

**DEKALB COUNTY  
CHIEF  
ASSESSMENT OFFICER  
2013  
ANNUAL REPORT**



**Robin L. Brunshon, CIAO-I  
Chief County Assessment Officer  
May, 2014**

**Chief County Assessment Officer**  
**Robin L. Brunshon, CIAO-I**

DeKalb County Administration Building  
110 E. Sycamore Street  
Sycamore, IL 60178  
(815) 895-7120 / FAX: (815) 895-1684



May 21, 2014

DeKalb County Board  
200 North Main Street  
Sycamore, IL 60178

Dear Members of the County Board:

On February 11, 2014, the Office of Assessments certified the completed 2013 assessment roll to the County Clerk, having processed 558 Board of Review instruments, of which 227 were taxpayer-generated assessment appeals. In 2013 the Illinois Department of Revenue applied a state equalization factor of 1.0000 to the tax bills in DeKalb County. As a reminder, any state equalization factor applied to the tax bills by the Illinois Department of Revenue is due to assessment loss at the Board of Review level for that assessment year.

The 2013 assessment year presented another year of overall decrease in the assessment base. Preliminary sales ratio results indicate that this might continue into the 2014 assessment year, however, at a slower rate of decrease than the prior three years, which will be confirmed by the Department of Revenue.

The Residential Real Estate Market in 2013 started out sluggish, but started to show slight signs of improvement in the second half of the year, even with the foreclosures and short sales. The number of recorded 2013 foreclosure transactions were down from 2012; however the total of all recorded sale transactions for 2013 were up 9.7 percent.

There were signs of improvement in the second half of 2013 of the County's commercial properties due to the economy starting to pick up. The impact was seen in smaller retail stores and commercial offices, with some even expanding their spaces. Full service restaurants and the larger retail stores are still being affected by the economy. Market Square will be 100% occupied shortly, while the Junction only has 1 vacancy left. Northland Plaza, however, is about 15-20% vacant. We had some new commercial properties in 2013, and there are others that are celebrating Grand Openings in 2014. The County's commercial property will still be affected by the housing slump, especially those townships in the north, south, and western parts of the County.

Industrial Properties still suffered negatively in 2013. Industrial activity started looking up at the end of 2013 and at the start of 2014, with many companies waiting to commit. There is fierce competition, especially with other states when it comes to industrial properties.

New construction suffered again in 2013 due to the economy. Commercial property was still the main source of new construction in 2013, with residential coming in second. We did have some new industrial construction in 2013 compared to \$0 new construction in 2012.

Farmland increased by 10% in 2013 and will do so in 2014 as certified by the Department of Revenue. However, the farm increase will probably not offset the decrease in all other areas.

Senior freeze amounts started dropping in 2010 and have continued to drastically decline due to the negative market conditions that resulted in a decline in assessed values.

In the spring of 2013 we finished the removal of duplicate homestead exemption project that was started in 2011. The result was approximately \$2,760,000 of estimated assessed value put back on the tax rolls.

We have added two new and exciting tabs to the CCAO's County web page. The first one is the property sales listing that is maintained and updated by the sales ratio staff. The second is the addition of the farm assessment cards that are maintained and updated by the mapping department. These two new tabs have been a very important asset to the public. The new County Administrator, Gary Hanson, and I are currently in the process of creating some new projects that will enhance my Department and accommodate many people in and out of our County.

I would like to thank my staff in the DeKalb County Assessment Office for the fantastic job they do here every day. They are always willing to take on any task and do whatever it takes to get the job done.

I would like to thank the DeKalb County Township Assessors, their staffs and the Board of Review members for their continued hard work and support during the 2013 assessment year.

A handwritten signature in black ink that reads "Robin L. Brunschon". The signature is written in a cursive, flowing style.

Robin L. Brunschon  
DeKalb County Assessor

## TABLE OF CONTENTS

	Page
2013 Assessment Year .....	1
2013 Publication Information .....	3
Main Office Responsibilities .....	4
Mapping Department Responsibilities .....	11
Board of Review .....	15
Parcel Count.....	16
Percentage of Parcels According to Use .....	17
Equalized Assessed Value .....	18
Taxable vs. Exempt Parcels .....	21
New Construction .....	22
Sales Breakdown.....	24
Percentage of Foreclosures .....	25
TIF .....	26
Exempt Definitions.....	28
Assessment Freeze .....	29
Multiplier (multi-year) .....	30
Township Assessor Listing .....	31

# Chief County Assessment Officer

## 2013 Assessment Year

### Timeline

- ❖ Senior Deferral reminder cards mailed January 17, 2013.
- ❖ Computers rolled to the 2012 year on February 7, 2013.
- ❖ Farmland values updated on Property Tax System February 15, 2013.
- ❖ Assessors annual meeting held March 8, 2013. Workbooks distributed and DUE on July 1, 2013.

Date Returned	Township
6/20/13	Victor/Somonauk
7/1/2013	Sandwich
7/1/2013	Sycamore
7/1/2013	Cortland
7/2/2013*	South Grove/Mayfield
7/8/2013*	Clinton
7/9/2013*	Genoa (submitted electronically)
7/9/2013*	Franklin
7/12/2013*	Squaw Grove
7/15/2013**	Kingston
7/19/2013**	Shabbona/Paw Paw
7/19/2013**	Afton/Pierce
8/2/2013**	Malta/Milan
8/19/2013**	DeKalb (submitted electronically)

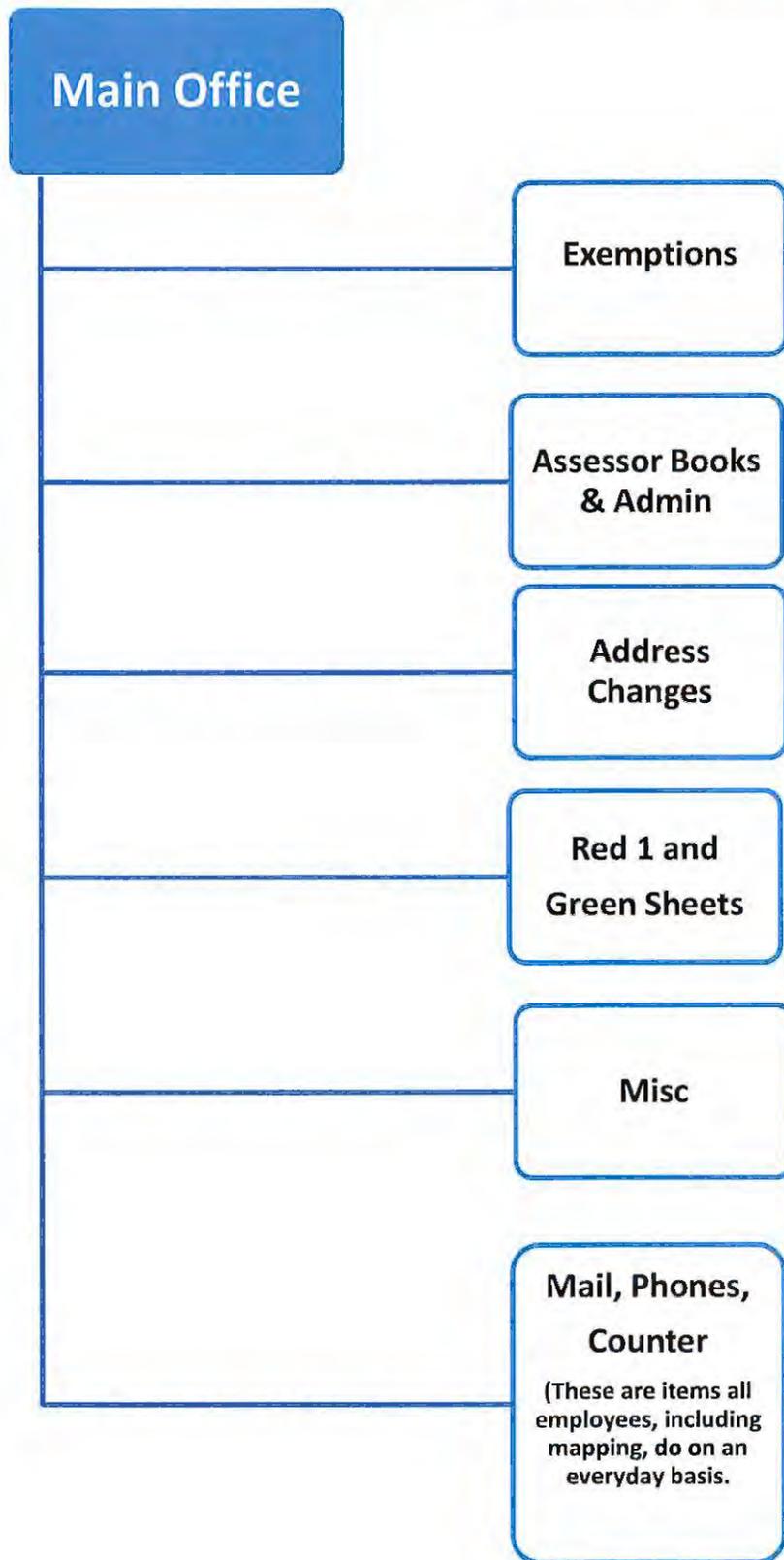
Submitted  
 \*Within two weeks  
 \*\*15 days to 60 days late

- ❖ Sent out Fraternal & Veterans exemptions on February 13, 2013.
- ❖ Sent out Exempt Renewals on December 13, 2012.
- ❖ Senior Assessment Freeze applications mailed March 28, 2013.
- ❖ Sent out Second Notice for Exempt Renewals on June 14, 2013.
- ❖ Farmland Assessment Committee meeting and hearing on June 3, 2013 to review 2014-year farmland values.
- ❖ 80 Disabled Persons and Veterans exemptions were emailed out and 283 were mailed out June 10, 2013.
- ❖ Parcel assessment changes were published in local papers on September 18 and November 13, 2013 (Chronicle and the Sandwich Record).
- ❖ Board of Review complaint forms were due October 18 and December 13, 2013.
- ❖ Tentative abstract was mailed to Department of Revenue on November 19, 2013 .
- ❖ 227 complaint forms were filed, and 8 cancelled before hearings were scheduled.
- ❖ Board of Review notices sent for Mapping Department proposed changes (72) and other proposed changes (259) in November and December, 2013; and January, 2014.
- ❖ February 11, 2014 - Abstracts and PTAX forms given to County Clerk Tax Extension for forwarding to the Department of Revenue.
- ❖ February 7, 2014 the Board of Review adjourned. Final Decisions were mailed on February 7, 2014.

2013 ASSESSMENT CHANGE NOTICES - MAILING AND COMPLAINT DEADLINES									
	TOWNSHIP	NEWSPAPER USED	PUBLICATION DATE		DEADLINE TO FILE COMPLAINT		ASSESSOR'S DEADLINE	MUTLIPLIERS	Difference
01	Franklin	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
02	Kingston	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
03	Genoa	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9109	-8.91%
04	South Grove	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
05	Mayfield	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
06	Sycamore	Chronicle	9/18/2013		10/18/2013		11/1/2013	0.9419	-5.81%
07	Malta	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
08	DeKalb	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9107	-8.93%
09	Cortland	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9093	-9.07%
10	Milan	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
11	Afton	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9488	-5.12%
12	Pierce	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9310	-6.90%
13	Shabbona	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
14	Clinton	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
15	Squaw Grove	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9830	-1.70%
16	Paw Paw	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
17	Victor	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
18	Somonauk	Chronicle	11/13/2013		12/13/2013		12/27/2013	0.9207	-7.93%
19	Sandwich	Sandwich Record	9/18/2013		10/18/2013		11/1/2013	0.9065	-9.35%

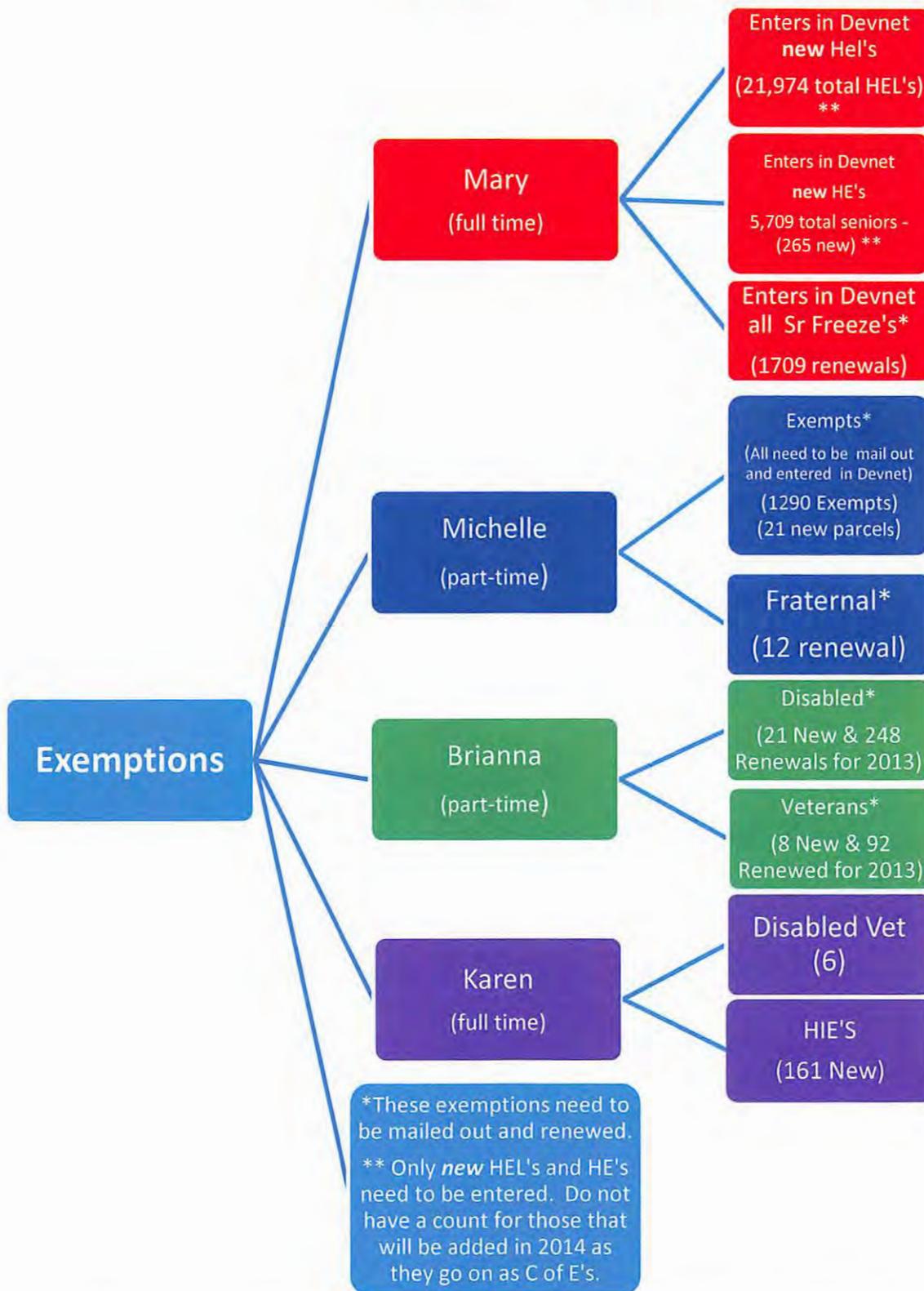
**Main Office**

# Main Assessment Office



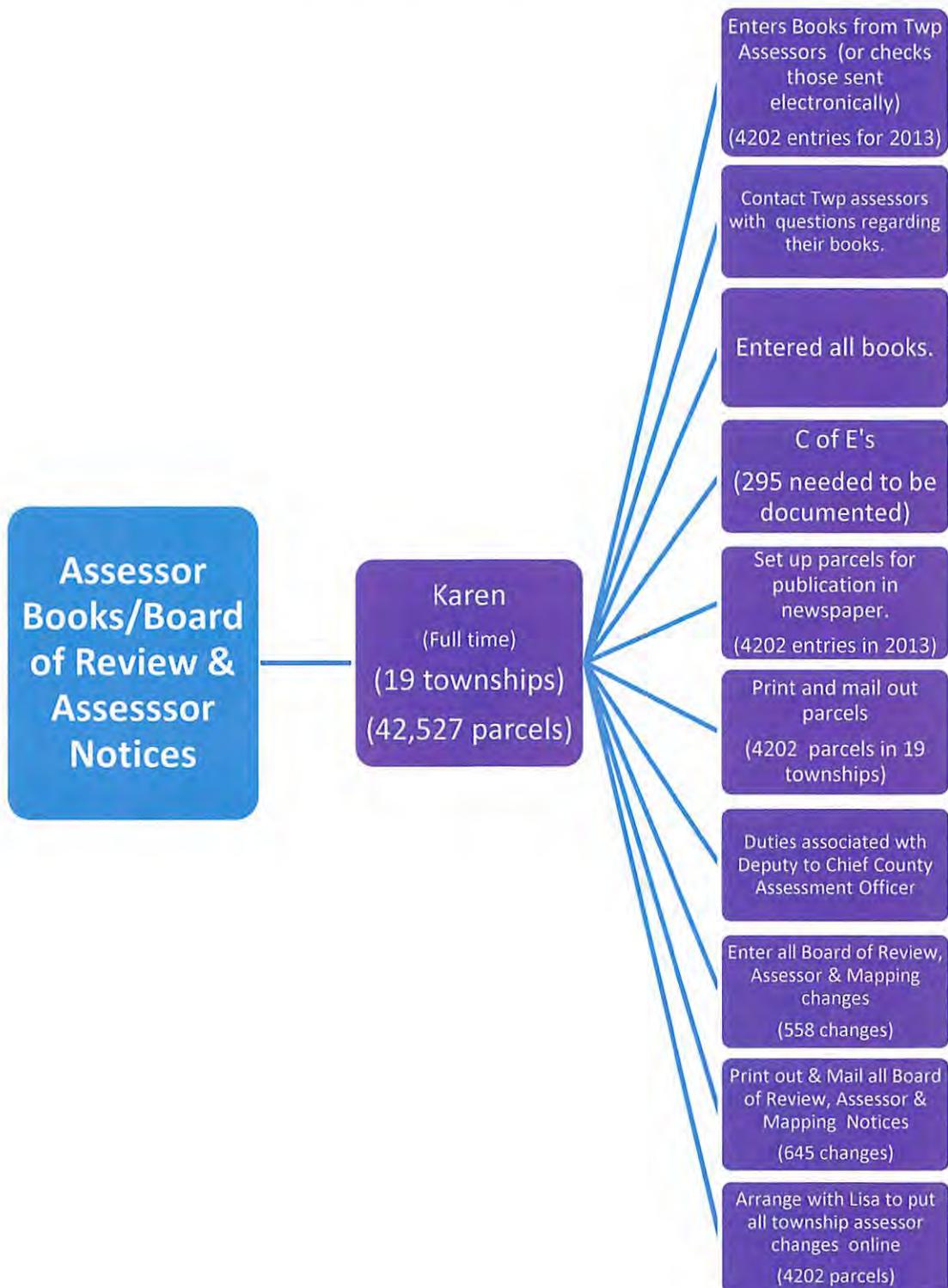
Please note that in the following pages are listed the items that certain individuals are responsible for completing. In most instances all employees are trained to help when needed.

# EXEMPTIONS

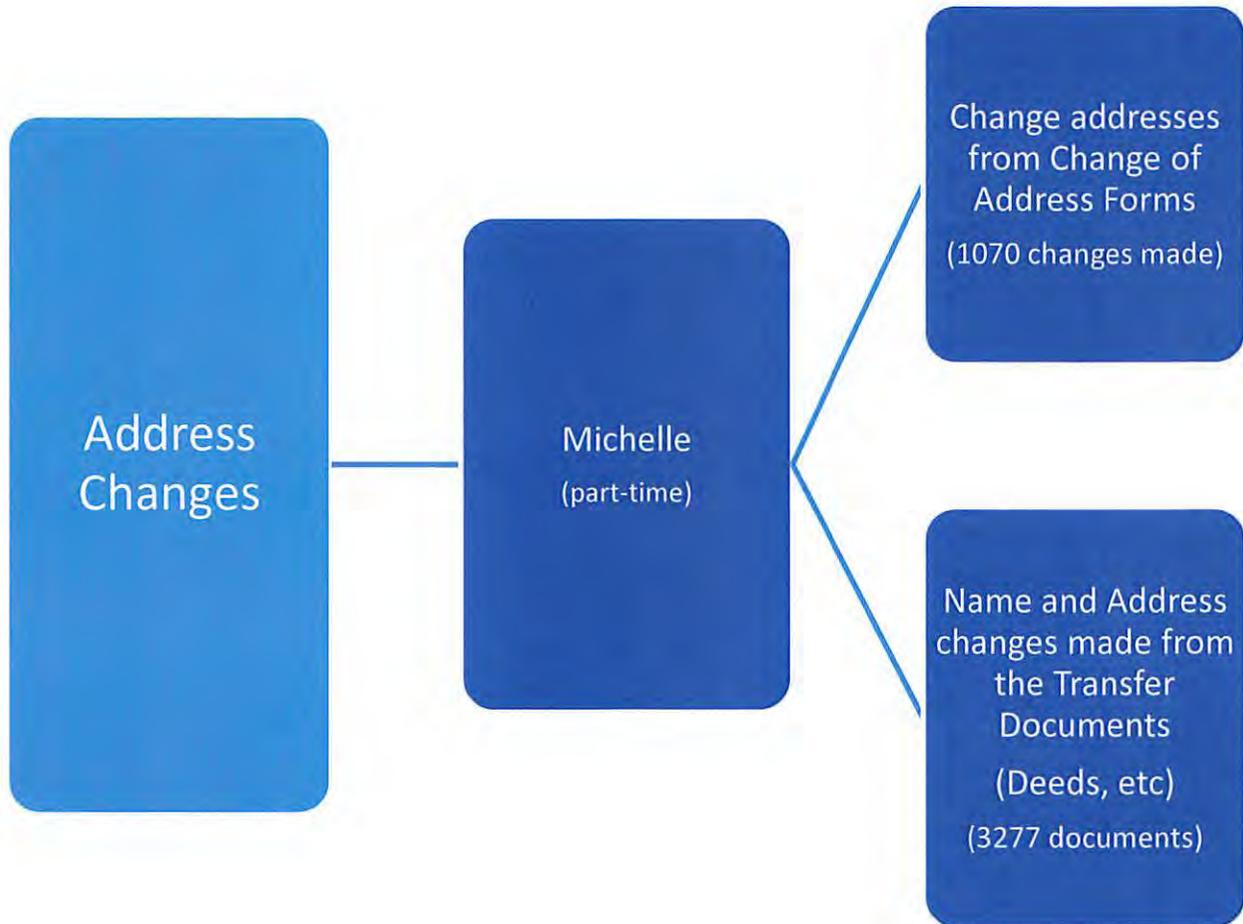


Not only do the new exemptions need to be put on the computer, but old exemptions need to be documented and removed the following year.

# ASSESSOR BOOKS/BOARD OF REVIEW

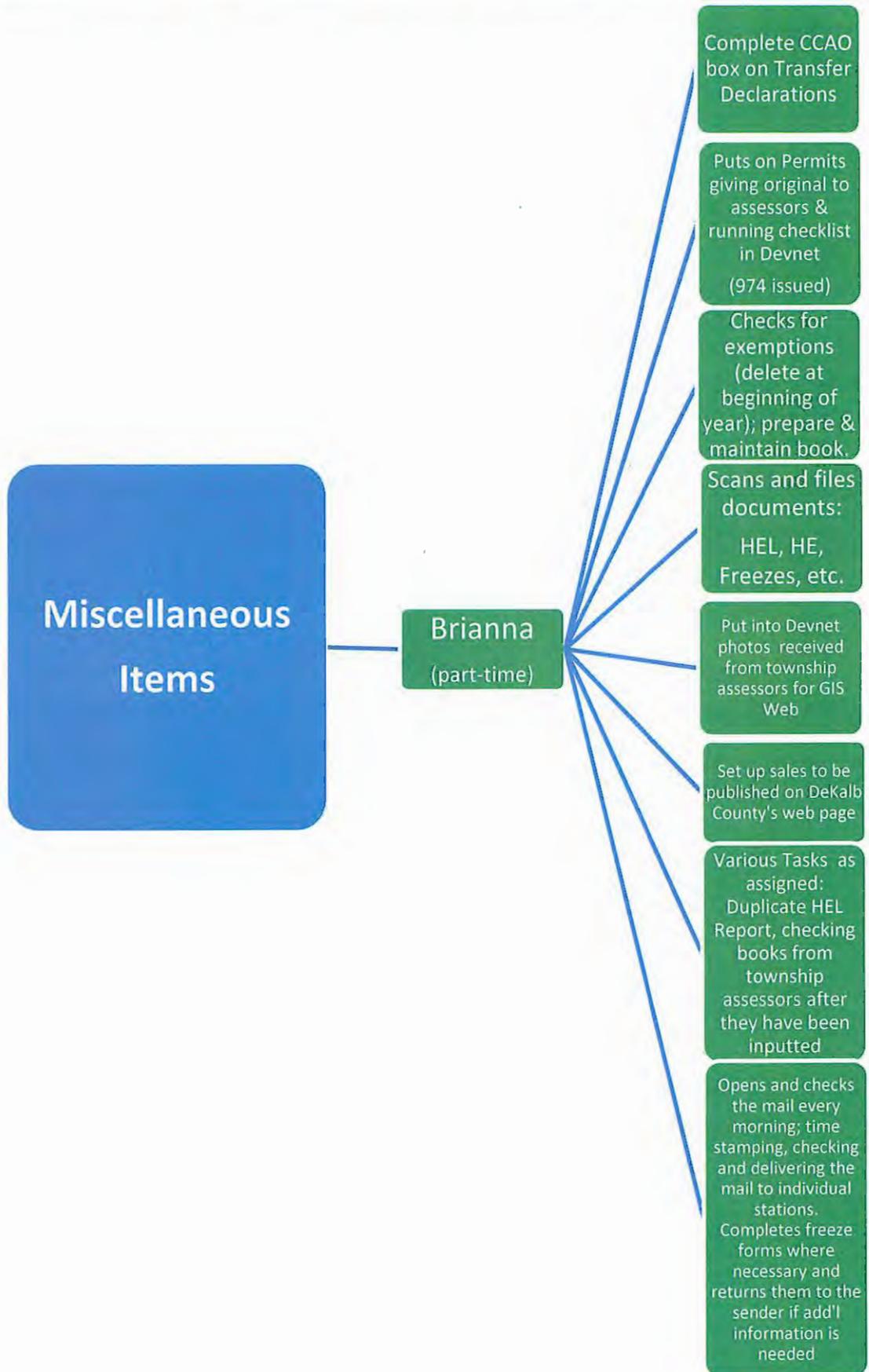


# ADDRESS CHANGES

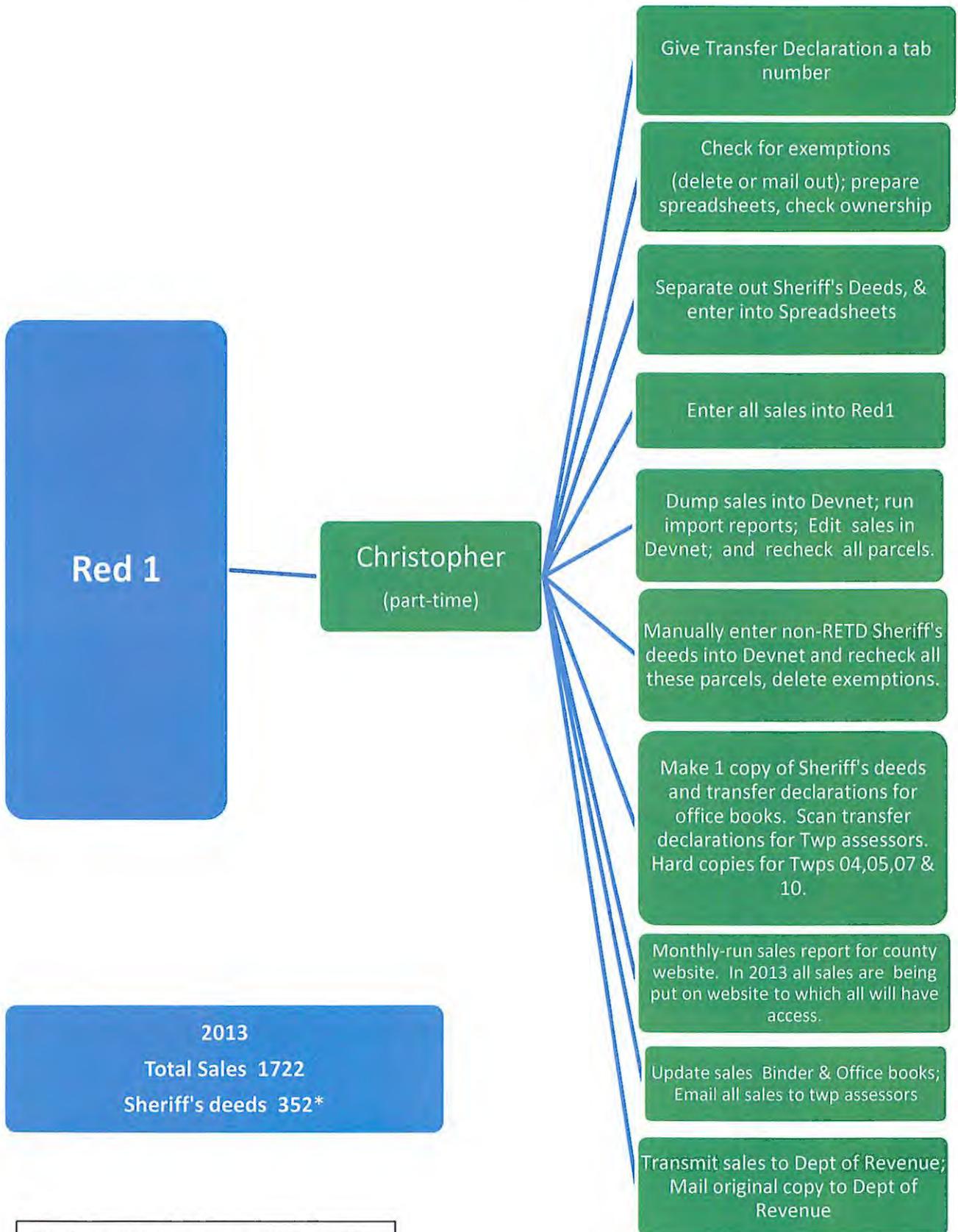


There were a total of 4,347 address changes made in 2013. These address changes were made from Change of Address Forms and Transfer Documents (Deeds, etc.).

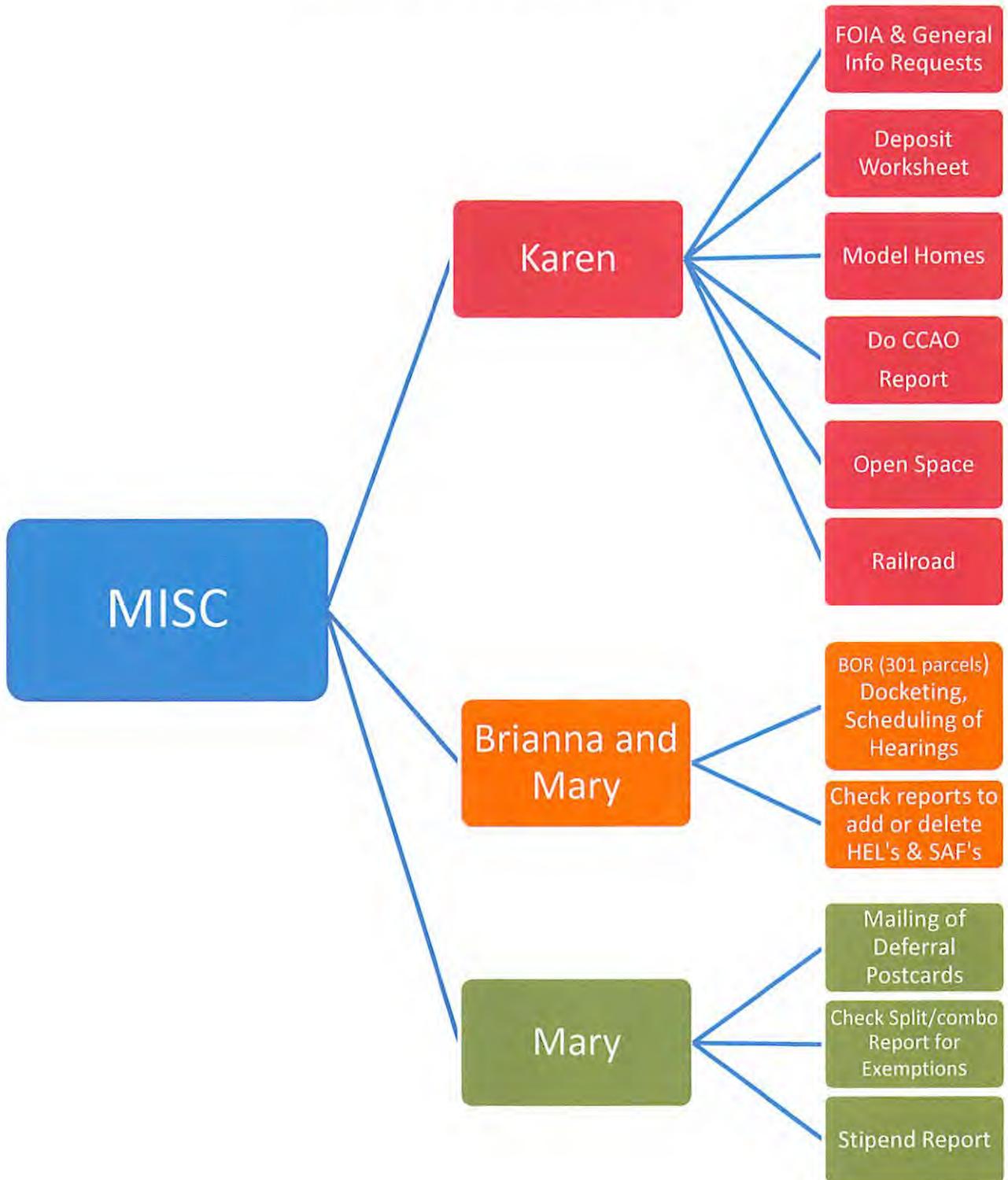
# TRANSFER DECLARATIONS & MISCELLANEOUS



# RED 1



# MISCELLANEOUS



All employees need to check the previous year's Certificates of Error to make sure they are correctly changed on the current year.

# **Mapping Department**

## **Mapping Department (2 Staff Members)**

### **Parcel Numbers**

- *Retire & Assign Parcel Numbers*

### **Documents and Processing**

- *Conveyances*
- *Subdivision Plats*
- *Annexations*
- *Dedications/Vacations*
- *Divisions*
- *Combinations*
- *Facilitate correction of Conveyances with errors*

### **Daily**

- *Processing documents*
- *Updating Base Map*
- *Data Entry*
- *Phones*
- *Map requests*
- *Assist Assessors Office, Township Assessors & General Public as needed*

### **Farm Land & Farm Preferential Programs**

- *Assessment and maintenance of farm cards*
- *Assignment of Pollution Control Parcels*
- *Forestry Management*
- *Conservation Stewardship*
- *Transition Percentage*

### **Map Production**

- *Print maps as requested*
- *Annual Updated Page Set printing*
- *Custom*

### **Reports/Tracking**

- *Monthly Completion Notification to GIS*
- *Current Year Document Report*
- *Annexation Report to Tax Extension*
- *Street Index & Subdivision Index*
- *Daily Document Count*
- *Parcel Control Book*
- *Map Page Inventory*
- *Updated Map Pages Listing*
- *Farm Sales – Median Value*
- *Contribute to CIAO Annual Report*
- *Cell Tower Listing*
- *Maintain Mapping Worksheet Files*
- *Invoicing for reports and map sales*
- *Annually update Farm Assessment Cards for publication on County web site*
- *PTAB tracking document*

The Mapping Departments responsibility is to maintain and update the county's cadastral map system for assessment purposes. We perform a variety of duties including farmland and farmland preferential assessments. State pollution control parcel numbers are assigned and tracked by our department.

The "life" of an assessment parcel begins in the Mapping Department. We are responsible for the creation of child parcels from the parent parcels and combinations of two or more parcels. Map maintenance is performed in house allowing us to turnover changes on a monthly basis to the GIS department for upload to the online GIS map.

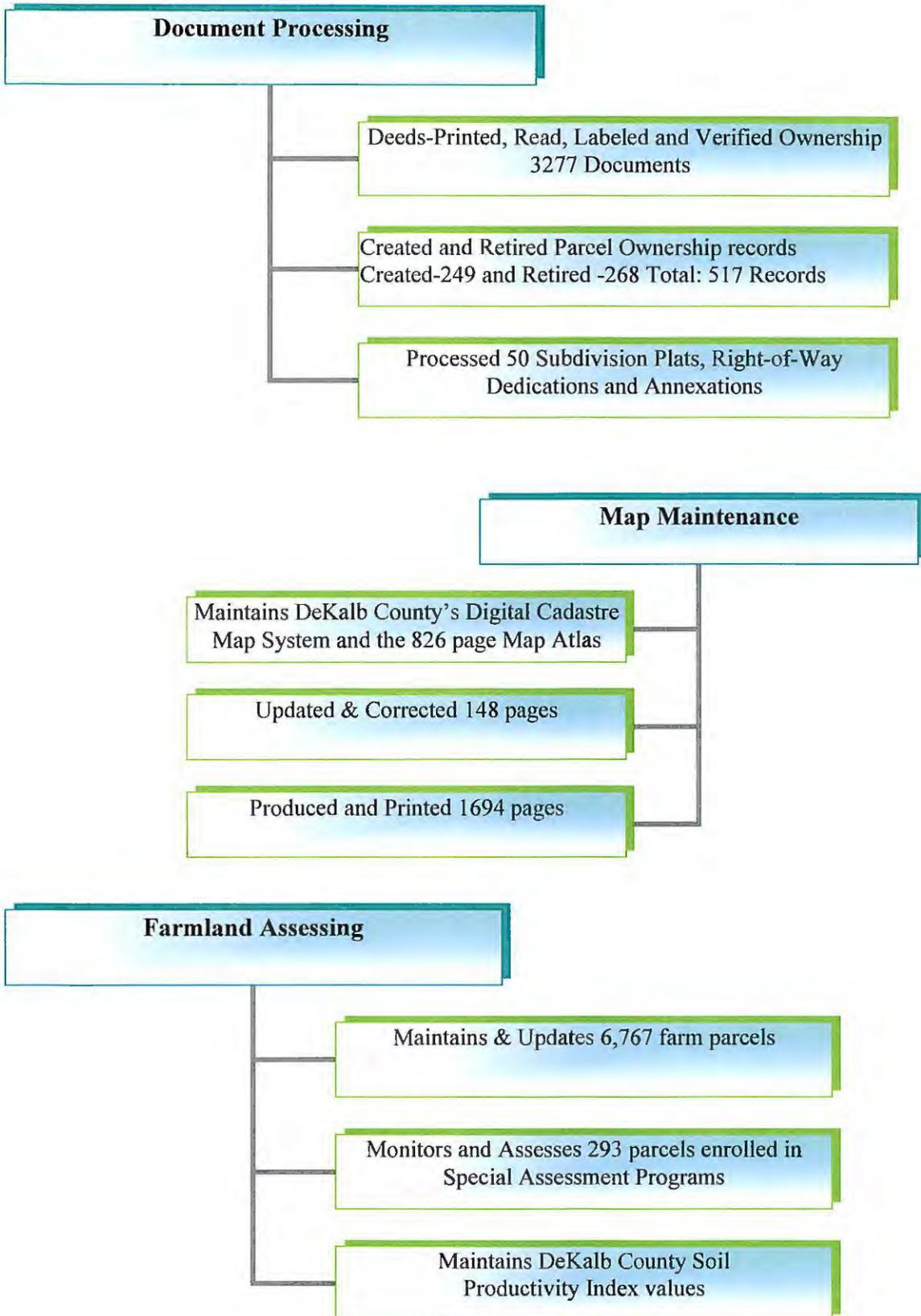
Conveyance documents from the Records Office are printed, interpreted, labeled for data entry and if necessary, we work to resolve complex mapping & title conflicts with attorneys and title companies

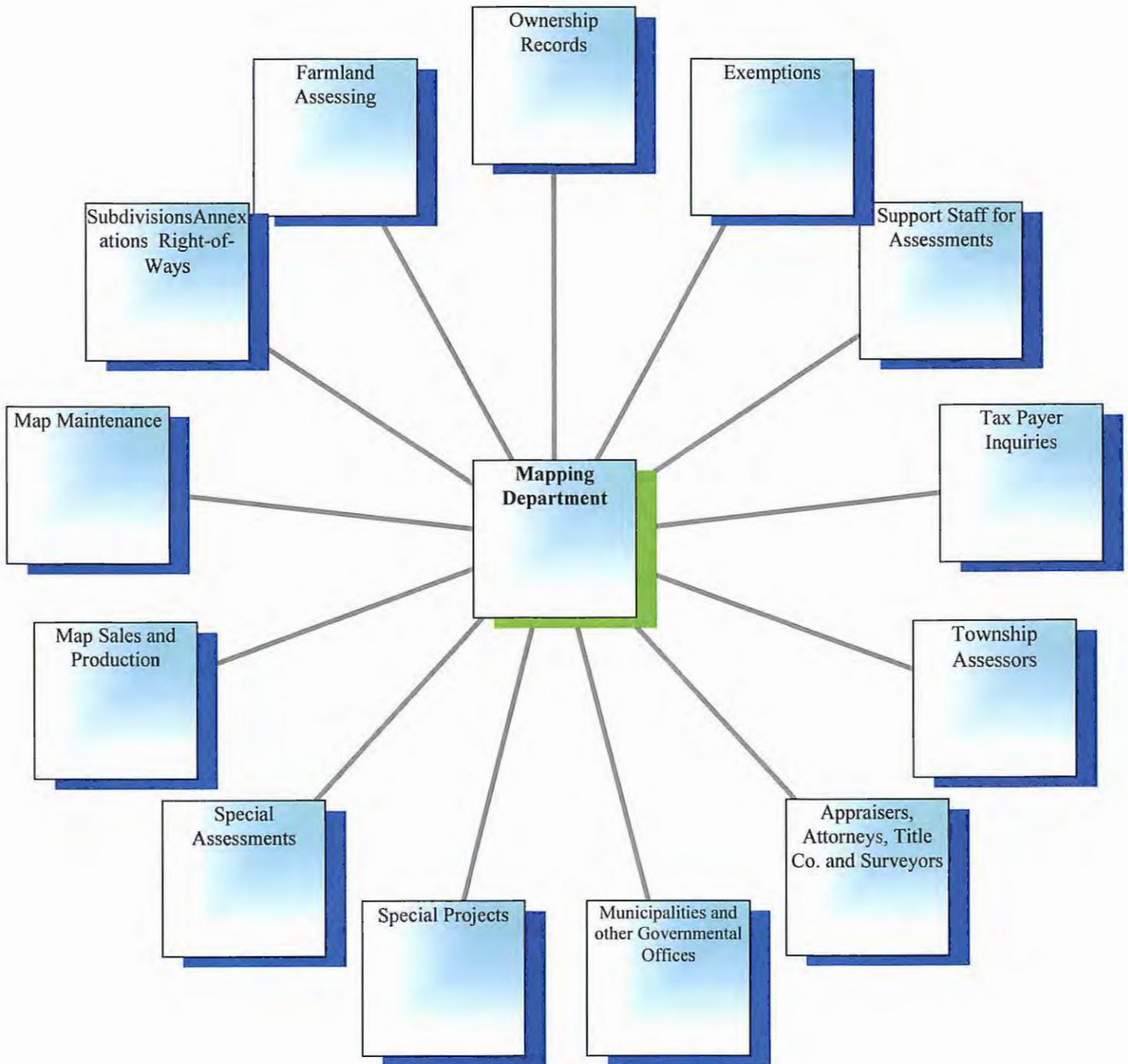
In 2013, we averaged 13 documents per day, a slight increase from the 2012 average. Some of those documents created mapping changes. Changes include all boundary line adjustments generated from conveyances, owner requests, road right of way dedications, subdivision plats, annexations and vacations.

*In addition, for the 2013 year we added an annual publication on the Assessors web page of the Farmland Assessments Cards, maintenance of a PTAB tracking document and reviewed the majority of home sites on farm parcels.*

We work closely with a variety of end users for instance title companies, surveyors, utility companies, township assessors and the general public helping with property location, verifying tax numbers, interpreting documents and providing maps. Several of the County's other departments require information and maps generated by this department also. For example, we produce custom and or exhibit maps for States Attorney, Public Defender, Sheriff Department, Attorneys, Public Building Commission, the County Board Coordinator and local government agency's. Planning & Zoning requests custom maps for their hearings. We verify the creation year of parcels, provide historical maps and notify P&Z if we notice new buildings without a building permit noted on parcel(s).

# Mapping Department





# DEKALB COUNTY BOARD OF REVIEW

March 14, 2013 THROUGH FEBRUARY 7, 2014

## ➤ Exemptions

- 161 New Home Improvement Exemptions granted
- 265 New Senior Exemptions granted
- 1709 Senior Assessment Freeze Exemption applications reviewed and approved
- 21 Exempt Property Petitions reviewed and recommendations sent to the Illinois Department of Revenue
- 29 New Veterans & Disabled Persons Exemptions

## ➤ Certificates of Error

- 295 Certificates of Error issued in 2013 against the 2012 year\*

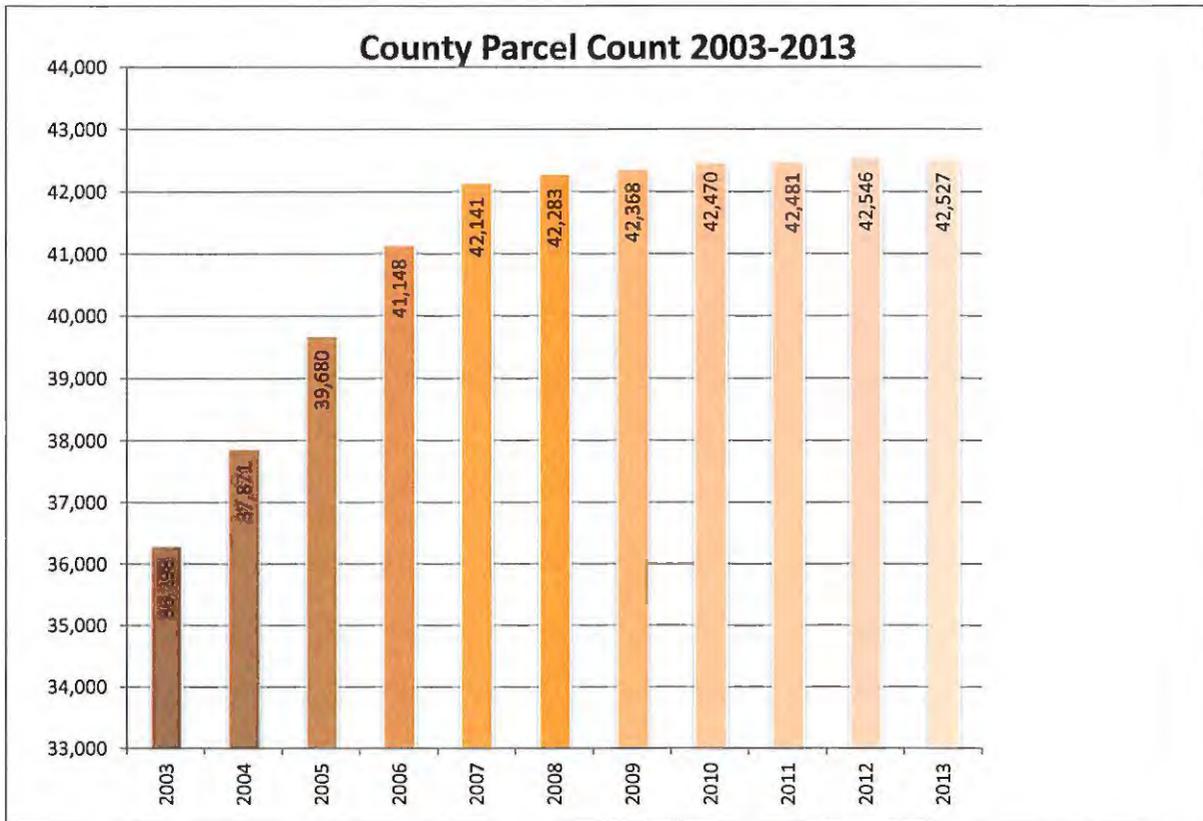
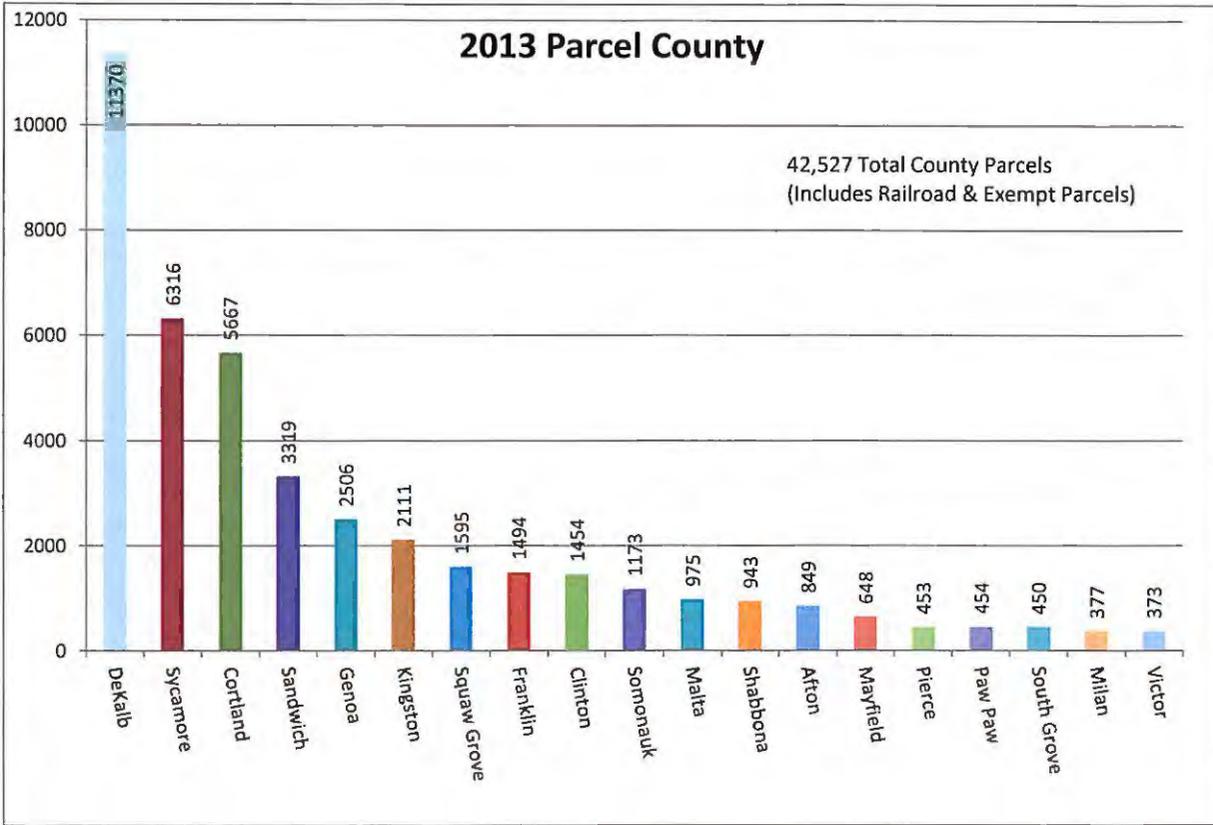
## ➤ Assessment Complaint Forms

- 227 Complaint forms filed and docketed on 243 parcels for the 2013 assessment year
  - Of Parcels Scheduled:
    - 34 Confirmed Assessments
    - 209 Reduced Assessments
    - 8 Removed prior to hearing

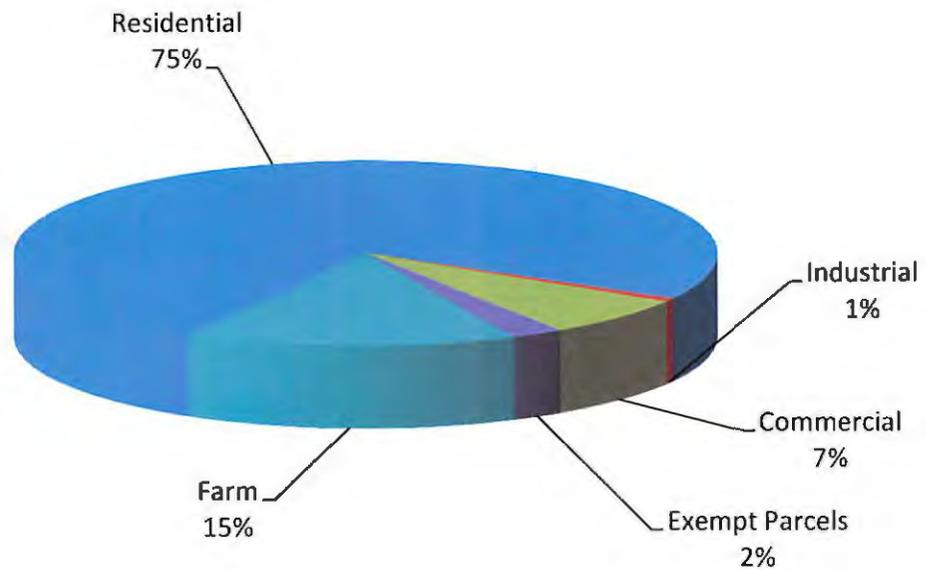
## ➤ Assessment Changes

- 331 Assessment changes made on the Board's own Motion (includes Mapping Department changes)

\*Certificates of error are issued for those not filing for exemptions in a timely manner (75%), for properties granted exempt status by the Department of Revenue after the Board of Review adjournment, and for assessor and/or clerical errors.

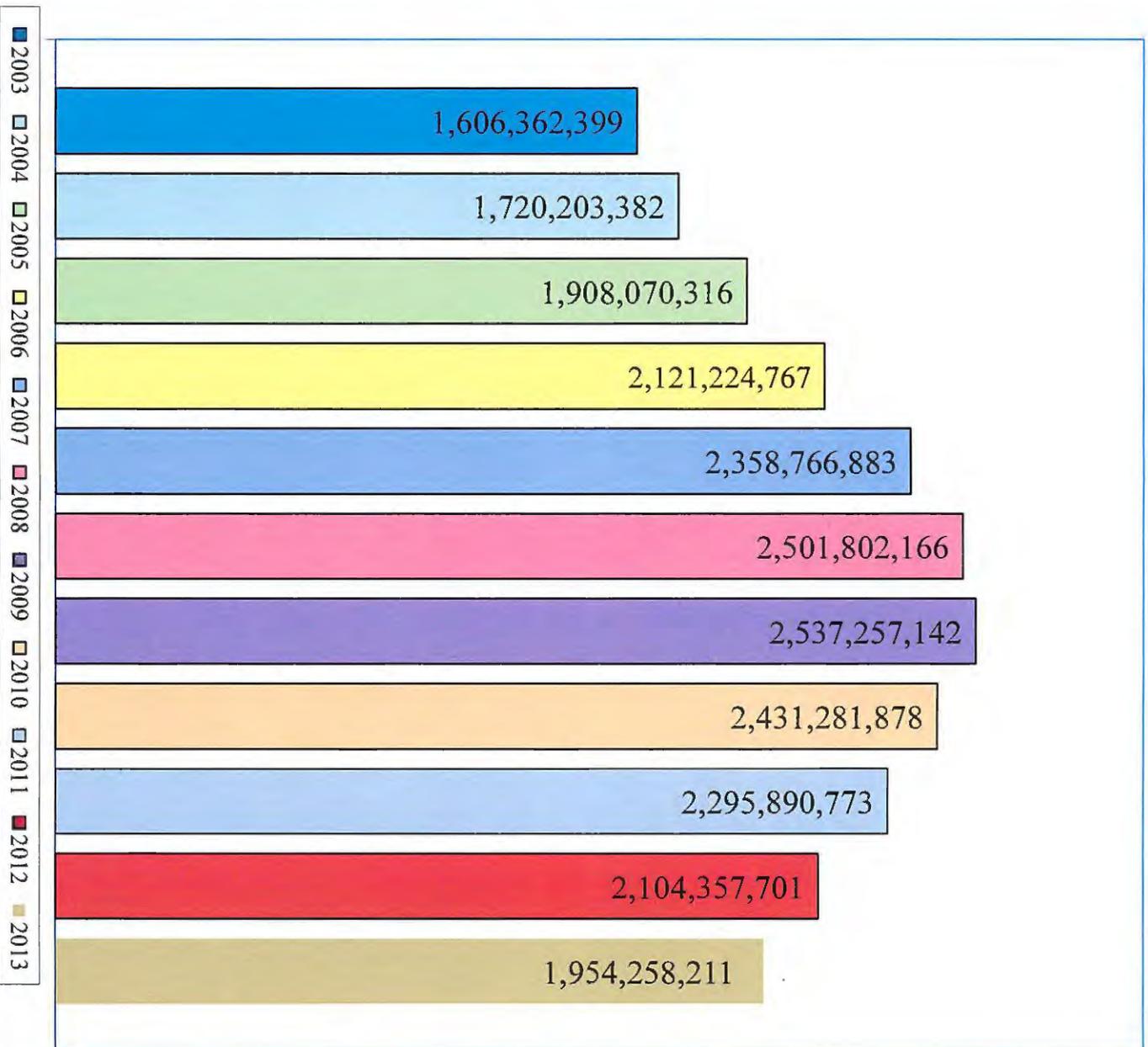


**Percentage of Parcels According to Use  
2013  
(Wind Turbine Land and Wind Turbines are  
included in Commercial)**



■ Residential ■ Industrial ■ Commercial ■ Exempt Parcels ■ Farm

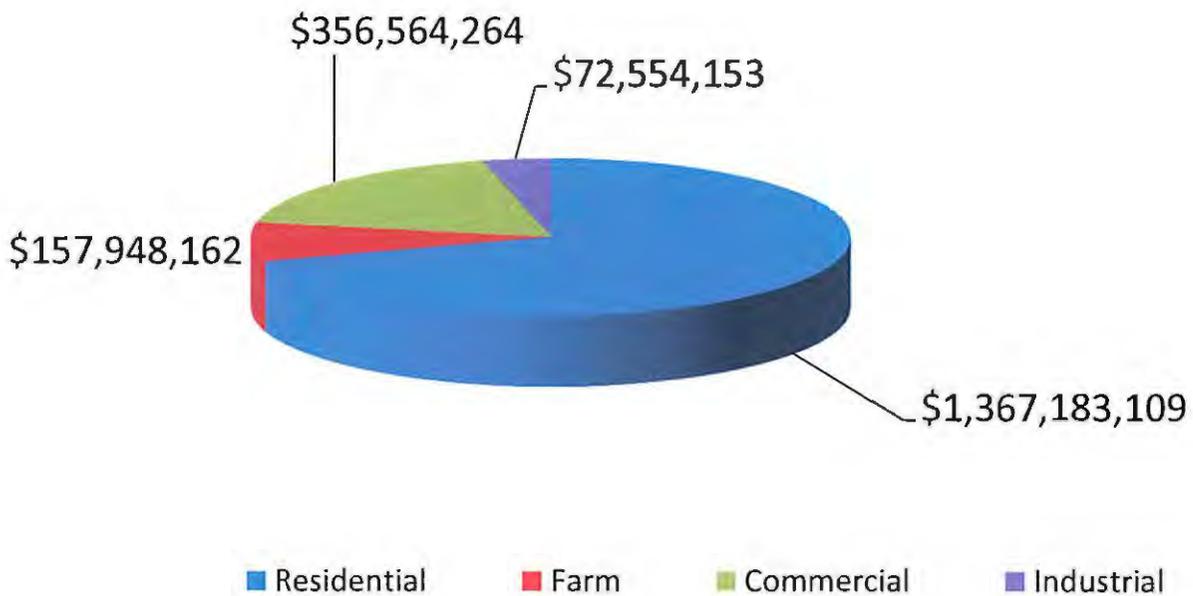
# Equalized Assessed Value 2003-2013



This is the raw Estimated Assessed Value, not subtracting exemptions.

**TOTAL EAV 2013**  
**(RR-locally assessed - not included)**  
**(Wind Turbine Land and Wind Turbines**  
**are included in Commercial)**

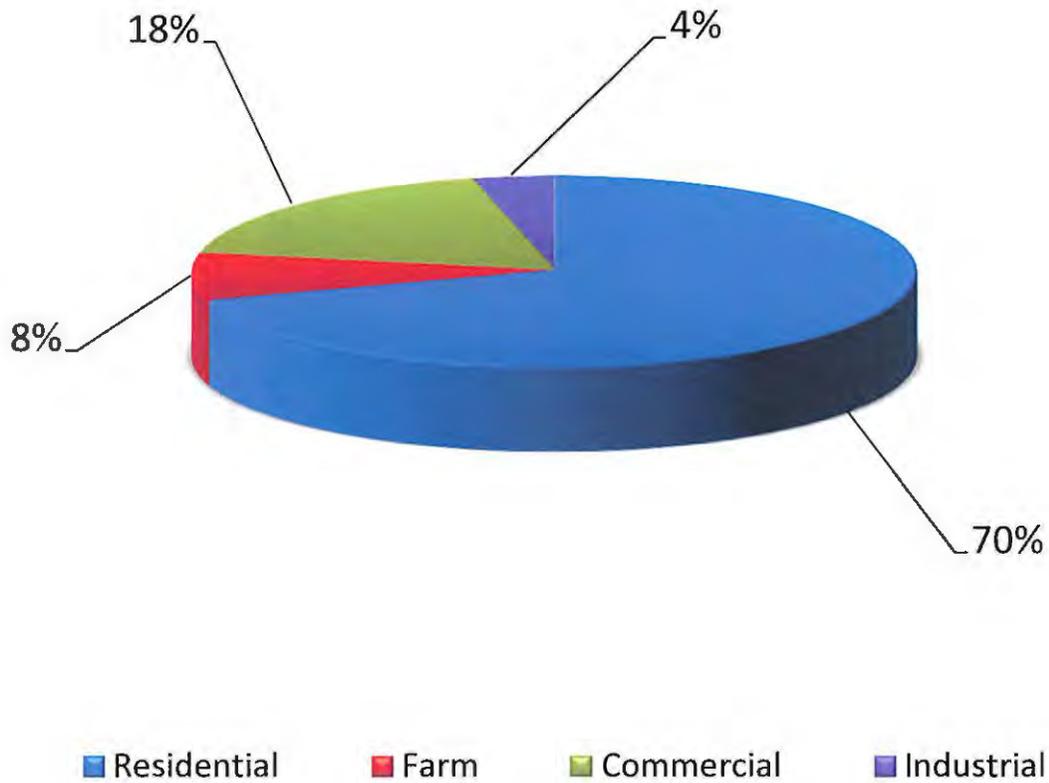
**Assessed Value**  
**According to**  
**Use**



This is the raw Estimated Assessed Value, not subtracting exemptions (Homestead, Senior Homestead, Senior Freeze, Home Improvement, Disabled and Veterans exemptions) in the amount of \$167,848,449. The exemption figure is less than last year because the total assessments went down decreasing the Senior Freeze exemption amount.

**TOTAL EAV 2013**  
**(Wind Turbine Land and Wind Turbines are included in Commercial)**

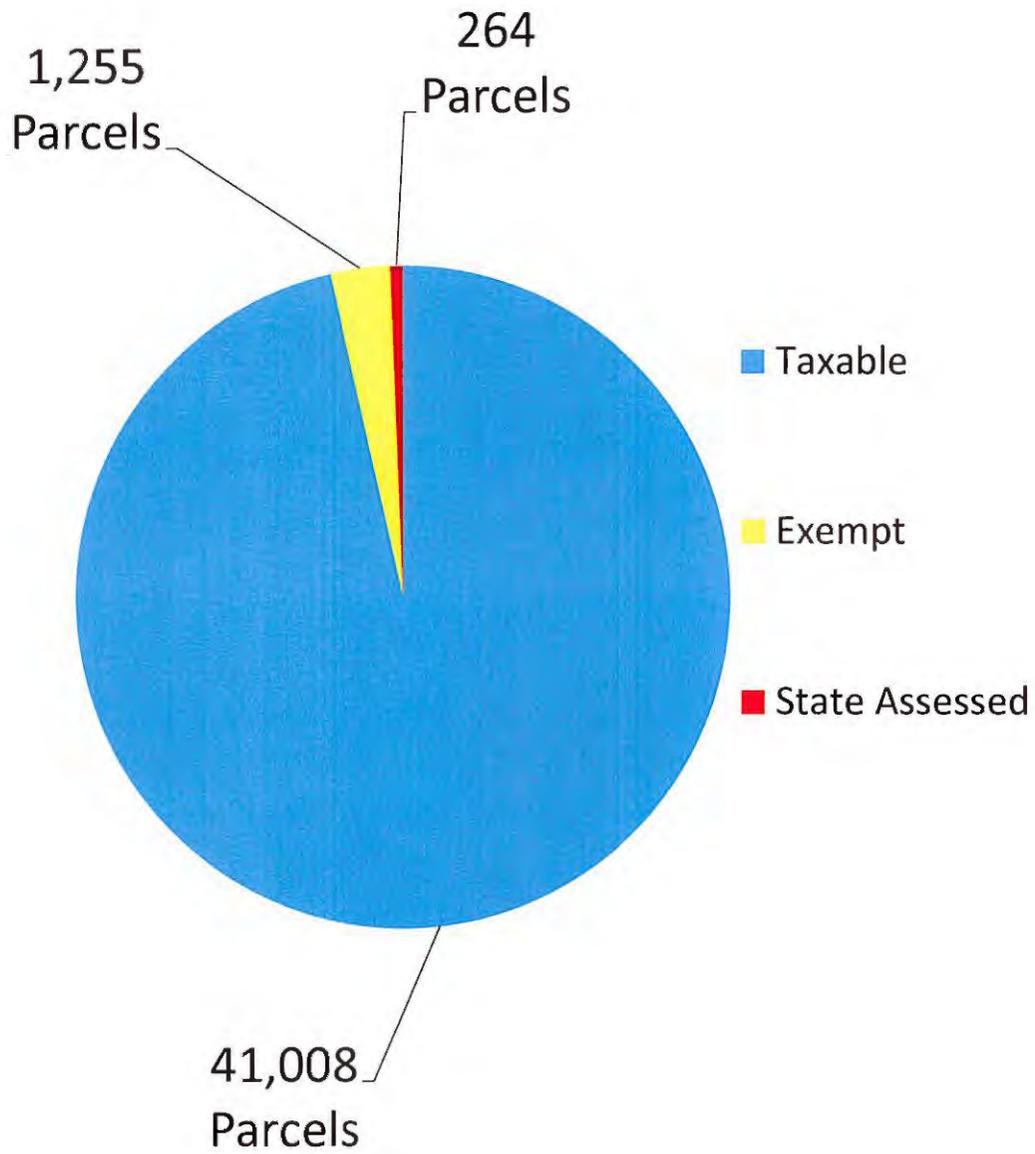
**Percent of Value According to Use**



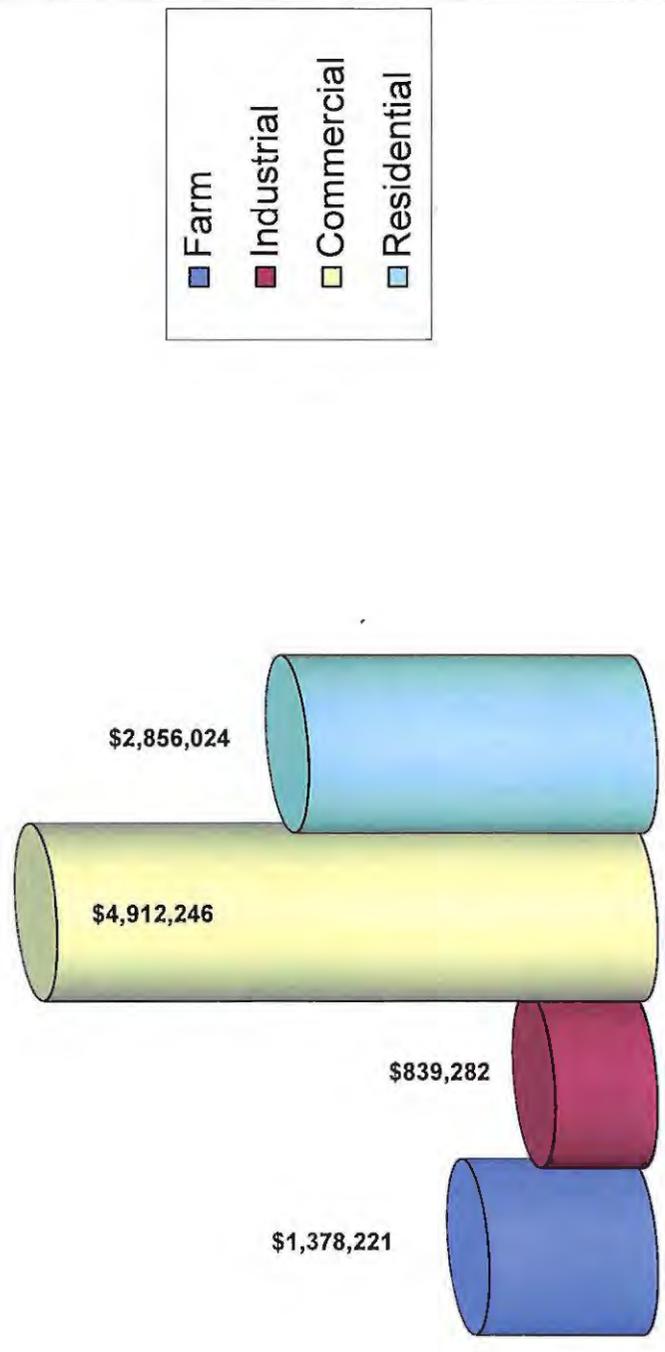
This is the raw Estimated Assessed Value, not subtracting Exemptions.

# Taxable vs. Exempt

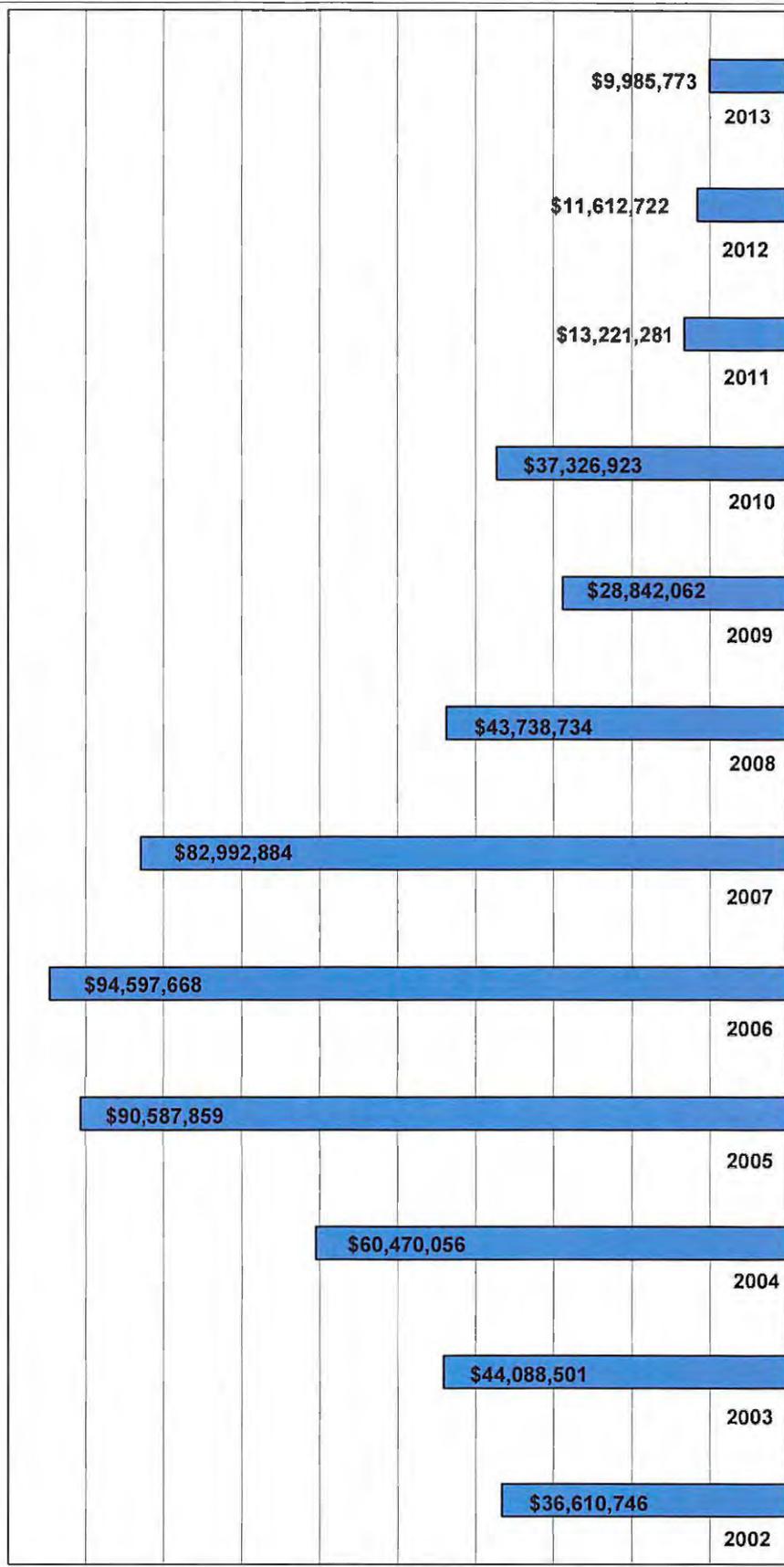
(Number of parcels)



# 2013 Year New Construction Total \$9,985,773

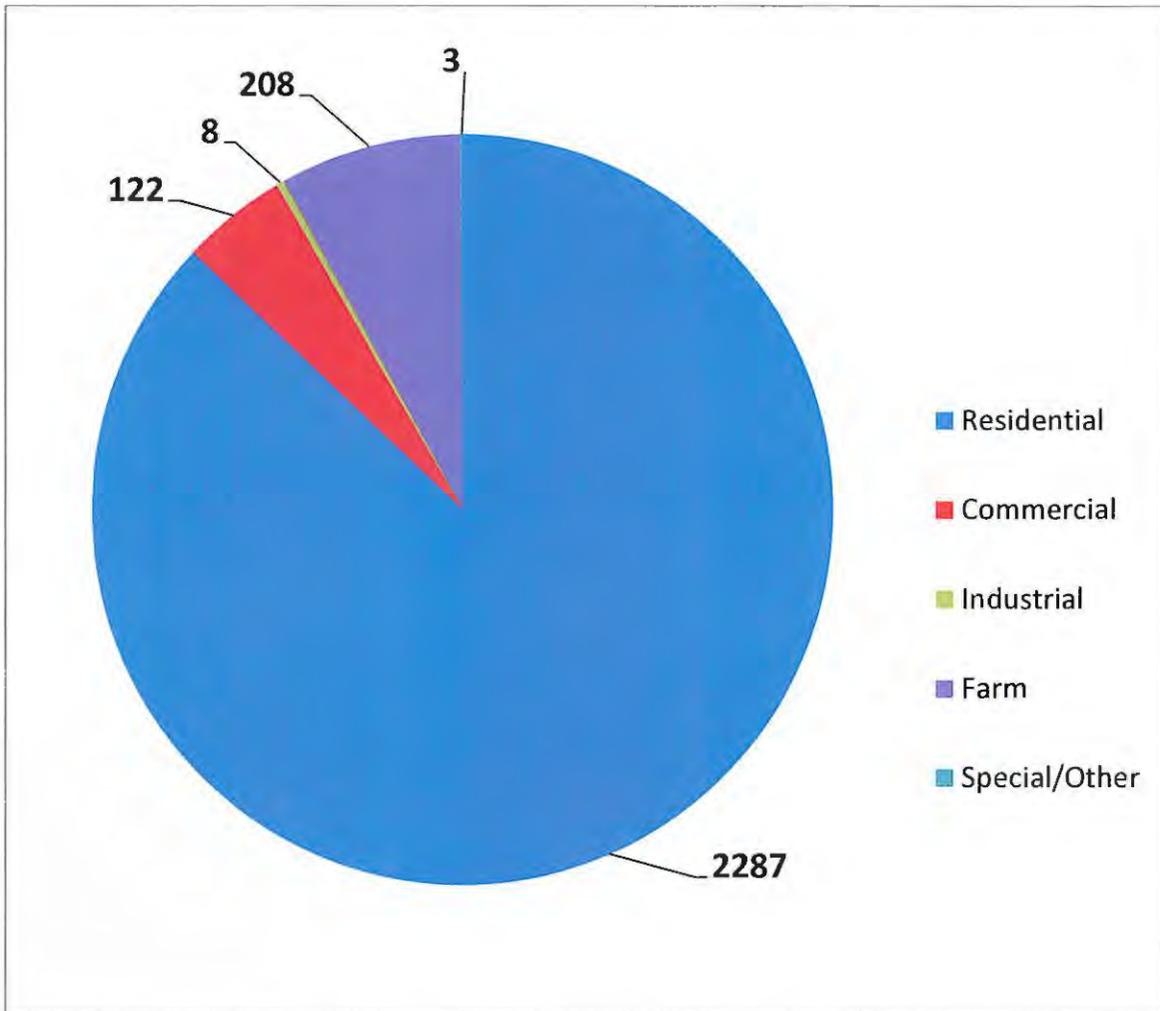


**NEW CONSTRUCTION 2002-2013**



# 2013 Sales Breakdown

(2628 parcels)



These figures do not represent the number of sales, but the number of parcels sold.

**Residential**

- 0030-Vacant Lot
- 0032-Developers Lot
- 0040-Improved Residential
- 0041-Model Home

**Commercial**

- 0050-Vacant Lot
- 0052-Developer's Lot
- 0060-Improved Comm.
- 0065-Comm w/Farm

**Farm**

- 0011-Farm w/Res
- 0021-Bare Farm Land

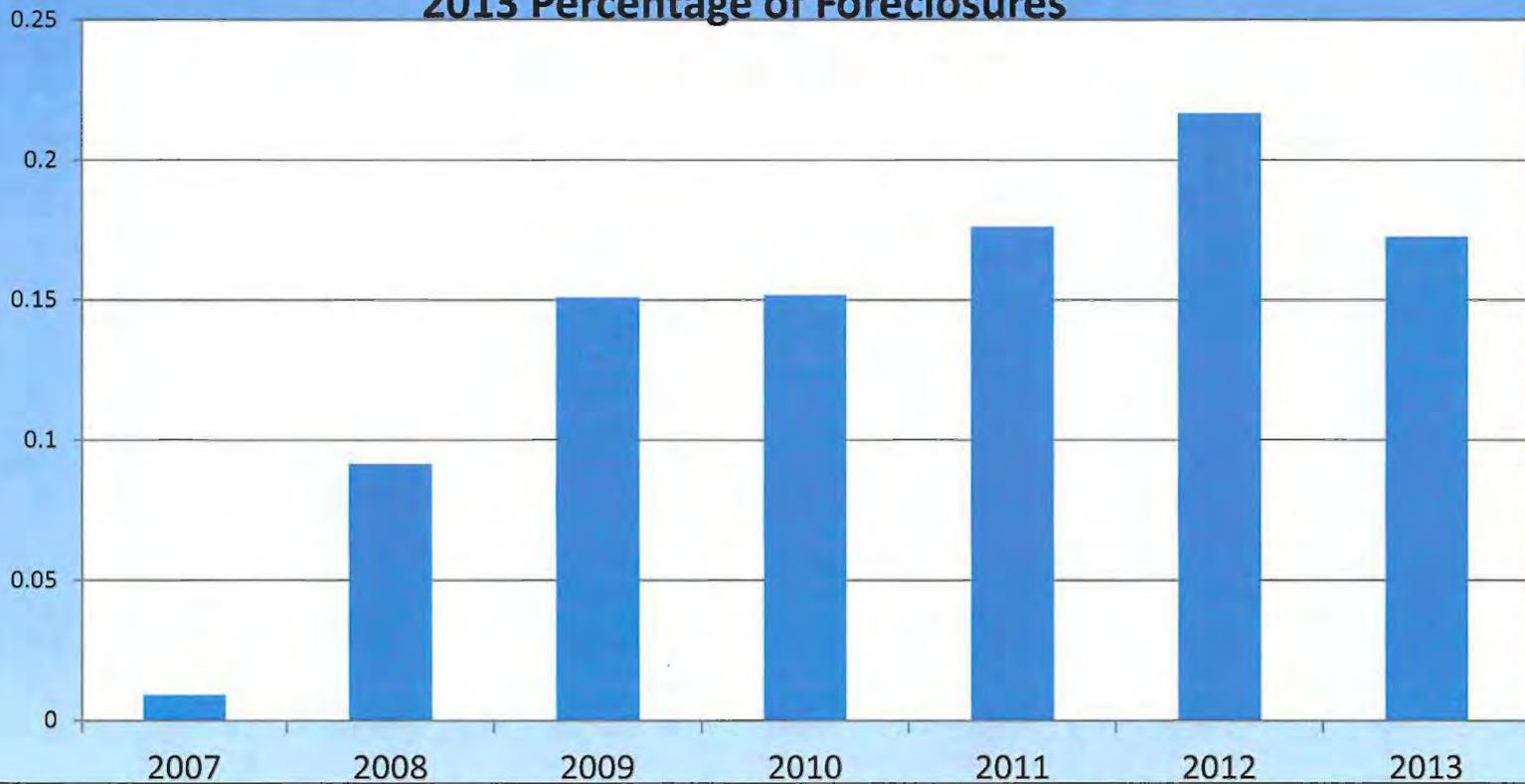
**Industrial**

- 0080-Industrial
- 0082-Developer's Lot
- 0085-Industr w/farm

**Special/Other**

- 0027-Wind Farm
- 0028-Conservation
- 0029-Wooded Trans.
- 0090-Tax Exempt

### 2013 Percentage of Foreclosures



### Percentage of Foreclosures (using all sales)

2007	2008	2009	2010	2011	2012	2013
0.93%	9.17%	15.11%	15.19%	17.60%	21.66%	17.25%

Some foreclosures use green sheets, but most do not. Due to this, these figures may not be totally accurate, but will give you an excellent idea of the percentages per year.

# 2013

## TIF PARCEL REPORT

(Tax Dollars to Taxing Districts)

### DEKALB COUNTY

**TOTAL PARCELS IN THE TIF DISTRICTS** **3,850**

**NET TAXABLE VALUE OF THESE PARCELS** **161,285,002**  
 (Total Assessed Value)

**VALUE TO THE TAXING DISTRICTS** **79,758,165**

(Assessed values that the taxing districts are collecting on)

**TIF INCREMENT** **69,380,395**

(Assessed values that the TIF districts are collecting on)

**EXEMPTIONS** **12,146,442**

#### TAX DOLLARS TO TAX DISTRICT

DISTRICT	Value to District	TIF Increment	Exemptions
DeKalb TIF 1	22,092,751	34,579,014	3,375,518
DeKalb TIF 2	23,230,003	11,012,298	3,959,335
DeKalb TIF 1 Amended	8,071,712	17,548,976	2,410,704
Malta Tif	39,251	3,113,462	402,260
DeKalb TIF 5	7,734,632	4,973	285,126
Kirkland Tif	2,435,688	2,017,807	353,993
Waterman TIF	3,004,623	151,742	35,864
Maple Park TIF	119,157	27,795	11,000
Sycamore TIF	1,541,014	520,741	60,964
Cortland TIF	10,489,334	403,587	1,251,678
<b>TOTALS</b>	<b>79,758,165</b>	<b>69,380,395</b>	<b>12,146,442</b>

# 2013

## TIF PARCEL REPORT

(Parcels per Property Class)

### DEKALB COUNTY

TOTAL PARCELS IN THE TIF DISTRICTS	3,850
NET TAXABLE VALUE OF THESE PARCELS (Total Assessed Value)	161,285,002
VALUE TO THE TAXING DISTRICTS (Assessed values that the taxing districts are collecting on)	79,758,165
TIF INCREMENT (Assessed values that the TIF districts are collecting on)	69,380,395
EXEMPTIONS	12,146,442

NUMBER OF PARCELS IN EACH PROPERTY CLASS	
Farm Homesite	6
Farm Land	24
Vacant Residential lots	80
Preferential lots	22
Residential (w/house)	2,502
Vacant Commercial Lots	164
Preferential Vacant Commercial Lots	13
Commercial (w/bldgs)	526
Industrial	79
Leasehold	67
Misc(Exempts; underassessed etc)	367
TOTAL	3,850

## EXEMPTIONS FOR 2013

**HEL** (Owner Occupied Homestead Exemption Limited) Available to all residential property owners who live in and own (or have a legal interest in) their home. This exemption must be applied for at the Chief County Assessment Office and is worth up to \$6000 off the assessed value of the property. New construction property receives a pro-rated exemption from the date of occupancy. No annual renewal is necessary.

**HE** (Senior Citizen Homestead Exemption) Available to all seniors, 65 and older, who live in and own (or have a legal interest in) their home. This exemption is worth \$5000 off the assessed value of their property. This exemption must be applied for at the Supervisor of Assessments office. A pro-rated exemption is granted from the date of new ownership. No annual renewal is necessary.

**SCAFHE** (Senior Citizen Assessment Freeze Homestead Exemption) This exemption enables senior citizens who are 65 and older, own (or have a legal interest in) their home, have lived in their home for the last two January firsts, and have a total household income of \$55,000 or less to annually file for this exemption. This exemption freezes the assessed value of their home for property tax purposes at the assessment prior to the year of original application. Applications are mailed to senior citizens who have previously filed and are also available at the Chief County Assessment Office for those filing for the first time.

**HIE** (Homestead Improvement Exemption) An exemption of up to \$25,000 off the assessed value available on property that is owner occupied and has improvements added that were not previously on the property (garage, central air, room addition, in-ground pool, etc.). Maintenance items do not qualify. This exemption is automatically granted upon certification by the township assessor of the value of the improvement. The homeowner does not have to pay taxes on the improvement for up to four years.

**RVT** (Returning Veterans' Homestead Exemption) The new Returning Veterans' Homestead Exemption provides a \$5,000 reduction in a property's equalized assessed value (EAV) to qualifying veterans who returned from active duty in an armed conflict involving the armed forces of the United States. The exemption is awarded the year the veteran returns and the year after. If a veteran does not own a property at the time of return but purchases one within that year, and occupies the residence on January 1 of the following year, will be awarded the exemption for that year. To receive this exemption, the veteran must file an application upon their return home with the Chief County Assessment Office.

**DIS** (Homestead Exemption for Persons with Disabilities) The Homestead Exemption for Persons with Disabilities provides a \$2,000 reduction in a property's EAV for a qualifying property owned by a permanently disabled person. Proof of disability is required. A disabled person must file an annual application with the Chief County Assessment Office to continue to receive this exemption.

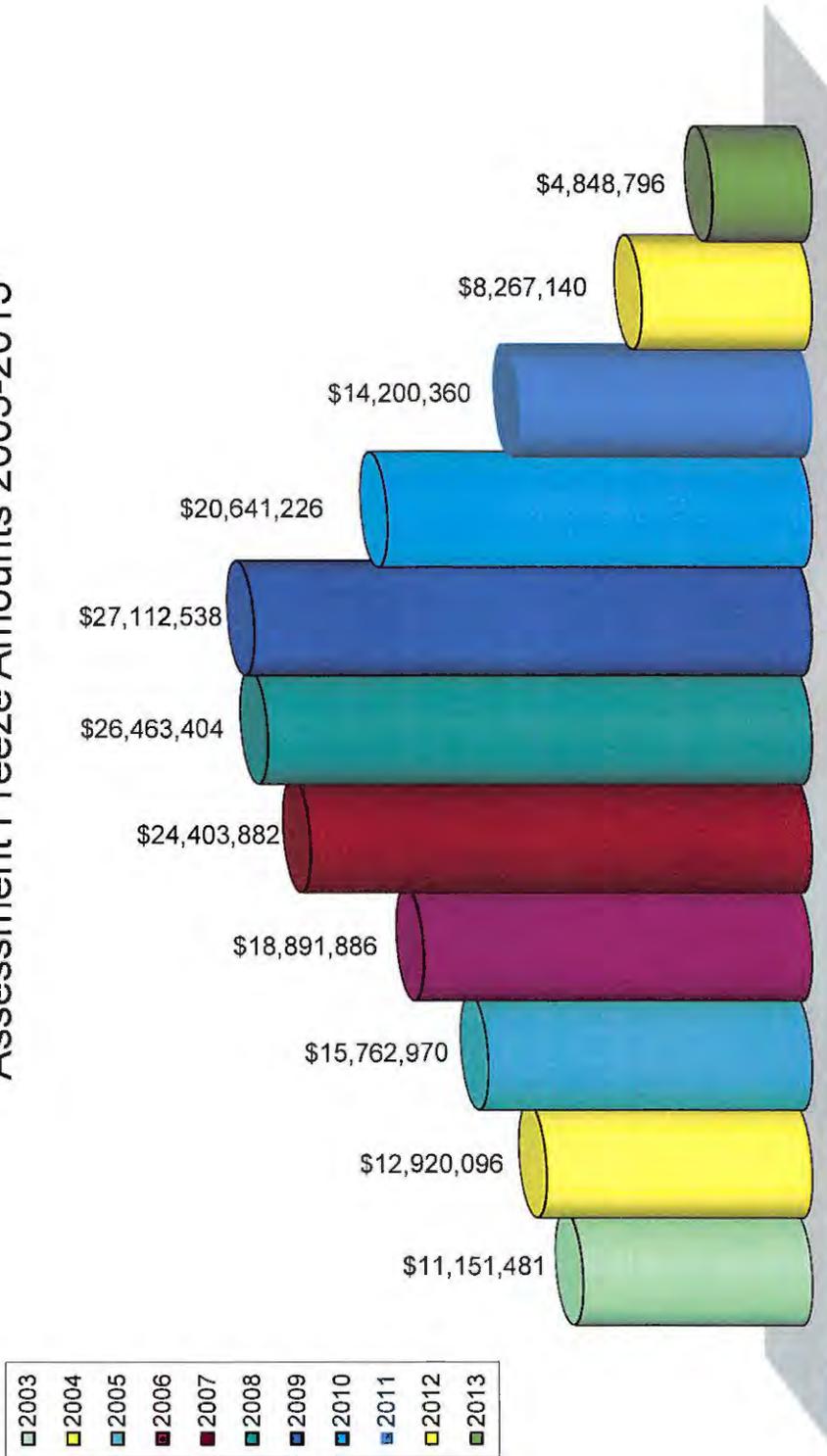
**DV1 and DV2** (Disabled Veterans' Standard Homestead Exemption) The Disabled Veterans' Standard Homestead Exemption provides a reduction of \$2,500 in a property's EAV for a qualifying property owned by a veteran with a service-connected disability of at least 50% but less than 70% or a \$5,000 reduction homestead exemption is available to a veteran with a service-connected disability of at least 70%. A disabled veteran must file an annual application to continue to receive this exemption. Documentation is required.

**VEZ** (Disabled Veterans' Homestead Exemption) These exemptions apply to very few properties and are not represented in my information. These consist of the Disabled Veteran Exemption of up to \$70,000 off the assessed value of a home (five in the county), and the Veteran's and Fraternal Organization Assessment Freeze, which freezes the value of the property at 15% of the assessed value (an 85% exemption) and Knights of Columbus.

**Natural Disaster Homestead Exemption** This exemption is on homestead property for a rebuilt residential structure following a natural disaster occurring in the taxable year 2013 (property taxes payable 2014) or any taxable year thereafter. The amount of the exemption is the reduction in EAV of the residence in the first taxable year for which the taxpayer applies for an exemption minus the EAV of the residence for the taxable year prior to the taxable year in which the natural disaster occurred. The exemption continues at the same amount until the taxable year in which the property is sold or transferred. The initial application Form PTAX-327, Application for Natural Disaster Homestead Exemption must be filed with the chief county assessment office no later than July 1 of the first taxable year after the residential structure is rebuilt or the filing date set by your county. The Form PTAX-327 must be filed each year to continue to receive the exemption.

Also available to contractors upon application is the **Model Home Exemption**. The assessed value of the building is exempt from taxation until it is used as a residence, upon sale of the property, or rented. A pro-rated assessment is then placed on the property.

# Assessment Freeze Amounts 2003-2013



\* These figures include Certificates of Error we have received to date

## DEKALB COUNTY MULTIPLIERS

TOWNSHIP	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
01 FRANKLIN	1.0578	1.0426	1.0057	1.0060	1.0397	1.0545	1.0578	1.0298	0.9663	0.9314	0.9552	0.9207
02 KINGSTON	1.0766	1.0799	1.045	1.0529	1.0502	1.0608	1.0716	0.9880	0.9867	0.9169	0.9248	0.9207
03 GENOA	1.0612	1.0000	1.0043	1.0545	1.0000	1.0622	1.0246	0.9940	1.0026	0.9681	0.9842	0.9109
04 SOUTH GROVE	1.0677	1.0650	1.000	1.0255	1.0893	1.095	1.0266	1.0000	0.9379	0.9304	0.8892	0.9207
05 MAYFIELD	1.079	1.0575	1.000	1.0427	1.0909	1.0925	1.0278	1.0200	0.9355	0.9339	0.8862	0.9207
06 SYCAMORE	1.0323	0.9960	1.0258	1.0330	1.0241	1.0771	1.0488	1.0386	0.9517	0.9496	0.9069	0.9419
07 MALTA	1.0141	1.0100	1.0520	1.0965	1.0323	1.065	1.0497	1.0187	0.9270	0.9365	0.8886	0.9207
08 DEKALB	1.0227	1.0110	1.0279	1.0563	1.0745	1.0305	1.0312	1.0150	0.9392	0.9721	0.9103	0.9107
09 CORTLAND	1.0104	1.0243	1.0333	1.0360	1.0171	1.0512	1.0354	1.0400	0.9536	0.9275	0.9062	0.9093
10 MILAN	1.015	1.0202	1.0546	1.0963	1.0000	1.0467	1.0486	1.0000	0.9318	0.9281	0.8946	0.9207
11 AFTON	1.0227	1.0600	1.0317	1.0295	1.0191	1.0457	1.0516	1.0000	0.9480	0.9524	0.8936	0.9488
12 PIERCE	1.015	1.0122	1.0753	1.0000	1.0544	1.0918	1.0000	0.9970	0.9280	0.9354	0.8898	0.9310
13 SHABONA	1.0256	1.0750	0.9800	1.0672	1.0330	1.1051	1.0148	0.9990	0.9303	0.9341	0.8896	0.9207
14 CLINTON	0.995	1.0575	1.0583	.9850	1.0860	1.0164	1.0495	1.0115	0.9421	0.9184	0.8950	0.9207
15 SQUAW GROVE	1.0649	1.0620	1.0368	1.0702	1.0899	1.0063	1.0458	1.0000	0.9707	0.9846	0.9724	0.9830
16 PAW PAW	1.0132	1.0600	0.9700	1.0213	1.0074	1.1099	1.0000	1.0000	0.9374	0.9331	0.8864	0.9207
17 VICTOR	1.0435	1.0040	1.0742	.8870	1.0570	0.999	1.0417	0.9880	0.9545	0.9200	0.8928	0.9207
18 SOMONAUK	1.0358	1.0540	1.0768	.9950	1.0545	1.0228	1.0488	0.9990	0.9512	0.9214	0.9068	0.9207
19 SANDWICH	1.0595	1.0222	1.0726	1.0433	1.0282	1.0189	1.0469	1.0138	0.9517	0.9135	0.9230	0.9065

A township multiplier (equalization factor) is a factor applied to each assessment within a township to bring the level of assessment on a three year average to 33 1/3% as required by law. No multiplier is applied to farmland or farm building assessments.

**2013 DEKALB COUNTY ASSESSORS  
(815) AREA CODE**

<b>TOWNSHIP</b>	<b>NAME</b>	<b>ADDRESS</b>	<b>PHONE</b>
01 FRANKLIN	PAULINE ROGERS	221 E RAILROAD ST PO BOX 153 GENOA, IL 60135	784-3400
02 KINGSTON	JENNIFER CLEVELAND	221 E. RAILROAD ST PO BOX 153 GENOA, IL 60135	784-3400
03 GENOA	PAULINE ROGERS	221 E RAILROAD ST PO BOX 153 GENOA, IL 60135	784-3400
04 SOUTH GROVE 05 MAYFIELD	KEVIN SCHNETZLER	150 N CROSS ST SYCAMORE, IL 60178	899-3148
06 SYCAMORE	KEVIN SCHNETZLER	545 BRICKVILLE RD SYCAMORE, IL 60178	899-5313
07 MALTA 10 MILAN	KEVIN SCHNETZLER	150 N CROSS ST SYCAMORE, IL 60178	899-3148
08 DEKALB	JOHN HIETIKKO	2323 S 4 <sup>TH</sup> ST DEKALB, IL 60115-0504	758-5454
09 CORTLAND	MELODIE BIRDSSELL	14 S. PRAIRIE ST CORTLAND, IL 60112	756-6423
11 AFTON 12 PIERCE	JAY W WALKER	16070 WALKER DR OEKALB, IL 60115	501-4077
15 SOUAW GROVE	KATRINA MOYER	13079 LEE RD HINCKLEY, IL 60520	286-3053
14 CLINTON	ROBERT KNUOSEN	315 W ADAMS ST WATERMAN, IL 60556	264-3689
17 VICTOR 18 SOMONAUK	DEAN LUNDEEN	4445 GRAHAM RD SOMONAUK, IL 60552	501-6873
13 SHABBONA 16 PAW PAW	CORNEL RECKNOR	4724 SHABBONA RD. EARLVILLE, IL 60518	627-8231
19 SANDWICH	SHEILA JOHNSON	201 W CENTER ST SANDWICH, IL 60548	786-2828