COUNTY OF KANE

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

719 Batavia Avenue, Building C
Geneva, Illinois 60134-3000
(630) 208-3818
www.KaneCountyAssessments.org

2023 Session of the Board of Review
Meeting Agenda for August 15, 2023 @ 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

       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. **Recess at the Call of the Chairman**

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[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).