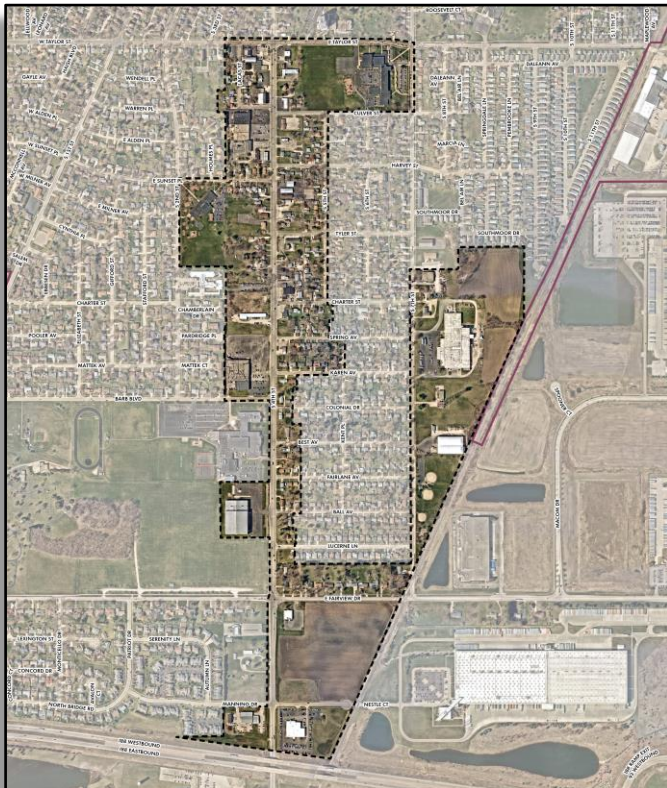


Tax Increment Financing Redevelopment Plan & Project

South Fourth Street TIF Redevelopment Project Area



Prepared for the
City of DeKalb, Illinois

Prepared by

PGAVPLANNERS

September 13, 2024

ACKNOWLEDGMENTS

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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.

Exhibit A: Proposed Redevelopment Project Area Boundary

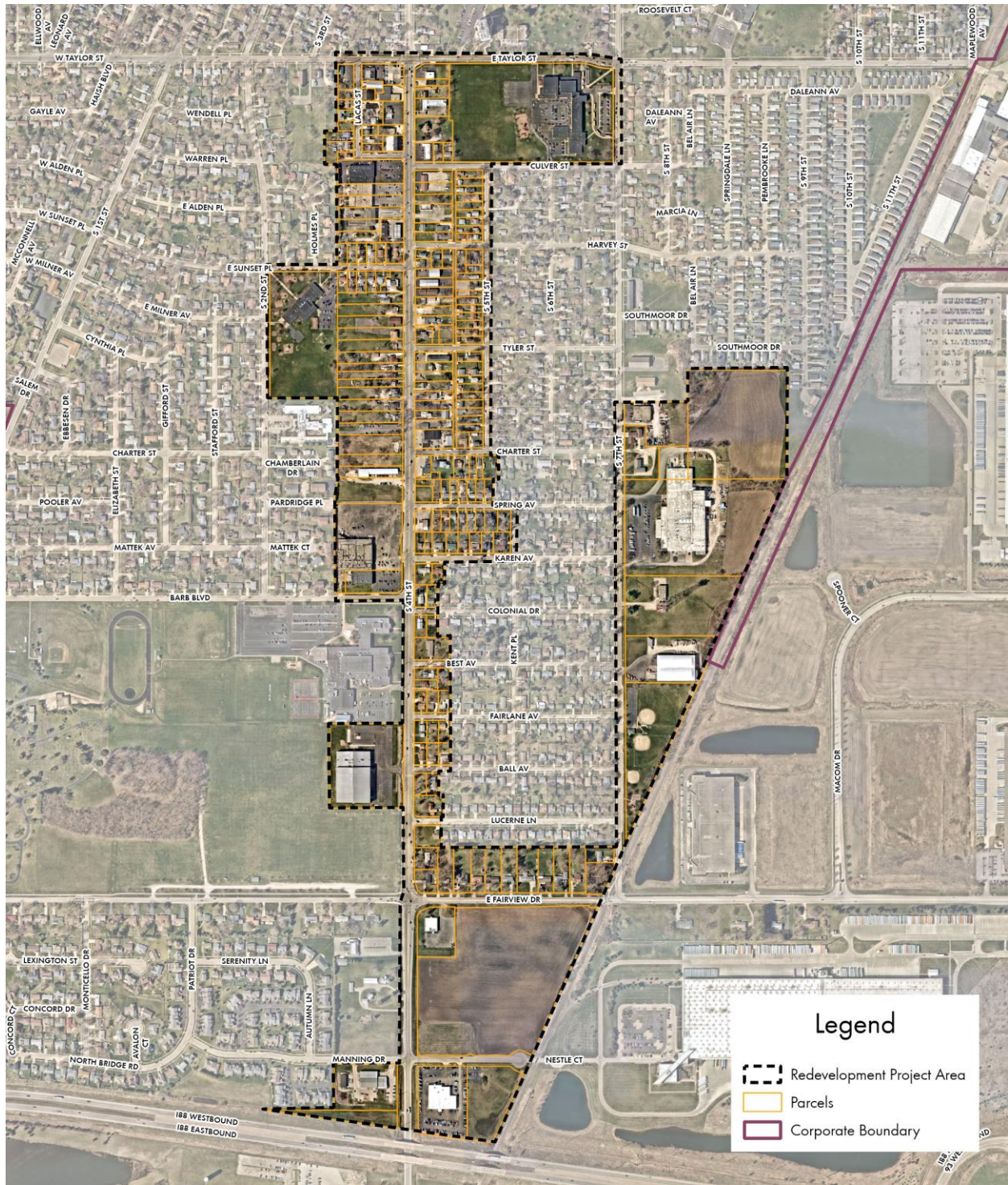


Exhibit A - Proposed Redevelopment Project Area Boundary
DeKalb, IL

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 under-utilized 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

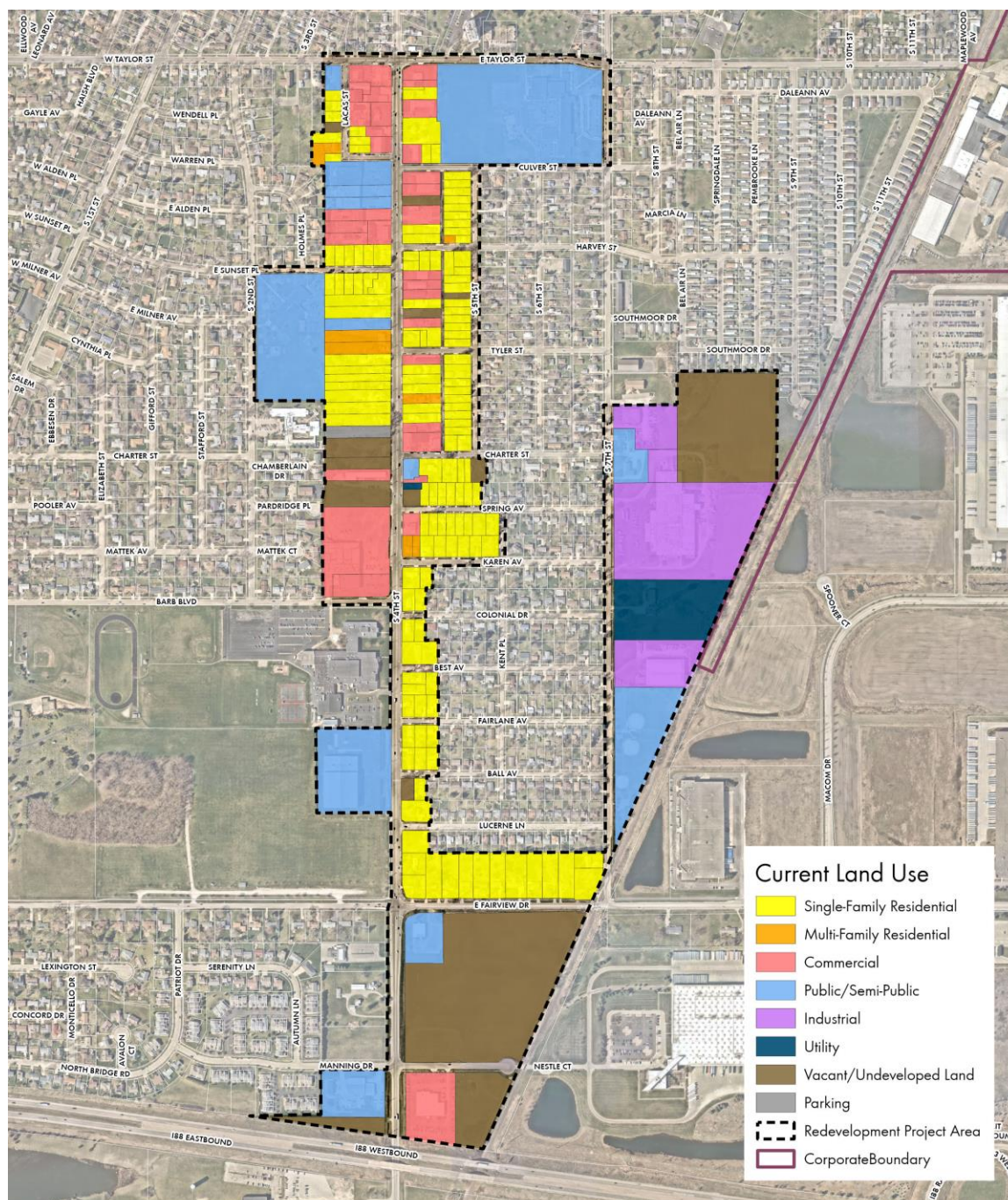
To determine if the Area meets the eligibility requirements of the Act, research and field surveys were conducted. These included:

- 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



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

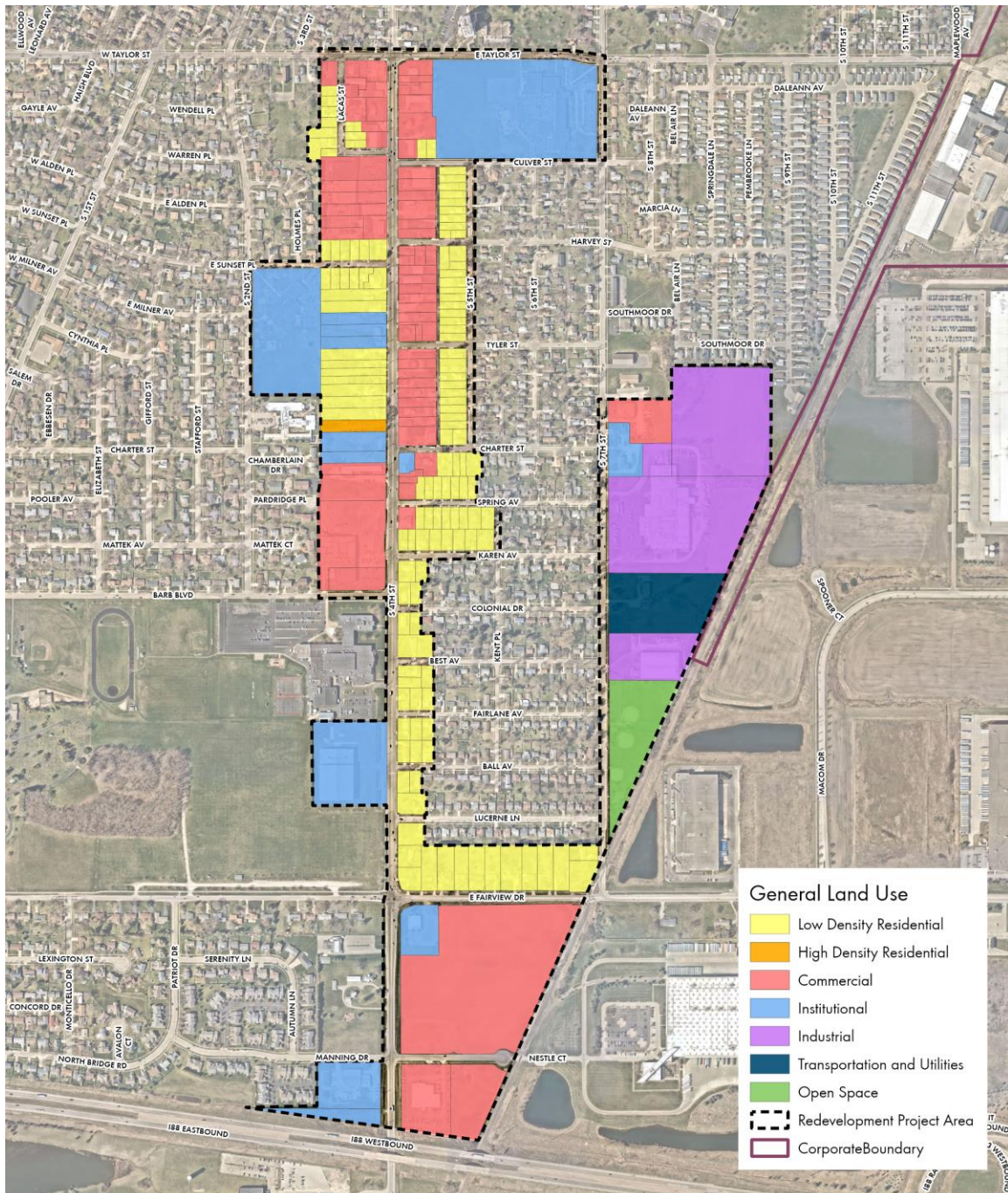
The General Land Use Plan conforms with the City's Land Use Plan set forth in the City of DeKalb 2022 Comprehensive Plan.

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

PCAV 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%
CP 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.

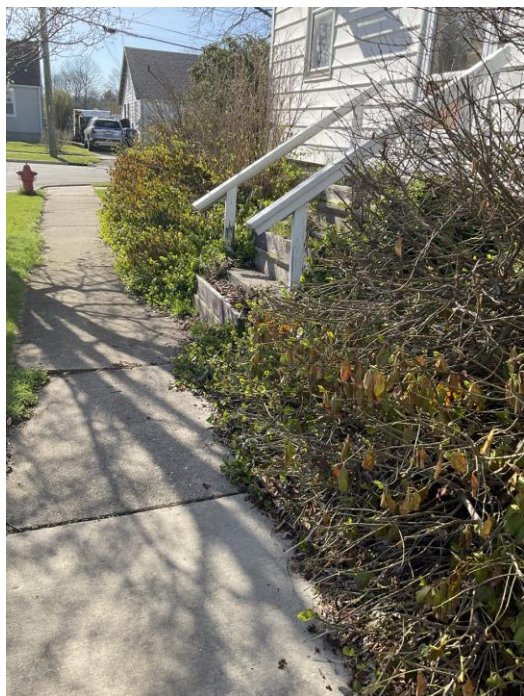
APPENDIX

ATTACHMENT A
LEGAL DESCRIPTION

ATTACHMENT B
PHOTOGRAPHIC EVIDENCE







The map displays the Eastbound and Westbound areas in St. Louis, Missouri. A dashed black line outlines the Redevelopment Project Area (RPA). Within this area, numerous parcels are shaded in light orange and labeled with numbers. The map includes a legend in the bottom right corner:

- Redevelopment Project Area
- RPA Parcels

Key streets shown include Taylor St, Daleann Av, Springdale Ln, Pembroke Ln, S 9th St, S 10th St, S 11th St, S 12th St, S 13th St, S 14th St, S 15th St, S 16th St, S 17th St, S 18th St, S 19th St, S 20th St, S 21st St, S 22nd St, S 23rd St, S 24th St, S 25th St, S 26th St, S 27th St, S 28th St, S 29th St, S 30th St, S 31st St, S 32nd St, S 33rd St, S 34th St, S 35th St, S 36th St, S 37th St, S 38th St, S 39th St, S 40th St, S 41st St, S 42nd St, S 43rd St, S 44th St, S 45th St, S 46th St, S 47th St, S 48th St, S 49th St, S 50th St, S 51st St, S 52nd St, S 53rd St, S 54th St, S 55th St, S 56th St, S 57th St, S 58th St, S 59th St, S 60th St, S 61st St, S 62nd St, S 63rd St, S 64th St, S 65th St, S 66th St, S 67th St, S 68th St, S 69th St, S 70th St, S 71st St, S 72nd St, S 73rd St, S 74th St, S 75th St, S 76th St, S 77th St, S 78th St, S 79th St, S 80th St, S 81st St, S 82nd St, S 83rd St, S 84th St, S 85th St, S 86th St, S 87th St, S 88th St, S 89th St, S 90th St, S 91st St, S 92nd St, 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0 500 1,000 US Feet

PGAV PLANNERS LLC



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

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

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

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

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