



VILLAGE OF VILLA PARK
Villa Park Recreation Center
320 E. Wildwood Ave
Villa Park, IL 60181

Special Meeting

Village Board of Trustees - Committee of the Whole

November 10, 2025

6:00 PM

Village President Kevin Patrick

Village Clerk Rolf Laukant

Village Trustees Cari Alfano, Jorge Cordova, Tina Konstatos, Jack Kozar, Deepa Kumar and Khalid Sabri

Public participation is invited. When called upon, please approach the microphone and state your name. Kindly limit your remarks to 3 minutes.

- 1. Call to Order - Roll Call**
- 2. Pledge of Allegiance**
- 3. Discussion**
 - a. 2025 Annual Tax Levy Discussion
- 4. Public Comments**
- 5. Adjournment**



Village of Villa Park

20 South Ardmore Avenue, Villa Park, Illinois 60181-2696

MEMORANDUM

TO: Village Board of Trustees

FROM: Suzy Mika, Finance Director

DATE: November 6, 2025

SUBJECT: Proposed 2025 Annual Tax Levy

The proposed property tax levy reflects an increase that is provided for under the Property Tax Limitation Act of 2.9 percent (CPI as of December, 2024). Although this increase does not trigger requirements for a public hearing, the Village has elected to hold a public hearing to ensure that interested parties will have the opportunity to provide comment on the budget.

The projected impact of the proposed 2025 Property Tax Levy is an increase of \$26.93 for the Village's portion and an increase of \$14.08 from the Library's portion for a combined total increase of \$41.02.

As a brief review, the Truth and Taxation Act provides that not less than 20 days before any taxing body adopts its tax levy, it must determine how many dollars in aggregate property tax extensions will be necessary. If the probable current aggregate year's levy is more than 105% of the prior year's extension, or estimated extension, then notice of a public hearing on the levy must be held under the Illinois Truth and Taxation Law. If the current year's aggregate levy is not more than 105% increase, then no further action is required other than the adoption of the tax levy ordinance after 20 days and the timely filing with the County Clerk by the last Tuesday in December.

**VILLAGE OF VILLA PARK
LIMITING RATE AND
TRUTH IN TAXATION CALCULATIONS**

(Proposed 2025 Tax Levy for the 2026 budget year with 2024 Extended Tax Levy.)

2025 LEVY PROJECTION

LIMITING RATE CALCULATION:

$$\frac{(2024 \text{ extension, excluding debt service}) \times (\text{CPI increase})}{(2025 \text{ est. EAV}) - (2024 \text{ est. new growth})} = \frac{8,982,928 \times 1.029}{817,739,877 - 8,157,399} = \frac{9,243,432}{8,157,399} = \boxed{1.1331}$$

TRUTH IN TAXATION CALCULATION:

	EXTENDED 2024 LEVY FOR FY 25	EXT. 2024 LEVY RATES	PROPOSED 2025 LEVY FOR FY 26	DOLLAR CHANGE	% CHANGE	2025 EAV 2024 EAV	817,739,877 (EST.) 815,739,877	EST. 2024 LEVY RATES	MAXIMUM LEGAL RATES*
GENERAL FUND LEVIES									
Corporate Fund	144,386	0.0177	189,127	44,741	30.99%			0.0231	0.4375
IMRF	40,787	0.0050	41,970	1,183	2.90%			0.0051	
Fire Protection	144,386	0.0177	148,573	4,187	2.90%			0.0182	0.6000
Fire Pension Fund	1,266,028	0.1552	1,337,000	70,972	5.61%			0.1635	
Fire Pension Exempt	26,104	0.0032	26,861	757	2.90%			0.0033	
Police Pension Fund	2,580,185	0.3163	2,580,200	14	0.00%			0.3155	
Park/Park Maint	173,753	0.0213	178,791	5,039	2.90%			0.0219	0.0750
Playground & Recreation	173,753	0.0213	178,791	5,039	0.00%			0.0219	0.0200
Social Security	40,787	0.0050	41,970	1,183	2.90%			0.0051	
Ambulance	173,753	0.0213	178,791	5,039	0.00%			0.0219	0.2500
Recreation for Handicapped	245,538	0.0301	252,658	7,121	2.90%			0.0309	0.0400
Aggregate Refunds	44,050	0.0054	45,327	1,277	2.90%			0.0055	
SUBTOTAL GENERAL FUND	5,053,509	0.6195	5,200,060	146,552	2.90%			0.6359	1.4225
Library Tax Levy	2,622,604	0.3215	2,698,659	76,056	2.90%			0.3300	0.6000
Library Special Levy IMRF	65,259	0.0080	65,000	-259	-0.40%			0.0079	
TOTAL TAX LEVY-TRUTH IN-TAXATION PURPOSE	7,741,371	0.9490	7,963,719	222,348	2.87%			0.9739	

DEBT SERVICE LEVY

DEBT SERVICE - Village	3,929,418	0.4817	4,132,500	203,082	5.17%			0.5054	
DEBT SERVICE - Library	843,475	0.1034	834,850	-8,625	-1.02%			0.1021	

TOTAL PROPERTY TAX LEVY	12,514,264	1.5341	12,931,069	416,805	3.33%			1.5813	
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DUPAGE COUNTY
2024 Rate Calculation Report

M30000

VLG OF VILLA PK

DUPAGE COUNTY

815,739.877

2024 BILLING VALUATION

815,739.877

FINAL

REAL: 814,413,858

RR: 1,326,019

GTOT: 815,739,877

TAX BURDEN: 0.0000

LIMITING RATE: .6188

RATE REDUCTION 0.0000

LEVY NAME	AMOUNT	PLUS	LIMIT	TAXES EXTENDED			PTELL LIMITATION ACT			DISTRICT REALLOCATION		
				RATE	EXTENSION	RATE	EXTENSION	RATE	EXTENSION	RATE	EXTENSION	
CORPORATE	144,000.00	144,000.00	0.4375	.0177	144,385.96							
*BOND & INTEREST	3,107,650.00	3,138,726.50		.3848	3,138,967.05							
*BOND & INT - LIMITED	782,059.61	789,880.21		.0969	790,451.94							
IMRF	40,000.00	40,000.00		.0050	40,786.99							
FIRE PROTECTION	144,000.00	144,000.00	0.6000	.0177	144,385.96							
FIREFIGHTERS PENSION	1,265,216.00	1,265,216.00		.1552	1,266,028.29							
*FIRE PENSION EXEMPT	25,573.00	25,573.00		.0032	26,103.68							
POLICE PENSION	2,580,038.00	2,580,038.00		.3163	2,580,185.23							
PARK/PARK MAINT	173,000.00	173,000.00	0.0750	.0213	173,752.59							
PLAYGROUND & REC	173,000.00	173,000.00	0.2000	.0213	173,752.59							
SOCIAL SECURITY	40,000.00	40,000.00		.0050	40,786.99							
AMBULANCE	173,000.00	173,000.00	0.2500	.0213	173,752.59							
*REC FOR HANDICAPPED	245,000.00	245,000.00	0.0400	.0301	245,537.70							
*AGGREGATE REFUNDS	43,259.91	43,259.91		.0054	44,049.95							
TOTAL CAP FUNDS	4,732,254.00	4,732,254.00		.5808	4,737,817.19							
* TOTAL NON CAP FUNDS	4,203,542.52	4,242,439.62		.5204	4,245,110.32							
GRAND TOTAL	8,935,796.52	8,974,693.62		1.1012	8,982,927.51							

DUPAGE COUNTY
2024 Rate Calculation Report

M30600

VLG VILLA PK LIBR

FINAL

DUPAGE COUNTY 815,739.877
2024 BILLING VALUATION 815,739.877

REAL: 814,413.858
RR: 1,326,019
GTOT: 815,739.877

TAX BURDEN: 0.0000 LIMITING RATE: .3275 RATE REDUCTION 0.0000

LEVY	TAXES EXTENDED			PTELL LIMITATION ACT			DISTRICT REALLOCATION			
	NAME	AMOUNT	PLUS	LIMIT	RATE	EXTENSION	RATE	EXTENSION	RATE	EXTENSION
*BOND & INTEREST		834,650.00	842,996.50		.1034	843,475.03				
IMRF		65,000.00	65,000.00		.0080	65,259.19				
LIBRARY-CORP		2,605,782.00	2,605,782.00	0.6000	.3195	2,606,288.91				
*AGGREGATE REFUNDS		16,149.40	16,149.40		.0020	16,314.80				
TOTAL CAP FUNDS		2,670,782.00	2,670,782.00		.3275	2,671,548.10				
* TOTAL NON CAP FUNDS		850,799.40	859,145.90		.1054	859,789.83				
GRAND TOTAL		3,521,581.40	3,529,927.90		.4329	3,531,337.93				

MAKE CHECK PAYABLE TO: DU PAGE COLLECTOR - SEND THIS COUPON WITH YOUR 1ST INSTALLMENT PAYMENT OF 2024 Tax

MAIL PAYMENT TO: P.O. BOX 4203, CAROL STREAM, IL 60197-4203
 PAY ON-LINE AT: www.dupagecounty.gov/treasurer
 SEE REVERSE SIDE FOR ADDITIONAL INFORMATION



1

ON OR BEFORE: JUN 02, 2025	PAY: 0.00
PAYING LATE? JUN 3 THRU 30 JUL 1 THRU 31 AUG 1 THRU 31 SEP 1 THRU 30 OCT 1 THRU 31 NOV 1 THRU 19	PAY THIS AMOUNT: 0.00

U.S. POSTMARK IS USED TO DETERMINE LATE PENALTY.

PAYMENT OF THIS 2024 TAX BILL AFTER OCTOBER 31, 2025, REQUIRES A CASHIER'S CHECK, CASH OR MONEY ORDER.

CHECK BOX AND COMPLETE CHANGE OF ADDRESS ON BACK.

NO PAYMENT WILL BE ACCEPTED AFTER NOV 19, 2025

\$2,135.74 PAID May 29, 2025

1061510300276051000021357471

MAKE CHECK PAYABLE TO: DU PAGE COLLECTOR - SEND THIS COUPON WITH YOUR 2ND INSTALLMENT PAYMENT OF 2024 Tax

MAIL PAYMENT TO: P.O. BOX 4203, CAROL STREAM, IL 60197-4203
 PAY ON-LINE AT: www.dupagecounty.gov/treasurer
 SEE REVERSE SIDE FOR ADDITIONAL INFORMATION



2

ON OR BEFORE: SEP 02, 2025	PAY: 0.00
PAYING LATE? SEP 3 THRU 30 OCT 1 THRU 31 * NOV 1 THRU 19	PAY THIS AMOUNT: 0.00

*INCLUDES \$10 COST: SEE BACK OF BILL FOR EXPLANATION

U.S. POSTMARK IS USED TO DETERMINE LATE PENALTY.

PAYMENT OF THIS 2024 TAX BILL AFTER OCTOBER 31, 2025, REQUIRES A CASHIER'S CHECK, CASH OR MONEY ORDER.

CHECK BOX AND COMPLETE CHANGE OF ADDRESS ON BACK.

NO PAYMENT WILL BE ACCEPTED AFTER NOV 19, 2025

\$2,135.74 PAID August 27, 2025

2061510300276051000021357472

Rate 2023	Tax 2023	Taxing District	Rate 2024	Tax 2024
		** COUNTY **		
0.0899	60.22	COUNTY OF DU PAGE	0.0832	60.78
0.0180	12.06	PENSION FUND	0.0165	12.06
0.0291	19.50	HEALTH DEPARTMENT	0.0250	18.26
0.0103	6.90	PENSION FUND	0.0114	8.34
0.1001	67.04	FOREST PRESERVE DIST	0.1213	88.64
0.0075	5.02	PENSION FUND	0.0097	7.08
0.0132	8.84	DU PAGE AIRPORT AUTH	0.0122	8.92
		** LOCAL **		
NO LEVY	0.00	DU PAGE WATER COMM	NO LEVY	0.00
0.0426	28.54	YORK TOWNSHIP	0.0425	31.06
0.0047	3.14	PENSION FUND	0.0020	1.46
0.0449	30.06	YORK TWP ROAD	0.0443	32.38
0.0014	0.94	PENSION FUND	0.0008	0.58
0.6596	441.74	VLG OF VILLA PK	0.6165	450.50
0.5113	342.42	PENSION FUND	0.4847	354.18
0.4298	287.84	VLG VILLA PK LIBR	0.4249	310.50
0.0086	5.76	PENSION FUND	0.0080	5.84
NO LEVY	0.00	SALT CREEK SAN DIST	NO LEVY	0.00
		** EDUCATION **		
1.4190	950.32	GRADE SCHOOL DIST 48	1.7458	1,275.72
0.0201	13.46	PENSION FUND	0.0196	14.32
2.0254	1,356.42	HIGH SCHOOL DIST 88	1.9432	1,419.96
0.0592	39.64	PENSION FUND	0.0545	39.82
0.1907	127.70	COLLEGE DU PAGE 502	0.1794	131.08
		** TIF **		

Mailed to:
 KRAABEL, BRIAN
 1009 S ARDMORE AVE
 VILLA PARK IL 60181

Property Location:
 1009 S ARDMORE AVE
 VILLA PARK IL 60181

Township Assessor:
 YORK
 630-627-3354

Tax Code:
 6051

Property Index Number:
 06-15-103-002

TIF Frozen Value	
Fair Cash Value	243,200
Land Value	23,034
+ Building Value	58,039
= Assessed Value	81,073 *
x State Multiplier	1.0000
- Equalized Value	81,073
- Residential Exemption	8,000
- Senior Exemption	
- Senior Freeze	
- Disabled Veteran	
- Disability Exemption	
- Returning Veteran Exemption	
- Home Improvement Exemption	
- House Abatement	
= Net Taxable Value	73,073
x Tax Rate	5.8455
= Total Tax Due	4,271.48
- Less Advance Payment	
- Commercial Abatement	
+ PACE Reimbursement	
= Net Due as of 11/05/25	0.00

CHANGE OF NAME/ADDRESS:
 CALL: 630-407-5900
*** S OF A FACTOR 1.0814**
 1st INST PAID May 29, 2025
 2nd INST PAID August 27, 2025



2024 DuPage County Real Estate Tax Bill
 Gwen Henry, CPA, County Collector
 421 N. County Farm Road
 Wheaton, IL 60187

Office Hours - 8:00 am - 4:30 pm, Mon - Fri
 Telephone = (630) 407-5900

5.6854	3,807.56	TOTALS	5.8455	4,271.48
2023	74,970	Assessed Value	2024	81,073

VILLAGE OF VILLA PARK / PUBLIC LIBRARY
TAX LEVY SUMMARY

What Effect Will This Have On My Taxes?

	<u>2024 RATE</u>	<u>2025 RATE</u>
Assessed Value	\$81,073	\$83,424
X (TIMES)		
State Equalizer	1.0000	1.0000
= (EQUALS)		
Assesd Valuation	\$81,073	\$83,424
- (MINUS)		
Homeowners' Exemption	(\$8,000)	(\$8,000)
= (EQUALS)		
Equalized Assessed Valuation	\$73,073	\$75,424
/ (DIVIDED BY)	<u>100</u>	<u>100</u>
	\$730.73	\$754.24
X (TIMES)		
Village Tax Rate	0.6195	<u>0.6359</u>
= (EQUALS)		
Village Tax Bill	\$452.69	\$479.62
DIFFERENCE IN VILLAGE RATE	\$26.93	
Library Tax Rate	0.3295	<u>0.3379</u>
= (EQUALS)		
	\$240.78	\$254.86
DIFFERENCE IN LIBRARY RATE	\$14.08	
TOTAL VILLAGE/PUBLIC LIBRARY TAX BILL	\$693.46	\$734.48
DIFFERENCE IN TOTAL TAX RATE	\$41.02	