

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



Meeting of the Board of Review Minutes
Chief County Assessment Office
Board of Review Conference Room – 4th Floor
Wednesday, June 25, 2025 at 9:00 A.M.
Sycamore, Illinois 60178

Those in attendance: Dan Cribben, Chairman; John Linderoth and Brian Rosenow, Members; Bridget Nodurft, Board Clerk CCAO; Robin Chester, Chief Deputy; Melissa Amedeo and Andrea Van Drew of DeKalb County Economic Development Corp, Enterprise Zone.

- I. Call to Order:** Chairman called meeting to order at 9:00am.
- II. Roll Call:** Chairman asked that the record show all members present.
- III. Review Agenda for Approval / Amendment:** John moved to approve the agenda as submitted. Brian seconded motion. All in favor, so moved.
- IV. Approval of Prior Meeting Minutes:** John moved to approve the meeting minutes for May 14, 2025 as written. Brian seconded motion. All in favor, so moved.
- V. Public Comments:** None
- VI. DeKalb County Enterprise Zone – Melissa Amedeo, Administrator:** Melissa began introduction of self and her professional background. She introduced Enterprise Zone Assistant, Andrea who also gave a brief overview of her position and responsibilities. Melissa presented the Board with handouts representing companies in receipt of the abatement program, briefly reviewing current and other future developments for the program. See attachments.
- VII. Non-Homestead Exemption Hearing 10:15 AM**
 - (a) City of Sandwich, Parcel: 19-35-236-001**

Hearing began at 10:15am with no attendees. The Board began with review of the application and referenced the internal Compass Maps and Google Maps for the location. Parcel was purchased by the municipality to create Public Parking for downtown area. Through Board discussion, they agreed the application met the exemption requirements. Motion by John, second by Brian to grant a partial exemption from the date of purchase March 6, 2025. All in favor, so moved. Hearing ended at 10:25am
 - (b) First Baptist Church of Sycamore, Parcel: 06-32-181-050**

Hearing began at 10:30am with no attendees. The Board began with review of the application and referenced the internal Compass Maps and Google Maps for the location. Parcel was purchased by the Church to use for office and meeting space in support of the ministries of the Church. From January through May of 2025 prior tenants were in the process of vacating the premises. Motion by John, second by Brian to grant a partial exemption pro-rated as of May 1, 2025. All in favor, so moved. Hearing ended at 10:40am

Future meeting dates: September 10, 2025

October 8, 2025

November 12, 2025

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

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VIII. Work Load

- a) **Review to Approve / Deny Disabled Person Exemptions (HEPD):** After Board review, motion by John, seconded by Brian to approve 2-New and 41-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, 35-Renewal, and 1-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 John, seconded by Brian to approve 51-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 John, seconded by Brian to approve 53-CofE's numbered 186-238; which includes: 1-2022 and 52-2024 CofE's. All in favor, so moved.
- e) **Review for Recommendation to IDOR for Non-Homestead Exemptions:** None
- f) **Review, Prepare and Make a Recommendation for PTAB Appeals:** Bridget briefed Board on the current status of the 2023/2024 PTAB appeals received thus far.

IX. Other Business: None

- X. Adjournment:** Motion by John, seconded by Brian to adjourn the meeting. All in favor, so moved. Meeting adjourned at 11:40am.

Respectfully submitted,

A handwritten signature in black ink that reads "Robin L. Chester".

Robin L Chester, Chief Deputy
attachments

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DeKalb County Enterprise Zone Report & Cumulative Total 2016-24

- **6 New 2024 Projects**
 - Hillcrest Apts Window Replacement (DeKalb)
 - Suter – Phase 5 buildout (Sycamore)
 - Hampton Inn Renovations (DeKalb)
 - Sunil Market Roof Replacement (DeKalb)
 - 901 1st Street Roof Replacement (DeKalb)
 - BlackBox – META (DeKalb)
 - **Projected Capital Investment of \$8,346,868**
- **65 Cumulative Projects 2016-2024**
 - 27 Manufacturing & Industrial
 - 21 Commercial and Commercial Mixed Use
 - 5 Research Development & Technology and Agriculture
 - 2 Utility/Energy
 - 3 Contractors
 - 5 Commercial/Residential
 - 2 Professional Services
- **Cumulative Capital Investment of \$ 2,490,040,165** including:
 - **\$2,444,475,146** New Construction
 - **\$45,565,019** Renovation/Rehab
- **Projects (to-date) throughout the DeKalb County Enterprise Zone:**
 - **Cortland** – 2 projects
 - **DeKalb** – 29 projects
 - **Genoa** – 8 projects
 - **Malta Township** – 1 project
 - **Sandwich** - 6 projects
 - **Sycamore** – 18 projects
 - **Waterman** – 1 project

BUSINESS ATTRACTION, RETENTION & EXPANSION



- **Attraction**
 - Intersect Illinois Vetted Sites (all three submissions moving forward)
 - Project Black Sabill - Manufacturing
 - Project Butterfly – Indoor Agriculture
 - Project Coffee - Manufacturing
 - Project North Winds - Manufacturing
 - Project Sunflower - Manufacturing
 - Project Zephyr – Research and Engineering leveraging NIU
- **Retention/Expansion**
 - The Suter Company second shift USDA approval
 - J6 Polymer
 - Meadowvale

DeKalb County Enterprise Zone Tax Abatements Approved through June 25, 2025

Enterprise Zone Administrator Presentation to DeKalb County Board of Review - June 25, 2025

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 Distribution 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	5/8/2024	2026-45	2025/Payable 2026	20-Year High Impact Capital Intensive Knowledge-Based	55%/Year
Meta (Facebook/Goldframe LLC) Building 4	DeKalb	7/31/2024	2026-45	2025/Payable 2026	20-Year High Impact Capital Intensive Knowledge-Based	55%/Year
Meta (Facebook/Goldframe LLC) Building 5	DeKalb	11/5/2024	2026-45	2025/Payable 2026	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	1/1/2025	2025-29	2025/Payable 2026	5-Year Countywide	90% (Yr. 1)/80% (Yrs.2)/70% (Yr. 3) /60% (Yr. 4)/50% (Yr.5)
Project Supernova	DeKalb	Delayed to 2027?	2027-41		15-Year High Impact Manufacturing & Distribution	50%/Year

June 25, 2025

BOARD OF REVIEW - NON-HOMESTEAD EXEMPTIONS

PARCEL	NAME	DATE TO BOR	APPROVED	DENIED	TABLED	COMMENTS
19-35-236-001	CITY OF SANDWICH	6/25/2025	✓			
TOTALS						

TOTAL REVIEWED: 1

DATE REVIEWED: June 25, 2025

BOARD MEMBER:

Dan Cribben

DR

John Linderoth

JUNE 25, 2025

2025 HOMESTEAD EXEMPTIONS

PARCEL	LAST NAME	HEPD	SHEVD	SHEVD 2ND REVIEW	HE	APPROVED	DENIED	NOTES
03-19-479-022	KEARNS	1				✓		
03-19-484-001	BENNETT	1				✓		
04-18-254-011	WINTZ	1				✓		
04-32-400-003	GARTNER	1				✓		
05-25-226-006	WHITFIELD	1				✓		
06-28-351-008	ZIKES	1				✓		
06-28-352-057	STROUD	1				✓		
06-29-206-006	SNELL	1				✓		
06-29-276-012	JORGENSEN	1				✓		
06-31-357-057	JOHNSON	1				✓		
06-32-129-030	MCCALL	1				✓		
06-32-306-011	TAYLOR	1				✓		
06-32-309-008	MENDEZ	1				✓		
08-01-417-010	DAMIAN	1				✓		
08-02-301-002	BRANCH	1				✓		
08-11-453-017	SAWYER	1				✓		
08-13-176-027	AGUSTIN	1				✓		
08-13-180-040	JOHNSON	1				✓		
08-21-376-015	HOLLINS	1				✓		
08-23-229-002	CHRISTENSEN	1				✓		
08-26-303-013	JONES	1				✓		
08-27-403-005	ALAFOGIANIS	1				✓		
08-28-202-005	MARLOVITS	1				✓		
09-05-402-020	PATEL Patel	1				✓		
09-06-183-064	WILSON	1				✓		
09-17-378-012	CALLISON	1				✓		
09-20-357-006	WILLRETT	1				✓		
09-20-358-013	ANDERSON	1				✓		
09-36-253-007	MATHEWS	1				✓		
10-03-300-001	CURTIS	1				✓		
13-15-435-014	UNDESSER	1				✓		
14-15-252-018	MARTINEZ	1				✓		
14-15-306-003	OSWALD	1				✓		
18-27-351-017	LARSON	1				✓		
19-25-227-014	REEVES	1				✓		
19-25-251-001	BRODY	1				✓		
19-25-276-003	DICKEY	1				✓		
19-25-277-067	MAZZIO	1				✓		
19-25-302-060	ALFARO	1				✓		
19-25-401-004	WALLIN	1				✓		
19-25-403-009	WOODS	1				✓		
19-26-228-014	WESTBROOK	1				✓		
19-34-203-014	POPP	1				✓		
PARCEL	LAST NAME	HEPD	SHEVD	SHEVD 2ND REVIEW	HE	APPROVED	DENIED	NOTES
01-06-400-013	MANDALA		1			✓		
01-26-258-009	NICHOLSON		1			✓		
01-26-259-001	SPARROW		1			✓		
02-16-376-001	CARMANO-VALENCIA		1			✓		
02-25-275-030	CORREIA		1			✓		
02-25-427-001	RISLEY		1			✓		
02-28-400-003	DRAKE		1			✓		
03-19-305-024	BENNETT		1			✓		PRO-RATED
03-19-462-007	BACON		1			✓		

04-02-200-002	MONTGOMERY		1			✓		
04-14-100-016	TRIFON		1			✓		
06-21-277-004	DUKES		1			✓		
06-30-281-004	BARTELT			1		✓		
06-32-477-031	RILEY		1			✓		
08-01-256-003	HUNTINGTON		1			✓		PRO-RATED
08-01-415-013	LAWRENCE		1			✓		
08-11-350-003	PAGE		1			✓		PRO-RATED
08-12-127-010	HUMBLE		1			✓		
08-14-106-001	COLE		1			✓		
08-18-377-003	MCLEAN		1			✓		PRO-RATED
08-24-226-005	SANCHEZ		1			✓		
08-26-102-008	GLOVER		1			✓		
08-27-327-001	STUBINGER		1			✓		
09-06-237-001	SMITH		1			✓		
09-06-252-003	FITCH		1			✓		
09-12-200-011	CLENDENING		1			✓		
09-17-383-005	MIRANDA		1			✓		
09-24-300-004	EKSTROM		1			✓		
09-29-251-035	REIDL		1			✓		
09-36-202-008	LINDGREN		1			✓		
13-20-300-004	BRAUER		1			✓		
13-23-126-003	COX		1			✓		
13-27-100-006	BROWN		1			✓		
14-15-104-011	WARDEN		1			✓		
14-15-181-012	LOPEZ		1			✓		
15-14-155-005	CANTRALL		1			✓		
18-04-176-002	KUPPLER		1			✓		
18-05-226-004	ANDERSEN		1			✓		PRO-RATED
18-32-404-006	BUTLER		1			✓		
19-23-374-008	CRISCI		1			✓		
19-25-276-009	OROS		1			✓		
19-26-129-013	MOLA		1			✓		
PARCEL	LAST NAME	HEPD	SHEVD	SHEVD 2ND REVIEW	HE	APPROVED	DENIED	NOTES
01-06-300-025	MLYNIEC				1	✓		
01-26-258-005	DEMUNN				1	✓		
02-25-228-062	SCHEPPELE				1	✓		PRO-RATED
02-36-204-006	KNUTH				1	✓		
03-19-307-009	HARVEY				1	✓		
03-19-383-023	GEHRINGER				1	✓		
03-19-484-007	ONEILL				1	✓		
03-30-202-008	MCDONALD				1	✓		
03-30-206-004	ROBSON				1	✓		
03-32-100-005	TAYLOR				1	✓		
06-18-451-002	THURMAN				1	✓		
06-21-457-006	CARLSON				1	✓		
06-21-458-027	FRANK				1	✓		
06-21-458-060	BORYSIEWICZ				1	✓		PRO-RATED
06-29-477-069	MOORE				1	✓		PRO-RATED
06-31-480-005	BECHTEL				1	✓		
06-32-129-013	MERCHANT				1	✓		
06-32-154-009	ALBAMONTE				1	✓		

06-32-405-005	RONEY				1			PRO-RATED
PARCEL	LAST NAME	HEPD	SHEDV	SHEVD 2ND REVIEW	HE	APPROVED	DENIED	NOTES
07-23-313-001	BAXTER				1	✓		
07-23-314-004	SANDBERG				1	✓		
08-13-176-019	GIZA				1	✓		
08-14-131-022	FILLMORE				1	✓		
08-14-151-006	WILLIAMS				1	✓		PRO-RATED
08-14-456-027	CARNEY				1	✓		LEASEHOLD
08-15-277-002	BRUCKNER				1	✓		
08-15-334-022	WATIE				1	✓		
08-22-452-004	BENTLEY				1	✓		
08-23-104-041	PHAM				1	✓		
08-23-410-007	GRISWOLD				1	✓		
08-23-411-018	LYNCH				1	✓		
08-34-228-072	KRPAN				1	✓		
09-04-228-002	MALONE				1	✓		
09-05-330-013	MANESS				1	✓		
09-06-176-073	HART				1	✓		
09-06-228-002	PERSSON				1	✓		
09-13-400-003	FOSTER				1	✓		
09-20-104-019	ROBERTS				1	✓		
11-13-300-008	JOHNSON				1	✓		
13-15-406-001	WISTED				1	✓		
15-14-157-008	CARON				1	✓		
15-14-184-001	GARDNER				1	✓		
16-13-100-005	FOSTER				1	✓		
18-28-479-007	WATTS				1	✓		
18-32-430-005	MCCLEARY				1	✓		
19-14-100-014	WOODWARD				1	✓		
19-25-103-009	PFAFF				1	✓		
19-25-224-007	DUMAIS				1	✓		
19-25-302-060	ALFARO				1	✓		
19-25-380-008	LANE				1	✓		
19-36-352-014	GROVE				1	✓		
TOTALS		43	41	1	51			
GRAND TOTAL						136		

	NEW	RENEW	2nd REVIEW
HEPD:	2	41	
SHEDV:	6	35	1
HE:	51		
TOTAL:	59	76	1
TOTAL REVIEWED:	136		

DATE REVIEWED: 06/25/2025

BOARD MEMBERS:



