

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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2025 Session of the Board of Review

DRAFT Meeting Minutes for January 12, 2026 @ 1:00 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 1:02 p.m.

Members physically present: Sullivan, Konstans, Madziarek.

Members virtually present: None.

Members absent: None.

Others present: Clerk Armstrong, Deputy Clerk Angie Martin.

2. Public comment on agenda items

There was no public comment on agenda items.

3. Review and approval of minutes

Minutes for the Board of Review meetings of December 15, 2025 and December 16, 2025 were presented for approval. MOTION: Approve the minutes as presented (Madziarek/Konstans); passed unanimously.

4. Hearings on Non-Homestead Exemptions

a. Docket 25-AU-062 (Indian Trail Church of Christ)

Ronald Torres appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Mr. Torres testified that the single-family home is still occupied by the same person put forth in their May 2025 application and that he is a member of their church (not a minister) and does not pay rent, just the utilities.

b. Docket 25-EL-069 (Love Family Christian Foundation)

Dr. Michael J. Love appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Dr. Love testified that the Love Family Christian Foundation is a 501(c)(3) organization that is controlled by members of the Love family, and the Foundation uses the property not as a traditional church, but as an outreach center for Trinity Baptist Community Church in Crystal Lake, of which Dr. Love is the Founding Pastor. At the subject building in Elgin, they have not held traditional worship services and do not intend on holding them. Dr. Love said there are five floors in the building and they are currently only using the first floor, the other four floors still need cosmetic updates, etc. and the elevator is not functioning in the building.

c. Docket 25-AU-073 (Hope Evangelical Lutheran Church)

Rev. John A. Fritz and Attorney Julie Boynton appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Rev. Fritz testified that the entity that had been renting out part of their building, Covenant Christian School, folded and they stopped paying rent in June of 2025 and vacated the building. Rev. Fritz added that the Applicant will go back to using that space, once it is cleaned up, for their Sunday School, Vacation Bible School, church potlucks, etc.

d. Docket 25-BA-075 (Bethany Lutheran Church)

Edward McQuillan and John Clark (finance chairman) appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Messrs. McQuillan and Clark testified that the Elderday Center uses rooms M103, M105, and M107 on the first floor of the building. Also on the first floor is a gym used by the church for potlucks, Vacation Bible School activities, and other activities in the summer. M107 is also sometimes used by the church and by Mutual Ground. They testified that all rents offset expenses and the ministry center runs at about \$65,000 in costs with the Elderday Center supplying about \$36,000 towards those costs. The Applicant testified that the church sponsors their Girl Scout and Boy Scout programs using this building. They said the basement level is used for the utilities of the building, and for ten days of the year the Vacation Bible School will use the locker room that is in the basement. The second floor is not used by anyone except for storage by the church. They mentioned they typically heat and cool the second level at the bare minimum for building care only.

e. Docket 25-BA-076 (Bethany Lutheran Church)

Edward McQuillan and John Clark (finance chairman) appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Messrs. McQuillan and Clark testified that the Association for Individual Development (the "AID") uses part of the basement. They mentioned that approximately 2,000 square feet is being used by AID, and that about once a month the Boy Scout leaders will have a meeting in the same area that AID uses. They testified that the church uses the Fellowship Hall about 85% of the time.

f. Docket 25 EL-080 (Dar Al Ulum Al Islamia Al Alamiya)

No one appeared on behalf of this Applicant.

g. Docket 25-GE-085 (Fox Valley Presbyterian Church)

Attorney Dora Cornelio appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Attorney Cornelio testified that the funds received for the preschool are primarily from tuition fees and they go to pay the salaries for the preschool; and

that the funds obtained from the tuition fees are in exchange for the preschool services. Ms. Cornelio clarified that in the July 2024 to June 2025 financial statement for the preschool that reports income as \$102,278.01, that yes \$102,045.50 is all derived from registration fees and tuition, and that none of the \$102,045.50 was derived from private or public charity. Ms. Cornelio was asked how many children were enrolled in the 2024-2025 and 2025-2026 school years and she did not know the answer (she said she will e-mail those figures). She said that for the 2025-2026 school year only two students received full tuition waivers and no partial tuition waivers have been awarded, this is typical of most years. The church has a scholarship fund, called the Carl Gray Scholarship Fund, that is used to fund these tuition waivers. No income from any other education subsidies, just from the scholarship fund, are used to fund the waivers. Ms. Cornelio did not know whether the parents are required to sign a statement of faith, she said the preschool is open to everyone.

h. Docket 25-AU-086 (Redeemer Community Church)

Jill Poel and Matt Mull both appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Ms. Poel and Mr. Mull testified that parcel 15-17-100-042 is still being farmed by Mr. Hammond and they offered to e-mail us their current and past agreements. They said no rent is received from Mr. Hammond and he does not share his crops with the church. The Applicant also testified that parcel 15-17-100-041, along with the other green space adjacent to the church parcel, is used for easter egg hunts, picnics, and youth events.

i. Docket 25-AU-088 (House of Refuge)

Carrie James, Asst. Treasurer, and Tonette Ingram, registered church agent, both appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Ms. James and Ms. Ingram testified that the single-family home is still occupied by Clem Mathis, Albert Pickett, Charles Miller, and Tollie Redd. They said that other people are using the subject address of 218 N. View Street as their address to register to vote, but they do not live there. They testified that the four people living at the home are not required to live there, they just chose to. They were asked if they had been living there for a while and the answer was yes. They were asked to e-mail our office the occupants' ministerial credentials and they agreed to do so. They confirmed weekly religious activities held at the property are Tuesday bible study at 7:00 p.m. and Wednesday and Friday prayer at noon.

j. Docket 25-AU-093 (Eparchy of St. George in Canton, Romanians)

Fr. Frederick Peterson and Attorney Richard Todas both appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Fr. Peterson testified that Eric Knott still lives at 720 Rural Street and he is under training and probation as a Deacon; Eric is required to live there; and he helps with property maintenance and has other religious duties

such as taking care of the alter and church, and instructs on communion and confirmation. The Applicant was asked about the small structure behind the northern most building on 15-14-356-023 and they said it was a garage for church storage and lawn care equipment. They were asked about the "Rent" line item on their June 2023 P&L Statement in which the Year to Date figure totaled \$4,875.00. They remarked that those were donations collected by church patrons for use of the basement for family reunions, weddings, funeral luncheons, etc. These are all "free will" donations and anyone can use the basement facilities even if they don't pay.

k. Docket 25-CA-102 (Lord of Life Lutheran Church, Inc.)

Christopher Sharkey and Matthew Blackford, Senior Pastor, both appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Mr. Sharkey and Rev. Blackford testified that the church does not have an official charitable policy for their preschool other than the Financial Aide form included with their documents. They stated that 2 of the 94 students' tuition is subsidized and the other 92 students pay full tuition. The church pays for the subsidized tuition of the two students, it is not a waiver, the funds are taken out of the church benevolence fund, which is subsidized by church donations. These benevolence funds are also used for anyone who is struggling to pay rent, etc. They stated that the parents enrolling their children in their preschool and extended day programs are not required to sign a statement of faith.

5. Recommendations on Non-Homestead Exemptions

- a. Docket 25-AU-111 (Souls Harbor Open Bible Church, d/b/a Kingdom City Church):** MOTION: Recommend to the Department of Revenue that Parcel 15-08-100-017 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- b. Docket 25-AU-112 (Midwest Latin American District Council of the Assemblies of God, Inc.):** MOTION: Recommend to the Department of Revenue that Parcels 15-22-385-005, 15-22-385-006, and 15-22-385-007 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- c. Docket 25-AU-115 (New Mount Calvary Church of God in Christ):** MOTION: Recommend to the Department of Revenue that Parcel 15-16-410-029 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- d. Docket 25-PL-118 (Northwest Bible Baptist Church, Inc.):** MOTION: Recommend to the Department of Revenue that Parcels 05-24-300-021, 05-25-126-004, and 05-25-126-005 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- e. Docket 25-AU-119 (Oswego Public Library District):** MOTION: Recommend to the Department of Revenue that Parcels 15-32-433-007 and 15-32-433-008 be exempt for 38% of the 2025 taxable year and 100% of all subsequent years (Konstans/Sullivan); passed unanimously.

- f. **Docket 25-AU-120 (Oswego Public Library District):** MOTION: Recommend to the Department of Revenue that Parcels 15-32-433-009 and 15-32-433-010 be exempt for 100% of the 2025 taxable year and all subsequent years, and if that exemption is approved, then it is also approved for 100% of the 2024 taxable year and 61% of the 2023 taxable year (Konstans/Sullivan); passed unanimously.
- g. **Docket 25-AU-121 (Community at Aurora):** MOTION: Recommend to the Department of Revenue that Parcel 15-17-451-001 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- h. **Docket 25-SC-053 (Forest Preserve District of Kane County):** MOTION: Recommend to the Department of Revenue that Parcels 09-01-300-067, 09-01-300-068, 09-02-451-041, 09-03-100-028, 09-04-200-008, and 09-04-200-029 be exempt for 91% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- i. **Docket 25-PL-122 (Pingree Grove Fire Protection District):** MOTION: Recommend to the Department of Revenue that 23% of Parcel 05-22-300-005 be exempt for 100% of the 2025 taxable year and all subsequent years, and if that exemption is approved, then it is also approved for 100% of the 2024 taxable year (Konstans/Sullivan); passed unanimously.
- j. **Docket 25-HA-123 (Hampshire Park District):** MOTION: Recommend to the Department of Revenue that Parcels 01-21-200-063, 01-21-200-066, and 01-21-200-067 be exempt for 100% of the 2025 taxable year and all subsequent years, and if that exemption is approved, then it is also approved for 92% of the 2024 taxable year (Konstans/Sullivan); passed unanimously.
- k. **Docket 25-RU-124 (Village of Huntley):** MOTION: Recommend to the Department of Revenue that Parcels 02-03-100-020 and 02-03-100-023 be exempt for 60% of the 2025 taxable year and 100% all subsequent years (Konstans/Sullivan); passed unanimously.
- l. **Docket 25-AU-125 (First Apostolic Church of Aurora):** MOTION: Recommend to the Department of Revenue that Parcels 15-13-126-004, 15-13-126-005, 15-13-126-011, and 15-13-126-012 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- m. **Docket 25-BA-127 (City of Batavia):** MOTION: Recommend to the Department of Revenue that Parcels 12-22-255-001 and 12-22-255-015 be exempt for 26% of the 2025 taxable year and 100% of all subsequent years (Konstans/Sullivan); passed unanimously.
- n. **Docket 25-AU-129 (St. Mark's Knanaya Church Chicago, Inc.):** MOTION: Recommend to the Department of Revenue that Parcel 15-27-304-001 be exempt for 100% of the 2025 taxable year and all subsequent years, and if that exemption is approved, then it is also approved for 100% of the 2024 taxable year and 61% of the 2023 taxable year (Konstans/Sullivan); passed unanimously.
- o. **Docket 25-AU-130 (Association for Individual Development):** MOTION: Recommend to the Department of Revenue that Parcel 15-09-400-078 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.

- p. **Docket 25-AU-032 (Maddie's Mitten March):** MOTION: Recommend to the Department of Revenue that Parcel 15-29-204-018 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- q. **Docket 25-EL-034 (Bethlehem Evangelical Lutheran Church of Elgin):** MOTION: Recommend to the Department of Revenue that 81% of Parcel 06-13-226-010 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- r. **Docket 25-BA-048 (Congregational Church of Batavia):** MOTION: Recommend to the Department of Revenue that:
 - 100% of Parcels 12-22-180-016 and 12-22-180-031 be exempt for 100% of the 2025 taxable year and all subsequent years;
 - 100% of Parcel 12-22-180 (except for 612 square feet of land and the improvements thereon, which are leased to Verizon wireless) be exempt for 100% of the 2025 taxable year and all subsequent years; and
 - None of Parcel 12-22-180-015 be exempt (not in exempt use).(Konstans/Sullivan); passed unanimously.
- s. **Docket 25-BA-049 (Batavia Covenant Church):** MOTION: Recommend to the Department of Revenue that 84% the building improvements, 47 parking spaces, and a proportionate amount of land of Parcel 12-21-300-010 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- t. **Docket 25-BA-051 (Trinity Chapel Church of God in Christ):** MOTION: Recommend to the Department of Revenue that Parcels 12-14-351-017 and 12-14-351-018 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- u. **Docket 25-BA-052 (Trinity Chapel Church of God in Christ):** MOTION: Recommend to the Department of Revenue that Parcel 12-14-351-019 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.
- v. **Docket 25-EL-056 (Ecker Center for Behavioral Health, Inc.):** MOTION: Recommend to the Department of Revenue that Parcel 06-16-426-024 is not in exempt use (Konstans/Sullivan); passed unanimously.
- w. **Docket 25-SC-060 (Bethlehem Evangelical Lutheran Church):** MOTION: Recommend to the Department of Revenue that 86% of Parcels 09-27-127-001 and 09-27-201-001 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Sullivan); passed unanimously.

6. **Certifying the 2025 Kane County Assessment Roll**
MOTION: Certify the 2025 assessment roll as presented by the Clerk (Sullivan/Konstans); passed unanimously.

7. **Approval of New PTAX-300-R Addenda**

- Parking Lot Use
- Preschool/Childcare Use

Clerk Armstrong explained that these addenda were developed with input from the Illinois Department of Revenue and were used to elicit information that the Department

often has to request after the fact; by requiring their use at initial application, the Board can save 30-60 days on such applications. MOTION: Require the use of these addenda for all applications for non-homestead exemption using Form PTAX-300-R, effective immediately (Sullivan/Konstans): passed unanimously.

- 8. Additional Business** There was no additional business.
- 9. Public comment on non-agenda items** There was no public comment on non-agenda items.
- 10. Recess until January 27, 2026 at 1:00 p.m.** MOTION: Recess the 2025 Session of the Kane County Board of Review until January 27, 2026 at 1:00 p.m. (Sullivan/Madziarek). Passed unanimously. The meeting recessed at 4:10 p.m.