



Meeting of the Board of Review
Chief County Assessment Office
Board of Review Conference Room – 4th Floor
Wednesday, January 24, 2024 at 9:00 A.M.
Sycamore, Illinois 60178

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

To Join Zoom Meeting

<https://us06web.zoom.us/j/83960138058?pwd=hpMv4YSTF4lrKSsNrjOXNk5RXxkOkO.1>

Meeting ID: 839 6013 8058

Passcode: 464464

Those in attendance: Dan Cribben, Chairman; John Linderoth and Brian Rosenow, Members; Bridget Nodurft, Clerk; Michelle Christensen, Chief Deputy; Lester McCarroll, Peter Verros, and Adam Becker appellant attorneys; Mallory Mullizzi, intervening attorney; Matthew Rose, City of DeKalb attorney, Brian Gregory and Liam Sullivan, DeKalb County, intervenors; and Rich Dyer, Township Assessor.

- I. Call to Order:** Chairman called meeting to order at 9:00 am.
- II. Roll Call:** Chairman asked that the record show all present.
- III. Review Agenda for Approval / Amendment:** Brian moved to approve the agenda as submitted. John seconded motion. All in favor, so moved.
- IV. Review Prior Meeting Minutes for Approval:** Brian moved to approve the January 23, 2024 minutes as written. John seconded motion. All in favor, so moved.
- V. Public Comments:** None
- VI. 2023 Board of Review Virtual Hearings:** Due to running ahead of schedule, at 9:53 am Brian moved to take a short recess until 10:08 am. John seconded motion. All in favor, so moved. Brian moved to reconvene at 10:08 am. John seconded motion. All in favor, so moved. The meeting reconvened at 10:08 am. *Please see attached schedule.*
- VII. Work Load**
 - a) Review to Approve / Deny Disabled Person Exemptions (HEPD): None
 - b) Review to Approve / Deny Disabled Veteran Exemptions (SHEVD): After Board review, Brian moved to approve 2-Renewal SHEVD applications. John seconded motion. All in favor, so moved. *See attached list.*



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Work Load continued ...

- c) Review to Approve / Deny Senior Exemptions (HE): After Board review, Brian moved to approve 5-New HE applications. John seconded motion. All in favor, so moved. See *attached list*.
- d) Review to Approve / Deny Assessor Changes: None
- e) Review to Approve / Deny Mapping Changes: None
- f) Review to Approve / Deny Model Home Exemptions: Model Home Assessment Application for parcel 02-25-254-017 was brought to Board for a second review, as parcel contains 4-units that was not realized prior to approval on January 9, 2024. Given that the applicant has applied and is receiving this exemption on another parcel, due to the 3 model homes within a 3-mile radius per applicant, John moved to deny the application. Brian seconded motion. All in favor, so moved.
- g) Review Non-Homestead Exemptions for Recommendation to IDOR: After Board review, John moved to recommend approval of three applications containing a total of 5 parcels to IDOR. Dan seconded motion. All in favor, so moved.
- h) Review, Prepare and Make a Recommendation for PTAB Appeals: None

VIII. Other Business: None

- IX. Adjournment:** John moved to adjourn meeting. Brian seconded motion. All in favor, so moved. Meeting adjourned at 11:34 am.

Respectfully submitted,

A handwritten signature in cursive script, reading "Michelle Christensen".

Michelle Christensen, CIAO, Chief Deputy
attachments

ALL VIRTUAL

Hearing Room: BOARD OF REVIEW ROOM
Hearing Date: 1/24/24

DeKalb County Board of Review Schedule

Assessment Year: 2023
Page 1 of 1

Time	Docket Number	Property Class/Parcel	Complaint Type	Owner(s)/ Alternate	Agent(s)	Intervenor(s)
9:05 AM						
	2023-BRC-0094	0080 08-35-400-012	Over Assessed	AMAZON.COM SERVICES LLC C/O AMA;MAYER BROWN LLP PROPERTY TAX	KLEIN, THORPE & JENKINS LTD DOKA ARMIR - SCHOOL DISTRICT 428	NICKLAS BILL - CITY OF DEKALB
John moved to Stipulate per market value for 1-year only. Brian seconded motion. All parties in agreement, so moved.						land: 1,088,871 bldg: 12,911,129 total: 14,000,000
Attending: Lestor McCarroll, appellant attorney Mallroy Mullizzi, intervening attorney; Matthew Rose, City of DeKalb attorney; Brian Gregory & Liam Sullivan, DeKalb County; Rich Dyer, Township Assessor						Stipulation Agreement Market Value
9:50 AM						
	2023-BRC-0106	0050 08-22-152-053	Over Assessed	VIP CRE INVESTMENTS LLC VIP CRE INVESTMENTS LLC SURDEEP REAL ESTATE LLC	VERROS BERKSHIRE PC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428 land only: 61,901
	2023-BRC-0106	0060 08-22-152-054	Over Assessed	VIP CRE INVESTMENTS LLC VIP CRE INVESTMENTS LLC SURDEEP REAL ESTATE LLC	VERROS BERKSHIRE PC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428 land: 1 bldg: 146,432 total: 146,433
Attending: Peter Verros, appellant attorney; Mallory Mullizzi, intervening attorney; Rich Dyer, Township Assessor						Stipulation Agreement Confirms Assessment Recent Sale
10:25 AM						
	2023-BRC-0051	0060 08-22-151-020	Over Assessed	MCDONALDS CORPORATION	012-04SIEGEL JENNINGS CO LPA KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428 land: 122,533 bldg: 286,824 total: 409,357
Attending: Adam Becker, appellant attorney; Mallory Mullizzi, intervening attorney Rich Dyer, Township Assessor; Ed Kling, appraiser						Confirms Assessment
11:00 AM						
	2023-BRC-0052	0060 08-23-326-005	Over Assessed	MCDONALDS USA LLC	SIEGEL JENNINGS CO LPA KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
Attending: Adam Becker, appellant attorney; Mallory Mullizzi, intervening attorney; Rich Dyer, Township Assessor;						land: 108,436 bldg: 282,732 total: 391,168 Confirms Assessment

January 24, 2024
2023 HOMESTEAD EXEMPTIONS

PARCEL	LAST NAME	HEPD	SHEDV	HE	RVHE	APPROVED	DENIED	NOTES
06-28-301-136	STREETER		1			✓		2ND REVIEW
08-22-327-018	MOEN		1			✓		2ND REVIEW
PARCEL	LAST NAME	HEPD	SHEDV	HE	RVHE	APPROVED	DENIED	NOTES
03-29-107-009	PAULSEN			1		✓		
06-32-406-004	RODRIGUEZ			1		✓		
08-12-127-009	EVANS			1		✓		
08-34-207-016	DEGEORGE			1		✓		
19-36-304-015	METZ			1		✓		
TOTALS		0	2	5	0	0		
GRAND TOTAL						7		

	<u>NEW</u>	<u>RENEW</u>
HEPD: 0		0
SHEDV: 0		2
HE: 5		
RVHE:		

TOTAL: 5 2

TOTAL REVIEWED: 7

DATE REVIEWED: January 24, 2024

BOARD MEMBERS:

Dan Cribben

[Signature]

John Linderoth

January 24, 2024
BOARD OF REVIEW - NON-HOMESTEAD EXEMPTIONS

PARCEL	NAME	DATE TO BOR	BOR RECOMMENDATION			COMMENTS
			APPROVED	DENIED	TABLED	
02-20-400-014 02-20-400-015 02-21-300-012	DEKALB CO GOVT HWY DEPT	1/24/2024	X			
02-21-300-014	DEKALB CO GOVT HWY DEPT	1/24/2024	X			
02-22-431-025	DEKALB CO FOREST PRES DIST	1/24/2024	X			
	LS					
TOTALS						

TOTAL REVIEWED: 5 _____

DATE REVIEWED: January 24, 2024

BOARD MEMBER:

Don Cribben
John Lindroth
DR