



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Boreas LLC
DOCKET NO.: 19-02289.001-C-3 through 19-02289.039-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Boreas LLC, the appellant, by attorney Patrick J. McNerney, of Mayer Brown LLP in Chicago; the Kane County Board of Review; the City of Aurora, and East Aurora S.D. #131, and West Aurora S.D. #129, intervenors, by attorney Brittany Theis of Whitt Law LLC in Aurora.

Prior to the hearing the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Kane** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-02289.001-C-3	15-15-328-031	4,624	15,552	\$20,176
19-02289.002-C-3	15-15-480-004	6,021	34,463	\$40,484
19-02289.003-C-3	15-16-101-008	9,614	26,407	\$36,021
19-02289.004-C-3	15-16-129-016	7,250	31,240	\$38,490
19-02289.005-C-3	15-16-154-008	5,439	24,155	\$29,594
19-02289.006-C-3	15-16-178-008	6,344	24,348	\$30,692
19-02289.007-C-3	15-16-230-003	6,344	33,726	\$40,070
19-02289.008-C-3	15-16-255-024	8,661	34,467	\$43,128
19-02289.009-C-3	15-16-276-002	6,344	27,673	\$34,017
19-02289.010-C-3	15-16-282-014	8,661	23,624	\$32,285
19-02289.011-C-3	15-16-428-004	5,196	23,831	\$29,027
19-02289.012-C-3	15-18-107-013	5,013	29,740	\$34,753
19-02289.013-C-3	15-18-427-027	8,661	29,995	\$38,656
19-02289.014-C-3	15-18-431-016	8,661	31,413	\$40,074
19-02289.015-C-3	15-18-432-034	8,661	29,216	\$37,877
19-02289.016-C-3	15-20-101-022	9,064	32,462	\$41,526
19-02289.017-C-3	15-20-234-010	7,104	47,372	\$54,476
19-02289.018-C-3	15-20-481-013	8,528	35,292	\$43,820
19-02289.019-C-3	15-21-151-022	6,731	31,034	\$37,765
19-02289.020-C-3	15-21-177-006	6,546	28,690	\$35,236

19-02289.021-C-3	15-23-152-004	4,073	22,160	\$26,233
19-02289.022-C-3	15-23-352-037	4,222	36,737	\$40,959
19-02289.023-C-3	15-23-376-001	4,456	25,182	\$29,638
19-02289.024-C-3	15-23-405-007	4,765	19,601	\$24,366
19-02289.025-C-3	15-26-179-029	3,351	24,490	\$27,841
19-02289.026-C-3	15-26-202-046	4,115	22,177	\$26,292
19-02289.027-C-3	15-27-105-001	3,004	14,266	\$17,270
19-02289.028-C-3	15-27-235-016	2,442	19,995	\$22,437
19-02289.029-C-3	15-27-255-031	2,709	24,834	\$27,543
19-02289.030-C-3	15-27-354-008	3,444	29,254	\$32,698
19-02289.031-C-3	15-27-354-015	3,688	26,380	\$30,068
19-02289.032-C-3	15-27-407-011	3,765	28,452	\$32,217
19-02289.033-C-3	15-27-401-052	4,235	31,128	\$35,363
19-02289.034-C-3	15-27-429-003	6,511	33,653	\$40,164
19-02289.035-C-3	15-28-127-003	2,620	17,045	\$19,665
19-02289.036-C-3	15-28-276-014	4,281	18,588	\$22,869
19-02289.037-C-3	15-29-228-020	3,624	33,150	\$36,774
19-02289.038-C-3	15-34-154-013	6,737	35,521	\$42,258
19-02289.039-C-3	15-34-178-012	4,895	22,283	\$27,178

Subject only to the State multiplier as applicable.

(Continued on Page 2)

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 21, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Boreas LLC, by attorney:
Patrick J. McNerney
Mayer Brown LLP
71 South Wacker Drive
Chicago, IL 60606-4637

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134

INTERVENOR

City of Aurora, by attorney:
Brittany Theis
Whitt Law LLC
70 S. Constitution Drive
Aurora, IL 60506

East Aurora S.D. #131, by attorney:
Brittany Theis
Whitt Law LLC
70 S. Constitution Drive
Aurora, IL 60506

West Aurora S.D. #129, by attorney:
Brittany Theis
Whitt Law LLC
70 S. Constitution Drive
Aurora, IL 60506