



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.: 18-08-400-004

Sent to: STAAKE, KENNETH
4063 GOVERNOR BEVERIDGE HWY
SANDWICH, IL 60548-0000

4063 GOV BEVERIDGE HWY
SANDWICH, IL 60548-9715
5.00 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	52,552	52,552	56,714		Pole Building
Non-Farm Buildings	89,031	129,960	140,253		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	141,583	182,512	196,967	39.12%	

2026 Full Fair Cash Value \$590,960 (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 1.0792

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)	

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. Dean Lundeen: 4445 Graham Somonauk, IL 60552 Phone: (815) 501-6873 - 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.

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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.

Disabled Persons' Homestead Exemption — an additional \$2,000 reduction in EAV if you meet disability requirements.

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.: 18-09-200-007

Sent to: SMITH, BRETT & ALYSSA
14560 CREEK RD
SANDWICH, IL 60548-0000

14560 CREEK RD
SANDWICH, IL 60548
5.17 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	17,634	17,634	19,031		Pole Building
Non-Farm Buildings	60,254	60,254	65,026		
Farmland	1,733	1,925	1,925		
Farm Buildings/Structures	2,456	63,329	63,329		
Total	82,077	143,142	149,311	81.92%	

2026 Full Fair Cash Value \$252,200 (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 1.0792

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Taxing Districts Budget & Tax Levy Cycle

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Date of Notice: 09/10/2026

Pin (Parcel) No.: 18-10-300-017

Sent to: FARM53 LLC
4404 SOMONAUK RD
SANDWICH, IL 60548-0000

SOMONAUK RD
SANDWICH, IL 60548
21.43 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	163,686	159,908	159,908		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	163,687	159,909	159,909	-2.31%	

2026 Full Fair Cash Value \$479,770 (excluding Farmland and Farm Buildings)

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Sent to: KUHN, JAMES R & JERRI L
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SANDWICH, IL 60548

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SANDWICH, IL 60548
5.07 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	45,494	45,494	49,097		Reassessed
Non-Farm Buildings	47,311	47,000	50,722		
Farmland	1,162	1,244	1,244		
Farm Buildings/Structures	16,700	16,700	16,700		
Total	110,667	110,438	117,763	6.41%	

2026 Full Fair Cash Value \$299,490 (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	
Senior Citizen Exemption Freeze	X	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 <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
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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)
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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.: 18-15-100-020

Sent to: PRAIRIELAND INVESTMENTS INC
PO BOX 1069
SUGAR GROVE, IL 60554

3748 SOMONAUK RD
SANDWICH, IL 60548
1.81 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	22,321	21,929	21,929		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	22,322	21,930	21,930	-1.76%	

2026 Full Fair Cash Value \$65,800 (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.: 18-15-100-021

Sent to: PRAIRIELAND INVESTMENTS INC
PO BOX 1069
SUGAR GROVE, IL 60554

3750 SOMONAUK RD
SANDWICH, IL 60548
6.33 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	76,262	74,928	74,928		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	76,263	74,929	74,929	-1.75%	

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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.: 18-16-300-003

Sent to: FRIEDERS, JOHN C & LINDA L
14286 PINE RD
SANDWICH, IL 60548

14305 PINE RD
SOMONAUK, IL 60552
80.85 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	11,902	11,902	12,845		Grain Bin
Non-Farm Buildings	47,142	47,142	50,876		
Farmland	56,606	60,720	60,720		
Farm Buildings/Structures	117,956	146,500	146,500		
Total	233,606	266,264	270,941	15.98%	

2026 Full Fair Cash Value \$191,180 (excluding Farmland and Farm Buildings)

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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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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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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.: 18-18-300-003

Sent to: FRIEDERS, JOHN C & GARY & CHRISTOPHER
14286 PINE RD
SANDWICH, IL 60548

1.45 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	0	0	0		Reassessed
Non-Farm Buildings	0	0	0		
Farmland	901	971	971		
Farm Buildings/Structures	8,476	6,000	6,000		
Total	9,377	6,971	6,971	-25.66%	

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

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Daily Chronicle

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

Price per copy: **\$2.00**

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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.: 18-20-200-005

Sent to: PLOTE, ELMER C TRUST 103
2368 LELAND RD
LELAND, IL 60531

2941 GOV BEVERIDGE HWY
SOMONAUK, IL 60552
11.34 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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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.: 18-21-200-008

Sent to: KRZYZOWSKI, STEPHANIE & FRIEDERS, MELVIN
9S507 FARNSWORTH AVE
AURORA, IL 60504

14878 PINE RD
SANDWICH, IL 60548
13.50 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	163,686	159,908	159,908		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	163,687	159,909	159,909	-2.31%	

2026 Full Fair Cash Value \$479,770 (excluding Farmland and Farm Buildings)

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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?

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.

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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.: 18-27-302-002

Sent to: BUNCE, JACOB & JESSICA
1775 FOX MEAD CIR
MONTGOMERY, IL 60538

1005 FOX TRAIL LN
SOMONAUK, IL 60552
0.77 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	250	11,927	12,872		Prop Class Change
Non-Farm Buildings	0	0	0		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	250	11,927	12,872	5048.80%	

2026 Full Fair Cash Value \$38,620 (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 1.0792

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Daily Chronicle

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

Price per copy: **\$2.00**

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Senior Citizen Homestead Exemption		Disabled Persons' Homestead Exemption	
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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.: 18-27-302-005

Sent to: MADUGULA, JANAKI P
2513 LUSITANO LN
CELINA, TX 75009

1035 FOX TRAIL LN
SOMONAU, IL 60552
0.76 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	246	11,772	12,704		Prop Class Change
Non-Farm Buildings	0	0	0		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	246	11,772	12,704	5064.23%	

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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.: 18-27-302-010

Sent to: RIVERA, JOSHUA R & TASHIA S
1306 S WIND DR
SANDWICH, IL 60548-0000

1010 PRAIRIE VIEW DR
SOMONAUK, IL 60552
0.78 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	256	12,082	13,039		Prop Class Change
Non-Farm Buildings	0	0	0		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	256	12,082	13,039	4993.36%	

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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.

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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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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.: 18-27-351-004

Sent to: GREZLIK, JEFFREY & CARLY
15080 HIAWATHA LN
SOMONAU, IL 60552-0000

15080 HIAWATHA LN
SOMONAU, IL 60552
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	21,605	21,605	23,316		Improvements
Non-Farm Buildings	88,664	109,973	118,683		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	110,269	131,578	141,999	28.78%	

2026 Full Fair Cash Value \$426,040 (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 1.0792

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	
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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.: 18-28-300-011

Sent to: CASTAGNOLI, THOMAS A LIVING TRUST

1137 MARY LN

NAPERVILLE, IL 60563

13.51 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	163,686	159,908	159,908		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	163,687	159,909	159,909	-2.31%	

2026 Full Fair Cash Value \$479,770 (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.: 18-28-427-019

Sent to: GURRALA, MOHANA V & MADHAVI J
4174 MILFORD LN
AURORA, IL 60504

945 PRAIRIE VIEW DR
SOMONAUK, IL 60552
0.81 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	265	12,547	13,541		Prop Class Change
Non-Farm Buildings	0	0	0		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	265	12,547	13,541	5009.81%	

2026 Full Fair Cash Value \$40,630 (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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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.: 18-28-427-020

Sent to: GURRALA, MOHANA V & MADHAVI J
4174 MILFORD LN
AURORA, IL 60504

935 PRAIRIE VIEW DR
SOMONAUK, IL 60552
0.87 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	286	13,476	14,543		Prop Class Change
Non-Farm Buildings	0	0	0		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	286	13,476	14,543	4984.97%	

2026 Full Fair Cash Value \$43,630 (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 1.0792

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	
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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.: 18-28-429-004

Sent to: FAIVRE, TARA
975 FOX TRAIL LN
SOMONAU, IL 60552-0000

985 FOX TRAIL LN
SOMONAU, IL 60552
0.79 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	260	12,238	13,207		Prop Class Change
Non-Farm Buildings	0	0	0		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	260	12,238	13,207	4979.62%	

2026 Full Fair Cash Value \$39,620 (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.: 18-29-300-003

Sent to: BANKS, MICHAEL J REV LIVING TRUST
1252 COUNCIL RD
SOMONAU, IL 60552

1252 COUNCIL RD
SOMONAU, IL 60552-3022
5.15 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	54,445	54,445	58,757		Reassessed
Non-Farm Buildings	122,972	99,402	107,275		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	177,417	153,847	166,032	-6.42%	

2026 Full Fair Cash Value \$498,150 (excluding Farmland and Farm Buildings)

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\$ 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 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 Persons' Homestead Exemption — an additional \$2,000 reduction in EAV if you meet disability requirements.

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.

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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

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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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.: 18-32-403-024

Sent to: STAUDACHER, TUG T & FAITH E
210 N GREEN ST
SOMONAU, IL 60552-0000

210 N GREEN ST
SOMONAU, IL 60552
0.25 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	12,778	12,778	13,790		Air Conditioning
Non-Farm Buildings	37,915	38,915	41,997		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	50,693	51,693	55,787	10.05%	

2026 Full Fair Cash Value \$167,380 (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 1.0792

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. Dean Lundeen: 4445 Graham Somonauk, IL 60552 Phone: (815) 501-6873 - 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.
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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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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.: 18-32-403-049

Sent to: LEMKE, MELISSA
245 B ROLLIN RD
SOMONAU, IL 60552

245 B ROLLIN RD
SOMONAU, IL 60552
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	3,471	3,471	3,746		Reassessed
Non-Farm Buildings	64,449	68,316	73,727		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	67,920	71,787	77,473	14.07%	

2026 Full Fair Cash Value \$232,440 (excluding Farmland and Farm Buildings)

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110 E. Sycamore St.

Sycamore, IL 60178

Phone: 815/895-7120

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Date of Notice: 09/10/2026

Pin (Parcel) No.: 18-32-403-050

Sent to: DENAULT, DANIEL J & KELLY
245 A ROLLIN RD
SOMONAU, IL 60552

245 A ROLLIN RD
SOMONAU, IL 60552
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
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	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	3,471	3,471	3,746		Reassessed
Non-Farm Buildings	64,652	68,531	73,959		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	68,123	72,002	77,705	14.07%	

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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.: 18-32-403-051

Sent to: KINGSMEAD ASSET HOLDING TRUST
C/O CAGAN MANAGEMENT GROUP INC
3856 OAKTON ST
SKOKIE, IL 60076

245 C ROLLIN RD
SOMONAUK, IL 60552
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	3,471	3,471	3,746		Reassessed
Non-Farm Buildings	64,449	68,316	73,727		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	67,920	71,787	77,473	14.07%	

2026 Full Fair Cash Value \$232,440 (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 1.0792

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	
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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 <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.
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\$ 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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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.: 18-32-403-053

Sent to: LAWRENCE, NICHOLAS
245 D ROLLIN RD
SOMONAU, IL 60552-0000

245 D ROLLIN RD
SOMONAU, IL 60552
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	3,471	3,471	3,746		Reassessed
Non-Farm Buildings	64,652	68,531	73,959		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	68,123	72,002	77,705	14.07%	

2026 Full Fair Cash Value \$233,140 (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.: 18-32-403-072

Sent to: NESET, JENA S
240 B DOROTHY DR
SOMONAU, IL 60552-0000

240 B DOROTHY DR
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	63,358	67,160	72,479		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	73,019	76,821	82,905	13.54%	

2026 Full Fair Cash Value \$248,740 (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.: 18-32-403-073

Sent to: KLYCZEK, DIANE
240 A DOROTHY DR
SOMONAU, IL 60552-0000

240 A DOROTHY DR
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	62,282	66,019	71,248		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	71,943	75,680	81,674	13.53%	

2026 Full Fair Cash Value \$245,050 (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 1.0792

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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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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
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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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Non-Farm Buildings	60,700	64,342	69,438		
Farmland	0	0	0		
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Total	70,361	74,003	79,864	13.51%	

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SOMONAUK, IL 60552-0000

235 C ROLLIN RD
SOMONAUK, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	59,242	62,797	67,771		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	66,497	70,052	75,601	13.69%	

2026 Full Fair Cash Value \$226,830 (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 1.0792

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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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.
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What is Market 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.

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.

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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Assessment Valuation & Tax Bill Process

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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.: 18-32-403-076

Sent to: JOHNSON, SHARI A
235 B ROLLIN RD
SOMONAU, IL 60552-0000

235 B ROLLIN RD
SOMONAU, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	59,242	62,797	67,771		
Farmland	0	0	0		
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Total	66,497	70,052	75,601	13.69%	

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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.: 18-32-403-077

Sent to: MILLER, KATHRYN L &, WASSON, JEFFREY J & KATHRYN L TRUSTEES
PO BOX 546
SOMONAUK, IL 60552-0000

235 A ROLLIN RD
SOMONAUK, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	60,700	64,342	69,438		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	70,361	74,003	79,864	13.51%	

2026 Full Fair Cash Value \$239,620 (excluding Farmland and Farm Buildings)

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Sent to: BOBEE, WALTER M & KAREN M
215 A MORROW ST
SOMONAUK, IL 60552-0000

215 A MORROW ST
SOMONAUK, IL 60552
0.00 acres

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	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	60,144	63,753	68,802		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	69,805	73,414	79,228	13.50%	

2026 Full Fair Cash Value \$237,710 (excluding Farmland and Farm Buildings)

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\$ 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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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.: 18-32-403-082

Sent to: LUNDEEN, STEPHEN J
420 N HICKORY ST
WATERMAN, IL 60556

215 B MORROW ST
SOMONAUK, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	59,242	62,797	67,771		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	66,497	70,052	75,601	13.69%	

2026 Full Fair Cash Value \$226,830 (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 1.0792

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Daily Chronicle

Publication date: 09-10-2026

Price per copy: \$2.00

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DeKalb County Notice of Property Assessment

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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.: 18-32-403-083

Sent to: REGALADO, XAVIER & ASUSENA
215 MORROW ST UNIT C
SOMONAU, IL 60552-0000

215 C MORROW ST
SOMONAU, IL 60552
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		
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Sent to: ALBIN, RYAN
215 D MORROW ST
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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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	60,700	64,342	69,438		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	70,361	74,003	79,864	13.51%	

2026 Full Fair Cash Value \$239,620 (excluding Farmland and Farm Buildings)

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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.: 18-32-403-089

Sent to: MILLER, WAYNE M & CAROL A TRUSTEES
230 DOROTHY DR - UNIT A
SOMONAU, IL 60552

230 A DOROTHY DR
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	64,329	68,189	73,590		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	73,990	77,850	84,016	13.55%	

2026 Full Fair Cash Value \$252,070 (excluding Farmland and Farm Buildings)

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

Price per copy: **\$2.00**

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SOMONAU, IL 60552-0000

230 B DOROTHY DR
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0.00 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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	61,072	64,736	69,863		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	68,327	71,991	77,693	13.71%	

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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
– 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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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.

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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.: 18-32-403-092

Sent to: BOEHM, DAVID & TAMMY
116 N CONOVER CT
YORKVILLE, IL 60560

230 D DOROTHY DR
SOMONAUK, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	62,577	66,332	71,585		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	72,238	75,993	82,011	13.53%	

2026 Full Fair Cash Value \$246,060 (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 1.0792

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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110 E. Sycamore St.

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.: 18-32-403-094

Sent to: MOYER, ANDREW J & ANGELA K
235 A MORROW ST
SOMONAU, IL 60552-0000

235 A MORROW ST
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	60,700	64,342	69,438		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	70,361	74,003	79,864	13.51%	

2026 Full Fair Cash Value \$239,620 (excluding Farmland and Farm Buildings)

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Sent to: GARCIA ROSALES, ORALIA &, MARTINEZ RODRIGUEZ, CARLOS M
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0.00 acres

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	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	59,242	63,628	68,667		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	66,497	70,883	76,497	15.04%	

2026 Full Fair Cash Value \$229,510 (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?

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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 Persons' Homestead Exemption — an additional \$2,000 reduction in EAV if you meet disability requirements.

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.

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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

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.

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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.: 18-32-403-096

Sent to: WINDISCH, JADE
235 C MORROW ST
SOMONAU, IL 60552

235 C MORROW ST
SOMONAU, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	59,242	62,797	67,771		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	66,497	70,052	75,601	13.69%	

2026 Full Fair Cash Value \$226,830 (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 1.0792

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)	

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. Dean Lundeen: 4445 Graham Somonauk, IL 60552 Phone: (815) 501-6873 - 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
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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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\$ 55,440.00	Taxable Value
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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.: 18-32-403-097

Sent to: DETRAGLIA, TERRI L
235 MORROW ST UNIT D
SOMONAU, IL 60552-0000

235 D MORROW ST
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	60,700	64,342	69,438		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	70,361	74,003	79,864	13.51%	

2026 Full Fair Cash Value \$239,620 (excluding Farmland and Farm Buildings)

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Sent to: TURNEY, ZACHERY
245 A MORROW ST
SOMONAU, IL 60552-0000

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0.00 acres

Property Value

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	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	63,415	67,220	72,544		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	73,076	76,881	82,970	13.54%	

2026 Full Fair Cash Value \$248,930 (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.

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.

Disabled Persons' Homestead Exemption — an additional \$2,000 reduction in EAV if you meet disability requirements.

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.

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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.: 18-32-403-099

Sent to: ARSENAULT, DAVID & IVONE
245 MORROW ST UNIT B
SOMONAU, IL 60552-0000

245 B MORROW ST
SOMONAU, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	61,623	65,320	70,493		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	68,878	72,575	78,323	13.71%	

2026 Full Fair Cash Value \$234,990 (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 1.0792

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	X	Disabled Persons' Homestead Exemption	
Senior Citizen Exemption Freeze		Disabled Veterans' Homestead Exemption	
Home Improvement Exemption	X	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. Dean Lundeen: 4445 Graham Somonauk, IL 60552 Phone: (815) 501-6873 - 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
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DeKalb County Notice of Property Assessment

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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.: 18-32-403-100

Sent to: ADKINS, JACLYN
245 MORROW ST UNIT C
SOMONAU, IL 60552-0000

245 C MORROW ST
SOMONAU, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	65,763	69,709	75,230		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	73,018	76,964	83,060	13.75%	

2026 Full Fair Cash Value \$249,200 (excluding Farmland and Farm Buildings)

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	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	66,810	70,819	76,428		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	76,471	80,480	86,854	13.58%	

2026 Full Fair Cash Value \$260,590 (excluding Farmland and Farm Buildings)

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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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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.

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.: 18-32-403-102

Sent to: ALVAREZ, ALBERT & JENNIFER L
255 MORROW ST # A
SOMONAU, IL 60552

255 A MORROW ST
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	62,167	65,897	71,116		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	71,828	75,558	81,542	13.52%	

2026 Full Fair Cash Value \$244,650 (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 1.0792

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)	

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. Dean Lundeen: 4445 Graham Somonauk, IL 60552 Phone: (815) 501-6873 - 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
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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.: 18-32-403-103

Sent to: KUYKENDALL, LISA & ESPINOZA, AMBER
255 MORROW ST - UNIT B
SOMONAU, IL 60552

255 B MORROW ST
SOMONAU, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	59,075	62,619	67,578		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	66,330	69,874	75,408	13.69%	

2026 Full Fair Cash Value \$226,250 (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.: 18-32-403-104

Sent to: CUMMINGS, CARLA L TRUSTEE
255 C MORROW ST
SOMONAU, IL 60552

255 C MORROW ST
SOMONAU, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	59,242	62,797	67,771		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	66,497	70,052	75,601	13.69%	

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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

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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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.: 18-32-403-105

Sent to: MARKS, MARY
255 D MORROW ST
SOMONAU, IL 60552-0000

255 D MORROW ST
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	62,369	66,111	71,347		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	72,030	75,772	81,773	13.53%	

2026 Full Fair Cash Value \$245,340 (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 1.0792

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	X	Disabled Persons' Homestead Exemption	
Senior Citizen Exemption Freeze	X	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. Dean Lundeen: 4445 Graham Somonauk, IL 60552 Phone: (815) 501-6873 - 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.

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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	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.: 18-32-403-106

Sent to: GARCIA, ELADIO
225 MORROW ST UNIT D
SOMONAU, IL 60552-0000

225 D MORROW ST
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	62,577	66,332	71,585		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	72,238	75,993	82,011	13.53%	

2026 Full Fair Cash Value \$246,060 (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.: 18-32-403-107

Sent to: PEREZ, MELANIE H &, PEREZ LIMON, YAJAIRA D
225 C MORROW ST
SOMONAUK, IL 60552-0000

225 C MORROW ST
SOMONAUK, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	61,072	64,736	69,863		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	68,327	71,991	77,693	13.71%	

2026 Full Fair Cash Value \$233,100 (excluding Farmland and Farm Buildings)

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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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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.: 18-32-403-108

Sent to: WILSON, CARL J & LINDA J
1408 SANDWICH DR
SANDWICH, IL 60548

225 B MORROW ST
SOMONAUK, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	61,072	64,736	69,863		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	68,327	71,991	77,693	13.71%	

2026 Full Fair Cash Value \$233,100 (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 1.0792

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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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.
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What is Market 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?

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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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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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.: 18-32-403-109

Sent to: CASILLAS, IVAN
225 MORROW ST UNIT A
SOMONAUK, IL 60552-0000

225 A MORROW ST
SOMONAUK, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	62,577	66,332	71,585		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	72,238	75,993	82,011	13.53%	

2026 Full Fair Cash Value \$246,060 (excluding Farmland and Farm Buildings)

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

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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.: 18-32-407-035

Sent to: SCHAFER, JOANN
220 D MORROW ST
SOMONAU, IL 60552

220 D MORROW ST
SOMONAU, IL 60552
0.00 acres

Property Value

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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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	61,422	65,107	70,263		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	71,083	74,768	80,689	13.51%	

2026 Full Fair Cash Value \$242,090 (excluding Farmland and Farm Buildings)

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Sent to: ANDERSEN, IAN D
220 C MORROW ST
SOMONAUK, IL 60552-0000

220 C MORROW ST
SOMONAUK, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	62,203	65,935	71,157		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	69,458	73,190	78,987	13.72%	

2026 Full Fair Cash Value \$236,980 (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 1.0792

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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		Returning Veterans' Homestead Exemption	
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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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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.

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Assessment Valuation & Tax Bill Process

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Taxing Districts Budget & Tax Levy Cycle

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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.: 18-32-407-037

Sent to: GUZMAN, MARTHA D
220 B MORROW ST
SOMONAUK, IL 60552-0000

220 B MORROW ST
SOMONAUK, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	61,301	64,979	70,125		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	68,556	72,234	77,955	13.71%	

2026 Full Fair Cash Value \$233,890 (excluding Farmland and Farm Buildings)

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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.: 18-32-407-038

Sent to: HAMMOND, CARY &, HAMMOND, CHRISTOPHER
220A MORROW ST
SOMONAU, IL 60552-0000

220 A MORROW ST
SOMONAU, IL 60552
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			
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Land/Lot or Farm Homesite	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	61,422	65,107	70,263		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	71,083	74,768	80,689	13.51%	

2026 Full Fair Cash Value \$242,090 (excluding Farmland and Farm Buildings)

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Pin (Parcel) No.: 18-32-407-039

Sent to: HANN, JOHN R
230 A MORROW ST
SOMONAUK, IL 60552

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SOMONAUK, IL 60552
0.00 acres

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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.

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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.: 18-32-407-040

Sent to: JOHNSON, HANNAH L &, PLUTH, EDWARD L
230 B MORROW ST
SOMONAU, IL 60552-0000

230 B MORROW ST
SOMONAU, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	66,032	69,994	75,538		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	73,287	77,249	83,368	13.76%	

2026 Full Fair Cash Value \$250,130 (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 1.0792

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	
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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.: 18-32-407-041

Sent to: GUTIERREZ RAMIREZ, ANGEL &, DE GUTIERREZ, MA DEL CONSUELO PELAYO
230 MORROW ST UNIT C
SOMONAU, IL 60552-0000

230 C MORROW ST
SOMONAU, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	65,452	69,379	74,874		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	72,707	76,634	82,704	13.75%	

2026 Full Fair Cash Value \$248,140 (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.: 18-32-407-042

Sent to: SKINNER, LOIS A
230 MORROW ST UNIT D
SOMONAU, IL 60552-0000

230 D MORROW ST
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	61,422	65,107	70,263		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	71,083	74,768	80,689	13.51%	

2026 Full Fair Cash Value \$242,090 (excluding Farmland and Farm Buildings)

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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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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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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.: 18-32-407-043

Sent to: REPPY, BARBARA L
240 A MORROW ST
SOMONAU, IL 60552-0000

240 A MORROW ST
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	60,826	64,476	69,582		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	70,487	74,137	80,008	13.51%	

2026 Full Fair Cash Value \$240,050 (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 1.0792

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	X	Disabled Persons' Homestead Exemption	
Senior Citizen Exemption Freeze	X	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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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.: 18-32-407-044

Sent to: JONES, ERIK J & MICHELLE
240 B MORROW ST
SOMONAU, IL 60552

240 B MORROW ST
SOMONAU, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	61,634	65,332	70,506		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	68,889	72,587	78,336	13.71%	

2026 Full Fair Cash Value \$235,030 (excluding Farmland and Farm Buildings)

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

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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.: 18-32-407-045

Sent to: KASSINGER, MATTHEW K & BRIANNE N
240 C MORROW ST
SOMONAU, IL 60552-0000

240 C MORROW ST
SOMONAU, IL 60552
0.00 acres

Property Value

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Land/Lot or Farm Homesite	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	62,845	66,616	71,892		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	70,100	73,871	79,722	13.73%	

2026 Full Fair Cash Value \$239,190 (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
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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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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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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.: 18-32-407-046

Sent to: TURNER, STEVEN M & JAYNE L TRUSTEES
240 D MORROW ST
SOMONAU, IL 60552-0000

240 D MORROW ST
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	66,048	70,011	75,556		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	75,709	79,672	85,982	13.57%	

2026 Full Fair Cash Value \$257,970 (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 1.0792

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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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.: 18-32-407-048

Sent to: NOSS, KEVIN M
250 D MORROW ST
SOMONAU, IL 60552

250 D MORROW ST
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	62,804	66,572	71,845		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	72,465	76,233	82,271	13.53%	

2026 Full Fair Cash Value \$246,840 (excluding Farmland and Farm Buildings)

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Sent to: STAHL, THOMAS & JENNIFER
250 MORROW ST UNIT C
SOMONAU, IL 60552-0000

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SOMONAU, IL 60552
0.00 acres

Property Value

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	Board of Review	Twp assessor or CCAO Value	CCAO Equalized Assessed Value		
Land/Lot or Farm Homesite	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	65,904	69,858	75,391		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	73,159	77,113	83,221	13.75%	

2026 Full Fair Cash Value \$249,690 (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.

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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.

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.: 18-32-407-050

Sent to: HELLER, RONALD W
250 B MORROW ST
SOMONAU, IL 60552-0000

250 B MORROW ST
SOMONAU, IL 60552
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	7,255	7,255	7,830		Reassessed
Non-Farm Buildings	66,631	70,629	76,223		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	73,886	77,884	84,053	13.76%	

2026 Full Fair Cash Value \$252,180 (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 1.0792

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)	

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. Dean Lundeen: 4445 Graham Somonauk, IL 60552 Phone: (815) 501-6873 - 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
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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.: 18-32-407-051

Sent to: MILLER, ROSE M TRUST
250 A MORROW ST
SOMONAU, IL 60552

250 A MORROW ST
SOMONAU, IL 60552
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	9,661	9,661	10,426		Reassessed
Non-Farm Buildings	62,804	66,572	71,845		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	72,465	76,233	82,271	13.53%	

2026 Full Fair Cash Value \$246,840 (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.: 18-32-429-004

Sent to: HASH, MICHAEL & JULIA
PO BOX 837
SOMONAUK, IL 60552-0000

430 N DEPOT ST
SOMONAUK, IL 60552-
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	13,168	13,168	14,211		Basement Complete
Non-Farm Buildings	62,270	65,166	70,327		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	75,438	78,334	84,538	12.06%	

2026 Full Fair Cash Value \$253,640 (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.

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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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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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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.: 18-32-437-005

Sent to: VILLAGE OF SOMONAUK NEXT-LEVEL TECHNOLOGY LEASE
PO BOX 218
SOMONAUK, IL 60552

215 N GAGE ST
SOMONAUK, IL 60552
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	1	1	1		Leasehold Asmt
Non-Farm Buildings	9,012	5,600	6,044		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	9,013	5,601	6,045	-32.93%	

2026 Full Fair Cash Value \$18,140 (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 1.0792

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.: 18-32-453-010

Sent to: AL-BATAINEH, ADEL
450 W MARKET ST
SOMONAU, IL 60552-0000

450 W MARKET ST
SOMONAU, IL 60552-0574
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	20,295	20,295	21,902		Improvements
Non-Farm Buildings	68,697	70,197	75,757		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	88,992	90,492	97,659	9.74%	

2026 Full Fair Cash Value \$293,010 (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.: 18-32-455-009

Sent to: BIGELOW, JORDAN A & DANIEL J
13634 PRITCHARD RD
HINCKLEY, IL 60520-0000

215 W MARKET ST
SOMONAUK, IL 60552
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	12,244	12,244	13,214		Market Re-valuation
Non-Farm Buildings	63,131	44,423	47,941		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	75,375	56,667	61,155	-18.87%	

2026 Full Fair Cash Value \$183,480 (excluding Farmland and Farm Buildings)

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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)
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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.: 18-32-457-005

Sent to: GOTTlieb, EVAN J
PO BOX 11
SOMONAUk, IL 60552-0000

235 S CHERRY ST
SOMONAUk, IL 60552-0372
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	14,282	14,282	15,413		Complete
Non-Farm Buildings	52,884	60,000	64,752		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	67,166	74,282	80,165	19.35%	

2026 Full Fair Cash Value \$240,520 (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 1.0792

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	
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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. Dean Lundeen: 4445 Graham Somonauk, IL 60552 Phone: (815) 501-6873 - 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
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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.: 18-32-477-005

Sent to: VILLAGE OF SOMONAUK
PO BOX 218
SOMONAUK, IL 60552

126 W MARKET ST
SOMONAUK, IL 60552
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	2,077	970	1,047		Leasehold Asmt
Non-Farm Buildings	0	0	0		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	2,077	970	1,047	-49.59%	

2026 Full Fair Cash Value \$3,140 (excluding Farmland and Farm Buildings)

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Pin (Parcel) No.: 18-32-477-005

Sent to: TRE GRINGOS LLC
PO BOX 622
SOMONAUK, IL 60552-0000

126 W MARKET ST
SOMONAUK, IL 60552
0.00 acres

Property Value

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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.: 18-32-480-008

Sent to: FRANCIS PROPERTY MANAGEMENT LLC
1449 TOWNLINE RD
STEWART, IL 60553

119 W MARKET ST
SOMONAUKE, IL 60552
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	3,275	3,275	3,534		Full Assessment
Non-Farm Buildings	11,692	40,470	43,675		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	14,967	43,745	47,209	215.42%	

2026 Full Fair Cash Value \$141,640 (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 1.0792

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 <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.
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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	Final EAV (\$61,440 X 1.0000 state multiplier)
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\$ 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.: 18-32-484-004

Sent to: WASSON, JOHN W & JOAN H
PO BOX 72
SOMONAUK, IL 60552

225 S DEPOT ST
SOMONAUK, IL 60552-0072
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	24,249	24,249	26,170		Fire
Non-Farm Buildings	54,498	9,854	10,634		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	78,747	34,103	36,804	-53.26%	

2026 Full Fair Cash Value \$110,420 (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.: 18-32-488-013

Sent to: UNION CONGREGATIONAL CHURCH
C/O JIM WOOD
305 S GAGE ST
SOMONAU, IL 60552

315 S GAGE ST
SOMONAU, IL 60552
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	0	14,237	15,365		Prop Class Change
Non-Farm Buildings	0	54,763	59,100		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	0	69,000	74,465	7446400.00%	

2026 Full Fair Cash Value \$223,420 (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.: 18-33-352-005

Sent to: RUMNEY, AARON
345 E MARKET ST
SOMONAU, IL 60552-0000

345 E MARKET ST
SOMONAU, IL 60552-
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	17,571	17,571	18,963		Air Conditioning
Non-Farm Buildings	59,757	60,857	65,677		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	77,328	78,428	84,640	9.46%	

2026 Full Fair Cash Value \$253,950 (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 1.0792

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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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.
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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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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.

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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.

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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.: 18-33-352-017

Sent to: PERINO, JEFFREY C & BRITTANY L
320 E DEKALB ST
SOMONAU, IL 60552-0000

320 E DEKALB ST
SOMONAU, IL 60552-0128
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	16,963	16,963	18,306		Air Conditioning
Non-Farm Buildings	32,507	33,607	36,269		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	49,470	50,570	54,575	10.32%	

2026 Full Fair Cash Value \$163,740 (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 1.0792

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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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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.: 18-33-355-009

Sent to: SORENSEN, BRIAN K
440 E LASALLE ST
SOMONAU, IL 60552

440 E LASALLE ST
SOMONAU, IL 60552
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	24,234	24,234	26,153		Remodeled
Non-Farm Buildings	49,445	50,565	54,570		
Farmland	0	0	0		
Farm Buildings/Structures	0	0	0		
Total	73,679	74,799	80,723	9.56%	

2026 Full Fair Cash Value \$242,190 (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.: 18-05-300-003

Sent to: BOWERS, ANTHONY S & MORGAN
13230 CHICAGO RD
SOMONAU, IL 60552-0000

13230 CHICAGO RD
SOMONAU, IL 60552-9725
6.09 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	21,056	21,056	22,724		Improvements
Non-Farm Buildings	66,776	70,896	76,511		
Farmland	4,005	4,272	4,272		
Farm Buildings/Structures	11,712	11,712	11,712		
Total	103,549	107,936	115,219	11.27%	

2026 Full Fair Cash Value \$297,730 (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 1.0792

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	X	Disabled Persons' Homestead Exemption	
Senior Citizen Exemption Freeze		Disabled Veterans' Homestead Exemption	
Home Improvement Exemption	X	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. Dean Lundeen: 4445 Graham Somonauk, IL 60552 Phone: (815) 501-6873 - 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.

Disabled Persons' Homestead Exemption — an additional \$2,000 reduction in EAV if you meet disability requirements.

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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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.: 18-07-400-001

Sent to: THE SHOW FAMILY TRUST
12870 ORCHARD RD
SOMONAUK, IL 60552-0000

12870 ORCHARD RD
SOMONAUK, IL 60552
80.00 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	7,494	33,785	36,461		Buildings Complete
Non-Farm Buildings	1	118,231	127,595		
Farmland	68,015	72,382	72,382		
Farm Buildings/Structures	0	11,200	11,200		
Total	75,510	235,598	247,638	227.95%	

2026 Full Fair Cash Value \$492,220 (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 1.0792

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