

**AGENDA FOR 127th ANNUAL INSTRUCTIONAL ASSEMBLY
FOR TOWNSHIP ASSESSORS OF KANE COUNTY FOR THE 2025 YEAR**

December 6, 2024 at 9:00 a.m. to Noon

Kane County Government Center

Auditorium of Building A

719 Batavia Avenue, Geneva, IL 60134

1. Call to Order

- A. Roll Call of Townships
- B. Introduction of Guests

2. Uniformity in Professional Development

- A. Illinois Department of Revenue
- B. International Association of Assessing Officers Dale Butalla, CIAO-M
- C. Illinois Property Assessment Institute Josh Barnett, Executive Director

3. Uniformity in Assessment Administration

- A. Delineating Farmland Michelle Abell, CIAO and Bev Doran, CIAO
- B. Consolidating Parcels Mark D. Armstrong, CIAO-M
- C. Review of Reason Codes for 2026 Mark D. Armstrong, CIAO-M

4. Uniformity in Property Valuation

- A. Property Valuation outside of a General Assessment Year p. 6
- B. Use of Sale Price in Assessments p. 7
- C. Taxable Leaseholds p. 18
- D. New Construction p. 25
- E. Preferential Assessments p. 32
- F. Assessment Corrections p. 42
- G. Certificates of Error p. 45

5. Questions and Open Discussion

6. Meeting Announcements

- A. *2025 Board of Review Procedures Assembly*: Friday, April 11, 2025 at 9:00 a.m.
Kane County Government Center, Auditorium of Building A
- B. *2026 Instructional Assembly*: Friday, December 5, 2025 at 9:00 a.m.
Kane County Government Center, Auditorium of Building A

7. Recess until Friday, April 11, 2024 at 9:00 a.m., Kane County Government Center, Auditorium of Building A