

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 November 10, 2025 @ 8:30 a.m.
Kane County Board of Review Hearing Room A
719 Batavia Avenue, Building C • Geneva, Illinois 60134

1. Call to order

Acting Chairman Madziarek called the meeting to order at 8:40 a.m.

Members physically present: Sullivan (arrived 9:04 a.m.), Konstans, Madziarek

Members virtually present: None.

Members absent: None.

Others present: Clerk Armstrong, Deputy Clerk Robin Huber.

2. Public comment on agenda items

There was no public comment on agenda items.

3. Review and Approval of Minutes

No minutes were presented for approval.

4. Hearings on Non-Homestead Exemptions

a. Docket 25-AU-064 (Applicant: East Aurora School District 131)

The hearing was opened at 8:46 a.m. Bernard K. Weiler of Mickey, Wilson, Weiler, Renzi, Lenert, & Julien, P.C. appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments; Dr. Michael Engel, Associate Superintendent/CFO of District 131 appeared as a witness.

The Applicant testified that it owned the property in question, and that it was purchased subject to existing leases which had since expired. When questioned as to why the Applicant filed an affidavit of use stating that the building was vacant, when there were district programs already in the property, the Applicant admitted to misunderstanding the purpose of the affidavit and thought it only referred to the vacant portions of the property, not the entire property for which the exemption is sought.

The Applicant agreed to execute a corrected affidavit of use and send it to Deputy Supervisor of Assessments Abell no later than Friday, November 14. The hearing closed at 8:58 a.m.

5. Recommendations on Non-Homestead Exemptions

- b. Docket 25-DU-068 (Village of West Dundee):** MOTION: Recommend to the Department of Revenue that:
- Parcels 03-21-229-025, 03-21-229-027, 03-21-426-003, 03-21-426-007, 03-22-301-008, 03-22-301-009, 03-22-301-011, 03-22-326-041, 03-22-326-042, and 03-22-326-043 (*i.e.*, the parcels within the Applicant's incorporated limits) 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 70% of the 2024 taxable year;
 - Parcels 03-21-276-018, 03-21-276-022, 03-21-276-024, 03-22-151-016, 03-22-151-024, 03-22-151-026, 03-22-151-031, and 03-22-326-027 (*i.e.*, the parcels outside of the Applicant's incorporated limits) be denied exemption due to the lack of an exempt use; and
 - Leasehold assessments be established for the leases to Cinemark USA, Inc. (movie theater) and TowerNorth Development LLC (communications tower). (Sullivan/Konstans); passed unanimously.
- c. Docket 25-DU-070 (Village of West Dundee):** MOTION: Recommend to the Department of Revenue that Parcel 03-22-479-035 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 19% of the 2024 taxable year (Sullivan/Konstans); passed unanimously.
- d. Docket 25-AU-084 (City of Aurora):** MOTION: Recommend to the Department of Revenue that the portions of Parcel 15-22-330-008 that are owned by the City of Aurora be exempt for 100% of the 2025 taxable year and all subsequent years, and the portions of the Aurora Metropolitan Exposition, Auditorium and Office Building Authority NOT be exempt due to the lack of an application (Sullivan/Konstans); passed unanimously.
- e. Docket 25-HA-095 (Hampshire Township):** MOTION: Recommend to the Department of Revenue that Parcels 01-21-429-003 and 01-21-429-005 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 84% of the 2024 taxable year (Madziarek/Konstans); passed unanimously.
- f. Docket 25-DU-096 (Village of East Dundee):** MOTION: Recommend to the Department of Revenue that Parcels 03-23-314-004 and 03-23-314-005 be exempt for 76% of the 2025 taxable year and 100% of all subsequent years (Madziarek/Konstans); passed unanimously.
- g. Docket 25-DU-097 (Village of East Dundee):** MOTION: Recommend to the Department of Revenue that Parcel 03-23-359-004 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 40% of the 2024 taxable year (Madziarek/Konstans); passed unanimously.
- h. Docket 25-DU-098 (Village of East Dundee):** MOTION: Recommend to the Department of Revenue that Parcel 03-23-320-006 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 84% of the 2024 taxable year (Madziarek/Konstans); passed unanimously.

- i. **Docket 25-DU-099 (Village of East Dundee):** MOTION: Recommend to the Department of Revenue that Parcel 03-23-320-009 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 84% of the 2024 taxable year (Madziarek/Konstans); passed unanimously.
- j. **Docket 25-DU-100 (Village of East Dundee):** MOTION: Recommend to the Department of Revenue that Parcels 03-23-360-008, 03-23-362-001, 03-26-106-001, 03-26-106-002, and 03-26-107-001 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 65% of the 2024 taxable year (Madziarek/Konstans); passed unanimously.
- k. **Docket 25-DU-103 (Dundee Township Park District):** MOTION: Recommend to the Department of Revenue that Parcel 03-12-127-037 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 92% of the 2023 taxable year (Madziarek/Konstans); passed unanimously.
- l. **Docket 25-RU-108 (Village of Huntley):** MOTION: Recommend to the Department of Revenue that Parcels 02-03-100-021, 02-04-200-018, and 02-04-400-002 be exempt for 56% of the 2025 taxable year and 100% of all subsequent years (Madziarek/Konstans); passed unanimously.
- m. **Docket 25-AU-109 (City of Aurora):** MOTION: Recommend to the Department of Revenue that Parcel 15-15-127-006 be exempt for 37% of the 2025 taxable year and 100% of all subsequent years (Madziarek/Konstans); passed unanimously.

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 November 10, 2025 at 1:00 p.m.

MOTION: Recess the 2025 Session of the Kane County Board of Review until November 10, 2025 at 1:00 p.m. (Konstans/Sullivan). Passed unanimously. The meeting recessed at 9:20 a.m.