

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 29, 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 of the January 12, 2026 meeting

MOTION: Approve the minutes of the January 12, 2026 meeting as presented (Madziarek/Konstans); passed unanimously.

4. Hearings on Non-Homestead Exemptions

a. Docket 25-SC-116 (St. Mark's Lutheran Church)

John Toniolo appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Mr. Toniolo testified that he believes there are still 74 students enrolled for the 2025-2026 school year and that only one student is on partial assistance. When asked if there are any other entities that help subsidize tuition he was not sure, but he did offer that in the past Lutheran Church Charities has helped, but that is not typical. Sometimes they receive individual donations.

b. Docket 25-AU-117 (Pregnancy Aid South Suburbs – PASS / Pregnancy Information Center, Inc.)

Donna Williams and Christine White (Director of Operations) appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Ms. Williams and White testified that their charitable use is to help women in crisis pregnancies. They also have education programs for various items like parenting, life skills, etc. Ms. Williams and White also testified that in the subject building, 411 W. Galena Blvd., they are using their portion just for storage of the many donated items they receive, no other use but storage. They also rent out four of the units and currently one is vacant, but their intention is

to re-rent that space for profit. They testified that in PASS's acquisition of the Pregnancy Information Center, Inc. they retained the employees and have the same mission. Ms. Williams and White asked if their approval could be retroactive to the year 2024 and stated that the use of the building was the same in 2024 as they have put forth in their 2025 application and supporting documents.

c. Docket 25-AU-126 (First Apostolic Church)

Pastor Brent Coltharp appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Pastor Coltharp testified that Sharlene Coltharp still lives in the home and she does not have an outside minister license, however, she does have one from the church (he will e-mail that to our office). He also testified that Sharlene Coltharp is actually required per her employment to live in the subject home; she does receive a salary; and her employment is to provide council, helps with the office administration of the church, and helps with the children's ministry.

d. Docket 25-SC-128 (Riverwoods Christian Center)

Bill Warren (CFO); Jay Curtis (CEO); Joshua Curtis (Assistant Director of Operations); and attorney Ronald Senechalle appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. 3 Staff Houses: Testimony indicated that one staff house is on 09-10-326-023 and two staff houses are on 09-10-176-021. Christian Youth Programs: Testimony indicated that the Christian youth programs, which comprise about 80% of the use of the property, are charged no fees and the programs are open to the public, with the exception that the children must be part of the free or reduced lunch program to attend (they must be low-income). Religious Guest Programs: Testimony indicated that about 15% of the use of the property are fee-based programs to other religious entities. These fees produce income that helps supplement their free camp programs and if an entity cannot pay, they might be offered a discount, however, they would not be allowed to use the property at no cost. Misc.: Testimony indicated the round structure on the property is a waste water pond, and there was discussion about square footage of the buildings, which was cleared up by council that those figures are in the Affidavit of Use.

e. Docket 25-EL-131 (Rescue Our Children Organization, Inc. ROCO)

Susanna Padilla appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Ms. Padilla testified that the church is still renting the building and Ms. Padilla plans to extend their rental agreement beyond May 6, 2026. As of now, ROCO plans to start using the building more in about two years or so. Currently ROCO does not use the building, but they do plan to have summer events there in 2026.

f. Docket 25-AU-133 (Las Rosas, LLC)

Lore Baker (head of AID) and Kaitlin Spesard (Council for AID) appeared on behalf of the Applicant; Deputy Supervisor of Assessments Michelle R. Abell, CIAO, appeared on behalf of the Supervisor of Assessments. Ms. Baker and Spesard testified that they have intent to rent the 6,866 square feet of the basement to St. Paul's Lanes bowling alley when the building is finished and they understand that part of the building will not be in exempt use. The building was about 10% completed as of December 1st, 2025 and they estimate construction to be completed in about 15-18 months. No low-income housing was offered to anyone in 2025 and will not be offered until construction is complete. The Neighborhood Project will be managing the property.

5. Recommendations on Non-Homestead Exemptions

- a. **Docket 25-AU-062 (Indian Trail Church of Christ):** MOTION: Recommend to the Department of Revenue that 76% of Parcel 15-11-454-009 (including the church building and parking lot) be exempt for 100% of the 2025 taxable year and all subsequent years and that 25% of the property (including the single-family dwelling) remain subject to taxation (Konstans/Madziarek); passed unanimously.
- b. **Docket 25-EL-069 (Love Family Christian Foundation):** MOTION: Recommend to the Department of Revenue that 100% of Parcel 06-13-161-010 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Madziarek); passed unanimously.
- c. **Docket 25-AU-073 (Hope Evangelical Lutheran Church):** MOTION: Recommend to the Department of Revenue that 100% of Parcels 15-12-376- and 15-12-376-023 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Madziarek); passed unanimously.
- d. **Docket 25-BA-075 (Bethany Lutheran Church):** MOTION: Recommend to the Department of Revenue that 89% of Parcels 12-22-180-013, 12-22-180-028, and 12-22-180-035 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Madziarek); passed unanimously.
- e. **Docket 25-BA-076 (Bethany Lutheran Church):** MOTION: Recommend to the Department of Revenue that 91% of Parcels 12-22-180-002, 12-22-180-003, 12-22-180-004, 12-22-180-023, 12-22-180-027, 12-22-180-030, 12-22-180-037, and 12-22-180-038 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Madziarek); passed unanimously.
- f. **Docket 25-EL-080 (Dar Al Ulum Al Islamia Al Alamiya):** MOTION: Recommend to the Department of Revenue that 100% of Parcels 06-13-109-015, 06-13-130-019, and 06-13-226-009 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Madziarek); passed unanimously.

- g. **Docket 25-GE-085 (Fox Valley Presbyterian Church of Geneva):** MOTION: Recommend to the Department of Revenue that the portion of Parcel 12-02-405-025 that was previously denied exemption as a preschool does not meet the statutory requirements for exemption for the 2025 taxable year (Konstans/Madziarek); passed unanimously.
- h. **Docket 25-AU-086 (Redeemer Community Church):** MOTION: Recommend to the Department of Revenue that Parcels 15-17-100-041 and 15-17-400-042 do not meet the statutory requirements for exemption for the 2025 taxable year (Konstans/Madziarek); passed unanimously.
- i. **Docket 25-AU-088 (House of Refuge (Church)):** MOTION: Recommend to the Department of Revenue that Parcel 15-21-209-019 does not meet the statutory requirements for exemption for the 2025 taxable year (Konstans/Madziarek); passed unanimously.
- j. **Docket 25-AU-093 (Eparchy of St. George in Canton, Romanians):** MOTION: Recommend to the Department of Revenue that Parcels 15-14-356-023 and 15-14-356-025 be exempt for 100% of the 2025 taxable year and all subsequent years; and that Parcels 15-14-356-024 and 15-14-356-026 do not meet the statutory requirements for exemption for the 2025 taxable year (Konstans/Madziarek); passed unanimously.
- k. **Docket 25-CA-102 (Lord of Life Lutheran Church, Inc.):** MOTION: Recommend to the Department of Revenue that 86% of Parcel 08-35-128-010 be exempt for 100% of the 2025 taxable year and all subsequent years (Konstans/Madziarek); 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 February 9, 2026 at 9:00 a.m.** MOTION: Recess the 2025 Session of the Kane County Board of Review until February 9, 2026 at 9:00 a.m. (Sullivan/Madziarek); passed unanimously. The meeting recessed at 3:05 p.m.