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To: Dr. Dave Palzet, Superintendent  
From: Griffin L. Sonntag, Assistant Superintendent for Finance and Operations  
Date: November 12, 2025  
RE: Levy Year 2025 Proposed Tax Levy

**Objective:**

To engage in a preliminary discussion with the Board of Education regarding the 2025 Tax Levy

**Background and Information:**

The Tax Levy is an annual request by the District for property taxes to fund part of the District's operating funds.

The State of Illinois Property Tax Extension Limitation Law (PTELL) [34 ILCS 200/81] is designed to limit the increases in property tax extension (total tax billed) for non-home rule taxing districts. Although the law is commonly referred to as the "tax cap", the use of this phrase can be misleading. The PTELL does not "cap" either individual property tax bills or individual property tax assessments. Instead, the PTELL allows a taxing district to receive a limited inflationary increase in tax extensions on existing property plus an additional amount for new construction, newly annexed areas, and recovered Tax Increment Financing (TIF) valuations.

The PTELL limit slows the growth of revenues of the taxing district when property values and assessments are increasing faster than the rate of inflation. Property owners gain some protection from tax bills that increase because the market value of their property rises rapidly.

The county clerk calculates each taxing district's "limiting rate" to implement PTELL. The sum of a district's rate extended for those funds subject to the PTELL cannot exceed this limiting rate. After calculating preliminary rates for the funds, the county clerk will reduce each rate proportionally unless instructed by a taxing district to reduce them differently.

The maximum revenue the district can generate for operating funds from the 2025 levy is the current year's CPI growth of 2.9% multiplied by the 2024 final operating tax extension of \$15,993,838 plus the estimated Equalized Assessed Value (EAV) of new construction, multiplied by the limiting rate. The levy request, excluding bond and interest, is \$16,373,811.

Historically, when CPI has been less than the capped amount of 5%, Pleasantdale School District 107 has requested a levy amount equal to 4.95% and conducted a voluntary Truth in Taxation hearing to foster transparency in the levy process. With estimated new construction growth for Pleasantdale SD 107 being 0.52%, along with the CPI of 2.9%, together, these will generate a potential tax revenue growth of 3.61%. However, it is recommended to continue to request the 4.95% again this year to ensure the district captures all the tax revenue the law permits. Remember, the district will only get CPI (2.9%) plus the unknown new construction amount. Including the bond and interest levy, the total aggregate levy request is \$16,764,289, an increase of 4.82%.

**Administrative Recommendations:**

Approve the proposed 2025 tax levy and authorize the publication of the public hearing notice.