

# COUNTY OF KANE

**Kane County Board of Review**  
**Timothy J. Sullivan, MAI, SRA, Chairman**  
**Michelle Abell, Member**  
**Michael E. Madziarek, CIAO, Member**  
**Mark D. Armstrong, CIAO-M, Clerk**



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**2022 Session of the Board of Review**  
**Meeting Agenda for August 11, 2022 @ 2:00 p.m.**  
**Kane County Board of Review Hearing Room A**  
**719 Batavia Avenue, Building C • Geneva, Illinois 60134**

**1. Introductions**

**2. Additional Member Documentation**

- a. Availability Survey
- b. OMA Training
- c. Ethics Training
- d. Sexual Harassment Training
- e. Oath of Office

**3. Schedule and Payroll issues**

- a. Schedules emailed/posted monthly
- b. Punching in once per session
- c. Payroll process (direct deposit)

**4. Process issues**

- a. Forms and Rules
- b. 8:15-noon and 12:45-4:30
- c. Hearing Types: *Conference call* and *Non-appearance*
- d. Technology
  - i. Surface Pro Tablets with multiple monitors
  - ii. SharePoint evidence files
- e. Matters of Law

**5. Hearing Format (Generally 15-30 minutes)**

- a. Participants
  - i. Board of Review
  - ii. Deputy Clerk
  - iii. Taxpayer
  - iv. Assessor
  - v. Intervener
- b. Evidence must be submitted in advance; no discussion of facts not in evidence

**Additional Member Training Session Agenda**  
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- c. Burden of Proof
    - i. Preponderance of evidence
    - ii. Clear and convincing evidence
    - iii. Debatable Matters are to be decided “in favor of taxation”<sup>1</sup>
  - d. Ethics
  - e. Decisions
    - i. Identify a reason code in motion
    - ii. Provide actual numbers in motion
    - iii. Sign decisions
- 6. Questions and Discussion**
- 7. Adjournment**

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<sup>1</sup> “\*\*\*\* all facts are to be construed and all debatable questions resolved in favor of taxation. Every presumption is against the intention of the State to exempt property from taxation.” *Follett's Illinois Book and Supply Store, Inc. v. Isaacs*, 27 Ill.2d 600, 190 N.E.2d 324 (1963).