

2021

Supervisor of Assessments Annual Report



Bridget Nodurfft, CIAO-I
Chief County Assessment Officer
5/3/2022

Annual Report

The Supervisor of Assessments Office is staffed with 4 full time and 1 part time employees and has an annual budget of less than \$400,000. The office maintains the annual equalized assessments, maintains the County property ownership record database, applies qualified exemptions, staffs and runs the Board of Review. Staffs and runs the Farmland Assessment Committee. Mails and publishes annual notices and press releases as required by statute. Meets with, supports and coordinates with the Township Assessor's. Timely files required reports and abstracts to the Illinois Department of Revenue.

On February 14th 2021 the Board of Review delivered the 2020 assessment books to the County Clerk and the Assessment Office rolled the property assessment system to the 2021 assessment year.

The Township Assessor's returned their workbooks to the Assessment Office by June 15th with exceptions granted to 3 Townships due to special circumstances. There are 8 Townships entering changes directly to the property record system-Devnet, this is an improvement from 2 years ago with only 1 Assessor using this capability.

May through September the office reconciles the assessors work, makes corrections and begins the analytical work for setting the county-wide equalization factors.

The assessments were equalized to the statutory level of 33.33% of fair market value on September 22nd with an average factor of 4.24%.

On October 7th, assessment notices were published and 2,891 assessment change notices were mailed. Beginning the annual assessment appeal process. The Board of Review began holding appeal hearings in November.

On October 10th the County was struck with a ransomware attack that shut down a great deal of the County's network. This caused the assessment office to lose a couple of days of access to the property record system and also prevented the Township Assessors from having remote access to the system for several months. To assist the assessors, we set up a workstation in our office, providing access to the system and to help minimize the interruption to their workflow.

Chief County Assessment Office

2021 Assessment Year, by the numbers

- ◆ The Annual Assessor instructional meeting was held on December 30th 2020
- ◆ Property Record System was rolled to the 2021 Assessment Year on February 15th 2021
- ◆ Farmland values were updated in the Property Record System on February 16th 2021, increasing overall farmland values by average of 6.55%
- ◆ There were 20, 2020 assessment appeals filed with the Property Tax Appeal Board (State level appeal board, PTAB), 9 appeals were settled in 2021, the remaining 11 are awaiting action from PTAB
- ◆ The Farmland Review Committee meeting and hearing was held on May 20, 2021. Approving the 2022 farmland values.
- ◆ 2,891 assessment changes were published in local papers on October 7, 2021. (Daily Chronicle and the Sandwich Record).
- ◆ The Tentative abstract was mailed to the Department of Revenue on October 28, 2021.
- ◆ Assessment Appeal forms were due to the Board of Review by November 9, 2021.
- ◆ Board of Review sent notices for 181 Mapping Department changes and 169 Township Assessor changes through October, November and December of 2021 and January of 2022.
- ◆ 1,160 Non-Homestead Exemption Renewals were mailed on December 23, 2021 for the 2022 assessment year.
- ◆ 1,853, Senior Assessment Freeze renewals were mailed on December 23 2021.
- ◆ A total of 776 (new & renewed) Disabled Persons and Veterans exemptions were processed. A 22% increase from 2020. The renewal notices for 2022 were mailed out on December 28, 2021.
- ◆ 18 Fraternal & Veteran Organization exemption renewals were mailed on December 28, 2021.
- ◆ January 21 2022 the final Abstracts and PTAX forms were delivered to the County Clerk and the final decision notices were mailed out.

Board of Review

Is a three-member working Board that hears property assessment appeals and approves a variety of homestead and non-homestead exemptions. The Supervisor of Assessments is the clerk of the Board.

Chairman: Dan Cribben, Members: John Linderoth and Brian Rosenow,
Clerk: Bridget Nodurff

- ♦ Sixty (60) property assessment appeals were filed with the Board of Review and acted upon: Eight (8) appeals were cancelled and/or withdrawn after appeal docket numbers were issued. One (1) docket was voided. This is a 55% reduction from 2020 (132) appeals and a 75% reduction from 2019 (239) appeals.
- ♦ Twenty-four (24) Applications for the Non-Homestead Exemption were filed with Board.
- ♦ Three hundred fifteen (315) Home Improvement Exemptions were granted.
- ♦ Three hundred ten (310) Senior Homestead Exemptions were granted for first time applicants. (6,242) total Senior Homestead Exemptions were granted.
- ♦ One thousand seven hundred thirty-two (1,732) Senior Assessment Freeze Homestead Exemptions were granted.
- ♦ Three hundred sixty-five (365) Disabled Persons' Homestead Exemptions were approved and one (1) was denied. 344 Renewed. 21 New.
- ♦ Four hundred eleven (411) Standard Homestead Exemption for Veterans with Disabilities were approved. 364 Renewed. 47 New.
- ♦ Three hundred fifty (350) assessment changes on the Board's own motion were reviewed. Assessor Changes: 169 and Mapping Changes: 181
- ♦ Seven hundred sixty-one (761) Certificates of Error were completed.
- ♦ Nine (9) Model Home Exemptions were granted.
- ♦ Three (3) Enterprise Zone Abatements were certified to the County Clerk.
- ♦ January 21, 2022 the final Abstracts and PTAX forms were delivered to the County Clerk and the final Board of Review decisions were mailed out.

All of the above were properly entered in the Assessor's books of DeKalb County for 2021 by the Clerk of the Board of Review.

Farmland Review Committee

Is a 5-member committee comprised of 3 area farmers, the Chairman of the Board of Review, and the Supervisor of Assessments acts as the chairman of the committee.

Chairman: Bridget Nodurft, Members: Charles Payne, Kent Wesson, Nicholas Moore and John Linderoth (representing the Board of Review)

This committee meets annually to discuss farm related issues and practices and to hold a public hearing to approve or decline the Certified Farmland Values as set by the state's Farmland Assessment Technical Advisory Board.

The Farmland Review Committee met on May 20th 2021.

The 2022 values were limited to an annual change of 10% from the preceding year's median soil productivity index certified value. The committee voted to approve the values. The annual change resulted in an average increase of farmland assessed values by 6.55% countywide.

The Chairman recognized and commemorated the many years all three committee members have served on the Farmland Review Committee

Charles Payne, 38 years, appointed in 1983

Kent Wesson, 39 years, appointed 1982

Nicholas Moore, 39 years, appointed 1982



Snapshot

The 2021 estimated equalized assessed value rose from \$2,526,465,220 in 2020 to \$2,640,966,693 in 2021. An increase of 4.34%.

Farmland increased in assessed value by 6.55%

Commercial New Construction increased by 46.72%

Industrial New Construction increased by 19,660%

Ferrara Candy- \$5,936,454 partial assessment

DeKalb Distribution (Ferrara)-\$17,787,257 partial assessment

Facebook/Meta (out buildings) \$1,675,499 partial assessment

Anticipated New Construction for 2022

Remainder of assessed value for Ferrara Candy, DeKalb Distribution and the Facebook/Meta outbuildings. Subject to Enterprise Zone Abatement

Facebook/Meta: buildings 1 & 2 occupancy as of July 1 & August 1, partial assessment for 2022

Syngenta: Full Assessment, subject to Enterprise Zone Abatement

Wehrli Custom Fabrication: Full Assessment, subject to Enterprise Zone Abatement

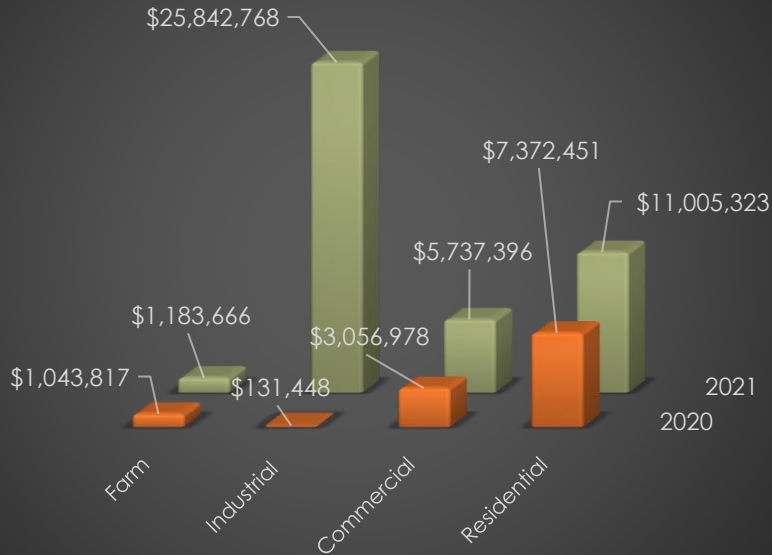
Nicor: Full Assessment

Conserv: Full Assessment

9-2-MW Solar Gardens

Approximately 600 acres move from Farmland assessed value to Industrial/Commercial

New Construction 2020 & 2021



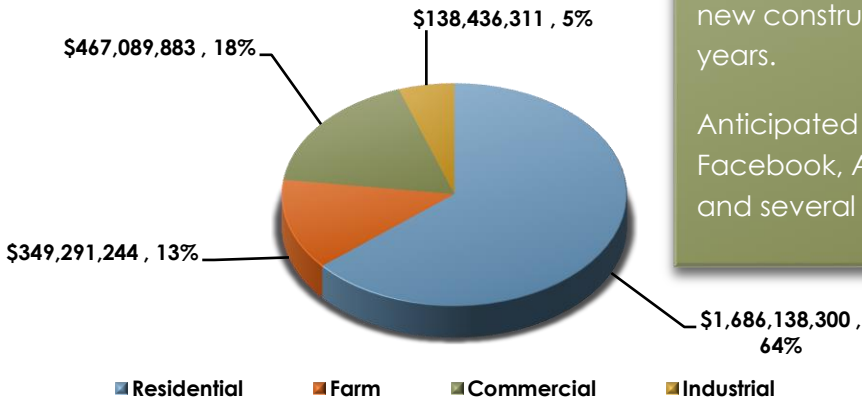
2021 New Construction

New construction increased from \$11,604,694 in 2020 to \$43,769,153 in 2021. Of which, \$11,861,855 was abated through the Enterprise Zone. This is the highest amount of new construction added in 14 years.

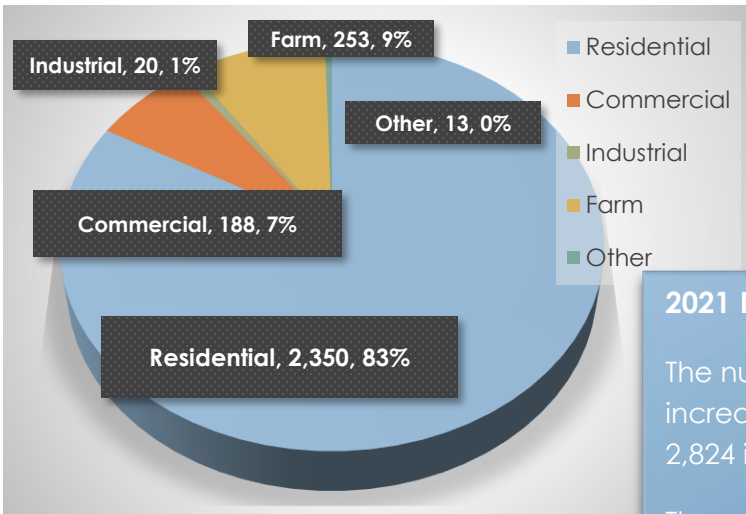
Anticipated projects for 2022 are, Facebook, Amazon and Syngenta and several 2 MW Solar Farms.

TOTAL EAV 2021

Wind Turbines are included in Commercial



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



2021 Real Estate Transactions

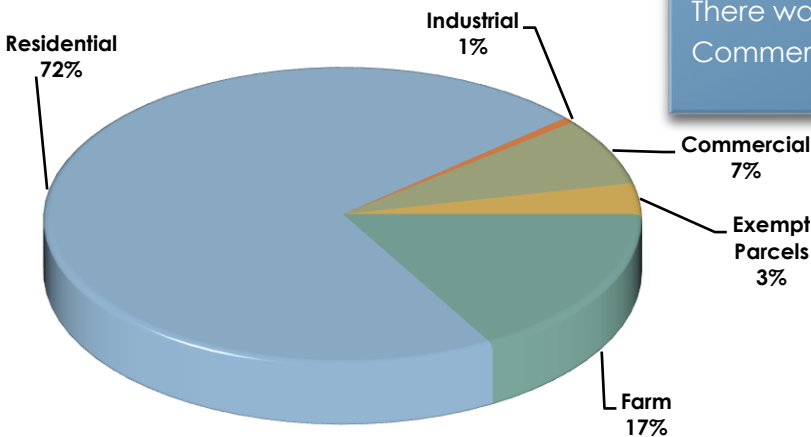
The number of parcels sold increased from 2,265 in 2020 to 2,824 in 2021.

There were 3,824 documents processed, with 2,478 property transfer declarations processed and sent to the Illinois Department of Revenue for inclusion in the annual sales ratio study.

2021 Percentage of Parcels According to Use (Wind Turbine included in Commercial)

Percentage of Parcels According to Use

There was a slight shift from Commercial to Farm



■ Residential ■ Industrial ■ Commercial ■ Exempt Parcels ■ Farm

Exemptions Effect on Assessed Value Using 2021 Estimated Assessed Values

Board of Review Abstract		2,640,966,693
EXEMPTIONS:		
Home Improvement (723)	-	3,478,033
Senior Assessment Freeze (1,847)	-	19,551,483
Owner Occupied (21,434)	-	129,534,625
Senior Citizens (6,578)	-	33,711,172
Disabled Person (387)	-	774,000
Disabled Veteran (406)	-	22,617,050
Returning Veteran (2)	-	10,000
Natural Disaster (9)	-	312,460
Fraternal Freeze (12)	-	881,087
Veterans Freeze (6)	-	<u>318,537</u>
TOTAL EXEMPTIONS (32,719)	-	211,188,447
Less TIF/Ezone	-	<u>13,194,177</u>
State Assesses	+	<u>21,948,354</u>
TAXABLE VALUE		<u>2,438,532,423</u>
Difference in Board of Review Abstract and Taxable Value		\$202,434,270

In 2021, we conducted an audit of parcels for missing or extraneous exemptions. There were 817 properties missing qualified owner-occupied exemptions and there were 1,150 properties that no longer qualified for exemptions. The audit returned an estimated \$1,998,000 of assessed value to the assessment base. Exemptions will continue to be audited on an annual basis.

Owner Occupied Homestead Exemptions

Owner Occupied Homestead Exemption Limited: Is an exemption of up to \$6,000 off the equalized assessed value of property.

Home Improvement Exemption: Is available for an added improvement i.e. new garage, deck, central air, room addition, etc.

Senior Citizen Homestead Exemption: Is an exemption of up to \$5,000 off the equalized assessed value of property owners, 65 years of age or older.

Senior Citizen Assessment Freeze Homestead Exemption: Allows qualified senior citizens to freeze the equalized assessed value of their property for tax purposes and must have a total household income of \$65,000 or less.

Homestead Exemption for Persons' with Disability: Is an exemption of \$2,000 off the equalized assessed value of property.

Natural Disaster Homestead Exemption: Is on homestead property for a rebuilt residential structure following a natural disaster.

Standard Homestead Exemption for Veterans with Disabilities: Is an exemption for veterans with a service-connected disability. There are 3 tiers to this exemption, the percentage breakdown: 30% - 49% is \$2,500; 50% - 69% is \$5,000; 70% and above is tax exempt on homestead property only.

Returning Veterans' Homestead Exemption: Is an exemption of \$5,000 off the equalized assessed value of property for two consecutive assessment years, being year returned and following year from active duty in an armed conflict.

Disabled Veteran Exemption: Is an exemption of up to \$100,000 of the equalized assessed value for certain types of housing owned and used by a disabled veteran.

This is an abbreviated list of exemptions, for a complete list, visit our website:

<https://dekalbcounty.org/departments/assessment-office/exemptions/>

Annual Multipliers-Equalization

The starting point in the equalization process is the sales ratio study. The sales ratio study provides the ratio of Sales Price divided by the Assessed Value or the median level of assessments for that jurisdiction for the year of the study. It also provides information on the percentage relationship of assessed value to market value for real property in certain classes and geographic areas.

The sales ratio study is conducted annually by the Illinois Department of Revenue based on sales data and abstracts reported to them by the Assessment Office.

If a township's median level of assessments varies from the statutory 33.33% level of fair market value, then a multiplier must be applied to equalize the assessments to reach the statutory level.

In 2021, the assessments were equalized and increased by an average of 4.24%

Township	Factor
Franklin	1.0534
Kingston	1.0313
Genoa	1.0106
South Grove	1.0554
Mayfield	1.0554
Sycamore	1.0252
Malta	1.0452
DeKalb	1.0162
Cortland	1.0322
Milan	1.0452
Afton	1.0554
Pierce	1.0554
Shabbona	1.0554
Clinton	1.0432
Squaw Grove	1.0468
Paw Paw	1.0554
Victor	1.0557
Somonauk	1.0557
Sandwich	1.0121

Township Assessors

There are 46,780 parcels in 19 Townships, with 12 municipalities, covered by 10 certified Township Assessors. Of which, just 2 Townships Assessors are full time with the remaining 8 Assessors, being part-time. Assessors are charged with the tremendous responsibility of valuing all of the real property in their jurisdictions, while striving for assessment uniformity. The Assessors are required to complete 60 hours of continuing education courses during each 4-year term. This ensures that the assessors are current in their assessment practices. DeKalb County benefits from a group of well experienced and dedicated assessment officials.

Franklin: Pauline Ruchti-12 Years

Kingston: Rachel Graf-3 years (Sycamore Township 15+years)

Genoa: Pauline Ruchti-12 Years

South Grove/Mayfield: Kevin Schnetzler-21 years

Sycamore: Kevin Schnetzler-28 years

Malta/Milan: Kevin Schnetzler-14 years

DeKalb: Rich Dyer-4 years (DeKalb Deputy 13 years)

Cortland: Melody Monroe-7 years

Afton/Pierce: Jay Walker-7 years

Shabbona/Paw Paw: Cornel Recknor-13 years

Clinton: Dean Lundeen-7 years

Squaw Grove: Katrina Moyer-7 years

Victor/Somonauk: Dean Lundeen-7years

Sandwich: Sheila Johnson: 27 Years

DeKalb County, Illinois

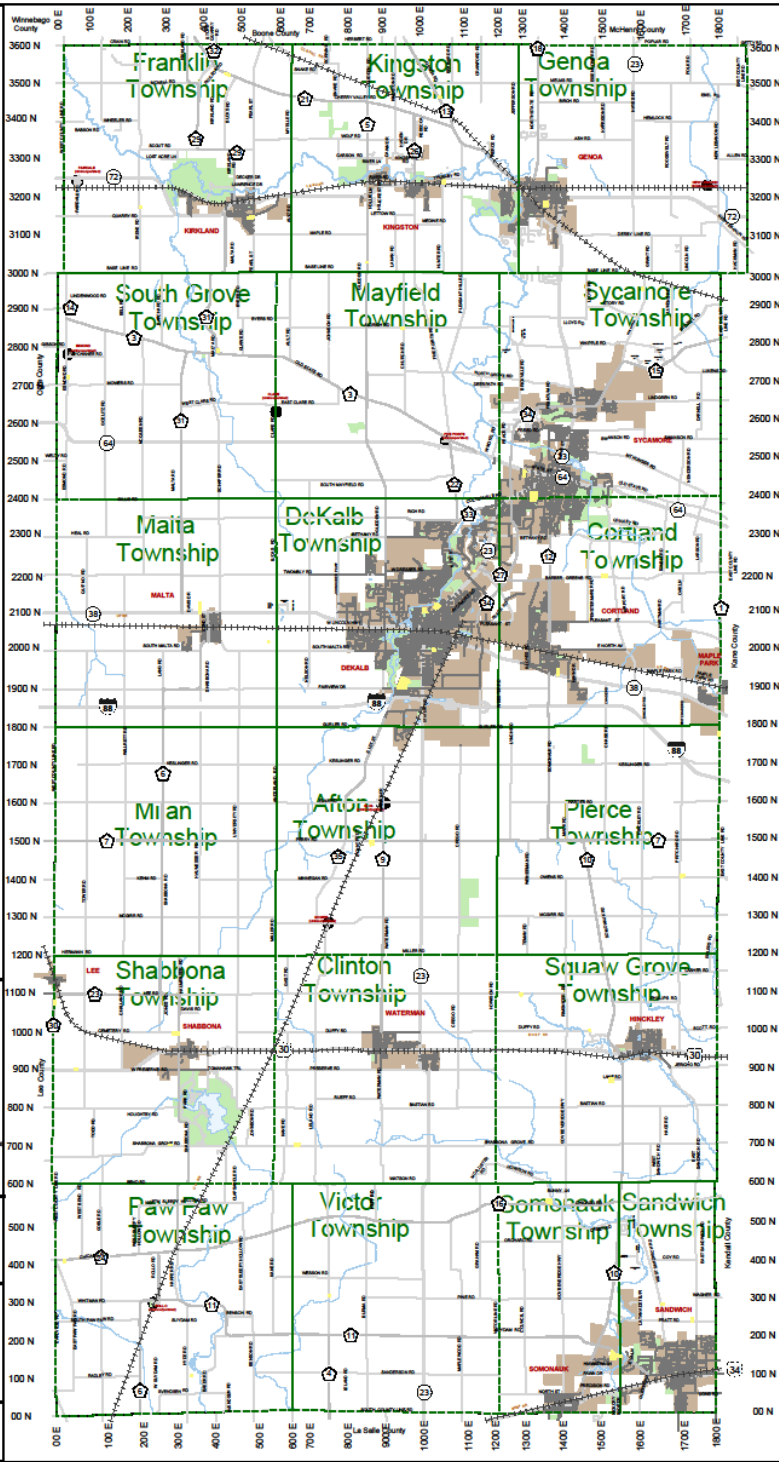


DeKalb County Government
Information Management Office
300 North Main Street
Sycamore, IL 60178

Approximate E-W
Distance = 18 Miles
Approximate N-S
Distance = 36 Miles
Area = 634.5 Square Miles



Created: 07/19/2020 BH
Printed: 01/15/2021 BH



Since my appointment in April of 2021, the office has undergone many positive changes. Hiring's in the spring and summer had the office fully staff for the first time in almost a year. Reorganization of most of the workspaces was completed over the summer and provides more functional and open workspaces.

With an almost entirely new staff, we took the opportunity to rework and streamline nearly all of our work processes. The former mapping room was converted to a board room for the Board of Review, saving valuable time and personnel from travelling to the basement level conference room. It also provides an additional meeting room for the use of other departments in the building.

Being a small office, we cross train everyone in our work processes, ensuring that our work continues to get done in the event of illness, vacations or another pandemic type closures.

Changes in the way we conduct the work of the Board of Review have led us to reducing our paper file storage by nearly 75% and saving an estimated 10 hours a week in file transportation and maintenance.

A new wall mounted monitor in the Board room and purchasing laptops for the Board's use, put us in the position that we are easily able to shift the Board's meetings and hearings to virtual, instead of in person.

Thank You, to our Township Assessors as they have also embraced changes to the work processes. For the first time, we had 8 townships entering their changes in Devnet. In 2022, we will be adding a data upload from our largest Township, DeKalb. These processes make the entry of new values more efficient as we continue to work with Townships to be more digital in their work.

All of the year's successes are attributed to my staff and their willingness to embrace change and learn all they can about the assessment cycle, all while helping tax payers with their questions, exemptions and property assessment appeals.

A very special Thank you to Michelle, Alana, Kate and Kristy!

Bridget Nodurft, CIAO-I

DeKalb County, Chief County Assessment Officer



DeKalb County Supervisor of Assessments

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