

# DEKALB COUNTY BOARD OF REVIEW

DeKalb County Administration Building

110 E. Sycamore Street

Sycamore, IL 60178

PHONE: (815) 895-7120 / FAX: (815) 895-1684



## Meeting Minutes of the Board of Review Administration Building – Conference Room East Wednesday, August 19, 2020 at 9:00 am

**Those in attendance:** Dan Cribben, and Ryan Cardinali, Members; Michelle Christensen, Interim Clerk; Bridget Nodurft, Interim CCAO; attorney Scott Nemanich, Beth Rogers appellant, and Richard Schmack, Member of Public.

**I. Call to order:** Meeting called to order at 9:05 am.

**II. Roll call:** All present.

**III. Review Agenda for Approval / Amendment:** No amendments required, approved as is.

**IV. Approval of minutes from last meeting:** Ryan moved to approve Revised June 10, 2020 minutes, to include Section VI, Subset F - Certificate of Errors; and July 8, 2020 minutes. Dan seconded motion. All in favor, motion passed.

**V. Interim Chairman Position Nomination and Vote:** Dan made a motion that he be the acting interim chairman for Board of Review until such time the member vacancy position is filled and a new chairman is nominated. Ryan 2<sup>nd</sup>. All in favor, motion passed.

**VI. Public Comments:** None

### **VII. Non-Homestead Exemption Hearing**

- a. Educational Media Foundation – 11-10-200-006 - 10:00 am:** Hearing was conducted as a telephone hearing and began at 9:58 am. Scott Nemanich attended as an intervenor on behalf of the DCUSD 428. Beth Rogers attended as appellant representative. Introductions ensued. Mr. Cribben explained the process and how a decision is derived. The Board reviewed the resubmitted application and thanked appellant for the IRS form requested prior with use breakdown. Mr. Cribben made a motion to recommend a partial exemption to IDOR. No second, motion halted. Mr. Nemanich asked appellant of specifics on evidence submitted regarding IDOR Non-Homestead Certificate Docket 07-16-1117, parcel 06-32-100-018 in Cook County. The certificate stated the parcel was exempt except for the tower and the land in which it stands. Mr. Nemanich inquired if they had owned the property and leased, such as are applying in DeKalb County or if they were only leasing the tower in Cook County. Ms. Rogers was unsure, but speculated that they did not yet own the property when the application began in 2006 as she could not find any related documentation in the records accessible to her at the time. However, the DeKalb County property they do own and lease, with main use of broadcasting. Mr. Nemanich would like to see the file or documentation of why it was not approved. As there are more questions, Mr. Cribben resulted to postpone the hearing until further documentation is acquired. Once received, Michelle will reschedule the hearing and notify interested parties. Michelle will contact IDOR to see if a copy of the file can be retrieved as well. Hearing adjourned at 10:24 am.

**Next meeting dates:** Sept 9, 2020 at 9:00 am  
Sept 23, 2020 at 1:00 pm

Oct 14, 2020 at 9:00 am

*Meeting dates and times subject to change per discretion of Board.*

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## VIII. Work Load:

- a. **Review to Approve / Deny Disabled Person Exemptions (HEPD):** Board reviewed and approved 3 new HEPD application and 18 renewal HEPD applications per attached list.
- b. **Review to Approve / Deny Disabled Veteran Exemptions (SHEDV):** Board reviewed and approved 3 new SHEDV applications and 20 renewal SHEDV applications per attached list.
- c. **Review to Approve / Deny Senior Exemptions (HE):** Board reviewed and approved 18 new HE applications per attached list.
- d. **Review to Approve / Deny Model Home Exemption:** Board reviewed and approved 1 new Model Home application for parcel #09-06-225-003.
- e. **Review to Approve / Deny Certificate of Errors (CofE):** Board reviewed and approved CofE's numbered 333 -386, with #351 voided.
- f. **Review to for Recommendation for Non-Homestead Exemptions:** Board reviewed 9 and made a recommendation to IDOR on 7 applications and is requesting more information on 2.
- g. **Review of, Prepare and Make a Recommendation for PTAB Appeals:** Board began to review PTAB files. Michelle made a suggestion to schedule a separate meeting for PTAB appeals as meeting is running long and room has another function scheduled for 3:00 pm. In addition, the PTAB file deadlines are soon approaching, Michelle suggested requesting an extension to allow Board further time to review and prepare evidence for submission. All in favor, a separate meeting will be scheduled.

## IX. New Business:

- a. **Board of Review Member – Position Vacancy:** Dan began by saying a few words in memory of Robert Merriman, Board of Review Chairman as he recently and very unexpectedly passed away. He was well respected, a pleasure to work with, and will be missed. To publicize the newly vacant position, Bridget has done PSA's for the radio, newspaper and Facebook. We have had several interested parties, which names have been shared with Gary Hanson and Mark Pietrowski. There are specific qualifications required including passing a test, which is only offered in Springfield, at this time, due to covid-19. Please contact Mark Pietrowski to share your thoughts or if you know of others to suggest for the position.
- b. **Review & Discuss Procedure of Action – PTAX 245 & 761:** A situation has arisen due to Doug Johnson, County Clerk, informing the public by posting the exemption applications on his webpage for taxpayers to apply for a reduction due to losses incurred from covid-19. Bridget stated that these forms are to be used when there is destruction of property due to fire, natural disaster, tornado, etc. Proper use of the forms is to be applied with the Township Assessors, who would then apply the exemption to the applicable property. Bridget has contacted the IDOR for further verification, to which they stated, the forms are to be used when degradation of destruction has been shown. We have received several applications and are looking to Board of Review for action to take. Board has requested that Bridget contact David Berault, Asst State's Atty for guidance and have tabled this item for the next meeting.

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## c. Board of Review Discussion for Action

- i. **Rules, Procedures, and Processes:** Bridget informed Board of meeting with Sheila Santos, IMO Dept Head, regarding making the BOR appeal process electronic. The forms have been tweaked and will again be available online as fillable. IMO is creating an email specific to the appeals for emailing purposes. Michelle reviewed information gathered from neighboring counties as to their appeal process and requirements and how they compare to ours. Board went over rules and minor changes made prior to meeting. Board is comfortable with Bridget and Michelle updating the rules to coincide with the updates of making appeal submission electronic. Changes will be brought to next meeting for approval.

**X. Other Business:** The next Board meeting will be Sept 9, 2020 at 9:00 am. The additional meeting to review PTAB appeals will be Sept 23, 2020 at 1:00 pm.

**XI. Adjournment:** Dan moved to adjourn; Ryan seconded. All in favor, so moved. Meeting adjourned at 1:40 pm.

Respectfully,

A handwritten signature in cursive script that reads "Michelle Christensen".

Michelle Christensen, Interim Clerk  
DeKalb County Board of Review

Next meeting dates: Sept 9, 2020 at 9:00 am  
Sept 23, 2020 at 1:00 pm

Oct 14, 2020 at 9:00 am

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# BOR APPEAL PROCESS

## NEIGHBORING COUNTIES

### BOONE COUNTY – BOR

Spoke with Marty – 815-544-2958

They give the option of telephone hearing, although prefer in-person.

Accept appeals via email, with no charge for printing.

Requests 4 copies of appeal.

### LASALLE COUNTY – BOR

Spoke with Stephanie Kennedy CCAO – 815-434-8233

2019 all hearings were via telephone. NO in-person hearings. 2020 will be same, may offer video hearings as an option this year.

Accept appeals by email and fax with no print fees. Also, via mail and in-person drop off.

They print only 1 copy of appeal for BOR as they view electronically via board room screen.

Board Members do not have electronic device.

### LEE COUNTY – BOR

Spoke with Wendy Ryerson CCAO – 815-288-4483

They offer telephone hearings, are not doing video hearings as of yet.

Appellant must provide 4 copies of appeal.

Does not accept appeal by email or fax.

Board Members do not have electronic device.

### KENDALL COUNTY – BOR

Spoke with Laura BOR Secretary – 630-553-4146

Do not allow telephone or video hearings.

They do allow Assessor's to send evidence to appellants via email.

Recently, reduced from 4 appeal copy submission to 1 appeal copy submission.

If an appraisal, they request 5 copy submission.

Each Board Member has own laptop.

### OGLE COUNTY – BOR

Spoke with Ron Kane CCAO – 815-732-1150

2019 had approximately 22 appeals.

Do not offer telephone or video hearings. Require in-person hearings only.

Require 4 appeal copy submission.

Do not accept appeal by email or fax. Only via mail or in-person drop off.

Board Members do not have electronic device.

### KANE COUNTY – BOR

Bridget spoke with Mark Armstrong, CCAO. They are out of our league financially and are much larger.

**August 19, 2020**  
**2020 HOMESTEAD EXEMPTIONS**

PARCEL	LAST NAME	HEPD	SHEDV	HE	APPROVED	DENIED	NOTES
02-15-126-018	THOMPSON	1			✓		
02-24-449-008	TROST	1			✓		
03-19-326-017	AURELIO	1			✓		
03-19-480-012	SYEMOUR JR	1			✓		
03-19-483-022	EARLEY-HARRISON	1			✓		
06-20-276-014	CHRISTENSEN	1			✓		
06-31-402-055	DRESSLER	1			✓		
06-32-129-044	LEE	1			✓		
06-33-479-022	BAUER	1			✓		
08-14-177-010	VANKO	1			✓		
08-22-436-012	RUTTMAN-MCFARLAND	1			✓		
08-22-456-011	HOLLOWAY	1			✓		
08-23-276-030	HOFBAUER	1			✓		
08-34-229-051	BROWN SR	1			✓		
09-05-331-012	OSHAUGHNESSY	1			✓		
09-20-151-016	SCHLITZ	1			✓		
09-28-301-006	HOSICK	1			✓		
15-14-202-001	CLAXTON	1			✓		
18-32-407-037	BRUMMEL	1			✓		
19-25-403-009	WOODS	1			✓		
19-27-200-011	PIERCE	1			✓		
03-30-147-012	HAMM		1		✓		
03-30-302-020	SALDANA		1		✓		
04-02-200-002	MONTGOMERY		1		✓		
06-29-274-024	BAUER, BO		1		✓		
06-32-476-005	MAXSTADT		1		✓		
07-23-308-003	SANDBERG		1		✓		
08-11-354-003	MORRIS		1		✓		PRO-RATE 4 MOS
08-12-127-004	JAMIESON-JONES		1		✓		
08-14-132-014	SPROUT		1		✓		
08-18-376-004	MCLEAN		1		✓		PRO-RATE 8 MOS
08-23-252-009	BOORSMA		1		✓		
08-23-428-001	JONES		1		✓		
08-28-202-010	DALTON		1		✓		
09-17-377-010	ONTJES		1		✓		
09-20-377-010	SCANLON		1		✓		
09-29-252-014	CIMINSKI		1		✓		
09-36-252-007	ALLEN		1		✓		
13-15-252-002	DOYLE		1		✓		
13-15-302-031	PETERS		1		✓		
14-15-182-002	STEWART		1		✓		
19-25-152-015	CONNELL		1		✓		
19-26-277-016	LATHAM		1		✓		
19-34-201-033	RUSCHKE		1		✓		
01-26-230-014	LADSON			1	✓		
02-31-400-006	MONTGOMERY, RE			1	✓		
03-12-100-009	GRIMES			1	✓		
03-30-104-003	PETERNELL			1	✓		
06-06-230-005	HALEY			1	✓		
06-30-280-017	JOHNSTON			1	✓		
06-31-402-091	PIKULA			1	✓		
08-11-100-032	PERETZ			1	✓		PRO-RATED
08-16-100-005	OHALLORAN			1	✓		
08-23-103-007	GERLACH			1	✓		
08-23-353-008	KENNEDY			1	✓		
08-24-352-009	NODURFT			1	✓		
09-05-276-007	EMRICH			1	✓		
09-06-231-017	JORDAN			1	✓		
09-06-402-065	SATTERLEE			1	✓		
13-15-276-010	ANDERSON			1	✓		
18-32-459-010	JONES			1	✓		
19-25-326-018	JASKE			1	✓		
<b>TOTALS</b>		<b>21</b>	<b>23</b>	<b>18</b>			
		<b>GRAND TOTAL</b>			<b>62</b>		

	NEW	RENEW	DENIED
HEPD:	3	18	-
SHEDV:	3	20	-
RVHE:	0	-	-
HE:	18	-	-
<b>TOTALS:</b>	<b>24</b>	<b>38</b>	<b>-</b>

DATE REVIEWED:

BOARD MEMBERS:

*Aug 19, 2020*  
*Dan Eubelen*  
*Ryan & Cardinal*

TOTAL REVIEWED: 62

**August 19, 2020  
BOARD OF REVIEW - NON-HOMESTEAD EXEMPTIONS**

08-14-153-010	HILLCREST COVENANT CHURCH	8/19/2020	✓		
03-29-104-021	IDOT	8/19/2020	✓		
03-30-173-023	CITY OF GENOA	8/19/2020	✓		
10-21-200-006	MILAN TOWNSHIP	8/19/2020	✓		
08-23-158-041	PRESERVATION EGYPTIAN THEATRE	8/19/2020	✓		
08-27-279-013	VINEYARD CHRISTIAN FELLOWSHIP	8/19/2020	✓		
08-27-279-014	VINEYARD CHRISTIAN FELLOWSHIP	8/19/2020	tabied		Requesting more document at.u
08-27-279-015	VINEYARD CHRISTIAN FELLOWSHIP	8/19/2020	tabied		" " "
05-25-200-005	MAYFIELD TOWNSHIP	8/19/2020	✓		
<b>TOTALS</b>					

TOTAL REVIEWED:     9    

DATE REVIEWED: \_\_\_\_\_

BOARD MEMBER: \_\_\_\_\_

*Don Gibben*  
*Ryan J. Cardinali*