

April 29, 2026

**Via Electronic Mail Only**

Mr. Justin Attaway  
Associate Supt. for Business Services  
High School District No. 214  
2121 S. Goebbert Road  
Arlington Heights, IL 60005

Ms. Amy McPartlin  
Assistant Supt. for Finance and Operations  
Prospect Heights School District No. 23  
700 North Schoenbeck Road  
Prospect Heights, IL 60070

<b>Re:</b>	<b>Appellant:</b>	<b>Target Corporation</b>
	<b>PTAB Docket Nos.:</b>	<b>21-38957.001 through .013-C-3</b>
	<b>Intervenors:</b>	<b>School District Nos. 214 and 23</b>
	<b>Our File No.:</b>	<b>21-75</b>

Dear Mr. Attaway and Ms. McPartlin:

We are requesting authority to accept a negotiated settlement for the Target Corporation commercial property, located at 1700 East Rand Road, Arlington Heights, Illinois.

For the 2021 tax year, the Cook County Board of Review has valued the property at a market value of \$12,960,932 (an assessed value of \$3,115,233). The taxpayer has asked for a reduction in the value of the property to a market value of \$9,400,000 (an assessed value of \$2,350,000). For the 2021 tax year, the potential taxpayer refund of High School District No. 214's taxes is approximately \$61,212, plus interest. The potential taxpayer refund of Prospect Heights School District No. 23's taxes is approximately \$87,476, plus interest.

We have negotiated a potential settlement for the 2021 tax year, which would value the property at a market value of \$11,430,468 (an assessed value of \$2,857,617). With the proposed settlement, the taxpayer refund of School District No. 214's taxes will be reduced to \$20,627. With the proposed settlement, the taxpayer refund of School District No. 23's taxes will be reduced to \$29,449.

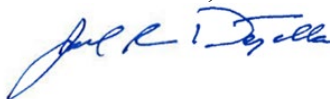
Considering the cost of proceeding to a hearing, and incurring additional expenses, I recommend that the proposed settlement be accepted. Additionally, with the law providing for a refund recovery levy to eventually make the District whole for the refund losses, further litigation would not be in the best interests of the Districts.

Please contact me as soon as possible with the Districts' decision. This matter is set for a prehearing conference before the Property Tax Appeal Board on May 14, 2026.

If you have any questions, or if you wish to discuss this matter further, please do not hesitate to contact me.

Very truly yours,

PETRARCA, GLEASON,  
BOYLE & IZZO, LLC



JOEL R. DeTELLA

JRD:rs

rs2f\ptab\cook\2021\21-75 Target Corporation\Correspondence\AttawayandMcPartlin.Target