

# Freedom of Information Act Policy

## Kane County Supervisor of Assessments

Mark D. Armstrong, CIAO-M, Supervisor of Assessments

Holly A. Winter, CIAO-I, Chief Deputy Supervisor of Assessments

## Kane County Government Center

719 Batavia Avenue

Geneva, Illinois 60134-3000

(630) 208-3818

[Assessments.KaneCountyIL.gov](http://Assessments.KaneCountyIL.gov)

## Kane County Board of Review

Timothy J. Sullivan, MAI, SRA, Chairman

Constantine "Dino" Konstans, Member

Michael E. Madziarek, CIAO, Member

Mark D. Armstrong, CIAO-M, Clerk of the Board

This policy is for the administration of the Illinois Freedom of Information Act<sup>1</sup> ("FOIA") by the Kane County Supervisor of Assessments and the Kane County Board of Review.

**Record Requests** The FOIA Officer for both bodies is the Supervisor of Assessments/Clerk of the Board of Review. Records requested under the Freedom of Information Act shall be made in writing to the Supervisor/Clerk of the Board at 719 Batavia Avenue, Building C, Geneva, Illinois 60134-3000. If the request is for a commercial purpose as defined in the Act, the requestor must state in the request that the records will be used for a commercial purpose.<sup>2</sup> The requestor will be notified as soon as the documents are available for inspection and/or copying.

**Fees** There shall be no fee to inspect records. For copies of existing documents, fees are set by statute:

- For paper copies of documents, charges shall be "35 cents per page of legal size or smaller and \$1 for each larger page."<sup>3</sup>
- If a voluminous request is for electronic records and those records are not in a portable document format (PDF), the charge is
  - \$20 for not more than 2 megabytes of data,
  - \$40 for more than 2 but not more than 4 megabytes of data, and
  - \$100 for more than 4 megabytes of data.<sup>4</sup>
- If a voluminous request is for electronic records and those records are in a portable document format, the charge is
  - \$20 for not more than 80 megabytes of data,
  - \$40 for more than 80 megabytes but not more than 160 megabytes of data, and
  - \$100 for more than 160 megabytes of data.<sup>5</sup>

For tax parcel data stored in county databases but not in an existing document, a custom report of tax parcel data stored in county databases is available for \$0.10 per parcel; the minimum charge is \$20.00.<sup>6</sup>

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<sup>1</sup> 5 ILCS 140/1, *et seq.*

<sup>2</sup> 5 ILCS 140/2(c-10).

<sup>3</sup> 35 ILCS 200/14-30.

<sup>4</sup> 5 ILCS 140/6.

<sup>5</sup> 5 ILCS 140/6.

<sup>6</sup> Kane County Board Resolution 93-352.

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Payment is due at the time the documents are provided. Information may be sent by U.S. Mail if prepaid. A statement of valuation shall be provided to taxpayers for their own property(s) at no charge.<sup>7</sup> In accordance with FOIA, fees may be reduced or waived entirely upon a written request that includes the specific purpose of the request (including whether the data will be used for any commercial purpose) and the public interest that would be served.<sup>8</sup> The Supervisor of Assessments/Clerk of the Board has sole discretion to act in this area, and may request additional information in order to make a determination.

**Records Maintained** The Supervisor of Assessments/Board of Review maintains the following types and categories of records. Please note that this list may include records that are partially or wholly exempt from disclosure under FOIA<sup>9</sup>:

- Abstracts of Assessments
- Address/Name Change Requests
- Administrative Correspondence Files
- Applications for Authority to Dispose of Local Records and Records Disposal Certificates
- Applications for Disaster Area Assessment
- Applications for Homestead Exemptions
- Applications for Valuation for Property Used for Open Space Purposes
- Assessment Records in a DevNet database
- Board of Review Complaint Dockets
- Board of Review Complaint Forms and Files (incl. Certificates of Error, Real Estate Complaints, Corrections, etc.)
- Budget and/or Budget Worksheets
- Cash Receipts
- Certificates of Publications and Copies of Publications
- Certificates of Status on Exempt Property
- Certifications from Department of Revenue (Petition for Tax Exemption)
- Deeds (Copies)
- Freedom of Information Act Request
- Invoices, Vouchers, paid bills, and purchase requisitions (copies)
- Legal Case Files
- Mapping Divisions
- Master Ownership Records (1971-1996)
- Minutes and Agendas of the Board of Review
- Model Home Applications and Valuation Cards
- Monthly/Year-To-Date Reports
- Personnel Files
- Property Tax Appeal Board Decisions
- Purchase Requisitions (Copies)
- Real Estate Transfer Declarations
- Sales Ratio Listings and Studies
- Time Sheets
- Veterans/Fraternal Organization Assessment Freeze Files
- Weighted Adjustments to Equalization

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<sup>7</sup> 35 ILCS 200/12-5.

<sup>8</sup> 5 ILCS 140/6(c).

<sup>9</sup> 5 ILCS 140/7, *et seq.*

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Electronic copies of entire electronic databases will not be made available if the database contains information that is exempt from disclosure.<sup>10</sup> Information stored in these databases is made available to persons “lacking knowledge of computer language or printout format” in one of three ways:

- The records available at [Assessments.KaneCountyIL.gov](http://Assessments.KaneCountyIL.gov) may be accessed, reviewed, and printed at no charge.
- The records may be viewed at the Board of Review Office during normal business hours; copies of the records are available for the fees noted above.
- A custom report can be created containing specific data from the database, exported into an ASCII or Excel file, and saved onto a compact disk; the appropriate charge for creating this custom report will apply.

***About the Public Bodies***<sup>11</sup>

- **Purpose** The Supervisor of Assessments coordinates the countywide assessment process. Duties required under the Illinois Property Tax Code include:
  - Assembling township assessors for instruction on the assessment process;<sup>12</sup>
  - Preparing and maintaining tax maps and parcel ownership information;<sup>13</sup>
  - Receiving and analyzing township assessment rolls;<sup>14</sup>
  - Equalizing assessments within the county or any area therein;<sup>15</sup>
  - Applying various exemptions to homestead properties;<sup>16</sup>
  - Publishing the assessment roll for each township;<sup>17</sup>
  - Providing mailed notice to owners of property with revised assessments;<sup>18</sup>
  - Certifying assessment roll to the Board of Review;<sup>19</sup>
  - Reporting statistical abstracts to the Illinois Department of Revenue;<sup>20</sup> and
  - Serving as Clerk of the Board of Review.<sup>21</sup>

The Kane County Board of Review hears assessment complaints made under the Illinois Property Tax Code. Its duties include:

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<sup>10</sup> 5 ILCS 140/7, *et seq.*

<sup>11</sup> 5 ILCS 140/4, *et seq.*

<sup>12</sup> 35 ILCS 200/9-15.

<sup>13</sup> 35 ILCS 200/9-35.

<sup>14</sup> 35 ILCS 200/9-230, *et seq.*

<sup>15</sup> 35 ILCS 200/9-210.

<sup>16</sup> 35 ILCS 200/15-165.

<sup>17</sup> 35 ILCS 200/12-10.

<sup>18</sup> 35 ILCS 200/12-30.

<sup>19</sup> 35 ILCS 200/9-245.

<sup>20</sup> 35 ILCS 200/17-15.

<sup>21</sup> 35 ILCS 200/3-30.

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- Convening on or before the first Monday in June of the assessment year;<sup>22</sup>
  - Adopting and publishing rules and procedures;<sup>23</sup>
  - Hearing complaints and correcting assessments for the current assessment year as appears to be just;<sup>24</sup>
  - Reviewing and ruling on applications for exemptions;<sup>25</sup>
  - Issuing certificates of error for the prior assessment year until judgment;<sup>26</sup>
  - Certifying the assessment roll to the County Clerk;<sup>27</sup>and
  - Adjourning by March 15 of the year following the assessment year.<sup>28</sup>
- **Functional Subdivisions** Neither the Supervisor of Assessments nor the Board of Review have functional subdivisions.
  - **Operating Budget** The FY2024 Operating Budgets are \$1,041,556 for the Supervisor of Assessments and \$122,513 for the Board of Review.
  - **Offices** The Supervisor of Assessments and Board of Review share one office at the Kane County Government Center complex at 719 Batavia Avenue, Geneva, Illinois 60134-3000.
  - **Employees** The Supervisor of Assessments is appointed by the Chairman of the Kane County Board with the advice and consent of the County Board.<sup>29</sup> The Supervisor of Assessments has 15 full-time positions and one seasonal position. The Board of Review consists of three full members appointed by the of the Kane County Board with the advice and consent of the County Board.<sup>30</sup> There may be additional members appointed by the Chairman of the Kane County Board.<sup>31</sup> The administrative functions of the Board are discharged by the Kane County Supervisor of Assessments, who shall act as the Clerk of the Board.<sup>32</sup>
  - **Relationship to Other Bodies** The Kane County Farmland Assessment Review Committee operates in an advisory capacity to the Supervisor of Assessments.<sup>33</sup> Except for reports to the Kane County Board of Review and to the Illinois Department of Revenue as required by the Illinois Property Tax Code, there is no board, commission, committee, or council to which the Supervisor of Assessments is required to report and be answerable for its operations. No board, commission, committee, or council operates in an advisory capacity

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<sup>22</sup> 35 ILCS 200/16-30.

<sup>23</sup> 35 ILCS 200/9-5.

<sup>24</sup> 35 ILCS 200/16-55.

<sup>25</sup> 35 ILCS 200/16-70.

<sup>26</sup> 35 ILCS 200/16-75.

<sup>27</sup> 35 ILCS 200/16-85 *et seq.*

<sup>28</sup> 35 ILCS 200/16-35.

<sup>29</sup> 35 ILCS 200/3-5.

<sup>30</sup> 35 ILCS 200/6-5.

<sup>31</sup> 35 ILCS 200/6-25.

<sup>32</sup> 35 ILCS 200/3-30.

<sup>33</sup> 35 ILCS 200/10-120.

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relative to the operation of the Board of Review. No board, commission, committee, or council exercises control over the Board of Review's policies. Except for reports to the County Clerk and to the Illinois Department of Revenue as required by the Illinois Property Tax Code, there is no board, commission, committee, or council to which the Board of Review is required to report and be answerable for its operations.

**Severability** In the event any section, provision, or term of this policy is determined by a court or other authority of competent jurisdiction to be invalid, that determination shall not affect the remaining sections or provisions, which shall continue in full force and effect. For this purpose, the provisions of this policy are severable.

**Amendments** This policy may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed at the Supervisor of Assessments/Board of Review Office.

*Revised December 2023*