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.: 11-02-100-007

Sent to: CASTLE BANK NA TRUST 2707
121 W LINCOLN HWY
DEKALB, IL 60115

17610 STATE RTE 23
DEKALB, IL 60115-9801
43.01 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	21,906	23,591		New Parcel
Non-Farm Buildings	0	71,716	77,231		
Farmland	0	38,980	38,980		
Farm Buildings/Structures	0	11,158	11,158		
Total	0	143,760	150,960	15095900.00%	

2026 Full Fair Cash Value $302,500 (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. **Jay W. Walker:** Phone: (815) 501-4077 - call for appointment
Step 3. How to file an assessment appeal with the DeKalb Board of Review? **FILING DEADLINE** ***10-13-2026***	**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.

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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).

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?

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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.

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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.

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

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Pin (Parcel) No.: 11-02-300-021

Sent to: JJK 343 LLC
ATTN JERRY R KRUSINSKI
2107 SWIFT DR
OAK BROOK, IL 60523

29.97 acres

Property Value

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Non-Farm Buildings	0	0	0		
Farmland	0	26,775	26,775		
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KESLINGER RD
DEKALB, IL 60115
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– 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)
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Assessment Valuation & Tax Bill Process

Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
Determines value estimate for your property.	Reviews and equalizes Assessor's values. Publishes and mails notices of assessment changes.	Reviews and equalizes Assessor's values. Holds assessment appeal hearings. Adjourns by March 15.	Applies state equalization factor. Calculates tax rate based upon budget and levy requests.	Mails tax bills, collects tax revenues, and distributes revenues to all taxing districts in the county.

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

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.: 11-02-300-023

Sent to: JJK 343 LLC
ATTN JERRY R KRUSINSKI
2107 SWIFT DR
OAK BROOK, IL 60523

17230 STATE RTE 23
DEKALB, IL 60115-8863
101.69 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	16,096	17,334		New Parcel
Non-Farm Buildings	0	41,977	45,205		
Farmland	0	95,476	95,476		
Farm Buildings/Structures	0	2,200	2,200		
Total	0	155,749	160,215	16021400.00%	

2026 Full Fair Cash Value $187,640 (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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Date of Notice: 09/10/2026

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Sent to: JJK 343 LLC
ATTN JERRY R KRUSINSKI
2107 SWIFT DR
OAK BROOK, IL 60523

KESLINGER RD
DEKALB, IL 60115
142.13 acres

Property Value

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	(2025) Prior Year	(2026) Current Year Valued on 01/01/2026			
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Land/Lot or Farm Homesite	0	0	0		New Parcel
Non-Farm Buildings	0	0	0		
Farmland	0	134,913	134,913		
Farm Buildings/Structures	0	0	0		
Total	0	134,913	134,913	13491200.00%	

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10.56 acres

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Non-Farm Buildings	0	0	0		
Farmland	0	9,725	9,725		
Farm Buildings/Structures	0	0	0		
Total	0	9,725	9,725	972400.00%	

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$ 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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Assessment Valuation & Tax Bill Process

Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
Determines value estimate for your property.	Reviews and equalizes Assessor's values. Publishes and mails notices of assessment changes.	Reviews and equalizes Assessor's values. Holds assessment appeal hearings. Adjourns by March 15.	Applies state equalization factor. Calculates tax rate based upon budget and levy requests.	Mails tax bills, collects tax revenues, and distributes revenues to all taxing districts in the county.

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

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.: 11-03-127-009

Sent to: PUMFREY, TANNER
599 PERSIMMON ST
DEKALB, IL 60115-0000

231 SAINT ANDREWS DR
DEKALB, IL 60115
0.22 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	1,805	15,482	16,673		Prop Class Change
Non-Farm Buildings	0	96,747	104,187		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	1,805	112,229	120,860	6595.84%	

2026 Full Fair Cash Value $362,620 (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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Price per copy: **$2.00**

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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.: 11-03-128-004

Sent to: WONG, SAMUEL TRUST
277 PAR FIVE DR UNIT B
DEKALB, IL 60115-0000

240 SAINT ANDREWS DR
DEKALB, IL 60115
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	16,185	16,185	17,430		Prop Class Change
Non-Farm Buildings	0	56,973	61,354		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	16,185	73,158	78,784	386.77%	

2026 Full Fair Cash Value $236,380 (excluding Farmland and Farm Buildings)
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Sent to: SNOW, KEVIN & ADRIENNE
212 SAINT ANDREWS DR
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0.23 acres

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Land/Lot or Farm Homesite	16,185	16,185	17,430		Prop Class Change
Non-Farm Buildings	0	112,854	121,532		
Farmland	0	0	0		
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Total	16,185	129,039	138,962	758.59%	

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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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Assessment Valuation & Tax Bill Process

Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
Determines value estimate for your property.	Reviews and equalizes Assessor's values. Publishes and mails notices of assessment changes.	Reviews and equalizes Assessor's values. Holds assessment appeal hearings. Adjourns by March 15.	Applies state equalization factor. Calculates tax rate based upon budget and levy requests.	Mails tax bills, collects tax revenues, and distributes revenues to all taxing districts in the county.

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

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.: 11-03-206-006

Sent to: SUDDETH, JOSEPH & DEBRA
676 PERSIMMON ST
DEKALB, IL 60115-0000

250 PAR FIVE DR
DEKALB, IL 60115
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	16,347	16,347	17,604		House Partial, Prop Class Change
Non-Farm Buildings	0	45,149	48,621		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	16,347	61,496	66,225	305.12%	

2026 Full Fair Cash Value $198,690 (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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Price per copy: **$2.00**

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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.: 11-03-400-016

Sent to: JJK 343 LLC
ATTN JERRY R KRUSINSKI
2107 SWIFT DR
OAK BROOK, IL 60523

STATE RTE 23
DEKALB, IL 60115
214.50 acres

Property Value

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	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	199,543	199,543		
Farm Buildings/Structures	0	0	0		
Total	0	199,543	199,543	19954200.00%	

2026 Full Fair Cash Value $0 (excluding Farmland and Farm Buildings)
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8:30 a.m. to 4:30 p.m., Mon. – Fri.

Date of Notice: 09/10/2026

Pin (Parcel) No.: 11-04-300-004

Sent to: FORTUNE-HARMON, GINA & GAMMONLEY, GINA &, HARMON, DYLAN
17511 S 1ST ST
DEKALB, IL 60115-0000

17511 S 1ST ST
DEKALB, IL 60115-4360
5.07 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	43,444	43,444	46,785		Pool Complete
Non-Farm Buildings	89,773	103,703	111,678		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	133,217	147,147	158,463	18.95%	

2026 Full Fair Cash Value $475,440 (excluding Farmland and Farm Buildings)
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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).

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.

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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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Understanding the Property Tax Process

Assessment Valuation & Tax Bill Process

Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
Determines value estimate for your property.	Reviews and equalizes Assessor's values. Publishes and mails notices of assessment changes.	Reviews and equalizes Assessor's values. Holds assessment appeal hearings. Adjourns by March 15.	Applies state equalization factor. Calculates tax rate based upon budget and levy requests.	Mails tax bills, collects tax revenues, and distributes revenues to all taxing districts in the county.

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

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.: 11-12-100-021

Sent to: WALTER, JAMES E
11660 KESLINGER RD
DEKALB, IL 60115

11516 KESLINGER RD
DEKALB, IL 60115
15.96 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:
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Date of Notice: 09/10/2026

Pin (Parcel) No.: 11-12-100-022

Sent to: WALTER, JAMES E
11660 KESLINGER RD
DEKALB, IL 60115

KESLINGER RD
DEKALB, IL 60115
29.60 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
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	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	24,760	24,760		
Farm Buildings/Structures	0	0	0		
Total	0	24,760	24,760	2475900.00%	

2026 Full Fair Cash Value $0 (excluding Farmland and Farm Buildings)
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Sent to: WALTER, JAMES E
11660 KESLINGER RD
DEKALB, IL 60115

16954 CREGO RD
DEKALB, IL 60115
36.16 acres

Property Value

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	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	0	1	1		New Parcel, Prop Class Change, Solar Garden, New Parcel
Non-Farm Buildings	0	475,918	475,918		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	0	475,919	475,919	47591800.00%	

2026 Full Fair Cash Value $1,427,900 (excluding Farmland and Farm Buildings)
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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.

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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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Understanding the Property Tax Process

Assessment Valuation & Tax Bill Process

Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
Determines value estimate for your property.	Reviews and equalizes Assessor's values. Publishes and mails notices of assessment changes.	Reviews and equalizes Assessor's values. Holds assessment appeal hearings. Adjourns by March 15.	Applies state equalization factor. Calculates tax rate based upon budget and levy requests.	Mails tax bills, collects tax revenues, and distributes revenues to all taxing districts in the county.

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Taxing Districts Budget & Tax Levy Cycle

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

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.: 11-14-400-011

Sent to: HOLLIDAY, DAVID R & AMBER L
10545 PERRY RD
DEKALB, IL 60115-0000

10545 PERRY RD
DEKALB, IL 60115
2.92 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	16,991	16,991	18,298		House Partial, House Removed
Non-Farm Buildings	44,207	96,021	103,405		
Farmland	685	763	763		
Farm Buildings/Structures	4,000	4,000	4,000		
Total	65,883	117,775	126,466	91.96%	

2026 Full Fair Cash Value $365,150 (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		Disabled Veterans' Homestead Exemption (Sp. Adapted Housing)	

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Step 3. How to file an assessment appeal with the DeKalb Board of Review? **FILING DEADLINE** ***10-13-2026***	**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
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– 0.00	Disabled Veterans Homestead Exemption and Homestead Improvement Exemption
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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.: 11-23-400-001

Sent to: MOORE, RONALD L & TINA M
400 S 1ST ST
MALTA, IL 60150-0000

14333 CREGO RD
DEKALB, IL 60115
73.50 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	0	0	0		House Complete, Prop Class Change
Non-Farm Buildings	0	161,786	174,227		
Farmland	50,908	54,857	54,857		
Farm Buildings/Structures	0	0	0		
Total	50,908	216,643	229,084	350.00%	

2026 Full Fair Cash Value $522,730 (excluding Farmland and Farm Buildings)
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Date of Notice: 09/10/2026

Pin (Parcel) No.: 11-24-300-001

Sent to: MOORE, NICHOLAS L & ROSEMARY M TRUST 101 & TRUST 102
14280 CREGO RD
DEKALB, IL 60115

14280 CREGO RD
DEKALB, IL 60115
28.25 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	28,327	28,327	30,505		Pool Complete
Non-Farm Buildings	129,564	145,443	156,628		
Farmland	5,058	5,624	5,624		
Farm Buildings/Structures	0	0	0		
Total	162,949	179,394	192,757	18.29%	

2026 Full Fair Cash Value $561,460 (excluding Farmland and Farm Buildings)
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Understanding the Property Tax Process

Assessment Valuation & Tax Bill Process

Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
Determines value estimate for your property.	Reviews and equalizes Assessor's values. Publishes and mails notices of assessment changes.	Reviews and equalizes Assessor's values. Holds assessment appeal hearings. Adjourns by March 15.	Applies state equalization factor. Calculates tax rate based upon budget and levy requests.	Mails tax bills, collects tax revenues, and distributes revenues to all taxing districts in the county.

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Taxing Districts Budget & Tax Levy Cycle

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

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.: 11-26-100-005

Sent to: MOORE, NICHOLAS L
14280 CREGO RD
DEKALB, IL 60115

13526 STATE RTE 23
WATERMAN, IL 60556
18.47 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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Pin (Parcel) No.: 11-26-100-006

Sent to: MOORE, NICHOLAS L
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DEKALB, IL 60115

13530 STATE RTE 23
WATERMAN, IL 60556
16.76 acres

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Sent to: COMMONWEALTH EDISON CO
3 LINCOLN CENTER 4th FL
OAKBROOK TERRACE, IL 60181

STATE RTE 23
WATERMAN, IL 60556
2.66 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	50,334	50,334	54,205		Building Complete
Non-Farm Buildings	80,921	479,587	516,467		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	131,255	529,921	570,672	334.78%	

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

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.: 11-27-200-012

Sent to: COMMONWEALTH EDISON CO
THREE LINCOLN CENTER
OAKBROOK TERRACE, IL 60181

STATE RTE 23
WATERMAN, IL 60556
1.00 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	18,922	20,377		Prop Class Change, Reclassification
Non-Farm Buildings	0	0	0		
Farmland	736	0	0		
Farm Buildings/Structures	0	0	0		
Total	736	18,922	20,377	2668.61%	

2026 Full Fair Cash Value $61,140 (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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Price per copy: **$2.00**

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General Homestead Exemption		Returning Veterans' Homestead Exemption	
Senior Citizen Homestead Exemption		Disabled Persons' Homestead Exemption	
Senior Citizen Exemption Freeze		Disabled Veterans' Homestead Exemption	
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Step 3. How to file an assessment appeal with the DeKalb Board of Review? **FILING DEADLINE** ***10-13-2026***	**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
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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).

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)
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Assessment Valuation & Tax Bill Process

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Pin (Parcel) No.: 11-27-300-006

Sent to: FPL ENERGY ILLINOIS WIND LLC BESS WIND SITE TOWER 60
PROPERTY TAX - PSX/JB
700 UNIVERSE BLVD
JUNO BEACH, FL 33408

13276 WATERMAN RD
WATERMAN, IL 60556
1.18 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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	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	1	1	1		Wind Tower Re-assessment
Non-Farm Buildings	168,463	156,475	156,475		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	168,464	156,476	156,476	-7.12%	

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PROPERTY TAX - PSX/JB
700 UNIVERSE BLVD
JUNO BEACH, FL 33408

13274 WATERMAN RD
WATERMAN, IL 60556
1.10 acres

Property Value

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Land/Lot or Farm Homesite	1	1	1		Wind Tower Re-assessment
Non-Farm Buildings	112,309	104,317	104,317		
Farmland	0	0	0		
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Total	112,310	104,318	104,318	-7.12%	

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– 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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Taxing District	Taxing District	Taxing District	Taxing District	Taxing District
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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.: 11-28-300-005

Sent to: SATUNAS TUNTLAND, ALEXA TRUSTEE
11582 WATERMAN RD
WATERMAN, IL 60556-0000

8605 MCGIRR RD
WATERMAN, IL 60556
2.27 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		Wind Tower Re-assessment
Non-Farm Buildings	224,618	208,634	208,634		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	224,619	208,635	208,635	-7.12%	

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JUNO BEACH, FL 33408

8605 MCGIRR RD
WATERMAN, IL 60556
2.27 acres

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– 6,000.00	Other eligible Homestead Exemptions
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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)
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Assessment Valuation & Tax Bill Process

Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
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Taxing District	Taxing District	Taxing District	Taxing District	Taxing District
Prepares tentative budget.	Publishes notice and Conducts public hearing.	Approves budget ordinance	Publishes tax levy request and holds public hearing.	Certifies tax levy to County Clerk in December.

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.: 11-29-300-010

Sent to: FPL ENERGY ILLINOIS WIND LLC BESS TOWER SITE 52
PROPERTY TAX - PSX/JB
700 UNIVERSE BLVD
JUNO BEACH, FL 33408

13141 S 1ST ST
WATERMAN, IL 60556
1.10 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	1	1	1		Wind Tower Re-assessment
Non-Farm Buildings	112,309	104,317	104,317		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	112,310	104,318	104,318	-7.12%	

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Sent to: FPL ENERGY ILLINOIS WIND LLC BESS TOWER SITE 53
PROPERTY TAX - PSX/JB
700 UNIVERSE BLVD
JUNO BEACH, FL 33408

13142 S 1ST ST
WATERMAN, IL 60556
0.69 acres

Property Value

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Date of Notice: 09/10/2026

Pin (Parcel) No.: 11-29-400-008

Sent to: SATUNAS TUNTLAND, ALEXA TRUSTEE
11582 WATERMAN RD
WATERMAN, IL 60556-0000

8601 MCGIRR RD
WATERMAN, IL 60556
1.14 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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Land/Lot or Farm Homesite	1	1	1		Wind Tower Re-assessment
Non-Farm Buildings	224,618	208,634	208,634		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	224,619	208,635	208,635	-7.12%	

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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)
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Assessment Valuation & Tax Bill Process

Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
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Taxing District	Taxing District	Taxing District	Taxing District	Taxing District
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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.: 11-29-400-008

Sent to: FPL ENERGY ILLINOIS WIND LLC BESS TOWER SITES 54 & 55
PROPERTY TAX - PSX/JB
700 UNIVERSE BLVD
JUNO BEACH, FL 33408

8601 MCGIRR RD
WATERMAN, IL 60556
1.14 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		Wind Tower Re-assessment
Non-Farm Buildings	224,618	208,634	208,634		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	224,619	208,635	208,635	-7.12%	

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PROPERTY TAX - PSX/JB
700 UNIVERSE BLVD
JUNO BEACH, FL 33408

6772 MINNEGAN RD
WATERMAN, IL 60556
3.76 acres

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Date of Notice: 09/10/2026

Pin (Parcel) No.: 11-30-200-028

Sent to: MILLSPAUGH, SHERI L & ROBERT B TRUSTEES
13499 S 1ST ST
WATERMAN, IL 60556-0000

6780 MINNEGAN RD
WATERMAN, IL 60556
0.65 acres

Property Value

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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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Assessment Valuation & Tax Bill Process

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Taxing District	Taxing District	Taxing District	Taxing District	Taxing District
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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.: 11-30-200-028

Sent to: FPL ENERGY ILLINOIS WIND LLC BESS TOWER SITE 50
PROPERTY TAX - PSX/JB
700 UNIVERSE BLVD
JUNO BEACH, FL 33408

6780 MINNEGAN RD
WATERMAN, IL 60556
0.65 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		Wind Tower Re-assessment
Non-Farm Buildings	112,309	104,317	104,317		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	112,310	104,318	104,318	-7.12%	

2026 Full Fair Cash Value $312,990 (excluding Farmland and Farm Buildings)
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Date of Notice: 09/10/2026

Pin (Parcel) No.: 11-30-200-030

Sent to: MILLSPAUGH, SHERI L & ROBERT B TRUSTEES
13499 S 1ST ST
WATERMAN, IL 60556-0000

6778 MINNEGAN RD
WATERMAN, IL 60556
0.59 acres

Property Value

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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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– 6,000.00	Other eligible Homestead Exemptions
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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

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.

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Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
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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.: 11-30-400-005

Sent to: FPL ENERGY ILLINOIS WIND LLC BESS TOWER SITE 51
PROPERTY TAX - PSX/JB
700 UNIVERSE BLVD
JUNO BEACH, FL 33408

13139 S 1ST ST
WATERMAN, IL 60556
0.61 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		Wind Tower Re-assessment
Non-Farm Buildings	112,309	104,317	104,317		
Farmland	0	0	0		
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Total	112,310	104,318	104,318	-7.12%	

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700 UNIVERSE BLVD
JUNO BEACH, FL 33408

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1.55 acres

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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)
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Assessment Valuation & Tax Bill Process

Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
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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.: 11-32-300-006

Sent to: FPL ENERGY ILLINOIS WIND LLC BESS TOWER SITE 93
PROPERTY TAX - PSX/JB
700 UNIVERSE BLVD
JUNO BEACH, FL 33408

7075 MILLER RD
SHABBONA, IL 60550
1.25 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		Wind Tower Re-assessment
Non-Farm Buildings	112,309	104,317	104,317		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	112,310	104,318	104,318	-7.12%	

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PROPERTY TAX - PSX/JB
700 UNIVERSE BLVD
JUNO BEACH, FL 33408

12130 LELAND RD
WATERMAN, IL 60556
2.27 acres

Property Value

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	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	1	1	1		Wind Tower Re-assessment
Non-Farm Buildings	224,618	208,634	208,634		
Farmland	0	0	0		
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Total	224,619	208,635	208,635	-7.12%	

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Understanding the Property Tax Process

Assessment Valuation & Tax Bill Process

Township Assessor	Chief County Assessment Office	Board of Review	County Clerk	County Treasurer
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Taxing Districts Budget & Tax Levy Cycle

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

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.: 11-01-100-005

Sent to: GOLDFRAME LLC
ATTN: TAX
1601 WILLOW RD
MENLO PARK, CA 94025

4040 CREGO RD
DEKALB, IL 60115
8.45 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	261,027	261,027	281,100		Building Complete
Non-Farm Buildings	99,915	166,666	179,483		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	360,942	427,693	460,583	27.61%	

2026 Full Fair Cash Value $1,381,890 (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.
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Step 3. How to file an assessment appeal with the DeKalb Board of Review? **FILING DEADLINE** ***10-13-2026***	**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.

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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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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.: 11-01-300-001

Sent to: COMMONWEALTH EDISON CO
ATTN: REAL ESTATE TAX MANAGER
THREE LINCOLN CENTRE
OAKBROOK TERRACE, IL 60181

11275 KESLINGER RD
DEKALB, IL 60115
160.00 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	19,627	4,942,560	5,322,643		Reclassification
Non-Farm Buildings	1	0	0		
Farmland	135,652	0	0		
Farm Buildings/Structures	0	0	0		
Total	155,280	4,942,560	5,322,643	3327.77%	

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