

# 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 14, 2025 @ 9:00 a.m.  
Kane County Board of Review Hearing Room A  
719 Batavia Avenue, Building C • Geneva, Illinois 60134

**1. Call to order**

Chairman Sullivan called the meeting to order at 9:01 a.m.  
Members physically present: Sullivan, Madziarek, Konstans.  
Members virtually present: none.  
Others present: Clerk Armstrong, Chief Deputy Clerk Winter.

**2. Public comment on agenda items**

There was no public comment on agenda items.

**3. Approval of minutes of the March 10, 2025 meeting**

MOTION: Approve the minutes as presented (Konstans/Sullivan). Passed unanimously.

**4. Recommendations on Non-Homestead Exemptions**

- a. **Docket 25-AU-010 (City of Aurora):** MOTION: Recommend to the Department of Revenue that Parcel 15-01-200-030 be exempt for 100% of 2025, and if approved by the Department, then retroactively exempt for 100% of 2022, 2023, and 2024 (Madziarek/Konstans); passed unanimously.
- b. **Docket 25-AU-011 (City of Aurora):** MOTION: Recommend to the Department of Revenue that Parcel 15-01-200-031 be exempt for 100% of 2025, and if approved by the Department, then retroactively exempt for 100% of 2022, 2023, and 2024 (Madziarek/Konstans); passed unanimously.
- c. **Docket 25-AU-012 (City of Aurora):** MOTION: Recommend to the Department of Revenue that Parcel 15-01-200-034 be exempt for 100% of 2025, and if approved by the Department, then retroactively exempt for 100% of 2022, 2023, and 2024 (Madziarek/Konstans); passed unanimously.
- d. **Docket 25-GE-030 (Forest Preserve District of Kane County):** MOTION: Recommend to the Department of Revenue that Parcel 12-11-152-004 be exempt for 100% of 2025 (Madziarek/Konstans); passed unanimously.
- e. **Docket 25-GE-033 (New Life Assembly of God Batavia):** MOTION: Recommend to the Department of Revenue that Parcel 12-19-200-009 and 12-19-200-012 be exempt for 100% of 2025 (Madziarek/Konstans); passed unanimously.
- f. **Docket 25-DU-036 (Illinois Department of Transportation):** MOTION: Recommend to the Department of Revenue that Parcel 03-19-400-021 (part) and 03-19-400-023 (part) be exempt for 100% of 2025, and if approved by the

Department, then retroactively exempt for 42% of 2024 (Madziarek/Konstans); passed unanimously.

- g. Docket 25-GE-039 (Illinois Department of Transportation):** MOTION: Table due to incorrect PIN on agenda (Madziarek/Konstans); passed unanimously.
  - h. Docket 25-GE-040 (Illinois Department of Transportation):** MOTION: Table due to incorrect PIN on agenda (Madziarek/Konstans); passed unanimously.
  - i. Docket 25-GE-041 (Illinois Department of Transportation):** MOTION: Table due to incorrect PIN on agenda (Madziarek/Konstans); passed unanimously.
  - j. Docket 25-GE-042 (Illinois Department of Transportation):** MOTION: Table due to incorrect PIN on agenda (Madziarek/Konstans); passed unanimously.
  - k. Docket 25-GE-043 (Illinois Department of Transportation):** MOTION: Table due to incorrect PIN on agenda (Madziarek/Konstans); passed unanimously.
  - l. Docket 25-GE-047 (St. Mark's Church):** MOTION: Recommend to the Department of Revenue that Parcel 12-10-204-015 be exempt for 100% of 2025 (Madziarek/Konstans); passed unanimously.
  - m. Docket 25-SC-037 (Illinois Department of Transportation):** MOTION: Recommend to the Department of Revenue that Parcel 09-11-276-011 (part) be exempt for 100% of 2025, and if approved by the Department, then retroactively exempt for 62% of 2023 and 100% of 2024 (Madziarek/Konstans); passed unanimously.
  - n. Docket 25-GE-038 (Illinois Department of Transportation):** MOTION: Recommend to the Department of Revenue that Parcel 12-02-353-002 (part) be exempt for 100% of 2025, and if approved by the Department, then retroactively exempt for 98% of 2024 (Madziarek/Konstans); passed unanimously.
  - o. Docket 25-GE-045 (Illinois Department of Transportation):** MOTION: Recommend to the Department of Revenue that Parcel 12-02-452-028 (part) be exempt for 100% of 2025, and if approved by the Department, then retroactively exempt for 41% of 2024 (Madziarek/Konstans); passed unanimously.
- 5. Omitted Property: Docket 2023-003268-0E (Shipp):** Clerk Armstrong reported that PIN 15-18-476-002 was granted three homestead exemptions for the 2024 (payable 2025) taxable year: General Homestead Exemption (the "GHE"), Homestead Exemption for Persons with Disabilities (the "HEPD"), and the Standard Homestead Exemption for Veterans with Disabilities (the "SHEVD"). However, the property qualified for only the GHE and HEPD; the SHEVD was granted erroneously (the taxpayer did not apply for the SHEVD). This is for the tax bill scheduled to be mailed on or about May 1, 2025. The only way to correct this erroneous exemption is to declare it omitted property pursuant to 35 ILCS 200/9-265(g). MOTION: Remove Standard Homestead Exemption for Veterans with Disabilities which was erroneously applied for the 2024 (payable 2025) year; (Konstans/Sullivan); passed unanimously.
- 6. Approval of Revised Parsonage Questionnaire**  
Clerk Armstrong detailed the history of the current parsonage questionnaire, which is used whenever a religious institution is seeking a non-homestead exemption for clergy

housing. The updated form would be used as a local addendum to PTAX-300-R; it was developed with input of both the Illinois Department of Revenue and other chief county assessment officers throughout the state. MOTION: Approve the use of the parsonage questionnaire for all applications for non-homestead exemptions for religious housing. (Sullivan/Madziarek); passed unanimously.

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

There was no public comment on non-agenda items.

Clerk Armstrong reported that two preliminary decisions on homestead exemptions that were appealed to the full Board would be heard on May 5, 2025 by a single hearing officer, with . He also noted that the May 12 agenda would likely include some hearings on non-homestead exemptions.

Clerk Armstrong advised the Board that Board of Review training developed by the Illinois Department of Revenue and the Illinois Property Assessment Institute 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/>.

The Board members reviewed the discussion of the joint meeting with the Annual Instructional Assembly on April 11.

**8. Recess until May 12, 2025 at 9:00 a.m.**

MOTION: Recess the 2025 Session of the Kane County Board of Review until May 12, 2025 at 9:00 a.m. (Sullivan/Madziarek). Passed unanimously. The meeting recessed at 9:40 a.m.