

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 27, 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 1:11 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

No minutes were presented for approval.

4. Hearings on Non-Homestead Exemptions

a. Docket 25-AU-105 (Iglesia Bautista Emanuel)

Sonia G. Contreras appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Vacant Parcel: Ms. Contreras testified that no activities take place on the vacant parcel (15-23-302-013). Single-Family Home: Ms. Contreras testified that Mr. De La Mora and his family still live in the home on parcel 15-23-302-034. Mr. De La Mora leads the music program for the church worship services and musical band. She mentioned he is the music worship minister and that he is ordained. They pay no rent and they are not required to live in the home.

b. Docket 25-EL-106 (St. Hugh of Lincoln Episcopal Church)

Catherine Balassie appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Single-Family Home: Ms. Balassie testified that the single-family home on the property was rented out in 2025 for total rent collected of \$21,500. Church Building: Ms. Balassie testified that they do allow other organizations to use the church building and those groups will sometimes take up a donation, however, there is a music school that uses a portion of the upstairs and they charge them rent. She said she would e-mail me a copy of that rental agreement, along with details about what part of the building they rent and the square footage they use. Their 2025 total

rental income for the church building was \$3,700.92 (their application showed 2024 was \$4,466). She said these groups can use the building even if they cannot pay, except for the music school. Also, sometimes they rent out the Fellowship Hall for private parties, mostly to people associated with the church.

c. Docket 25-AU-107 (First Presbyterian Church of Aurora)

James Kinnard (interim Pastor) and Dale Roberts appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Harkness Center: Messrs. Kinnard and Roberts testified that use of the John R. Harkness Fellowship Recreation Family Center (further referred to as the Harkness building) is used by them and also by different ministries and non-profit groups, and in most cases, they don't charge anything. However, there is also a church, referred to as ICCH, that uses the building every Sunday for worship services and during the spring and fall for their soccer program. ICCH pays a "reimbursement fee" of \$750 monthly in the winter months and up to \$1,500 monthly when they also use the building for their soccer program. Mr. Kinnard said there was no formal agreement with ICCH and they use the "reimbursement fee" to cover the costs of the building. Currently, First Presbyterian only uses the Harkness building for their youth group meetings on Sunday nights and about four times a year for an after service meal because the building does have a kitchen. Single-Family Home: Testimony on the single-family home located on parcel 15-22-459-013 was that it is currently only being used by Wayside Cross as per the agreement included with their supporting documents titled Letter of Partnership and dated December 1, 2018.

d. Docket 25-BR-110 (Crossroads Christian Youth Center)

Doug Pierson appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. 2nd Floor Apartments: Mr. Pierson testified that there are three apartments on the second level of the building and they are all being rented out. He mentioned that their 2025 income was about \$390,000 with rental income being about \$28,000 at 7%. The tenants are not employees of the center and they are charged under market rent because they sometimes will help out with shoveling, etc. The center has been open since 1973 and they typically rent out to people that had been involved with the center in the past. Mr. Pierson mentioned that one of the apartments rents out for \$900 monthly, which includes utilities, but he doesn't currently have signed agreements with his tenants. They do park in the rear of the building only. Rental of Building's 1st Floor & Ball Fields: Mr. Pierson testified that they do not rent out the ball fields. They do rent out the building sometimes in the winter months for a local birthday party, etc. and they ask for donations (approximately 2x per month during the winter), however, if someone is unable to pay, they would not charge them. Camp Fees: Mr. Pierson testified that they charge a nominal fee per child for their camps, which is usually about \$100 per day. However, if someone cannot pay, they will have that fee waived or partially waived. No child is refused because they cannot pay. The

center uses donations and the fees for the camps to help fund these scholarships. He estimated that about 10% of the camp attendees have their fees reduced or waived.

e. Docket 25-PL-113 (St. Peter Evangelical Lutheran Church)

David & Pam Neisendorf appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Preschool Program: The Neisendorfs testified that they have 27 students enrolled in their preschool program for the 2025-2026 school year and none of those 27 students have reduced or waived fees. Farmed Portion of Site: The Neisendorfs testified that they are still farming the south portion of their site and they intend to continue that indefinitely.

f. Docket 25-AU-114 (New Mount Calvary Church of God in Christ)

James Cullin, Jr. and his wife Ann appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. The Cullins testified that they are still renting out the single-family home located at 710 Hammond Avenue. There is a family of five that lives in the home and has lived there for about seven years. They currently pay \$1,100 per month rent. They are not employed by or parishioners of the church.

5. Recommendations on Non-Homestead Exemptions

a. Docket 25-PL-122 (Pingree Grove Fire Protection District): MOTION: Recommend to the Department of Revenue that 25% of Parcel 05-22-300-005 (*i.e.*, the portion not farmed) be exempt for 100% of the 2025 taxable year and all subsequent years; and if the Department finds that property to be exempt, then also 25% of the property (*i.e.*, the portion not farmed) be exempt for 100% of the 2022, 2023, and 2024 taxable years (Sullivan/ 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 January 29, 2026 at 1:00 p.m. MOTION: Recess the 2025 Session of the Kane County Board of Review until January 29, 2026 at 1:00 p.m. (Sullivan/Madziarek); passed unanimously. The meeting recessed at 2:50 p.m.