

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 July 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 9:03 a.m.
Members physically present: Sullivan, Madziarek, Konstans.
Members virtually present: none.
Others present: Clerk Armstrong, Deputy Clerk Angie Martin.

2. Public comment on agenda items

There was no public comment on agenda items.

3. Approval of minutes of the June 9, 2025 meeting

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

4. Recommendations on Non-Homestead Exemptions

- a. **Docket 25-BB-031 (Kaneland CUSD 302):** MOTION: Recommend to the Department of Revenue that Parcel 11-08-207-002 be exempt for 100% of the 2025 taxable year and all subsequent years (Sullivan/Madziarek); passed unanimously.
- b. **Docket 25-EL-061 (Elgin SD U-46):** MOTION: Recommend to the Department of Revenue that Parcel 06-11-256-002 be exempt for 100% of the 2025 taxable year and all subsequent years, and if the Department rules the property to be exempt for the 2025 year, then the property is also exempt for 7% of the 2024 taxable year (Sullivan/Madziarek); passed unanimously.
- c. **Docket 25-AU-063 (East Aurora SD 131):** MOTION: Recommend to the Department of Revenue that Parcel 15-10-401-029 be exempt for 100% of the 2025 taxable year and all subsequent years, and if the Department rules the property to be exempt for the 2025 year, then the property is also exempt for 85% of the 2024 taxable year (Sullivan/Madziarek); passed unanimously.
- d. **Docket 25-AU-067 (Fox Valley Park District):** MOTION: Recommend to the Department of Revenue that Parcel 15-33-457-017 be exempt for 100% of the 2025 taxable year and all subsequent years, and if the Department rules the property to be exempt for the 2025 year, then the property is also exempt for 46% of the 2024 taxable year (Sullivan/Madziarek); passed unanimously.
- e. **Docket 25-GE-074 (Geneva Park District):** MOTION: Recommend to the Department of Revenue that Parcel 12-17-456-012 be exempt for 100% of the

2025 taxable year and all subsequent years, and if the Department rules the property to be exempt for the 2025 year, then the property is also exempt for 42% of the 2024 taxable year (Sullivan/Madziarek); passed unanimously.

- f. **Docket 25-DU-078 (Forest Preserve District of Kane County):** MOTION: Recommend to the Department of Revenue that Parcel 03-29-455-006 be exempt for 69% of the 2025 taxable year and 100% of all subsequent years (Sullivan/Madziarek); passed unanimously.
- g. **Docket 25-DU-057 (Village of West Dundee):** MOTION: Recommend to the Department of Revenue that Parcel 03-27-370-004, *et al*, be exempt for 100% of the 2025 taxable year and all subsequent years, and if the Department rules the property to be exempt for the 2025 year, then the property is also exempt for 100% of the 2024 taxable year and 51% of the 2024 taxable year (Sullivan/Madziarek); passed unanimously.
- h. **Docket 25-RU-058 (Village of Pingree Grove):** MOTION: Recommend to the Department of Revenue that Parcel 02-33-481-004, *et al*, be exempt for 73% of the 2025 taxable year and 100% of all subsequent years (Sullivan/Madziarek); passed unanimously.
- i. **Docket 25-AU-059 (City of Aurora):** MOTION: Recommend to the Department of Revenue that Parcel 15-22-336-004 be exempt for 100% of the 2025 taxable year and all subsequent years, and if the Department rules the property to be exempt for the 2025 year, then the property is also exempt for the 2022, 2023, and 2024 taxable years (Sullivan/Madziarek); passed unanimously.
- j. **Docket 25-GE-072 (United States of America):** MOTION: Recommend to the Department of Revenue that Parcel 12-04-191-026 be exempt for 28% of the 2025 taxable year (Sullivan/Madziarek); passed unanimously.
- k. **Docket 25-DU-079 (Village of Carpentersville):** MOTION: Recommend to the Department of Revenue that Parcel 03-22-151-025, *et al*, be exempt for 64% of the 2025 taxable year and 100% of all subsequent years (Sullivan/Madziarek); passed unanimously.
- l. **Docket 25-SC-024 (New Covenant Bible Church):** MOTION: Recommend to the Department of Revenue that:
 - 100% of PIN 09-20-226-015 be exempt for 100% of the 2025 taxable year and 100% of all subsequent years,
 - 100% of PIN 09-20-276-011 be exempt for 100% of the 2025 taxable year and 100% of all subsequent years,
 - 78% of PIN 09-20-276-010 (including none of the improvements) be exempt for 100% of the 2025 taxable year and 100% of all subsequent years, and
 - 22% of PIN 09-20-276-010 (including all of the improvements) be taxable for the 2025 taxable year (Sullivan/Madziarek); passed unanimously.
- m. **Docket 25-GE-027 (Geneva Evangelical Lutheran Church):** MOTION: Recommend to the Department of Revenue that 74% of the improvements and a proportionate amount of land be exempt for the 2025 taxable year and 100% all subsequent years, and 26% of the land and improvements be taxable for the 2025 taxable year (Konstans/Sullivan); passed unanimously.

- n. **Docket 25-SC-025 (Valley View Baptist Church):** MOTION: Recommend to the Department of Revenue that:
 - 84% of PIN 09-11-255-009 (including all of the church building and parking lot improvements) be exempt for 100% of the 2025 taxable year and 100% of all subsequent years,
 - 16% of PIN 09-11-255-009 (including the single-family dwelling) be taxable for the 2025 taxable year, and
 - 100% of PIN 09-11-255-013 be taxable for the 2025 taxable year (Sullivan/Madziarek); passed unanimously.
- o. **Docket 25-AU-065 (Indian Trail Church of God):** MOTION: Recommend to the Department of Revenue that Parcel 15-12-178-008 be exempt for 100% of the 2025 taxable year and 100% of all subsequent years (Sullivan/Madziarek); passed unanimously.
- p. **Docket 25-SG-054 (Gospel City Church):** MOTION: Recommend to the Department of Revenue that Parcel 14-25-103-001 be exempt for 100% of the 2025 taxable year and 100% of all subsequent years (Sullivan/Madziarek); passed unanimously.
- q. **Docket 25-EL-055 (International Church of the Foursquare Gospel):** MOTION: Recommend to the Department of Revenue that Parcel 06-12-408-004 be exempt for 100% of the 2025 taxable year and 100% of all subsequent years (Sullivan/Madziarek); passed unanimously.

5. Omitted Property

- a. **Docket 2024001232OP (05-12-249-004)**
MOTION: Revise the assessment of the property to add a \$49,560 omitted improvement (Sullivan/Madziarek); passed unanimously.
- b. **Docket 2024001233OP (12-20-275-044)**
MOTION: Revise the assessment of the property to add a \$1074,146 omitted improvement (Sullivan/Madziarek); passed unanimously.
- c. **Docket 2024001234OP (12-34-101-009)**
MOTION: Revise the assessment of the property to add a \$32,664 omitted improvement (Sullivan/Madziarek); passed unanimously.
- d. **Docket 2024001235OP (12-34-130-011)**
MOTION: Revise the assessment of the property to add a \$19,852 omitted improvement (Sullivan/Madziarek); passed unanimously.

6. Additional Business

Clerk Armstrong noted that in the June hearings, the Board indicated it would send the non-homestead exemption findings to the applicants on completion; he asked if the Board wished that practice to extend to all non-homestead exemption applications, even if there was no hearing. The Board was of the consensus that this was a good practice and should be extended to all non-homestead applications.

Clerk Armstrong brought forth an inquiry from a township assessor on the property process for suggesting a Certificate of Error for incorrect square footage. The Board instructed the Clerk to have the assessors send “before” and “after” building sketches whenever a square-footage error was suggested.

7. Public comment on non-agenda items

There was no public comment on non-agenda items.

8. Recess until August 11, 2025 at 9:00 a.m.

MOTION: Recess the 2025 Session of the Kane County Board of Review until August 11, 2025 at 9:00 a.m. (Sullivan/Konstans). Passed unanimously. The meeting recessed at 10:17 a.m.