



PARK DISTRICT of OAK PARK

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Committee of the Whole Meeting

John Hedges Administrative Center

218 Madison Street, Oak Park, Illinois 60302

Thursday, January 8, 2026, 7:00pm

AGENDA

I. Call to Order/Roll Call

II. Public Comment

Each person is limited to three minutes. The Board may set a limit on the total amount of time allocated to public comments.

III. Administration and Finance Committee – Commissioner Wollmuth

- A. 2025 Tax Year Levy – Abatement Resolution for 2025 Levy Adjustment*
- B. 2026 Full-Time Salary Ranges**
- C. IPRA/IAPD Conference Update

IV. Parks and Planning Committee – Commissioner Worley-Hood

V. Recreation and Facility Program Committee – Commissioner Lentz

VI. New Business

VII. Closed Session

VIII. Adjournment

* Indicates information attached.

** Indicates information to be provided before or at the meeting.

Update/Presentation indicates verbal report provided at meeting no materials attached.

The Park District of Oak Park welcomes the opportunity to assist residents and visitors with disabilities. If you need special accommodations for this meeting, please call (708) 725-2017 or via email at karenlgruszka@pdop.org.

In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.



Memo

To: Christ Wollmuth, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Mitch Bowlin, Director of Finance

Cc: Jan Arnold, Executive Director

Date: January 2, 2026

Re: 2025 Tax Year Levy – Abatement Resolution for 2025 Levy Adjustment



Statement

Starting in 2022, Cook County began automatically increase tax levies to recapture any losses from assessment appeal refunds. The District can abate this levy increase similar to the bond levy abatements until April 1, 2026.

Discussion

The State of Illinois passed Public Act 102-0519 (SB 508) in 2021, which will direct counties to automatically increase a taxing body's levy by the amount lost due to assessment appeal refunds. This additional levy does not affect the PTELL calculation in future years. The Park District's calculated amount for tax year 2025 is \$120,229.

The 2026 Budget did not include this additional levy. The additional tax as a result of this levy would be \$1.04 per \$100,000 of equalized assessed valuation. Since this levy was not part of the 2026 Budget and has no impact on future PTELL calculations, staff feel it is prudent to abate this levy and not collect the additional taxes from residents.

Recommendation

Staff recommends the 2025 Tax Levy Abatement Resolution 2026-01-01 for the 2025 Tax Year be approved.

Attached: Abatement Resolution for 2025 Levy 2026-01-01

**Park District of Oak Park
Resolution No. 2026-01-01**

A RESOLUTION abating the tax levy increase for 2025
provided by Public Act 102-0519 (SB 508), of the Park District of
Oak Park, Cook County, Illinois.

WHEREAS, the Board of Park Commissioner (the “Board”) of the Park District of Oak Park, Cook County, Illinois (the “District”), by ordinance adopted on the 20th day of November, 2025, did provide for the levy of \$13,406,107 in property taxes to fund its operations;

WHEREAS, the Property Tax Code was amended by Public Act 102-0519 (SB 508) (the “Act”), providing PTELL Districts an increase to their annual levies as an offset for property tax assessment appeal refunds;

WHEREAS, it is necessary and in the best interests of the District that the levy increase due to the Act for the year 2024 be abated in its entirety;

NOW THEREFORE, it is hereby resolved by the Board of Park Commissioners of the Park District of Oak Park, Cook County, Illinois, as follows:

Section 1. Abatement of Tax. The levy increase heretofore levied for the year 2025 as a result of Public Act 102-0519 (SB508), namely one hundred twenty thousand two hundred and twenty nine dollars (\$120,229), is hereby abated in its entirety.

Section 2. Filing of Resolution. Forthwith upon the adoption of this resolution, the Secretary of the Board shall file a certified copy hereof with the County Clerk of Cook County, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2025 in its entirety in accordance with the provisions hereof.

Section 3. Effective Date. This Resolution shall be in full force and effect forthwith upon its adoption.

Adopted by roll call vote January 15, 2026.

Ayes: _____

Nays: _____

Abstained: _____

Absent & Not Voting: _____

By: _____
Kassie Porreca, Park Board President

ATTEST:

Sandy Lentz, Secretary

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I, Sandy Lentz, do hereby certify that I am Secretary of the Board of Park Commissioners of the Park District of Oak Park, Cook County, Illinois and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of the Ordinance No. 2026-01-01 entitled:

A RESOLUTION abating the tax levy increase for 2025
provided by Public Act 102-0519 (SB 508), of the Park District of
Oak Park, Cook County, Illinois.

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Park District of Oak Park, held at Oak Park, Illinois, in said District at 7:00 p.m. on the 15th day of January 2026.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of the said Park District at Oak Park, Illinois, this 15th day of January 2026.

January 15, 2026

Sandy Lentz, Secretary
Board of Park Commissioners

(SEAL)