

## About our analysis

Posted Sunday, April 10, 2005

To track how much money voters paid in property taxes beyond projections offered by school officials, the Daily Herald looked at school districts in Cook, Lake, Kane and McHenry counties that received 2003 taxes payable in 2004 as a result of a successful tax-rate referendum.

We also looked at school districts in DuPage County that received 2004 taxes paid in 2005, because DuPage is the only county that's released its 2005 rates.

To calculate the math, the Daily Herald used official county tax extension sheets that show how much money the districts actually received, starting the year before the tax increase took effect.

Using those sheets, the Daily Herald calculated the annual rate of growth in the value of taxable property in the district. We then applied that growth rate to a \$300,000 house and calculated the tax bill using the school district's tax rate and the rising assessed value of that home over time.

The result is a close approximation — within a few dollars on the tax bill or a few cents on the tax rate — of the way the increase was applied.

The Daily Herald then ran a separate calculation, using the same numbers from the county, which assumed the districts applied their entire tax-rate increase in one year, rather than phasing it in over time.

For the most part, this second calculation is how school officials explain the effect of a tax-rate increase to voters. When school officials run this calculation, they often don't factor increasing home values into the equation. We did.

It should be noted that unless a district specifically asks for less money — or gives some back, as was the case in one of the districts — the county clerk will always send out tax bills based on the first calculation.

By comparing the two sets of numbers, you can see how much more homeowners paid than the district told them to expect before the tax increase.

School officials pitch tax-rate increases in many different ways. The Daily Herald analysis is based on the most common explanation officials use — one that underestimates the true cost of the increase.

However, a few school districts do tell voters what the increase will actually cost. To find out what officials in your district said, with the exception of the school districts interviewed by the Daily Herald, call them directly or look at old referendum material.

### **Part Two**

[Lawmakers take aim at tax loophole](#)

### **Lawmakers**

[Cook County](#)

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[Naperville-Lisle area](#)

[Fox Valley](#)

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### **Part One**

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**Districts that came forward**  
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