



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

Those in attendance: Dan Cribben, Chairman; John Linderoth and Brian Rosenow, Members; Bridget Nodurft, CCAO, Board Clerk; Michelle Christensen, Chief Deputy; Alex Nerad, appellant and representing attorney, Kevin Buick.

- 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.
- III. Review Agenda for Approval / Amendment:** Motion by John to approve the agenda as submitted. Motion seconded by Brian. All in favor, so moved.
- IV. Approval of Prior Meeting Minutes:** Motion by John to approve the meeting minutes for September 11, 2024 as written. Motion seconded by Brian. Vote take, 2-yay and 1-abstained. Motion passed.
- V. Public Comments:** None
- VI. Non-Homestead Exemption Hearing:**
 - a) **Preservation of Egyptian Theatre:** Preservation of Egyptian Theatre hearing for parcel 08-23-158-010 began at 9:15 am with introductions. Attendees were Alex Nerad, Appellant Representative and Kevin Buick, Representing Attorney. Mr. Buick began with a brief overview of the theatre and the recent purchase of adjacent building. Mr. Nerad explained: Recent circumstances provided an opportunity, to which, the Preservation of the Egyptian Theatre Board agreed; that the purchase of the adjacent building was in the best interest for the theatre's future. Of the recently acquired, a portion of the basement is used for storage and a portion of the office space is used by the theatre. The additional 1434 square feet of office space is currently leased to other parties on an annual basis. The theatre is staffed by 6 full-time and 2 part-time employees, and numerous interns. The daily operation of the non-for-profit organization relies solely on donations, grants, sponsorships, and volunteers. All proceeds go back into the organization for maintenance, business expenses, hosted free events, and artists. The theatre's mission is to protect the historical integrity of the theatre as a regional arts center for entertainment and community involvement, to which, community is key. As no further discussion, John moved to recommend to IDOR a full exemption, subject to leasehold. Seconded by Brian. All in favor, so moved. Hearing concluded at 9:38 am.



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VII. Work Load

- a) **Review to Approve / Deny Disabled Person Exemptions (HEPD):** After Board review, motion by John, seconded by Brian to approve 1-New and 9-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 John, seconded by Brian to approve 6-New, 6-Renewal, and 2 for second review due to change in rating; SHEVD applications. All in favor, so moved. See attached list.
- c) **Review to Approve / Deny Senior Exemptions (HE):** After Board review, motion by John, seconded by Brian to approve 15-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 John to approve 45 CofE's numbered 444-488, which include: 1-2021, 2-2022, and 42-2023. All in favor, so moved.
- e) **Review for Recommendation to IDOR for Non-Homestead Exemptions:** After Board review, motion by Brian, seconded by John to recommend a full exemption on two applications and a partial exemption on two applications to IDOR. One application was tabled for required hearing. All in favor, so moved.
- f) **Review, Prepare and Make a Recommendation for PTAB Appeals:** Bridget reported there are 19 outstanding PTAB appeals in total. She reminded Board of upcoming scheduled PTAB hearing on October 29, 2024. Bridget suggested reevaluating the current process for how evidence is gathered for future PTAB filings.

VI. Other Business:

- a) **Upcoming Board of Review Appeal Season:** Bridget informed Board publication date is October 17, 2024 with deadline date of November 18, 2024.

VII. Adjournment: Motion by John, second by Brian to adjourn meeting. All in favor, so moved. Meeting adjourned at 11:03 a.m.

Respectfully submitted,

Michelle Christensen

Michelle Christensen, Chief Deputy, CCAO
attachments

OCTOBER 9, 2024

2024 HOMESTEAD EXEMPTIONS

PARCEL	LAST NAME	HEPD	SHEDV	SHEVD 2nd Review	HE	APPROVED	DENIED	NOTES
03-18-107-006	MCNEELY	1				✓		
03-30-303-002	BERNDT	1				✓		
08-22-435-004	KUNA	1				✓		
08-23-308-001	YOUNGQUIST	1				✓		
08-23-337-017	ZIEGLER	1				✓		
09-06-176-073	HART	1				✓		
09-06-201-031	SANTORE	1				✓		
15-15-228-042	WURTZ	1				✓		
19-25-401-004	WALLIN	1				✓		
19-25-454-006	BIESTERFELD	1				✓		
PARCEL	LAST NAME	HEPD	SHEDV	SHEVD 2nd Review	HE	APPROVED	DENIED	NOTES
02-16-376-001	CAMANO-VALENCIA		1			✓		
03-19-326-019	JOHNSON		1			✓		
03-19-462-007	BACON			1		✓		
06-28-356-009	HAGEMANN		1			✓		PRO-RATED
06-29-254-020	KOLLIAS		1			✓		PRO-RATED
06-30-201-007	GUZIEC		1			✓		PRO-RATED
07-23-128-006	GUTIERREZ		1			✓		
08-11-200-003	NORMAN		1			✓		
09-06-252-003	FITCH		1			✓		
11-14-351-012	GALVAN			1		✓		
14-15-225-011	WIESMANN		1			✓		
14-15-277-023	MAYER		1			✓		
19-26-129-008	SCHRENK		1			✓		PRO-RATED
19-26-202-001	DANKO		1			✓		LEASEHOLD
PARCEL	LAST NAME	HEPD	SHEDV	SHEVD 2nd Review	HE	APPROVED	DENIED	NOTES
06-20-280-022	KUBYCHECK				1	✓		
06-20-280-024	GEHLHAUSE				1	✓		
06-21-453-014	FROELICHER				1	✓		PRO-RATED
06-29-477-053	CAMPAGNA				1	✓		
06-32-453-002	DEARMOND				1	✓		PRO-RATED
08-26-305-005	SMITH				1	✓		
09-04-105-014	PAULETTE				1	✓		
09-04-151-023	WILSON				1	✓		
09-06-177-011	DIAZ				1	✓		PRO-RATED
09-20-276-035	HENRIKSON				1	✓		PRO-RATED
09-28-356-030	SODERQUIST				1	✓		
09-33-104-002	BENNETT				1	✓		
09-26-101-032	BREEN JR				1	✓		
19-26-126-006	HARTPENCE				1	✓		
19-26-151-001	BELTZ				1	✓		
TOTALS		10	12	2	15	0	0	
GRAND TOTAL						39		

	NEW	RENEW	2nd Review
HEPD:	1	9	
SHEDV:	6	6	2
HE:	15		
TOTAL:	22	15	2
TOTAL REVIEWED: 39			

DATE REVIEWED: 10/09/2024

BOARD MEMBERS:







October 9, 2024
BOARD OF REVIEW - NON-HOMESTEAD EXEMPTIONS

PARCEL	NAME	DATE TO BOR	APPROVED	DENIED	TABLED	COMMENTS
06-05-209-010 06-05-209-011	NEW LIFE COVENANT	10/9/2024			✓	Requires hearing. \$100K.
08-21-406-008	DEKALB PARK DIST	10/9/2024	✓			
06-32-227-042	SYCAMORE PARK DIST	10/9/2024	✓			
13-15-406-013	INDIAN CREEK COMM UNIT SCHOOL DIST 425	10/9/2024	✓			
19-35-283-020	FOX VALLEY FAMILY YMCA	10/9/2024	✓			
TOTALS						

TOTAL REVIEWED: 6

DATE REVIEWED: October 9, 2024

BOARD MEMBER: Dan Cribben

[Signature]
John E. Linderoth