

# 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 June 9, 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 9:03 a.m.

Members physically present: Sullivan, Madziarek, Konstans.

Members virtually present: none.

Others present: Clerk Armstrong, Deputy Clerk Angie Martin, Deputy Clerk Michelle Abell.

**2. Public comment on agenda items**

There was no public comment on agenda items.

**3. Approval of minutes of the May 12, 2025 meeting**

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

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

- a. Docket:** 25-GE-027  
**PIN(s):** 12-03-461-001 *et al*  
**Owner:** Geneva Evangelical Lutheran Church  
**Applicant:** Geneva Evangelical Lutheran Church  
**Appearing for Applicant:** The Reverend Trudy A. Stoffel  
**Intervenors:** None

While this property has been listed as exempt for at least two decades, the Board of Review has no record of any prior application; therefore this application was made. The discussion generally centered on *Parent's Day Out*, which the Applicant described as a program that began as a “moms running errands” program but has evolved into a “subsidized child care program” and is now considered an important component of a child care program. In response to questioning, the Applicant reported that the program:

- Uses 0% of level 1, 67% of level 2, and 50% of the lower level.
- Is a “mission of the church”;
- Does not require a statement of faith for participation, but lunchtime prayers are included as well as a monthly religious program;
- Requires a participation fee that equates to about \$7 per child per hour;
- Is primarily used by people who are not affiliated with the church;
- Does not have an official policy to provide free care on a charitable basis, but does informally provide free care to “three or four families

associated with the congregation” (such association being a requirement for free care on a charitable basis);

- Is staffed entirely by paid personnel who are church employees; and
- Is subsidized by the church when expenses exceed revenue.

At the conclusion of the testimony, Chairman Sullivan closed the hearing; the Board took no further action on this Docket in this meeting.

**b. Docket:** 25-SC-025  
**PIN(s):** 09-11-255-009 *et al*  
**Owner:** Valley View Baptist Church  
**Applicant:** Valley View Baptist Church  
**Appearing for Applicant:** The Reverend Curt Audet  
Church Member Barry Muteheart  
**Intervenors:** None

While this property has been listed as exempt for at least two decades, the Board of Review has no record of any prior application; therefore this application was made. The discussion generally centered on the current use of a single-family dwelling on the west side of the property and an adjoining tract that was acquired in 2013 (PIN 09-11-255-013). The Applicants reported that the single-family dwelling:

- Was originally built to be used as a parsonage;
- Has not been used as a parsonage for several years;
- Is currently occupied as a dwelling by an individual who is not a minister of the church or employed by the church; and
- Does not generate any income, as the occupant is not required to pay rent.

Additionally, the applicants reported the adjoining tract (PIN 09-11-255-013):

- Was acquired “for nothing”;
- Had not been put to any use; and
- Might be put to use as overflow parking and a sign in the future.

At the conclusion of the testimony, Chairman Sullivan closed the hearing; the Board took no further action on this Docket in this meeting.

**c. Docket:** 25-SC-024  
**PIN(s):** 09-20-226-015 *et al*  
**Owner:** New Covenant Bible Church  
**Applicant:** New Covenant Bible Church  
**Appearing for Applicant:** Deacon for Finance Jon Schaper  
Church Administrator Donna Strand  
**Intervenors:** None

This property had been originally ruled as exempt in 1979 with an additional tract in 1988; however, in 1997, a two-family residential structure was added to the site for which there had never been an application. Thus, the discussion

generally centered on the current use of the two-family dwelling on the west side of the property. The Applicants reported that the two-family dwelling

- Was built to house missionaries during “extended vacations” from their missionary duties so the missionaries could “refresh and rest;
- Was occasionally used to house ministers during transitional periods while the ministers were looking for permanent housing;
- Was never occupied by anyone who was required to live in the dwelling as a condition of employment or affiliation with the church;
- Was not rented in the traditional sense, but a “nominal donation” was requested of the occupants (\$600 a month for the larger living space and \$500 a month for the smaller one); and
- Is currently occupied by some missionaries, and a part-time minister who is not required to live in the dwelling, and it using it temporarily while immigration status is being resolved.

At the conclusion of the testimony, Chairman Sullivan closed the hearing; the Board took no further action on this Docket in this meeting.

<b>d. Docket:</b>	<b>25-BA-005</b>
<b>PIN(s):</b>	<b>12-23-227-001 <i>et al</i></b>
<b>Owner:</b>	<b>Mercy Housing, Inc.</b>
<b>Applicant:</b>	<b>Mercy Housing, Inc., Assisi Homes-Batavia Apartments, Inc.</b>
<b>Appearing for Applicant:</b>	<b>Bo Vicendese, Director, Citrin Cooperman Advisors Matt Dodson, Senior Tax Consultant, Citrin Cooperman Advisors</b>
<b>Intervenors:</b>	<b>Batavia Park District Batavia Public School District No. 101 City of Batavia</b>
<b>Appearing for Intervenors:</b>	<b>Brittany Flaherty Theis, Attorney for Batavia School District 101 Scott Buening, Community and Economic Development Director, City of Batavia</b>

This property is currently taxable and this is a new application. The Intervenors provided briefs in opposition; their position can be summarized that the property does not meet the statutory requirements for exemption as requested, and that there are unsubsidized units in this development; the agents of the applicant reported that 11% of the units are market rate units, but provided little additional information as they had limited knowledge of the project as they were neither the applicants nor were the attorneys for the applicants. The agents did agree to provide additional written information, and were given two weeks to do so. At the conclusion of the testimony, Chairman Sullivan closed the hearing; the Board took no further action on this Docket in this meeting.

## **5. Final Decision on Appeal of Homestead Exemption**

- a. **12-26-354-009 (Swanson):** MOTION: Uphold the denial of the Standard Homestead Exemption for Veterans with Disabilities at 100% level for the 2023 taxable year (Konstans/Madziarek); passed unanimously.
  - b. **09-21-204-023 (De Both):** MOTION: Uphold the denial of the Standard Homestead Exemption for Veterans with Disabilities for the 2023 taxable year due to lack of jurisdiction (Konstans/Madziarek); passed unanimously.
- 6. **Omitted Property: Docket 2024000824OP (12-34-129-010)**  
MOTION: Revised the assessment of the property to add a \$136,287 omitted improvement (Sullivan/Konstans); passed unanimously.
- 7. **Additional Business**  
There was no additional business.
- 8. **Public comment on non-agenda items**  
There was no public comment on non-agenda items.
- 9. **Recess until July 14, 2025 at 9:00 a.m.**  
MOTION: Recess the 2025 Session of the Kane County Board of Review until July 14, 2025 at 9:00 a.m. (Konstans/Madziarek). Passed unanimously. The meeting recessed at 10:35 a.m.