

A publication of  
the Kane County  
Assessment  
Office

# KANE

Kane Assessment News, Etc.

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From Mark's Desk . . .

## *The First Step to an Equitable Value*



The Kane County Board of Review completed its work and certified the 2010 assessment roll to the County Clerk on March 7, 2011. Despite complaints being filed on a record number of parcels (a 35% increase since last year), the Board of Review finished its work four days earlier than last year. The Board heard complaints that were filed on 4,963 parcels, and also reviewed and ruled on 2,526 assessor-initiated corrections.

One of the most common questions I am asked at the end of Board of Review season is "Just how successful are assessment complaints? Do taxpayers really gain anything by trying to change their property valuations?" The question is a good one, but the answer needs a little explaining.

First, not every property taxpayer who files a complaint is actually trying to get the Board of Review to reduce their valuations. Many complaints in the commercial and industrial sector are filed merely to preserve future appeal rights, and little to no evidence is presented by taxpayers at these types of hearings. Therefore, when I present statistical information on Board actions, I generally restrict the data to complaints filed on single residential properties, such as houses, townhomes, and condo units. Of the 4,963 parcels reviewed in 2010, only 1,724 (35%) were from complaints filed on individual Kane County dwellings.

Next, it is important to define "success." In this instance, I define it as any parcel receiving any amount of reduction (but not necessarily the reduction requested by the taxpayer). By this measure, 66% of all residential assessment complaints were successful: that is, 66% of homeowners who filed a complaint form ended up with some reduction in value. Of those who received a reduction, the median was \$7,356; and at a 7.5% tax rate, that would result in a tax savings of more than \$550.

But perhaps more important than what the reduction was is why the reduction was granted. For the first time, the Board of Review has tracked the reasons for a reduction: out of the 1,140 taxpayers who received reductions, 263 (23%) received it based on the recommendation of their township assessor. On the surface, this means that 77% of the time, the Board of Review lowered a home's assessed valuations against the wishes of a Township assessor. Yet even this statistic is too simplistic to tell the whole story.

Remember those "assessor-initiated corrections" I mentioned back on page one? Well, among these corrections were 1,278 instances where a Township Assessor reviewed information presented by a homeowner, and asked the Board of Review to lower the valuation—without the homeowner having to file a formal complaint or ever having to appear before the Board.

This means that of the 3,002 dwellings the Board reviewed:

(Continued on page 3)

*A monthly Q and A with Supervisor of Assessments Mark Armstrong*

## Ask Mark . . .

I read in my Township newsletter that the Kane County Board of Review lowered the equalized assessed valuation on some vacant subdivision lots based on state law. What precisely is the law that provides for special treatment for subdivision lots, and how long has it been around? And just how many of these lots are there in Kane County?

The law, currently [Section 10-31 of the Illinois Property Tax Code](#), has been around for nearly 30 years. It is sometimes referred to as the “Developer’s Relief preferential assessment”. Simply put, this statute prevents the act of platting a subdivision from impacting the assessed valuation of land.

It was originally enacted on September 26, 1983 as Public Act 83-837, and its original intent is shown by the legislative record of that year. The sponsor, Sen. Jerome Joyce, said that *“This legislation is essentially intended to protect the real estate developers from rising assessments which result from initial platting and subdividing farmland for real estate development. It’s not uncommon for a real estate developer to purchase farmland for development site and then see the assessment double or triple.*

*What this does is says that they will not be . . . will not have that raise even though they may put in curbs, and gutters, and . . . and sidewalks until they have sold the . . . the plat. We have seen what is [sic] happened to real estate developers in the past couple of years and . . . they are unable to sustain this . . . their development because of the increased cost of taxes and this would hold that until they sold the property.”* (83d Illinois General Assembly Senate Proceedings, May 24, 1983, at p. 293)

This law was later expanded to include more properties in 2008 ([Public Act 95-135](#)) and again in 2009 ([Public Act 96-480](#)). A third expansion is currently being considered by the Illinois General Assembly ([SB2225](#)); the pending legislation is an initiative of the Home Builders Association of Illinois and is supported by the Illinois Association of Realtors.

The most important distinction to remember in this process is how the properties were assessed immediately prior to platting:

- If the underlying land was assessed as farmland at the time of platting, the subdivisions lots must remain to be assessed under the farmland provisions of the code.
- If the underlying land was assessed as another use at the time of platting, the subdivisions lots must remain to be assessed under that use.

As of the 2010 assessment year, there were 7,880 parcels of land assessed under this method in Kane County. While there are some in every township, more than half of them are located in Rutland (2,117 parcels), Plato (1,117 parcels), and Elgin (1,074 parcels) Townships.

You can read more about the Developer’s Relief Preferential Assessment in [Publication 134](#) of the Illinois Department of Revenue.



*Section 10-31 of the property tax code is “intended to protect real estate developers from rising assessments.”*

*“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](mailto:KaneSOA@co.kane.il.us) or send it to Mark at 719 S. Batavia Ave., Geneva, Illinois.*

## *The First Step to an Equitable Value*

(Continued from page 1)

- 1,541 dwellings received lower valuations based primarily on the recommendation of the Township Assessor.
- 877 dwellings received lower valuations based primarily on the information provided by the taxpayer.
- 584 dwellings did not receive a lower valuation from this process, but did have the opportunity to present evidence, and retained the right to appeal the Board's decision to the Illinois Property Tax Appeal Board or the Circuit Court.

For years, I've been telling taxpayers with assessment concerns that the first step to an equitable property valuation is to discuss their concerns with their township assessor. From this data, one can see it is often a successful one as well.

Your thoughts and comments are always welcome.

| Township     | Upheld by Board of Review | Reduced based on Assessor Recommendation | Reduced based on Taxpayer Evidence | Reduced based on Township Assessor Recommendation (no complaint filed) | Total Parcels Reviewed |
|--------------|---------------------------|--|------------------------------------|--|------------------------|
| Hampshire    | 7                         | 1  | 9                                  | 33   | 50                     |
| Rutland      | 40                        | 10                                       | 70                                 | 20   | 140                    |
| Dundee       | 75                        | 30                                       | 141                                | 79   | 325                    |
| Burlington   | 1                         | 0  | 4                                  | 7  | 12                     |
| Plato        | 12                        | 3  | 11                                 | 19   | 45                     |
| Elgin        | 85                        | 46                                       | 51                                 | 35   | 217                    |
| Virgil       | 1                         | 0  | 4                                  | 3  | 8                      |
| Campton      | 13                        | 22                                       | 6                                  | 44   | 85                     |
| St. Charles  | 89                        | 38                                       | 202                                | 244  | 573                    |
| Kaneville    | 0                         | 1  | 1                                  | 5  | 7                      |
| Blackberry   | 16                        | 11                                       | 27                                 | 127  | 181                    |
| Geneva       | 24                        | 46                                       | 53                                 | 268  | 391                    |
| Batavia      | 24                        | 36                                       | 61                                 | 264  | 385                    |
| Big Rock     | 1                         | 0  | 0                                  | 7  | 8                      |
| Sugar Grove  | 23                        | 5  | 25                                 | 23   | 76                     |
| Aurora       | 173                       | 14                                       | 212                                | 100  | 499                    |
| <b>Total</b> | <b>584</b>                | <b>263</b>                               | <b>877</b>                         | <b>1,278</b>   | <b>3,002</b>           |

*1,541 homes were lowered based on Township Assessor recommendations.*

## ***PTAB Rules on Kane Properties***

SPRINGFIELD—At its February and March 2011 meetings, the Illinois Property Tax Appeal Board (PTAB) ruled on taxpayer appeals of valuation decisions made on 22 Kane County properties: 14 residential, seven commercial, and one industrial. The complete text of each of these PTAB rulings is available to the public at [www.KaneCountyAssessments.org/PTABDecisions.htm](http://www.KaneCountyAssessments.org/PTABDecisions.htm).

### **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)

*The complete text of each PTAB Decision on a Kane county Property can be viewed on the web.*

**02-07-135-016 (11% reduction requested, 2% reduction granted)** — William & Suzanne Grady appealed the 2008 ruling of the Kane County Board of Review that placed the equalized assessed value (EAV) of this Huntley residence at \$104,939. The appeal contends and inequitable assessment, and request that the EAV be reduced to \$93,399. Prior to the hearing, the Board of Review offered to settle the appeal at an EAV of \$102,851. The appellant did not respond to the offer within 30 days. Subsequently, the PTAB ruled the correct EAV to be \$102,851. (Docket 08-06074.001-R-1)

**03-09-327-022 (6% reduction requested, 3% reduction granted)** — Robert & Judy Kaplow appealed the 2006 ruling of the Kane County Board of Review that placed the EAV of this unincorporated Dundee Township residence at \$134,389. The appeal was filed based on a 2010 decision of the Property Tax Appeal Board which lowered 2005 EAV to \$126,866; the taxpayer requested the 2006 valuation be reduced to \$126,866 as well. The Board of Review responded by reducing the 2006 valuation to \$129,822, which reflected the 2005 valuation and the 2006 township equalization factor of 1.0233. The PTAB ruled the correct EAV to be \$129,822. (Docket 06-03064.001-R-1)

**03-17-176-016 (13% reduction requested, 13% reduction granted)** — John Cooper appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Carpentersville residence at \$127,991. The appellant contended an inequitable assessment and overvaluation, and ask for the valuation to be reduced to \$111,503. Prior to the hearing, the two parties agreed to a stipulated valuation of \$111,697. After reviewing the evidence presented, the PTAB concurred and ruled the correct EAV to be \$111,697. (Docket 08-02300.001-R-1)

**03-20-425-010 (5% reduction requested, 1% reduction granted)** — Irwin and Geraldine Sacheck appealed the 2008 ruling of the Kane County Board of

*(Continued on page 5)*

## ***PTAB Rules on Kane Properties***

(Continued from page 4)

Review that placed the EAV of this West Dundee residence at \$122,333. The appeal was filed based on a 2009 decision of the Property Tax Appeal Board which lowered 2007 EAV to \$115,866; the taxpayer requested the 2008 valuation be reduced to \$115,866 as well. The Board of Review had already reduced the 2008 valuation to \$120,790, which reflected the 2007 valuation and the 2008 township equalization factor of 1.0425. The PTAB ruled the correct EAV to be \$120,790. (Docket 08-06759.001-R-1)

**03-21-154-006 (6% reduction requested, 3% reduction granted)** — Carlo & Sharon Capobianco appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this West Dundee residence at \$114,605. The appellant contended an inequitable assessment and overvaluation, and requested the value be reduced to \$107,605. Prior to the hearing, the Board of Review offered to settle the appeal at a value of \$110,989. The appellants did not respond to the offer within 30 days. Subsequently, the PTAB ruled the correct EAV to be \$110,989. (Docket 08-03793.001-R-1)

**03-21-204-008 (2% reduction requested, 2% reduction granted)** — Debbie Sersen appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Carpentersville residence at \$104,821. The appellant contended overvaluation, and requested the value be reduced to \$102,402. After reviewing the appellant's evidence, the Board of Review concurred with the request. Subsequently, the PTAB ruled the correct EAV to be \$102,402. (Docket 08-04999.001-R-1)

**03-23-426-003 (14% reduction requested, 13% reduction granted)** — Rosario Lampasano appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this East Dundee residence at \$90,945. The appellant contended overvaluation, and requested the value be reduced to \$78,315. Prior to the hearing, the Board of Review offered to settle the appeal at a value of \$78,999. The appellants did not respond to the offer within 30 days. Subsequently, the PTAB ruled the correct EAV to be \$78,999. (Docket 08-01743.001-R-1)

**06-03-401-012 (12% reduction requested, 2% reduction granted)** — Donald and Wendie Dinapoli appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Elgin residence at \$92,137. The appellant contended overvaluation, and asked for the EAV to be reduced to \$81,365. Prior to the hearing, the Board of Review offered to settle the appeal at a value of \$89,991. The appellants did not respond to the offer within 30 days. Subsequently, the PTAB ruled the correct EAV to be \$89,991. (Docket 08-03806.001-R-1)

**08-27-100-056 (6% reduction requested, 6% reduction granted)** — Phillip Vovola appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Elburn residence at \$324,220. The appellant contended an inequitable assessment, and asked for the EAV to be reduced to \$304,324. Prior to the hearing, the Board of Review offered to settle the appeal at a value of \$304,294. The appellants did not respond to the offer within 30

*PTAB decisions can  
be appealed in the  
Illinois courts.*

(Continued on page 6)

## ***PTAB Rules on Kane Properties***

*(Continued from page 5)*

days. Subsequently, the PTAB ruled the correct EAV to be \$304,294. (Docket 08-02652.001-R-1)

**09-18-300-012 (24% reduction requested, 0% reduction granted)** — Tom Moon-cotch appealed the 2008 ruling of the Kane County Board of Review (and subsequent 2009 Certificate of Error to correct square footage) that placed the EAV of this unincorporated St. Charles Township residence at \$773,219. The appellant contended an inequitable assessment, and asked for the EAV to be reduced to \$584,892. After the hearing, the PTAB ruled the correct EAV to be \$773,219. (Docket 08-02336.001-R-2)

**09-22-452-021 (16% reduction requested, 16% reduction granted)** — Tim McCue appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this St. Charles residence at \$594,235. The appellant contended an inequitable assessment, and asked for the EAV to be reduced to \$499,950. After reviewing the appellant's evidence, the Board of Review concurred. Subsequently, the PTAB ruled the correct EAV to be \$499,950. (Docket 08-05025.001-R-1)

**12-05-352-010 (21% reduction requested, 11% reduction granted)** — Jeffrey & Eileen Walsma appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Geneva residence at \$155,079. The appellant contended overvaluation, and asked for the EAV to be reduced to \$123,013. Prior to the hearing, the Board of Review offered to settle the appeal at a value of \$138,754. The appellant did not respond to the offer within 30 days. Subsequently, the PTAB ruled the correct EAV to be \$138,754. (Docket 08-6534.001-R-1)

**14-25-278-013 (5% reduction requested, 5% reduction granted)** — Kevin Pennington appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Aurora residence at \$84,647. The appellant contended overvaluation, and asked for the EAV to be reduced to \$80,354. After a hearing, the PTAB concurred with the appellant and ruled the correct EAV to be \$80,354. (Docket 08-01851.001-R-1)

**15-21-156-006 (20% reduction requested, 5% reduction granted)** — Ronald Slewitzke appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Aurora residence at \$124,752. The appellant contended overvaluation, and asked for the EAV to be reduced to \$99,793. Prior to the hearing, the Board of Review offered to settle the appeal at a value of \$119,000. The appellant did not respond to the offer within 30 days. Subsequently, the PTAB ruled the correct EAV to be \$119,000. (Docket 08-03782.001-R-1)

### **Commercial Property Decisions**

**09-25-103-007 (18% reduction requested, 10% reduction granted)** — Triad Development & Management Co. appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this St. Charles office property at \$1,633,231. The appellant contended overvaluation, and asked for the EAV

*(Continued on page 7)*

*13 of the 14 rulings on residential property resulted in a lower EAV and a tax refund for the appellant.*

## ***PTAB Rules on Kane Properties***

*(Continued from page 6)*

to be reduced to \$1,345,000. Prior to the hearing, the Board of Review and the appellant agreed to settle the appeal at a value of \$1,470,000. The PTAB concurred and ruled the correct EAV to be \$1,470,000. (Docket 08-032300.001-C-2)

**14-13-226-013 (37% reduction requested, 30% reduction granted)** – First Bank appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Aurora banking facility at \$2,376,540. The appellant contended overvaluation, and asked for the EAV to be reduced to \$1,499,850. Prior to the hearing, the parties agreed to settle the appeal at an EAV of \$1,666,500. After reviewing the agreement, the PTAB concurred and ruled the correct EAV to be \$1,666,500. (Docket 08-03334.001-C-3)

**14-16-276-008 (6% reduction requested, 4% reduction granted)** – Sugar Grove S.C. and Winding Road LLC appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Sugar Grove commercial site at \$89,853. The appellant contended overvaluation, and asked for the EAV to be reduced to \$84,853. Prior to the hearing, the Board of Review and the appellant agreed to settle the appeal at a value of \$86,389. The PTAB concurred and ruled the correct EAV to be \$86,389. (Docket 08-02245.001-C-1)

**14-16-276-014 (28% reduction requested, 14% reduction granted)** – Sugar Grove S.C. and Winding Road LLC appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Sugar Grove retail center at \$858,060. The appellant contended overvaluation, and asked for the EAV to be reduced to \$615,147. Prior to the hearing, the Board of Review and the appellant agreed to settle the appeal at a value of \$730,880. The PTAB concurred and ruled the correct EAV to be \$730,880. (Docket 08-02248.001-C-2)

**15-16-226-017 (53% reduction requested, 8% reduction granted)** – 371 Old Indian Trail LLC appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Aurora apartment complex at \$528,824. The appellant contended that the township multiplier had been incorrectly applied to the property, and asked for the EAV to be reduced to \$246,926. Prior to the hearing, the Board of Review offered to settle the appeal at a value of \$489,127. The appellants did not respond to the offer within 30 days. Subsequently, the PTAB ruled the correct EAV to be \$489,127. (Docket 08-01333.001-C-2)

**15-22-451-001 (59% reduction requested, 13% reduction granted)** – LaSalle Bank N.A., u/t/a 117021-07, appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Aurora nursing home property at \$604,092. The appellant contended overvaluation as well as a matter of law, and asked for the EAV to be reduced to \$245,407. Prior to the hearing, the two parties agreed to a stipulated valuation of \$526,901. After reviewing the evidence presented, the PTAB concurred and ruled the correct EAV to be \$526,901. (Docket 08-01337.001-C-3)

*(Continued on page 8)*

*Many of the decisions on commercial properties reflected a pre-hearing settlement.*

## ***PTAB Rules on Kane Properties***

*(Continued from page 7)*

**15-22-455-009 (41% reduction requested, 41% reduction granted)** — Bertha Garcia appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this Aurora grocery store property at \$883,152. The appellant contended overvaluation, and asked for the EAV to be reduced to \$519,948. After reviewing the evidence presented, the PTAB concurred and ruled the correct EAV to be \$519,012. (Docket 08-02471.001-C-3)

### **Industrial Property Decisions**

**09-26-452-006 (35% reduction requested, 8% reduction granted)** — Edward Hines Lumber Co. appealed the 2008 ruling of the Kane County Board of Review that placed the EAV of this St. Charles industrial property at \$839,916. The appellant contended overvaluation, and asked for the EAV to be reduced to \$549,945. Prior to the hearing, the Board of Review and the appellant agreed to settle the appeal at a value of \$775,000. The PTAB concurred and ruled the correct EAV to be \$775,000. (Docket 08-03779.001-I-2)

More information about the Illinois Property Tax Board is available at [www.state.il.us/agency/ptab/](http://www.state.il.us/agency/ptab/). Appellants can check the status of their appeals at [www.state.il.us/agency/ptab/assist/asi.htm](http://www.state.il.us/agency/ptab/assist/asi.htm) or by calling the board office at (217) 782-6076.

*An examination to determine qualifications for the Board of Review will be held May 4 in Geneva.*

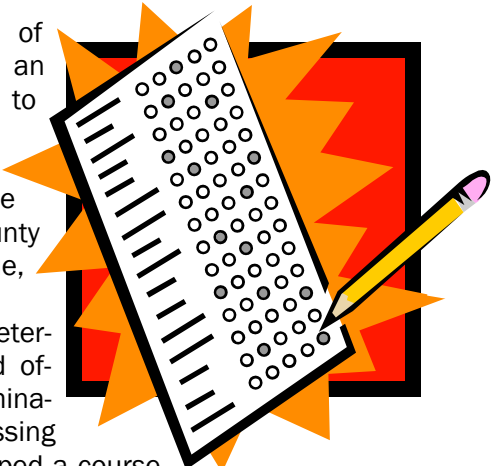
## ***DOR Announces Board of Review and Supervisor of Assessments Exam Dates***

SPRINGFIELD—The Illinois Department of Revenue has announced that it will hold an examination to determine qualifications to serve on a County Board of Review.

The examination will be held at 9:30 a.m. on Wednesday, May 4, 2011 in the Auditorium of Building A of the Kane County Government Center, 719 S. Batavia Avenue, in Geneva.

The Board of Review examination is to determine an individual's "competence to hold office." (See [35 ILCS 200/6-10](#)) The examination consists of 50 questions, and a passing score is 70%. The Department has developed a course to prepare persons for the examination, which can be viewed at [www.revenue.state.il.us/LocalGovernment/PropertyTax/PTAX-1-BR.pdf](http://www.revenue.state.il.us/LocalGovernment/PropertyTax/PTAX-1-BR.pdf). Persons successfully completing the examination who are also "qualified by experience and training in property appraisal and property tax administration" (See [35 ILCS 200/6-5](#)) are eligible to be appointed to a Board of Review in any Illinois County in which they reside that appoints a Board of Review.

Individuals interested in taking this examination should contact county coordinator Sandy Orlando at (630) 208-3823 by 10:00 a.m. of the day before the test to register and obtain an application form.



## State Factor Set at 1.0000

SPRINGFIELD—Kane County has been issued a final 2010 property assessment equalization factor of 1.0000, the Illinois Department of Revenue announced.

The equalization factor is the method of “equalizing” assessment levels across county lines to provide for an equitable distribution of taxes in multi-county districts. Kane County shares taxing districts with 12 other northern

Illinois Counties.

An equalization factor of 1.0000 means the Department found the median level of assessment in Kane County to be 33.33% of market value, based on sales of property in 2007, 2008, and 2009.

The equalization factor is assigned for 2010 taxes payable in 2011.

Kane County’s multiplier has been set at 1.0000 for 23 consecutive years.

## 2011 Senior Freeze Form Available

On March 23, 2011, the Kane County Assessment Office mailed 22,290 applications for the Senior Citizen Assessment Freeze Homestead Exemption to senior citizen taxpayers in Kane County.

The exemption, known commonly as the “Senior Freeze”, provides that qualifying senior homeowners with household incomes that do not exceed \$55,000 can have any increase in home value over the “base year” exempted from taxation. An application must be filed each year the homeowner is eligible.

Taxpayers who have questions or need assistance filling out these forms have several options:

- The County Assessment Office staff can provide assistance during normal business hours (8:30 a.m. and 4:30 p.m., Monday through Friday); they are available at (630) 208-3818, as well as in person at the above address. A **free notary service** is available for anyone filing in person.
- Senior Services of Aurora (which serves Kane County south of South Elgin) will be available (by appointment only) from 8:00 AM to 4:00 PM Monday through Friday. Their telephone number is (630) 897-4035.
- Senior Services of Elgin (which serves the northern half of Kane County and South Elgin) will be available (by appointment only) from 9:00 AM to 3:00 PM on Mondays. Their telephone number is (847) 741-0404.

Senior Services will visit homebound taxpayers; call the local office for an appointment.

Senior taxpayers eligible for the Senior Freeze **should file this form by July 1, 2011**. The receipt of this exemption does not encumber a property in any way whatsoever, and no money saved by the Senior Freeze ever needs to be repaid.

Additional forms are available by calling the County Assessment Office at (630) 208-3818 or visiting [www.KaneCountyAssessments.org/SeniorFreeze.htm](http://www.KaneCountyAssessments.org/SeniorFreeze.htm).

**Application for Senior Citizens Assessment Freeze Homestead Exemption for 2011**  
 KANE COUNTY ASSESSMENT OFFICE  
 19 South Service Avenue, Springfield, IL  
 Geneva, Illinois 60134-3005  
 (630) 208-3818  
[www.KaneCountyAssessments.org](http://www.KaneCountyAssessments.org)

**Part 1: Complete the following information** (Please type or print)

1. Last Name of Applicant: \_\_\_\_\_ First Name: \_\_\_\_\_ Initial: \_\_\_\_\_ Driver's License or State ID Number: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Applicant's Date of Birth: \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 Applicant's Telephone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

2. Property Address: \_\_\_\_\_ Township: \_\_\_\_\_  
 City: \_\_\_\_\_ Zip: \_\_\_\_\_ (Please number (down) or mailing label of this form on your most recent property tax bill or assessment notice, or by visiting the County Assessment Office at (630) 208-3818.)  
 Name of spouse: \_\_\_\_\_ Address of Spouse: \_\_\_\_\_ Spouse Date of Birth: \_\_\_\_\_

**Part 2: Complete the 2010 yearly income information for the entire household**

1. Social Security and SSI benefits, Federal Reserve benefits, or other monthly benefits (household total) \_\_\_\_\_  
 2. 2010-2009 (also allow on the 20th of Federal 1042) or the 1st of Federal 1042A (household total) \_\_\_\_\_  
 3. Federal Retirement benefits, taxable pension distributions in this state (household total) \_\_\_\_\_  
 4. Social Security benefits (household total) \_\_\_\_\_  
 5. Annuity benefits and benefits payable to persons and IRA benefits (household total) \_\_\_\_\_  
 6. Interest on tax and any government bonds (taxable interest or benefits) (household total) \_\_\_\_\_  
 7. Wages, salaries, and tips from work (household total) \_\_\_\_\_  
 8. Taxable dividends and tax transfer and non-transfer interest received (household total) \_\_\_\_\_  
 9. Net rental, farm, and business income or losses. See instructions for Line 9 (household total) \_\_\_\_\_  
 10. Other income or losses. See instructions for Line 10 (household total) attach Schedule D if loss \_\_\_\_\_  
 11. Self-employment income. See instructions for Line 11 (household total) \_\_\_\_\_  
 12. Other income (1 through 10). See instructions for Line 12 (household total) \_\_\_\_\_  
 13. Certain Subtractions. You may subtract only the reported adjustments to income from Federal 1040, Line 28 or Federal 1042A, Line 20. \_\_\_\_\_

| Subtraction Item | Amount |
|------------------|--------|
| 13a              | _____  |
| 13b              | _____  |
| 13               | _____  |

13. Subtract Line 12 from Line 11, and enter the result. This is your total household income for 2010. If this amount is greater than \$55,000, you do not qualify for this exemption.

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Money saved by the Senior Freeze does not ever need to be repaid.

## ***Kane County Surplus Real Estate & Mobile Homes Sealed Bid Auction***

Last Day to Bid: Thursday, September 16, 2011

Where to Bid: Kane County Treasurer's Office  
719 South Batavia Avenue, Building A  
Geneva, Illinois 60174

How to obtain Catalogue and submit bid:

- Obtain a catalogue approximately 30 days prior to the sale at the Kane County Treasurer's Office or at [www.iltaxsale.com](http://www.iltaxsale.com).
- Inspect the properties.
- Submit a Sealed Bid form (available at the Kane County Treasurer's Office or at [www.iltaxsale.com](http://www.iltaxsale.com)) together with payment in full; submissions can be made either in person or by mail.

For more information, contact:

Kane County Delinquent Tax Agent  
Joseph E. Meyer & Associates  
141 St. Andrews Ave.  
P.O. Box 96  
Edwardsville, Illinois 62025  
(800) 248-2850  
(618) 656-5744  
[www.iltaxsale.com](http://www.iltaxsale.com)

*After the initial application, Senior Citizen Homestead Exemptions will automatically renew.*

### ***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](http://KaneCountyAssessments.org/Exemptions.htm).

## February 2011 Production Report

| Documents Processed               | Feb. 2010    | 2010 Year-To-Date | Feb. 2011    | 2011 Year-To-Date |
|-----------------------------------|--------------|-------------------|--------------|-------------------|
| Deeds                             | 1,873        | 1,873             | 0            | 0                 |
| Transfer Declarations             | 398          | 867               | 331          | 776               |
| Name/Address Changes              | 974          | 2,227             | 2,064        | 3,872             |
| Homestead Exemption Applications  | 82           | 160               | 77           | 139               |
| Homestead Removals                | 8            | 36                | 34           | 37                |
| Senior Exemption Applications     | 21           | 70                | 70           | 133               |
| Senior/Freeze Renewals            | 181          | 536               | -26          | 20                |
| Veteran/Disabled Exemptions       | 27           | 55                | 27           | 40                |
| Assessment Corrections            | 1            | 208               | 1            | 73                |
| Certificates of Error             | 0            | 0                 | 0            | 0                 |
| Subdivisions                      | 2            | 5                 | 4            | 5                 |
| <b>Total Documents Processed</b>  | <b>3,567</b> | <b>6,037</b>      | <b>2,582</b> | <b>5,095</b>      |
| Revenue/Sale of Data              | \$17,939     | \$20,094          | \$152        | \$3,984           |
| Web Site Visits                   | 11,185       | 19,477            | 10,070       | 18,534            |
| Web Page Views                    | 24,077       | 43,970            | 21,153       | 40,136            |
| On-Line Property Look-Ups         | 37,022       | 55,879            | 36,118       | 57,015            |
| Telephone Inquiries               | 776          | 2,087             | 957          | 1,750             |
| Property Tax Appeal Board Filings | 1            | 29                | 26           | 27                |
| Tax Parcels                       |              |                   |              |                   |
| Parcels Added                     | 12           | 63                | 18           | 57                |
| Parcels Deleted                   | 6            | 41                | 11           | 42                |
| Net Parcel Change                 | 6            | 22                | 7            | 15                |
| New E-Newsletter Subscribers      | 14           | 34                | 88           | 159               |
| Public Presentation Attendance    | 0            | 55                | 102          | 127               |

*February and March also included providing support for Board of Review Assessment Complaint hearings.*

## March 2011 Production Report

| Documents Processed               | March 2010   | 2010 Year-To-Date | March 2011   | 2011 Year-To-Date |
|-----------------------------------|--------------|-------------------|--------------|-------------------|
| Deeds                             | 1,136        | 3,009             | 2,587        | 2,587             |
| Transfer Declarations             | 551          | 1,418             | 534          | 1,310             |
| Name/Address Changes              | 2,477        | 4,704             | 1,208        | 5,080             |
| Homestead Exemption Applications  | 147          | 307               | 489          | 628               |
| Homestead Removals                | 20           | 56                | 166          | 203               |
| Senior Exemption Applications     | 182          | 252               | 50           | 183               |
| Senior/Freeze Renewals            | 55           | 591               | -218         | -198              |
| Veteran/Disabled Exemptions       | 15           | 70                | 75           | 115               |
| Assessment Corrections            | 0            | 208               | 73           | 146               |
| Certificates of Error             | 0            | 0                 | 0            | 0                 |
| Subdivisions                      | 4            | 9                 | 4            | 9                 |
| <b>Total Documents Processed</b>  | <b>4,587</b> | <b>10,624</b>     | <b>4,968</b> | <b>10,063</b>     |
| Revenue/Sale of Data              | \$47,860     | \$67,954          | \$3,346      | \$7,330           |
| Web Site Visits                   | 13,097       | 32,574            | 11,973       | 30,507            |
| Web Page Views                    | 27,941       | 71,911            | 26,146       | 66,282            |
| On-Line Property Look-Ups         | 30,601       | 86,480            | 60,182       | 117,197           |
| Telephone Inquiries               | 1,721        | 3,808             | 778          | 2,528             |
| Property Tax Appeal Board Filings | 20           | 49                | 240          | 267               |
| <b>Tax Parcels</b>                |              |                   |              |                   |
| Parcels Added                     | 8            | 71                | 54           | 111               |
| Parcels Deleted                   | 5            | 46                | 38           | 80                |
| Net Parcel Change                 | 3            | 25                | 16           | 31                |
| New E-Newsletter Subscribers      | 14           | 48                | 87           | 246               |
| Public Presentation Attendance    | 0            | 55                | 33           | 160               |

*As of March 31, 2011, there were 1,475 e-mail subscribers to Kane Assessment News, Etc.*

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