

# 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**  
**DRAFT Meeting Minutes for August 11, 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 9:07 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 July 14, 2025 meeting**

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

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

- a. **Docket 25-AU-066 (Indian Trail Church of God):** MOTION: Recommend to the Department of Revenue that Parcel 15-14-202-050 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- b. **Docket 25-AU-073 (Hope Evangelical Lutheran Church):** No action taken.
- c. **Docket 25-AU-089 (House of Refuge Church):** No action taken.
- d. **Docket 25-EL-056 (Ecker Center for Behavioral Health):** No action taken.
- e. **Docket 25-EL-077 (Mision Apostolica De La Fe En Cristo Jesus):** No action taken.
- f. **Docket 25-EL-080 (Dar Al Ulum Al Islamia Al Alamiya):** No action taken.
- g. **Docket 25-EL-087 (New Beginnings):** MOTION: Recommend to the Department of Revenue that Parcel 06-13-307-004 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- h. **Docket 25-GE-071 (Ascension Lutheran Church):** MOTION: Recommend to the Department of Revenue that Parcel 12-18-400-016 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- i. **Docket 25-RU-082 (Village of Gilberts):** MOTION: Recommend to the Department of Revenue that Parcel 02-13-100-003 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 10% of the 2024 taxable year (Konstans/Sullivan); passed unanimously.

- j. **Docket 25-RU-083 (Village of Gilberts):** MOTION: Recommend to the Department of Revenue that Parcel 02-26-481-025 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.

**5. Discussion on Process of Assessor Corrections**

Clerk Armstrong shared a response to an inquiry regarding Assessor Corrections from non-attorney analyst Robert M. Johnson of Eugene L. Griffin & Associates, Ltd. in Chicago. The Clerk asked if the Board wanted to make any changes to Rule H of the Board's adopted Rules and Procedures for 2025, which govern such processes. No changes were suggested.

Clerk Armstrong also noted that some Assessor Corrections have been received which appear to simply remove equalization made under 35 ILCS 200/9-210 from a property, which would be contrary to the plain language of the statute. Clerk Armstrong noted that this is separate and distinct from a settlement agreement made *after* an appeal to the Property Tax Appeal Board or the courts: boards of review, as the respondents in such actions, have broad discretion to settle such claims whereas assessing officers lack authority to do so as they are not parties to the action. Clerk Armstrong recommended that in such cases, the Board ask for documentary evidence that the proposed value is the appropriate equalized assessed value, and not merely the removal of equalization made under 35 ILCS 200/9-210. The Board concurred and so directed Clerk Armstrong.

**6. Additional Business**

There was no additional business.

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

There was no public comment on non-agenda items.

**8. Recess until August 12, 2025 at 8:30 a.m.**

MOTION: Recess the 2025 Session of the Kane County Board of Review until August 12, 2025 at 8:30 a.m. (Sullivan/Konstans). Passed unanimously. The meeting recessed at 9:42 a.m.