



# Memo

To: Board of Trustees  
From: Crystal Turner, Village Clerk  
Date: 02/20/2026  
Re: Elm Grove ALF LLC Claim for Excessive Assessment

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Elm Grove ALF LLC filed a claim of excessive assessment on January 29, 2026. The Claimant completed the Board of Review (BOR) process in August 2025. This property was assessed on the income basis by the Assessor as the accurate method and supported by the BOR.

In order for the claimant to file a claim of excessive assessment pursuant to [§74.37](#), the following must be true:

1. The claim was filed timely – Filed on 1/29/2026. Deadline was 01/31/2026.
2. The claimant completed the Board of Review process - August 2025
3. The claimant had not pursued Circuit Court action after the Board of Review – Not aware of any Circuit Court filings
4. Claimant has paid the 2025 property taxes – paid in full as of 01/29/2026

## **Board of Trustee Action**

The following options are available to the Board of Trustees:

1. Accept the Claim and respond to the Claimant within 90 days of the filed claim.
2. Disallow the claim in part or in full and respond to the Claimant within 90 days of the filed claim.
3. Take no action. Taking no action and not responding disallows the claim.

If the claim is disallowed the Claimant may commence an action in Circuit Court.