

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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2022 Session of the Board of Review
Meeting Agenda for July 29, 2022 @ 9:00 a.m.
Kane County Board of Review Hearing Room A
719 Batavia Avenue, Building C • Geneva, Illinois 60134

1. Introductions

2. Additional Member Documentation

- a. Availability Survey
- b. OMA Training
- c. Ethics Training
- d. Sexual Harassment Training
- e. Oath of Office

3. Schedule and Payroll issues

- a. Schedules emailed/posted monthly
- b. Punching in once per session
- c. Payroll process (direct deposit)

4. Process issues

- a. Forms and Rules
- b. 8:15-noon and 12:45-4:30
- c. Hearing Types: *Conference call* and *Non-appearance*
- d. Technology
 - i. Surface Pro Tablets with multiple monitors
 - ii. SharePoint evidence files
- e. Matters of Law

5. Hearing Format (Generally 15-30 minutes)

- a. Participants
 - i. Board of Review
 - ii. Deputy Clerk
 - iii. Taxpayer
 - iv. Assessor
 - v. Intervener
- b. Evidence must be submitted in advance; no discussion of facts not in evidence

Additional Member Training Session Agenda
Page 2 of 2

- c. Burden of Proof
 - i. Preponderance of evidence
 - ii. Clear and convincing evidence
 - iii. Debatable Matters are to be decided “in favor of taxation”¹
 - d. Ethics
 - e. Decisions
 - i. Identify a reason code in motion
 - ii. Provide actual numbers in motion
 - iii. Sign decisions
- 6. Questions and Discussion**
- 7. Adjournment**

¹ “**** all facts are to be construed and all debatable questions resolved in favor of taxation. Every presumption is against the intention of the State to exempt property from taxation.” *Follett's Illinois Book and Supply Store, Inc. v. Isaacs*, 27 Ill.2d 600, 190 N.E.2d 324 (1963).