

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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2023 Session of the Board of Review Meeting Minutes for April 24, 2023 @ 9:00 a.m. Kane County Board of Review Hearing Room A 719 Batavia Avenue, Building C • Geneva, Illinois 60134

1. **Call to Order.** The Board of Review convened at 9:05 a.m. on Monday, April 24, 2023 in conference room A of Building C of the Kane County Government Center. The following members were physically present: Chairman Sullivan, Member Madziarek, and Member Abell. Others physically present included Clerk Armstrong, Chief Deputy Clerk Holly Winter, and Deputy Clerk Angie Martin.
2. **Election of a Chairman for the 2023 session.** Member Abell nominated Member Sullivan to chair the Board of Review for the 2023 session. No other nominations were made, and Member Sullivan was elected chairman for the 2023 session by unanimous consent.
3. **Public comment on agenda items.** No comment was made.
4. **Approval of Minutes of the January 6, 2023.** MOTION: Approve the minutes as presented (Abell/Sullivan); passed unanimously.
5. **Approval of Recommendation of Hearing Officer in the appeal of denial of homestead exemption on PIN 06-32-153-006.** On April 10, 2023, Chairman Sullivan heard the appeal of the denial of a homestead exemption for the 2021 (payable 2022) taxable year for PIN 06-32-153-006 (Gordon). After a review of the facts in evidence as well as statute and case law, Chairman Sullivan recommended the Board of Review uphold the denial of the exemption. MOTION: Uphold the denial of the exemption for PIN 06-32-153-006 for the 2022 (payable 2022) taxable year (Madziarek/Sullivan); passed unanimously.
6. **Discussion: Rules and Procedures for the 2023 session.** Clerk Armstrong distributed copies of the 2022 Rules and Procedures, and noted that there had been no substantial changes presented.
 - a. The Board discussed the possibility of remote meetings of Board members, but did not take any action to add remote meetings to 2023 Rules and Procedures.
 - b. The Board discussed but did not make any changes to procedures for Zoom hearings.
 - c. The board discussed the possibility of adding a statement to the notice of hearing that it is suggested the parties be in the Zoom waiting room 15 minutes early in case the Board finishes the prior hearing early, but decided to make no changes for 2023.

- d. The Board also discussed a pilot program for developing the income approach to value, but decided to make no changes for 2023.
- e. The Board asked Clerk Armstrong to draft a change to the Residential/Farm complaint to include a line for total monthly rent received in place of the vacancy percentage in Section 2 of the form.
- f. The Board directed Clerk Armstrong to draft all perfunctory changes (e.g. dates, scrivener's errors) to the Rules and present them to the Board for approval at the Board's next meeting.

7. Additional Business. The following additional business was presented to the Board for information only:

- a. Projected equalization factors were provided to Township Assessors on March 17.
- b. Rutland Township certified its 2023 assessment roll on April 17.
- c. All other townships (except Burlington) have confirmed their assessment rolls will be certified on or before the statutory deadline of June 15.
- d. The Department of Revenue certified that four individuals passed the February 14 Board of Review examination and provided their names to the Kane County Clerk; Clerk of the Board Armstrong will be discussing the role of the Additional Member with each one later this week.
- e. The process for Board of Review appointments was reviewed.

8. Public comment on non-agenda items. No comment was made.

9. Recess at the call of the Chairman. MOTION: Recess the 2023 Session of the Kane County Board of Review until reconvened at the call of the Chairman (Sullivan/Madziarek); passed unanimously. The Board recessed at 10:45 a.m.