

A publication of
the Kane County
Assessment
Office

KANE

Kane Assessment News, Etc.

Inside this issue:

Ask Mark: Board of Review Notices	2
PTAB Rules on Kane County Properties	2
Senior Exemption Automatically Renews in Kane County	3
Assessment Office December Production	4



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From Mark's Desk . . .

Preventative Maintenance



Last month, I was driving to Springfield on I-55 when I heard a sound like I was going over a rumble strip. I immediately pulled over. When I got out, I my found that my left rear tire had completely blown out. I mean, it was *shredded!*

It wasn't really a surprise. It was one of four original tires on my 2001 sedan, and my odometer was 900 miles over the tire's 75,000-mile rating. I'd been meaning to replace all four tires for months. But now I would have to do so away from home, and it would probably be more expensive.

Well, I managed to get the flat tire off and put the spare tire on . . . only to discover that my spare was flat. I suppose ten years in a trunk can do that. So for the bargain price of \$75.00, a local towing company sent out a truck with an air compressor to fill it up. It would have been free if I'd been able to limp to a service station.

What a pain! But if I am honest with myself, I should have seen this coming, changed the tires, and even checked the air in the spare. And now I would pay for my decision to put off the regular maintenance.

In a way, this is an analogy for property tax assessments. I often hear from people who tell me they had concerns about their property valuations, but didn't do anything until a "blowout" happened. With that in mind, here are a few steps for each of us to take for the new year:

1. **Check your property's physical characteristics on the Township Assessor's web site.** Taxpayers can find a link to each Township Assessor's web site by visiting KaneCountyAssessments.org/AssessorList.htm. Any discrepancies should be reported immediately to the Township Assessor.
2. **Check your homestead exemptions.** If you own your principal dwelling, does that property have all eligible exemptions? Check out the list of available exemptions at KaneCountyAssessments.org/Exemptions.htm and compare them to the ones on your most recent tax bill. If you are entitled to one that you don't have, send my office an application immediately.
3. **Be proactive about your 2011 valuation.** Even though the 2011 assessment rolls are still being developed, taxpayers who have questions or concerns about those values should contact their Township Assessor's office sooner rather than later. A list of Township Assessor's telephone numbers is at KaneCountyAssessments.org/AssessorPhone.htm.

By following these steps, taxpayers can do their "preventative maintenance" now and minimize the chance of a "blowout" later on.

Your thoughts and comments are always welcome.



A 75,000-mile tire after 75,900 miles.

A monthly Q and A with Supervisor of Assessments Mark Armstrong

Ask Mark . . .

I had a hearing before the Kane County Board of Review late last year; when will I receive written notice of the results?

The Board will issue notices of findings for all properties on which it has ruled at the end of the current session; we anticipate that to be on or around the first of March, 2011.

If you are not satisfied with the decision of the Board of Review you may appeal the decision to the Illinois Property Tax Appeal Board within 30 days of the issuance of the notices of findings. The PTAB will accept appeals of decisions made by Boards of Review if they are filed within 30-days of the issues of the notice of findings.

The reason the Board waits until the end of the session is that it provides taxpayers with the maximum amount of time to gather evidence for an appeal of the Board's decision, as the state Property Tax Appeal Board (PTAB) will consider evidence beyond what was originally submitted.

For more information on appeals to the PTAB, please visit www.state.il.us/agency/ptab/assist/default.htm.



The Board of Review will issue a written notice of findings for every parcel on which it made a decision.

“Ask Mark” is a monthly feature of KANE ASSESSMENT NEWS, ETC. To submit a question to Kane County Supervisor of Assessments Mark Armstrong, e-mail it to KaneSOA@co.kane.il.us or send it to Mark at 719 S. Batavia Ave., Geneva, Illinois.

PTAB Rules on Kane Properties

SPRINGFIELD—At its January 2011 meeting, the Illinois Property Tax Appeal Board (PTAB) ruled on taxpayer appeals of valuation decisions made on five Kane County residential properties and one commercial property.

Residential Property Decisions

Under state law, “If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.” (35 ILCS 200/16-185)

02-06-329-010 (Dismissed for lack of jurisdiction) — Thomas and Linda Youngren appealed the 2008 ruling of the Kane County Board of Review that placed the equalized assessed value (EAV) of this Rutland Township residence at \$157,891. The appellant contended and inequitable assessment, and asked for the EAV to be reduced to \$138,820. However, statutory dead-

(Continued on page 3)

Automatic Renewal for Senior Citizen Homestead Exemption in Kane County

All Kane County taxpayers who received the Senior Citizen Homestead Exemption in 2010 will automatically receive it again in 2011, unless the taxpayer has sold the home or otherwise requested the exemption to be removed. While the Illinois Legislature did enact a law regarding reapplication for Senior Citizen exemptions, that law applies only to Cook County.

The 2011 Senior Citizen Assessment Freeze Homestead Exemption does require an application, even for taxpayers who were approved in the prior year.

For more information on Homestead Exemptions, please call the County Assessment Office or visit KaneCountyAssessments.org/Exemptions.htm.

PTAB Rules on Kane Properties

(Continued from page 2)

line for filing the appeal had passed prior to the appeal being filed. Accordingly, the PTAB ruled that it lacked jurisdiction to hear the appeal. (Docket 08-02943.001-R-1)

02-09-426-009 (5% Reduction) — Derrill E. Perchorowicz appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Rutland Township residence at \$142,818. The appeal was filed based on a 2009 decision of the Property Tax Appeal Board which lowered 2007 EAV to \$130,413; the taxpayer requested the 2008 valuation be reduced to \$136,125, reflecting a 2008 equalization factor of 1.0438. The Board of Review concurred with the requested valuation, and PTAB ruled the correct EAV to be \$136,125. (Docket 08-06665.001-R-1)

03-03-228-011 (2% Reduction) — John Tagas appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Dundee Township residence at \$91,510. The appellant contended an inequitable assessment, and asked for the EAV to be reduced to \$89,571. The Board of Review concurred with the requested valuation, and PTAB ruled the correct EAV to be \$89,571. (Docket 08-03822.001-R-1)

03-16-476-016 (5% Reduction) — Kent L. Kasten appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Dundee Township residence at \$87,451. The appellant contended overvaluation, and asked for the EAV to be reduced to \$83,325. The Board of Review concurred with the requested valuation, and PTAB ruled the correct EAV to be \$83,325. (Docket 08-04972.001-R-1)

09-13-300-042 (7% Reduction) — Eliot Del Longo appealed the 2008 ruling of the Kane County Board of Review that placed the equalized assessed value (EAV) of this St. Charles Township residence at \$700,677. The appeal was filed based on a 2009 decision of the Property Tax Appeal Board which lowered 2007 EAV to \$649,935; the taxpayer requested the 2008 valuation be reduced to \$649,935, reflecting a 2008 equalization factor of 1.0000. The Board of Review concurred with the requested valuation, and PTAB ruled the correct EAV to be \$649,935. (Docket 08-06655.001-R-1)

(Continued on page 4)

PTAB decisions can be appealed in the Illinois courts.

PTAB Rules on Kane Properties

Commercial Property Decisions

09-29-400-019 (12% reduction) – Amcore Bank appealed the 2007 ruling of the Kane County Board of Review that placed the EAV of this St. Charles banking facility at \$491,650. The appellant contended overvaluation, and asked for the EAV to be reduced to \$421,718. After reviewing the evidence, the PTAB ruled the correct EAV to be \$432,640. (Docket 07-02477.001-C-1)

The Board's office is located in Springfield, but most assessment appeal hearings are held in the county in which the appealed property is located. More information on the Board is available at www.state.il.us/agency/ptab/. Appellants can check the status of their appeals at www.state.il.us/agency/ptab/assist/asi.htm or by calling the board office at (217) 782-6076.

As of February 1, 2011, there were 1,304 e-mail subscribers to Kane Assessment News, Etc.

(If you're not one of them, visit KaneCountyAssessments.org, select the "subscribe" link, and enter your e-mail address today!)

January 2011 Production Report

Documents Processed	Jan. 2010	2010 Year-To-Date	Jan. 2011	2011 Year-To-Date
Deeds	0	0	0	0
Transfer Declarations	469	469	445	445
Name/Address Changes	1,253	1,253	1,808	1,808
Homestead Exemption Applications	78	78	62	62
Homestead Removals	28	28	3	3
Senior Exemption Applications	49	49	63	63
Senior/Freeze Renewals	355	355	46	46
Veteran/Disabled Exemptions	28	28	13	13
Assessment Corrections	207	207	72	72
Certificates of Error	0	0	0	0
Subdivisions	3	3	1	1
Total Documents Processed	2,470	2,470	2,513	2,513
Revenue/Sale of Data	\$2,155	\$2,155	\$3,832	\$3,832
Web Site Visits	8,292	8,292	8,464	8,464
Web Page Views	19,893	19,893	18,983	18,983
On-Line Property Look-Ups	18,857	18,857	218,924	218,924
Telephone Inquiries	1,311	1,311	793	793
Property Tax Appeal Board Filings	28	28	1	1
Tax Parcels				
Parcels Added	51	51	39	39
Parcels Deleted	35	35	31	31
Net Parcel Change	16	16	8	8
New E-Newsletter Subscribers	20	20	71	71
Public Presentation Attendance	55	55	25	25