Kinnikinnick CCSD No. 131
Board of Education
Roscoe, IL

Minutes of the Committee of the Whole
September 9, 2025
7:00 P.M.

Kinnikinnick School
Library

I. Call to Order/Roll Call

The following members were present: Young, Welch, Tousant, Tomilonus, Swanson, Ab: Johnson and Johnson.

II. Public Comment

None.

III. New Business

A. Discuss Property Tax Assessment Appeals & Process

Informational: Property tax appeals will begin arriving in October. The first notice of a IL Property Tax Appeal Board (PTAB) notice arrived in September. Any property owner may appeal their tax assessment. If the property tax decrease is over $100,000 the taxing entities are notified. Traditionally, the district performs a cost analysis to see if intervening in the process protects the property owners within the school district boundary lines from increasing further taxes more than the cost of intervention. If so, the District generally works with Hononegah to become an intervenor at the Board of Review and further at PTAB if necessary. The recommendation for the First Mid Bank PTAB will be for the Board to intervene in the PTAB appeal process so that we can view evidence submitted and attempt to propose a stipulation in the case prior to the Il PTAB Board's decision.

B. Discuss 0.01 Winnebago County School Facilities Sales Tax

Informational: Mrs. Freedlund presented a slide show developed by Stifel Public Finance Group that provides an overview of the Winnebago County School Facilities Sales Tax. The CSFST is a sales tax that allows voters to approve a sales tax of .01% to invest in school facilities, school resource officers, or refund/ abate current bonds for facility improvements. The sales tax can decrease property taxes in two ways 1) reduce property taxes by abating or paying off outstanding bonds and/ or avoid levying property taxes by using the CSFST to fund facility projects that would have been paid for with property taxes. The proposed sales tax is a retail transaction from any person doing business in the County whether they are a resident or not. The data from the study indicates that at least 63% of retail spending in Winnebago County is transacted by non-county residents. The money generated countywide follows the enrollment of the student. The presentation included an estimate of revenue that could be generated for the District with the .01 tax. Upon a study of sales tax in Winnebago County, it was found that the Kinnikinnick district could obtain approx. 1.5 million dollars a year if approved. The Board discussed the importance of bringing down property taxes, completing much needed facility work and saving for construction of a new school in future years. Mrs. Freedlund will work on laying out a recommendation for the Board on proposed use of CSFST prior to the Board adopting any resolution on the measure.

C. Consider information regarding the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body. 5 ILCS 120/2(c) (1). Student Discipline 5 ILCS 120/2(c) (9)

The Board entered closed session at 7:43 PM The Board left closed session at 8:03 PM.

IV. Good of the Order

The Board discussed First Student bussing routes and procedures to enhance efficiency. Routes are built with every student who requests service and unlike the high school, we do not drop students who do not ride after two weeks. This can cause a discrepancy between the on paper and actual route. We continue to see a higher population of students at Ledgewood and Stone Creek that do not take the bus.

V. Adjourn

The Board adjourned at 8:10 PM.

Respectfully submitted,

Dave Young

Dave Young, President

Trisha Tousant

Trisha Tousant, Secretary