DEKALB COUNTY

CHIEF

ASSESSMENT OFFICER

2019

ANNUAL REPORT

Robin L. Brunschon, CIAO-I
Chief County Assessment Officer
June, 2020

June 2, 2020

DeKalb County Board
200 North Main Street
Sycamore, IL 60178

On February 14, 2020, the DeKalb County Office of Assessments certified the completed 2019 assessment roll to the County Clerk, having processed 691 Board of Review instruments, of which 239 were docketed taxpayer-generated assessment appeal, which 11 were canceled before scheduling a hearing. For 2019, the Illinois Department of Revenue applied a state equalization factor of 1.0000 to the tax bills in DeKalb County.

For the 2019 quadrennial assessment year we saw another assessment base increase. According to the preliminary in-house sales ratio study we should see the 2020 assessment base increase with positive equalization factors, which soon should be confirmed by the Illinois Department of Revenue.

The 2019 equalized assessed value rose from 2,321,843,753 2018 equalized assessed value to 2,430,988,300 2019 equalized assessed value for DeKalb County. New construction equalized assessed increased from 14,478,113 for the 2018 assessment year to 17,758,253 for the 2019 assessment year.

The 2019 median price per acre for farmland in our county was $9,425, down from the 2018 median value of $9,875.

The number of Disabled Veterans Exemption and Adult with Disabilities Applicants decreased from 651 in 2019 to 641 in 2020. The assessed value amounts for the Disabled Veteran Exemption and Adults with Disabilities increased from 12,897,848 in 2018 to 16,249,856 in 2019.

I would again like to thank Tammy Anderson, her staff and mine, for their excellent work in assisting the veterans with the exemption paperwork. Our two departments have a very strong working relationship.

I have been working with the Sheila Santos, Information Management Department Head, and the GIS employees, Bruce Hamilton and Chad Bergeson on Assessment/Sales Maps. I am happy to say that the DeKalb Board of Review used them when reviewing assessments appeals and assessor changes for the 2019 assessment year. The maps were very beneficial for the Board of Review.

We have rolled out maps for the township assessors to use for assessing and preparing for assessment appeals. We are currently working on maps for the public to use. This was a unified project, and I want to express my sincere gratitude for everyone involved.

Again in 2019, Christine Johnson and I went to different Senior Citizen Centers to explain the assessment cycle, exemptions, and the Treasurer's Department role.

I would like to thank the DeKalb County Township Assessors and their staffs, the DeKalb County Assessment employees and the Board of Review members for their continued hard work during the 2019 assessment year.

Robin L. Brunschon
DeKalb County Assessor

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Chief County Assessment Officer

2019 Assessment Year

Timeline

- Computers rolled to the 2019 year on February 6, 2019

- Farmland values updated on Property Tax System February 14, 2019.

- Assessors annual meeting held December 14, 2018. Workbooks were distributed and were DUE on ***June 1, 2019.***

Date Returned	Township
6/14/2019	Franklin
6/21/2019	Genoa
5/31/2019	Clinton
5/10/2019	Somonauk
5/10/219	Victor
6/26/2019	Afton
6/26/2019	Pierce
6/3/2019	Paw Paw
6/3/2019	Shabbona
5/29/2019	Sandwich
6/25/2019	Malta
6/25/2019	Milan
7/8/2019	Mayfield
7/8/2019	South Grove
6/14/2109	Squaw Grove
7/29/219	Cortland
7/30/2019	Kingston
7/30/219	DeKalb
6/14/2019	Sycamore

- Sent out Fraternal & Veterans exemptions on December 27, 2019.

- Sent out Exempt Renewals on December 27, 2019 for 2020.

- Senior Assessment Freeze applications for 2019 were mailed January 7, 2020.

- Sent out Second Notice for Exempt Renewals on July 12th 2019.

- Farmland Assessment Committee meeting and hearing on May 23, 2019 to review 2020-year farmland values.

- There were a total of 600 (new & renewed) Disabled Persons and Veterans exemptions and renewals mailed. Notices were mailed out on December 27, 2019.

- 2019 was the quadrennial reassessment year, there were 44,086 parcels published in local papers on October 10, 2019. (Chronicle and the Sandwich Record).

- Board of Review complaint forms were due November 12, 2019.

- Tentative abstract was mailed to Department of Revenue on October 15, 2019.

- 239 Board of Review dockets were examined by the Board, and 11 were cancelled before hearings were scheduled. There were 30 assessor changes on which the board required hearings

- Board of Review notices were sent for the Mapping Department (123) and Assessor proposed changes (327) in October, November and December, 2019; and January, 2020.

- February 14 2020 - Abstracts and PTAX forms given to County Clerk Tax Extension for forwarding to the Department of Revenue.

- February 14, 2020, the Board of Review adjourned. Final Decisions were mailed on February 14, 2020.

Counter Work

- Accepting and completing paper work for all exemptions
- Completing Address changes
- Answering questions regarding assessments, exemptions and property taxes

Tax Payer Inquiries

- Assessment data
- Parcel Numbers
- Township Assessor Information
- Square Footage & Lot dimensions
- Exemption Information

Professional Inquiries

- Appraisers, Attorneys, Banks, Lending Institutions, Title Companies, Municipalities and Other Governmental Offices

- Answer questions
- Provide Spreadsheets
- Provide Reports

Exemptions-Types

- Owner Occupied
- Senior Exemption
- Senior Assessment Freeze
- Leasehold
- Disabled Person
- Disabled Veteran
- Natural Disaster
- Fraternal Freeze
- Veteran Freeze
- Home Improvement Exemption

Exemption-Processing

- Entering and Calculating Exemptions in Devnet Ownership record
- Record Keeping & File Maintenance
- Scanning exemptions into Devnet
- Checking Death Records
- Keeping spreadsheets to add or remove Exemptions.
- Issuing Certificate of Errors to correct exemptions

Non-Homestead Exemptions

- Annual Renewal Mailing
- New Applicaion Processing
- Board of Review Approval
- Entering and Calculating Exemptions in Devnet Ownership record

Township Assessors

- Print Annual Workbooks
- Hold Annual Training Workshop
- Answer questions
- Supply with information
- Correspond with Offices
- Perform Oath of Office

Assessment Notices

- Input Township Assessor changes
- Contact Assessors with questions
- Mail Assessment Notices to Tax Payer
- Publish Assessment Changes in local Newspaper

Ownership Records-Devnet

- Print Deeds for ownership changes
- Performs Name and address changes
- Doublecheck legal descriptions and exemptions
- Performs FOIA & General Data requests

Mapping Department

Maintain Parcel Ownership Record

- *Interpret legal descriptions on conveyance documents and label before forwarding for data entry to ownership record*
- *Interaction with document preparers to correct discrepancies on legal documents*

Map Maintenance

- *Worksheet generation & data entry of the created/retired parcels ownership and assessments*
- *Retire & assign parcel numbers based on recorded documents*
- *Edit the base map to effect changes of parcel lines and associated cadastral data*
- *Monthly update to GIS for Compass Map*

Farmland Assessment

- *Assess new farm land parcels based on use & soil type productivity*
- *Preferential Farmland Assessments*
  - *Vegetative Filter Strips*
  - *Forestry Management*
- *Publish Farmland Assessment Cards on CCAO web page annually*

Create and Provide Custom Maps & Assessment Maps

- *Township Assessors*
- *Community Development Hearing Maps*
- *PTAB Hearing Maps*
- *Municipality Zoning Hearing Maps*
- *Taxpayers, Surveyors & Title Companies*

Support Assessment Office

- *Assist with Phones*
- *Counter Traffic*
- *Building Permit Data Entry*
- *Process Daily Mail*

DEKALB COUNTY BOARD OF REVIEW
DeKalb County Administration Building
110 E. Sycamore Street
Sycamore, IL 60178
Phone (815) 895-7120 / FAX: (815) 895-1684

2019 ADJOURNMENT SUMMARY

The action of the DeKalb County Board of Review for the 2019 year shall reflect the following:

- Two hundred thirty-nine (239) complaints were filed with the Board of Review and acted upon: Fourteen (14) complaints were cancelled and/or suspended after complaint numbers were issued.
- Ninety (90) Applications for the Non-Homestead Exemption were filed with Board having recommendations made to the Illinois Department of Revenue. One filed application is being held for more information. Docket numbers are 19-1901 thru 19-1990.
- One hundred fifty-one (151) Home Improvement Exemptions were granted.
- Three hundred twenty-two (322) Senior Homestead Exemptions were granted for first time applicants. (6,029) total Senior Homestead Exemptions were granted.
- One thousand five hundred forty-one (1,541) Senior Assessment Freeze Homestead Exemptions were granted.
- Three hundred twenty-three (323) Disabled Persons' Homestead Exemptions were approved and two (2) were denied. 294 Renewed. 29 New.
- Three hundred sixteen (318) Standard Homestead Exemption for Veterans with Disabilities were approved. 275 Renewed. 43 New.
- Four hundred fifty-two (452) Assessments on the Board's own Motion were reviewed. Assessor Changes: 327 and Mapping Changes: 125
- Six hundred fifteen (615) Certificates of Error were completed.
- Six (6) Model Home Exemptions were granted.
- One (1) Enterprise Zone Abatement was granted.

All of the above were properly entered in the Assessor's books of DeKalb County for 2019 by the Clerk of the Board of Review.

DEKALB COUNTY BOARD OF REVIEW
DeKalb County Administration Building
110 E. Sycamore Street
Sycamore, IL 60178
Phone (815) 895-7120 / FAX: (815) 895-1684

The record of proceedings of the Board of Review of DeKalb County, State of Illinois, for the year 2019 are electronically stored on the J drive file, Board of Review, for further reference and safe keeping.

The Board of Review adjourned. Dated this 14th day of February, 2019.

By signing below, you certify the above statements are true and correct to the best of your knowledge.

John B. Guio — 2/14/2020
John Guio, Chairperson — Date

Robert Merriman — 2/14/2020
Robert Merriman, Member — Date

Daniel Cribben — 2/14/2020
Daniel Cribben, Member — Date

DeKalb County Board of Review

Board of Review Statistics Report
DeKalb County

03/24/2020 10:01 AM

Township	Dockets	Parcels	Value Increased		Value Decreased		No Change in Value		Hearings		No Hearings	
Afton	34	34	4	12.00%	30	88.00%	0	0.00%	2	6.00%	32	94.00%
Clinton	7	7	4	57.00%	3	43.00%	0	0.00%	0	0.00%	7	100.00%
Cortland	154	186	38	20.00%	130	70.00%	18	10.00%	72	39.00%	114	61.00%
DeKalb	221	326	46	14.00%	203	62.00%	77	24.00%	221	68.00%	105	32.00%
Franklin	19	19	9	47.00%	3	16.00%	7	37.00%	10	53.00%	9	47.00%
Genoa	27	29	11	38.00%	12	41.00%	6	21.00%	13	45.00%	16	55.00%
Kingston	37	38	16	42.00%	20	53.00%	2	5.00%	12	32.00%	26	68.00%
Malta	15	15	3	20.00%	10	67.00%	2	13.00%	5	33.00%	10	67.00%
Mayfield	5	5	3	60.00%	2	40.00%	0	0.00%	1	20.00%	4	80.00%
Milan	6	6	5	83.00%	1	17.00%	0	0.00%	1	17.00%	5	83.00%
Pierce	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Paw Paw	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Sandwich	29	30	4	13.00%	21	70.00%	5	17.00%	14	47.00%	16	53.00%
South Grove	3	3	2	67.00%	1	33.00%	0	0.00%	0	0.00%	3	100.00%
Shabbona	4	4	1	25.00%	3	75.00%	0	0.00%	0	0.00%	4	100.00%
Somonauk	21	21	6	29.00%	15	71.00%	0	0.00%	1	5.00%	20	95.00%
Squaw Grove	6	6	5	83.00%	1	17.00%	0	0.00%	1	17.00%	5	83.00%
Sycamore	92	103	25	24.00%	56	54.00%	22	21.00%	47	46.00%	56	54.00%
Victor	6	6	1	17.00%	5	83.00%	0	0.00%	0	0.00%	6	100.00%
Totals:	**686**	**838**	**183**		**516**		**139**		**400**		**438**	

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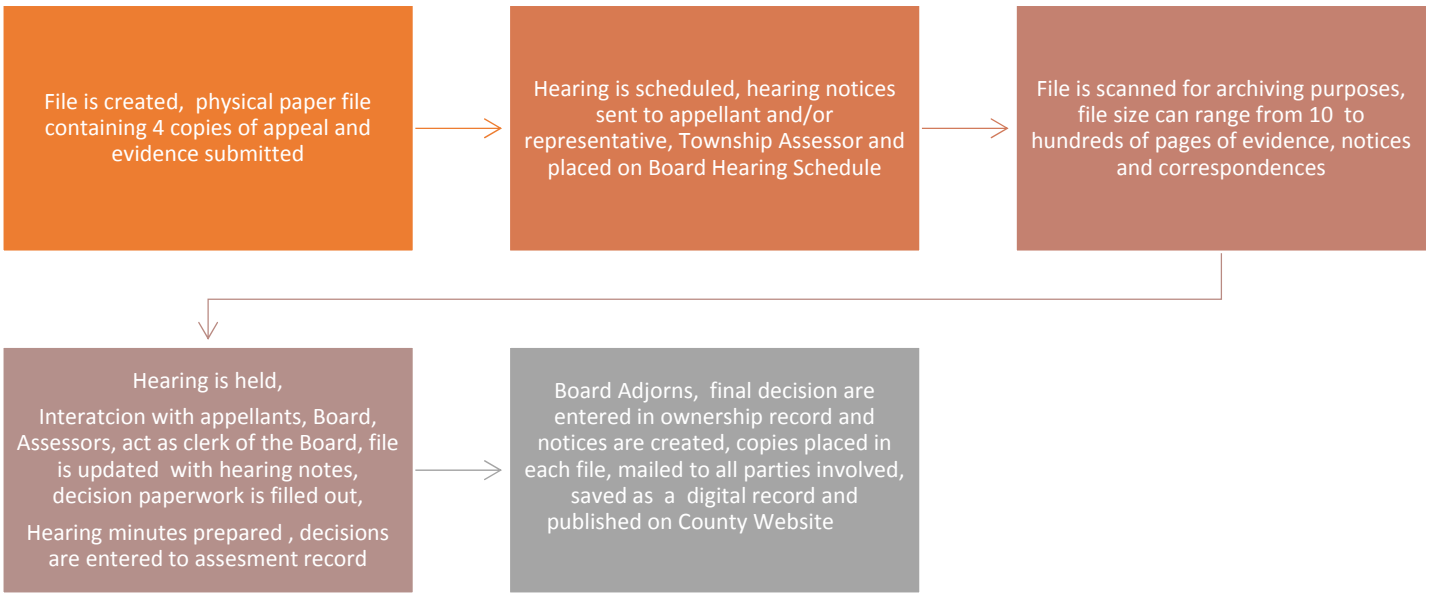
Impact of Board of Review hearings on Office Staff

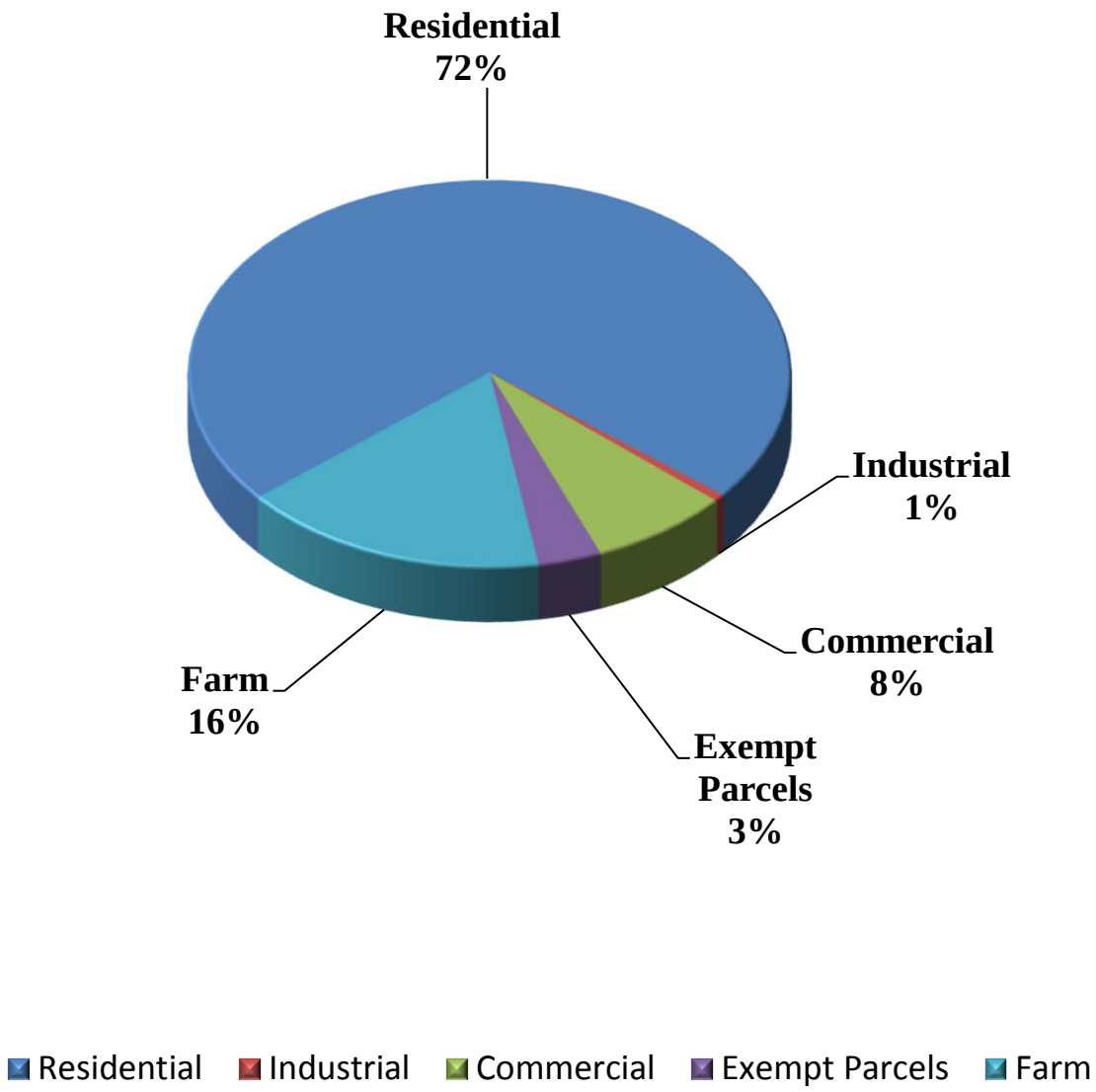
The functionality of the Board of Review is run by the Assessment Office Staff. The hearing session runs generally from October culminating in late February of the following year.

Appellant files an Assessment Appeal:

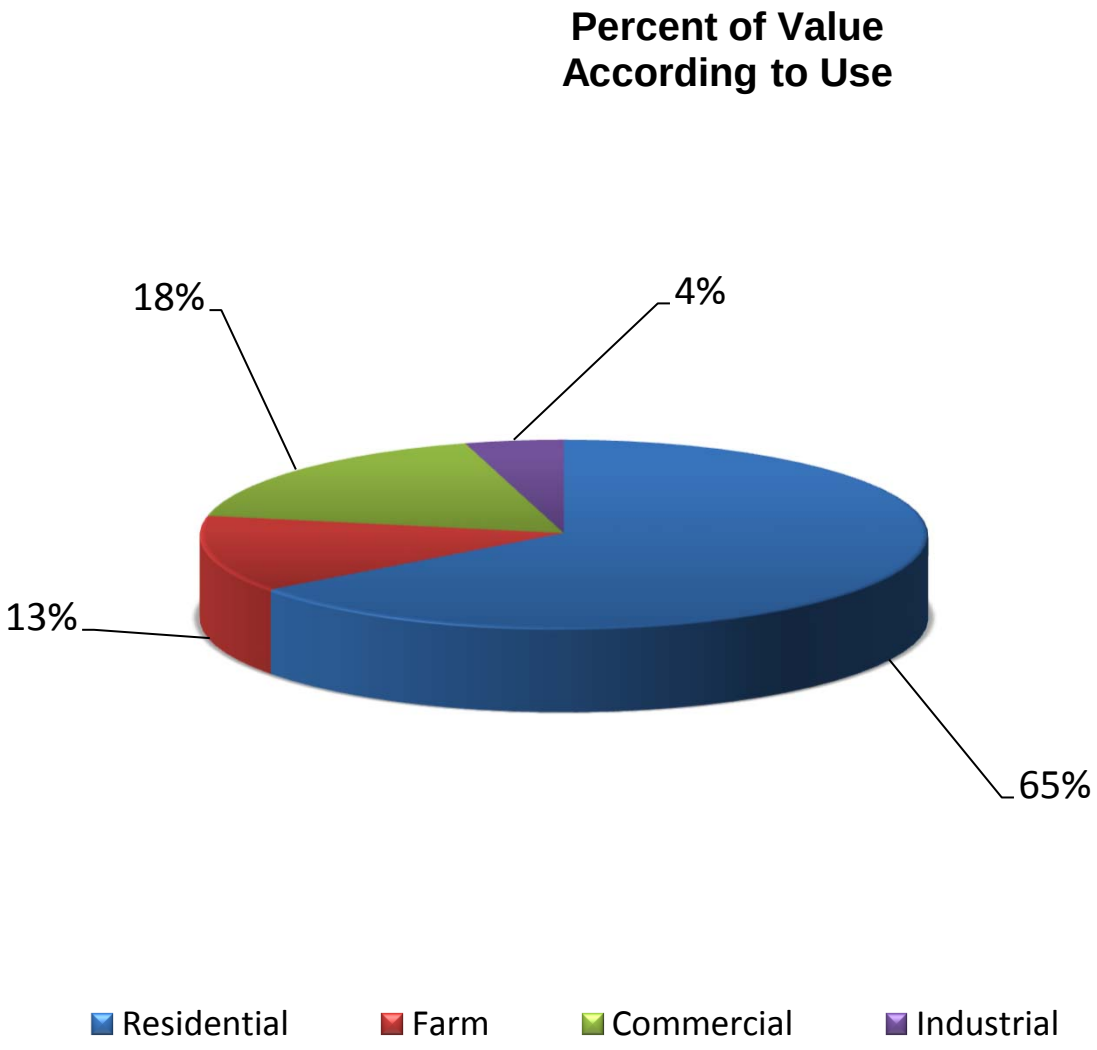


- 239 Appeals processed, files created and scanned for digital archiving, 8,255 pages scanned.
- 870 Hours spent by lead appeals clerk, does not account for assistance from other staff
  - 200 Hours-file prep, docketing and double checking
  - 140 Hours-scanning and emailing files
  - 40 Hours-Scheduling
  - 130 Hours-Hearing notices, prep, print and sent
  - 40 Hours-Agenda/Minutes-type, post email and publish on web
  - 20 Hours-Correspondence/Misc.
  - 300 Hours-Property Tax Appeal Board files, ongoing throughout the year
- 239 hearings held over 46 days taking 138 hours to conduct
  - Does not includes time for file creation, file scanning, communications with parties involved or scheduling
  - Hearings can be held, in person, via skype or zoom teleconference
- 977 Final decisions entered, notices printed, mailed and published to the County Website

2019 Percentage of Parcels According to Use (Wind Turbine included in Commercial)

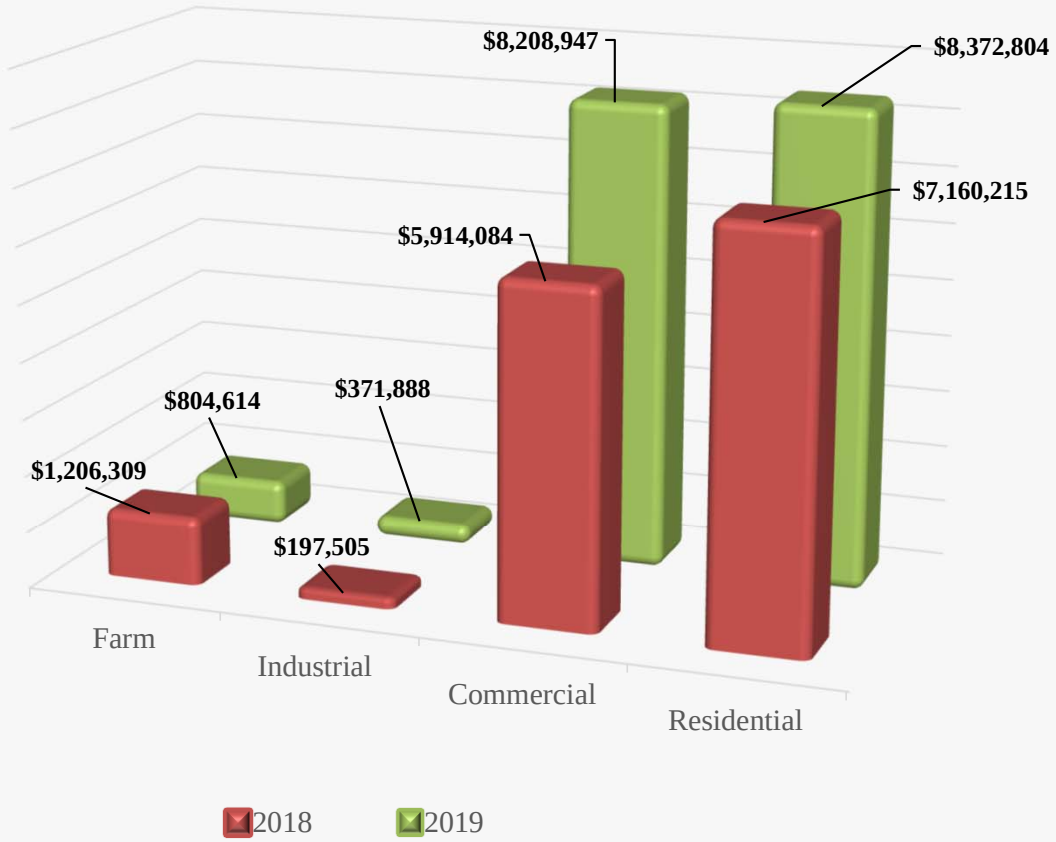


TOTAL EAV 2019
Wind Turbines are included in Commercial



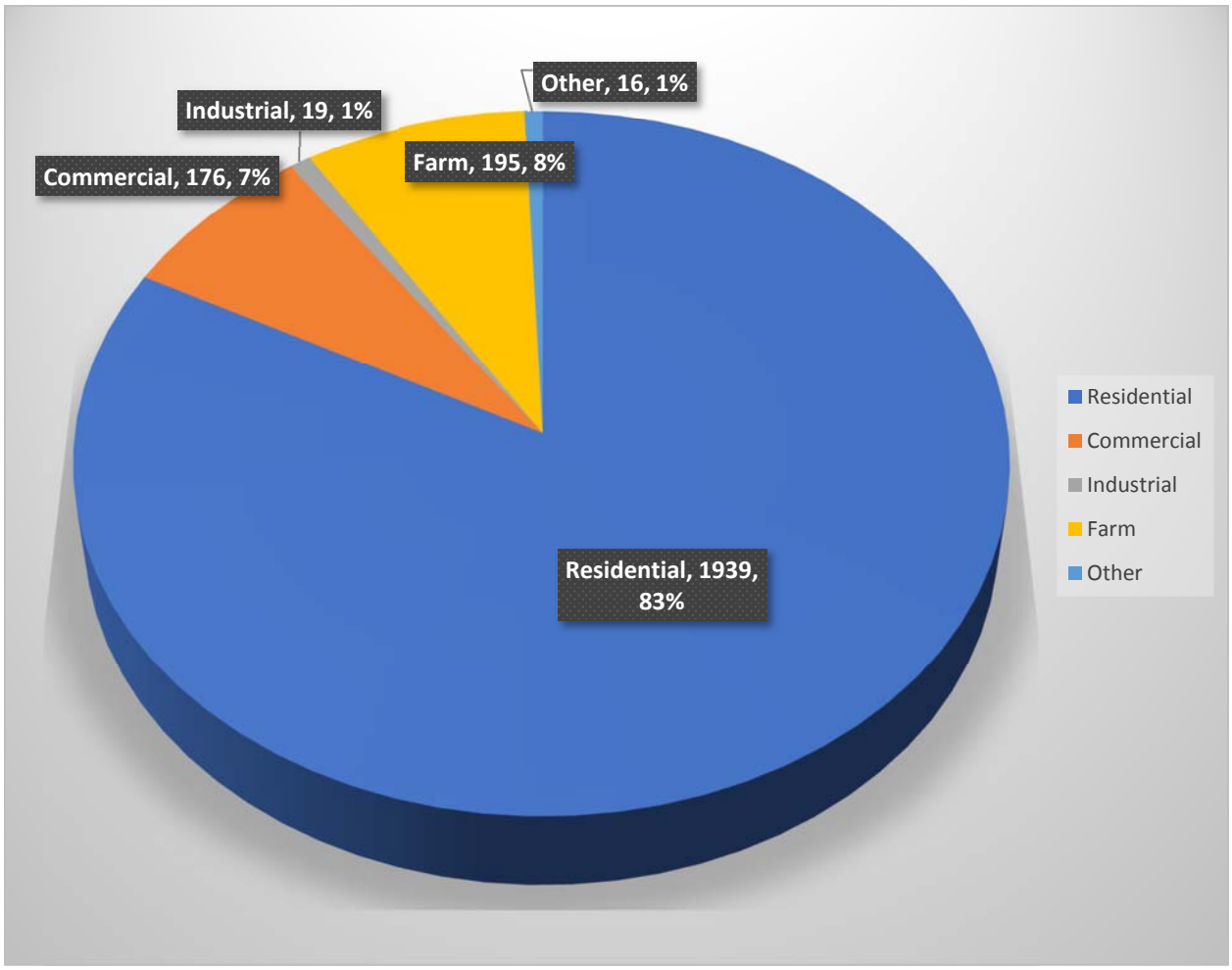
This is the raw Estimated Assessed Value, not subtracting Exemptions.

New Construction 2018 & 2019



2019 Sales Breakdown

Total parcels sold 2345



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

Residential	**Commercial**	**Farm**	**Industrial**	**Special/Other**
0030-Vacant Lot	0050-Vacant Lot	0011-Farm w/Res	0080-Industrial	0027-Wind Farm
0032-Developers Lot	0052-Developer's Lot	0021-Bare Farm Land	0082-Developer's Lot	0028-Conservation
0040-Improved Residential	0060-Improved Comm.		0085-Industr w/farm	0029-Wooded Trans.
0041-Model Home	0065-Comm w/Farm			0090-Tax Exempt

Statistics from year 2015 thru 2019

	2011**	2012	2013	2014	2015**	2016	2017	2018	2019**
Date Rolled to new yr	2/23/2012	2/7/2013	2/6/2014	1/21/2015	2/26/2016	2/8/2017	3/8/2018	2/13/2019	2/18/2020
Date Twp Assessor meeting	3/15/2011	3/15/2012	3/8/2013	2/28/2014	2/6/2015	2/19/2016	12/28/2017	12/14/2018	12/19/2019
County Parcel Count	42,481	42,546	42,527	42,557	42,562	42,550	42,613	42,643	42,514
EAV	2,295,890,773	2,104,357,701	1,954,258,211	1,914,107,537	1,963,795,307	2,104,078,925	2,220,340,466	2,319,293,317	2,181,587,079
No. of HEL'S	23,102	22,569	22,029	21,718	21,480	21,370	21,071	21,093	21,301
No. of HE's	5,596	5,738	5,835	5,807	5,974	6,089	6,026	6,175	6,361
No. of Senior Freezes	1,887	1,812	1,719	1,544	1,437	1,359	1,533	1,497	1,730
Freeze $ Amounts	14,200,360	8,267,140	4,848,796	3,362,372	3,955,418	7,196,864	10,179,992	11,259,388	15,833,675
No. of Home Improvement Exemptions	168	127	161	139	524	119	134	186	154
No. of Disabled/Vet Exemptions	330	377	369	391	179	209	236	296	319
Value of Dis/Vet Exemption	740,000	829,000	930,000	980,500	5,958,431	7,488,304	9,102,417	12,187,848	15,605,856
No. of Dis/Person Exemptions					313	321	326	355	322
Value of Dis/Person Exemption					626,000	642,000	652,000	710,000	644,000
No. of Natural Disaster Exempt						9	9	10	10
Value of Natural Disaster Exempt						335,099	335,099	350,401	350,401
New Construction	13,221,281	11,612,722	9,985,773	10,057,302	15,021,113	19,857,614	29,598,321	14,478,113	17,758,253
No. of Exempt Renewals	1,312	1,264	1,291	1,307	1,308	1,395	1,400	1,497	1,429
No. of TA assessmt changes	14,733	6,446	4,137	3,497	11,354	3,780	3,262	1,826	6,057
BofR complaints/Assr/Mapping	461/742/107	301/297/136	227/259/72	143/254/45	218/516/127	330/462/124	263/252/99	132/301/86	239/327/125
No. of C of E's	301	263	295	316	369	367	478	439	615
Median Farmland Value	8,550	8,718	10,500	11,955	11,900	10,691	9,000	9,875	9,425
Farmland Subdivided (acres)	-	1	-	-	84.07	0	0	52	73.96
No of new Sub/R of W/Annexations	2	10	12	8	18	34	11/4/7	19/7/4	18/5/4
No. of Sales /No. of parcels	1,142	1,479	1,722	1,605	1,819	2,048/2,193	2,158/2,407	2177/2649	2012/2345
Documents Processed (deeds)	2,339	3,061	3,277	2,992	3,091	3,152	3,369	3,221	3,285
Splits/Deleted/Created	417	744	567	424	573	136/253/256	122/191/254	150/310/323	132/440/285

** Quad Years

First year for Natural Disaster Exemptions was 2016

EXEMPTIONS FOR 2019

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 $65,000 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, DV2, & DV3 (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 30 but less than 50%; a $5,000 reduction homestead exemption is available to a veteran with a service-connected disability of at least 50 but less than 70%; and fully exempt if you have a service-connected disability of 70% or greater. 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 $100,000 off the assessed value of a home (three in the county), and the Veteran's and Fraternal Organization Assessment Freeze (along with the Knights of Columbus) , which freezes the value of the property at 15% of the assessed value (an 85% exemption).

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.

HOW EXEMPTIONS AFFECT ASSESSED VALUE
USING 2019 ESTIMATED ASSESSED VALUE

Board of Review Abstract			2,429,009,843
EXEMPTIONS:			
Home Improvement	-	3,216,615	
Veterans	-	224,416	
Senior Assessment Freeze	-	15,833,675	
Owner Occupied	-	128,970,290	
Senior Citizens	-	32,816,286	
Disabled Person	-	644,000	
Disabled Veteran	-	15,595,856	
Returning Veteran	-	10,000	
Natural Disaster	-	350,401	
Fraternal Freeze	-	810,545	
Veterans Freeze	-	299,443	
TOTAL EXEMPTIONS		-	198,771,527
Less TIF/Ezone		-	66,325,490
State Assesses		+	17,674,253
TAXABLE VALUE			2,181,587,079

Difference in Board of Review Abstract and Taxable Value
$247,422,764

Not included:

Exempt Parcels – there are 1,404 parcels that are fully exempt and do not show above.

MULTIPLIERS FOR YEARS 2010-2019

TOWNSHIP	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
01 FRANKLIN	0.9663	0.9314	0.9552	0.9207	0.9717	1.0814	1.0655	1.0230	1.0258	1.0293
02 KINGSTON	0.9867	0.9169	0.9248	0.9207	0.9930	1.0407	1.0452	1.0425	1.0557	1.0220
03 GENOA	1.0026	0.9681	0.9842	0.9109	1.0015	1.0174	1.0246	1.0023	1.0409	1.0475
04 SOUTH GROVE	0.9379	0.9304	0.8892	0.9207	0.9717	1.0088	1.0600	1.0412	1.0640	1.0436
05 MAYFIELD	0.9355	0.9339	0.8862	0.9207	0.9717	1.0088	1.0600	1.0412	1.0640	1.0436
06 SYCAMORE	0.9517	0.9496	0.9069	0.9419	0.9812	1.0531	1.0625	1.0478	1.0412	1.0313
07 MALTA	0.9270	0.9365	0.8886	0.9207	0.9717	1.0088	1.0600	1.0246	1.0640	1.0436
08 DEKALB	0.9392	0.9721	0.9103	0.9107	0.9520	0.9873	1.0554	1.0259	1.0403	1.0351
09 CORTLAND	0.9536	0.9275	0.9062	0.9093	0.9650	1.0390	1.0649	1.0640	1.0504	1.0574
10 MILAN	0.9318	0.9281	0.8946	0.9207	0.9717	1.0322	1.0600	1.0246	1.0640	1.0436
11 AFTON	0.9480	0.9524	0.8936	0.9488	0.9717	1.0088	1.0600	1.0412	1.0640	1.0436
12 PIERCE	0.9280	0.9354	0.8898	0.9310	0.9719	1.0091	1.0600	1.0412	1.0640	1.0436
13 SHABBONA	0.9303	0.9341	0.8896	0.9207	0.9717	1.0088	1.0600	1.0412	1.0640	1.0436
14 CLINTON	0.9421	0.9184	0.8950	0.9207	0.9717	1.0088	1.0600	1.0412	1.0400	1.0436
15 SQUAW GROVE	0.9707	0.9846	0.9724	0.9830	0.9940	1.0106	1.0772	1.0700	1.0628	1.0403
16 PAW PAW	0.9374	0.9331	0.8864	0.9207	0.9716	1.0091	1.0600	1.0412	1.0640	1.0436
17 VICTOR	0.9545	0.9200	0.8928	0.9207	0.9717	0.9974	1.0600	1.0521	1.0816	1.0616
18 SOMONAUK	0.9512	0.9214	0.9068	0.9207	0.9717	0.9914	1.0600	1.0521	1.0816	1.0616
19 SANDWICH	0.9517	0.9135	0.9230	0.9065	0.9655	1.0134	1.0481	1.0642	1.0557	1.0436

DEKALB COUNTY ASSESSORS

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03 GENOA	PAULINE RUCHTI genoatwpassr@yahoo.com	221 E RAILROAD ST PO BOX 153 GENOA, IL 60135	815-784-3400
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11 AFTON 12 PIERCE	JAY W. WALKER jwwgold@yahoo.com		815-501-4077
12 SHABBONA 16 PAW PAW	CORNEL A. RECKNOR c.s.recknor@gmail.com		815-627-8231
14 CLINTON	DEAN LUNDEEN deanlundeen@gmail.com	PO Box 231 Waterman, IL 60556	815-501-6873
15 SQUAW GROVE	KATRINA MOYER sqwgroveassessor@yahoo.com		815-286-3053
17 VICTOR 18 SOMONAUK	DEAN LUNDEEN deanlundeen@gmail.com	4445 Graham Rd Somonauk, IL 60552	815-501-6873
19 SANDWICH	SHEILA JOHNSON Sh8jh@aol.com	201 W CENTER ST SANDWICH, IL 60548	815-786-2828

2019 ASSESSMENT CHANGE NOTICES - MAILING AND COMPLAINT DEADLINES											
	TOWNSHIP		NEWSPAPER USED		PUBLICATION DATE		DEADLINE TO FILE COMPLAINT		ASSESSOR'S DEADLINE	MULTIPLIERS	Difference
01	Franklin		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0293	2.93%
02	Kingston		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0220	2.20%
03	Genoa		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0475	4.75%
04	South Grove		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0436	4.36%
05	Mayfield		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0436	4.36%
06	Sycamore		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0313	3.13%
07	Malta		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0436	4.36%
08	DeKalb		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0351	3.51%
09	Cortland		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0574	5.74%
10	Milan		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0436	4.36%
11	Afton		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0436	4.36%
12	Pierce		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0436	4.36%
13	Shabbona		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0436	4.36%
14	Clinton		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0436	4.36%
15	Squaw Grove		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0403	4.03%
16	Paw Paw		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0536	5.36%
17	Victor		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0616	6.16%
18	Somonauk		Chronicle		10/10/2019		11/12/2019		11/22/2019	1.0616	6.16%
19	Sandwich		Sandwich Record		10/10/2019		11/12/2019		11/22/2019	1.0436	4.36%