



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

APPELLANT: Boreas LLC  
DOCKET NO.: 20-05155.001-C-3 through 20-05155.039-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 East Aurora S.D. #131, and The City of Aurora, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
20-05155.001-C-3	15-15-480-004	6,498	38,659	\$45,157
20-05155.002-C-3	15-16-101-008	11,218	31,375	\$42,593
20-05155.003-C-3	15-16-129-016	7,825	34,135	\$41,960
20-05155.004-C-3	15-16-154-008	5,870	26,498	\$32,368
20-05155.005-C-3	15-16-178-008	6,847	26,721	\$33,568
20-05155.006-C-3	15-16-230-003	6,847	33,331	\$40,178
20-05155.007-C-3	15-16-255-024	9,348	31,428	\$40,776
20-05155.008-C-3	15-16-276-002	6,847	28,538	\$35,385
20-05155.009-C-3	15-16-282-014	9,348	25,758	\$35,106
20-05155.010-C-3	15-16-428-004	5,608	25,420	\$31,028
20-05155.011-C-3	15-18-107-013	5,411	31,588	\$36,999
20-05155.012-C-3	15-18-427-027	9,348	32,933	\$42,281
20-05155.013-C-3	15-18-431-016	9,348	34,483	\$43,831
20-05155.014-C-3	15-18-432-034	9,348	32,080	\$41,428
20-05155.015-C-3	15-20-101-022	9,783	35,637	\$45,420
20-05155.016-C-3	15-20-234-010	7,667	45,981	\$53,648
20-05155.017-C-3	15-20-481-013	9,204	37,172	\$46,376
20-05155.018-C-3	15-21-151-022	7,265	32,131	\$39,396
20-05155.019-C-3	15-21-177-006	7,065	31,474	\$38,539
20-05155.020-C-3	15-23-152-004	4,396	23,699	\$28,095

20-05155.021-C-3	15-23-352-037	4,557	35,187	\$39,744
20-05155.022-C-3	15-23-376-001	4,809	26,134	\$30,943
20-05155.023-C-3	15-23-405-007	5,143	19,806	\$24,949
20-05155.024-C-3	15-26-179-029	3,617	26,834	\$30,451
20-05155.025-C-3	15-26-202-046	4,441	22,416	\$26,857
20-05155.026-C-3	15-27-105-001	3,242	15,647	\$18,889
20-05155.027-C-3	15-27-235-016	2,636	21,905	\$24,541
20-05155.028-C-3	15-27-255-031	2,924	27,202	\$30,126
20-05155.029-C-3	15-27-354-008	3,717	32,046	\$35,763
20-05155.030-C-3	15-27-354-015	3,980	28,907	\$32,887
20-05155.031-C-3	15-27-407-011	4,064	41,796	\$45,860
20-05155.032-C-3	15-27-401-052	4,571	34,107	\$38,678
20-05155.033-C-3	15-27-429-003	7,027	36,902	\$43,929
20-05155.034-C-3	15-28-127-003	2,828	18,681	\$21,509
20-05155.035-C-3	15-28-276-014	4,620	20,392	\$25,012
20-05155.036-C-3	15-29-228-020	3,911	36,310	\$40,221
20-05155.037-C-3	15-34-154-013	7,271	36,724	\$43,995
20-05155.038-C-3	15-34-178-012	5,283	24,443	\$29,726
20-05155.039-C-3	15-15-328-031	4,991	16,797	\$21,788

Subject only to the State multiplier as applicable.

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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

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

The City of Aurora, 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