

# 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**



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<https://Assessments.KaneCountyIL.gov>

**2025 Session of the Board of Review**  
**Meeting Minutes for April 11, 2025 @ 9:00 a.m.**  
**Kane County Government Center Auditorium of Building A**  
**719 Batavia Avenue • Geneva, Illinois 60134**

**1. Call to order and roll call of townships**

Clerk Armstrong called the meeting to order at 9:00 a.m.; the meeting was held jointly as a Supervisor of Assessments Instructional Assembly. Assessors present were:

- Hampshire: Assessor Rebecca Penkaty
- Rutland: Assessor Gary Fritz
- Dundee: Assessor Mike Bielak, Deputy Assessor Colleen Acevedo
- Burlington: Assessor Mike Romanelli, Deputy Assessor Kathy Romanelli
- Plato: Assessor Janet Roush
- Elgin: Deputy Assessor Terra De Baltz
- Virgil: Assessor Michael Yagen
- Campton: Assessor Alan D. Rottmann, Deputies Katy Bolger and Colleen O'Brien
- Saint Charles: Assessor Diane Hemmingsen
- Kaneville: Assessor Cathy Kovach
- Blackberry: Assessor Riley Kavanaugh, Deputy Jesse Heffernan
- Geneva: Assessor Alex Fritz
- Batavia: Assessor Tammy Kavanaugh, Deputies Gary Fritz and Stephanie Rodriguez
- Big Rock: None
- Sugar Grove: Assessor Curt Karas, Deputies Patti Jensen and Bonnie Wilcox
- Aurora: Deputy Delia Gomez

**2. Introduction of Board of Review and guests**

Board Members physically present: Sullivan, Konstans.

Board Members virtually present: none.

Board Members absent: Madziarek

Others present: Clerk Armstrong, Chief Deputy Clerk Winter, Assistant Chief Deputy Clerk Doran, Deputy Clerk Fiene, Deputy Clerk Martin, Deputy Clerk Orlando.

**3. Opening remarks**

Clerk Armstrong welcomed everyone, and congratulated newly elected assessors on their successful campaigns. A special Board of Review training session was announced; it is developed by the Illinois Department of Revenue and the Illinois Property Assessment Institute, and will be held in Edwardsville on May 8, Effingham on May 29, and Geneva on

August 19. There is no charge for these sessions, but advanced registration is required. Interested persons can register to attend at <https://ipaieducation.org/>.

Clerk Armstrong discussed some pending legislation, including

- HB1867 (Hernandez): Indexes Senior Freeze income threshold to SSI adjustments, beginning 2026
- HB2382 (Manley) Places 10-year cap on eligibility for Subdivided Land Preferential Assessment and prohibits reductions below \$150 EAV.
- HB2826 (Chung) Changes MTAD threshold from 1,000 to 3,000 after 2030 census.

#### **4. 2024 Sales Ratio Study Overview**

Assistant Chief Deputy Clerk Doran distributed the 2024 sales-ratio studies to the Township Assessors, along with a summary of the data; she also discussed IDOR procedures for developing sales-ratio studies.

#### **5. 2025 Board of Review Rules Overview**

Clerk Armstrong discussed revisions to the 2025 Board of Review Rules, emphasizing the following:

- Rule B.6: Hearings are divided into two types: standard and streamlined.
- Rule B.7: Written stipulations are needed ONLY when a) the complainant and the respondent decide to stipulate; b) and the complainant wants to not appear in person at the hearing, but also wishes to avoid the possibility of a dismissal under this rule. Stipulations are not needed when both parties are present at the hearing, and cannot be submitted after the fact.
- Rule C.5: While incomplete complaint forms are frustrating to both the Board of Review and the respondent assessors, dismissing those filings would result in increased appeals due to the lack of Board authority to dismiss such filings.
- Rule M.8: Notice of this change was provided, but not discussed in any depth, as it is unrelated to Township Assessor practices.

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*The meeting was recessed at 10:25 a.m. for a break and reconvened at 10:35 a.m.*

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#### **6. Q and A with Board Members**

Board members answered several questions from assessors and deputies present; questions were generally about evidence presentation. The Board explained the electronic systems used for evidence viewing in hearings, and noted that how evidence was written might vary widely depending upon the complainant's case. The Board did note that all pages of the PDF file should be able to be read without further rotation by the board members at the hearing.

**7. 2025 Board of Review Workflow Procedures**

- A. Posting procedures: Assistant Chief Deputy Clerk Doran emphasized proper posting procedures, focusing on *pro rata* valuations and their relationship with sales-ratio studies.
- B. SharePoint procedures: Deputy Clerks Fiene and Martin discussed SharePoint procedures, including use of proper naming conventions when uploading files.
- C. Publication procedures: Assistant Chief Deputy Clerk Doran reviewed publication procedures, including lead times and the need to have a current record of office hours to include in the publication.
- D. Stipulation procedures: Deputy Clerk Martin announced the new procedures for filing stipulations after the respondent evidence deadline.
- E. Evidence for streamlined hearings Clerk Armstrong noted the importance of timely submission of evidence for streamlined hearings; currently, there is no set deadline, but the Board is encouraging prompt submission of such evidence.

**8. Questions and Open Discussion**

The Board was asked about the possibility of legislation that would give more weight to the Board's decision on review. Clerk Armstrong discussed the Illinois Administrative Review Law, and the complexities of issuing decisions under such a system.

**9. Additional Business**

There was no additional business, and there was no public comment.

**10. Meeting Announcements**

- *2026 Instructional Assembly, Part 1:* Friday, December 5, 2025 at 9:00 a.m.  
Kane County Government Center, Auditorium of Building A
- *2026 Instructional Assembly, Part 2:* Friday, April 10, 2026 at 9:00 a.m.  
Kane County Government Center, Auditorium of Building A

**11. Recess until Monday, April 14, 2025 at 9:00 a.m.**

The Board of Review meeting recessed until Monday, April 14, 2025 at 9:00 a.m.