



Meeting of the Board of Review Minutes
Chief County Assessment Office
Board of Review Conference Room – 4th Floor
Wednesday, June 12, 2024 at 9:00 A.M.
Sycamore, Illinois 60178

Those in attendance: Dan Cribben, Chairman; Brian Rosenow Member; Bridget Nodurft, Board Clerk, CCAO; Michelle Christensen, Chief Deputy; and Mark Williams and Andrea Van Drew of DeKalb County Enterprise Zone. John Linderoth, absent.

- I. Call to Order:** Chairman called meeting to order at 9:00 am.
- II. Roll Call:** Chairman asked that the record show all members present, noting the absence of John Linderoth.
- III. Review Agenda for Approval / Amendment:** Brian moved to approve the agenda as submitted. Dan seconded motion. All in favor, so moved.
- IV. Approval of Prior Meeting Minutes:** Brian moved to approve the meeting minutes for May 8, 2024 as written. Dan seconded motion. All in favor, so moved.
- V. Public Comments:** None
- VI. DeKalb County Enterprise Zone – Mark Williams, Administrator:** Mark began with introduction of self and his professional background. He introduced Enterprise Zone Assistant, Andrea who also gave brief overview of her position and responsibilities. Mark presented the Board with handouts representing companies in receipt of the abatement program and briefly described each to include the term, first year to receive, type, and amount. See attachments.
- VII. Work Load**
 - a) **Review to Approve / Deny Disabled Person Exemptions (HEPD):** After Board review, motion by Brian, seconded by Dan to approve 1-New and 54-Renewal HEPD applications. All in favor, so moved. See attached list.
 - b) **Review to Approve / Deny Disabled Veteran Exemptions (SHEVD):** After Board review, motion by Brian, seconded by Dan to approve 5-New, 23-Renewal, and 3 second review due to rating increase SHEVD applications. All in favor, so moved. See attached list.
 - c) **Review to Approve / Deny Senior Exemptions (HE):** After Board review, motion by Brian, seconded by Dan to approve 28-New HE applications. All in favor, so moved. See attached list.
 - d) **Review to Approve / Deny Certificate of Errors (CofE):** After Board review, motion by Brian, seconded by Dan to approve 73 CofE's numbered 237-309, which includes; 2-2022 and 71-2023. All in favor, so moved.



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VI. Work Load continued ...

- e) **Review for Recommendation to IDOR for Non-Homestead Exemptions:** After Board review, motion by Brian seconded by Dan to recommend approval of 2 applications to IDOR. All in favor, so moved.
- f) **Review, Prepare and Make a Recommendation for PTAB Appeals:** Bridget briefed Board on the current status of the 2023 PTAB appeals received thus far.

VII. Other Business: After Board discussion, it was decided to cancel the July 10, 2024 Board of Review Meeting.

VIII. Adjournment: Motion by Brian, second by Dan to adjourn meeting. All in favor, so moved. Meeting adjourned at 11:35 a.m.

Respectfully submitted,

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

Michelle Christensen, Chief Deputy, CCAO
attachments

DeKalb County Enterprise Zone Tax Abatements 2024 Payable 2025 DeKalb County Board of Review - June 12, 2024

Custom Aluminum Products (2018)

- 2023 Payable 2024 was 5th final abatement – No abatement for 2024 Payable in 2025

Ferrara Candy Company

- Distribution Center
 - o Year 3 of 15 (Occupancy Permit - January 29, 2021 – *Year 1 Partial Assessment*)
- Packaging Facility
 - o Year 3 of 15 (Occupancy Permit - April 30, 2021 – *Year 1 Partial Assessment*)

Wehrli Custom Fabrication

- Year 2- 2024 Payable 2025 (Occupancy; February 9, 2022)

META (Facebook)

- Building 1
 - o Year 1 – 2024 (Occupancy – 10/20/2022)
- Building 2
 - o Year 1 – 2025 (Occupancy – 5/8/2023)
- Building 3
 - o Year 1 – 2026 (Occupancy – Estimated in September 2024)

Nighthawk Video

- Year 2 – 2025 (Occupancy – April 13, 2022)

Syngenta

- Year 2 – 2025 (Occupancy – 1/24/23)

Custom Aluminum Products (2022)

- Projected Occupancy Extended to January 1, 2025

Project Supernova-Kraft Heinz

- Memorandum of Understanding – *Attached*
- Projected Occupancy 2025-26

Custom Aluminum Products 2018 (Genoa)

- Diversified aluminum products manufacturer
- 34,000 SF building expansion
- \$4,500,000 investment
- 10 new jobs

Ferrara Candy Company (ChicagoWest Business Center - DeKalb)

- 1,222,400 SF candy distribution center
- 468,000 SF candy packing center
- \$124 million investment
- 400 new jobs

Wehrli Custom Fabrication

- Design and production of high-performance diesel upgrades and custom fabrication for racing and street pick-up trucks and other vehicles.
- 100,000 SF building expansion
- \$10 million investment
- 10 new jobs

Meta (Facebook)

- Five @ 450,000 SF Data Centers
- \$1 billion + investment
- 100 – 200 high-wage technology jobs

Nighthawk Video

- Video and production technology for live entertainment industry
- 35,975 SF building expansion
- 10 new jobs

Syngenta

- Agricultural Research & Development Innovation Center
- 84,000 SF
- 40 - 80 new high-wage science jobs
- \$25 million + investment

Custom Aluminum Products 2022 (Genoa)

- 11,400 SF building addition
- \$2,700,000

Project Supernova

- First phase of a multi-phased campus
 - o \$250 million investment
 - o 770,000 SF food & beverage distribution center
 - o 150 employees
 - o To include innovative “high bay” Automated Storage & Retrieval System (ASRS)
- Ultimately planned to exceed 900,000 SF and 400 employees

DeKalb County Enterprise Zone Tax Abatements Approved through June 12, 2024

Enterprise Zone Administrator Presentation to DeKalb County Board of Review - June 12, 2024

Company	Community	Occupancy	Term / Assessment	First Year of Abatement	Abatement Type	Abatement Amount
Custom Aluminum Products	Genoa		2019-23	2018/Payable 2019	5-Year Countywide (Abatement Ceases for 2024 Payable in 2025)	90% (Yr. 1)/80% (Yrs.2)/70% (Yr. 3) /60% (Yr. 4)/50% (Yr.5)
Ferrara Candy Distribtution Center	DeKalb	1/29/2021	2022-36	2021/Payable 2022	15-Year High Impact Manufacturing & Distribution	50%/Year
Ferrara Candy Pack Center	DeKalb	4/30/2021	2022-36	2021/Payable 2022	15-Year High Impact Manufacturing & Distribution	50%/Year
Wehrli Custom Fabrication	DeKalb	2/9/2022	2023-31	2023/Payable 2024	9-Year ICM Industrial	90% (Yr. 1) / 80% (Yr. 2) / 70% (Yr. 3) / 60% (Yr. 4) / 50% (Yr. 5) / 40% (Yr. 6) / 30% (Yr. 7) / 20% (Yr. 8) / 10% (Yr. 9) / 0% (Yr. 10)
Meta (Facebook/Goldframe LLC) Building 1	DeKalb	10/20/2022	2023-42	2023/Payable 2024	20-Year High Impact Capital Intensive Knowledge-Based	55%/Year
Meta (Facebook/Goldframe LLC) Building 2	DeKalb	5/8/2023	2024-43	2024/Payable 2025	20-Year High Impact Capital Intensive Knowledge-Based	55%/Year
Meta (Facebook/Goldframe LLC) Building 3	DeKalb	Expected Sept 2024	2026-45		20-Year High Impact Capital Intensive Knowledge-Based	55%/Year
Meta (Facebook/Goldframe LLC) Building 4	DeKalb		2026-45		20-Year High Impact Capital Intensive Knowledge-Based	55%/Year
Meta (Facebook/Goldframe LLC) Building 5	DeKalb		2026-45		20-Year High Impact Capital Intensive Knowledge-Based	55%/Year
Syngenta	DeKalb Co. (Malta Twsp.)	1/24/2023	2023-32	2023/Payable 2024	10-Year ICM Knowledge-Based	90% (Yr. 1) / 90% (Yr. 2) / 80% (Yr. 3) / 70% (Yr. 4) / 60% (Yr. 5) / 40% (Yr. 6) / 30% (Yr. 7) / 20% (Yr. 8) / 10% (Yr. 9) / 5% (Yr. 10)
Nighthawk Video	Sycamore	4/13/2022	2023-27	2023/Payable 2024	5-Year Countywide	90% (Yr. 1)/80% (Yrs.2)/70% (Yr. 3) /60% (Yr. 4)/50% (Yr.5)
Custom Aluminum Products 2022	Genoa	Extended to 1/1/25	2024-28	2025/Payable 2026	5-Year Countywide	90% (Yr. 1)/80% (Yrs.2)/70% (Yr. 3) /60% (Yr. 4)/50% (Yr.5)
Project Supernova	DeKalb		2026-40		15-Year High Impact Manufacturing & Distribution	50%/Year

JUNE 12, 2024

2024 HOMESTEAD EXEMPTIONS

[illegible]

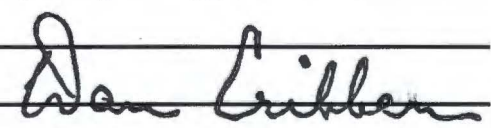
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PARCEL	LAST NAME	HEPD	SHEDV	2nd Review	HE	APPROVED	DENIED	NOTES
02-10-200-007	YOUNG				1	✓		
02-16-477-006	CHRISTIANSEN				1	✓		
02-36-276-046	EBERT				1	✓		
03-19-459-002	LOPEZ				1	✓		
03-30-104-019	PETRUCHUIS				1	✓		PRO-RATED
06-05-101-016	CORTELL				1	✓		
06-20-326-071	SNOW				1	✓		PRO-RATED
06-21-376-019	WALLACE				1	✓		PRO-RATED
06-28-177-011	MOEN				1	✓		
06-28-302-026	JONES				1	✓		
06-29-477-058	OHERRON				1	✓		
06-32-381-010	LOVEDAY				1	✓		PRO-RATED
08-26-357-011	FORD				1	✓		
06-28-352-044	MARTIN				1	✓		
06-29-227-011	HANSON				1	✓		
06-32-252-004	DANIELSEN				1	✓		
08-03-476-033	DEJEAN				1	✓		
08-14-132-016	ELLIOTT				1	✓		
08-22-330-012	SULLIVAN				1	✓		
08-28-242-012	DOYLE				1	✓		
08-34-134-026	MERSHON				1	✓		
09-20-276-022	PANICI				1	✓		
09-20-307-008	GANDOLFO				1	✓		
09-20-354-013	RUIZ				1	✓		
09-06-402-042	AMBERG				1	✓		
11-29-300-004	WESSELS				1	✓		
17-14-200-004	LOVELESS				1	✓		
19-26-482-003	MINTON				1	✓		
TOTALS		55	28	3	28	0		
GRAND TOTAL						114		

	NEW	RENEW	2nd Review
HEPD:	1	54	
SHEDV:	5	23	3
HE:	28		
TOTAL:	34	77	3
TOTAL REVIEWED:	114		

DATE REVIEWED: 06/12/2024

BOARD MEMBERS: 



June 12, 2024

BOARD OF REVIEW - NON-HOMESTEAD EXEMPTIONS

PARCEL	NAME	DATE TO BOR	APPROVED	DENIED	TABLED	COMMENTS
08-22-252-044	IL DEPT OF TRANSPORTATION	6/12/2024	X			P/N: 08-22-252-035, split complete
03-29-102-030	CITY OF GENOA	6/12/2024	X			
TOTALS						

TOTAL REVIEWED: 2

DATE REVIEWED: June 12, 2024

BOARD MEMBER:

Don Cribben

DAC