



AGENDA

JOINT REVIEW BOARD
SPECIAL MEETING
SEPTEMBER 27, 2024
1:00 P.M.

DEKALB POLICE DEPARTMENT
700 W. LINCOLN HIGHWAY
TRAINING ROOM – 2ND FLOOR
DEKALB, ILLINOIS

A. Call to Order

B. Roll Call

City of DeKalb – Bill Nicklas*
DeKalb Community Unit School District #428 – Armir Doka*
DeKalb County – Derek Hiland*
DeKalb County Forest Preserve – Terry Hannan
DeKalb Park District – Paul Zepezauer*
DeKalb Public Library – Emily Faulkner
DeKalb Township – Mary Hess*
DeKalb Township Road and Bridge District – Craig Smith
Kishwaukee College #523 – Jill Fletcher*
Kishwaukee Water Reclamation District – Mark Eddington
Public Member – Larry Berke*

C. Approval of the Agenda

D. Public Participation

E. Consideration of the Proposed South Fourth Street TIF Redevelopment Project Plan and Area.

F. Adjournment



164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

TO: City of DeKalb – Bill Nicklas*
DeKalb Community Unit School District #428 – Amir Doka*
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Kishwaukee College #523 – Jill Fletcher*
Kishwaukee Water Reclamation District – Mark Eddington
Public Member: Larry Berke*

FROM: Bill Nicklas, City Manager

DATE: September 13, 2024

RE: Background Notes for the September 27, 2024, Special Joint Review Board (JRB) Meeting.

Consideration of the Proposed South Fourth Street TIF Redevelopment Project Plan and Area.

A. Background

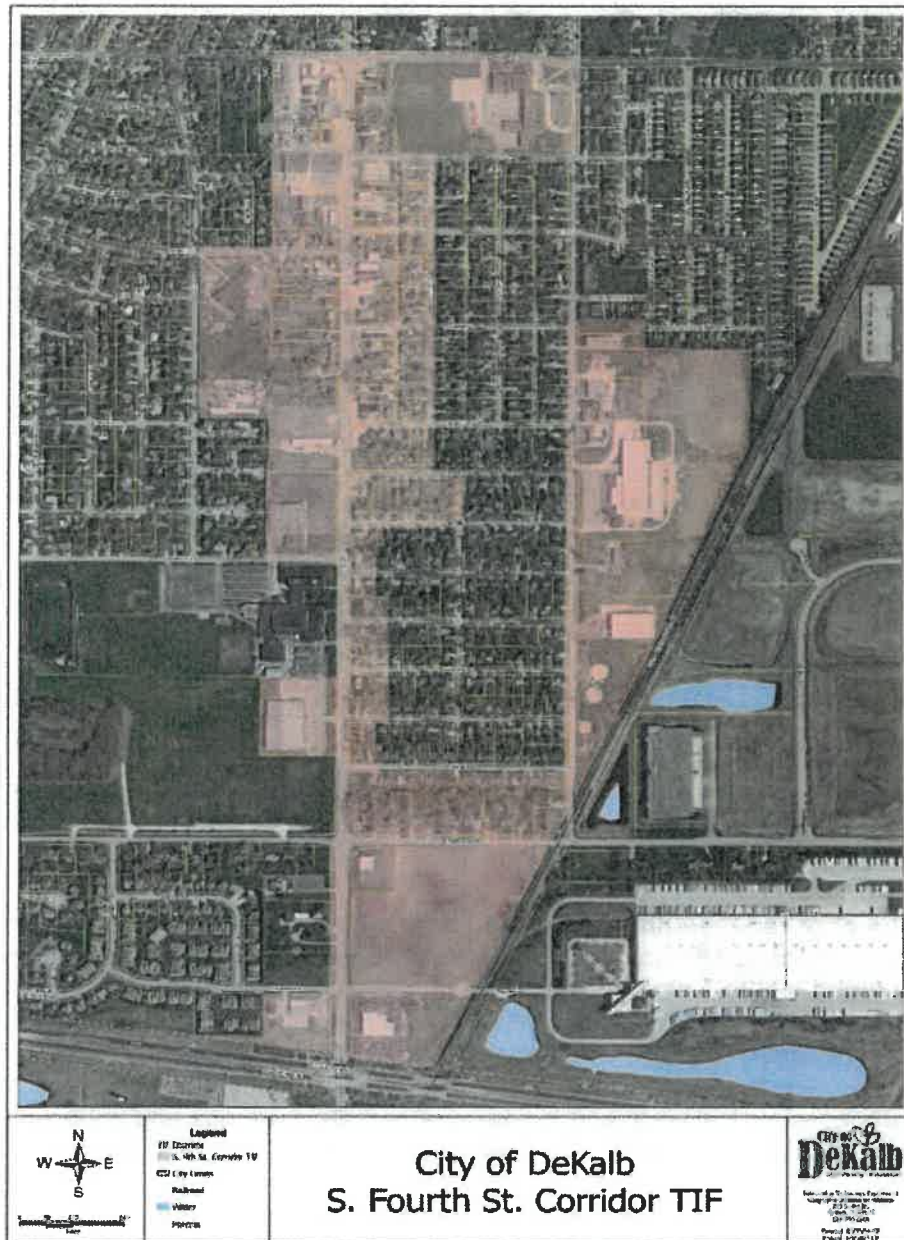
At the January 2024 JRB meeting, the City Manager first briefed the JRB about the Council's upcoming consideration of a consultant contract to investigate the feasibility of a TIF district aligning roughly with the South Fourth Street corridor from Taylor Street to I-88. The Council approved a contract with PGAV Planners of St. Louis on February 12, 2024 (Resolution 2024-017) in the amount of \$44,500 plus reimbursable expenses.

The February Council action marked the second municipal investigation of the feasibility of a tax increment financing project for the South Fourth Street corridor in about 10 years. In February 2013, the City Council approved a consulting contract with PGAV to study a more limited area involving 70 total parcels, approximately one block deep on either side of S. Fourth Street from E. Taylor Street to the south boundary of the former high school (now Huntley Middle School). In March 2014, the Council decided not to adopt the proposed TIF Plan for South Fourth Street because the projected equalized assessed value (EAV) growth resulting from a range of suggested private redevelopment projects (about \$2 million in 2013 dollars) was far short of the value of the incremental TIF investment (an estimated \$3,683,665).

Since 2014, the South Fourth Street corridor has further declined in overall property value and in the number of viable commercial businesses. Several restaurants, a national grocery outlet, a drug store, a convenience store, and a variety of small, family-owned machine shops and auto-

* Indicates voting membership

repair shops have closed. Additionally, the most recent investigation by PGAV revealed that the total EAV of the proposed redevelopment area has declined in relation to the balance of the City for five of the last five calendar years. Deteriorating conditions were recorded on 104 out of the 199 improved parcels. The map of the proposed Redevelopment Area is shown below:



The Plan map and the preliminary Project Plan were presented to the JRB at its regular meeting on July 26, 2024. A month later, on August 26, the DeKalb City Council had its chance to informally review the proposed Plan and adopt a schedule of public meetings in the fall of 2024 to invite the views and questions of both property owners within the proposed Plan area and DeKalb residents in general. **The adopted TIF #4 review schedule is attached.** At the same meeting, the Council also adopted an **Interested Parties Registry** for the proposed TIF in



accordance with Illinois statute (65 ILCS 5/11-74.4-4.2). The Registry will chronicle the persons, property owners, or groups that will want information about the unfolding TIF process. Of course, the City will publish public notices during the process as well, and interested persons will be able to speak on the topic at any public meeting where it is discussed, whether they are on the registry or not.

Any person or persons in whose name the general taxes for the last preceding year were paid on any lot, block, tract, or parcel of land lying within the project redevelopment area will receive notice of impending public meetings by certified mail. In the event taxes for the last preceding year were not paid, the notice shall also be sent to the persons last listed on the tax rolls within the preceding three years as the owners of such property.

B. The Proposed TIF #4 Redevelopment Project and Area

As noted above, the consulting firm of PGAV Planners, LLC of St. Louis was hired to explore the feasibility of a new TIF redevelopment area along the South Fourth Street corridor from Taylor Street south to the Illinois Toll Highway 88. Specifically, the consultant was hired to explore the following:

- Reasonable redevelopment objectives with concrete private projects and any related public actions needed for their success.
- Land uses that would best apply to a rejuvenated project area.
- An implementation timeline.
- Estimated redevelopment costs as well as estimated EAV gains as a result of those invested dollars.
- Confirmation of the eligibility of the redevelopment objectives under statutory TIF guidelines.
- Taxing district impacts during the life of the TIF.

A copy of the draft redevelopment plan and a map of the proposed redevelopment area are attached. The proposed TIF area has been reduced from the roughly 342 acres (including street rights-of-way) and 626 lots discussed at the Council meeting of February 12, to 205 acres and 213 parcels of real property. The principal reason for the reduction was to limit the proposed TIF area to those parcels that would clearly qualify within TIF guidelines for a “conservation area.” In mid-April, the PGAV staff conducted field investigations to document existing conditions of the properties proposed for the area, and to examine parcels, buildings and public infrastructure for deterioration, dilapidation, vacancy, approximate age, current land use, etc.

The key findings of the draft Redevelopment Plan are noted below:

- The proposed TIF area does not qualify as a “blighted” zone but does qualify as a “**conservation area**” with some significant obsolescence, deteriorating infrastructure, and many buildings demanding rehabilitation.
- Age is a prerequisite factor in determining an area’s qualification as a conservation area. According to the TIF Act, 50% or more of the structures within the proposed district must have an age of 35 years or more to meet this criterion. The proposed TIF area contains 292 buildings,



of which 276 (94.5%) were determined to be 35 years of age or older, so far more than 50% of the buildings exceed 35 years of age.

- Deteriorating conditions were recorded on 104 of the 199 improved parcels (52.3%). “Deterioration” with respect to buildings in this context can include major defects in doors, windows, porches, downspouts, and fascia. With respect to surface improvements, deterioration includes but is not limited to surface cracking, crumbling, potholes, loose paving material, weeds protruding through street gutter lines, etc.
- Declining or sub-par EAV growth. The area, on the whole, contains property whose EAV has grown at a lower rate than the balance of the City for 5 out of the past 5 years, as shown in the following tables:

Fourth Street TIF Redevelopment Project Area
DeKalb, IL

| Assessment Year | Project Area EAV * | EAV Dedined? | Balance of City** | Area Growth Rate Less Than Balance of City? | Area Growth Rate Less Than CPI Index for All Urban Consumers? |
|-----------------------|--------------------|--------------|-------------------|---|---|
| 2018 | \$ 9,678,705 | | \$ 611,061,971 | | |
| 2019 | \$ 10,050,813 | | \$ 634,875,289 | | |
| Annual Percent Change | 3.8% | NO | 3.9% | YES | NO |
| 2020 | \$ 10,419,638 | | \$ 663,259,094 | | |
| Annual Percent Change | 3.7% | NO | 4.5% | YES | NO |
| 2021 | \$ 10,697,234 | | \$ 699,920,123 | | |
| Annual Percent Change | 2.7% | NO | 5.5% | YES | YES |
| 2022 | \$ 11,368,821 | | \$ 804,879,295 | | |
| Annual Percent Change | 6.3% | NO | 15.0% | YES | YES |
| 2023 | \$ 12,411,930 | | \$939,971,448 | | |
| Annual Percent Change | 9.2% | NO | 16.8% | YES | NO |

* Source: DeKalb County Assessor data.

** Source: DeKalb County Tax Computation Reports 2018-2023.

Fourth Street TIF Redevelopment Project Area
DeKalb, IL

| | EAV 2018 | EAV 2023 | Change | Percent | Annual Percent Rate |
|------------------------------|----------------|----------------|----------------|---------|---------------------|
| FPA ¹ | \$ 9,678,705 | \$ 12,411,930 | \$ 2,733,225 | 28.2% | 5.1% |
| CHI ² | 251.107 | 304.702 | 53.6 | 21.3% | 3.9% |
| Balance of City ³ | \$ 611,061,971 | \$ 939,971,448 | \$ 328,909,477 | 53.8% | 9.0% |

¹ Equalized Assessed Valuation (EAV) of the Redevelopment Project Area

² Consumer Price Index for All Urban Consumers. Source: U.S. Bureau of Labor Statistics

³ Total City EAV minus Project Area EAV.



- Fourteen (14) of the properties were vacant and all but one of these were adjacent to properties containing a deteriorated structure.
- Several parcels that constitute the former Protano Salvage Yard will require substantial remediation expenses to make them buildable. A Phase II investigation completed in June 2013 placed the remaining cleanup at between \$360,000 and 415,000. Allowing for inflation, the upper end of the estimated cost of remediation in 2024 dollars could be as much as \$550,000.
- Finally, and importantly, the PGAV study concluded that, in general, the properties in the Plan area are not reasonably anticipated to be improved without the direct participation of the City to provide funding in the form of financial incentives and infrastructure spending. Specifically, the study concludes that the most reliable method to incentivize such reinvestment by private entities and public bodies is through a TIF program.

The Proposed Redevelopment Plan

In general, the Redevelopment Plan and Project for the South Fourth Street corridor area has the following objectives:

1. To provide adequate infrastructure to alleviate blight, ensure safe conditions, and invite private reinvestment. This infrastructure could include, but is not limited to, sidewalks, streets, underground utilities, and streetlights.
2. To enhance the tax base for the City and all other taxing bodies.
3. To encourage and assist private investment and redevelopment within the area through the provision of financial assistance as permitted by the TIF Act.
4. To complete all public and private actions that might evolve from this plan in an expeditious manner.
5. To aid in the remediation and redevelopment of environmentally contaminated properties.
6. To maintain transparency and accountability with residents and taxing bodies by reporting regularly on area projects to the Joint Review Board.
7. To enter into agreements with private parties and public agencies that protect the long-term financial health and well-being of the city.

The most recent (2023) total EAV for the properties in the area is estimated to be \$12,411,930. It is estimated that reinvestment through a TIF plan could increase the assessed valuation within the map area to approximately \$22,463,811. A very provisional allocation of TIF increment is shown in the draft Plan (p. 22) and is shown on the following page. The focus is the incentivization of private reinvestment. The list is subject to review by the JRB which is invited to submit detailed recommendations for the approval of the City Council, which will conduct a public hearing on October 28 and may consider adopting ordinances no earlier than November 12.



| Exhibit G: Revised Estimate of Redevelopment Project Costs | | |
|---|-----------------------|-------------------------|
| Description | Estimated Cost | Percent of Total |
| A. Public Works or Improvements | \$2,300,000 | 17.42% |
| B. Property Assembly, Site Preparation, Demolition | \$1,500,000 | 11.36% |
| C. Building Rehabilitation/Retrofit | \$6,500,000 | 49.22% |
| D. Relocation Costs | \$120,225 | 0.91% |
| E. Taxing District Capital Costs | \$1,750,000 | 13.25% |
| F. Job Training | \$100,000 | 0.76% |
| G. Planning, Legal and Professional Services | \$100,000 | 0.76% |
| H. General Administration | \$25,000 | 0.19% |
| I. Financing Costs | \$150,000 | 1.14% |
| J. Interest Costs Incurred by Developers | \$0 | 0.00% |
| K. Contingency | \$660,275 | 5.00% |
| | | |
| Total Estimated Costs: | \$13,205,500 | 100.00% |

Finally, it should be noted that a number of local taxing bodies own property within the proposed South Fourth Street Redevelopment Area. The parcels are as follows:

- DeKalb Community Unit School District #428: Lincoln Elementary School, Founders Elementary School, and the School Administration Center.
- DeKalb Park District: Sports and Recreation Center.
- DeKalb Township Road Commissioner: Road District and Administrative Offices.
- City of DeKalb: Various streets and dedicated alleys, plus the former Protano Salvage Yard.



Fourth Street TIF

City of Dekalb, Illinois

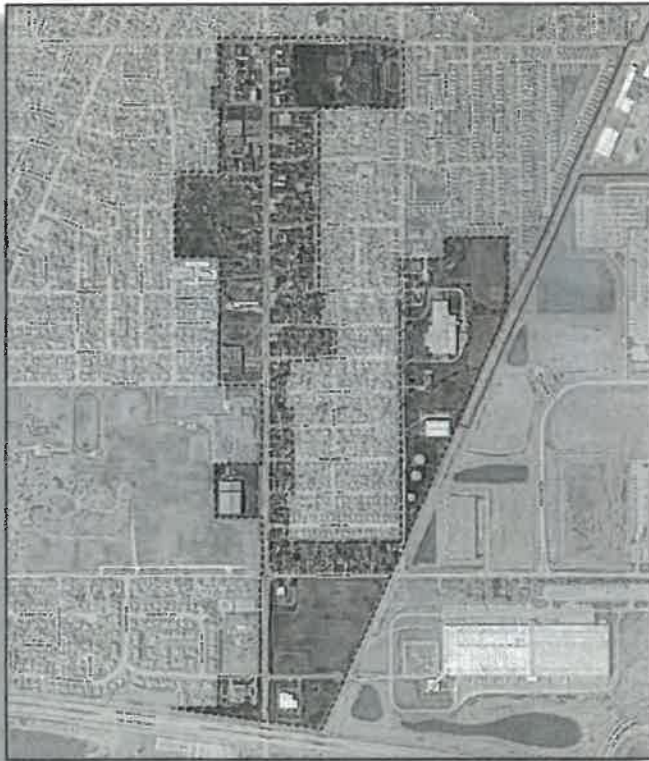
Updated August 1, 2024

| Action No. | Target Completion Date | Action Complete | Activity |
|------------|---------------------------------|-----------------|---|
| 1 | 2/12/2024 | | City Council Adopts TIF Inducement Resolution |
| 2 | a.s.a.p. | | City updates the Interested Parties Registry form and posts a notice in the newspaper regarding the Interested Parties Registry |
| 3 | 6/24/2024 | | Complete Draft of Redevelopment Plan. |
| 4 | 7/9/2024 | | City returns comments to PGAV |
| 5 | 7/26/2024 | | Informal review of Draft Redevelopment Plan by JRB |
| 6 | 7/29/2024 | | Copy of Redevelopment Plan filed with Executive Assistant for Ongoing Public Review |
| 7 | 8/9/2024 | | Notice of public meeting to all residential addresses and property owners within the Area. <i>(via regular mail at least 15 days prior to public meeting - Action Item 10).</i> |
| 8 | 8/9/2024 | | Notice of public meeting to all affected taxing bodies <i>(via certified mail at least 15 days prior to public meeting - Action Item 10).</i> |
| 9 | 8/9/2024 | | Notice of public meeting to all parties registered in IPR <i>(via certified mail at least 15 days prior to public meeting - Action Item 10).</i> |
| 10 | 8/12/2024 | | City Council passes IPR Ordinance |
| 11 | 8/26/2024 | | Public Meeting held <i>(at least 14 <u>business</u> days before mailing of notice of public hearing to the affected taxing bodies and DCEO - Action Item 13).</i> |
| 12 | 8/26/2024 | | City Council resolution establishing public hearing date & place. |
| 13 | 9/13/2024 | | Send notice of public hearing to all affected taxing bodies and DCEO via certified mail <i>(include copy of Redevelopment Plan, resolution and notice of JRB meeting to JRB members... just notice of public hearing, copy of Plan and resolution to DCEO and non-JRB taxing districts).</i> |
| 14 | 9/13/2024 | | Send notice of availability of Plan to all parties registered on the IPR and to all residential addresses within 750 feet of the boundaries of the proposed TIF district as amended. |
| 15 | 9/27/2024 | | Joint Review Board (JRB) meeting and review of Redevelopment Plan and sample ordinances <i>(at least 14 days from Action Item 11 but not more than 28 days).</i> |
| 16 | NST 9/27/2024 NLT 10/27/2024 | | Report of Joint Review Board <i>(not more than 30 days from convening of the JRB).</i> |
| 17 | 10/4/2024 | | First publication on notice of public hearing <i>(not more than 30 days before public hearing).</i> |
| 18 | 10/11/2024 | | Second publication on notice of public hearing <i>(not less than 10 days before public hearing).</i> |
| 19 | 10/11/2024 | | Notice by certified mail to property owners in proposed TIF district <i>(not less than 10 days before public hearing).</i> |
| 20 | 10/11/2024 | | Notice of public hearing to all residential addresses within the Area <i>(via regular mail).</i> |
| 21 | 10/28/2024 | | Public hearing held <i>(not less than 45 days from Action Item 13).</i> |
| 22 | NST 11/11/2024 NLT 1/26/2024 | | City Council introduces adopting ordinances <i>(not less than 14 days or more than 90 days from the close of the public hearing).</i> |

NST = No sooner than and NLT = No later than

Tax Increment Financing Redevelopment Plan & Project

South Fourth Street TIF Redevelopment Project Area



Prepared for the
City of DeKalb, Illinois

Prepared by

PGAV PLANNERS

September 13, 2024

ACKNOWLEDGMENTS

MAYOR

Cohen Barnes

CITY COUNCIL

Carolyn Zasada – Ward 1

Barb Larson – Ward 2

Tracy Smith – Ward 3

Greg Perkins – Ward 4

Andre Powell – Ward 5

Mike Verbic – Ward 6

John Walker – Ward 7

CITY MANAGER

Bill Nicklas

TABLE OF CONTENTS

| | |
|--|----|
| SECTION I - INTRODUCTION | 1 |
| Exhibit A: Proposed Redevelopment Project Area Boundary..... | 3 |
| SECTION II - BASIS FOR ELIGIBILITY OF THE AREA | 4 |
| Definition of a Blighted Area | 4 |
| Definition of a Conservation Area | 8 |
| Findings..... | 10 |
| Exhibit B: Current Land Uses..... | 12 |
| Exhibit C: Existing Conditions..... | 13 |
| Exhibit D: Summary of Blighting and Conservation Area Factors..... | 14 |
| Eligibility of Improved Parcels..... | 15 |
| Exhibit E: Comparison of EAV Growth Rates (2018-2023)..... | 16 |
| Eligibility of Vacant Parcels | 16 |
| SECTION III - REDEVELOPMENT PLAN AND PROJECT | 18 |
| General Land Uses to Apply..... | 18 |
| Conformance with the Comp plan..... | 18 |
| Objectives | 18 |
| Exhibit F: General Land Use Plan | 19 |
| Program to be Undertaken to Accomplish Objectives | 20 |
| Redevelopment Project | 20 |
| Exhibit G: Estimated Redevelopment Project Costs..... | 22 |
| Description of Redevelopment Project Costs..... | 23 |
| SECTION IV - OTHER FINDINGS AND REQUIREMENTS..... | 27 |
| Area Overall not Subject to Growth and Development..... | 27 |
| Exhibit H - EAV Trends (2018-2023)..... | 27 |
| Would not be Developed “but for” TIF..... | 27 |
| Assessment of Financial Impact..... | 27 |
| Estimated Date for Completion of the Redevelopment Project..... | 28 |
| Sources of Funds..... | 28 |
| Nature and Term of Obligations | 28 |
| Most Recent EAV of Properties in the Project Area | 29 |
| Estimate of Valuation After Redevelopment..... | 29 |
| Fair Employment Practices and Affirmative Action..... | 29 |
| Reviewing and Amending the TIF Plan | 29 |
| APPENDIX..... | 30 |

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SECTION I - INTRODUCTION

The area being considered for designation as a Tax Increment Financing (TIF) District generally includes a mix of residential properties, including single-family and multi-family dwellings, commercial properties, and some public and light industrial land uses. The area contains approximately 205 acres and is situated south of downtown DeKalb, Illinois (the “City”), and is generally bounded by E Taylor Street to the north, Interstate 88 (I-88) to the south, and from South 2nd Street in the west to South 5th Street in the east. The area is referred to herein as the South Fourth Street TIF Redevelopment Project Area (the “Area”) and the South Fourth Street TIF District (the “District”): The boundaries of the Area are as shown in **Exhibit A: Proposed Redevelopment Project Area Boundary**. Refer also to the Boundary Description contained in the **Appendix as Attachment A**.

The proposed TIF District contains approximately 205 acres, including street right-of-way, and 213 parcels of real property. The Area is mostly built-out, and there are very few vacant lots. Many of the buildings and public infrastructure located within the proposed TIF District are aging, and the Area suffers from the presence of deteriorated buildings, site improvements, and infrastructure.

The City may consider the use of tax increment financing, as well as other economic development resources as available, to facilitate private investment within the Area. It is the intent of the City to induce the investment of significant private capital in the Area, which will serve to redevelop aging properties and infrastructure that will likely enhance the tax base of the community. Furthermore, in accordance with Section 11-74.4-3(n)(5) of the Tax Increment Allocation Redevelopment Act (generally referred to as the “TIF Act” or the “Act”), a housing impact study need not be performed since the redevelopment plan will not result in the displacement of more than 9 inhabited residential units. It is not the intention of the City to displace any inhabited residential units. On the contrary, it is a priority of the City to provide attainable housing options for all current and future residents by encouraging rehabilitation and new construction projects in the Area.

The Act sets forth the requirements and procedures for establishing a Redevelopment Project Area and a Redevelopment Plan. The following sections of this report present the findings of eligibility and the Redevelopment Plan for the Project Area, as well as other findings, evidence, and documentation required by the Act.

SECTION II - BASIS FOR ELIGIBILITY OF THE AREA

A Redevelopment Project Area, according to the Act, is that area designated by a municipality in which the finding is made that there exist conditions that cause the area to be classified as a blighted area, conservation area, combination of blighted and conservation areas, or an industrial park conservation area. The criteria and the individual factors defining each of these categories of eligibility are defined in the Act. This section documents the relevant statutory requirements and how the Area meets the eligibility criteria as a combination of blighted and conservation areas.

Definition of a Blighted Area

The TIF Act states that a “**blighted area**” means any improved or vacant area within the boundaries of a redevelopment project area located within the territorial limits of the municipality where:

1. **If improved**, industrial, commercial, and residential buildings or improvements are detrimental to the public safety, health, or welfare because of a combination of five (5) or more of the following factors, each of which is (i) present, with that presence documented to a meaningful extent, so that a municipality may reasonably find that the factor is clearly present within the intent of the Act, and (ii) reasonably distributed throughout the improved part of the Redevelopment Project Area:
 - A. Dilapidation. An advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings, or improvements in such a combination that a documented building condition analysis determines that major repair is required or the defects are so serious and so extensive that the buildings must be removed.
 - B. Obsolescence. The condition or process of falling into disuse. Structures have become ill-suited for the original use.
 - C. Deterioration. With respect to buildings, defects including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters, and downspouts, and fascia. With respect to surface improvements, that the condition of roadways, alleys, curbs, gutters, sidewalks, off-street parking, and surface storage areas evidence deterioration, including, but not limited to, surface cracking, crumbling, potholes, depressions, loose paving material, and weeds protruding through paved surfaces.
 - D. Presence of structures below minimum code standards. All structures that do not meet the standards of zoning, subdivision, building, fire, and other governmental codes applicable to property, but not including housing and property maintenance codes.

- E. Illegal use of individual structures. The use of structures in violation of applicable federal, State, or local laws, exclusive of those applicable to the presence of structures below minimum code standards.
- F. Excessive vacancies. The presence of buildings that are unoccupied or underutilized and that represent an adverse influence on the area because of the frequency, extent, or duration of the vacancies.
- G. Lack of ventilation, light, or sanitary facilities. The absence of adequate ventilation for light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke, or other noxious airborne materials. Inadequate natural light and ventilation means the absence of skylights or windows for interior spaces or rooms and improper window sizes and amounts by room area to window area ratios. Inadequate sanitary facilities refers to the absence or inadequacy of garbage storage and enclosure, bathroom facilities, hot water and kitchens, and structural inadequacies preventing ingress and egress to and from all rooms and units within a building.
- H. Inadequate utilities. Underground and overhead utilities such as storm sewers and storm drainage, sanitary sewers, water lines, and gas, telephone, and electrical services that are shown to be inadequate. Inadequate utilities are those that are: (i) of insufficient capacity to serve the uses in the redevelopment project area, (ii) deteriorated, antiquated, obsolete, or in disrepair, or (iii) lacking within the redevelopment project area.
- I. Excessive land coverage and overcrowding of structures and community facilities. The over-intensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the designation of an area as one exhibiting excessive land coverage are: (i) the presence of buildings either improperly situated on parcels or located on parcels of inadequate size and shape in relation to present-day standards of development for health and safety, and (ii) the presence of multiple buildings on a single parcel. For there to be a finding of excessive land coverage, these parcels must exhibit one or more of the following conditions: insufficient provision for light and air within or around buildings, increased threat of spread of fire due to the proximity of buildings, lack of adequate or proper access to a public right-of-way, lack of reasonably required off-street parking, or inadequate provision for loading and service.
- J. Deleterious land use or layout. The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses, or uses considered to be noxious, offensive, or unsuitable for the surrounding area.
- K. Environmental clean-up. The proposed redevelopment project area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an

independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.

- L. Lack of community planning. The proposed redevelopment project area was developed prior to or without the benefit or guidance of a community plan. This means that the development occurred prior to the adoption by the municipality of a comprehensive or other community plan, or that the plan was not followed at the time of the area's development. This factor must be documented by evidence of adverse or incompatible land-use relationships, inadequate street layout, improper subdivision, parcels of inadequate shape and size to meet contemporary development standards, or other evidence demonstrating an absence of effective community planning.
 - M. The total equalized assessed value of the proposed redevelopment project area has declined for three (3) of the last five (5) calendar years prior to the year in which the redevelopment project area is designated, or is increasing at an annual rate that is less than the balance of the municipality for three (3) of the last five (5) calendar years for which information is available, or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for three (3) of the last five (5) calendar years prior to the year in which the redevelopment project area is designated.
1. **If vacant**, the sound growth of the Redevelopment Project Area is impaired by a combination of two (2) or more of the following factors, each of which is (i) present, with that presence documented, to a meaningful extent, so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:
- A. Obsolete platting of vacant land that results in parcels of limited or narrow size, or configurations of parcels of irregular size or shape that would be difficult to develop on a planned basis and in a manner compatible with contemporary standards and requirements, or platting that failed to create rights-of-ways for streets or alleys, or that created inadequate right-of-way widths for streets, alleys, or other public rights-of-way or that omitted easements for public utilities.
 - B. Diversity of ownership of parcels of vacant land sufficient in number to retard or impede the ability to assemble the land for development.
 - C. Tax and special assessment delinquencies exist or the property has been the subject of tax sales under the Property Tax Code within the last five (5) years.

- D. Deterioration of structures or site improvements in neighboring areas adjacent to the vacant land.
 - E. The area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that the remediation costs constitute a material impediment to the development or redevelopment of the Redevelopment Project Area.
 - F. The total equalized assessed value of the proposed Redevelopment Project Area has declined for three (3) of the last five (5) calendar years prior to the year in which the Redevelopment Project Area is designated, or is increasing at an annual rate that is less than the balance of the municipality for three (3) of the last five (5) calendar years for which information is available, or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for three (3) of the last five (5) calendar years prior to the year in which the Redevelopment Project Area is designated.
2. **If vacant**, the sound growth of the redevelopment project area is impaired by one of the following factors that: (i) is present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act; and, (ii) is reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:
- A. The area consists of one or more unused quarries, mines, or strip mine ponds.
 - B. The area consists of unused rail yards, rail tracks, or railroad rights-of-way.
 - C. The area, prior to its designation, is subject to
 - a. chronic flooding that adversely impacts on real property in the area as certified by a registered professional engineer or appropriate regulatory agency; or
 - b. surface water that discharges from all or a part of the area and contributes to flooding within the same watershed, but only if the redevelopment project provides for facilities or improvements to contribute to the alleviation of all or part of the flooding.
 - D. The area consists of an unused or illegal disposal site containing earth, stone, building debris, or similar materials that were removed from construction, demolition, excavation, or dredge sites.
 - E. Prior to November 1, 1999, the area is not less than 50 nor more than 100 acres and 75% of which is vacant (notwithstanding that the area has been used

for commercial agricultural purposes within 5 years prior to the designation of the redevelopment project area), and the area meets at least one of the factors itemized in paragraph (1) of this subsection, the area has been designated as a town or City center by ordinance or comprehensive plan adopted prior to January 1, 1982, and the area has not been developed for that designated purpose.

- F. The area qualified as a blighted improved area immediately prior to becoming vacant, unless there has been substantial private investment in the immediately surrounding area.

Definition of a Conservation Area

1. **“Conservation area”** means any improved area within the boundaries of a redevelopment project area located within the territorial limits of the municipality in which 50% or more of the structures in the area have an age of 35 years or more. Such an area is not yet a blighted area, but because of a combination of three or more of the following factors, the area is detrimental to the public safety, health, morals or welfare, and such an area may become a blighted area:
 - A. Dilapidation. An advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings, or improvements in such a combination that a documented building condition analysis determines that major repair is required or the defects are so serious and so extensive that the buildings must be removed.
 - B. Obsolescence. The condition or process of falling into disuse. Structures have become ill-suited for the original use.
 - C. Deterioration. With respect to buildings, defects including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters, and downspouts, and fascia. With respect to surface improvements, that the condition of roadways, alleys, curbs, gutters, sidewalks, off-street parking, and surface storage areas evidence deterioration, including, but not limited to, surface cracking, crumbling, potholes, depressions, loose paving material, and weeds protruding through paved surfaces.
 - D. Presence of structures below minimum code standards. All structures that do not meet the standards of zoning, subdivision, building, fire, and other governmental codes applicable to property, but not including housing and property maintenance codes.
 - E. Illegal use of individual structures. The use of structures in violation of applicable federal, State, or local laws, exclusive of those applicable to the presence of structures below minimum code standards.

- F. Excessive vacancies. The presence of buildings that are unoccupied or underutilized and that represent an adverse influence on the area because of the frequency, extent, or duration of the vacancies.
- G. Lack of ventilation, light, or sanitary facilities. The absence of adequate ventilation for light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke, or other noxious airborne materials. Inadequate natural light and ventilation means the absence of skylights or windows for interior spaces or rooms and improper window sizes and amounts by room area to window area ratios. Inadequate sanitary facilities refers to the absence or inadequacy of garbage storage and enclosure, bathroom facilities, hot water and kitchens, and structural inadequacies preventing ingress and egress to and from all rooms and units within a building.
- H. Inadequate utilities. Underground and overhead utilities such as storm sewers and storm drainage, sanitary sewers, water lines, and gas, telephone, and electrical services that are shown to be inadequate. Inadequate utilities are those that are: (i) of insufficient capacity to serve the uses in the redevelopment project area, (ii) deteriorated, antiquated, obsolete, or in disrepair, or (iii) lacking within the redevelopment project area.
- I. Excessive land coverage and overcrowding of structures and community facilities. The over-intensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the designation of an area as one exhibiting excessive land coverage are: (i) the presence of buildings either improperly situated on parcels or located on parcels of inadequate size and shape in relation to present-day standards of development for health and safety, and (ii) the presence of multiple buildings on a single parcel. For there to be a finding of excessive land coverage, these parcels must exhibit one or more of the following conditions: insufficient provision for light and air within or around buildings, increased threat of spread of fire due to the close proximity of buildings, lack of adequate or proper access to a public right-of-way, lack of reasonably required off-street parking, or inadequate provision for loading and service.
- J. Deleterious land use or layout. The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses, or uses considered to be noxious, offensive, or unsuitable for the surrounding area.
- K. Environmental clean-up. The proposed redevelopment project area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law,

provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.

- L. Lack of community planning. The proposed redevelopment project area was developed prior to or without the benefit or guidance of a community plan. This means that the development occurred prior to the adoption by the municipality of a comprehensive or other community plan, or that the plan was not followed at the time of the area's development. This factor must be documented by evidence of adverse or incompatible land-use relationships, inadequate street layout, improper subdivision, parcels of inadequate shape and size to meet contemporary development standards, or other evidence demonstrating an absence of effective community planning.
- M. The total equalized assessed value of the proposed redevelopment project area has declined for three of the last five calendar years prior to the year in which the redevelopment project area is designated, or is increasing at an annual rate that is less than the balance of the municipality for three of the last five calendar years for which information is available, or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for three of the last five calendar years prior to the year in which the redevelopment project area is designated.

Findings

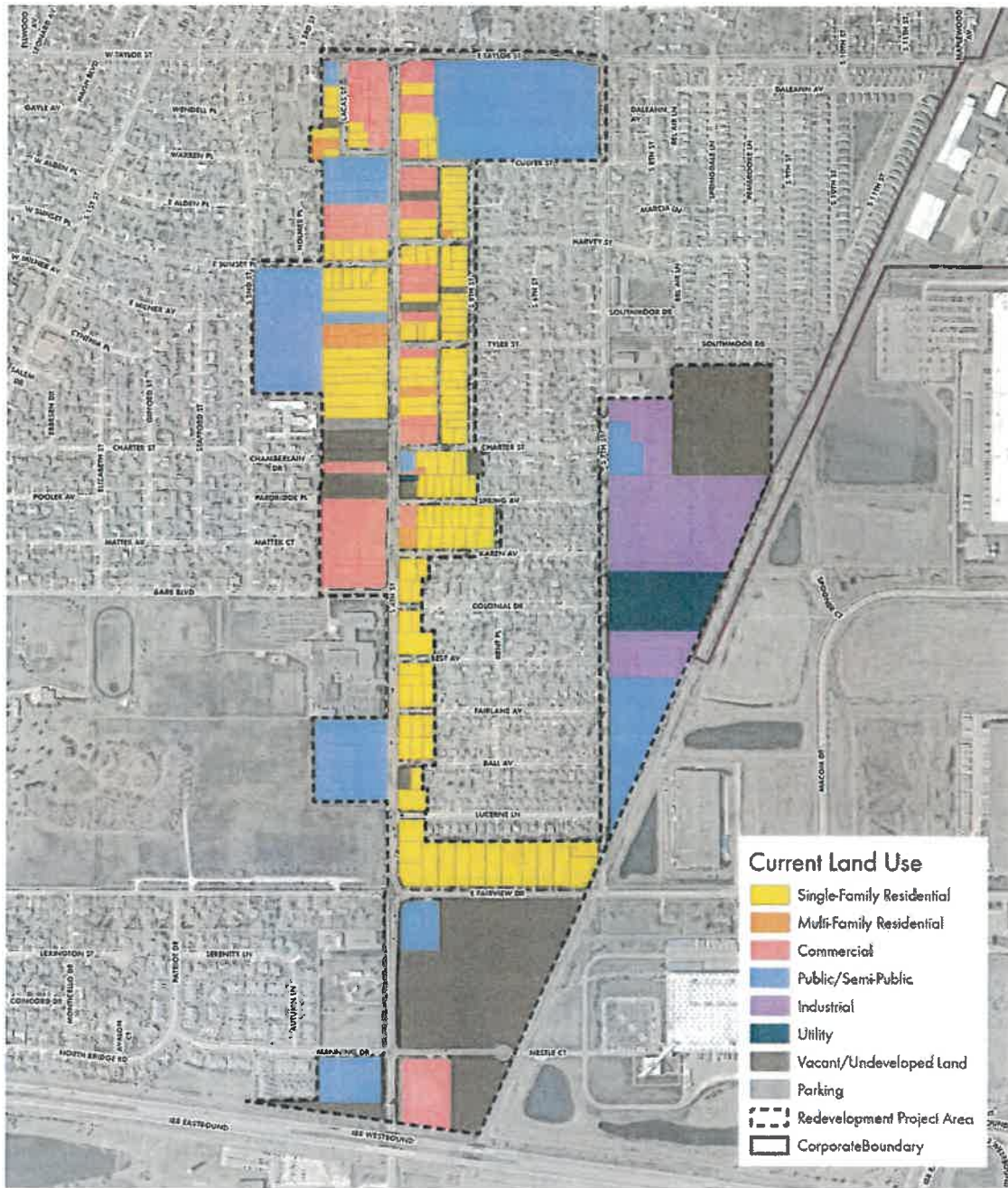
To determine if the Area meets the eligibility requirements of the Act, research and field surveys were conducted. These included:

- Discourse with City officials knowledgeable about area conditions overall as well as history and age of buildings and site improvements.
- On-site field examination of conditions within the Area on April 9-10, 2024 by experienced staff of PGAV. These personnel are trained in techniques and procedures of documenting conditions of real property, streets, etc., and determination of eligibility of designated areas for tax increment financing.
- Use of definitions contained in the Act.
- Examination of a Phase II Site Investigation & Remediation Evaluation.
- Examination of DeKalb County real property tax assessment records.

On April 9th and 10th of 2024, PGAV staff conducted field investigations to document existing conditions of the properties proposed for the Area. Parcels, buildings, and roadways were examined for deterioration, dilapidation, vacancy, approximate building age, current land use, etc. The following narrative summarizes the factors found to be present to a meaningful extent within the Area. **Exhibit B** on the following page displays current land

uses, while **Exhibit C** shows the reasonable distribution of blighting and conservation factors throughout the Area. **Exhibit D: Summary of Blighting and Conservation Area Factors** displays the summary of qualifying factors.

Exhibit B: Current Land Uses



Existing Land Use Plan
DeKalb, IL

0 500 1,000 US Feet

PG&V PLANNERS uc



Exhibit C: Existing Conditions

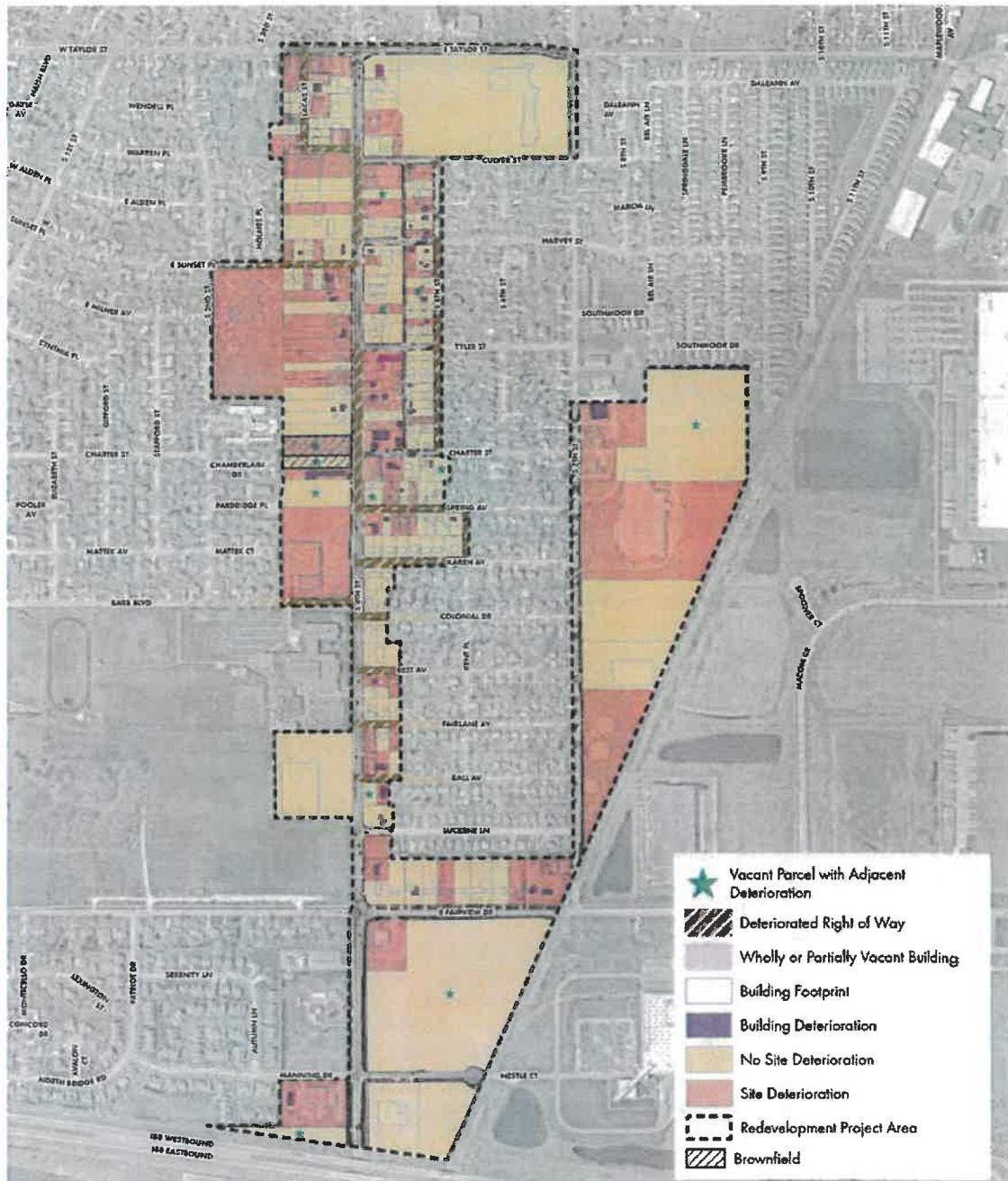


Exhibit C - Existing Conditions
DeKalb, IL

0 500 1,000 US Feet

PGAV PLANNERS LLC



Exhibit D
**SUMMARY OF BLIGHTING AND
 CONSERVATION AREA FACTORS**
 Fourth Street TIF Redevelopment Project Area
 DeKalb, IL

| | Total | % |
|---|------------------|-------|
| Total Acres | 205 | |
| No. of improved parcels | 199 | 93.4% |
| No. of vacant parcels | 14 | 6.6% |
| No. of right-of-way and Railroad parcels | 0 | 0.0% |
| Total parcels | 213 | |
| No. of buildings | 292 | |
| No. of buildings 35 years of age or older | 276 | 94.5% |
| No. inhabited residential units | 150 | |
| IMPROVED LAND FACTORS: | | |
| No. of improved parcels with either deteriorated site improvements or buildings | 104 | 52.3% |
| Buildings that are dilapidated | 6 | |
| Buildings that are obsolete | nd ¹ | |
| No. of structures below minimum code | nd ¹ | |
| No. of buildings lacking ventilation, light or sanitation facilities | nd ¹ | |
| No. of building with illegal uses | nd ¹ | |
| Number of buildings that are wholly or partially vacant | 4 | 1.4% |
| No. of improved parcels with excessive land coverage or overcrowding of structures | nd ¹ | |
| Inadequate utilities (Entire Project Area) | Yes | |
| Deleterious land use or layout (by Sub-Area) | nd ¹ | |
| Lack of community planning | nd ¹ | |
| Environmental clean-up | nd ¹ | |
| Improved parcels that are taxable | 186 | 93% |
| Area has declining or sub-par EAV growth | Yes | |
| VACANT LAND FACTORS (2 or More): | | |
| Obsolete platting | nd ¹ | |
| Diversity of ownership | nd ¹ | |
| Tax delinquencies | nd ¹ | |
| Vacant parcels with deterioration of structures or site improvements in neighboring areas | 13 | 92.9% |
| Environmental clean-up | Yes ² | |
| Vacant land that is taxable | 11 | 78.6% |
| Area has declining or sub-par EAV growth | Yes | |
| VACANT LAND FACTORS (1 or More): | | |
| Unused quarry, mines, rail, etc. | nd ¹ | |
| Blighted before vacant | Yes ² | |
| Chronic flooding | nd ¹ | |
| Unused or illegal disposal site | nd ¹ | |

¹ Not determined.

² This factor related to the Protano site only.

Eligibility of Improved Parcels

1. Summary of Findings on Age of Structures

Age is a prerequisite factor in determining an Area's qualification as a "conservation area". As is clearly set forth in the Act, 50% or more of the structures within the proposed District must have an age of 35 years or more to meet this criterion. The Area contains 292 buildings, of which 276 (94.5%) were determined by field surveys to be 35 years of age or older. More than 50% of the buildings exceed 35 years of age; therefore, the age threshold is met for qualifying the improved property within the Area as a conservation area.

2. Summary of Findings on Deterioration

Deteriorating conditions were recorded on 104 out of 199 (52.3%) improved parcels. The field survey of exterior building conditions found defects in the secondary structural components, including windows, doors, gutters, downspouts, walls, etc. Additionally, deteriorated site improvements such as sidewalks, driveways, and parking lots were distributed throughout the Area. Photographic evidence of deteriorating conditions can be found in **Attachment B** in the **Appendix**.

3. Summary of Findings on Inadequate Utilities

The City has performed necessary utility repairs from time to time that correlate with the findings of inadequate functionality from underground and 'out-of-sight' infrastructure, but significant repairs and upgrades are still required. The findings include illegal 'cross connections' between the City and the Kishwaukee Water Reclamation District stormwater and sanitary piping. Similar to the prerequisite of age found in the conservation area section of the TIF Act, much of the 'out-of-sight' infrastructure in the Project Area is at least 35 years of age.

Exhibit E: Comparison of EAV Growth Rates (2018-2023)

Fourth Street TIF Redevelopment Project Area
DeKalb, IL

| Assessment Year | Project Area EAV * | EAV Dedined? | Balance of City** | Area Growth Rate Less Than Balance of City? | Area Growth Rate Less Than CPI Index for All Urban Consumers? |
|-----------------------|--------------------|--------------|-------------------|---|---|
| 2018 | \$ 9,678,705 | | \$ 611,061,971 | | |
| 2019 | \$ 10,050,813 | | \$ 634,875,289 | | |
| Annual Percent Change | 3.8% | NO | 3.9% | YES | NO |
| 2020 | \$ 10,419,638 | | \$ 663,259,094 | | |
| Annual Percent Change | 3.7% | NO | 4.5% | YES | NO |
| 2021 | \$ 10,697,234 | | \$ 699,920,123 | | |
| Annual Percent Change | 2.7% | NO | 5.5% | YES | YES |
| 2022 | \$ 11,368,821 | | \$ 804,879,295 | | |
| Annual Percent Change | 6.3% | NO | 15.0% | YES | YES |
| 2023 | \$ 12,411,930 | | \$939,971,448 | | |
| Annual Percent Change | 9.2% | NO | 16.8% | YES | NO |

* Source: DeKalb County Assessor data.

** Source: DeKalb County Tax Computation Reports 2018-2023.

Eligibility of Vacant Parcels

1. Summary of Findings on Deterioration in Neighboring Areas Adjacent to Vacant Land

Of the 14 properties which were determined to be vacant parcels, 13 (92.9%) are adjacent to properties containing deteriorated structures and/or site improvements.

2. Summary of Findings on Declining or Sub-par EAV Growth

(See Summary of Declining or Sub-par EAV Growth in sub-section title Eligibility of Improved Parcels)

3. Summary of Findings on Environmental Clean-up (Former Protano Salvage Yard)

A Phase II investigation was completed in June of 2013, and the report determined the presence of underground storage tanks and volatile organic compounds. The cost estimate for remediation was between \$360,000 and \$415,000 in 2013. Based on inflation alone, the upper end of the cost estimate could be as much as \$550,000 in 2024 dollars. Although this property represents a small portion of the Project Area, the estimated remediation costs present a material impediment to redevelopment of the site of the former Protano Salvage Yard.

4. Summary of Findings on Blighted Before Becoming Vacant (Former Protano Salvage Yard)

The buildings and site improvements found at the former salvage yard exhibited several factors that would have allowed the property to qualify as a blighted area. Deterioration of site improvements and environmental contamination would be two of the main reasons to consider the property blighted before becoming vacant. Additionally, the intended use and conditions of the property were also considered noxious, offensive, and unsuitable for the surrounding area. Although this property represents a small portion of the Project Area, it was considered blighted before it became vacant and represented a material impediment to the redevelopment of surrounding properties.

SECTION III - REDEVELOPMENT PLAN AND PROJECT

Section III and Section IV constitute the Redevelopment Plan and Project for the South TIF Redevelopment Project Area.

General Land Uses to Apply

The general land uses to apply for the Area are shown in **Exhibit F: General Land Use Plan** on the following page.

Conformance with the Comp plan

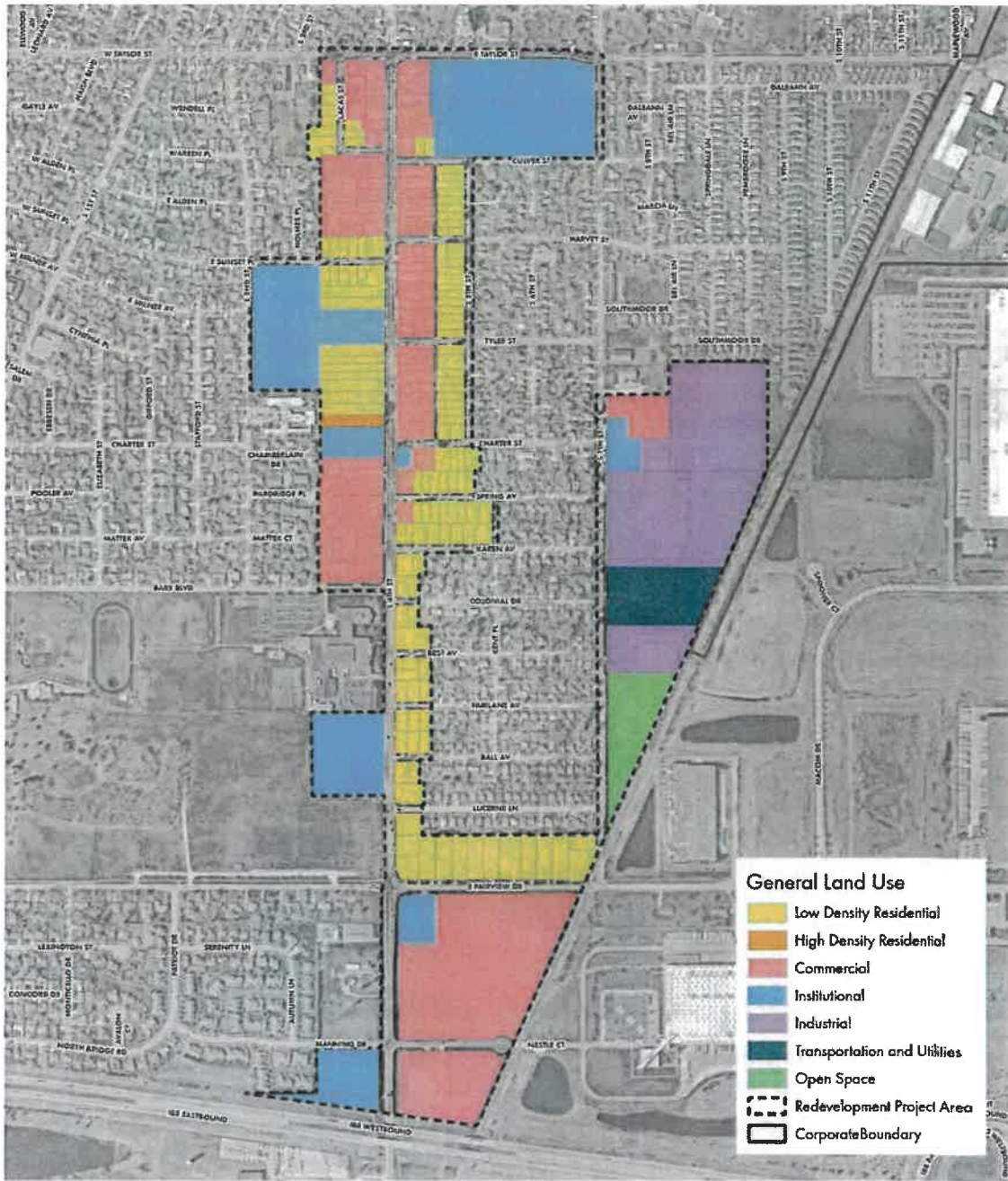
The General Land Use Plan conforms with the City's Land Use Plan set forth in the City of DeKalb 2022 Comprehensive Plan.

Objectives

The objectives of this Plan are as follow:

1. To provide adequate infrastructure to alleviate blight, ensure safe conditions, and enhance the efficiency of the infrastructure networks. This infrastructure could include, but is not limited to, sidewalks, streets, utilities, and streetlights.
2. Enhance the tax base for the City and all other taxing bodies.
3. Encourage and assist private investment and redevelopment within the Area through the provision of financial assistance as permitted by the Act.
4. Complete all public and private actions required in this Plan in an expeditious manner.
5. Aid in the remediation and redevelopment of environmentally contaminated properties.
6. Maintain transparency and accountability with residents and taxing bodies by reporting annually on Area projects to the State of Illinois and the Joint Review Board.
7. Enter into agreements with private parties and public agencies that protect the long-term financial health and wellbeing of the City.

Exhibit F: General Land Use Plan



General Land Use Plan
DeKalb, IL

0 500 1,000 US Feet

PG&V PLANNERS LLC



Program to be Undertaken to Accomplish Objectives

The City has determined that it is appropriate to create a program to provide financial incentives for private investment within the Area. It has been determined, through private and public project implementation experience, that tax increment financing constitutes one of the most effective means available for enabling development in the Area. Local taxing bodies are expected to benefit from the implementation of this Plan. The City will incorporate appropriate provisions within any redevelopment agreement entered into between the City and private parties ensuring redevelopment projects make progress towards achieving the objectives stated herein.

Redevelopment Project

Activities necessary to implement the Plan may include the following:

1. Private Redevelopment Activities:

Construction of new private buildings at various locations in the Area. At this time, there are no development proposals being considered by the City for the area, but each proposal will be examined as they are brought forward and the level of public assistance offered through the South Fourth TIF will depend on the merits and financial needs of each project.

2. Public Redevelopment Activities:

Public improvements and support activities will be used to induce and complement private investment. These may include but are not limited to: street and sidewalk improvements, land assembly including site acquisition and site preparation, public utilities (e.g., water, sanitary and storm sewer facilities), traffic signalization, and marketing of properties, as well as other programs of financial assistance provided by the City.

3. Land Assembly, Displacement Certificate, and Relocation Assistance:

To achieve the objectives of the Plan, land assembly by the City and eventual conveyance to private entities may be necessary in order to attract private development interest. Therefore, any property located within the Redevelopment Project Area may be acquired by developers or the City, as necessary, to assemble various parcels of land to achieve marketable tracts, or if such property is necessary for the implementation of a specific public or private redevelopment project. Activities of this type may include the displacement of inhabited housing units located in the Project Area (see below).

Displacement Certificate:

Under Sections 11-74.4-3 (n) (5) and 11-74.4-4.1 (b) of the Tax Increment Allocation Redevelopment Act, the City hereby certifies that this Redevelopment Plan, as amended, will not result in the displacement of more than nine (9) inhabited residential units. It is not the intention of the City to displace any inhabited residential units. On the contrary, it is a priority of the City to provide attainable housing options for all current and future residents by encouraging rehabilitation and new construction projects in the Area.

Relocation Assistance:

If households of low-income or very low-income persons inhabit any residential housing units where relocation of the occupants is required, relocation assistance will be provided to such persons. Affordable housing and relocation assistance shall not be less than that which would be provided under the federal Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and the regulations under that Act, including the eligibility criteria. Affordable housing may be either in existing or newly constructed buildings. For purposes of this requirement in the TIF Act, “low-income households”, “very low-income households” and “affordable housing” have the meanings set forth in the Illinois Affordable Housing Act.

At this time, there are no specific development proposals being considered by the City for the South Fourth Street TIF Area. **Exhibit G – Estimated Redevelopment Project Costs** is simply a list of potential TIF eligible project costs that may be incurred by private developers, businesses, or public entities in the South TIF Area. These are estimates and funds can be shifted between line items to meet whatever opportunities present themselves during the term of the TIF district. Each development proposal will be examined and the level of TIF assistance will depend on the merits and financial needs of each project.

Exhibit G: Estimated Redevelopment Project Costs

| Description | Estimated Cost ^{1, 2, & 3} |
|--|---|
| A. Public Works or Improvements | \$2,300,000 |
| B. Property Assembly, Site Preparation, Demolition | \$1,500,000 |
| C. Building Rehabilitation/ Retrofit | \$6,500,000 |
| D. Relocation costs | \$120,225 |
| E. Taxing District Capital Costs | \$1,750,000 |
| F. Job Training | \$100,000 |
| G. Planning, Legal & Professional Services | \$100,000 |
| H. General Administration | \$25,000 |
| I. Financing Costs | \$150,000 |
| J. Interest Costs Incurred by Developers | \$0 |
| K. Contingency (10%) | \$660,275 |
| Total Estimated Costs ⁴ | \$13,205,500 |

Notes:

1. All costs shown are in 2024 dollars.
2. Adjustments may be made among line items within the budget to reflect program implementation experience.
3. Private redevelopment costs and investment are in addition to the above.
4. The total estimated redevelopment project costs shall not be increased by more than 5% after adjustment for inflation from the date of the Plan adoption, per subsection 11-74.4.5 (c) of the Act.

Description of Redevelopment Project Costs

Costs that may be reimbursed are defined as “redevelopment project costs” in the Act and may be amended from time to time. Itemized below is the statutory listing of “redevelopment project costs” currently permitted by the Act:

- 1. Costs of studies, surveys, development of plans, and specifications, implementation and administration** of the redevelopment plan including but not limited to staff and professional service costs for architectural, engineering, legal, financial, planning or other services, provided however that no charges for professional services may be based on a percentage of the tax increment collected; except that on and after November 1, 1999 (the effective date of Public Act 91-478), no contracts for professional services, excluding architectural and engineering services, may be entered into if the terms of the contract extend beyond a period of 3 years.

In addition, redevelopment project costs shall not include lobbying expenses. After consultation with the municipality, each tax increment consultant or advisor to a municipality that plans to designate or has designated a redevelopment project area shall inform the municipality in writing of any contracts that the consultant or advisor has entered into with entities or individuals that have received, or are receiving, payments financed by tax increment revenues produced by the redevelopment project area with respect to which the consultant or advisor has performed, or will be performing, service for the municipality. This requirement shall be satisfied by the consultant or advisor before the commencement of services for the municipality and thereafter whenever any other contracts with those individuals or entities are executed by the consultant or advisor;

(i) After July 1, 1999, annual administrative costs shall not include general overhead or administrative costs of the municipality that would still have been incurred by the municipality if the municipality had not designated a redevelopment project area or approved a redevelopment plan;

(ii) The cost of marketing sites within the redevelopment project area to prospective businesses, developers, and investors;

- 2. Property assembly costs**, including but not limited to acquisition of land and other property, real or personal, or rights or interests therein, demolition of buildings, site preparation, site improvements that serve as an engineered barrier addressing ground level or below ground environmental contamination, including, but not limited to parking lots and other concrete or asphalt barriers, and the clearing and grading of land;

3. **Costs of rehabilitation, reconstruction or repair or remodeling of existing public or private buildings**, fixtures, and leasehold improvements; and the cost of replacing an existing public building if pursuant to the implementation of a redevelopment project the existing public building is to be demolished to use the site for private investment or devoted to a different use requiring private investment; including any direct or indirect costs relating to Green Globes or LEED certified construction elements or construction elements with an equivalent certification;
4. **Costs of the construction of public works or improvements**, including any direct or indirect costs relating to Green Globes or LEED certified construction elements or construction elements with an equivalent certification, except that on and after November 1, 1999, redevelopment project costs shall not include the cost of constructing a new municipal public building principally used to provide offices, storage space, or conference facilities or vehicle storage, maintenance, or repair for administrative, public safety, or public works personnel and that is not intended to replace an existing public building as provided under paragraph (3) of subsection (q) of Section 11-74.4-3.
5. **Costs of job training and retraining projects**, including the cost of "welfare to work" programs implemented by businesses located within the redevelopment project area;
6. **Financing costs**, including but not limited to all necessary and incidental expenses related to the issuance of obligations and which may include payment of interest on any obligations issued hereunder including interest accruing during the estimated period of construction of any redevelopment project for which such obligations are issued and for not exceeding 36 months thereafter and including reasonable reserves related thereto;
7. To the extent the municipality by written agreement accepts and approves the same, all or a portion of a **taxing district's capital costs** resulting from the redevelopment project necessarily incurred or to be incurred within a taxing district in furtherance of the objectives of the redevelopment plan and project.
8. **Relocation costs** to the extent that a municipality determines that relocation costs shall be paid or is required to make payment of relocation costs by federal or State law or in order to satisfy subparagraph (7) of subsection (n);
9. **Payment in lieu of taxes** [see Sec. 11-74.4-3 (m) of the Act];
10. **Costs of job training**, retraining, advanced vocational education or career education, including but not limited to courses in occupational, semi-technical or technical fields leading directly to employment, incurred by one or more taxing districts, provided that such costs

- (i) are related to the establishment and maintenance of additional job training, advanced vocational education or career education programs for persons employed or to be employed by employers located in a redevelopment project area; and
 - (ii) when incurred by a taxing district or taxing districts other than the municipality, are set forth in a written agreement by or among the municipality and the taxing district or taxing districts, which agreement describes the program to be undertaken, including but not limited to the number of employees to be trained, a description of the training and services to be provided, the number and type of positions available or to be available, itemized costs of the program and sources of funds to pay for the same, and the term of the agreement. Such costs include, specifically, the payment by community college districts of costs pursuant to Sections 3-37, 3-38, 3-40 and 3-40.1 of the Public Community College Act and by school districts of costs pursuant to Sections 10-22.20a and 10-23.3a of The School Code;
- 11.** Unless explicitly stated herein the cost of construction of new privately-owned buildings shall not be an eligible redevelopment project cost.
- 12.** After November 1, 1999 (the effective date of Public Act 91-478), none of the redevelopment project costs enumerated in this subsection shall be eligible redevelopment project costs if those costs would provide direct financial support to a retail entity initiating operations in the redevelopment project area while terminating operations at another Illinois location within 10 miles of the redevelopment project area but outside the boundaries of the redevelopment project area municipality.

For purposes of this paragraph, termination means a closing of a retail operation that is directly related to the opening of the same operation or like retail entity owned or operated by more than 50% of the original ownership in a redevelopment project area, but it does not mean closing an operation for reasons beyond the control of the retail entity, as documented by the retail entity, subject to a reasonable finding by the municipality that the current location contained inadequate space, had become economically obsolete, or was no longer a viable location for the retailer or serviceman.

- 13.** No cost shall be a redevelopment project cost in a redevelopment project area if used to demolish, remove, or substantially modify a historic resource, after August 26, 2008 (the effective date of Public Act 95-934), unless no prudent and feasible alternative exists. "Historic resource" for the purpose of this item (14) means
- (i) a place or structure that is included or eligible for inclusion on the National Register of Historic Places or

(ii) a contributing structure in a district on the National Register of Historic Places.

This item (14) does not apply to a place or structure for which demolition, removal, or modification is subject to review by the preservation agency of a Certified Local Government designated as such by the National Park Service of the United States Department of the Interior.

14. Interest cost incurred by a redeveloper related to the construction, renovation or rehabilitation of a redevelopment project provided that:

- (i) such costs are to be paid directly from the special tax allocation fund established pursuant to this Act;
- (ii) such payments in any one year may not exceed 30% of the annual interest costs incurred by the redeveloper with regard to the redevelopment project during that year;
- (iii) if there are not sufficient funds available in the special tax allocation fund to make the payment pursuant to this paragraph (11) then the amounts so due shall accrue and be payable when sufficient funds are available in the special tax allocation fund;
- (iv) the total of such interest payments paid pursuant to this Act may not exceed 30% of the total

SECTION IV - OTHER FINDINGS AND REQUIREMENTS

Area Overall not Subject to Growth and Development

The properties in the area have not experienced significant growth and development due to a lack of private investment by private enterprise. This lack of investment and upkeep is apparent throughout the Project Area and the property values are lagging behind the balance of the City. Refer to **Exhibit H – EAV Trends (2018-2023)** for a visual representation of the value of the Project Area performing at a lower rate than the balance of the City.

Exhibit H - EAV Trends (2018-2023)

Fourth Street TIF Redevelopment Project Area
DeKalb, IL

| | EAV 2018 | EAV 2023 | Change | Percent | Annual Percent Rate |
|------------------------------|----------------|----------------|----------------|---------|---------------------|
| RPA ¹ | \$ 9,678,705 | \$ 12,411,930 | \$ 2,733,225 | 28.2% | 5.1% |
| CPI ² | 251.107 | 304.702 | 53.6 | 21.3% | 3.9% |
| Balance of City ³ | \$ 611,061,971 | \$ 939,971,448 | \$ 328,909,477 | 53.8% | 9.0% |

¹ Equalized Assessed Valuation (EAV) of the Redevelopment Project Area

² Consumer Price Index for All Urban Consumers. Source: U.S. Bureau of Labor Statistics

³ Total City EAV minus Project Area EAV.

Would not be Developed “but for” TIF

The properties in the Area are not reasonably anticipated to be improved without the direct participation of the City to provide funding in the form of financial incentives and infrastructure spending. Without the influence of public financing through tax increment financing, the City would not be able to make improvements to and attract new residents and businesses to the Area.

Assessment of Financial Impact

The City and Joint Review Board will monitor the progress of the TIF program and its future impacts on all local taxing bodies. In the event significant adverse impacts are identified that increase demands for facilities or services in the future, the City will consider utilizing tax increment proceeds or other appropriate actions to the extent possible to assist in addressing the needs.

All overlapping taxing bodies will continue to receive property tax revenues on the base values of properties to be added to the Area during the duration of the life of the TIF program. In addition, it is reasonable to assume that the economic and financial benefits resulting from redevelopment efforts in the Area will spill into other sections of the community and generate additional revenues for the above listed government entities. In addition, after the expiration of the TIF program, the taxing districts will receive the benefits of an increased property tax base. It is also reasonable to assume that the benefits of the increased property tax base would not occur without the implementation of the Plan and the use of TIF.

Estimated Date for Completion of the Redevelopment Project

The estimated date for the completion of the Redevelopment Project or retirement of obligations issued may not be later than December 31st of the year in which the payment to the municipal treasurer as provided in subsection (b) of Section 11-74.4-8 of the Act is to be made with respect to ad valorem taxes levied in the 23rd calendar year after the year in which the ordinance approving the redevelopment project area was adopted.

Sources of Funds

The sources of funds to pay for redevelopment project costs associated with implementing the Plan will come from the increment generated by increasing property values due to new construction and renovated structures. If available, revenues from other economic development funding sources, public or private, may be utilized. These may include State and Federal programs, local retail sales tax, revenues from any adjoining tax increment redevelopment project areas, and land disposition proceeds from the sale of land in the Area, as well as other revenues. The final decision concerning redistribution of yearly tax increment revenues may be made as part of a bond ordinance.

Nature and Term of Obligations

Without excluding other methods of City or private financing, the principal source of funding will be those deposits made into the Special Allocation Fund of monies received from the taxes on the increased value (above the initial equalized assessed value) of real property in the Area. These monies may be used to repay private or public sources for the expenditure of funds made as Redevelopment Project Costs for applicable public or private redevelopment activities noted above or may be used to amortize Tax Increment Revenue obligations, issued pursuant to this Redevelopment Plan, for a term not to exceed the expiration date of this TIF Program, bearing an annual interest rate as permitted by law.

Revenues received in excess of 100% of funds necessary for the payment of principal and interest on the bonds and not needed for other redevelopment project costs or early

bond retirements shall be declared as surplus and become available for distribution annually to the taxing bodies to the extent that this distribution of surplus does not impair the financial viability of the project. One or more bond issues may be sold at any time in order to implement this Redevelopment Plan. The City may utilize revenues from any other source, including City, State, or Federal funds, or tax increment revenues from this Project or adjoining TIF areas to pay for the costs of completing this Project.

Most Recent EAV of Properties in the Project Area

The most recent (2023) total equalized assessed valuation (EAV) for the properties in the Area is estimated to be \$12,411,930. A list of the parcel identification numbers (PIN's) and 2023 tax year EAV for the parcels in the Area are included in the **Appendix as Attachment C**. After the approval of the Plan by the City, the City will make a request to the County Clerk of DeKalb County to certify the base EAV for each parcel of real estate in the Area.

Estimate of Valuation After Redevelopment

Contingent on the adoption of this Plan and commitment by the City to the Redevelopment Program, it is anticipated that the private redevelopment investment in the Area, as amended, will cause the equalized assessed valuation of said Area to increase to approximately \$22,463,811. This projected value is based on a gradual increase in EAV over time as needed improvements are completed and property value growth approaches that of the rest of the City.

Fair Employment Practices and Affirmative Action

Fair employment practices and affirmative action are the same as the City's current policies.

Reviewing and Amending the TIF Plan

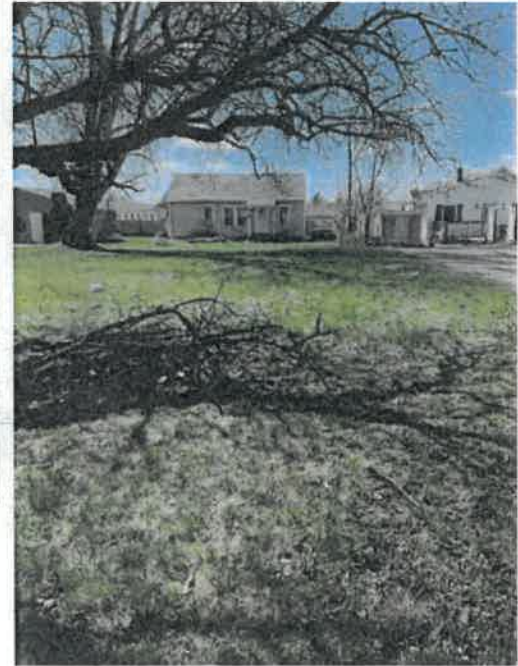
This Redevelopment Plan may be amended in accordance with the provisions of the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1, et. seq. Also, the City shall adhere to all reporting requirements and other statutory provisions.

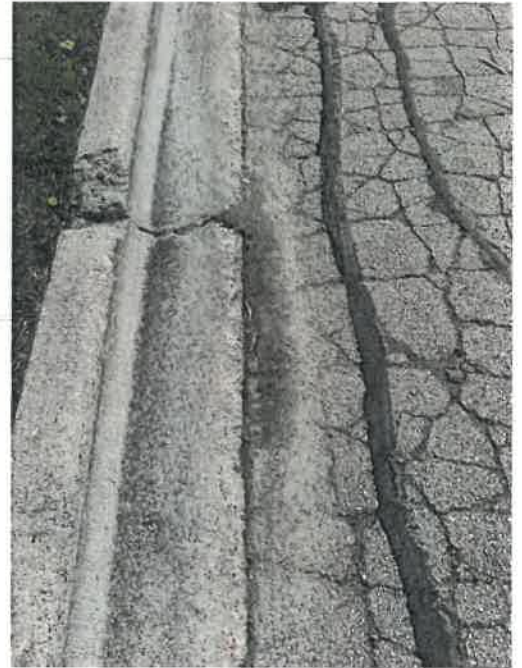
APPENDIX

**ATTACHMENT A
LEGAL DESCRIPTION**

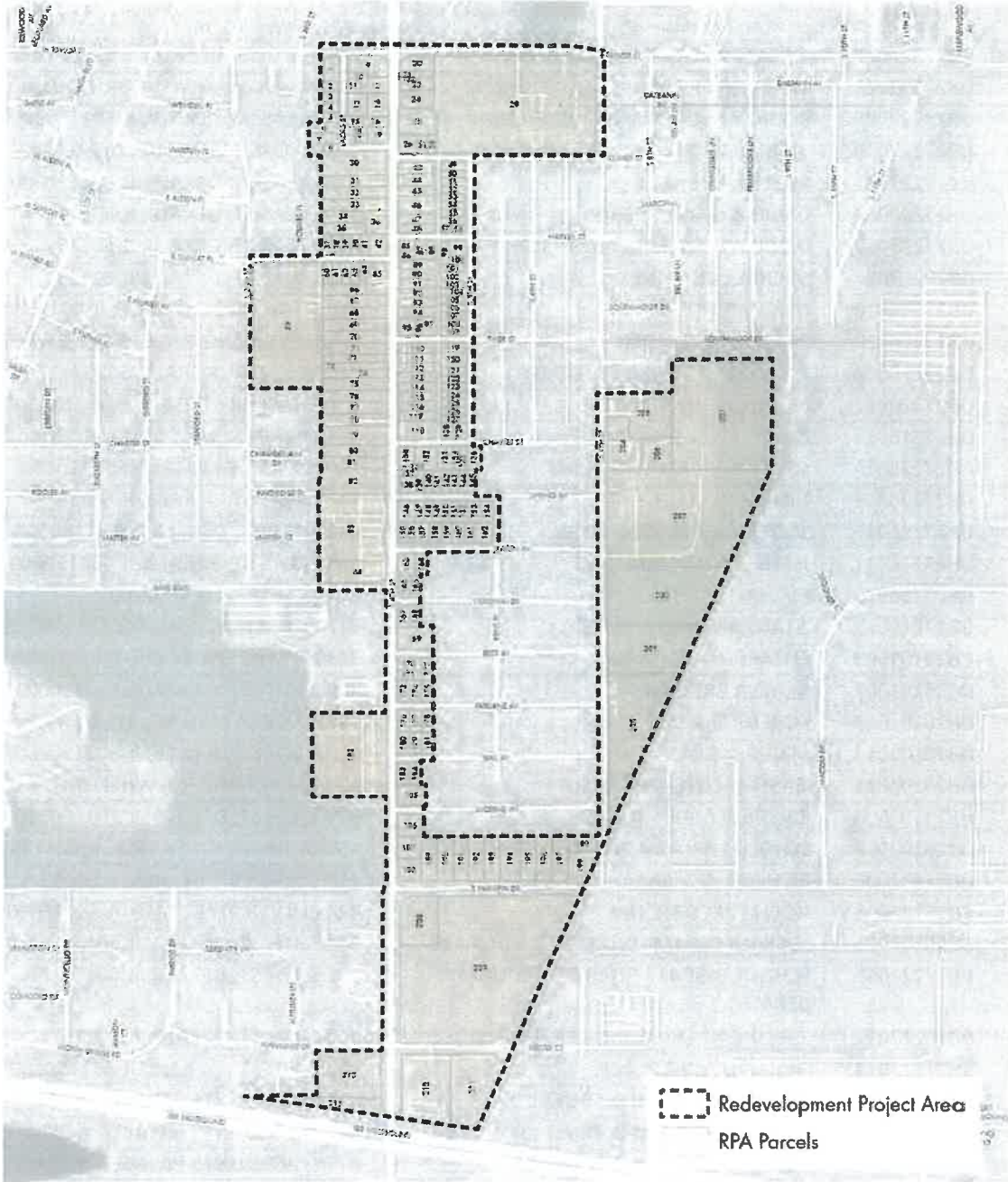
**ATTACHMENT B
PHOTOGRAPHIC EVIDENCE**







ATTACHMENT C PIN LIST AND LOCATOR MAP



**PIN List and Locator Map
DeKalb, IL**

| Locator ID | Parcel ID No. (PIN) | Tax Payer Name | Mailing Address |
|------------|---------------------|--|--|
| 1 | 0827227027 | DEKALB AREA ALANO CLUB INC | PO BOX 1055, DEKALB, IL 601150000 |
| 2 | 0827227028 | CHARTER PROPERTY HOLDINGS LLC | 280 W LINCOLN HWY, CORTLAND, IL 601120000 |
| 3 | 0827227029 | RODNEY M & JOANNA MCKINESS | 815 LACAS ST, DEKALB, IL 601150000 |
| 4 | 0827227030 | DAMAVAND LLC | 3037 WEDGEWOOD DR, DEKALB, IL 601150000 |
| 5 | 0827227031 | RUSSELL HAENDEL | 816 LACAS ST, DEKALB, IL 601150000 |
| 6 | 0827227054 | DAVID & GAIL ZOBERIS | 825 LACAS ST, DEKALB, IL 60115 |
| 7 | 0827227055 | DAVID A & GLENNA J JOHNSON | 831 LACAS ST, DEKALB, IL 60115 |
| 8 | 0827227034 | MICHAEL CHAMNESS | 833 LACAS ST, DEKALB, IL 60115 |
| 9 | 0827226026 | MEGHAN HUBER | 316 E TAYLOR ST, DEKALB, IL 601150000 |
| 10 | 0827226020 | PATRICK SCHLINDER | 12838 WILLIAMS RD, GENOA, IL 60135 |
| 11 | 0827226004 | WILLIAM F MEYER COMPANY | PO BOX 37, AURORA, IL 60507 |
| 12 | 0827226021 | MEGHAN HUBER | 316 E TAYLOR ST, DEKALB, IL 601150000 |
| 13 | 0827226025 | LARRY D & JUDY A SHARP | 1510 BRADLEY LN, SYCAMORE, IL 601780000 |
| 14 | 0827226016 | SCOTT & MARIA MORROW | PO BOX 493, DEKALB, IL 60115 |
| 15 | 0827226009 | NICHOLAS KLEIN | 832 LACAS ST, DEKALB, IL 60115 |
| 16 | 0827226017 | SCOTT & MARIA MORROW | 930 S 4TH ST, DEKALB, IL 601150000 |
| 17 | 0827226011 | JEFFREY FUNFSINN | 838 LACAS ST, DEKALB, IL 601150000 |
| 18 | 0827226010 | MICHAEL PATTERSON | PO BOX 6153, ELGIN, IL 60121 |
| 19 | 0827226018 | STANDART PROPERTIES LLC | 417 BORDEN AV, SYCAMORE, IL 601780000 |
| 20 | 0826101009 | ELIZABETH MICHAELS | 2230 N LAKE SHORE CIR, ARLINGTON HTS, IL 60004 |
| 21 | 0826101007 | MARCIA CROUCH | 810 S 4TH ST, DEKALB, IL 601150000 |
| 22 | 0826101012 | ROBERT TAMLYN | 1869 WOODLAWN RD, STEWARD, IL 60553 |
| 23 | 0826101013 | MICHAEL DEAN | 820 S 4TH ST, DEKALB, IL 601150000 |
| 24 | 0826101011 | EASTON ENTERPRISES LLC | 270 W PALATINE RD, WHEELING, IL 60090 |
| 25 | 0826102008 | KIRSTIE & MARK GLOVER | 838 S 4TH ST, DEKALB, IL 601150000 |
| 26 | 0826102003 | SCHOLLE, BRIAN R PRAHLAD, SHEELA & | 455 QUINLAN AV, DEKALB, IL 601150000 |
| 27 | 0826102004 | RICHARD W & SARAH A KAKKURI | 418 CULVER ST, DEKALB, IL 60115 |
| 28 | 0826102005 | NOELLE JACOBSON | 424 CULVER ST, DEKALB, IL 601150000 |
| 29 | 0826103001 | DEKALB COMM UNIT SCHOOL DIST 428 | 901 S 4TH ST, DEKALB, IL 60115 |
| 30 | 0827227058 | SCHOOL DIST 428 BOARD OF EDUCATION DEKALB | 901 S 4TH ST, DEKALB, IL 60115 |
| 31 | 0827227057 | CHILDRENS LEARNING CENTER INC | 905 S 4TH ST, DEKALB, IL 60115 |
| 32 | 0827227039 | THE GROWING PLACE | 909 S 4TH ST, DEKALB, IL 601150000 |
| 33 | 0827227040 | HEARTLAND BANK & TRUST CO | ATTN: ACCOUNTS PAYABLE, NORMAL, IL 61761 |
| 34 | 0827227041 | HEARTLAND BANK & TRUST CO | ATTN: ACCOUNTS PAYABLE, NORMAL, IL 61761 |
| 35 | 0827227042 | HEARTLAND BANK & TRUST CO | ATTN: ACCOUNTS PAYABLE, NORMAL, IL 61761 |
| 36 | 0827227043 | NNN REIT LP | 450 S ORANGE AV STE 900, ORLANDO, FL 32801 |
| 37 | 0827227044 | CHARLES A & DIANE E JOHNSON | 305 E SUNSET PL, DEKALB, IL 60115 |
| 38 | 0827227045 | ROBERT I & LYNETTE A BANKER | 309 E SUNSET PL, DEKALB, IL 601150000 |
| 39 | 0827227046 | EDWARD J & JOAN M REEDERS | 313 E SUNSET PL, DEKALB, IL 601150000 |
| 40 | 0827227047 | VELIA ROBLES | 317 SUNSET PL, DEKALB, IL 601150000 |
| 41 | 0827227048 | ORLANDO A & BEVERLY A SMITH | 321 E SUNSET PL, DEKALB, IL 60115 |

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| 42 | 0827227049 | DONALD K & DEBRA A LANDPHAIR | 3965 WAKONDA DR, BETTENDORF, IA 52722 |
| 43 | 0826104001 | SIPES, BRIAN BROWN, RICKY & | 1703 STATE ST, DEKALB, IL 601150000 |
| 44 | 0826104002 | SIPES, BRIAN BROWN, RICKY & | 1703 STATE ST, DEKALB, IL 601150000 |
| 45 | 0826104003 | EGG HAVEN PANCAKES & CAFE | 2562 SYCAMORE RD, DEKALB, IL 601150000 |
| 46 | 0826104018 | EGG HAVEN PANCAKES & CAFE | 2562 SYCAMORE RD, DEKALB, IL 601150000 |
| 47 | 0826104006 | SCOTT S & MARIA D R MORROW | PO BOX 493, DEKALB, IL 601150000 |
| 48 | 0826104007 | JAMES B & WENDY L LOCKINGER | 415 HARVEY ST, DEKALB, IL 60115 |
| 49 | 0826104008 | ETHAN WILLIAMS | 901 S 5TH ST , DEKALB, IL 601150000 |
| 50 | 0826104009 | JESSE & SAMANTHA FISHER | 8900 31ST ST #18, BROOKFIELD, IL 60513 |
| 51 | 0826104010 | KYLE KOZIOL | 913 S 5TH ST, DEKALB, IL 601150000 |
| 52 | 0826104011 | SHERRY BLONDELL | 917 S 5TH ST, DEKALB, IL 60115 |
| 53 | 0826104012 | TROY C & MARY A BRANTLEY | 921 S 5TH ST, DEKALB, IL 60115 |
| 54 | 0826104013 | TERRENCE TINGLING | 925 S 5TH ST, DEKALB, IL 601150000 |
| 55 | 0826104014 | ALBA, BEATRIZ P MACEDO, ARMANDO C & | 931 S 5TH ST, DEKALB, IL 601150000 |
| 56 | 0826104015 | & HERNANDEZ, ROSARIO E VEGA, JUAN J B | 941 S 5TH ST, DEKALB, IL 60115 |
| 57 | 0826104016 | CHAPEL ST PROPERTIES LLC | c/o SALERNO, MARK, SAINT CHARLES, IL 60174 |
| 58 | 0826104017 | POTTER, DENISE R BRUSH, DEBRA & | 945 S 5TH ST, DEKALB, IL 601150000 |
| 59 | 0827279038 | DEKALB COMM UNIT SCHOOL DIST 428 | 901 S 4TH ST, DEKALB, IL 60115 |
| 60 | 0827279005 | JANE NAGI | 304 E SUNSET PL, DEKALB, IL 601150000 |
| 61 | 0827279006 | CURTIS, ADAM F STEWART, MARK R & SU-SAN M & | 308 E SUNSET PL, DEKALB, IL 60115 |
| 62 | 0827279007 | MINGL, JON LAKE, AMBER M & | 312 E SUNSET PL, DEKALB, IL 601150000 |
| 63 | 0827279008 | HOUSING AUTHORITY COUNTY OF DEKALB | ATTN: FINANCE DEPT, DEKALB, IL 60115 |
| 64 | 0827279009 | NEVES, LIOMAR A BINFORD, SCOTT & | 141 VALENCIA PKWY, GILBERTS, IL 60136 |
| 65 | 0827279010 | NEVES, LIOMAR A BINFORD, SCOTT & | 141 VALENCIA PKWY, GILBERTS, IL 60136 |
| 66 | 0827279011 | PAUL & LINDA VELAZQUEZ | 1035 S 4TH ST, DEKALB, IL 60115 |
| 67 | 0827279012 | VERONICA ONOFRE | 1037 S 4TH ST, DEKALB, IL 601150000 |
| 68 | 0827279013 | VINEYARD CHRISTIAN FELLOWSHIP | 1051 S 4TH ST, DEKALB, IL 601150000 |
| 69 | 0827279014 | VINEYARD CHRISTIAN FELLOWSHIP | 1051 S 4TH ST, DEKALB, IL 601150000 |
| 70 | 0827279015 | VINEYARD CHRISTIAN FELLOWSHIP | 1051 S 4TH ST, DEKALB, IL 601150000 |
| 71 | 0827279016 | DEL CARMEN SOLIS DURAN, MARIA LUNA, MARIO GARCIA & | 1105 S 4TH ST, DEKALB, IL 601150000 |
| 72 | 0827279017 | JOHN DORLAND | 1111 S 4TH ST, DEKALB, IL 601150000 |
| 73 | 0827279018 | DARREN LIM | 1940 N HONORE ST #1, CHICAGO, IL 60622 |
| 74 | 0827279019 | RYAN SCOTT | 1119 S 4TH ST, DEKALB, IL 60115 |
| 75 | 0827279020 | DEAN T & GRACE T HADLEY | 1127 S 4TH ST, DEKALB, IL 60115 |
| 76 | 0827279021 | JERALD F JR. & KAREN A SCHROYER | 1129 S 4TH ST, DEKALB, IL 60115 |
| 77 | 0827279022 | KRISTY SIPE | 1141 S 4TH ST, DEKALB, IL 60115 |
| 78 | 0827279023 | 1212 SOUTH SECOND ST LLC | 4655 W CHASE AVE, LINCOLNWOOD, IL 60712 |
| 79 | 0827279029 | CITY OF DEKALB | 164 E LINCOLN HWY, DEKALB, IL 601150000 |
| 80 | 0827279027 | CITY OF DEKALB | 164 E LINCOLN HWY, DEKALB, IL 601150000 |
| 81 | 0827279028 | NEAL A & SANDRA J COX | 13801 TOWER RD, LEE, IL 605300000 |
| 82 | 0827429011 | JLAR LLC | 120 N ANNIE GLIDDEN RD, DEKALB, IL 60115 |
| 83 | 0827427013 | JLAR LLC | 120 N ANNIE GLIDDEN RD, DEKALB, IL 60115 |
| 84 | 0827427014 | 1407 S FOURTH LLC | 1407 S 4TH ST, DEKALB, IL 601150000 |
| 85 | 0826151001 | GLENN MILLER | 1004 S 4TH ST, DEKALB, IL 60115 |

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| 86 | 0826151002 | NICOLE HENSE | 1010 S 4TH ST, DEKALB, IL 601150000 |
| 87 | 0826151003 | GONZALEZ PADILLA, JAIME A GONZALEZ, SO- LEIL & | PO BOX 1272, AURORA, IL 60507 |
| 88 | 0826151004 | GIGI GOCHEE STATLER | 416 HARVEY ST, DEKALB, IL 601150000 |
| 89 | 0826151005 | MICHAEL F & JOAN D PETROS | 9658 PERRY RD, DEKALB, IL 60115 |
| 90 | 0826151006 | MICHAEL F & JOAN D PETROS | 9658 PERRY RD, DEKALB, IL 60115 |
| 91 | 0826151007 | THELMA PETROS | 339 W ROOSEVELT ST, DEKALB, IL 60115 |
| 92 | 0826151008 | MICHAEL F & JOAN D PETROS | 9658 PERRY RD, DEKALB, IL 60115 |
| 93 | 0826151026 | MICHAEL F & JOAN D PETROS | 9658 PERRY RD, DEKALB, IL 60115 |
| 94 | 0826151027 | ABEL ALCANTARA | 3084 LONG GROVE LN, AURORA, IL 60504 |
| 95 | 0826151011 | MARION, MARC BURGNER, JULIE & | 1058 S 4TH ST, DEKALB, IL 601150000 |
| 96 | 0826151012 | MARION, MARC BURGNER, JULIE & | 1058 S 4TH ST, DEKALB, IL 601150000 |
| 97 | 0826151013 | MARION, MARC BURGNER, JULIE & | 1058 S 4TH ST, DEKALB, IL 601150000 |
| 98 | 0826151014 | BECKY KNIGHT | 428 HARVEY ST, DEKALB, IL 60115 |
| 99 | 0826151015 | VISCONTI, CRISTINA BEATRIZ JACKSON, AN- DREA J & | 1003 S 5TH ST, DEKALB, IL 601150000 |
| 100 | 0826151016 | ANDREA JACKSON | 1003 S 5TH ST, DEKALB, IL 60115 |
| 101 | 0826151017 | AVALOS, JANINI PEREZ, EDGAR & | 1019 S 5TH ST, DEKALB, IL 601150000 |
| 102 | 0826151018 | THELMA PETROS | 339 W ROOSEVELT ST, DEKALB, IL 60115 |
| 103 | 0826151019 | THELMA PETROS | 339 W ROOSEVELT ST, DEKALB, IL 60115 |
| 104 | 0826151020 | MARTINEZ, NANCY L MERIDA, ORBELIO C & | 1031 S 5TH ST, DEKALB, IL 601150000 |
| 105 | 0826151021 | ROCHE, HANNAH; PORCELLINO, MARY & | 1035 S 5TH ST, DEKALB, IL 601150000 |
| 106 | 0826151022 | CARL GENTEMAN JR | 1043 S 5TH ST, DEKALB, IL 60115 |
| 107 | 0826151023 | BILLY R & ERMA L SIPES | 1047 S 5TH ST, DEKALB, IL 60115 |
| 108 | 0826151024 | MATTHEW JORDAN | 1051 S 5TH ST, DEKALB, IL 601150000 |
| 109 | 0826151025 | GERALD E & JENEANE L BEJNAROWICZ | 9716 KANE RD, SHABBONA, IL 60550 |
| 110 | 0826154001 | JAY A & BETTY M WARD | 431 FAIRVIEW DR, DEKALB, IL 60115 |
| 111 | 0826154002 | JAY A & BETTY M WARD | 431 FAIRVIEW DR, DEKALB, IL 60115 |
| 112 | 0826154003 | JAY A & BETTY M WARD | 431 FAIRVIEW DR, DEKALB, IL 60115 |
| 113 | 0826154004 | JAY A & BETTY M WARD | 431 FAIRVIEW DR, DEKALB, IL 60115 |
| 114 | 0826154005 | MARTIN QUINTANA | 408 SPRING AVE, DEKALB, IL 601150000 |
| 115 | 0826154006 | LEWIS LONG | 1134 S 4TH ST, DEKALB, IL 601150000 |
| 116 | 0826154007 | MICHAEL L & KATHIE L COULTER | 1140 S 4TH ST, DEKALB, IL 60115 |
| 117 | 0826154008 | ALBERTO R & ANNETTE M REYES | 501 JOANNE LN, DEKALB, IL 60115 |
| 118 | 0826154009 | ALBERTO R & ANNETTE M REYES | 501 JOANNE LN, DEKALB, IL 60115 |
| 119 | 0826154027 | CHARLES W & JESSIE A MUNZ | 430 TYLER ST, DEKALB, IL 60115 |
| 120 | 0826154026 | PATRICK GANNON | 1113 S 5TH ST, DEKALB, IL 60115 |
| 121 | 0826154012 | JOSE RUIZ | 1117 S 5TH ST, DEKALB, IL 601150000 |
| 122 | 0826154013 | PAUL & MARIE SORENSEN | 1003 SUSAN CT, DEKALB, IL 60115 |
| 123 | 0826154014 | & SORENSEN, PAUL D & MARIE L FOULKS, DAVID & EVA | 1127 S 5TH ST, DEKALB, IL 60115 |
| 124 | 0826154015 | PANB LLC | 335 COLLEGE AV, DEKALB, IL 601150000 |
| 125 | 0826154016 | CHIRAG & SEVANTILAL C PATEL | 232 BERTRAM DR UNIT M, YORKVILLE, IL 60560 |
| 126 | 0826154017 | MENDEZ, OFELIA CERVANTES REYES, MARIO SANCHEZ & | 211 COTTON AVE, DEKALB, IL 601150000 |
| 127 | 0826154018 | ETHAN W & BRANDY N PETERMAN | 1155 S 5TH ST, DEKALB, IL 601150000 |

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| 128 | 0826154019 | CHARLES RATHNOW | 425 CHARTER ST, DEKALB, IL 60115 |
| 129 | 0826154020 | ROBERT STEWART | 1157 S 5TH ST, DEKALB, IL 601150000 |
| 130 | 0826157001 | AMERICAN LEGION POST 66 | 1204 S 4TH ST, DEKALB, IL 60115 |
| 131 | 0826157003 | RICHARD KLAGES | 408 CHARTER ST, DEKALB, IL 601150000 |
| 132 | 0826157002 | RICHARD KLAGES | 408 CHARTER ST, DEKALB, IL 601150000 |
| 133 | 0826157004 | DURDAN, MICHAEL S DURDAN, DONALD A & | 1809 WALNUT ST, OTTAWA, IL 61350 |
| 134 | 0826157005 | JOAQUIN MELENDEZ | 428 CHARTER ST, DEKALB, IL 601150000 |
| 135 | 0826157006 | JULIE GONZALES | 706 SHABBONA TRL, BATAVIA, IL 60510 |
| 136 | 0826157021 | THOMAS S & KATHERINE P BURKE | 615 S 3RD ST, DEKALB, IL 60115 |
| 137 | 0826301001 | RICHARD KLAGES | 408 CHARTER ST, DEKALB, IL 601150000 |
| 138 | 0826301002 | RICHARD KLAGES | 408 CHARTER ST, DEKALB, IL 601150000 |
| 139 | 0826301003 | CLARA COOPER | 411 SPRING AV, DEKALB, IL 601150000 |
| 140 | 0826301004 | TIFFANY STOCK | 415 SPRING AV, DEKALB, IL 60115 |
| 141 | 0826301005 | & GARCIA, ARACELLI SOTO, ANSELMO | 419 SPRING AVE, DEKALB, IL 60115 |
| 142 | 0826301006 | BOBBY & WILMA GOSNELL | 423 SPRING AVE, DEKALB, IL 60115 |
| 143 | 0826301007 | GREEN KEY RENTALS LLC | 9 W ELAINE CIR, PROSPECT HEIGHTS, IL 60070 |
| 144 | 0826301008 | MICHAEL & STEPHANIE RITZ | 1036 S 4TH ST, DEKALB, IL 60115 |
| 145 | 0826301009 | RAHVEON & BROOKE VALENTINE | 501 SPRING AV, DEKALB, IL 601150000 |
| 146 | 0826302001 | GERALD WILLEY | 407 KAREN AV, DEKALB, IL 60115 |
| 147 | 0826302002 | MARTIN QUINTANA | 408 SPRING AV, DEKALB, IL 60115 |
| 148 | 0826302003 | JOHN LINDEMANN | 1208 SUNNYMEADE TR, DEKALB, IL 60115 |
| 149 | 0826302004 | PAUL & CHRISTINA PLENGER | 418 SPRING AVE, DEKALB, IL 601150000 |
| 150 | 0826302005 | KEIANNA COPPAGE | 422 SPRING AV, DEKALB, IL 601150000 |
| 151 | 0826302006 | AMANDA BROWN | 426 SPRING AV, DEKALB, IL 60115 |
| 152 | 0826302007 | KEVIN SMITH | 430 SPRING AVE, DEKALB, IL 601150000 |
| 153 | 0826302008 | ROBIN MURTAUGH | 502 SPRING AV, DEKALB, IL 601150000 |
| 154 | 0826302009 | PHILLIP CUBBERLEY | 508 SPRING AV, DEKALB, IL 601150000 |
| 155 | 0826302018 | MICHAEL & LISA RAINEY | 401 KAREN AVE, DEKALB, IL 60115 |
| 156 | 0826302019 | MERILEE KURBIS | 403 KAREN AV, DEKALB, IL 60115 |
| 157 | 0826302012 | GERALD H & LINDA A WILLEY | 407 KAREN AVE, DEKALB, IL 60115 |
| 158 | 0826302013 | LUIS AMEZQUITA CAMANO | 413 KAREN AV, DEKALB, IL 601150000 |
| 159 | 0826302014 | CRYSTAL ZYNDA | 421 KAREN AV, DEKALB, IL 601150000 |
| 160 | 0826302015 | PATRICIA INGERSOLL | 425 KAREN AV, DEKALB, IL 601150000 |
| 161 | 0826302016 | MICHAEL & ANGELA MCKINNEY | 433 KAREN AV, DEKALB, IL 601150000 |
| 162 | 0826302017 | LAMKE, JENNIFER PACHECO, OLIVIA & | 503 KAREN AVE, DEKALB, IL 601150000 |
| 163 | 0826303009 | ADELAIDA FISHER | 402 KAREN AV, DEKALB, IL 601150000 |
| 164 | 0826303010 | NIKOLAOS P & LEMONIA N LEKKAS | 408 KAREN AVE, DEKALB, IL 60115 |
| 165 | 0826303002 | YOLANDA CORNEJO | 403 COLONIAL DR, DEKALB, IL 60115 |
| 166 | 0826303001 | SAMMIE E & ANNIE F HARLEY | 1426 S 4TH ST, DEKALB, IL 60115 |
| 167 | 0826304001 | DEAN K & JANE E QUARNSTROM | 1508 S 4TH ST, DEKALB, IL 60115 |
| 168 | 0826304002 | ROBERT DAVIS | 402 COLONIAL DR, DEKALB, IL 60115 |
| 169 | 0826304016 | RICHARD TONOZZI | PO BOX 1197, DEKALB, IL 601150000 |
| 170 | 0826351001 | DAVID PROTANO | 1004 BEL AIRE LN, DEKALB, IL 601150000 |
| 171 | 0826351002 | HEATH BLAKE | 1612 S 4TH ST, DEKALB, IL 601150000 |
| 172 | 0826351003 | JOSE CORRALEJO SANTOS | 408 BEST AV, DEKALB, IL 601150000 |
| 173 | 0826351009 | RICKY & ALEXANDRIA JO GOIN | 407 FAIRLANE AV, DEKALB, IL 601150000 |

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| 174 | 0826351010 | LINDA TUCKER | 411 FAIRLANE AV, DEKALB, IL 60115 |
| 175 | 0826351011 | JAVIER & MELISSA VARGAS | 415 FAIRLANE AVE, DEKALB, IL 601150000 |
| 176 | 0826352001 | ROBERT J & KAREN L TYNE | 1710 S 4TH ST, DEKALB, IL 60115 |
| 177 | 0826352002 | NOEL E & EULA M HAYES | 410 FAIRLANE AV, DEKALB, IL 60115 |
| 178 | 0826352003 | ROBERT L & BETTY M RISSMAN | 414 FAIRLANE AVE, DEKALB, IL 60115 |
| 179 | 0826352010 | MELISSA & TRAVIS PETERSON | 411 BALL AV, DEKALB, IL 601150000 |
| 180 | 0826352009 | RAY G & KAREN L FELTZ | 1720 S 4TH ST, DEKALB, IL 60115 |
| 181 | 0826352011 | TELLEZ MORA, JULIO C FERNANDEZ, JANETH & | 415 BALL AV, DEKALB, IL 601150000 |
| 182 | 0827476003 | DEKALB PARK DISTRICT | 1403 SYCAMORE RD, DEKALB, IL 60115 |
| 183 | 0826353001 | GERALD RUNGE | 410 BALL AVE, DEKALB, IL 601150000 |
| 184 | 0826353002 | GERALD RUNGE | 410 BALL AVE, DEKALB, IL 601150000 |
| 185 | 0826353021 | MATTHEW T & LAURA L VILAND | 403 LUCERNE LN, DEKALB, IL 60115 |
| 186 | 0826357015 | ADAMS TANGUE TSAPI | 404 LUCERNE LN, DEKALB, IL 601150000 |
| 187 | 0826357001 | LARRY LOTHSON | 10580 KESLINGER RD, DEKALB, IL 60115 |
| 188 | 0826357014 | STROHMAYER, JASON D BOLTON, KATHERINE L & | 1920 S 4TH ST, DEKALB, IL 601150000 |
| 189 | 0826357003 | FEDERAL NATIONAL MORTGAGE ASSOC | C/O BILLY SELMAN, PLANO, TX 75024 |
| 190 | 0826357004 | JOSEPH JABLONSKI | 421 FAIRVIEW DR, DEKALB, IL 601150000 |
| 191 | 0826357005 | MICHAEL P JR. & SHAREN SZULA | 425 FAIRVIEW DR, DEKALB, IL 60115 |
| 192 | 0826357006 | JAY A & BETTY M WARD | 431 FAIRVIEW DR, DEKALB, IL 60115 |
| 193 | 0826357007 | PAUL KLUXEN | 503 FAIRVIEW DR, DEKALB, IL 60115 |
| 194 | 0826357008 | C JOYCE DIVINE | 511 FAIRVIEW DR, DEKALB, IL 601158752 |
| 195 | 0826357009 | RAUL FLORES | 519 FAIRVIEW DR, DEKALB, IL 60115 |
| 196 | 0826357010 | ROBIN L & REBECCA J KEMPTON | 605 FAIRVIEW DR, DEKALB, IL 601150000 |
| 197 | 0826357011 | NELSON FORD | 613 FAIRVIEW DR, DEKALB, IL 601150000 |
| 198 | 0826357012 | CARL A III & BONNIE A SWANSON | 1919 S 7TH ST, DEKALB, IL 60115 |
| 199 | 0826357013 | 3DNEWTECH LLC | C/O TIMOTHY C GANSEN MNGR, GENEVA, IL 60134 |
| 200 | 0826376001 | DEKALB PARK DISTRICT | 1403 SYCAMORE RD, DEKALB, IL 60115 |
| 201 | 0826326003 | COLE PALLET PROPERTIES LLC | ATTN BRETT COLE, DEKALB, IL 601150000 |
| 202 | 0826326002 | AT&T COMMUNICATIONS | ATTN PROPERTY TAX DEPT, ST LOUIS , MO 63101 |
| 203 | 0826326001 | AVAK BPN LLC | 2885 SANFORD AVE SW, GRANDVILLE, MI 49418 |
| 204 | 0826176004 | CITY OF DEKALB | 164 E LINCOLN HWY, DEKALB, IL 601150000 |
| 205 | 0826176029 | TIM & RAE JEAN DETWILER | 1312 CAMDEN CT, SYCAMORE, IL 60178 |
| 206 | 0826176005 | AVAK BPN LLC | 2885 SANFORD AVE SW, GRANDVILLE, MI 49418 |
| 207 | 0826176007 | AVAK BPN LLC | 2885 SANFORD AVE SW, GRANDVILLE, MI 49418 |
| 208 | 0835100030 | DEKALB MASONIC TEMPLE ASSOC | PO BOX 644, DEKALB, IL 60115 |
| 209 | 0835101019 | THREE SULA INVESTMENT CO | 1000 VILLAGE CENTER DR UNIT 406, BURR RIDGE, IL 60527 |
| 210 | 0835103004 | PATRICK C & KAREN E MANNING | 5 INVERNESS CT, DEKALB, IL 60115 |
| 211 | 0835103005 | PATRICK C & KAREN E MANNING | 5 INVERNESS CT, DEKALB, IL 60115 |
| 212 | 0834227015 | DEKALB TOWNSHIP ROAD DISTRICT | 2323 S 4TH ST, DEKALB, IL 60115 |
| 213 | 0834277001 | DEKALB TOWNSHIP ROAD DISTRICT | 2323 S 4TH ST, DEKALB, IL 601150000 |