



Meeting Minutes of the Board of Review
Chief County Assessment Office
Board of Review Conference Room – 4th Floor
Wednesday, September 13, 2023 at 9:00 A.M.
Sycamore, Illinois

Those in attendance: Dan Cribben, Chairman; John Linderoth and Brian Rosenow, Members; Bridget Nodurft, CCAO; Michelle Christensen, Chief Deputy, and Dean Lundeen, Township Assessor.

- I. Call to Order:** Chairman called the meeting to order at 9:00 am.
- II. Roll Call:** Chairman asked that the record show all members present.
- III. Review Agenda for Approval / Amendment:** John made a motion to move Section VII. Other Business to Section VI., shifting all remaining items down one line. Brian seconded motion. All in favor, so moved.
- IV. Approval of Prior Meeting Minutes:** John moved to approve the meeting minutes for August 9, 2023. Dan seconded motion. Both in favor, so moved.
- V. Public Comments:** None
- VI. Other Business**
 - a) Review for approval**
 - i. 2023 Board of Review Rules, complete and condensed:** John moved to approve both the complete and condensed rules as submitted. Brian seconded motion. All in favor, so moved.
 - ii. 2023 Assessment Appeal Applications:** John moved to approve both the Residential and Commercial Appeal Applications as submitted. Brian seconded motion. All in favor, so moved.
 - b) Dean inquired about the appeal process regarding documentation or evidence received from the appellant and how detailed would the Board of Review like evidence to be from the Township Assessor.**
- VII. Work Load**
 - a) Review to Approve / Deny Disabled Person Exemptions (HEPD):** After Board review, Brian moved to approve 4-Renewal HEPD applications. John seconded motion. All in favor, so moved. **See attached list.**
 - b) Review to Approve / Deny Disabled Veteran Exemptions (SHEDV):** After Board review, Brian moved to approve 3-New and 5-Renewal SHEDV applications. John seconded motion. All in favor, so moved. **See attached list.**
 - c) Review to Approve / Deny Senior Exemptions (HE):** After Board review, Brian moved to approve 12-New HE applications. John seconded motion. All in favor, so moved. **See attached list.**



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VII. Work Load continued...

- d) Review for Recommendation to IDOR for Non-Homestead Exemptions:** After Board review, John moved to recommend that each of the three applications submitted receive a pro-rated exemption from date of ownership. ***See attached list.***
- e) Review to Approve / Deny Certificate of Errors (CofE):** After Board review, John moved to approved CofE numbers 688-736, comprised of: 2022-46, 2021-2, and VOID – 1; with a grand total of 49. Brian seconded motion. All in favor, so moved.
- f) Review, Prepare and Make a Recommendation for PTAB Appeals:** Bridget informed the Board that we are down to 15 outstanding appeals. All but 5 are awaiting a hearing.

VIII. Adjournment: John moved to adjourn the meeting. Brian seconded motion. All in favor, so moved. Meeting adjourned at 10:43 am.

Respectfully submitted,

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

Michelle Christensen, CIAO, Chief Deputy



DeKalb County

Board of Review Rules

2023 Board of Review Members

*Below listed members effective as of **September 13, 2023** Board of Review Meeting.*

Daniel Cribben, Chairman

John Linderoth, Member

Brian Rosenow, Member

Bridget Nodurft, Clerk of the Board

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Contact Information

Board of Review
Administration Building
110 E. Sycamore St.
Sycamore, IL 60178
Phone: (815) 895-7120

Clerk of the Board
Bridget Nodurft, CIAO-I
110 E. Sycamore, St
Sycamore, IL 60178
Email: bor@dekalbcounty.org

Relevant website Links

DeKalb County Website: www.dekalbcounty.org
IL-DOR: www.revenue.state.il.us/
Property Tax Code: www.ilga.gov/legislation/ilcs/ilcs.asp
IL General Assembly: www.ilga.gov/

The DeKalb County Board of Review (Board) consists of three members appointed by the County Board. (35 ILCS 200/6-5 & 6-25) **The Board has the authority to confirm, reduce or increase any assessment as appears just. However, the Board may not increase the assessment until the person to be affected has been notified and given an opportunity to be heard.** The Board determines the correct assessment, prior to state equalization, of any parcel of real property which is the subject of an appeal according to the law, based on standards of uniformity, market value, correctness of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, assessor and/or other interested parties.

The administrative functions of the Board are discharged by the Chief County Assessment Officer, who shall act as the Clerk of the Board. The Clerk shall also collect and analyze property transfers, property appraisals, and pursue such other means as the Board shall deem proper and necessary to aid the Board.

Prior to filing an appeal with the Board, it is strongly recommended that a taxpayer first discuss the assessment with their Township Assessor (see attached list for Assessors' contact info) before contacting the Chief County Assessment Office. Many times, the reason for the assessment can be made clear and the need for filing an appeal eliminated. If the taxpayer still wishes to pursue an appeal, they should familiarize themselves with the current Board of Review Rules.

The Board is required to make and publish reasonable rules "for the guidance of persons doing business with the Board and the orderly dispatch of business." (35 ILCS 200/9-5). For the current assessment year, these rules are as follows:

1. Administrative Rules

- A. Severability.** In any event any section, provision or term of this policy is determined by a court or other authority of competent jurisdiction to be invalid, that determination shall not affect the remaining sections or provisions which shall continue in full force and effect. For this purpose, the provisions of this policy are severable.
- B. Amendments.** The rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed.
- C. Failure to Follow Board Rules.** Failure to follow any rule, in and of itself, may be grounds for the denial of any change in assessment.
- D. Authority and Conduct of the Board.** In connection with any hearing before the Board, the Board has full authority to the following, pursuant to these rules:
 - i. Conduct and control the procedure of the hearing.
 - ii. Admit or exclude testimony or other evidence into the record.
 - iii. Administer oaths and affirmations and examine all persons at the hearing to testify or to offer evidence.

- iv. Require the production of any book, record, paper or document at any stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. The Board may also request a property inspection to clarify property characteristics and/or condition. Failure to produce a requested book, record, paper or document or failure to allow a property inspection within the prescribed time frame set by the Board may result in the confirmation of the assessment.
- v. Terminate a hearing and require an appellant, appellant's representative or witness to leave the proceeding, when an appellants or appellant's agent, attorney or witness engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding or refuses to leave a hearing room after the hearing has concluded.

E. Board Member Ethics Policy

- i. Board of Review members shall not participate in any preliminary decision, hearing or deliberation, in which the Board member has a conflict of interest or has a current or anticipated financial interest.
- ii. For the purpose of these rules, a "conflict of interest" shall include, but not limited to, situations where a complainant is a Board member's family member, personal friend, employee, business partner or business client.
- iii. A board member shall withdraw from participation in a matter or proceeding in which the member's impartiality might be reasonably questioned or when there is a substantial showing that the member cannot participate in a fair and reasonable manner.
- iv. A member wishing to file an appeal with the Board of Review shall not represent themselves and must do so using third party representation.
- v. No member shall testify before the DeKalb County Board of Review in any capacity regarding any DeKalb County property within a 3-year timespan from the time the member left the Board of Review. Nothing in this section shall be construed to prevent a member from testifying in a complaint where the member is the owner or taxpayer of the property at issue.
- vi. This policy shall apply to all members of the board regardless of their position on the board.
- vii. Except where it conflicts with other provisions of this section or otherwise conflicts with Illinois law, the Board of Review adopts the Ethics policy as written in Chapter 6 of the DeKalb County Code.

2. Meetings/Hearings

- A. Location.** Meetings of the Board shall be held at the DeKalb County Administration Building, 110 E. Sycamore St., Sycamore, IL 60178. As workload dictates, meeting dates and times may be changed by the Board as deemed necessary. Phone: (815) 895-7120.
- B. Open Meetings.** Meetings of the Board are open to the public, subject to exceptions cited by the Open Meetings Act (5 ILCS 120). Public comments are limited to 3 minutes per person, with no yielding of time or transference to others.

- C. **Transcript.** If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the appellant or attorney prior to the hearing. **You must notify the DeKalb County Board of Review 5 days prior to your hearing**, so arrangements can be made, if necessary, for a larger conference room. **A certified copy of the transcript must be provided to the Board within fifteen (15) business days.**
- D. **Testimony.** The appellant may represent themselves or may be represented by any person who is admitted to practice as a counselor at law in this state. **Accountants, tax representative, tax advisors, real estate appraisers, real estate consultants and others, not qualified to practice law, may testify at the hearing, but may not conduct questioning, cross-examination or other investigation at the hearing.** Individuals who are not licensed and regulated as real estate appraisers & brokers may not provide testimony or an opinion of valuation, and may be reported.
- E. **Hearing Format.** Hearings will be conducted in the following format: The appellant or their representative may present testimony regarding the assessment and shall be required to answer any questions of the Board. The Township Assessor, County Assessor, or representative may also be present to give testimony concerning the property and its assessment. Each party may then present closing or rebuttal remarks.
- F. **Hearing Length.** Residential hearings are scheduled in 15-minute intervals. Commercial hearings are scheduled in 30-minute intervals. A 5-10-minute break is given between each scheduled hearing. Presentations by the appellant, assessor, and all representatives, to include questions that may be asked by the Board, must be completed within the scheduled time frame.
- G. **Audio or video recording.** Audio or video recording is permitted by any person at the hearing. **Notification must be given to the Board prior to the hearing.** However, recording cannot disrupt a hearing nor are participants required to identify themselves to facilitate a recording.
- H. **Scheduled Hearings.** **Scheduled Hearings are not re-scheduled** due to time constraints of the property tax cycle. Board of Review meeting agendas and hearing schedules are posted on the county website and prominently displayed in the Administration Building vestibule. Once appeals filed by an appellant/agent are scheduled for a hearing, hearings may be condensed per discretion of the Board; expediting that day's hearing schedule.
NO NEW EVIDENCE MAY BE FILED AT TIME OF HEARING.
- I. **Authorization to Represent Owner(s).** A representative **must be a person who** is admitted to practice as a counselor at law in this state, completing this form on behalf of the taxpayer and must provide their license number for every appeal they file. A representative **may also be the spouse, parent, or child of the owner of record**, to which, the owner of record must complete the form, state the relationship of each party to the owner and must include the owner's name(s), the permanent index number(s), and the owner's signature.

3. Decisions of the Board

- A. Hearing/Final Decision of the Board.** The Board will hear evidence at the hearing as to the assessed valuation in accordance with Board Rules. The Board will make a decision that day for the assessment year appealed only, based on evidence submitted and heard. If the appellant fails to appear at their scheduled hearing, the Board reserves the right to dismiss the appeal. The appellant or their authorized representative will be notified in writing of the Board's decision upon completion of all hearings for the county. If a decision is not reached, another hearing will be scheduled.
- B. Equalization.** All decisions of the Board are subject to equalization.
- C. Illinois Property Tax Appeal Board.** All decisions of the Board may be appealed to the Illinois Property Tax Appeal Board as provided by statute. Forms and filing information can be obtained from their website: www.ptab.illinois.gov or by contacting them at: Property Tax Appeal Board, 402 Stratton Office Building, 401 Spring Street, Springfield, IL 62706, telephone (217)782-6076.

4. How to File an Appeal Form with Supporting Evidence

- A. Filing Deadline is 30-Calendar Days from Date of Publication**
- B. Obtain Appeal Form and Rules.**
 - i. Read the Board of Review Rules prior to completion of appeal form.
 - ii. Gather supporting evidence.
- C. Complete Appeal Form with Evidence**
 - i. Fully complete, **ONE appeal form, per parcel appealing.**
 - ii. Clearly mark the type of hearing you are requesting. **(ONE BOX ONLY) If no box is checked, Board of Review may not schedule a hearing!**
Hearing categories include: Waive Right to Appear (no oral hearing), Present In-Person, Present via Telephone or Present Virtually.
 - iii. **ATTACH EVIDENCE AND KEEP ONE COMPLETE COPY FOR YOUR RECORDS.**
- D. Submit Appeal with Evidence**
 - Submit ONE complete original copy by the deadline date to:**
IN-PERSON OR BY MAIL (must be postmarked by deadline date)
DeKalb County Board of Review
Administration Building
110 E Sycamore St. - 4th Floor
Sycamore, IL 60178
 - i. If more time is needed, complete one appeal per parcel appealing AND attach a 10-Day Extension Request, and submit as stated above.
 - ii. **FAXED AND/OR EMAILED FORMS WILL NOT BE ACCEPTED.**

- E. **Standing to File an Appeal.** Only the responsible taxpayer, owner of a DeKalb County Property, or attorney representing owner, a party with a beneficial interest or a taxing district impacted by the appeal may file with the Board of Review. Any non-owner, such as an attorney or someone with a beneficial interest, filing an appeal **MUST have written authorization by the owner of record. The authorization must accompany the original appeal form or it may be grounds for denial of any change of assessment.**

Whenever any trustee of a land trust, or any beneficiary of beneficiaries of a land trust, files an appeal, per state statute 765 ILCS 405/2, such application, **at the time of filing, shall identify each beneficiary of such land trust by name and address and define their interest therein regardless of the size of the beneficiary's interest.** Any "taxpayer" who is not the owner of record or the beneficial owner via an Illinois Land Trust (such as a tenant who has been assigned the legal liability for property taxes) must, at the time of filing the appeal, provide a copy of the written instrument that transfers property tax liability from the owner to the taxpayer.

Corporations, INC's, LLC'S, LTD'S, etc. MUST be represented by an attorney licensed to practice law in Illinois.

- F. **Representation.** Individual owners, individual taxpayers, or **the spouse, parent, or** child of the owner(s) who have filed the Authorization to Represent form, may represent themselves or may retain an Illinois licensed attorney to represent them before the Board.

Corporations, Limited Liability Companies, Limited Partnerships and other similar entities filing an appeal, MUST BE represented by an attorney licensed to practice law in Illinois (705 ILCS 220/1). When an Appellant will be represented in an assessment appeal, to the DeKalb County Board of Review by a person licensed to practice law in the State of Illinois, the DeKalb County Board of Review requires at the time of filing, **that the attorney's name, address and their ARDC number be provided on the appeal form.**

In addition, a **Certificate of Good Standing MUST accompany the appeal form along with documentation stating the President, Secretary, or Agent's name.**

- G. **Assessment Appeal Cases Filed by Non-Attorney Agents.** The DeKalb County Board of Review **will ONLY recognize an appeal filed by an individual or party that is an owner, or the taxpayer for the subject property, or an attorney licensed to practice law in the State of Illinois. INELIGIBLE parties include, but not limited to accountants, architects, engineers, property tax consultants, real estate appraisers and real estate brokers licensed by the State of Illinois.** Those not qualified to practice law in the State of Illinois may appear at hearings before the Board, but not in a representative capacity and may not conduct questioning, cross-examination or other investigations at the hearing. Non-attorney agents associated with any given appeal may not obtain testimony at the hearing without the owner, taxpayer, or designated attorney present.

- H. Condominium Association Appeals.** The Board of Managers of a Condominium Association that has been organized under the Illinois Condominium Property Act has the power to file an assessment appeal on behalf of all property owners in the Condominium Association, provided the filing was authorized by a “a two-thirds vote of the members of the board of managers or by affirmative vote of not less than a majority of the unit owners at a meeting duly called for such a purpose, or upon such greater vote as may be required by the declaration or bylaws” (See 765 ILCS 605/10). **The DeKalb County Board of Review requires that a signed copy of association board action be submitted with any appeal.**
- I. Incomplete Appeal Forms.** If the forms and/or evidence which are submitted to our office are “incomplete or incorrect”, the appeal will be submitted “as is”. This may result in the dismissal of hearing and the confirmation of assessed value. Please feel free to call our office at (815) 895-7120 or come into the office prior to filing, if you should have any questions regarding your appeal or the evidence you are submitting. For purposes of this section an incomplete Appeal Form is defined as:
- i. A form that lacks sufficient information to identify the property in question.
 - ii. A form that **is not signed** by the property owner or taxpayer; or
 - iii. A form that is signed by an attorney, **but is not** accompanied by a letter of authorization signed by the property owner.
 - iv. All appeals on properties held in a **Land Trust** must be accompanied by a letter from the trustee disclosing the names of person(s) or entity(s) having beneficial interest in said property (765 ILCS 405). **Failure to comply with this provision will result in confirmation of the current assessment.**
 - v. All appeals on properties held by a **Corporation/LLC** must be accompanied by a “**Certificate of Good Standing**” listing the Agent’s name or print out “LLC File Detail Report” and “Management Type” from the website, www.ilsos.gov/corporatellc/.
- J. Requested Assessment.** The requested assessment should reflect 33 1/3% of the appellant’s estimated Fair Cash Value.
- K. Submission of Evidence. ALL EVIDENCE MUST BE FILED at the time of appeal filing.** HOWEVER, if additional time is needed to submit evidence, the appellant **MUST** complete and sign a **10-DAY EXTENSION REQUEST**. This will allow an additional 10-business days, following the deadline, to provide all remaining evidence to our office to support the appellant’s opinion of assessed value. The 10-Day Extension Request deadline date, will be noted on this form. The following items will be considered as evidence to substantiate appellants claim:
- i. A recent sale of the property, as of January 1st of the assessment year appealing, and a copy of the closing statement.
 - ii. A minimum of three sales of similar property (see 5 E) (listed in order of importance) which should be submitted on the **Comparable Sales/Assessment Equity Grid Analysis**. Each sale must be as close to January 1st of the assessment year appealing as possible.

K. Submission of Evidence, continued:

- iii. A minimum of three assessments of similar properties (listed in order of importance) which should be submitted on the **Comparable Sales/Assessment Equity Grid Analysis**. Each assessment must be as of January 1st of the assessment year appealing.
- iv. 3 years of income and expense records. (current and 2 year's prior)
- v. Any other information pertinent to the appeal.
- vi. Clear and current image(s) of subject and comparable properties. Colored images preferred.
- vii. Property Record Card of subject & comparables, which will provide information needed to complete the Grid Analysis. Contact your Township Assessor to obtain.
- viii. Age of all buildings, subject & comparables.
- ix. Square footage of building(s) and amenities.
- x. Changes in the property in the past four years.
- xi. Lot size.
- xii. Additional exclusions may apply. Please contact the office for further assistance, if needed.
- xiii. The Board of Review requires that the appellant submit evidence prior to the deadline or within 10-business days after deadline when a 10-Day Extension Request form is submitted. Any evidence submitted by the assessor will be mailed, or if an email address was provided; emailed to the appellant no later than 5-calendar days prior to the hearing.

L. Appraisal Evidence. To be considered, an appraisal must:

- i. Be prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
- ii. Be signed by the appraiser(s).
- iii. Be presented in its entirety, including all exhibits, with no missing pages.
- iv. Have an appraisal report dated January 1, of the assessment year being appealed [An appraisal report developed for another purpose (other than assessment appeal) may be submitted as evidence, however, the further the valuation date is from January 1, of the assessment year being appealed, the less consideration the appraisal report will receive.]
- v. Appraisal testimony offered to prove the valuation asserted by any party shall **not** be accepted at the hearing unless an appraisal report was filed with the appeal.
- vi. When submitting an appraisal, the Comparable Sales/Assessment Equity Grid Analysis need not be completed.

M. Other Evidence. Other evidence may consist of, but is not limited to the following:

- i. Listing contract of the Subject property.
- ii. Sales contract and closing statement showing the purchase price and closing date of the property in question.
- iii. A complete (final) sworn contract's affidavit of costs of new construction.

N. Disclosure of Rental Data Required. When an assessment appeal for an income producing property is based on fair cash value, the income and expense data for the current and two years prior **MUST** be submitted as evidence. Totaling 3 year's income.

O. Facsimiles/Emails. Faxed and/or emailed documents **WILL NOT** be accepted.

P. Properties with Multiple Parcel Numbers. A separate appeal form **MUST** be filed for each parcel number appealed.

Q. Filing Deadline. Completed appeal forms must be filed with the Clerk of the Board within 30-calendar days after the date of publication of the current assessment year. (35 ILCS 200\16-55). It is the responsibility of the appellant to see that their mailing bears the correct postmark. To submit evidence past the deadline, A 10-Day Extension Request **MUST BE** submitted at time of filing with the appeal form. (See section 4 H).

R. Copies. Submit ONE complete original appeal form with all supporting evidence.

5. Appeals based on Fair Cash (Market) Value

A. Definition - Fair cash Value: is defined as "the amount for which a property can be sold in the course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50) Fair cash value is considered synonymous with market value.

B. Market Value. The most probable price which a property should bring in a competitive and open market under all condition's requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of the specified date and the passing of title from seller to buyer under conditions whereby: 1) buyer and seller are typically motivated; 2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; 3) a reasonable time is allowed for exposure in the open market; 4) payment is made in terms of cash in US dollars or in terms of financial arrangements comparable thereto; and 5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

C. Evidence Considered. If comparable property sales are submitted as evidence for the appeal, it is preferable to use the three (3) most comparable. Additional comparables may be included at the discretion of the appellant. Each comparable property should be on the **Comparable Sales/Assessment Equity Grid Analysis**.

D. Images. The appellant should provide clear and current images of the Subject property and all comparable properties. **Colored images preferred.** Please identify the address and parcel number of each image and submit ONE copy of each, with the original appeal form submitted.

- E. Comparable Properties.** Comparable properties should be located near the subject property in the same neighborhood, subdivision, or phase whenever possible. Comparable properties should be similar in size, construction, quality, age, style and condition to the Subject Property. A Comparable Sales/Assessment Equity Grid Analysis should be completed if you are not providing an appraisal. Each sale must be as close to January 1st of the assessment year appealing as possible.
- F. Applicable Sales.** Comparable property sales shall be based on the definition of Fair Cash Value as noted above. The Illinois Department of Revenue specifies criteria for determining if a recent sale is a reliable indication of a property's Fair Cash Value and is a "valid sale". The Board recognizes these criteria as reasonable; therefore, unless clear and convincing evidence is provided to the contrary, the Board will only accept sales that meet the Illinois Department of Revenue criteria. Based on the practice of the Illinois Department of Revenue, the following transactions typically do not meet the definition of Fair Cash Value.
- i. **Sales should be valid, arms-length transactions and be as close to January 1st of assessment year appealing as possible.**
 - ii. Preferably, sales **should not** include: foreclosures, sale in lieu of foreclosures, or sales where the buyer or seller is a financial institution or government agency.

6. Appeals Based upon Assessment Equity.

- A. Definition.** Real property assessments shall be valued uniformly as the General Assembly shall provide by law (Art.9, Sec 2, Illinois constitution of 1970). An inequitable assessment is one that values one property at a higher level than the assessment of similar properties.
- B. Burden of Proof.** When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence.
- C. Evidence Considered.** **See 4K for complete list of evidence considered.** If comparable properties are submitted as evidence for the appeal, they must be included with the original appeal or within the 10-business day window provided, and should be on the **Comparable Sales/Assessment Equity Grid Analysis**. Additional comparables may be included at the discretion of the appellant.
- D. Comparable Properties.** Comparable properties should be located near the subject property in the same, neighborhood, subdivision or phase whenever possible. They should be similar in size, construction, quality, age, style, and condition to the subject property. **Property record card for subject and comparables should be submitted.**
- E. Images.** The appellant should provide clear and current images of the subject property and all comparable properties. **Colored images preferred.** Please identify the address and parcel number of each image and submit ONE copy of each, with the original appeal submitted.

7. Appeals Based upon Incorrect Physical Description

- A. Definition.** An incorrect physical description of the property includes, but is not limited to a substantial difference in the size of the site, size of the improvements, physical features, and location attributes. The incorrect physical description must have been relied upon by the assessor in the evaluation of the property.
- B. Evidence.** Appeals **MUST** include a copy of the property record card for the subject, a statement highlighting the incorrect data, and competent evidence (such as a plat of survey, image, or construction documents) of the correct data.
- C. Access to Property.** No taxpayer or property owner shall present for consideration, nor shall the Board accept for consideration, any testimony, objection, motion, or other evidentiary material that is offered to refute the physical description of the property if the property owner or taxpayer denied a written request to inspect and examine the property.

8. Appeals Based upon Matters of Law

- A. Definition.** Matters of law included such factors as preferential assessment and farmland valuation.
- B. Evidence.** Appeals alleging an incorrect application of law shall include a brief citing of the law(s) in question, as well as copies of any legal options and /or judicial rulings regarding the law in question.

9. Reductions of \$100,000 or more in Assessed Valuation

Pursuant to 35 ILCS 200/16-55, if an appellant is requesting a reduction in assessed value of \$100,000 or more, the Board must notify each respective taxing district. It is therefore required that appellant supply their requested assessment total in the appropriate place on the appeal form. **The Board reserves the right to notify taxing districts on any appeal filed.**

10. Certificate of Error

- A. Error in Fact.** A request for a certificate of error, when presented to the Board, must be accompanied by evidence of proof or “error in fact”. Failure to present proper evidence will cause non-concurrence by the Board.
- B. Deadline.** All requests for Certificate of Error must be filed with the Board before judgment or order of sale is entered in any proceedings to collect or to enjoin the collection of taxes.

11. Omitted Property

- A. Authority.** The Board has the authority to place an assessment on omitted property (35 ILCS 200/9-265).
- B. Notice.** If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board shall give at least 10-days written notice to parties concerned advising them of the Board’s proposed action.

12. Equalization

Authority. Subject to the restrictions of the property tax code, the Board has the authority to increase or reduce the entire assessment, the assessment of any class, and/or the assessment of any township, or part thereof.

13. Non-Homestead Exemptions

- A. **Applications.** Applications for Non-Homestead Exemptions must be filed on an application furnished by and in accordance with the Illinois Department of Revenue (IL-DOR) requirements.
- B. **Notification of Units of Government.** If the request for exemption would reduce the assessment by \$100,000 or more, the applicant or agent for the applicant must notify the units of government in their jurisdiction. A copy of the letters showing notification of each Unit of Government **MUST** be submitted with the application at the time of filing.

14. Homestead Exemptions

There are numerous homestead exemptions available to homeowners, which can result in a reduction of the equalized assessed value. Contact the Chief County Assessment Office for eligibility and forms.

15. Adoption

Board of Review Rules are adopted for the 2023 session of the DeKalb County Board of Review and are effective as of the 13th day of September, 2023.

Daniel Cribben, Chairman

John Linderoth, Member

Brian Rosenow, Member

Bridget Nodurft, Clerk

Frequently Asked Questions

1) When do I have to file?

- a) Your appeal must be received within **30-calendar days from the date of publication** of the current assessment year.
- b) If additional time needed, you **MUST** provide a completed and signed 10-Day Extension Request Form with the appeal at time of filing.

2) Under what grounds can I appeal my assessed value to the Board of Review?

- a) Inaccurate Fair Cash (Market) Value. (See Section V for details)
- b) Inequitable assessment compared to other similar properties. (Section VI for details)
- c) Incorrect physical description of the property. (See Section VII for details)
- d) Matters of Law. (See Section VIII for details)

3) How can I obtain information on comparable properties?

Property information is available for informational purposes on the DeKalb County website, (www.dekalbcounty.org). Click on the middle blue icon "Property Data and Maps". From there, click on the "wEdge Property Tax Data". You can search by parcel, name, address, sale date, or other. Once you have your comparables, contact your Township Assessor to obtain the **Property Record Cards**, for submission with your appeal application. You may contact the Chief County Assessment Office located at 110 E. Sycamore St., Sycamore, IL 60178 by phone at 815-895-7120 for further information.

4) How many copies of documentation are necessary when submitting the appeal form?

Please submit one original completed appeal form, per parcel appealing, with all supporting evidence. Basic appeal includes: appeal form, grid, property record cards, and images. **See Section 4 K and L for additional forms of evidence.**

5) If I requested a hearing, how am I notified of my scheduled date and time?

You will receive a hearing notice with your schedule date and time, by mail, at least 14-days prior to your scheduled hearing.

6) Am I allowed to bring additional evidence to my hearing?

No. All evidence must be submitted at time of filing or within the additional 10-day extension deadline, if 10-Day Extension Request form was provided at filing.

7) When will I receive notification of the Board's Final Decision regarding my appeal?

The owner and/or his/her authorized attorney will be notified at the hearing of the Board's Final Decision. A written notice will be sent upon completion of all hearings for the county. The timeframe for this process varies each year based on the volume of hearings requested, but it will be no later than March 15 of the year following the assessment year appealing.

8) If I do not agree with the Board's decision, can I appeal it?

Yes. Decisions can be appealed to the Illinois Property Tax Appeal Board (PTAB) within 30-days of the Final Decision being sent. Appeal forms are available at the DeKalb County Assessment Office or on the PTAB website at <http://www.ptab.illinois.gov/>.

Other Relevant Information

When preparing an assessment appeal please remember:

- a) Fair Cash Value is not the highest or lowest selling price of a property, but the most probable selling price.
- b) When comparing properties in your area, use only similar properties from the same neighborhood, subdivision, or phase when possible. For example, properties with the same story type, design, size, age, condition, etc.
- c) Assessed Values are required by law to be based upon the three prior years of actual sales transactions. For example, **2023 assessed values** are based upon sales occurring during the **2022, 2021, and 2020 calendar years**.
- d) **You are appealing your assessed value, not taxes. The amount of taxes will not be considered by the Board when determining the appropriate assessed value.**

Filing Checklist

- ☐ Did you read and fully understand the Board of Review Rules before completing, signing, and dating the appeal form?
- ☐ Did you completely fill out all applicable sections of the appeal form to include the **Appellant's Claim of Assessed Value as of January 1**, of the assessment year appealing, check the desired hearing type, and attach all supporting evidence?
- ☐ If you are filing for a parcel and you are neither the owner nor taxpayer, did you include a letter of authorization signed by a property owner or taxpayer?
- ☐ If ownership is in a trust, land trust, corporation, INC, LLC, LTD, etc., did you include proper documentation stating trustee and/or beneficiary and interest therein, or the Certificate of Good Standing?
- ☐ Do you have one complete original copy, to include, appeal, grid, property record cards, and images; to keep for your records?
- ☐ Do you need more time to collect evidence for the Board to consider? Complete and sign a "10-Day Extension Request". Submit with appeal on or before the deadline date to receive a 10-business day extension to submit remaining evidence.

REMEMBER, NO NEW OR ADDITIONAL EVIDENCE MAY BE PRESENTED AT HEARING!

- ☐ You're all set! Deliver the completed appeal with all supporting evidence on or before the deadline date, in-person or send by mail, to the DeKalb County Board of Review, Administration Building, 110 E Sycamore St., 4th Floor, Sycamore IL 60178

DEKALB COUNTY ASSESSOR CONTACT INFORMATION

<u>TOWNSHIP</u>	<u>NAME</u>	<u>ADDRESS</u>	<u>PHONE</u>
01 – FRANKLIN	PAULINE RUCHTI genoatwpassr@yahoo.com	221 E RAILROAD ST PO BOX 153 GENOA IL 60135	815-784-3400
02 – KINGSTON	RACHEL GRAF kingstontownshipassessor@gmail.com	2020 JOHNSON CT KINGSTON IL 60145	815-570-7173
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04 – SOUTH GROVE 05 – MAYFIELD	KEVIN SCHNETZLER southgrovemayfieldtwps@gmail.com		815-899-3148
06 – SYCAMORE	KEVIN SCHNETZLER SYCTWPASSR@gmail.com	545 BRICKVILLE RD SYCAMORE IL 60178	815-899-5313
07 – MALTA 10 – MILAN	KEVIN SCHNETZLER maltamilantwps@gmail.com		815-899-3148
08 – DEKALB	RICH DYER rdyer@dekalbtownship.org	2323 S 4 TH ST DEKALB IL 60115	815-758-5454
09 – CORTLAND	MELODY MONROE cortlandtownshipassessor@gmail.com	14 S PRAIRIE ST CORTLAND IL 60112	815-756-6423 cell: 815-901-5681
11 – AFTON 12 – PIERCE	JAY W WALKER aftonpierceassessor@gmail.com		815-501-4077
13 – SHABBONA 16 – PAW PAW	CORNEL A RECKNOR c.s.recknor@gmail.com		815-627-8231
14 – CLINTON	DEAN LUNDEEN deanlundeen@gmail.com		815-501-6873
15 – SQUAW GROVE	KATRINA MOYER sqwgroveassessor@yahoo.com		815-286-3053
17 – VICTOR 18 – SOMONAUK	DEAN LUNDEEN deanlundeen@gmail.com		815-501-6873
19 – SANDWICH	SHEILA JOHNSON Sh8jh@aol.com	201 W CENTER ST SANDWICH IL 60548	815-786-2828



DeKalb County

2023 Board of Review Appeal Instructions

These instructions are a brief outline only.

Please refer to the 2023 Board of Review Rules to read in its entirety.

Prior to filing an appeal with the Board, it is strongly recommended that a taxpayer first discuss the assessment with their Township Assessor (see attached list for Assessors' contact info) before contacting the Chief County Assessment Office. Many times, the reason for the assessment can be made clear and the need for filing an appeal eliminated. If the taxpayer still wishes to pursue an appeal, they should familiarize themselves with the current Board of Review Rules.

The Board is required to make and publish reasonable rules "for the guidance of persons doing business with the Board and the orderly dispatch of business." (35 ILCS 200/9-5). For the current assessment year, these rules are available in their entirety at the DeKalb County Assessment Office and may be found online at:

<https://dekalbcounty.org/departments/assessment-office/board-of-review/appeals-packet/>

Persons may appeal their assessed value to the Board of Review per the following:

- a) Inaccurate Fair Cash (Market) Value. (See Section 5 for details)
- b) Inequitable assessment compared to other similar properties. (Section 6 for details)
- c) Incorrect physical description of the property. (See Section 7 for details)
- d) Matters of Law. (See Section 8 for details)

Appeal Deadline: _____

10-Day Extension Deadline: _____

2023 Board of Review Members

Rules adopted for the 2023 session of DeKalb County Board of Review, effective September 13, 2023.

Daniel Cribben, Chairman
John Linderoth, Member
Brian Rosenow, Member
Bridget Nodurft, Clerk of the Board

Contact Information

Board of Review
Administration Building
110 E. Sycamore St.
Sycamore, IL 60178
Phone: (815)895-7120

Clerk of the Board
Bridget Nodurft, CIAO-I
110 E. Sycamore, St
Sycamore, IL 60178
Email: bor@dekalbcounty.org

Relevant website Links

DeKalb County Website: www.dekalbcounty.org
IL-DOR: www.revenue.state.il.us/
Property Tax Code: www.ilga.gov/legislation/ilcs/ilcs.asp
IL General Assembly: www.ilga.gov/

1. Filing an Appeal Form with Supporting Evidence

A. Filing Deadline is 30-Calendar Days from Date of Publication

B. Obtain Appeal Form and Rules.

- i. Read the Board of Review Rules prior to completion of appeal form.
- ii. Gather supporting evidence.

C. Complete Appeal Form with Evidence

- i. Fully complete, **ONE appeal form, per parcel appealing.**
- ii. Clearly mark type of hearing you are requesting **(ONE BOX ONLY)**. If no box is checked, Board of Review may not schedule a hearing!

Hearing categories include: Waive Right to Appear (no oral hearing), Present In-Person, Present via Telephone or Present Virtually.

iii. ATTACH EVIDENCE AND KEEP ONE COMPLETE COPY FOR YOUR RECORDS.

D. Submit Appeal with Evidence

Submit **ONE** complete original copy by the deadline date to:

IN-PERSON OR BY MAIL (must be postmarked by deadline date)

DeKalb County Board of Review
Administration Building
110 E Sycamore St. - 4th Floor
Sycamore, IL 60178

- i. If more time is needed, complete one appeal per parcel appealing AND attach a 10-Day Extension Request, and submit as stated above.
- ii. **FAXED AND/OR EMAILED FORMS WILL NOT BE ACCEPTED**

2. Appeal Hearings

A. Location. Hearings are held at the DeKalb County Administration Building, 110 E. Sycamore St., Sycamore, IL 60178.

B. Hearing Length. Residential hearings are in 15-minute intervals. Commercial hearings are in 30-minute intervals. A 5-10-minute break is given between each scheduled hearing.

C. Scheduled Hearings. Scheduled Hearings are not re-scheduled due to time constraints of the property tax cycle. **NO NEW EVIDENCE MAY BE FILED AT TIME OF HEARING.**

D. Representation. Individual owners, individual taxpayers, or the spouse, parent, or child of the owner(s) who have filed the Authorization to Represent form, may represent themselves or may retain an Illinois licensed attorney to represent them before the Board.

- i. **Corporations, Limited Liability Companies, Limited Partnerships and other similar entities filing an appeal MUST BE represented by an attorney licensed to practice law in Illinois (705 ILCS 220/1).**

E. Incomplete Appeal Forms. If the forms and/or evidence submitted is "incomplete or incorrect", the appeal will be submitted "as is". This may result in the dismissal of hearing and the confirmation of assessed value.

Frequently Asked Questions

1) When do I have to file?

- a) Your appeal must be received within **30-calendar days from the date of publication** of the current assessment year.
- b) If additional time needed, you **MUST** provide a completed and signed 10-Day Extension Request Form with the appeal at time of filing.

2) Under what grounds can I appeal my assessed value to the Board of Review?

- a) Inaccurate Fair Cash (Market) Value. (See Section V for details)
- b) Inequitable assessment compared to other similar properties. (Section VI for details)
- c) Incorrect physical description of the property. (See Section VII for details)
- d) Matters of Law. (See Section VIII for details)

3) How can I obtain information on comparable properties?

Property information is available for informational purposes on the DeKalb County website, (www.dekalbcounty.org). Click on the middle blue icon "Property Data and Maps". From there, click on the "wEdge Property Tax Data". You can search by parcel, name, address, sale date, or other. Once you have your comparables, contact your Township Assessor to obtain the **Property Record Cards**, for submission with your appeal application. You may contact the Chief County Assessment Office located at 110 E. Sycamore St., Sycamore, IL 60178 by phone at 815-895-7120 for further information.

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Filing Checklist

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DEKALB COUNTY ASSESSOR CONTACT INFORMATION

<u>TOWNSHIP</u>	<u>NAME</u>	<u>ADDRESS</u>	<u>PHONE</u>
01 – FRANKLIN	PAULINE RUCHTI genoatwpassr@yahoo.com	221 E RAILROAD ST PO BOX 153 GENOA IL 60135	815-784-3400
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19 – SANDWICH	SHEILA JOHNSON Sh8jh@aol.com	201 W CENTER ST SANDWICH IL 60548	815-786-2828

BOR DOCKET NO:	
100K:	
RECEIVED BY:	
DOCKETED BY:	
(FOR OFFICE USE)	

APPEAL DUE DATE:

2023 – DEKALB COUNTY RESIDENTIAL ASSESSMENT APPEAL

County Property Index Number: _____ - _____ - _____ - _____

Property Address: _____
Street City State Zip Code

If represented by an attorney, a separate Authorization Form is required (See attached form)

Owner Name (Appellant) _____
Mailing Address _____
City State Zip Code _____
Telephone Email Address _____

Attorney and License Number _____
Address _____
City State Zip Code _____
Telephone Email Address _____

Do you own contiguous or multiple parcels? ☐ Yes ☐ No

Was a Board of Review appeal or State appeal filed on this parcel in the previous year? ☐ Yes ☐ No

Did you speak with the Township Assessor prior to filing appeal? ☐ Yes ☐ No

PLEASE SELECT HEARING TYPE – ONE BOX ONLY: Hearings set by Board of Review will not be rescheduled.

- ☐ I would like to Waive My Right to Appear (**no oral hearing**). The decision will be made on evidence provided. ☐ I would like to present my case via Telephone hearing.
- ☐ I would like to present my case, In-Person, at a hearing. ☐ I would like to present my case via Virtual hearing.

THE APPELLANT'S ASSESSED VALUE CLAIM MUST BE COMPLETED IN ORDER TO PROCESS THE APPEAL.

2023 EQUALIZED ASSESSED VALUE

Farm Land:	
Farm Bldg:	
Urban Land:	
Urban Bldg:	
Total:	

APPELLANT'S ASSESSED VALUE CLAIM - JANUARY 1, 2023

Farm Land:	
Farm Bldg:	
Urban Land:	
Urban Bldg:	
Total:	

In your opinion, what is the market value of your property as of January 1st? \$ _____

Are you requesting a decrease in assessed value of \$100,000 or more? ☐ Yes ☐ No

This appeal is based on: ☐ Comparable Assessments ☐ Comparable Sales ☐ Recent Sale
☐ Recent Construction Costs ☐ Recent Appraisal ☐ Other _____

SECTION I – RECENT SALE INFORMATION IF RECENTLY PURCHASED

Full Consideration (Sale Price) \$ _____ Date of Sale _____ / _____ / _____
Recorded Document Number _____ Date Recorded _____ / _____ / _____
Was this a Contract Sale? ☐ Yes ☐ No. **If Yes, provide complete copy of contract.**

SECTION II – RECENT CONSTRUCTION INFORMATION ON YOUR RESIDENCE

If your residence was constructed or remodeled within the past two (2) years a detailed listing of all costs must be provided.
Date Construction Completed: _____

OATH: <http://dekalbcounty.org/BoardofReview/pdfs/RulesProcedures.pdf>

I have read and understand the DeKalb County's Board of Review Rules. I do solemnly confirm that, to the best of my knowledge, the statements and facts set forth in the foregoing appeal are true and correct.

Owner/Agent Signature: _____

Date: _____

MUST COMPLETE UNLESS APPRAISAL ATTACHED

COMPARABLE SALES/ASSESSMENT EQUITY GRID ANALYSIS

RESIDENTIAL

This form was developed to assist the taxpayer when filing an appeal based on Fair Cash Value or Assessment Equity.

When completing the grid, use only properties that are similar to the subject property in size, story type, age, condition, etc.

	Subject "Your Property"	Comp #1	Comp #2	Comp #3
Parcel Number (PIN)				
Street Address				
Legal Description				
Lot Size / Acreage				
Special Features				
Proximity to Subject				
Age of Property				
Design / Number of Stories				
Living Area Sq. Ft. At or Above Grade				
Exterior Construction				
Condition of Property				
Number of Bathrooms List as: # Full / # Half				
Number of Bedrooms				
Basement Area and Sq. Ft. of Finished Area				
Air Conditioning				
Number of Fireplace(s)				
Garage or Car Port				
Other Improvements				
Date of Sale				
Sale Price				
Sale Price Per Square Foot				
Land Assessment				
Building Assessment				
Total Assessment				
Assessment per sq. foot = (Bldg. Asmnt / Bldg. sq. ft)				

DEKALB COUNTY BOARD OF REVIEW
Glossary of Terms for Residential Comparison Grid

Please select properties that are similar to the subject property in an appeal. Also, select comparable properties that are from the same subdivision, neighborhood, or located in the same general area as the subject property. The most accurate information relative to the value of comparable property is available from your local township assessor's office.

1. **Property Index Number** - This number is to identify your property. It appears on your assessment notice and tax bill.
2. **Street Address** - The common address used for your property.
3. **Legal Description** – List the name of your subdivision, phase, neighborhood, or lot number.
4. **Lot size/Acreage** - Please indicate the size of the lot for example, "1.25 acres", or "75 X 125".
5. **Special Features** – What separates you from others? Example on water, corner lot, back up to field, busy street, etc.
6. **Age of Property** - Please list the approximate year the home was built.
7. **Design / Number of Stories** - This refers to the type of home in terms of story, height, and style. Please list as 2-story, 1 and a half story, ranch, tri-level, or bi-level raised ranch.
8. **Living Area** - Please list the **above ground square footage** of the structure, as measured from the **exterior** of the building, which is the standard in the assessing industry.
9. **Exterior Construction** - For example, brick, wood siding, aluminum siding and stucco are common exterior finish types. There may be combinations such as "brick and frame" that are appropriate descriptions here.
10. **Condition of Property** – Please indicate if condition of property is poor, fair, average or good.
11. **Basement Area** - Please indicate if the basement is full, partial, crawl space, walk-out or look-out, or none. If finished list full or partial with total square foot of finished area.
12. **Air conditioning** - This is a "yes" or "no" answer. The Board of Review only considers central air to be air conditioning.
13. **Fireplace** - Please indicate the number of fireplaces in the home.
14. **Garage or Car Port** - Please indicate number of cars it may accommodated or list total square footage of such.
15. **Other Improvements** - This area is used for the appellant or assessor to note significant amenities that may affect the value of a parcel. For example, a second garage, an in-ground pool, deck or patio, greenhouse, etc.
16. **Date of Sale** - This is the date of sale of the property. Most recent sales data are preferred.
17. **Sales price** - This is the amount paid for the property on the above sale date.
18. **Sale Price Per Square Foot** - You can find this by taking the sale price and dividing it by the square foot of structure. The result is amount paid per square foot.
19. **Land Assessment** - This is the current assessed value for the land portion of your property. This can be found on the assessment notice, in the publication notice, or the county website, www.dekalbcounty.org.
20. **Building Assessment** - This is the current assessed value for the building portion of your property. This also can be found on the assessment notice, in the publication notice, or the county website, www.dekalbcounty.org.
21. **Total Assessment** - The total of both the land and the building assessments.
22. **Assessment Per Square Foot** - You can find the price per square foot by taking the building assessment and dividing it by the living area. This result gives the Board of Review a picture of whether your property is being assessed in a uniform manner with like properties.

BOR DOCKET NO:	_____
\$100K:	_____
RECEIVED BY:	_____
DOCKETED BY:	_____
(FOR OFFICE USE)	

APPEAL DUE DATE:

2023 - DEKALB COUNTY COMMERCIAL - INDUSTRIAL ASSESSMENT APPEAL

County Property Index Number: _____ - _____ - _____ - _____

Property Address: _____
Street City State Zip Code

Pursuant to 765ILCS 405, all appeals on properties held in a Land Trust *must be accompanied by a letter from the Trustee disclosing the names of persons or entities having a beneficial interest in said property.* Failure to comply with this provision will result in dismissal of this appeal.

If represented by an attorney, a separate Authorization Form is required (See attached form)

Owner Name (Appellant) _____
Mailing Address _____
City State Zip Code _____
Telephone Email Address _____

Attorney and License Number _____
Address _____
City State Zip Code _____
Telephone Email Address _____

Do you own contiguous or multiple parcels? ☐ Yes ☐ No

Was a Board of Review appeal or State appeal filed on this parcel in the previous year? ☐ Yes ☐ No

Are there any outstanding Property Tax Appeal Board complaints on this parcel? ☐ Yes ☐ No

If so, for what year(s)? _____

Did you speak with the Township Assessor prior to appeal filing? ☐ Yes ☐ No

PLEASE SELECT HEARING TYPE – **ONE BOX ONLY**: Hearings set by Board of Review will not be rescheduled.

- ☐ I would like Waive My Right to Appear (no oral hearing). The decision will be made on evidence provided. ☐ I would like to present my case via Telephone hearing.
- ☐ I would like to present my case, In-Person, at a hearing. ☐ I would like to present my case via Virtual hearing.

THE APPELLANT'S ASSESSED VALUE CLAIM MUST BE COMPLETED IN ORDER TO PROCESS THE APPEAL.

2023 EQUALIZED ASSESSED VALUE

Farm Land:	
Farm Bldg:	
Urban Land:	
Urban Bldg:	
Total:	

APPELLANT'S ASSESSED VALUE CLAIM - JANUARY 1, 2023

Farm Land:	
Farm Bldg:	
Urban Land:	
Urban Bldg:	
Total:	

In your opinion, what is the market value of your property as of January 1st? \$ _____

Are you requesting a decrease in assessed value of \$100,000 or more? ☐ Yes ☐ No

This appeal is based on: ☐ Comparable Assessments ☐ Comparable Sales ☐ Recent Sale
☐ Recent Construction Costs ☐ Recent Appraisal ☐ Income

OATH: <http://dekalbcounty.org/BoardofReview/pdfs/RulesProcedures.pdf>

I have read and understand the DeKalb County's Board of Review Rules. I do solemnly confirm that, to the best of my knowledge, the statements and facts set forth in the foregoing appeal are true and correct.

Owner/Agent Signature: _____ Date: _____

MUST COMPLETE UNLESS APPRAISAL ATTACHED

COMPARABLE SALES/ASSESSMENT EQUITY GRID ANALYSIS

COMMERCIAL – INDUSTRIAL

This form was developed to assist the taxpayer when filing an appeal based on Fair Cash Value or Assessment Equity. When completing the grid, use only properties that are similar to the subject property in size, story type, age, condition, etc.

TYPE OF PROPERTY:

☐ Office ☐ Apartment, #Units _____ ☐ Industrial ☐ Commercial, Description (ie. Type) _____

Photos of appellant's and comparable properties should be attached. "ADJ" column for official use only.

	Subject Property	Comparable #1		Comparable #2		Comparable #3	
Property Index No.							
Address of Property							
Proximity to Appellant	XXXXXXXXXXXXXXXXXX						
Sale Price							
		DESCRIPTION	ADJ	DESCRIPTION	ADJ	DESCRIPTION	ADJ
Location (subdivision)							
Lot Size or Dimensions							
Age of Property							
Condition							
# of Units							
Gross Square Footage							
Office Space Sq. Ft							
Number of Stories							
Eave Height							
Foundation/Floor/Bsmt							
Exterior Construction							
Gross Rental Income							
Expenses							
Net Operating Income							
Net Adjustment							
Date of Sale							
Sale Price Per Sq. Ft.							
Sale Price Per Unit							
Land Assessment							
Building Assessment							
Total Assessment							
Assessment Per Sq. Ft.							
Assessment Per Unit							
Indicated Value of Subject							

DEKALB COUNTY BOARD OF REVIEW
Glossary of Terms for Commercial / Industrial Comparison Grid

Please select properties that are similar to the subject property in an appeal. Also, select comparable properties that are from the same subdivision, neighborhood, or located in the same general area as the subject property. The most accurate information relative to the value of comparable property is available from your local township assessor's office.

1. **Property Index Number** - This is the number that is used to identify your property. It appears on your assessment notice as well as your tax bill.
2. **Address of Property** - The common address used for your property.
3. **Sales price** - This is the amount paid for the property on the above sale date.
4. **Lot Size/Dimensions** - Please indicate the size of the site for example, "1.25 acres", or "75 X 125". 5. **Number of Stories**- This is also a very important criterion. Please indicate the number of stories of the structure.
5. **Age of Property** - The Board of Review would like to know the approximate year the building was built.
6. **Gross Square Feet** - The Board of Review is looking for the above ground square footage of the structure, as measured from the exterior of the building, which is the standard in the assessing industry.
7. **Office Space Square Feet** - The Board of Review is looking for square footage of the office space.
8. **Eave Height** - Please indicate height, in feet, from the finished flood to the top of the eave strut.
9. **Foundation/Floor/Bsmt** – Please indicate if foundation is poured or block concrete, full, crawl or slab basement.
10. **Exterior Construction** - The board is looking for the finish on the exterior of the building. For example, Precast, steel masonry etc. are common exterior finish types.
11. **Gross Rental Income** - The amount collected in rent and any related funds from rental properties. This is the amount received before deducting any expenses like insurance, maintenance, taxes and advertising costs.
12. **Expenses** - The amount paid for items such as insurance, maintenance, taxes and advertising costs.
13. **Net Operating Income** - Net operating income equals all revenue from the property minus all reasonably necessary operating expenses.
14. **Net Adjustment** - The reported profit or loss of a business, modified by a potential acquirer to arrive at the net income that the acquirer can expect if it buys the business.
15. **Date of Sale** - This is the date of sale of the property. Most recent sales data are preferred.
16. **Sale Price Per Square Foot** - You can find this by taking the sale price and dividing it by the square foot of structure. The result is amount paid per square foot.
17. **Sale Price Per Unit** - You can find this by taking the sale price and dividing it by the number of units. The result is amount paid per unit.
18. **Land Assessment** - This is the current assessed value for the land portion of your property. This can be found on the assessment notice, in the publication notice, or the county website, www.dekalbcounty.org.
19. **Building Assessment** - This is the current assessed value for the building portion of your property. This also can be found on the assessment notice, in the publication notice, or the county website, www.dekalbcounty.org.
20. **Total Assessment** - The total of both the land and the building assessments.
21. **Assessment Per Square Foot** - You can find this by taking the building assessment and dividing it by the total square footage. This result gives the Board of Review a picture of whether your property is being assessed in a uniform manner with like properties.
22. **Assessment Per Unit** - You can find this by taking the building assessment and dividing it by the number of units. This result gives the Board of Review a picture of whether your property is being assessed in a uniform manner with like properties.
23. **Indicated Value of Subject** - The worth of a subject property as shown in the three basic approaches to value: Cost Approach, Income Approach and Sales Comparison Approach.

SEPTEMBER 13, 2023
2023 HOMESTEAD EXEMPTIONS

PARCEL	LAST NAME	HEPD	SHEDV	HE	RVHE	APPROVED	DENIED	NOTES
06-30-253-007	SIMONS	1				✓		
08-14-132-002	RAIH	1				✓		
08-14-378-012	STERN	1				✓		
11-21-400-003	MAXAM	1				✓		
PARCEL	LAST NAME	HEPD	SHEDV	HE	RVHE	APPROVED	DENIED	NOTES
02-25-225-008	KEITH		1			✓		PRO-RATE 4 MOS
03-19-326-019	JOHNSON		1			✓		
03-30-178-005	KLAUER		1			✓		
08-14-106-001	COLE		1			✓		
08-26-306-005	CLIFFE		1			✓		PRO-RATE 11 MOS
09-05-251-014	ARNOLD		1			✓		
09-36-277-007	KOMES		1			✓		RATING CHANGE/2ND TIME
19-26-129-016	MOON		1			✓		PRO-RATE 6 MOS
PARCEL	LAST NAME	HEPD	SHEDV	HE	RVHE	APPROVED	DENIED	NOTES
02-25-228-053	CARBONE			1		✓		
02-25-228-061	SCHMITT			1		✓		
03-30-352-002	JURS-NELSON			1		✓		
06-29-477-057	LAMPARD			1		✓		
08-02-327-014	DEGOLIER			1		✓		PRO-RATED
08-03-475-039	DECKMAN			1		✓		PRO-RATED
08-11-276-009	ARNOLD			1		✓		PRO-RATED
08-11-355-004	HERMAN			1		✓		PRO-RATED
08-27-204-007	PALMER			1		✓		
09-06-176-066	WILLIS			1		✓		
09-06-402-072	JOINER			1		✓		
19-35-276-005	FREELAND			1		✓		PRO-RATED
TOTALS		4	8	12	0	0		
GRAND TOTAL						24		

	<u>NEW</u>	<u>RENEW</u>
HEPD:		4
SHEDV:	3	5
HE:	12	
RVHE:		

TOTAL: 15 9

TOTAL REVIEWED: 24

DATE REVIEWED:

SEPTEMBER 13, 2023

BOARD MEMBERS:

Dan Cribben

[Signature]

John Linderoth

BOARD OF REVIEW - NON-HOMESTEAD EXEMPTIONS

PARCEL	NAME	DATE TO BOR	BOR RECOMMENDATION			COMMENTS
			APPROVED	DENIED	TABLED	
14-23-100-011	IL DEPT OF TRANSPORTATION	9/13/2023	✓			Pro-rated
02-25-200-010	CITY OF GENOA	9/13/2023	✓			Pro-rated
02-25-277-021	CITY OF GENOA	9/13/2023	✓			Pro-rated
TOTALS						

TOTAL REVIEWED: 3

DATE REVIEWED: September 13, 2023

BOARD MEMBER:

Don Cribben
[Signature]
John E. Linderoth