

2022

# Supervisor of Assessments Annual Report



Bridget Nodurft, CIAO-I  
Chief County Assessment Officer  
5/10/2023



# Annual Report

The Supervisor of Assessments Office is staffed with 4 full time and 1 part time employees with an annual budget of less than \$400,000. The office maintains the property assessment and ownership record database, applies qualified exemptions, staffs and runs the Board of Review, staffs and runs the Farmland Assessment Committee, mails and publishes annual property assessment notices and press releases as required by statute. Meets with, supports and coordinates, with 10 Township Assessor's, that cover 19 Townships encompassing 42,769 parcels. Timely files required reports and abstracts to the Illinois Department of Revenue. Represents the Board of Review in State level assessment appeals filed with the Property Tax Appeal Board and calculates and applies the annual equalization factors to all parcels and reports the equalized assessments to the Department of Revenue.

On January 21, 2022 the Board of Review delivered the 2021 assessment books and final Abstract to the County Clerk and the Assessment Office rolled the property assessment system to the 2022 assessment year.

Workbooks were distributed to the Township Assessor's the first week of February. The Assessors returned their workbooks to the Assessment Office by June 15<sup>th</sup> with exceptions granted to 2 Townships due to special circumstances.

May through September the office reconciled the assessors work, made corrections and began the analytical work for setting the 2022 equalization factors.

Assessments were equalized at the statutory level of 33.33% of fair market value on September 20<sup>th</sup> with an average factor of 5.97%.

On October 6<sup>th</sup>, assessment change notices were published and 4,048 assessment change notices were mailed. This was a 40% increase over 2021.

The Board of Review began holding appeal hearings in December. Culminating their work and delivering the final Abstracts and PTAX forms to the County Clerk on January 25<sup>th</sup> 2023,

The Illinois Department of Revenue certified the level of Assessments at 33.34% on February 14<sup>th</sup> 2023.

# Non-farmland Property Assessment Administration Cycle

<b>County Clerk</b>	Prepares two sets of real estate assessment books and delivers them to the chief county assessment officer (CCAO) by January 1.
<b>Chief County Assessment Officer (CCAO)</b>	<ol style="list-style-type: none"><li>1 Meets with township assessors before January 1 and establishes guidelines.</li><li>2 Delivers one set of books to township assessors.</li></ol>
<b>Township Assessor</b>	Values real estate as of January 1 and returns books to the chief county assessment officer by <ol style="list-style-type: none"><li>1 June 15 for counties with less than 600,000 inhabitants.</li><li>2 July 15 for counties with 600,000 or more but no more than 700,000 inhabitants, or</li><li>3 November 15 for counties with more than 700,000 but less than 3,000,000 inhabitants.</li></ol>
<b>Chief County Assessment Officer (CCAO)</b>	<ol style="list-style-type: none"><li>1 Reviews assessments made by township assessors and makes changes when deemed necessary.</li><li>2 Equalizes assessments within county by class and/or by township (except for Cook County).</li><li>3 Mails change of assessment notices to taxpayers.</li><li>4 Publishes changes in newspaper of general circulation.</li><li>5 Delivers books to board of review by the third Monday in June or on or before 90 days after the books are returned.</li><li>6 Prepares tentative abstract of assessment books and mails the abstract to the Illinois Department of Revenue.</li></ol>
<b>Illinois Department of Revenue</b>	<ol style="list-style-type: none"><li>1 Develops tentative equalization factor.</li><li>2 Publishes factor in newspaper.</li><li>3 holds public hearing.</li></ol>
<b>Board of Review</b>	<ol style="list-style-type: none"><li>1 Assesses omitted property.</li><li>2 Acts on all homestead exemptions and mails recommendations about non-homestead exemptions to the Department for approval.</li><li>3 Hears complaints and makes changes on any property when deemed necessary.</li><li>4 Mails change of assessment notices to taxpayers.</li><li>5 Equalizes assessments within county if necessary (except for Cook County).</li><li>6 Delivers books to county clerk.</li><li>7 Mails report on equalization to the Department.</li><li>8 Makes a list of changes and gives the list to the CCAO and county clerk.</li></ol>
<b>County Clerk</b>	Prepares the final abstract of assessments and mails it to the Illinois Department of Revenue.
<b>Illinois Department of Revenue</b>	Certifies the final equalization factor to the county clerk and publishes the factor.
<b>County Clerk</b>	Applies equalization factor to all local assessments (except farmland, farm buildings and (coal rights).
<b>Illinois Department of Revenue</b>	Certifies and mails them to the county clerk.

# Chief County Assessment Office

- ◆ The Annual Assessor Instructional Assembly for the 2022 assessment year was held on December 10<sup>th</sup> 2021.
- ◆ Property Record System (Devnet) was rolled to the 2022 Assessment Year on January 18<sup>th</sup> 2022.
- ◆ Farmland values were updated in the Property Record System on January 25<sup>th</sup> 2022, increasing in value by an average of 6.34%.
- ◆ The Farmland Review Committee meeting and hearing was held on May 23<sup>rd</sup>, 2022. Approving the 2023 farmland values.
- ◆ 4,048 assessment changes were mailed and published in local papers on October 6, 2022. (Daily Chronicle and the Sandwich Record).
- ◆ The Tentative abstract was mailed to the Department of Revenue on October 19, 2022.
- ◆ Assessment Appeal forms were due to the Board of Review by November 7, 2022.
- ◆ Board of Review sent notices for 142 Mapping Department changes and 198 Township Assessor changes through October, November and December of 2022 and January of 2023.
- ◆ 1,140 Non-Homestead Exemption Renewals were mailed on December 30, 2022 for the 2023 assessment year.
- ◆ 1,915, Senior Assessment Freeze renewals were mailed on December 30 2022.
- ◆ A total of 846 (new & renewed) Disabled Persons and Veterans exemptions were processed. The renewal notices for 2023 were mailed out on December 30, 2022.
- ◆ 18 Fraternal & Veteran Organization exemption renewals were mailed on December 30, 2022.
- ◆ January 25<sup>th</sup>, 2023 the final Abstracts and PTAX forms were delivered to the County Clerk. The final decision notices were mailed out on February 1<sup>st</sup> 2023.
- ◆ 3,632 ownership transfer (deeds) documents were processed and entered in the property record system.
- ◆ 2,190 PTAX 203 (sales declarations) were entered into MyDec and originals mailed to the Department of Revenue.
- ◆ 136 Parcel split, combination and subdivision files were entered in the property record system. With 267 parcels created and 176 parcels retired.

# Board of Review

Is a three-member working Board that conducts property assessment appeals and approves a variety of homestead and non-homestead exemptions. The Supervisor of Assessments is the clerk of the Board. The Board meets every 2<sup>nd</sup> Wednesday of the month throughout the year and then weekly as needed to conduct assessment appeal hearings November through February.

Chair: Dan Cribben, Members: John Linderoth and Brian Rosenow,  
Clerk: Bridget Nodurft, Supervisor of Assessments

- ♦ Sixty-five (65) property assessment appeals were filed with the Board of Review and acted upon: Eighteen (18) appeals were cancelled and/or withdrawn after appeal docket numbers were issued and Six (6) appeals closed with Stipulation Agreements.
- ♦ Ten (10) 2021 assessment appeals were filed with the State level Property Tax Appeal Board (PTAB), this is a 50% reduction from 2020.
- ♦ Fifty (50) Applications for the Non-Homestead Exemption were filed with Board. This is an increase of 48% from 2021.
- ♦ Two Hundred sixty-one (261) Home Improvement Exemptions were granted.
- ♦ One Thousand six hundred sixty-one (1,661) Senior Homestead Exemptions were granted for first time applicants. (7,504) total Senior Homestead Exemptions were granted.
- ♦ Three hundred seventy-four (374) Disabled Persons' Homestead Exemptions were approved. 346 Renewed and 28 New.
- ♦ Four hundred forty-seven (447) Standard Homestead Exemption for Veterans with Disabilities were approved. 397 Renewed and 50 New.
- ♦ Three hundred forty (340) assessment changes were reviewed by the Board and approved. Assessor Changes: 198 and Mapping Changes: 142
- ♦ Nine hundred eighty-three (983) Certificates of Error were completed.
- ♦ Five (5) Model Home Exemptions were granted.
- ♦ Three (3) Enterprise Zone Abatements were certified to the County Clerk.
- ♦ January 25<sup>th</sup> 2023 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 the 2022 Tax Year by the Clerk of the Board of Review.

# Farmland Review Committee

Per Illinois Compiled Statute 35 ILCS 200/10-120 the 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, who acts as the committee chair. The committee must meet on or about June 1<sup>st</sup> of each year.

The committee meets annually to discuss farm related issues and holds a public hearing to approve or decline the annual Certified Farmland Values as set by the State's Farmland Assessment Technical Advisory Board.

Chair: Bridget Nodurft, Members: Charles Payne, Nicholas Moore, Ron Ness and Dan Cribben, Chair of the Board of Review.

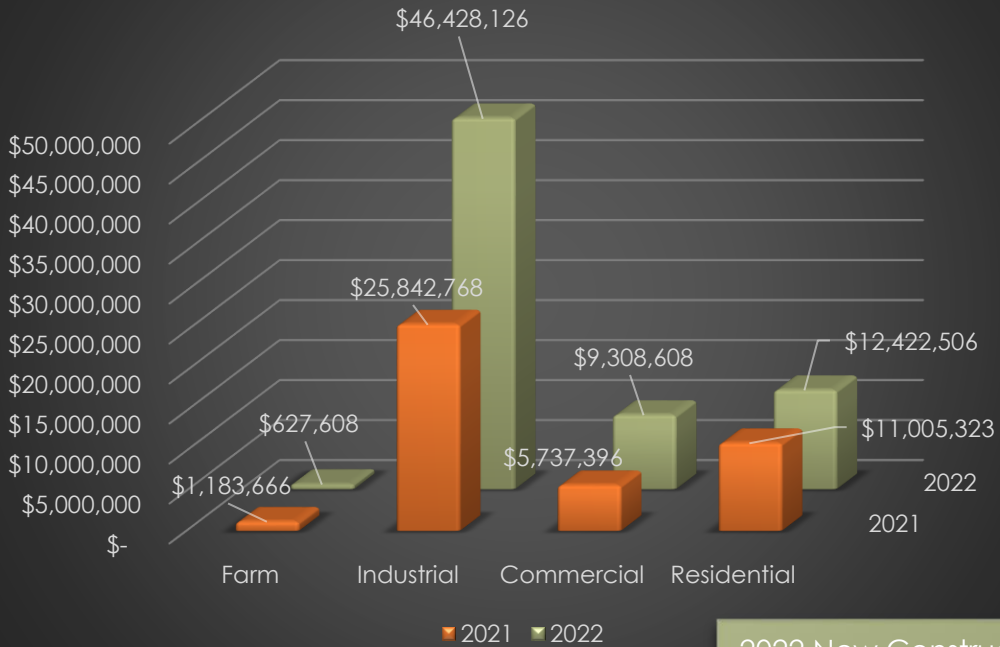
The Farmland Review Committee met on May 23<sup>rd</sup>, 2022 and voted to accept the values as presented.

The 2022 values were limited to an annual change, increasing by 10% from the preceding year's median soil productivity index certified value. The annual change resulted in an average increase of farmland assessed values by 6.34% countywide.



Photo courtesy of Roy Plote

# New Construction 2021 & 2022



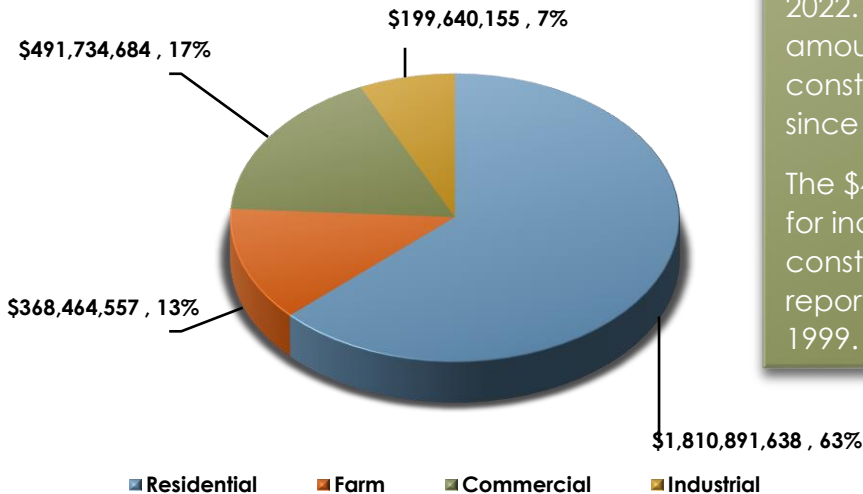
## 2022 New Construction

New construction increased from \$43,769,153 in 2021 to \$68,786,848 in 2022. This is the highest amount of new construction reported since 2007.

The \$46,428,126 reported for industrial new construction is the highest reported since at least 1999.

## TOTAL EAV 2022

Wind Turbines and Solar Gardens are included in Commercial



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



## Historic New Construction 1999 through 2022

Year	Commercial	Industrial	Residential	Farm	Mineral	total
1999	7,253,149	4,622,290	17,621,653	1,877,200		31,374,292
2000	12,758,490	6,213,335	20,516,857	1,409,392		40,898,074
2001	8,720,381	132,458	22,794,940	1,817,709		33,465,488
2002	4,786,103	385,883	26,194,996	1,886,428		33,253,410
2003	5,267,035	514,442	33,184,978	1,919,972		40,886,427
2004	4,903,608	577,823	49,502,641	1,502,080		56,486,152
2005	7,339,915	2,032,330	72,185,867	1,784,839		83,342,951
2006	11,464,752	1,695,196	68,907,274	1,977,902		84,045,124
2007	7,723,813	3,789,474	55,871,778	2,214,253		69,599,318
2008	14,448,667	226,238	29,012,047	1,646,766		45,333,718
2009	7,912,844	3,677,194	13,333,426	2,549,431		27,472,895
2010	3,755,146	223,987	8,256,909	1,131,735	23,882,202	37,249,979
2011	8,151,523	10,822	3,928,945	1,496,950		13,588,240
2012	7,409,782	-	2,668,780	1,041,145		11,119,707
2013	4,003,353	248,085	2,831,842	1,378,221		8,461,501
2014	3,455,294	258,871	3,594,202	2,002,150		9,310,517
2015	6,309,365	785,491	5,938,587	1,987,670		15,021,113
2016	4,383,706	6,208,665	7,498,656	1,766,587		19,857,614
2017	6,980,471	13,203,344	7,761,699	1,652,807		29,598,321
2018	5,914,084	197,505	7,160,215	1,206,309		14,478,113
2019	8,208,947	371,888	8,372,804	804,614		17,758,253
2020	3,056,978	131,448	7,372,451	933,566	110,251	11,604,694
2021	5,737,396	25,842,768	11,005,323	1,183,666		43,769,153
2022	9,308,608	46,428,126	12,422,506	627,608		68,786,848

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Tax Year: 2022

## Assessor Estimated EAV Report by Tax District DeKalb County

001 - COUNTY

**Totals**

Board of Review Abstract	2,890,954,971
- Exemptions	230,442,956
- Under Assessed	0
+ State Assessed	24,559,450
<b>Total EAV</b>	<b>2,685,071,465</b>
- Tif Increment / Ezone	31,212,490
<b>Rate Setting EAV</b>	<b>2,653,858,975</b>

Exemption Category	Commercial		Farm		Industrial	
	Value	Count	Value	Count	Value	Count
Parcel Count		3,118		7,107		264
Board of Review Abstract	491,734,684		368,785,594		199,626,022	
- Home Improvement	0	0	239,528	26	0	0
- Veteran's	0	0	81,509	1	0	0
+ State Assessed	0		0		14,133	
<b>= EAV</b>	<b>491,734,684</b>	<b>0</b>	<b>368,464,557</b>	<b>27</b>	<b>199,640,155</b>	<b>0</b>
- Senior Assessment Freeze	27,216	3	1,366,717	84	0	0
- Owner Occupied	1,200,000	29	6,237,000	1,040	0	0
- Senior Citizen's	905,000	10	2,655,000	531	0	0
- Disabled Person	4,000	2	22,000	11	0	0
- Disabled Veteran	0	0	1,213,211	18	0	0
- Returning Veteran	0	0	0	0	0	0
- Natural Disaster	0	0	24,423	1	0	0
- Fraternal Freeze	941,582	12	0	0	0	0
- Vet Freeze	339,738	6	0	0	0	0
- Under Assessed	0		0		0	
- E-Zone	0	0	0	0	12,102,780	3
- TIF	8,833,401	0	298,328	0	2,207,615	0
- Drainage	0	0	0	0	0	0
<b>= Taxable Value</b>	<b>479,483,747</b>		<b>356,647,878</b>		<b>185,329,760</b>	

**New Construction**

Commercial	9,308,608
Farm	627,608
Industrial	46,428,126
Local Rail Road	0
Mineral	0
Residential	12,422,506
<b>Total</b>	<b>68,786,848</b>

Local Rail Road		Mineral		Residential		State Rail Road		Totals	
Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
	4		79		30,475		0		41,047
11,533		16,273,493		1,814,523,645		0		2,890,954,971	
0	0	0	0	3,632,007	775	0	0	3,871,535	801
0	0	0	0	0	0	0	0	81,509	1
0		0		0		24,545,317		24,559,450	
11,533	0	16,273,493	0	1,810,891,638	780	24,545,317	0	2,911,561,377	807
0	0	0	0	23,208,122	1,844	0	0	24,800,055	1,931
0	0	0	0	126,462,009	21,093	0	0	133,899,009	22,162
0	0	0	0	35,056,177	7,014	0	0	38,616,177	7,555
0	0	0	0	776,000	388	0	0	802,000	401
0	0	0	0	25,748,995	427	0	0	26,962,206	445
0	0	0	0	0	0	0	0	0	0
0	0	0	0	304,722	8	0	0	329,145	9
0	0	0	0	0	0	0	0	941,582	12
0	0	0	0	0	0	0	0	339,738	6
0		0		0		0		0	0
0	0	0	0	0	0	0	0	12,102,780	3
0	0	0	0	7,770,366	0	0	0	19,109,710	0
0	0	0	0	0	0	0	0	0	0
11,533		16,273,493		1,591,567,247		24,545,317		2,653,858,975	

## Historic Estimated EAV's 1999 through 2022

Year	Board of Review EAV	Exemptions	Rate Setting EAV
1999	1,291,305,997	78,265,006	1,179,513,483
2000	1,332,282,900	82,296,392	1,213,719,867
2001	1,399,790,584	82,853,790	1,279,697,313
2002	1,472,037,022	87,263,127	1,341,910,173
2003	1,600,555,236	94,034,110	1,459,378,216
2004	1,713,277,967	133,700,857	1,527,935,402
2005	1,900,246,371	142,336,921	1,693,135,931
2006	2,108,218,708	152,853,879	1,875,134,932
2007	2,339,741,598	164,955,383	2,067,390,812
2008	2,495,765,586	185,160,978	2,196,933,579
2009	2,530,574,418	197,993,267	2,225,434,068
2010	2,424,526,141	189,852,762	2,140,873,279
2011	2,289,785,926	181,743,668	2,024,245,347
2012	2,102,485,811	171,898,057	1,859,580,210
2013	1,952,769,142	170,734,037	1,724,027,379
2014	1,912,266,764	168,494,914	1,692,758,705
2015	1,960,889,021	173,994,159	1,736,354,682
2016	2,091,839,788	179,680,725	1,854,410,027
2017	2,206,831,319	184,414,158	1,961,518,414
2018	2,319,293,317	186,683,727	2,064,664,948
2019	2,421,955,434	199,350,582	2,174,253,217
2020	2,528,901,864	207,097,124	2,269,038,414
2021	2,640,966,693	211,144,132	2,438,604,309
2022	2,890,954,971	230,442,956	2,653,858,975

# Highlights

The 2022 estimated equalized assessed value increased from \$2,640,966,693 in 2021 to \$2,890,954,971 in 2022. An increase of 8.65%.

Farmland increased in assessed value by 6.34%

Commercial New Construction increased by 62.24%

Industrial New Construction increased by 79.65%

Residential New Construction increased by 12.29%

Notable New Construction Projects:

**Meta/Facebook:** building 1 was completed and occupied in late October and had a partial building assessment for 2022. Building 1 will be fully assessed and the property tax abatement will begin in the 2023 Tax Year at 55% for the next 20 years.

**Syngenta:** Completion was late in the year and was partially assessed in 2022. Will be fully assessed and the property tax abatement will begin in 2023. The 10-year abatement begins at 90% for the first year and decrease incrementally every year thereafter.

**Wehrli Custom Fabrication:** Building was completed and partially assessed in 2022. Will be fully assessed and the property tax abatement will begin in 2023. The 10-year abatement begins at 90% for the first year and decreases by 10% each year thereafter.

**Nighthawk Video:** Addition Completed and partially assessed in 2022. Will be fully assessed and abatement will begin in 2023. The 5-year abatement begins at 90% for the first year and decreases by 10% each year thereafter.

**Amazon:** Completed and partially assessed in the Fall of 2022. Will be fully assessed in 2023.

**Nicor:** Fully Assessed in 2022

**Conserv FS:** Fully Assessed in 2022

There were 7, 2MW Solar Gardens placed on the tax rolls in 2022.

## Solar Gardens:

The first 2 MW solar garden was assessed in 2020. In 2022 there were 7 -2MW Solar Gardens placed on the tax roll for the first time. The total assessed value for all solar gardens in 2022 was \$1,395,923, they sit on 150.29 acres with a 16 MW nameplate capacity. The trended 2022 per MW assessed value was \$82,105



## Wind Towers:

In 2010 FPL built 126 Wind Towers sitting on 121.63 acres with a nameplate capacity of 115.50 MW.

The 2010 assessed value of all Towers was \$24,267,474 the 2022 trended and depreciated value was \$16,273,467

The 2022, trended & depreciated per MW assessed value was \$86,103

13-Year-old (12-years depreciated) Wind Turbine w/2 MW nameplate capacity

2007 real property real cost basis      \$720,000 (\$360,000 per megawatt)

2022 Asmt Yr trending factor              X 1.38

**Trended real property cost basis**      \$993,600

Depreciation Allowance=                  X .48 (Actual age: 12/25)

**Depreciation:**                                  \$476,928

**2022 fair cash value =**                      \$516,672 (trended real property cost basis less depreciation)

Assessment Level:                            X .3333

**2022 Assessed Value**                      \$172,206 (\$86,103 per MW)

# Effect of Exemptions on Assessed Value Using 2022 Estimated Assessed Values

Board of Review Abstract

2,890,954,971

EXEMPTIONS:

Home Improvement (801)	-	3,871,535	
Senior Assessment Freeze (1,931)	-	24,600,055	
Owner Occupied (22,162)	-	133,899,009	
Senior Citizens (7,555)	-	38,616,177	
Disabled Person (401)	-	802,000	
Disabled Veteran (445)	-	26,962,206	
Returning Veteran (0)	-	0	
Natural Disaster (9)	-	329,145	
Fraternal Freeze (12)	-	941,582	
Veterans Freeze (6)	-	339,738	
TOTAL EXEMPTIONS (33,322)	-		230,441,956

Less TIF/Ezone	-	31,212,490	
State Assessed	+	24,559,450	
<b>TAXABLE VALUE</b>		<b>2,653,858,975</b>	

Effect of Exemptions on a tax bill:

	Without Exemptions	With Exemptions
Property Value	\$ 185,272	\$ 185,272
Level of Assessment	33.33%	33.33%
Equalized Assessed Value	\$ 61,751	\$ 61,751
<b>Exemptions:</b>		
Homestead Exemption Limited		(\$6,000)
Senior Citizen Homestead Exemption		(\$5,000)
Senior Assessment Freeze (base year 52,964)		(\$8,787)
Person with Disabilities Exemption		(\$2,000)
Net Taxable Valuation	\$ 61,751	\$39,964
Estimated Tax Rate	x 10%	x 10%
Tax Dollars Due	\$6,175	\$ 3,996

# 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 current year (2022) Sales Price divided by the prior year (2021) Assessed Value for the median level of assessments for that jurisdiction for the year of the study.

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, the CCAO will use the three-year average ratio to calculate an equalization factor also known as a multiplier. The multiplier is applied to all parcels within the township to equalize the assessments and reach the statutory level.

In 2022, assessments were equalized and increased by an average of 5.97%

<b>Township</b>	<b>Factor</b>
Franklin	1.0372
Kingston	1.0766
Genoa	1.0569
South Grove	1.0611
Mayfield	1.0611
Sycamore	1.0652
Malta	1.0514
DeKalb	1.0662
Cortland	1.0503
Milan	1.0514
Afton	1.0676
Pierce	1.0676
Shabbona	1.0611
Clinton	1.0461
Squaw Grove	1.0683
Paw Paw	1.0611
Victor	1.0683
Somonauk	1.0683
Sandwich	1.0481

## On the Horizon

In 2023 we anticipate several of the larger industrial new construction projects to be completed and their full assessments go on the books. We will also see a few more completed Solar Gardens, as well as an upswing in residential new construction in Waterman and Sandwich.

2023 is also the quadrennial reassessment year. Where the Township Assessors are required to review every parcel in their jurisdiction and the Supervisor of Assessments Office is required to publish the assessments of every parcel in the local newspaper. The quadrennial reassessment year usually brings an increase in individual property reassessments, mailed change notices, assessment appeals and interactions with tax payers. Our office has prepared for the increase in services and anticipate a typical quadrennial reassessment year.

All of the successes in 2022 are attributed to my staff, their teamwork and willingness to embrace change and learn all they can about the assessment cycle, while helping tax payers with their questions, exemptions and property assessment appeals.

A very special Thank you to the Assessment Office Staff, Michelle, Alana, Kate and Kristy! They all take their individual tasks and responsibilities very seriously and strive every day to be the best that they can be.

Thank you to the IMO and GIS Departments for their hard work in keeping our computers and systems up and running and in the coordination of our mapping needs.



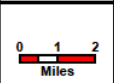
Bridget Nodurfft, CIAO-I

DeKalb County, Chief County Assessment Officer

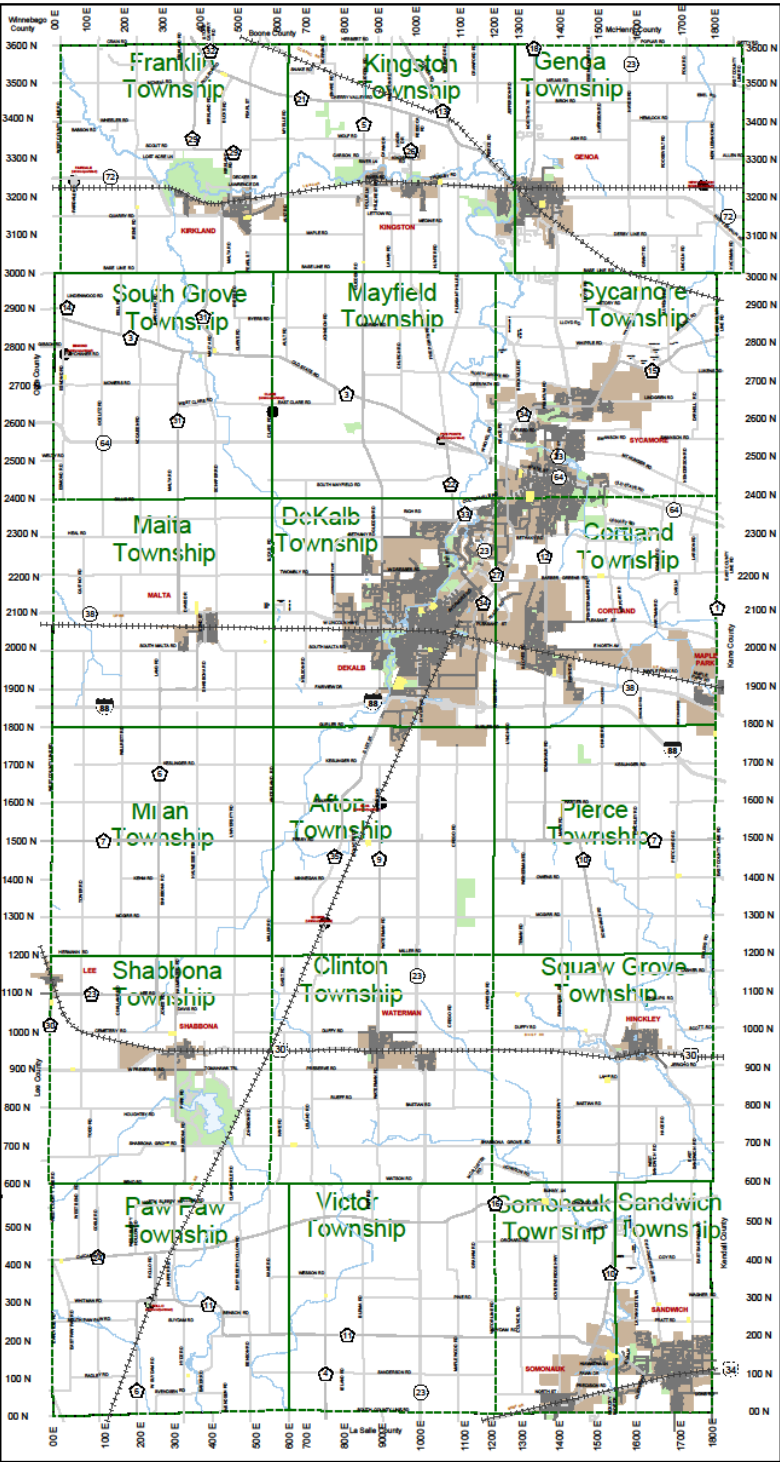
# DeKalb County, Illinois



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



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DeKalb County Supervisor of Assessments  
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