

# COUNTY OF KANE

**Kane County Board of Review**  
Timothy J. Sullivan, MAI, SRA, Chairman  
Michelle Abell, Member  
Michael E. Madziarek, CIAO, Member  
Mark D. Armstrong, CIAO-M, Clerk



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## 2021 Session of the Board of Review Meeting Minutes for January 14, 2022 @ 3:00 p.m. Kane County Board of Review Hearing Room A 719 Batavia Avenue, Building C • Geneva, Illinois 60134

### 1. Call to Order

The meeting was called to order at 3:00 p.m.

*Members present physically:* Sullivan, Abell and Madziarek.

*Members present by electronic means:* None

*Members absent:* None

*Others present physically:* Clerk Armstrong, Chief Deputy Holly Winter and Deputy Clerk Jodi Bingman.

### 2. Public comment on agenda items

No comment was made.

### 3. Approval of Minutes of the December 22, 2021 meeting

MOTION: Approve the minutes as presented (Madziarek/Abell). Passed unanimously.

### 4. Certifying the 2021 Assessment Roll

MOTION: Certify the 2021 assessment roll as presented by the Clerk (Sullivan/Madziarek). Passed unanimously.

### 5. Review of stakeholder feedback on Zoom hearings

Clerk Armstrong reviewed the results of surveys completed by Assessors and Attorneys who participated in the videoconference hearings in 2021. The feedback was overwhelmingly positive, with more than 90% suggesting the process should continue. The Board will consider specific suggestions when it develops its rules for the 2022 session.

### 6. Review of Non-Homestead Exemption status

#### a. Parcel 10-26-126-002 (Kaneville Township)

The Board reviewed this non-homestead exemption, and the Board of Review determined that a portion of the property is no longer in exempt use.

MOTION: Remove the property's exemption beginning January 1, 2022, and communicate to the owner that if an exemption on a portion of the property is desired going forward, a new application must be made (Sullivan/Abell). Passed unanimously.

- b. Parcel 11-23-200-025, et al (Solomon Foundation)

The Board reviewed the status of the various exemption applications that are currently being appealed at the Department of Revenue.

MOTION: Authorize Clerk Armstrong to negotiate and execute agreements on behalf of the Board of Review in these matters (Abell/Sullivan). Passed unanimously.

**7. Recommendation on application for Non-Homestead Exemption**

- a. Docket 21-EL-068

Parcel 06-09-453-062 (The Salvation Army)

Recommendation: Approve for 100% of 2021 and 27% of 2020

MOTION: Accept the recommendation (Sullivan/Abell). Passed unanimously.

**8. Public comment on non-agenda items**

No comment was made.

**9. Additional Business**

Deputy Clerk Bingman reviewed the process for determining if a property has a pending appeal with the Illinois Department of Revenue, noting that using parcel number alone can yield a “false positive” due to commonalities of the parcel numbering systems in other jurisdictions.

Clerk Armstrong reviewed changes to the procedures for responding to PTAB appeals for the coming year.

**10. Adjournment of the 2021 Session of the Board of Review**

MOTION: Adjourn the 2021 Session of the Kane County Board of Review (Sullivan/Madziarek). Passed unanimously.