



School Districts Can Get Additional State Aid Due To Reductions In Their Total Assessed Values

By: Alan M. Mullins

One factor in calculating state aid for school districts is the total assessed values of property in the district. Generally, lower assessed property values results in more state aid. Total assessed values are routinely reduced by Property Tax Appeal Board (PTAB) dispositions and certificates of error* after state aid has been awarded. Except for Cook County, the State Board of Education automatically receives information regarding PTAB dispositions and recalculates state aid based on those dispositions. However, ISBE does not receive information regarding reduced assessed values due to certificates of error, and it also does not receive information regarding PTAB dispositions for property in Cook County. The result is that a school district can lose out on an increase in general state aid.

We are available to collect the information regarding certificates of error and to submit applications to the State Board of Education for recalculation of state aid for the 2001 thru 2007 fiscal years. You may be aware of people who perform this service for a percentage of the additional state aid gained from the recalculation. Scariano, Himes and Petrarca performs this service for clients at our regular hourly rate resulting in substantial savings to our clients. If you would like assistance in applying for a recalculation of state aid, please contact Alan M. Mullins in our Chicago Office at 312-565-3100, ext. 236 or amullins@edlawyer.com no later than May 1, 2010 so that we can submit a timely application.

* A certificate of error is issued after property assessments have been certified for a particular year and the assessor discovers a mistake in the assessment of a property that will reduce the assessed value by less than \$100,000 or discovers that the property did not receive an exemption for which it was due.

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