



DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-04-100-004

Sent to: TELLUS DEMETRA LLC
287 PARK AVENUE SOUTH STE 527
NEW YORK, NY 10010

IRENE RD
KIRKLAND, IL 60146
140.00 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	0	0	0		New Parcel, New Parcel
Non-Farm Buildings	0	0	0		
Farmland	0	114,159	114,159		
Farm Buildings/Structures	0	0	0		
Total	0	114,159	114,159	11415800.00%	

2026 Full Fair Cash Value \$0 (excluding Farmland and Farm Buildings)

Assessments of property, other than farmland and coal, are required to be assessed at 331/3% (one-third) of its fair market value. The current year's values are based upon 3 years of sales transactions from 2023-2025, and includes a local equalization factor of 1.0769

Assessment changes prior to equalization factors will be published in the following newspaper:

Daily Chronicle

Publication date: **09-10-2026**

Price per copy: **\$2.00**

Homestead Exemptions: Exemptions marked will be subtracted from the Equalized Assessed Value

General Homestead Exemption		Returning Veterans' Homestead Exemption	
Senior Citizen Homestead Exemption		Disabled Persons' Homestead Exemption	
Senior Citizen Exemption Freeze		Disabled Veterans' Homestead Exemption	
Home Improvement Exemption		Disabled Veterans' Homestead Exemption (Sp. Adapted Housing)	

Steps to Review and Appeal Your Property's Assessment

Step 1. Review your property's records	A detailed description and assessment records of all parcels within your township/multi-township are available in the township/multi-township office.
Step 2. Questions? Contact your assessor to discuss your property's assessment.	If you believe the full fair market value of your property is incorrect, or its assessed value is not uniform with other comparable properties in your area, or an error has been made, (e.g., property characteristics), you should first talk to your township assessor. Pauline Ruchti: P O Box 153 221 E Railroad St., Genoa, IL 60135 Phone: (815) 784-3400 - call for appointment
Step 3. How to file an assessment appeal with the DeKalb Board of Review? FILING DEADLINE <u>10-13-2026</u>	Before filing an assessment appeal, an attempt should be made to review the details of your property with your local assessor. If you are not satisfied with that informal review, you may appeal your assessment to the DeKalb County Board of Review. Appeals must be filed by the deadline (30 days after the publication date of the assessment changes by CCAO in the newspaper). If you file late, your appeal will not be heard. Board of Review complaint forms, rules and procedures are available in the office or online at www.dekalbcounty.org/BoardofReview DeKalb County Board of Review 110 E Sycamore St. Sycamore, IL 60178 Phone: (815) 895-7120 Web site address: www.dekalbcounty.org/BoardofReview
Step 4. Attend hearing	Your evidence will be reviewed at the board of review hearing. You may represent yourself or have an attorney represent you at the hearing. To have an attorney represent you, you must sign an authorization form giving him permission to do so.
Step 5. Notice of Final Decision by Board of Review	The Board of Review will mail you a notice of its final decision on the assessed value and publish a list of all final assessments on the county web site (www.dekalbcounty.org/BoardofReview), and certify assessed values (after equalization by the board of review) for the County Clerk to extend taxes for the collection of property taxes. You can determine from the final decision notice if you want to file a further appeal to the State Property Tax Appeal Board.

What is Market Value?

Your property's "full fair market value" is an estimate of the amount for which it could be sold on the open market. By law, all property, except farmland and coal, must be assessed at 331/3 percent of its fair market value (35 ILCS 200/9-145). Fair market value is determined based, in part, on market data, costs to rebuild a property, or the income a property can generate for its owner. Assessments are made as of January 1st. Because there are different opinions of value, the Property Tax Code (35 ILCS 200/1-55) requires that three years of property sales information be used to ensure all property is assessed at 331/3 percent of its fair cash value.

What is Equalized Assessed Value (EAV)?

Your property's current year's EAV is not final and may increase or decrease if changed by the Board of Review, or if a further equalization factor is needed by the Board of Review. The Property Tax Code requires that the Chief County Assessment Officer and/or the Board of Review apply an equalization factor if needed to all property (except for farmland and farm buildings), based on property sales data, to ensure that all properties are, on average, assessed at 331/3 percent of its fair market value.

The Property Tax Code also requires the Illinois Department of Revenue to certify for each county a final multiplier (equalization factor) to equalize assessments between counties. If the Department determines that all property in the county, on average, is assessed at 331/3 percent, the equalization factor is 1.0000. If properties, on average, are less than 331/3 percent, the Department certifies an equalization factor greater than 1.0000. If properties, on average, are greater than 331/3 percent, the Department certifies an equalization factor less than 1.0000.

Example: If your property's assessed value is \$60,000 and the Board of Review determines that property in your area is under-assessed by 2.4 percent, the multiplier for your township of 1.0240. The revised value would be \$61,440 (\$60,000 X 1.0240). If the Dept. of Revenue issues a state multiplier of 1.0000, then your property's EAV is \$61,440 (\$61,440 x 1.0000).

How a tax bill is calculated: EXAMPLE ONLY – THIS IS NOT YOUR TAX BILL

\$ 61,440.00	EAV by Board of Review
– 0.00	Disabled Veterans Homestead Exemption and Homestead Improvement Exemption
\$ 61,440.00	Final EAV (\$61,440 X 1.0000 state multiplier)
– 6,000.00	Other eligible Homestead Exemptions
\$ 55,440.00	Taxable Value
× 10.0000%	Total Tax Rates of All Taxing Districts (The tax rates of all taxing districts are shown on last year's tax bill)
\$ 5,544.00	Amount of Property Taxes Due

Am I eligible for a Homestead Exemption?

You may be eligible for one or more of the following homestead exemptions if the property is your primary residence, you are liable for paying the property taxes, and, in some instances, meet additional qualifications. Contact the Chief County Assessment office with questions or go online at www.dekalbcounty.org.

General Homestead Exemption — \$6,000 reduction in EAV.

Homestead Improvement Exemption — an additional amount, up to \$25,000 reduction in assessed value for four years, if assessment increases due to a new improvement of an existing structure on homestead property or the rebuilding of residential structures following a catastrophic event.

Senior Citizens' Homestead Exemption — an additional \$5,000 reduction in EAV if you are 65 years or older during the tax year.

Senior Citizens Assessment Freeze Homestead Exemption — an additional amount that freezes your property's EAV if you are 65 years or older and meet household income requirements.

Returning Veterans' Homestead Exemption — an additional \$5,000 reduction in EAV the year that you return and the following year from an armed conflict. Please call our office with any questions.

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Accessibility Improvements to Residential Property — Accessibility improvements made to the residential property shall not increase the assessed valuation of the property for a period of 7 years after the improvements are completed.

Disabled Veterans' Homestead Exemption (specially adapted housing) — an additional reduction up to \$100,000 if the Federal Government has approved payment to construct or modify your home if you are a disabled veteran with a service-connected disability.

Disabled Veterans' Standard Homestead Exemption — an additional reduction of \$2,500 in EAV if you have a 30% to 49% service-connected disability certified by the U.S. Dept. of Veterans' Affairs; a \$5,000 reduction in EAV if you have a 50%-69% service-connected disability and fully exempt on homestead property only if you have a service-connected disability of 70% or greater or were a member of US World War II Armed Forces.

Natural Disaster Homestead Exemption — A homestead exemption shall be granted by the Chief County Assessment Officer for homestead properties containing a residential structure that has been rebuilt following a natural disaster.

Note: You can receive only one of the disabled person's homestead exemption, disabled veterans' homestead exemption, or disabled veterans' standard homestead exemption for each tax year on your primary residence.

Understanding the Property Tax Process

Assessment Valuation & Tax Bill Process

Township Assessor Determines value estimate for your property.	Chief County Assessment Office Reviews and equalizes Assessor's values. Publishes and mails notices of assessment changes.	Board of Review Reviews and equalizes Assessor's values. Holds assessment appeal hearings. Adjourns by March 15.	County Clerk Applies state equalization factor. Calculates tax rate based upon budget and levy requests.	County Treasurer Mails tax bills, collects tax revenues, and distributes revenues to all taxing districts in the county.
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The property tax and taxing district cycles run independent of one another until the 2nd year of the property tax cycle when the county clerk extends taxes.

Taxing Districts Budget & Tax Levy Cycle

Taxing District Prepares tentative budget.	Taxing District Publishes notice and Conducts public hearing.	Taxing District Approves budget ordinance	Taxing District Publishes tax levy request and holds public hearing.	Taxing District Certifies tax levy to County Clerk in December.
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Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-04-100-005

Sent to: HEINSOHN, STEVEN
35073 KIRKLAND RD
KIRKLAND, IL 60146-0000

IRENE RD
KIRKLAND, IL 60146
15.00 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	0	0	0		New Parcel, New Parcel
Non-Farm Buildings	0	0	0		
Farmland	0	12,715	12,715		
Farm Buildings/Structures	0	0	0		
Total	0	12,715	12,715	1271400.00%	

2026 Full Fair Cash Value \$0 (excluding Farmland and Farm Buildings)

Assessments of property, other than farmland and coal, are required to be assessed at 331/3% (one-third) of its fair market value. The current year's values are based upon 3 years of sales transactions from 2023-2025, and includes a local equalization factor of 1.0769

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Sycamore, IL 60178

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8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-05-300-013

Sent to: COX, BARBARA & DAVID FAMILY TRUST
35286 WHEELER RD
KIRKLAND, IL 60146

35286 WHEELER RD
KIRKLAND, IL 60146-8241
6.03 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	3,753	3,753	4,042		Conservation Stewardship
Non-Farm Buildings	76,103	76,103	81,955		
Farmland	4,980	5,383	5,383		
Farm Buildings/Structures	0	0	0		
Total	84,836	85,239	91,380	7.71%	

2026 Full Fair Cash Value \$258,020 (excluding Farmland and Farm Buildings)

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876 MCNEAL RD
KIRKLAND, IL 60146

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KIRKLAND, IL 60146-
40.00 acres

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	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	20,702	20,702	22,294		Wooded Transition
Non-Farm Buildings	107,643	107,643	115,921		
Farmland	1,816	1,963	1,963		
Farm Buildings/Structures	0	0	0		
Total	130,161	130,308	140,178	7.70%	

2026 Full Fair Cash Value \$414,690 (excluding Farmland and Farm Buildings)

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Daily Chronicle

Publication date: **09-10-2026**

Price per copy: **\$2.00**

Homestead Exemptions: Exemptions marked will be subtracted from the Equalized Assessed Value

General Homestead Exemption	X	Returning Veterans' Homestead Exemption	
Senior Citizen Homestead Exemption	X	Disabled Persons' Homestead Exemption	
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Home Improvement Exemption		Disabled Veterans' Homestead Exemption (Sp. Adapted Housing)	

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How a tax bill is calculated: EXAMPLE ONLY – THIS IS NOT YOUR TAX BILL

\$ 61,440.00	EAV by Board of Review
– 0.00	Disabled Veterans Homestead Exemption and Homestead Improvement Exemption
\$ 61,440.00	Final EAV (\$61,440 X 1.0000 state multiplier)
– 6,000.00	Other eligible Homestead Exemptions
\$ 55,440.00	Taxable Value
× 10.0000%	Total Tax Rates of All Taxing Districts (The tax rates of all taxing districts are shown on last year's tax bill)
\$ 5,544.00	Amount of Property Taxes Due

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Senior Citizens' Homestead Exemption — an additional \$5,000 reduction in EAV if you are 65 years or older during the tax year.

Senior Citizens Assessment Freeze Homestead Exemption — an additional amount that freezes your property's EAV if you are 65 years or older and meet household income requirements.

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Disabled Veterans' Standard Homestead Exemption — an additional reduction of \$2,500 in EAV if you have a 30% to 49% service-connected disability certified by the U.S. Dept. of Veterans' Affairs; a \$5,000 reduction in EAV if you have a 50%-69% service-connected disability and fully exempt on homestead property only if you have a service-connected disability of 70% or greater or were a member of US World War II Armed Forces.

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Taxing District Prepares tentative budget.	Taxing District Publishes notice and Conducts public hearing.	Taxing District Approves budget ordinance	Taxing District Publishes tax levy request and holds public hearing.	Taxing District Certifies tax levy to County Clerk in December.
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DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-08-300-006

Sent to: LEE, MYRON C & BARBARA L
34170 WHEELER RD
KIRKLAND, IL 60146

34170 WHEELER RD
KIRKLAND, IL 60146-
8.00 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	17,005	17,005	18,313		Conservation Stewardship
Non-Farm Buildings	78,046	78,046	84,048		
Farmland	5,585	6,038	6,038		
Farm Buildings/Structures	0	0	0		
Total	100,636	101,089	108,399	7.71%	

2026 Full Fair Cash Value \$307,110 (excluding Farmland and Farm Buildings)

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Publication date: **09-10-2026**

Price per copy: **\$2.00**

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DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-08-300-009

Sent to: CRAGLOW, RENEE
317 BRENTWOOD RD
MACHESNEY PARK, IL 61115

1607 WHEELER RD
KIRKLAND, IL 60146
17.00 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	17,005	17,005	18,313		Conservation Stewardship
Non-Farm Buildings	45,888	45,888	49,417		
Farmland	10,053	10,867	10,867		
Farm Buildings/Structures	0	0	0		
Total	72,946	73,760	78,597	7.75%	

2026 Full Fair Cash Value \$203,210 (excluding Farmland and Farm Buildings)

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Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-13-100-004

Sent to: HEINSOHN, EUGENE S PROTECTIVE TRUST
6 HILL CT
DEKALB, IL 60115

5927 WOLF RD
KINGSTON, IL 60145
15.09 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	1	1	1		Solar Re-valuation
Non-Farm Buildings	186,007	182,752	182,752		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	186,008	182,753	182,753	-1.75%	

2026 Full Fair Cash Value \$548,310 (excluding Farmland and Farm Buildings)

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\$ 61,440.00	EAV by Board of Review
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– 6,000.00	Other eligible Homestead Exemptions
\$ 55,440.00	Taxable Value
× 10.0000%	Total Tax Rates of All Taxing Districts (The tax rates of all taxing districts are shown on last year's tax bill)
\$ 5,544.00	Amount of Property Taxes Due

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DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-13-100-005

Sent to: HEINSOHN, EUGENE S PROTECTIVE TRUST
6 HILL CT
DEKALB, IL 60115

5625 WOLF RD
KINGSTON, IL 60145
16.50 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	1	1	1		Solar Re-valuation
Non-Farm Buildings	186,007	182,752	182,752		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	186,008	182,753	182,753	-1.75%	

2026 Full Fair Cash Value \$548,310 (excluding Farmland and Farm Buildings)

Assessments of property, other than farmland and coal, are required to be assessed at 331/3% (one-third) of its fair market value. The current year's values are based upon 3 years of sales transactions from 2023-2025, and includes a local equalization factor of 1.0769

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Publication date: **09-10-2026**

Price per copy: **\$2.00**

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Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-14-200-009

Sent to: HEINSOHN, STEVEN M LIVING TRUST
35073 KIRKLAND RD
KIRKLAND, IL 60146

33745 PEARL ST
KIRKLAND, IL 60146
15.83 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
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KIRKLAND, IL 60146
14.43 acres

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Example: If your property's assessed value is \$60,000 and the Board of Review determines that property in your area is under-assessed by 2.4 percent, the multiplier for your township of 1.0240. The revised value would be \$61,440 (\$60,000 X 1.0240). If the Dept. of Revenue issues a state multiplier of 1.0000, then your property's EAV is \$61,440 (\$61,440 x 1.0000).

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\$ 61,440.00	EAV by Board of Review
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\$ 61,440.00	Final EAV (\$61,440 X 1.0000 state multiplier)
– 6,000.00	Other eligible Homestead Exemptions
\$ 55,440.00	Taxable Value
× 10.0000%	Total Tax Rates of All Taxing Districts (The tax rates of all taxing districts are shown on last year's tax bill)
\$ 5,544.00	Amount of Property Taxes Due

Am I eligible for a Homestead Exemption?

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Natural Disaster Homestead Exemption — A homestead exemption shall be granted by the Chief County Assessment Officer for homestead properties containing a residential structure that has been rebuilt following a natural disaster.

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DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-17-100-007

Sent to: KINGSBURY, THOMAS
1572 WHEELER RD
KIRKLAND, IL 60146-0000

1572 WHEELER RD
KIRKLAND, IL 60146-8225
35.00 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	41,128	41,128	44,291		Conservation Stewardship
Non-Farm Buildings	72,173	72,173	77,723		
Farmland	16,009	17,305	17,305		
Farm Buildings/Structures	0	0	0		
Total	129,310	130,606	139,319	7.74%	

2026 Full Fair Cash Value \$366,080 (excluding Farmland and Farm Buildings)

Assessments of property, other than farmland and coal, are required to be assessed at 331/3% (one-third) of its fair market value. The current year's values are based upon 3 years of sales transactions from 2023-2025, and includes a local equalization factor of 1.0769

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Daily Chronicle

Publication date: **09-10-2026**

Price per copy: **\$2.00**

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General Homestead Exemption	X	Returning Veterans' Homestead Exemption	
Senior Citizen Homestead Exemption	X	Disabled Persons' Homestead Exemption	
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Home Improvement Exemption		Disabled Veterans' Homestead Exemption (Sp. Adapted Housing)	

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110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-17-100-010

Sent to: ANGEL, ALLAN M TRUSTEE
1590 WHEELER RD
KIRKLAND, IL 60146-0000

1590 WHEELER RD
KIRKLAND, IL 60146-8225
13.33 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	16,974	16,974	18,279		Conservation Stewardship
Non-Farm Buildings	65,231	65,231	70,247		
Farmland	8,231	8,898	8,898		
Farm Buildings/Structures	0	0	0		
Total	90,436	91,103	97,424	7.73%	

2026 Full Fair Cash Value \$265,600 (excluding Farmland and Farm Buildings)

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110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-19-326-019

Sent to: SIEGMANN, AARON &, JENKIN, PEYTON
32303 WEST ST
KIRKLAND, IL 60146-0000

32303 WEST ST
KIRKLAND, IL 60146
0.00 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	8,160	8,160	8,788		Remodeled
Non-Farm Buildings	1,205	30,012	32,320		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	9,365	38,172	41,108	338.95%	

2026 Full Fair Cash Value \$123,340 (excluding Farmland and Farm Buildings)

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\$ 61,440.00	Final EAV (\$61,440 X 1.0000 state multiplier)
– 6,000.00	Other eligible Homestead Exemptions
\$ 55,440.00	Taxable Value
× 10.0000%	Total Tax Rates of All Taxing Districts (The tax rates of all taxing districts are shown on last year's tax bill)
\$ 5,544.00	Amount of Property Taxes Due

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DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-24-100-009

Sent to: DOWNEN, RONALD N & MARY J
33062 PEARL ST
KIRKLAND, IL 60146

32806 PEARL ST
KIRKLAND, IL 60146
16.33 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	1	1	1		Solar Re-valuation
Non-Farm Buildings	186,007	182,752	182,752		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	186,008	182,753	182,753	-1.75%	

2026 Full Fair Cash Value \$548,310 (excluding Farmland and Farm Buildings)

Assessments of property, other than farmland and coal, are required to be assessed at 331/3% (one-third) of its fair market value. The current year's values are based upon 3 years of sales transactions from 2023-2025, and includes a local equalization factor of 1.0769

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Publication date: **09-10-2026**

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The Property Tax Code also requires the Illinois Department of Revenue to certify for each county a final multiplier (equalization factor) to equalize assessments between counties. If the Department determines that all property in the county, on average, is assessed at 331/3 percent, the equalization factor is 1.0000. If properties, on average, are less than 331/3 percent, the Department certifies an equalization factor greater than 1.0000. If properties, on average, are greater than 331/3 percent, the Department certifies an equalization factor less than 1.0000.

Example: If your property's assessed value is \$60,000 and the Board of Review determines that property in your area is under-assessed by 2.4 percent, the multiplier for your township of 1.0240. The revised value would be \$61,440 (\$60,000 X 1.0240). If the Dept. of Revenue issues a state multiplier of 1.0000, then your property's EAV is \$61,440 (\$61,440 x 1.0000).

How a tax bill is calculated: EXAMPLE ONLY – THIS IS NOT YOUR TAX BILL

\$ 61,440.00	EAV by Board of Review
– 0.00	Disabled Veterans Homestead Exemption and Homestead Improvement Exemption
\$ 61,440.00	Final EAV (\$61,440 X 1.0000 state multiplier)
– 6,000.00	Other eligible Homestead Exemptions
\$ 55,440.00	Taxable Value
× 10.0000%	Total Tax Rates of All Taxing Districts (The tax rates of all taxing districts are shown on last year's tax bill)
\$ 5,544.00	Amount of Property Taxes Due

Am I eligible for a Homestead Exemption?

You may be eligible for one or more of the following homestead exemptions if the property is your primary residence, you are liable for paying the property taxes, and, in some instances, meet additional qualifications. Contact the Chief County Assessment office with questions or go online at www.dekalbcounty.org.

General Homestead Exemption — \$6,000 reduction in EAV.

Homestead Improvement Exemption — an additional amount, up to \$25,000 reduction in assessed value for four years, if assessment increases due to a new improvement of an existing structure on homestead property or the rebuilding of residential structures following a catastrophic event.

Senior Citizens' Homestead Exemption — an additional \$5,000 reduction in EAV if you are 65 years or older during the tax year.

Senior Citizens Assessment Freeze Homestead Exemption — an additional amount that freezes your property's EAV if you are 65 years or older and meet household income requirements.

Returning Veterans' Homestead Exemption — an additional \$5,000 reduction in EAV the year that you return and the following year from an armed conflict. Please call our office with any questions.

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Disabled Veterans' Standard Homestead Exemption — an additional reduction of \$2,500 in EAV if you have a 30% to 49% service-connected disability certified by the U.S. Dept. of Veterans' Affairs; a \$5,000 reduction in EAV if you have a 50%-69% service-connected disability and fully exempt on homestead property only if you have a service-connected disability of 70% or greater or were a member of US World War II Armed Forces.

Natural Disaster Homestead Exemption — A homestead exemption shall be granted by the Chief County Assessment Officer for homestead properties containing a residential structure that has been rebuilt following a natural disaster.

Note: You can receive only one of the disabled person's homestead exemption, disabled veterans' homestead exemption, or disabled veterans' standard homestead exemption for each tax year on your primary residence.

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Assessment Valuation & Tax Bill Process

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The property tax and taxing district cycles run independent of one another until the 2nd year of the property tax cycle when the county clerk extends taxes.

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Taxing District Prepares tentative budget.	Taxing District Publishes notice and Conducts public hearing.	Taxing District Approves budget ordinance	Taxing District Publishes tax levy request and holds public hearing.	Taxing District Certifies tax levy to County Clerk in December.
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DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-24-100-010

Sent to: DOWNEN, RONALD N & MARY J
33062 PEARL ST
KIRKLAND, IL 60146

32870 PEARL ST
KIRKLAND, IL 60146
15.54 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	1	1	1		Solar Re-valuation
Non-Farm Buildings	186,007	182,752	182,752		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	186,008	182,753	182,753	-1.75%	

2026 Full Fair Cash Value \$548,310 (excluding Farmland and Farm Buildings)

Assessments of property, other than farmland and coal, are required to be assessed at 331/3% (one-third) of its fair market value. The current year's values are based upon 3 years of sales transactions from 2023-2025, and includes a local equalization factor of 1.0769

Assessment changes prior to equalization factors will be published in the following newspaper:

Daily Chronicle

Publication date: **09-10-2026**

Price per copy: **\$2.00**

Homestead Exemptions: Exemptions marked will be subtracted from the Equalized Assessed Value

General Homestead Exemption		Returning Veterans' Homestead Exemption	
Senior Citizen Homestead Exemption		Disabled Persons' Homestead Exemption	
Senior Citizen Exemption Freeze		Disabled Veterans' Homestead Exemption	
Home Improvement Exemption		Disabled Veterans' Homestead Exemption (Sp. Adapted Housing)	

Steps to Review and Appeal Your Property's Assessment

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DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-26-178-037

Sent to: BRYKOWSKI, MARK & JOSEPHINE
721 W PROSPECT ST
KIRKLAND, IL 60146-0000

721 W PROSPECT ST
KIRKLAND, IL 60146
0.10 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	9,538	9,538	10,271		Deck Complete
Non-Farm Buildings	62,316	63,191	68,050		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	71,854	72,729	78,321	9.00%	

2026 Full Fair Cash Value \$234,990 (excluding Farmland and Farm Buildings)

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Publication date: **09-10-2026**

Price per copy: **\$2.00**

Homestead Exemptions: Exemptions marked will be subtracted from the Equalized Assessed Value

General Homestead Exemption	X	Returning Veterans' Homestead Exemption	
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Senior Citizen Exemption Freeze		Disabled Veterans' Homestead Exemption	
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Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-26-201-006

Sent to: KLEIN, CHRISTY L
501 W NORTH ST
KIRKLAND, IL 60146

501 W NORTH ST
KIRKLAND, IL 60146-
0.00 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	16,882	16,882	18,180		Fire, Prop Class Change
Non-Farm Buildings	29,346	0	0		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	46,228	16,882	18,180	-60.67%	

2026 Full Fair Cash Value \$54,550 (excluding Farmland and Farm Buildings)

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\$ 61,440.00	Final EAV (\$61,440 X 1.0000 state multiplier)
– 6,000.00	Other eligible Homestead Exemptions
\$ 55,440.00	Taxable Value
× 10.0000%	Total Tax Rates of All Taxing Districts (The tax rates of all taxing districts are shown on last year's tax bill)
\$ 5,544.00	Amount of Property Taxes Due

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Disabled Veterans' Standard Homestead Exemption — an additional reduction of \$2,500 in EAV if you have a 30% to 49% service-connected disability certified by the U.S. Dept. of Veterans' Affairs; a \$5,000 reduction in EAV if you have a 50%-69% service-connected disability and fully exempt on homestead property only if you have a service-connected disability of 70% or greater or were a member of US World War II Armed Forces.

Natural Disaster Homestead Exemption — A homestead exemption shall be granted by the Chief County Assessment Officer for homestead properties containing a residential structure that has been rebuilt following a natural disaster.

Note: You can receive only one of the disabled person's homestead exemption, disabled veterans' homestead exemption, or disabled veterans' standard homestead exemption for each tax year on your primary residence.

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Assessment Valuation & Tax Bill Process

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The property tax and taxing district cycles run independent of one another until the 2nd year of the property tax cycle when the county clerk extends taxes.

Taxing Districts Budget & Tax Levy Cycle

Taxing District Prepares tentative budget.	Taxing District Publishes notice and Conducts public hearing.	Taxing District Approves budget ordinance	Taxing District Publishes tax levy request and holds public hearing.	Taxing District Certifies tax levy to County Clerk in December.
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DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-26-401-012

Sent to: BLOCK, RYAN J & JENNIFER J
404 HORTENSE DR
KIRKLAND, IL 60146-0000

W HORTENSE ST
KIRKLAND, IL 60146
0.00 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	9,970	9,970	10,737		Building Complete
Non-Farm Buildings	60,415	121,171	130,489		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	70,385	131,141	141,226	100.65%	

2026 Full Fair Cash Value \$423,720 (excluding Farmland and Farm Buildings)

Assessments of property, other than farmland and coal, are required to be assessed at 331/3% (one-third) of its fair market value. The current year's values are based upon 3 years of sales transactions from 2023-2025, and includes a local equalization factor of 1.0769

Assessment changes prior to equalization factors will be published in the following newspaper:

Daily Chronicle

Publication date: **09-10-2026**

Price per copy: **\$2.00**

Homestead Exemptions: Exemptions marked will be subtracted from the Equalized Assessed Value

General Homestead Exemption		Returning Veterans' Homestead Exemption	
Senior Citizen Homestead Exemption		Disabled Persons' Homestead Exemption	
Senior Citizen Exemption Freeze		Disabled Veterans' Homestead Exemption	
Home Improvement Exemption		Disabled Veterans' Homestead Exemption (Sp. Adapted Housing)	

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DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-26-475-005

Sent to: CORTILET, SHANNON L &, BRYANT, ALEX A
1400 KENNEDY DR
KIRKLAND, IL 60146-0000

1400 KENNEDY DR
KIRKLAND, IL 60146
0.33 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	17,946	17,946	19,326		Deck Complete
Non-Farm Buildings	78,777	80,602	86,800		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	96,723	98,548	106,126	9.72%	

2026 Full Fair Cash Value \$318,410 (excluding Farmland and Farm Buildings)

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Price per copy: **\$2.00**

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110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-26-478-002

Sent to: JINDRICH, GREGORY P & CAROLE L
1418 KENNEDY DR
KIRKLAND, IL 60146

1418 KENNEDY DR
KIRKLAND, IL 60146
0.23 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	16,282	16,282	17,534		Deck Complete, Deck Removed
Non-Farm Buildings	73,632	73,953	79,640		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	89,914	90,235	97,174	8.07%	

2026 Full Fair Cash Value \$291,550 (excluding Farmland and Farm Buildings)

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Taxing Districts Budget & Tax Levy Cycle

Taxing District Prepares tentative budget.	Taxing District Publishes notice and Conducts public hearing.	Taxing District Approves budget ordinance	Taxing District Publishes tax levy request and holds public hearing.	Taxing District Certifies tax levy to County Clerk in December.
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DeKalb County Notice of Property Assessment

Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-26-478-003

Sent to: CONLEE, MICHAEL J & MARY E
1416 KENNEDY DR
KIRKLAND, IL 60146-0000

1416 KENNEDY DR
KIRKLAND, IL 60146
0.24 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	16,446	16,446	17,711		Deck Complete, Deck Removed
Non-Farm Buildings	82,091	83,621	90,051		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	98,537	100,067	107,762	9.36%	

2026 Full Fair Cash Value \$323,320 (excluding Farmland and Farm Buildings)

Assessments of property, other than farmland and coal, are required to be assessed at 331/3% (one-third) of its fair market value. The current year's values are based upon 3 years of sales transactions from 2023-2025, and includes a local equalization factor of 1.0769

Assessment changes prior to equalization factors will be published in the following newspaper:

Daily Chronicle

Publication date: **09-10-2026**

Price per copy: **\$2.00**

Homestead Exemptions: Exemptions marked will be subtracted from the Equalized Assessed Value

General Homestead Exemption	X	Returning Veterans' Homestead Exemption	
Senior Citizen Homestead Exemption		Disabled Persons' Homestead Exemption	
Senior Citizen Exemption Freeze		Disabled Veterans' Homestead Exemption	
Home Improvement Exemption	X	Disabled Veterans' Homestead Exemption (Sp. Adapted Housing)	

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× 10.0000%	Total Tax Rates of All Taxing Districts (The tax rates of all taxing districts are shown on last year's tax bill)
\$ 5,544.00	Amount of Property Taxes Due

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Chief County Assessment Office, CCAO

110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-31-400-012

Sent to: GARCIA, LUIS Y
12N376 TINA TRL
ELGIN, IL 60124

1139 BASE LINE RD
ESMOND, IL 60129
6.00 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	17,005	33,780	36,378		Prop Class Change, Reassessed
Non-Farm Buildings	40,465	68,785	74,075		
Farmland	2,923	0	0		
Farm Buildings/Structures	20,227	0	0		
Total	80,620	102,565	110,453	37.00%	

2026 Full Fair Cash Value \$331,390 (excluding Farmland and Farm Buildings)

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Sycamore, IL 60178

Phone: 815/895-7120

8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 01-02-300-009

Sent to: HILL, ROBERT A & LYNN M
4495 CHERRY VALLEY RD
KIRKLAND, IL 60146

4495 CHERRY VALLEY RD
KIRKLAND, IL 60146-9709
8.60 acres

Property Value

Property Type	Equalized Assessed Valuation (EAV)			Percent Change from Prior Year to Current Year valuations	Reason for Current Year's valuation change
	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	45,976	25,049	26,975		Conservation Stewardship, Prop Class Change
Non-Farm Buildings	50,538	50,538	54,424		
Farmland	0	5,394	5,394		
Farm Buildings/Structures	0	0	0		
Total	96,514	80,981	86,793	-10.07%	

2026 Full Fair Cash Value \$244,220 (excluding Farmland and Farm Buildings)

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Note: You can receive only one of the disabled person's homestead exemption, disabled veterans' homestead exemption, or disabled veterans' standard homestead exemption for each tax year on your primary residence.

Understanding the Property Tax Process

Assessment Valuation & Tax Bill Process

Township Assessor Determines value estimate for your property.	Chief County Assessment Office Reviews and equalizes Assessor's values. Publishes and mails notices of assessment changes.	Board of Review Reviews and equalizes Assessor's values. Holds assessment appeal hearings. Adjourns by March 15.	County Clerk Applies state equalization factor. Calculates tax rate based upon budget and levy requests.	County Treasurer Mails tax bills, collects tax revenues, and distributes revenues to all taxing districts in the county.
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The property tax and taxing district cycles run independent of one another until the 2nd year of the property tax cycle when the county clerk extends taxes.

Taxing Districts Budget & Tax Levy Cycle

Taxing District Prepares tentative budget.	Taxing District Publishes notice and Conducts public hearing.	Taxing District Approves budget ordinance	Taxing District Publishes tax levy request and holds public hearing.	Taxing District Certifies tax levy to County Clerk in December.
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