

AGENDA FOR 128th ANNUAL INSTRUCTIONAL ASSEMBLY FOR TOWNSHIP ASSESSORS OF KANE COUNTY FOR THE 2026 YEAR

December 5, 2025 at 9:00 a.m. to Noon

Kane County Government Center, Auditorium of Building A
719 Batavia Avenue, Geneva, IL 60134

*“ . . . the supervisor of assessments shall, by January 1 of each year,
assemble all assessors and their deputies for consultation and
shall instruct them in uniformity of their functions.” 35 ILCS 200/9-15.*

1. Call to Order

- A. Roll Call of Townships
- B. Introduction of Guests
- C. Recognition of Service

2. Uniformity in Professional Development

- A. International Association of Assessing Officers Chesney Offutt Leafblad, CIAO-M
- B. Illinois Property Assessment Institute Josh Barnett, Executive Director

3. Uniformity in Assessment Administration

- A. The Bare Necessities of Mass Appraisal..... Chesney Offutt Leafblad, CIAO-M
- B. New Opportunities with Cadastral Mapping Trent Pell, EagleView
- C. Homestead Exemptions Taxpayer Portal Holly A. Winter, CIAO-I
- D. Reporting Assessments Bev A. Doran, CIAO
 - i. New Construction
 - ii. Farm Cards
 - iii. Due Dates
- E. Revising Valuations at SOA and BOR levels..... Mark D. Armstrong, CIAO-M

4. Uniformity in Property Valuation

- A. Changes outside of the General Assessment Year..... Mark D. Armstrong, CIAO-M
 - i. *Albee v. Soat*, 315 Ill. App. 3d 888 (Ill. App. Ct. 2000)
 - ii. *Passco Melody Farm DST Trust v. Kim*, 2025 IL App (2d) 240329
- B. Equalization requirements at each assessment level Mark D. Armstrong, CIAO-M

5. Questions and Open Discussion

6. Meeting Announcements

- A. *2026 Board of Review Procedures Assembly*: Friday, April 10, 2026 at 9:00 a.m.
Kane County Government Center, Auditorium of Building A
- B. *2027 Instructional Assembly*: Friday, December 4, 2026 at 9:00 a.m.
Kane County Government Center, Auditorium of Building A

7. Recess until Friday, April 10, 2026 at 9:00 a.m., Kane County Government Center, Auditorium of Building A