



Meeting of the Board of Review
Chief County Assessment Office
Board of Review Conference Room – 4th Floor
Wednesday, January 17, 2024 at 9:00 A.M.
Sycamore, Illinois 60178

Today's Board Hearings have been scheduled as Teleconference Attendance. Members of the public may attend In-Person or via Teleconference by dialing 815-217-0478. Please wait to be greeted by staff member and then introduce yourself.

Those in attendance: Dan Cribben, Chairman; John Linderoth and Brian Rosenow, Members; Bridget Nodurft, CCAO/Clerk; Michelle Christensen, Chief Deputy; Christopher Shouldice, Kevin Griffin and Rob Johnson, appellant attorneys; Brian Tuczynski and Mallory Milluzzi, intervening attorneys; and Katrina Moyer, Township Assessor.

- I. Call to Order:** Chairman called meeting to order at 9:00 am.
- II. Roll Call:** Chairman asked the record show all members present.
- III. Review Agenda for Approval / Amendment:** John moved to approve the agenda as written. Brian seconded motion. All in favor, so moved.
- IV. Review Prior Meeting Minutes for Approval:** John moved to approve January 16, 2024 minutes as written. Dan seconded motion. Two in favor, one abstained, so moved.
- V. Public Comments:** None
- VI. 2023 Board of Review Teleconference Hearings –** *Please see schedule and attachment.*
- VII. Work Load**
 - a) Review to Approve / Deny Disabled Person Exemptions (HEPD): None
 - b) Review to Approve / Deny Disabled Veteran Exemptions (SHEVD): None
 - c) Review to Approve / Deny Senior Exemptions (HE): None
 - d) Review to Approve / Deny Assessor Changes: None
 - e) Review to Approve / Deny Mapping Changes: None
 - f) Review Non-Homestead Exemptions for Recommendation to IDOR: After Board's review, Brian moved to recommend denial for one application submitted. John seconded motion. All in favor, so moved. *Please see attached.*
 - g) Review, Prepare and Make a Recommendation for PTAB Appeals: Bridget updated Board, we are in receipt of one 2022 PTAB Final Decision received January 16, 2024 and status of those remaining.

Future meeting dates: January 18, 2024
January 23, 2024

January 24, 2024

January 25, 2024

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



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Minutes continued

VIII. Other Business: None

- IX. Adjournment:** John moved to adjourn the meeting. Brian seconded motion. All in favor, so moved. Meeting adjourned at 11:28 am.

Respectfully submitted,

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

Michelle Christensen, CIAO, Chief Deputy
attachments

Future meeting dates: January 18, 2024
January 23, 2024

January 24, 2024

January 25, 2024

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ALL TELEPHONE

Hearing Room: BOARD OF REVIEW ROOM

Hearing Date: 1/17/24

DeKalb County Board of Review Schedule

Assessment Year: 2023

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Time	Docket Number	Property Class/Parcel	Complaint Type	Owner(s)/ Alternate	Agent(s)	Intervenor(s)
9:05 AM	Stipulation Agreement was submitted by Assessor, to which Intervenor did not concur. Dan moved to confirm assessment. John seconded motion. All in favor, so moved.					
	2023-BRC-0100	0060 06-20-481-001	Over Assessed	SYCAMORE RETAIL LLC LOCATION FINDERS INTL INC	FLANAGAN BILTON LLC ROBBINS SCHWARTZ	STUCKERT NICOLE - SCHOOL DISTRICT 427 land: 413,758 / bldg: 83,823 / total: 497,581
	Attending: Brian Tuczynski, intervening attorney					Confirms Assessment
9:40 AM	Brian moved to reduce per Income for 1-year only. John seconded motion. All in favor, so moved.					
	2023-BRC-0071	0060 08-22-151-045	Over Assessed	INSITE DEKALB LLC (RTE 38/LOT 1)	CRANE & NORCROSS LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428 land: 94,128 / bldg: 80,856 / total: 174,984
	Attending: Christopher Schouldice, appellant attorney & Mallory Milluzzi, intervening attorney					Income / 1-Year Only
10:15 AM	John moved to remove multiplier from building only for 1-year only. Brian seconded motion. All in favor, so moved.					
	2023-BRC-0088	0060 08-13-127-010	Over Assessed	KOHL'S ILLINOIS INC	EUGENE L GRIFFIN & ASSOC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428 land: 578,311 / bldg: 647,162 / total: 1,225,473
	Attending: Kevin Griffin & Rob Johnson, appellant attorneys & Mallory Milluzzi, intervening attorney					Remove Multiplier / 1-Year Only
10:50 AM	2023-BRC-0087	0030 15-14-102-007	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	Attending: Benjamin Bilton, appellant attorney Katrina Moyer, Township Assessor
	2023-BRC-0087	0030 15-14-105-007	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-009	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	Dan moved to reduce 58 parcels to \$9,678 per comparable sales and parcel 15-14-151-021 to value of \$128 as unbuildable lot. John seconded motion. All in favor, so moved.
	2023-BRC-0087	0030 15-14-102-006	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-010	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	58 parcels land only - 9,678 1 parcel, 15-14-151-021 land only - 128 See attached list.
	2023-BRC-0087	0030 15-14-102-027	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-013	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-014	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-015	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-016	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-017	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-105-003	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-105-006	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	

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Hearing Room: BOARD OF REVIEW ROOM

Hearing Date: 1/17/24

DeKalb County Board of Review Schedule

Assessment Year: 2023

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Time	Docket Number	Property Class/Parcel	Complaint Type	Owner(s)/ Alternate	Agent(s)	Intervenor(s)
10:50 AM						
	2023-BRC-0087	0030 15-14-102-012	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	SEE PAGE 1 AND ATTACHMENT.
	2023-BRC-0087	0030 15-14-102-028	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-029	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-030	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-031	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-032	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-103-013	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-103-015	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-104-004	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-104-005	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-105-001	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-105-002	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-151-018	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-105-004	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-020	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-011	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-008	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-105-008	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-105-010	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	

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10:50 AM						
	2023-BRC-0087	0030 15-14-105-011	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	SEE PAGE 1 AND ATTACHMENT.
	2023-BRC-0087	0030 15-14-105-012	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-106-001	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-106-002	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-106-003	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-106-004	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-106-005	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-107-001	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-107-002	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-107-003	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-107-004	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-107-005	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-107-006	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-128-051	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-128-052	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-128-053	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-128-054	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-128-055	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-128-056	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	

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DeKalb County Board of Review Schedule

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Time	Docket Number	Property Class/Parcel	Complaint Type	Owner(s)/ Alternate	Agent(s)	Intervenor(s)
10:50 AM						
	2023-BRC-0087	0030 15-14-128-057	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	SEE PAGE 1 AND ATTACHMENT.
	2023-BRC-0087	0030 15-14-151-017	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-105-005	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-151-019	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-151-020	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-151-021	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-005	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	
	2023-BRC-0087	0030 15-14-102-018	Over Assessed	LAKE COUNTY GRADING CO LLC	WORSEK & VIHON LLP	

2023-BRC-0087 - LAKE COUNTY GRADING LLC - 59 PINS**FINAL DECISIONS**

PARCEL NO.	ACTUAL EAV	REQUESTED EAV	FINAL DECISION
15-14-102-005	9,940	3,586	9,678 - Comparable Sales
15-14-102-006	9,940	3,586	9,678 - Comparable Sales
15-14-102-007	9,940	3,586	9,678 - Comparable Sales
15-14-102-008	9,940	3,586	9,678 - Comparable Sales
15-14-102-009	9,940	3,586	9,678 - Comparable Sales
15-14-102-010	9,940	3,586	9,678 - Comparable Sales
15-14-102-011	9,940	3,586	9,678 - Comparable Sales
15-14-102-012	9,940	3,586	9,678 - Comparable Sales
15-14-102-013	9,940	3,586	9,678 - Comparable Sales
15-14-102-014	9,940	3,586	9,678 - Comparable Sales
15-14-102-015	9,940	3,586	9,678 - Comparable Sales
15-14-102-016	9,940	3,586	9,678 - Comparable Sales
15-14-102-017	9,940	3,586	9,678 - Comparable Sales
15-14-102-018	9,940	3,586	9,678 - Comparable Sales
15-14-102-020	9,940	3,586	9,678 - Comparable Sales
15-14-102-027	9,940	3,586	9,678 - Comparable Sales
15-14-102-028	9,940	3,586	9,678 - Comparable Sales
15-14-102-029	9,940	3,586	9,678 - Comparable Sales
15-14-102-030	9,940	3,586	9,678 - Comparable Sales
15-14-102-031	9,940	3,586	9,678 - Comparable Sales
15-14-102-032	9,940	3,586	9,678 - Comparable Sales
15-14-103-013	9,940	3,586	9,678 - Comparable Sales
15-14-103-015	9,940	3,586	9,678 - Comparable Sales
15-14-104-004	9,940	3,586	9,678 - Comparable Sales
15-14-104-005	9,940	3,586	9,678 - Comparable Sales
15-14-105-001	9,940	3,586	9,678 - Comparable Sales
15-14-105-002	9,940	3,586	9,678 - Comparable Sales
15-14-105-003	9,940	3,586	9,678 - Comparable Sales
15-14-105-004	9,940	3,586	9,678 - Comparable Sales
15-14-105-005	9,940	3,586	9,678 - Comparable Sales
15-14-105-006	9,940	3,586	9,678 - Comparable Sales
15-14-105-007	9,940	3,586	9,678 - Comparable Sales
15-14-105-008	9,940	3,586	9,678 - Comparable Sales
15-14-105-010	9,940	3,586	9,678 - Comparable Sales
15-14-105-011	9,940	3,586	9,678 - Comparable Sales
15-14-105-012	9,940	3,586	9,678 - Comparable Sales
15-14-106-001	9,940	3,586	9,678 - Comparable Sales
15-14-106-002	9,940	3,586	9,678 - Comparable Sales
15-14-106-003	9,940	3,586	9,678 - Comparable Sales
15-14-106-004	9,940	3,586	9,678 - Comparable Sales
15-14-106-005	9,940	3,586	9,678 - Comparable Sales
15-14-107-001	9,940	3,586	9,678 - Comparable Sales
15-14-107-002	9,940	3,586	9,678 - Comparable Sales
15-14-107-003	9,940	3,586	9,678 - Comparable Sales
15-14-107-004	9,940	3,586	9,678 - Comparable Sales
15-14-107-005	9,940	3,586	9,678 - Comparable Sales
15-14-107-006	9,940	3,586	9,678 - Comparable Sales
15-14-128-051	9,940	3,586	9,678 - Comparable Sales
15-14-128-052	9,940	3,586	9,678 - Comparable Sales
15-14-128-053	9,940	3,586	9,678 - Comparable Sales
15-14-128-054	9,940	3,586	9,678 - Comparable Sales
15-14-128-055	9,940	3,586	9,678 - Comparable Sales
15-14-128-056	9,940	3,586	9,678 - Comparable Sales
15-14-128-057	9,940	3,586	9,678 - Comparable Sales
15-14-151-017	9,940	3,586	9,678 - Comparable Sales
15-14-151-018	9,940	3,586	9,678 - Comparable Sales
15-14-151-019	9,940	3,586	9,678 - Comparable Sales
15-14-151-020	9,940	3,586	9,678 - Comparable Sales
15-14-151-021	9,940	3,586	128 - Unbuildable lot
TOTALS:	586,460	211,574	561,452

January 17, 2024
BOARD OF REVIEW - NON-HOMESTEAD EXEMPTIONS

PARCEL	NAME	DATE TO BOR	BOR RECOMMENDATION			COMMENTS
			APPROVED	DENIED	TABLED	
03-19-200-018	GENOA TOWNSHIP PARK DIST	1/17/2024		X		
TOTALS			—	1	—	

TOTAL REVIEWED: 1

DATE REVIEWED: January 17, 2024

BOARD MEMBER:

Don Cribben
John Linderoth
DFC