2020 Year in Review

The Assessment Office is an essential office and experienced many changes in 2020, in addition to the Covid 19 Pandemic which affected many of our functions, we started the year with 7 employees and ended it with 3. When the State closed non-essential business in March, the Administration Building was closed to in person visits until reopening on June 1st 2020. The shutdown affected our day to day workflow and limited contact with visiting public. To ensure social distancing protocols, part of our staff worked from home for 3 weeks and then socially distanced when returning to the office. To accommodate the taxpayers and gain more access to the public, the State removed the notary requirement from the senior assessment freeze forms and our department extended the deadline from July 1 to October 31st. We encouraged the use of mail and email to return renewal forms instead of in person delivery. For those in need of in person service, we met them in the parking lot and the building vestibule. To help keep the public informed, we published multiple public service announcements on the Radio, in the Newspapers, on the County Website and Facebook page.

In August, one of our Board of Review members passed away and a month later a second member needed to step down due to a family medical crisis. The Board was unable to have a quorum and could not meet until new members were appointed. Due to the State exam requirement, testing potential members during a pandemic proved to be challenging, but we were able to appoint 2 new members and 1 new alternate member and the Board resumed its meetings in November.

The annual assessment notices were published and mailed, with 2,986 notices being sent, on October 1st. The Board of Review began appeal hearings in November, completed their work, and certified the 2020 assessments to the County Clerk on Feb 10, 2021.


The office experienced changes in leadership and personnel when the CCAO left on medical leave in May, the Mapping Division merged with GIS and a part time employee retired, causing the office to function short staffed for the bulk of the 2020 calendar year.

While shorthanded, during the pandemic, the success of the office in meeting all deadlines and giving the public full access to the office and all of its services, is due to the dedication and hard work of the Assessment Office and Mapping Division staff.

Bridget Nodurft, CIAO-I

CCAO, DeKalb County Supervisor of Assessments
### 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
- Enter and Process Exemptions in Devnet
- Record Keeping & File Maintenance
- Scan Exemptions into Devnet
- Check Death Records
- Keep spreadsheets to track Exemptions.
- Issue Certificate of Errors to correct missed exemptions
- Prepare Annual Exemption renewal mailings

### Non-Homestead Exemptions
- Prepare Annual Renewal Mailing
- Process New Application
- Prepare for Board of Review Recommendation
- Submit to State for Approval
- Enter and Process Exemptions in Devnet Ownership Record

### Inner Office Work
- Accept and complete paper work for all exemptions
- Complete Address changes
- Answer questions regarding assessments, exemptions and property taxes
- Correspondance with Taxpayers

### 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 Data Reports

### 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 and County Website

### Ownership Records - Devnet
- Process Deeds for ownership changes
- Performs Name and address changes
- Doublecheck legal descriptions and exemptions
- Enter and Process property Sales and transmit data to State
- Performs FOIA & General Data requests
**Board of Review**
The Board of Review functions within the Assessment Office. The Board reviews and gives recommendation to the State for non-homestead property exemptions, reviews and approves a variety of owner-occupied exemptions and holds hearings and makes decisions for property assessment appeals. The administration of the Board accounts for approximately 50% of the Assessment Office workload.

2020 was a unique year for the Board. The Board typically holds approximately 250 hearings annually, however, in 2020 there were only 133 appeals filed. This was a 47% decrease from 2019. With 2 new members, the hearing season opened with in person hearings. To accommodate social distancing the hearings were moved to a larger conference room in the basement level of the administration building. Then during the second Covid shutdown, hearings were moved to all virtual and telephone hearings. In February, the Board finished the season conducting hybrid hearings by combining in person and virtual options.

**By the numbers:**
- 133 Assessment Appeals
- 8,751 Exemptions Approved
- 52 Non-Homestead Exemptions Reviewed
- 492 Certificates of Errors Approved

**New Board Room**
In October, the Mapping Division merged with GIS and moved to the Legislative Center. This opened the opportunity for us to convert the space to a larger board room, modernize our virtual meeting screen to a digital monitor, and dedicate a work station and file cabinets for board work. The assistant to the Board will now be able to enter board decisions as they happen. This renovation will save us approximately 10 hours a week during the hearing season.
2020 Real Estate Transactions

The number of parcels sold in 2020 decreased slightly. From 2345 in 2019 to 2265 in 2020.

The largest decline in sold parcels was seen in sales of commercial and industrial properties.

2020 New Construction

New construction decreased from $17,758,253 in 2019 to $11,604,694 in 2020 primarily due to a slowdown or delay in construction during the pandemic. Large projects such as Ferrara Candy, Syngenta and Facebook will be assessed once they are completed in 2021 & 2022.

New Construction values for 2021 are estimated to be approximately, 37,000,000
2020 Total Equalized Assessed Value
Wind Turbines are included in Commercial

Percent of Value According to Use

- Residential: 64%
- Farm: 13%
- Commercial: 18%
- Industrial: 5%

Raw Estimated Assessed Value, not subtracting Exemptions

There were minimal shifts in percentage of assessed values with residential rising by 1% and decreasing in industrial by 1%
There was no shift in percentage of Parcels According to use

2020 Percentage of Parcels According to Use
(Wind Turbine included in Commercial)

- Residential: 72%
- Commercial: 8%
- Exempt Parcels: 3%
- Farm: 16%
- Industrial: 1%
HOW EXEMPTIONS AFFECT ASSESSED VALUE
USING 2020 ESTIMATED ASSESSED VALUE

Board of Review Abstract 2,526,465,220

EXEMPTIONS:
Home Improvement - 3,204,990
Veterans - 65,699
Senior Assessment Freeze - 18,383,692
Owner Occupied - 129,578,888
Senior Citizens - 33,599,730
Disabled Person - 734,000
Disabled Veteran - 18,173,573
Returning Veteran - 10,000
Natural Disaster - 312,460
Fraternal Freeze - 864,391
Veterans Freeze - 312,855
TOTAL EXEMPTIONS - 205,240,278

Less TIF/Ezone - 72,021,798
State Assesses + 19,367,978
TAXABLE VALUE 2,268,571,122

Difference in Board of Review Abstract and Taxable Value $257,894,098

Exemptions
21,443 Owner Occupied
6,570 Senior Exemptions
1,812 Senior Assessment Freezes
733 Veteran & Persons with Disability