



Meeting of the Board of Review Minutes
Chief County Assessment Office
Board of Review Conference Room – 4th Floor
Tuesday, January 28, 2025 at 9:00 A.M.
Sycamore, Illinois 60178

Those in attendance: Dan Cribben, Chairman; Brian Rosenow and John Linderoth, Members; Bridget Nodurft, CCAO, Board Clerk; Michelle Christensen, Chief Deputy; Appellant Attorneys Adam Becker and David Kieta; appellant, Larry Kenzal; Intervening Attorney, Mallory Milluzzi; Intervenor, Geoff Penman, and Township Assessor, Rich Dyer.

- 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 as listed above.
- III. Review Agenda for Approval / Amendment:** Motion by John, seconded by Brian to approve the agenda as submitted. All in favor, so moved.
- IV. Approval of Prior Meeting Minutes:** Motion by John, seconded by Brian to approve January 27, 2025 meeting minutes. All in favor, so moved.
- V. Public Comments:** None
- VI. 2024 Board of Review Hearings:**
 - a) As Board ran ahead of schedule, motion by John, seconded by Brian to take a short recess until 10:00 am. All in favor, so moved. Recessed at 9:46 am. Hearings resumed at 10:00 am.
 - b) As Board ran ahead of schedule, motion by Brian, seconded by John to take a short recess until 11:05 am. All in favor, so moved. Recessed at 10:50 am. Hearings resumed at 11:05 am.
- VII. Work Load**
 - a) Review to Approve / Deny Disabled Person Exemptions (HEPD): After Board review, motion by Brian, seconded by John to approve 1-New HEPD application. 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 John to approve 2-New and 3-Second Review and to Deny 1-New 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 John to approve 2-New HE applications.
 - d) Review to Approve / Deny Assessor Changes: None
 - e) Review to Approve / Deny Mapping Changes: None
 - f) Review to Approve / Deny Pollution Control: None
 - g) Review, Prepare and Make a Recommendation for PTAB Appeals: None

DEKALB COUNTY BOARD OF REVIEW
DeKalb County Administration Building
Board of Review Conference Room – Fourth Floor
110 E. Sycamore Street
Sycamore, IL 60178
Phone (815) 895-7120 / FAX: (815) 895-1684



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Continued

VIII. Other Business: None

- IX. Adjournment:** Motion by John, second by Brian to adjourn meeting. All in favor, so moved. Meeting adjourned at 12:32 p.m.

Respectfully submitted,

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

Michelle Christensen, Chief Deputy, CCAO
attachments

ALL VIRTUAL HEARINGS

Hearing Room: BOARD OF REVIEW ROOM

Hearing Date: 1/28/25

DeKalb County Board of Review Schedule

Assessment Year: 2024

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Time	Docket Number	Property Class/Parcel	Complaint Type	Owner(s)/ Alternate	Agent(s)	Intervenor(s)
9:05 AM	In attendance: Rich Dyer, Assessor; Adam Becker & Mallory Milluzzi, attorneys. Motion by Brian, seconded by John to Confirm Assmt. All in favor, so moved.					
	2024-BRC-0105	0060 08-22-151-020	Over Assessed	MCDONALDS CORPORATION land: 140,533 / bldg: 328,958 / total: 469,491	012-04SIEGEL JENNINGS KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
9:35 AM	In attendance: Rich Dyer, Assessor; Adam Becker & Mallory Milluzzi, attorneys. Motion by Brian, seconded by John to Confirm Assmt. All in favor, so moved.					
	2024-BRC-0106	0060 08-23-326-005	Over Assessed	MCDONALDS USA LLC land: 124,365 / bldg: 324,265 / total: 448,630	SIEGEL JENNINGS KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
10:05 AM	In attendance: Rich Dyer, Assessor; Davie Kieta, attorney. Motion by Brian, seconded by John to Stipulate, Income w/adjustments, 1-yr only. All in favor, so moved.					
	2024-BRC-0109	0060 08-15-152-004	Over Assessed	SUNRISE COMMERCIAL PROPERTIES L land: 50,499 / bldg: 120,929 / total: 171,428	KIETA LAW LLC	
10:35 AM	In attendance: Rich Dyer, Assessor; David Kieta & Mallory Milluzzi, attorneys; appellant, Larry Kenzal.					
	2024-BRC-0110	0060 08-15-177-009	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 23,919 / bldg: 138,791 / total: 162,710	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-177-011	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 24,799 / bldg: 164,794 / total: 189,593	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-178-006	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 18,708 / bldg: 101,608 / total: 120,316	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-176-020	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 34,705 / bldg: 108,391 / total: 143,096	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-177-021	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 61,173 / bldg: 237,129 / total: 298,302	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-177-016	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 19,519 / bldg: 118,422 / total: 137,961	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-176-019	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 34,705 / bldg: 252,585 / total: 287,290	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-178-011	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 18,078 / bldg: 111,081 / total: 129,789	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-177-010	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 25,943 / bldg: 108,938 / total: 134,881	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-177-014	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 21,695 / bldg: 95,542 / total: 117,237	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-177-012	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 24,799 / bldg: 157,569 / total: 182,368	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428

ALL VIRTUAL HEARINGS

Hearing Room: BOARD OF REVIEW ROOM

Hearing Date: 1/28/25

DeKalb County Board of Review Schedule

Assessment Year: 2024

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Time	Docket Number	Property Class/Parcel	Complaint Type	Owner(s)/ Alternate	Agent(s)	Intervenor(s)
10:35 AM	In attendance: Rich Dyer, Assessor; David Kieta & Mallory Milluzzi, attorneys; appellant, Larry Kenzal.					
	2024-BRC-0110	0060 08-15-178-007	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 18,078 / bldg: 94,976 / total: 113,684	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-177-015	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 26,028 / bldg: 120,814 / total: 146,842	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	2024-BRC-0110	0060 08-15-177-013	Over Assessed	LK RESIDENTIAL PROPERTIES CORP land: 24,404 / bldg: 104,083 / total: 128,487	KIETA LAW LLC KLEIN, THORPE & JENKINS LTD	DOKA ARMIR - SCHOOL DISTRICT 428
	Motion by Brian, seconded by John to Stipulate 13 PINS, Income w/adjustments, and Stipulate, Confirm Assmt, 1-yr Only for parcel 08-15-176-020. All in favor, so moved.					
11:10 AM	In attendance: Kristin Suchy, attorney and Geoff Penman, Intervenor.					
	2024-BRC-0118	0050 19-34-404-023	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land only: 1,241	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0118	0050 19-34-277-031	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land only: 5,302	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0118	0060 19-34-278-003	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land: 13,790 / bldg: 13,132 / total: 26,922	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0118	0050 19-34-277-005	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land only: 11,826	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0118	0050 19-34-278-019	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land only: 307	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0118	0050 19-34-400-010	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land only: 7,747	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0118	0050 19-34-274-005	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land only: 2,406	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0118	0050 19-34-403-006	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land only: 1,348	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0118	0050 19-34-278-001	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land only: 13,580	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0118	0050 19-34-277-022	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land only: 6,303	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0118	0050 19-35-103-018	Over Assessed	ML-TRIPLE-C PROPERTIES LLC land only: 6,352	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430

Motion by Brian, seconded by John to reduce, Recent Sale, 1-yr Only. All in favor, so moved.

ALL VIRTUAL HEARINGS

Hearing Room: BOARD OF REVIEW ROOM

Hearing Date: 1/28/25

DeKalb County Board of Review Schedule

Assessment Year: 2024

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Time	Docket Number	Property Class/Parcel	Complaint Type	Owner(s)/ Alternate	Agent(s)	Intervenor(s)
11:45 AM	In attendance: Kristin Suchy, attorney.					
	2024-BRC-0128	0060 19-34-276-017	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-018	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-020	Over Assessed land: 1,931 / bldg: 7,849 / total: 9,780	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-015	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-002	Over Assessed land: 1,931 / bldg: 6,585 / total: 8,516	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-016	Over Assessed land: 1,948 / bldg: 5,809 / total: 7,757	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-004	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-006	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-007	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-012	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-008	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-009	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-010	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-011	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430
	2024-BRC-0128	0060 19-34-276-013	Over Assessed land: 1,931 / bldg: 5,809 / total: 7,740	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH SODARO TOM - SCHOOL DISTRICT 430

Motion by John, seconded by Brian to reduce, Recent Sale, 1-yr Only. All in favor, so moved.

ALL VIRTUAL HEARINGS

Hearing Room: BOARD OF REVIEW ROOM
Hearing Date: 1/28/25

DeKalb County
Board of Review Schedule

Assessment Year: 2024
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11:45 AM	In attendance: Kristin Suchy, attorney.					
2024-BRC-0128	0060	Over Assessed	ML-TRIPLE-C PROPERTIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH	
	19-34-276-014	land: 1,931 / bldg: 5,809 / total: 7,740			SODARO TOM - SCHOOL DISTRICT 430	
12:20 PM	In attendance: Kristin Suchy, attorney.					
2024-BRC-0119	0060	Over Assessed	MLC ENTITIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH	
	19-34-277-004	land: 33,558 bldg: 90,440 total: 123,998	MLC ENTITIES LLC		SODARO TOM - SCHOOL DISTRICT 430	
2024-BRC-0119	0050	Over Assessed	MLC ENTITIES LLC	GRIFFIN WILLIAMS MCMAHON WALSH	PENMAN GEOFF - CITY OF SANDWICH	
	19-34-277-015	land only: 12,669	MLC ENTITIES LLC		SODARO TOM - SCHOOL DISTRICT 430	
Motion by John, seconded by Brian to reduce, Appraisal, 1-yr Only. All in favor, so moved.						

JANUARY 28, 2025

2024 HOMESTEAD EXEMPTIONS

PARCEL	LAST NAME	HEPD	SHEDV	SHEVD 2ND REVIEW	SHEVD 3RD Review	HE	APPROVED	DENIED	NOTES
09-05-331-004	ALANIZ	1					✓		
PARCEL	LAST NAME	HEPD	SHEDV	SHEVD 2ND REVIEW	SHEVD 3RD Review	HE	APPROVED	DENIED	NOTES
06-30-201-007	GUZIEC			1			✓		PRO-RATE
06-32-308-007	KIRCHMANN			1			✓		PRO-RATE
06-32-478-014	KIRCHMANN			1			✓		PRO-RATE
08-15-254-010	SMITH		1				✓		PRO-RATE
08-26-126-012	BUTLER		1					✓	
15-14-326-003	WAGNER		1				✓		
PARCEL	LAST NAME	HEPD	SHEDV	SHEVD 2ND REVIEW	SHEVD 3RD Review	HE	APPROVED	DENIED	NOTES
08-11-255-001	PEREZ					1	✓		
08-14-380-007	RODRIGUEZ					1	✓		
TOTALS		1	3	3	0	2	8	1	
GRAND TOTAL							9		

	NEW	Renew	2nd Review	3rd Review
HEPD:	1			
SHEDV:	3		3	
HE:	2			
TOTAL:	6		3	
TOTAL REVIEWED:	9			

Date Reviewed: 01/28/2025

BOARD MEMBERS:

Dan Cribben

[Signature]

John E. Linderoth