Robert S. Glueckert C.I.A.O.
Lake County Supervisor of Assessments
18 N. County Street Waukegan, Illinois 60085
RGlueckert@lakecountyil.gov
Voice: (847) 377-2191

2026 Annual Instructional Assembly for Lake County Township Assessors

(35 ILCS 200/9-15)

Sec. 9-15. Annual meeting of supervisor of assessments. In all counties of township organization having a supervisor of assessments, the supervisor of assessments shall, by January 1 of each year, assemble all assessors and their deputies for consultation and shall instruct them in uniformity of their functions. The instructions shall be in writing and available to the public. Notice of the annual assembly shall be published not more than 30 nor less than 10 days before the assembly in a newspaper, published in the township or the tax assessment district, and if there is no such newspaper, in a newspaper published in the county and in general circulation in the township or tax assessment district. At the time of publishing the notice, a press release giving notice of the assembly shall be given to each newspaper published in the county and to each commercial broadcasting station whose main office is located in the county. The assembly is open to the public.

2026 Annual Instructional Assembly for Township Assessors of Lake County pursuant to the requirements of 35ILCS 200/9-15

1. **Pledge of Allegiance**
2. **Attendance**
3. **PTAB Update**
4. **Deed's Processing Update**
5. **Exemption Update**
6. **Cadastral Mapping Update**
7. **Contact Outline**
8. **Legislative Updates for 2026**
9. **True Roll Update**
10. **Tentative Factor Timeline**
11. **25-1600**
    Instructions for Assessing Property in Lake County for 2026
12. **Public Comment**
13. **Conclusion**

County of Lake

CHIEF COUNTY ASSESSMENT OFFICE

Robert S. Glueckert

Supervisor of Assessments

Kipp Wilson, CIAO

Chief Deputy Supervisor of Assessments

18 N. County Street

Waukegan, Illlinois 60085

(847) 377-2050

www.assessor.lakecountyil.gov

December 10, 2025

Dear Township Assessors:

Welcome to the 2026 Annual Instructional Assembly. This meeting is called pursuant to 35 ILCS 200/9-15, which requires the Supervisor of Assessments to "assemble all assessors and their deputies and instruct them in the uniformity of their functions." These instructions are required to be in writing and available to the public. Accordingly, this entire document is available to the public in a PDF file on the following webpage: https://www.lakecountyil.gov/155/Assessments

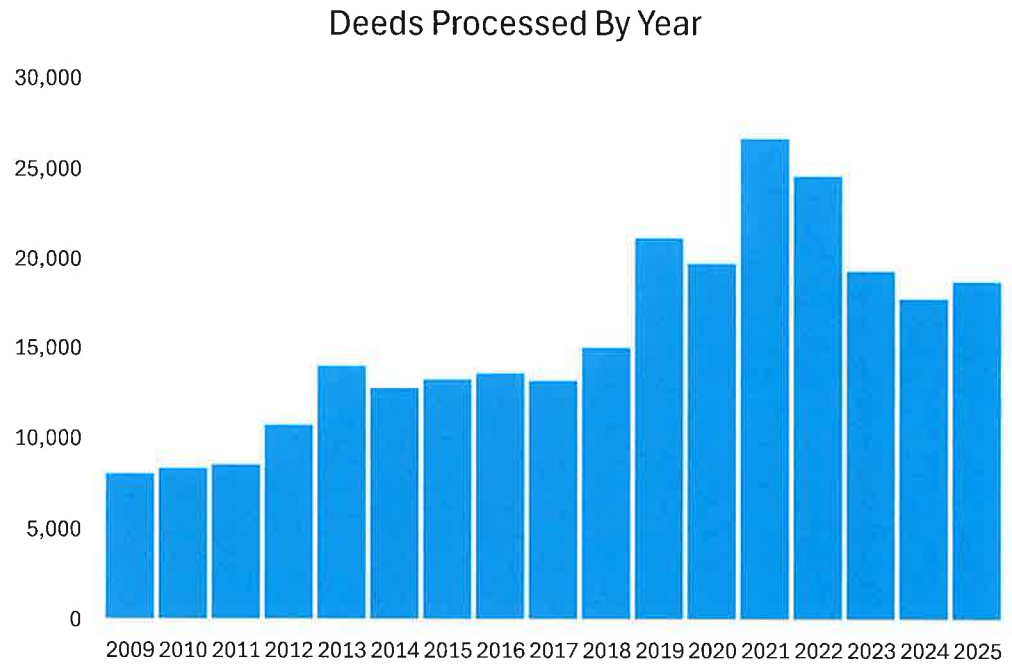
The 2026 assessment year is the fourth year of the 2023-2026 quadrennial assessment cycle.

All Illinois assessing officers are required to follow the state property tax code (35 ILCS 200/1-1, et seq.) and the applicable regulations provided in the Illinois Administrative Code. The instructions herein are intended to provide for the orderly processing of assessments pursuant to these laws and regulations and shall not be construed to be contrary to either.

Please feel free to contact me or my deputy with any questions you might have.

Robert S. Glueckert

Year	Deeds
2009	8,074
2010	8,381
2011	8,576
2012	10,738
2013	14,022
2014	12,797
2015	13,270
2016	13,608
2017	13,195
2018	15,044
2019	21,221
2020	19,786
2021	26,728
2022	24,662
2023	19,347
2024	17,779
2025	18,771



Cadastral Mapping

The statutory citations reference activities that a county is required or allowed to perform, and which have been assigned to the GIS/Map Division of the Chief County Assessment Office

- **Assign addresses in unincorporated Lake County and by those municipalities that request this service**

  State statute (55 ILCS 5/5-1067) (from Ch. 34, par. 5-1067)

  Lake County ordinance § 150.01

- **Ensure accurate, complete and timely entry of a portion of the County's tax system**

  State statute (55 ILCS 5/5-1068) (from Ch. 34, par. 5-1068)

- **Consolidate and divide tax parcels on request for tax assessment and billing purposes**

  Complementary service provided to property owners

  - Property must meet the following to qualify for a consolidation request:
    - Parcels must be entirely in the same tax code
    - Parcels must be adjacent/contiguous with each other
    - Applicant(s) must have a legal interest in ALL parcels
    - Parcels must be under the EXACT same owner's name
    - ALL owners must sign
  - All requests will be nullified, and original parcels restored if unpaid installments (or delinquent taxes) exist on any parcels when the second installment falls due
  - Exemptions do not transfer to the newly assigned PIN

- **Initial assignment of Permanent Index Numbers (PIN) to tax parcels**

  State statue 35 ILCS 200/9-45

- **Subdivide and consolidate tax parcels pursuant to deeds, subdivision plats and other legal documents**

  State statute (55 ILCS 5/5-1109) (from Ch. 34, par. 5-1109)

- **Maintain and publish tax parcel maps and tax district maps**

  State statue 35 ILCS 200/9-50

County Assessment Office Contacts

All Deputies can be reached at (847) 377-2050

For information on:	Contact:
Address Changes -Taxpayer	treasurer@lakecountyil.gov
Board of Review- Appeals/Decisions	Villaflor Hird (VHird@lakecountyil.gov) or Gladys Ohm (GOhm@lakecountyil.gov)
Certificate of Status-Leaseholds	Laura Dickens (LDickens@lakecountyil.gov)
Conservation Right Public Benefit	Jenine DeAcklen (JDeacklen@lakecountyil.gov)
Conservation Stewardship	Jenine DeAcklen (JDeacklen@lakecountyil.gov)
EAV – Taxing Districts	Robert Glueckert (RGlueckert@lakecountyil.gov)
Farmland Assessments	Gladys Ohm(GOhm@lakecountyil.gov)
FOIA Officer	Laura Dickens (LDickens@lakecountyil.gov)
Forest Management	Gladys Ohm (GOhm@lakecountyil.gov)
Fraternal Organization Freeze	Gladys Ohm (GOhm@lakecountyil.gov)
GIS Parcel Consolidation/Division	(maps@lakecountyil.gov)
Historic Residential Assessment Freeze	Cindy Crawford (CCrawford@lakecountyil.gov)
Home Improvement Exemptions	Villaflor Hird (VHird@lakecountyil.gov)
Homestead Exemptions (All)	Villaflor Hird (VHird@lakecountyil.gov)
Model Home Assessment	Cindy Crawford (CCrawford@lakecountyil.gov)
Non-Homestead Exemptions	Diane Ruiz (DRuiz@lakecountyil.gov)
Open Meetings Act Officer	Cindy Crawford (CCrawford@lakecountyil.gov)
Open Space	Jenine DeAcklen (JDeacklen@lakecountyil.gov)
Property Tax Appeal Board-Commercial	Marty Kinczel (MKinczel@lakecountyil.gov)
Property Tax Appeal Board-Residential	Jack Perry (JPerry@lakecountyil.gov)
Property Tax Appeal Board-Decisions	Cindy Crawford (CCrawford@lakecountyil.gov)
Real Estate Transfer Declarations	Gladys Ohm (GOhm@lakecountyil.gov)
Senior Freeze Exemption	Villaflor Hird (VHird@lakecountyil.gov)
SharePoint	Kipp Wilson (KWilson@lakecountyil.gov)
Situs Address Changes	maps@lakecountyil.gov
Solar Energy Assessment	Robert Glueckert (RGlueckert@lakecountyil.gov)
Tyler Technical & System Access	(SA_Tech@lakecountyil.gov)
Tyler Training	Kipp Wilson (KWilson@lakecountyil.gov)
Veterans Organization Freeze	Gladys Ohm (GOhm@lakecountyil.gov)
Veterans (Adaptive)	Villaflor Hird (VHird@lakecountyil.gov) or Gladys Ohm (GOhm@lakecountyil.gov)

Illinois Department of Revenue
Property Tax Division

Street Address:
101 W. Jefferson St., MC 3-450
Springfield, IL 62702

Mailing Address:
P.O. Box 19033
Springfield, IL 62794-9033

Fax:
(217) 782-9932

IDOR Website: https://www2.illinois.gov/rev/Pages/default.aspx

Property Tax Division Website: https://www2.illinois.gov/rev/localgovernments/property/Pages/default.aspx

Administrative Staff

Questions & Inquiries		(217) 785-1356	Rev.PropertyTax@illinois.gov
Adrianne Bailey	Division Manager	(217) 785-1356	Adrianne.bailey@illinois.gov
Kala Grigg	Administrative Assistant	(217) 785-1356	Kala.grigg@illinois.gov

Special Services - Assessment Education and Statistics

Assessor qualifications; course approval; course registration; transcript access; education questions; apportionments

Questions & Inquiries			Rev.PropTaxEd@illinois.gov
Brian Replogle	Section Manager	(217) 524-4097	Brian.replogle@illinois.gov
Elaine Taylor	Teacher/Appraisal Specialist	(217) 524-1274	Rev.PropTaxEd@illinois.gov
Brad Kriener	Statistical Research Specialist	(217) 782-3016	Bradley.kriener@illinois.gov

Sales Ratio and Equalization

Sales ratio studies; equalization; abstracts; assessment levels & multipliers

Questions & Inquiries		(217) 785-6619	, Rev.SR-Equal@illinois.gov
Jason LeMar	Section Manager	(217) 782-6845	Jason.Lemar@illinois.gov

MyDec

MyDec registration & assistance; PTAX-203/Real Estate Transfer Declarations

Questions & Inquiries		1-844-445-1114	Rev.MyDecProject@illinois.gov Rev.MyDecAdmin@illinois.gov
Scott Larson	MyDec Manager	(217) 785-8388	Scott.larson@illinois.gov

Office of Appraisals

Assessor bonus; education stipend; ICAAS; state-assessed properties

Questions & Inquiries			Rev.PropTaxApp@illinois.gov
Kara Sias	Section Manager	(217) 785-1388	Kara.sias@illinois.gov
Steve Santarelli	State Assessed Property	(217) 785-0411	Rev.PropTaxApp@illinois.gov

Non-homestead Exemptions

PTAX-300/300-H application questions; Sales Tax exemptions

Questions & Inquiries		(217) 785-2252	Rev.E99@illinois.gov
Benjamin Sutton	Section Manager	(217) 785-4924	Benjamin.sutton@illinois.gov

True Roll:

True Roll a third party software approved by the County Board which allows users to validate whether a property is or is not receiving exemptions appropiately. True Roll was initiated in June 2023. The CCAO office is the primary administrators of the software with partner access agreements to all eighteen townships.

Phase 1 identifies and remove ineligible exemptions that were being granted to parcels. The removal of ineligible exemptions results in either the value being recaptured or recovered.

Phase 2 the Unclaimed Exemption Data Request Reporting launched in April 2024, determines a parcels potential exemption qualifing eligibility. The eighteen townships are independently responsible for notifying these property owners of their potential eligibility. Eligible homeowners are encouraged to apply for exemption (s) using our Smart File E-Filing portal.

Phase I CCAO Ineligible Exemptions- Time Period April 2024 - March 2025						
2023 AV Recaptured	**2024 AV Recovered**	**2024 AV Recaptured ***	**2025 AV Recovered***	**Total AV**	**Levying Tax Body Totals $$**	**County Tax Dollars (0.58%)**
$3,829,957.00	$8,660,835.00	$7,486,558.00	$1,204,511.00	$21,181,861.00	$2,071,586.00	$120,152.00

2024 AV Recaptures and 2025 AV recovered = ongoing process

Phase II- Townships Unclaimed Exemptions Time Period June 2024 - December 2024					
2023-General	**2023- Senior**	**2023-Disabled Pers.**	**2023- Low Income Senior Freeze**	**2023-Standard Veteran Disability**	**2023 Total Counts***
457	592	33	113	12	1207
2024- General	**2024- Senior**	**2024 Disabled Pers.**	**2024-Low Income Senior Freeze**	**2024-Standard Veterans Disability**	**2024 Total Counts***
507	659	40	0	16	1222

*Reflects the total number of exemptions filed for each exemption type.

Assessment Cycle

{35 ILCS 200/9-160: Valuation in years other than General Assessment Years)

Responsibilities of each Township Assessor

- **Discover, list, and value properties in the township as of January 1 of the assessment year (*35 ILCS 200/9-95, et seq.*)**
- **"Revise and Correct" assessments as needed *(35 ILCS 200/9-75, et seq)***
- **Return assessment rolls to the Supervisor or Assessments by June 15 of the assessment year (*35 ILCS 200/9-230*)**

Responsibilities of the Supervisor of Assessments

- **Assembling township assessors for instruction on the assessment process (9-15)**
- **Preparing and maintaining tax maps and parcel ownership information (9-35)**
- **Receiving and analyzing township assessment rolls (9-230, *et seq.*)**
- **Equalizing assessments within the county or any area therein (9-210)**
- **Applying various exemptions to homestead properties (15-165, *et seq.*)**
- **Publishing the assessment roll for each township (12-10)**
- **Providing mailed notice to owners of property with revised assessments (12-30)**
- **Certifying assessment roll to the Board of Review (9-245)**
- **Reporting statistical abstracts to the Illinois Department of Revenue (17-15)**
- **Serving as Clerk of the Board of Review (3-30)**

Responsibilities of the Board of Review

- **Convening on or before the first Monday in June of the assessment year (16-30)**
- **Adopting and publishing rules and procedures (9-5)**
- **Hearing complaints and correcting assessments for the current assessment year as appears to be just (16-55)**
- **Reviewing and ruling on applications for exemptions (16-70)**
- **Issuing certificates of error for the prior assessment year until judgment (16-75)**
- **Certifying the assessment roll to the County Clerk (16-85, *et seq.*)**
- **Adjourning by March 15 of the year following the assessment year (16-35)**

Legal Citations are from the Illinois Property Tax Code (35 ILCS 200/1-1, *et seq.*).

(35 ILCS 200/9-160)

Sec. 9-160. Valuation in years other than general assessment years. On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in counties with 3,000,000 or more inhabitants, the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed. In case of the destruction or injury by fire, flood, cyclone, storm or otherwise, or removal of any structures of any kind, or of the destruction of or any injury to orchard timber, ornamental trees or groves, the value of which has been included in any former valuation of the property, the assessor shall determine as near as practicable how much the value of the property has been diminished, and make return thereof.

Beginning January 1, 1996, the authority within a unit of local government that is responsible for issuing building or occupancy permits shall notify the chief county assessment officer, by December 31 of the assessment year, when a full or partial occupancy permit has been issued for a parcel of real property. The chief county assessment officer shall include in the assessment of the property for the current year the proportionate value of new or added improvements on that property from the date the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use until December 31 of that year. If the chief county

assessment officer has already certified the books for the year, the board of review or interim board of review shall assess the new or added improvements on a proportionate basis for the year in which the occupancy permit was issued or the new or added improvement was inhabitable and fit for occupancy or for intended customary use. The proportionate value of the new or added improvements may be assessed by the board of review or interim board of review as omitted property pursuant to Sections 9-265, 9-270, 16-50 and 16-140 in a subsequent year on a proportionate basis for the year in which the occupancy permit was issued or the new or added improvement was inhabitable and fit for occupancy or for intended customary use if it was not assessed in that year.
(Source: P.A. 91-486, eff. 1-1-00.)

(35 ILCS 200/9-180)

Sec. 9-180. Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property.

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a

diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90-day period, no diminution of assessed valuation shall be attributable to the property.

Computations under this Section shall be on the basis of a year of 365 days.
(Source: P.A. 91-486, eff. 1-1-00.)

(35 ILCS 200/9-185)

Sec. 9-185. Change in use or ownership. The purchaser of property on January 1 shall be considered as the owner on that day. However, when a fee simple title or lesser interest in property is purchased, granted, taken or otherwise transferred for a use exempt from taxation under this Code, that property shall be exempt from taxes from the date of the right of possession, except that property acquired by condemnation is exempt as of the date the condemnation petition is filed. Whenever a fee simple title or lesser interest in property is purchased, granted, taken or otherwise transferred from a use exempt from taxation under this Code to a use not so exempt, that property shall be subject to taxation from the date of purchase or conveyance. It shall be the obligation of the titleholder of record in such cases where there is a change in use or a change in a leasehold estate or, in cases where there has been a purchase, grant, taking or transfer, it is the obligation of the transferee to notify the chief county assessment officer within 30 days of that action. Failure to give the notification, resulting in the assessing official continuing to list the property as exempt in subsequent years, shall cause the property to be considered omitted property for the purpose of this Code. In those cases the county collector is authorized to issue a tax bill to the person holding title to the property in that part of the year during which it was not exempt from taxation for that part of the year and to accept payment of the bill as full and final settlement of tax liability for the year involved.
(Source: P.A. 86-949; 87-818; 88-455.)

(35 ILCS 200/9-190)

Sec. 9-190. Damaged or destroyed property.

(a) When a property in a county with less than 3,000,000 inhabitants has been destroyed or rendered uninhabitable or otherwise unfit for occupancy or customary use by natural disaster or accidental means, the township assessor shall send to the owner by certified mail an application form for reduction of the assessed valuation of that property as provided in Section 9-180.

(35 ILCS 200/9-205)

Sec. 9-205. Equalization. When deemed necessary to equalize assessments between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to the level prescribed by law, changes in individual assessments may be made by a township assessor or chief county assessment officer, under Section 9-75, by application of a percentage increase or decrease to each assessment.

(Source: P.A. 81-1034; 88-455.)

(35 ILCS 200/9-210)

Sec. 9-210. Equalization by chief county assessment officer; counties of less than 3,000,000. The chief county assessment officer in a county with less than 3,000,000 inhabitants shall act as an equalizing authority for each county in which he or she serves. The officer shall examine the assessments in the county and shall equalize the assessments by increasing or reducing the entire assessment of property in the county or any area therein or of any class of property, so that the assessments will be at 33 1/3% of fair cash value. The equalization process and analysis described in this Section shall apply to all property except farm and coal properties assessed under Sections 10-110 through 10-140 and 10-170 through 10-200.

For each township or assessment district in the county, the supervisor of assessments shall annually determine the percentage relationship between the estimated 33 1/3% of the fair cash value of the property and the assessed valuations at which the property is listed for each township, multi-township or assessment district. To make this analysis, he or she shall use property transfers, property appraisals, and other means as he or she deems proper and reasonable.

With the ratio determined for each township or assessment district, the supervisor of assessments shall then determine the percentage to be added to or deducted from the aggregate assessments in each township or assessment district, other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200, **in** order to produce a ratio of assessed value to fair cash value of 33 1/3%. That percentage shall be issued as an equalization factor for each township or assessment district within each county served by the chief county assessment officer. The assessment officer shall then change the assessment of each parcel of property by application of the equalization factor. (Source: P.A. 88-455; 88-670, eff. 12-2-94.)

(35 ILCS 200/9-213)

Sec. 9-213. Explanation of equalization factors. The chief county assessment officer in every county with less than 3,000,000 inhabitants must provide a plain-English explanation of **all** township, county, and State equalization factors, including the rationale and methods used to determine the equalizations. If a county Internet website exists, this explanation must be published thereon, otherwise it must be available to the public upon request at the office of the chief county assessment officer. (Source: P.A. 96-122, eff. 1-1-10.

Use of Sale Price in Assessments

sale chase *(verb; inflected form:* **sale chas·ing)**
[1]to change assessments on individual properties that have recently sold, without changing assessments on comparable properties that have not sold.
[2]to appraise without regard to uniformity, in violation of 35 ILCS 200/9-145, *et seq.*

The Illinois Constitution requires that "taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law" (Ill. Const. Art. 9, § 4(A) {1970))

The Illinois Supreme Court has held that using recent sales prices to determine the fair cash value and tax assessment of only certain parcels of property violates the uniformity clause of the Illinois Constitution *(Walsh v. State Property Tax Appeal Bd.,* App. 3 Dist.1997, 222 Ill.Dec. 286, 286 Ill.App.3d 895, 677 N.E.2d 489, appeal allowed 226 Ill.Dec. 140, 173 111.2d 548, 684 N.E.2d 1343, affirmed 229 Ill.Dec. 487, 181111.2d 228, 692 N.E.2d 260).

Regarding the use of subject property sale prices in assessment appeals:

- The Illinois Supreme Court has held that "fair cash value" means "what the property would bring at a voluntary sale where the owner is ready, willing and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced so to do ... " [citation omitted]. See *Springfield Marine Bank v. Property Tax Appeal Board,* 44 Ill. 2d 428, 430, 256 N.E.2d 334, 336, (1970).
- Illinois courts have consistently held that "a contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash market value but would be practically conclusive on the issue of whether an assessment was at full value." See *People ex rel. Korzen v. Belt Ry. Co. of Chicago,* 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267, (1967).
- However, the sale price of property does not necessarily establish its value without further information on the relationship of the buyer and seller and other circumstances. See *Ellsworth Grain Co. v. Illinois Property Tax Appeal Board,* 172 Ill.App.3d 552, 526 N.E.2d 885 (4thDist. 1988).

In 1993, the Property Tax Appeal Board promulgated "Board Policy Concerning Assessment of Owner Occupied Residential Property." This policy properly states, absent proof that a transaction is not arms-length, a recent sale price of a property under appeal will carry substantial weight in the decision of the Board. However, this policy should not be used as an excuse for assessing each property that has sold based on its sale price while not concurrently reassessing comparable property. Certainly, an arms-length sale of a property is normally an excellent indicator of the market value of that property and similar properties. However, when using sales to assess property, it is important that both sold and unsold properties be treated in the same manner. Properties which have sold should be reassessed to the level of assessments in the jurisdiction, but the sale information should also be used to reassess similarly situated properties to the same level of assessments.

Demonstration Home Assessment

35 /LCS 200/10-25

According to Section 10-25 of the Illinois Property Tax Code (35 ILCS 200/10-25), this assessment allows a dwelling, condominium, or town home not occupied as a dwelling but used instead as a display or demonstration model for prospective buyers to be assessed at its value prior to construction or zoning classification change. This application must be filed annually through Smartfile by December 31 and only homes considered complete are eligible. No property shall be eligible for calculation of its assessed value under this Section for more than a 10-year period. For the purposes of this Section, no corporation, individual, sole proprietor, or partnership may have more than a total of 3 model homes, townhomes, or condominium units at the same time within a 3-mile radius.

State law requires improvements become assessable when one of the following conditions occurs:

- "from the date the occupancy permit was issued ... until December 31 of that year"; or
- "from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use until December 31 of that year."
- Failure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year.

Prorated Assessments

35 ILCS 200/9-180

Sec. 9-180. Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property.

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90-day period, no diminution of assessed valuation shall be attributable to the property.

Computations under this Section shall be on the basis of a year of 365 days.

(Source: P.A. 91-486, eff. 1-1-00.).

Damaged or Destroyed Property

35 /LCS 200/9-190

Sec. 9-190. Damaged or destroyed property.

(a) When a property in a county with less than 3,000,000 inhabitants has been destroyed or rendered uninhabitable or otherwise unfit for occupancy or customary use by natural disaster or accidental means, the township assessor shall send to the owner by certified mail an application form for reduction of the assessed valuation of that property as provided in Section 9-180.

(b) Whenever an official, employee, or other representative of a municipal fire department, fire protection district, volunteer fire protection association, or emergency services and disaster agency of a political subdivision of this State is required by law to make an official report to another government official or agency concerning a natural disaster or accident that is likely to cause real property to have a diminished assessed valuation, that official, employee, or representative shall make a copy of the report available to the property owner on the owner's request and shall insure that the report contains the following notice:

NOTICE TO PROPERTY OWNER

If your property has been damaged, you may be eligible for a decrease in the assessed valuation of your property, which could result in lower property taxes. Contact your local assessor for more information.

(c) Regardless of whether an official report concerning the natural disaster or accident is issued under subsection (b), the property owner may notify the township assessor of the property's destruction, uninhabitability, or unfitness for occupancy or normal use.

(Source: P.A. 87-818; 88-455; incorporates 88-221; 88-670, eff. 12-2-94.)

Non-Homestead Exemptions

35 ILCS 200/15-5, et seq.

Properties of religious, charitable, and educational organizations, as well as units of federal, state and local governments, are eligible for exemption from property taxes to the extent provided by law.

To Apply:

- Applications - All Non-Homestead exemptions must be filed via Smartfile. The parcel number must be on the application, any additional parcels must be filed separately, unless one legal description covers more than one parcel within the same township. Supporting documentation must be submitted for each application. Pursuant to Illinois Department of Revenue, failure to complete and provide all evidence will delay final decision.
- Affidavit for Tax Exempt Use - An affidavit for Tax Exemt Use must be submitted for all applications for Property Tax Exemption, except property for State of Illinois or U.S. Government.
- Photographs - Photographs must be uploaded to the application.
- Notarization - Where applicable, forms should be notarized.
- Notification of Units of Government - If the request for an exemption would reduce the assessment by $100,000 or more, the applicant or agent for the applicant must notify the Units of Government in their jurisdiction. Notification letters must be sent with a return receipt request. The certification form, copies of letters and receipts should be uploaded in documents before submitting the application.
- Deadline - Check the current Board of Review Rules for the final filing deadline.

https://www.lakecountyil.gov/444/Non-Homestead-Exemptions

Fraternal Organization Assessment Freeze

35 /LCS 200/15-350, et seq.

The fraternal organization must apply to the County Assessment Office by December 31. The Supervisor of Assessments will make the determination of eligibility for the freeze and sufficiency of documentation required to be submitted.

Veterans Organization Assessment Freeze

35 ILCS 200/10-300

Veteran organizations must annually file an application with the County Assessment Office to receive the assessment freeze. The annual filing deadline is December 31.

General Homestead Exemption

35 JLCS 200/15-175

Applications for the General Homestead Exemption must be filed by the owner of record or person with equitable interest in said parcel. Additional documentation may be requested.

After initial application is filed, no annual renewal is required.

Public Act 91-346 authorized a pro-rata exemption for new construction property that is first occupied as a residence after January 1 of any assessment year by a person who is otherwise eligible for the General Homestead Exemption.

In the case of a sale, subsequent to January 1, the exemption will not be terminated until the end of the tax year.

This exemption will remove up to $8,000 off the equalized assessed value from the property.

https://www.lakecountyil.gov/436/General-Homestead-Exemption

Homestead Improvement Exemption

35 ILCS 200/15-180

A property must be the principal residence of the owner, and have new improvements (such as an addition, patio, or deck) that increase the value of the property to qualify for this exemption. Amounts for the Homestead Improvement Exemption must be filed by a Township Assessor, who certifies the amount along with the valuation of the improvement at the time that assessment rolls are submitted.

Generally, a property receiving the Homestead Improvement Exemption (HIE) is also eligible for the General Homestead Exemption; if the property does not have a General Homestead Exemption, it may not qualify for a Homestead Improvement Exemption. After initial application is filed, no annual renewal is required.

This exemption reduces the Assessed Value (NOT the equalized assessed value) by the amount that the new improvement increased the assessment up to $25,000. This amount is subject to equalization.

Regarding changes once the HIE is established, make sure any subsequent changes in the assessed value reflect changes to the portion covered by the HIE, as appropriate. Use the following processes:

YEAR 1: Township certifies new improvement AV along with entire assessment roll. If equalized with factor other than 1.0000, the AV of the new improvement adjusts as well.

EXAMPLE: $50,000 AV of which $8,537 is the addition; equalization factor of .9365; EAV is ($50,000 x 0.9365) $46,825, and HIE is now ($8,537 x 0.9365) $7,995. (The HIE amount is 17.07% of the total EA

YEAR 2-4: If Township Assessor makes a change to AV, Township Assessor must also indicate if a change is appropriate for the new addition (which can change at different rates):

EXAMPLE: TA reduces AV to $41,000, but the AV of the addition is corrected to $7,355; factor is 0.9641. EAV is now ($41,000 x 0.9641) $39,528, and HIE is now $7,355 x 0.9641) $7,091. (The HIE amount is now 17.94% of the total EAV, as the components changed at different rates.)

https://www.lakecountyil.gov/438/Home-Improvement-Exemption

Senior Citizen Homestead Exemption

35 ILCS 200/15-170

Applications for the Senior Citizen Homestead Exemption (65 and over) must be filed by the owner of record or person with equitable interest in said parcel. Additional documentation may be requested. After initial application is filed, no annual renewal is required for the Senior Citizen Homestead Exemption.

Public Act 93-0511 authorized a pro-rata exemption for property that is first occupied as a residence after January 1 of any assessment year by a person who is eligible for Senior Citizens Homestead Exemption under Section 15-170 of the Property Tax Code. This exemption will remove up to $8,000 off the equalized assessed value from their property.

https://www.lakecountyil.gov/457/Senior-Homestead-Exemption

Low-Income Senior Citizen Assessment Freeze

35 ILCS 200/15-172

When a Senior Citizen applies for and is approved for the Senior Citizen Homestead Exemption, the taxpayer will receive the Senior Assessment Freeze Application in the mail. Each qualifying taxpayer must complete the application each year and return it to our office. The application must include ALL household income of ALL people residing in the house. The total household income cannot exceed $65,000.

To qualify, a senior taxpayer must have owned and lived on the property on January 1 of the previous and current tax years. The frozen base amount is based on the previous year that the senior citizen first qualifies. If the property has been revalued at a lower value than the original base year, the base will be changed to the lower value. Property owners or those with equitable interest may apply for the exemption as long as the taxpayer will be 65 years of age sometime in the qualifying year.

All applications are processed through the County Assessment Office. Only those who do not qualify will receive notification by mail informing them why they did not qualify. They will be able to review the reasons for not qualifying with this office after notification.

Information gathered from applications for the Senior Citizens Assessment Freeze Homestead Exemption is confidential. Any improper disclosure is a Class A misdemeanor (punishable by a jail term of up to one year or fine up to $1,000). If there are any questions in regards to above information, please call the County Assessment Office.

Once a base year has been established for that applicant, it will remain until the property is sold or the property has been revalued to a lower amount. If the taxpayer does not qualify for a year or two after a base has been established, the same base amount will still be used when the taxpayer qualifies again.

https://www.lakecountyil.gov/462/Low-Income-Senior-Citizens-Assessment-Fr

Homestead Exemption for Persons with Disabilities

35 ILCS 200/15-168

This exemption lowers the equalized assessed value of the property by $2,000 and may be claimed in addition to the General Homestead Exemption and the Senior Homestead Exemption, if applicable. However, this exemption cannot be claimed in addition to the Disabled Veterans' Standard Homestead Exemption or the Disabled Veterans' Exemption of $100,000; you can only receive one of these exemptions and, if you are a veteran, you should choose to apply for the one most beneficial to you.

To qualify, applicants must:

- Own or have a legal or equitable interest in the property
- Have lived on the property on or before January 1st of the tax year.
- Be disabled under the Federal Social Security Act and supply either:
  - A copy of your Illinois Disabled Person Identification Card (PDF) stating that you are a Class 2 or 2A disability (for each year you qualify); or
  - Proof of Social Security Administration Social Security Benefits. This proof includes an award letter, verification letter, or annual cost of living adjustment (COLA) - This paperwork must be issued in the tax year for which you are applying. Whichever you supply, it must indicate that the benefits are for disability; or
  - Proof of Veterans Administration disability benefits which includes an award letter or verification letter indicating you are receiving a pension for a non-service-connected disability; or
  - Proof of Railroad or Civil Service disability benefits which would be an award letter showing a total 100% disability; or
  - A completed PTAX-343-A Form Physician's Statement for the Homestead Exemption for Persons with Disabilities
  - A taxpayer may not claim this exemption if they claim the Veterans with Disabilities Homestead Exemption (35 ILCS 200/15-165) or the Veterans with Disabilities Standard Homestead Exemption {35 ILCS 200/15-169).
  - When you are applying for a new exemption and the property is held in trust, we must verify that the applicant is a current living beneficiary of that trust. The exemptions cannot be applied without this verification. Please include a copy of that part of the actual trust agreement which states that the applicant is a beneficiary. This can usually be found on the first few pages of the trust document. Should you have any questions, please feel free to contact us directly at 847-377-2100.

Standard Homestead Exemption for Veterans with Disabilities (SHEVD)and Veterans of World War II

35 ILCS 200/15-169

This exemption provides a reduction in equalized assessed value (outlined below) of a primary residence occupied by a veteran with a disability, or the veteran's surviving spouse. This exemption can be claimed in addition to the General Homestead Exemption and the Senior Homestead Exemption. However, it cannot be claimed in addition to the Disabled Veterans Exemption (specially adaptive housing) of $100,000, or the Homestead Exemption for Persons with Disabilities.

- A disabled veteran with a 70% or higher service-connected disability will receive up to $250,000 reduction in the property's EAV. Drainage districts and certain special service areas can any property. If your tax bill shows a drainage district or a special service area in your list of Taxing Bodies, you may still be charged by them.
- A disabled veteran with at least 50%, but less than 70% service-connected disability will receive a $5,000 reduction in the property's EAV.
- A disabled veteran with at least 30%, but less than 50% service-connected disability will receive a $2,500 reduction in property's EAV.
- Beginning in 2023 (payable in 2024). The Public Act 102-0895 includes an end to annual reapplications for SHEVD for veterans with a combined service-connected disability rating of 100% and is deemed to be permanently and totally disabled, as certified by the United States Department of Veteran Affairs.

To qualify, applicants must:

- Be a Lake County, Illinois resident and have served in the United States Armed Forces, The Illinois National Guard, or U.S. Reserve Forces
- Attach documentation as outlined in the application

An un-remarried surviving spouse of a disabled veteran can receive this exemption on his or her spouse's homestead property or transfer the exemption to a new primary residence. To qualify, the surviving spouse must meet the following requirement:

- Sell the disabled veteran's previous homestead property before transferring this exemption to his or her new primary residence
- If the surviving spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to his or her new residence as long as it is used as his or her primary residence and he or she does not remarry.

All applications must be submitted online through the Smartfile E-Filing Portal. You can receive assistance by phone or in person by calling or visiting the Chief County Assessment Office or the local township assessor's office. An annual verification of eligibility must be filled out each year in order to continue to receive the exemption. The Chief County Assessment Office will mail a reminder each year to all applicants who received the exemption the prior year.

https://www.lakecountyil.gov/468/Standard-Exemption-for-Veterans-with-Dis

Returning Veterans' Homestead Exemption

35 ILCS 200/15-167

This exemption lowers the equalized assessed value of the veteran's principal residence by $5,000 for up to two consecutive assessment (tax) years. This would include the tax year and the following year that the veteran returns from active duty in an armed conflict involving the armed forces of the United States.

To qualify, applicants must:

- be an Illinois resident who has served as a member of the U.S. Armed Forces, Illinois National Guard, or U.S. Reserve Forces,
- have returned from active duty in an armed conflict involving the armed forces of the U.S.,
- have owned or had a legal or equitable interest in the land on which a single-family residence is situated and used as your principal place of residence on January 1 of the assessment years, and
- be liable for the payment of the property taxes.

https://www.lakecountyil.gov/492/Returning-Veterans-Exemption

Farmland Assessments

Pursuant to the Property Tax Code 35 ILCS 200/10-110 thru 10-145, farmland in Illinois is assessed for property tax purposes on the basis of its agricultural economic value. This value, commonly referred to as use-value, is based upon land use under average level management, relative productivity of soils, and the present worth of the net income accruing to the land from farm production.

When used in connection with valuing land and buildings for an agricultural use, the state Property Tax Code considers property to be a farm if one of the following uses is the ***principal*** use:

- The growing and harvesting of crops.
- The feeding, breeding and management of livestock.
- Dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses;
- Keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming.

(See 35 ILCS 200/1-60)

Also, to qualify for a farm assessment, the farm use must have been established for at least two years preceding the date of assessment. As the assessment date for 2021 is January 1, 2021, a qualifying property must have established a farm use as a principal use no later than January 1, 2019. *(See 35 /LCS 200/10-110}*

In addition to these statutes, there have been several applicable decisions on this issue:

- The courts have ruled that it is "the present use of the land" which determines whether a property is entitled to a farmland classification for assessment purposes. *(Bond County Board of Review v. Property Tax Appeal Board,* App. 5 Dist. 2003, 277 Ill.Dec . 542, 343 Ill.App.3d 289, 796 N.E.2d 628.)
- In *Senachwine Club v. Putnam County Board of Review* (362 Ill. App. 3d 566, 3rd Dist. 2005), the court stated that a parcel of land may be classified as farmland provided that those portions of the property so classified are used solely for agricultural purposes, even if the farm is part of a parcel that has other uses. Citing *Kankakee County Board of Review,* 305 Ill. App. 3d 799 at 802 (3rd Dist. 1999). In order to receive a preferential farmland assessment, the property at issue must meet this statutory definition of a "farm" as defined above in the Property Tax Code.
- The Illinois Property Tax Appeal Board has drawn a distinction between "a mere plan" to farm land as opposed to actual farm use *(In re: Buss Partnership/Rodney S. Buss,* Docket No. 05-00752.001-F-1, PTAB 2008).

Finally, the property tax code requires that the definition of farm use "does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use." In other words, if there is a residential use on a property (such as a single-family home), then farm assessment cannot be granted unless a majority (more than 50%) of the property has been established as farm use. For the 2021assessment year, this means that the farm use must have been established on a majority of the property on or before January 1, 2019.

In setting the assessment on a farm parcel, local assessing officials must consider four separate parts of the farm. Each of these parts and their statutorily prescribed method of assessment, are as follows:

A. **Farm Homesite** This is defined as that land on a farm parcel being used for residential purposes. The homesite is assessed as all other residential land in the county. The market value would be whatever comparable rural residential land is selling for in the area. This part of the farm parcel assessment is subject to county and state equalization factors.
B. **Farm Residence** This is to be assessed as all other residential improvements in the county. This part of the farm parcel assessment is also subject to county and state equalization factors.
C. **Farm Buildings** These are assessed at 33½% oft their contributory value to the productivity of the farm. Contributory value considers the current use of the improvements and what that use adds to the overall productivity of the farming operation
D. **Farmland** This is assessed according to its soil productivity considering farmland use and factors which may detract from productivity. The state computes soil productivity index use-value assessment figures as a basis for the local assessment of individual parcels.
    - *Cropland* is assessed according to the value of its adjusted soil productivity index **(PI).**
    - *Permanent pasture* is assessed at one-third of its adjusted PI assessed value as cropland.
    - *Other farmland* is assessed at one-sixth of its adjusted PI assessed value as cropland.
    - *Wasteland* is assessed at its contributory value.

The 2021 Certified Values as developed by the Illinois Department of Revenue and approved by the Kane County Farmland Assessment Review Committee are on the following pages. For more detailed information on Farmland Assessment, the Department of Revenue has developed a variety of publication:

Instructions for Farmland Assessments http://tax.illinois.gov/Publications/Pubs/Pub-122.pdf

Preferential Assessments
for Wooded Acreage.....http://tax.illinois.gov/Publications/Pubs/Pub-135.pdf
Also covers Transitional Percentage Assessment, Conservation Stewardship, and Forestry Management

BEFORE THE PROPERTY TAX APPEAL BOARD
STATE OF ILLINOIS

JANE SWAN,	)	
	)	
Appellant,	)	Docket No. 2024-02577.001-R-1
	)	
v.	)	
	)	PIN: 07-34-301-002
LAKE COUNTY BOARD OF REVIEW,	)	
	)	
Appellee.	)	

BRIEF OF THE LAKE COUNTY BOARD OF REVIEW

INTRODUCTION

Appellant argues that (1) the township assessor's application of a neighborhood multiplier for equalization purposes was without legal authority and (2) the application of such factor constituted an impermissible non-quadrennial reassessment. Appellant is simply wrong.

FACTS

The last quadrennial year preceding the tax year at issue in this appeal was 2023. For the tax year 2024, the township assessor applied a neighborhood equalization factor to each of the parcels in the subdivision, including the subject property. The multiplication of the neighborhood multiplier by the subject property's 2023 assessed value resulted in a higher assessed value for tax year 2024.

An equalization factor determined by the Lake County Assessor ("County Assessor") was applied to each non-farm property within the township. To reach the subject property's 2024 equalized assessed value, the equalization factor was multiplied by the neighborhood-equalized 2024 assessed value. *Id.* As shown by Appellant's evidence, notice of the increased assessment was sent to Appellant at the subject property address. And equalization factors were published in the Lake County News Sun. *Accord* 35 ILCS 200/9-213.

Appellant challenged the 2024 equalization increase before the Lake County Board of Review. The Board upheld the application of the equalization factors with a "No Change" decision.

ARGUMENT

To create uniformity among yearly assessments, local and state assessment officials use equalization as set forth in the Property Tax Code ("Code"). Ill. Dept. of Revenue, Pub-136 at 16 (April 2016).[1] As required by the Code, this process happens **every year** at two or more levels: intra-county equalization is accomplished by the County and/or township assessors, and inter-county equalization is done by the Illinois Department of Revenue ("IDOR"). *Id.*; 35 ILCS 200/9-210 (annual equalization by county and township assessors); 35 ILCS 200/17-5 (requiring IDOR to annually determine equalization factor as between counties). *See* 35 ILCS 200/12-10 (requiring county assessor to publish, "[i]n years other than years of a general assessment," a list of property "for which assessments have been added or changed since the preceding assessment . . . except that publication of individual assessment changes shall not be required if the changes result from equalization").

IDOR, county and township assessors and, in some cases, county boards of review are responsible for equalizing. Pub-136 at 16, *supra*. In counties with fewer than 3 million inhabitants who elect a county assessor, where a township in that county lies in two or more cities, the township assessor is "ex-officio the deputy assessor to make the assessments in the township where he or she is elected." 35 ILCS 200/3-65.

I. The Township Assessor Had Authority to Apply an Equalization Factor and Change the Assessed Value of the Subject Property Accordingly.

[1] Available electronically at https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-136.pdf.

The Property Tax Code provides:

> **When deemed necessary to equalize assessments between or within townships or between classes of property**, or when deemed necessary to raise or lower assessments within a county or any part thereof to the level prescribed by law, **changes in individual assessments may be made by a township assessor or chief county assessment officer, under Section 9-75, by application of a percentage increase or decrease to each assessment.**

35 ILCS 200/9-205.

The use of the phrase "by application of a percentage increase or decrease" in section 9-205 contemplates the application of a neighborhood equalization factor by the township assessor. *See* 35 ILCS 200/9-210 (requiring that "the percentage to be added to or deducted" as calculated by the county assessor "shall be issued an as equalization factor").

A. The Law Permits a Township Assessor to Change an Individual Assessment.

Additionally, the plain language of section 9-205 indicates that in enacting this provision, the legislature intended that changes (*i.e.* increases or decreases) may have to be made to individual assessments to equalize. *See In re App. of Cty. Treasurer and Ex Officio Cty. Collector of Cook Cty., Ill.*, 2011 IL App (1st) 101966, ¶ 21 (most reliable indicator of legislative intent is plain and ordinary meaning of statute's language); 35 ILCS 200/9-210 (requiring "assessment officer" to change assessment of each parcel by applying annually determined equalization factor); 35 ILCS 200/12-50 (board of review must mail notice to affected taxpayer if equalization results in increased or decreased assessment). Section 9-75 referenced in section 9-205 permits a township or county assessor to "revise and correct an assessment as appears to be just" "in any year," as long as notice is given to the taxpayer. 35 ILCS 200/9-75. *See also* 35 ILCS 200/12-40 (no assessment of any class of property or of any township may be increased by an equalization factor "applied by the board of review" until notice of proposed increase is given).

Read together with other provisions, as the Code must be, section 9-205 does not *just* authorize the township assessor to apply a neighborhood equalization multiplier. 35 ILCS 200/9-205 (". . . by application of a percentage increase or decrease"). The Code also authorizes a township assessor to make changes in individual assessments to achieve equalization, and expands when an individual assessment can be changed beyond the standard limitation in non-quadrennial years to facilitate the process of equalization. *Compare* 35 ILCS 200/9-75 ("as appears to be just") *with* 35 ILCS 200/9-205 ("[w]hen deemed necessary to equalize").

Appellant's reading of the Code as prohibiting a change in individual assessment due to equalization in a non-quadrennial year is nonsensical because equalization occurs by law on an annual basis. *See, e.g.*, 35 ILCS 200/17-5 (requiring IDOR to annually determine equalization factor as between counties). General assessments involving direct valuation and reassessment of *all* properties, on the other hand, occur by law only every four years.

Appellant conveniently only sets forth the first sentence of section 9-210, which provides that the county assessor acts as the equalizing authority for the county. Appellant Br. at 6; 35 ILCS 200/9-210. Read further, however, this section provides that **every year**, for each township within Lake County, the County Assessor is also required to determine the percentage relationship between the estimated 33 1/3 percent of fair cash value and assessed valuations using property transfers, appraisals, and other reasonable and proper means. *Id.* The County Assessor must then determine the percentage "to be added to or deducted from the aggregate assessments" in each township to develop a multiplier that serves as the equalization factor for each township. *Id.* Then, the "assessment officer" is required to "change the assessment of each parcel" by applying the equalization factor. *Id. See* 35 ILCS 200/9-205 (authorizing individual assessment changes by township or county assessor).

Under the plain and ordinary language of the Code, the township assessor may (1) apply a neighborhood equalization factor to equalize within the township and (2) in applying said factor, change an individual assessment in a non-quadrennial year. One of the cases attached by Appellant, *Albee v. Soat*, 315 Ill. App. 3d 888 (2d Dist. 2000), indirectly supports this argument and undercuts Appellant's own argument that the 2024 change in assessed value was an impermissible reassessment in a non-quadrennial year. The *Albee* court was skeptical of the plaintiff's argument in that case—that reassessments are limited to quadrennial years[2]—precisely because the Code did not limit the application of provisions related to equalization to quadrennial years:

> It is clear that the adoption of this Code is an attempt to equalize the method of valuation of real estate for tax purposes so that all persons owning property within a specific taxing body's boundaries will pay the same proportionate share of taxes levied to operate the taxing body. Plaintiffs' position that reassessments are limited to quadrennial years ignores the annual process established by the legislature to accomplish equalization.

Id. at 892.

Equalization is required every year by assessment officials. This process does not occur just for the sake of it; it is intended to evenly distribute the property tax burden so as not to put an unfair portion of that burden on only some neighborhoods within a township, some townships within a county, or some counties within the state. Adopting Appellant's arguments in this case would hamstring local and state assessors by interfering with their ability to undertake a statutorily directed process designed to achieve equity in taxation.

WHEREFORE, the Board of Review respectfully requests that PTAB deny Appellant's appeal and grant the Board such other and further relief as this body deems fair and just.

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[2] The issue in the *Albee* case—whether the Code permits non-quadrennial reassessments—is a related but different issue than the one before this body and could not be fully resolved on appeal as a result of outstanding factual determinations. *Albee*, 315 Ill. App. 3d at 892-93.

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Respectfully submitted,

/s/ Alexandra Mitich

BEFORE THE STATE OF ILLINOIS
PROPERTY TAX APPEAL BOARD

Village of Vernon Hills,	)		
	)		
Appellant	)		
	)	Docket:	#2022-01231
v.	)		
	)		
Lake County Board of Review,	)	PIN:	11-34-302-003
	)		
Respondent,	)		
	)		
v.	)		
	)		
Passco Mellody Farm DST Trust,	)		
	)		
Intervenor.	)		

PROOF OF SERVICE

To: See Attached Service List

PLEASE TAKE NOTICE that on the 25th day of November, 2025, the undersigned filed the *Intervenor's Motion for Judicial Notice of Intervening Appellate Authority Pursuant to 86 Ill. Admin. Code Sec. 1910.90(i)* with the Illinois Property Tax Appeal Board, a copy of which is hereby served upon you.

Passco Mellody Farm DST Trust

By: Mark Volpe
One of its Attorneys

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PTA.Clerk@Illinois.gov

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BEFORE THE STATE OF ILLINOIS
PROPERTY TAX APPEAL BOARD

Village of Vernon Hills,	)		
	)		
Appellant	)		
	)	Docket:	#2022-01231
v.	)		
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Lake County Board of Review,	)	PIN:	11-34-302-003
	)		
Respondent,	)		
	)		
v.	)		
	)		
Passco Mellody Farm DST Trust,	)		
	)		
Intervenor.	)		

INTERVENOR'S MOTION FOR JUDICIAL NOTICE OF INTERVENING APPELLATE AUTHORITY PURSUANT TO 86 ILL. ADMIN. CODE SEC. 1910.90(i)

NOW COMES Intervenor, taxpayer, and property owner, Passco Mellody Farm DST Trust, by and through its undersigned counsel, and pursuant to 86 Ill. Admin. Code §1910.90(i), respectfully moves the Property Tax Appeal Board ("PTAB") to take judicial notice of the attached Illinois Second District Appellate Court decision rendered in *Passco Mellody Farm DST Tr. v. Kim,* 2025 IL App (2d) 240329**,** issued on September 25, 2025. This appellate decision was rendered after the evidentiary hearing in this matter held on May 21, 2025, but before the Board's final decision, and involves the same property and identical factual and legal issues presented in the instant 2022 appeal.

Under Illinois law, once an appellate court has interpreted a statute, principles of *stare decisis* require adherence to that interpretation. *Lake County Board of Review v. Property Tax*

Appeal Board, 192 Ill. App. 3d 605, 617 (2d Dist. 1989). The Appellate Court in *Passco Mellody Farm DST Tr. v. Kim* squarely addressed the scope of an assessor's authority under 35 ILCS 200/9-75, holding that an assessor lacks the power to perform a reassessment in non-quadrennial tax years, possessing only the limited authority to *revise and correct* an existing assessment.

Applying that interpretation, the Second District Appellate Court held that the Libertyville Township Assessor's reassessment of the subject property for tax year 2020 was illegal and void, and that the 2021 assessment, based upon that same void reassessment with application of the 2021 township equalization factor of 1.0171, was likewise void. The 2022 assessment now under appeal is derived from that void 2021 assessment, with application of the 2022 equalization factor of 1.022.

Accordingly, consistent with the Appellate Court's interpretation of the Illinois Property Tax Code and its binding effect on this Board, the PTAB must correct the 2022 assessment to conform to 2021's corrected final assessment of 17,755,986, multiplied by the 2022 equalization rate of 1.022, resulting in a corrected assessed value of 18,146,617.

The PTAB's rules expressly authorize judicial notice of such controlling legal authority: "The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, *and all matters of which the Circuit Courts of this State may take judicial notice*." 86 Ill. Admin. Code §1910.90(i)(emphasis added). Moreover, Illinois courts recognize that judicial notice of prior proceedings is proper when the case involves the same parties and where those proceedings are determinative of the issue pending before the court or tribunal. *See Walsh v. Union Oil Co.*, 53 Ill. 2d 295, 299 (1972).

Here, the Appellate Court's decision definitively resolves the precise statutory and factual issues presented in this 2022 appeal. The Board's adherence to that ruling is not only consistent with established precedent but necessary to ensure uniformity, legality, and fairness in the assessment process.

WHEREFORE, Intervenor Passco Mellody Farm DST Trust respectfully requests that the Property Tax Appeal Board take judicial notice of and apply the holding in *Passco Mellody Farm DST Tr. v. Kim*, 2025 IL App (2d) 240329, and hold that the default assessment for tax year 2022 is 18,146,617.

Respectfully Submitted,

Passco Mellody Farm DST Trust

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2025 IL App (2d) 240329
No. 2-24-0329
Opinion filed September 25, 2025

IN THE

APPELLATE COURT OF ILLINOIS

SECOND DISTRICT

PASSCO MELLODY FARM DST TRUST, Plaintiff-Appellee, v. HOLLY KIM, In Her Official Capacity as Lake County Treasurer and *ex officio* County Collector, Defendant (The Village of Vernon Hills and Libertyville Community High School District No. 128, Intervenors-Defendants-Appellants).	)	Appeal from the Circuit Court of Lake County. Nos. 21-TX-26 22-TX-671 Honorable Luis A. Berrones, Judge, Presiding.

JUSTICE JORGENSEN delivered the judgment of the court, with opinion.
Presiding Justice Kennedy and Justice Mullen concurred in the judgment and opinion.

OPINION

¶ 1 Plaintiff, Passco Mellody Farm DST Trust, filed a tax objection complaint in the circuit court against defendant, Holly Kim, Lake County Treasurer and Lake County Collector, challenging the validity of the 2020 and 2021 assessed values of its Vernon Hills luxury apartment complex. 35 ILCS 200/23-10, 23-15 (West 2020). After a bench trial, the circuit court entered judgment in plaintiff's favor. Intervenors-defendants (defendants), the Village of Vernon Hills and Libertyville Community High School District No. 128, appeal, arguing that the court erred in

determining that: (1) the township assessor illegally increased the property's assessed values for the 2020 and 2021 tax years, (2) the Lake County Board of Review (Board) did not exercise its discretion in rendering no change determinations, and (3) valuation was not at issue for the 2020 and 2021 tax years. We affirm.

¶ 2 I. BACKGROUND

¶ 3 A. Assessments and Board of Review Proceedings

¶ 4 The property at issue, commonly known as the Atworth at Mellody Farms (the Atworth), is located at 1111 North Milwaukee Avenue in Vernon Hills (permanent index No. 11-34-302-003), and consists of 260 apartment units (16 studio, 137 one-bedroom, 81 two-bedroom, and 26 three-bedroom apartments).

¶ 5 The 2019 tax year was a quadrennial reassessment year in Lake County. Board rules provided that all property values in every township were to be reviewed and revalued, if necessary, and, aside from substantial cause, 2019 assessed values from the general assessment were expected to be carried forward through 2022, subject to annual equalization.

¶ 6 Peggy Freese, the Libertyville Township assessor at the beginning of 2019, valued the Atworth at $51,606,071 for the 2019 tax year and used an income approach (*i.e.*, determining value by dividing net operating income by the capitalization rate). Christine Feeney, Freese's successor, reviewed the Atworth's property record card on July 17, 2019, and "posted" into the assessor's system the assessed base value of the property, specifically, $17,200,303, or one-third, of the $51,606,071 market value. For the 2019 tax year, the Lake County supervisor of assessments (*i.e.*, the chief county assessment officer) issued a township-wide multiplier of 1.0053, which raised the market value of the Atworth to $51,879,582 and the assessed value to $17,291,465. The 2019 assessment was not a partial assessment.

¶ 7 On September 19, 2019, Feeney certified to the chief county assessment officer that the 2019 assessment of real property in Libertyville Township, including the Atworth assessment, was a just and equal assessment of those properties. The former owner of the property filed an appeal of the 2019 assessed value to the Board. Feeney submitted evidence to the Board in the appeal in January 2020, asking the Board to confirm the 2019 assessment of the Atworth. The appeal was subsequently, on February 10, 2020, withdrawn. On December 30, 2019, plaintiff purchased the Atworth for $90.42 million.

¶ 8 The 2020 tax year was not a general assessment year for Lake County. Board rules provided that assessed values from 2019 were generally carried forward through 2022. Revisions and corrections to individual assessments could be made if the 2019 quadrennial assessment was incorrect or to reflect changes made to properties and/or by equalization, as deemed necessary. *Id.* § 9-75.

¶ 9 Feeney increased the assessed value of the Atworth in 2020, using an income approach to value the property. The analysis rendered a market valuation of $71,180,164 and an assessed value of $23,724,348. The supervisor of assessments established an equalization factor of 1.0096 for Libertyville Township for the 2020 tax year, which resulted in a market value of $71,863,495 for the property, with a certified assessed value of $23,952,103. The assessment notice listed as a reason for the 2020 valuation change "Township Revaluation/SA Equalization." The 2020 assessment of the property was not a partial assessment.

¶ 10 Plaintiff paid the 2020 real estate taxes for the Atworth and appealed the $23,952,103 assessed value to the Board. *Id.* § 16-55. Feeney provided evidence to the Board and stated that "[t]he speed of [*sic*] which the property was leased, the subject's sale, and the subject's reported $4,250,000 [net operating income] for 2019 (yielding a 5.0% cap[italization] rate) was reason to

review this property's assessment." Following a hearing, the Board made a "No Change" decision and confirmed the $23,952,103 2020 assessed value (which resulted in a 2020 tax amount of $2,147,645.92).[1] Plaintiff paid the taxes under protest.

¶ 11 For the 2021 tax year, the Atworth's assessed value was raised by the annual township multiplier of 1.0171, resulting in a $24,361,684 equalized assessment. Plaintiff paid the $2,226,487.62 tax amount and appealed the 2021 assessed value to the Board. The Board issued a "No Change" decision, confirming the 2021 assessed value.

¶ 12 B. Circuit Court Proceedings

¶ 13 On November 17, 2021, plaintiff filed a tax objection complaint for the 2020 tax year and, on January 6, 2023, filed a consolidated amended tax objection complaint, consolidating its objections for both the 2020 and 2021 tax years. *Id.* §§ 23-10, 23-15. In counts I and III, plaintiff alleged that the assessed valuations of the property were made without statutory authority and were, therefore, illegal and warranted correction. It asserted that the township assessor was only permitted to "revise and correct" assessments in non-general reassessment years. *Id.* § 9-75. The assessor, according to plaintiff, had attested to the correctness of the 2019 assessment for the property; thus, the assessor acted unlawfully when she raised the 2020 and 2021 assessed values of the property. Further, in counts II and IV, plaintiff alleged that the 2020 and 2021 assessments of the property were not determined in the same manner as other similar properties in the township, creating an unlawful assessment that violated the uniformity clause of the Illinois Constitution. Ill.

[1]If the 2019 assessed value had carried over to 2020 and only the equalization factor had been applied, plaintiff's 2020 taxes would have been based on a final 2020 assessment of $17,457,463. The taxes for the property would have been $582,336.64 lower than what plaintiff paid.

Const. 1970, art. IX, § 4.[2] Plaintiff asserted that the assessor reassessed the property due to the sale price, the speed at which the property was leased, and the reported net operating income on a database (*i.e.*, CoStar) report. The assessor, according to plaintiff, did not raise the assessed value of other similarly situated properties within the township by revaluing them. Thus, the 2020 and 2021 assessments were illegal. On May 25, 2022, defendants were granted leave to intervene. 735 ILCS 5/2-408(a)(3) (West 2022).

¶ 14 1. Plaintiff's Case—Robert Gluekert

¶ 15 A hearing commenced on July 31, 2023. Robert Gluekert, supervisor of assessments and chief county assessment officer for Lake County since May 2019, testified that 2020 was the first full tax year he served in his position. Property tax notifications are known as blue slips. The year 2019 was a quadrennial (or general) reassessment year for Lake County, and 2020 was a non-quadrennial year. Once every four years, assessors must review all properties and make adjustments as they see fit. In non-quadrennial years, the rules are different. Typically, the 2019 assessments carry over to 2020, plus or minus any township factor (which is determined based on a three-year average of assessments). The level of assessments must be set at 33⅓% of market value. Gluekert reviews the three-year averages and equalizes them; this is "SA" equalization, which occurs annually. Township equalization is reflected on the blue slip and can happen in non-quadrennial years and is applied by the township assessor to a particular assessment neighborhood.

¶ 16 The Atworth was revalued between 2019 and 2020. Board guidelines provided that tax year 2020 was not a general assessment year for the county, and assessed values from 2019 were generally carried forward through 2022. Revisions and corrections to individual assessments could

[2]Uniformity is not at issue in this appeal.

be made if the 2019 quadrennial assessment was incorrect or to reflect changes made to the property and/or by equalization, as deemed necessary.

¶ 17 Gluekert explained that a correction remedies a material mistake in the assessment of the property itself, not to include value. Changes to the property include an expansion, additional square footage, or physical changes. It does not refer to any changes to valuation. A correction does not refer to a sale or lack of a sale. Gluekert had no opinion as to whether the 2019 assessment for the Atworth was correct when it was made in 2019. When asked if there were any material changes to the Atworth that would be taken into account for a 2020 valuation, he responded that he did not report any changes in material differences in the property in the State returns he filed.

¶ 18 Once he became aware of the lawsuit, Gluekert spoke to Feeney, because he was concerned as to whether the valuation change was an equalization or a revaluation. He told Feeney that he was concerned that the basis for her revaluing the property was not just. Gluekert still has concerns about the validity of the change in value.

¶ 19 Gluekert further testified that, if a valuation during a quadrennial assessment is incorrect—not due to any change in the property but if the valuation is objectively wrong as of that date—that could be a basis for a revision and correction.

¶ 20 2. Christine Feeney

¶ 21 Christine Feeney testified that she became the Libertyville Township assessor in June 2019 after Freese retired. When asked if the Atworth's 2019 assessment was correct, Feeney replied "Yes and no." (She conceded that she testified at her deposition that the value was correct, *i.e.*, a fair market value for the property at that time (*i.e.*, January 1, 2019)). The valuation was not incorrect, and it was fair. On September 19, 2019, she certified to the chief county assessment officer that the 2019 assessment of real property in Libertyville Township, including the 2019

Atworth assessment, was just and equal. Feeney testified that, in the 2019 appeal of the Atworth's assessment before the Board, she asked that the assessment be confirmed. She noted that the property appeared to be underassessed, but she did not say it was incorrect or ask the Board to revise and correct the number. At that time, she was aware of information in the CoStar database reflecting a sale of $90,420,000 on December 31, 2019, and although she could have asked the Board to increase the 2019 assessment for the property, she did not because she felt the $54 million assessment was fair. "It was a new construction building, still in its leasing-up phase." Feeney never asked the Board to make a revision and correction to the 2019 assessment.

¶ 22 Addressing the 2020 tax year, Feeney testified that it was a non-quadrennial year, and she revised and corrected the assessed value for the property. She explained that a blue slip is an assessment notice that is mailed to all property owners that shows their current assessment and any changes that have been made to it. If there is a valuation change, the blue slip lists the reasons for it. The 2020 blue slip for the Atworth listed as a reason for the 2020 valuation change "Township Revaluation/SA Equalization."

¶ 23 In valuing the property for 2020, Feeney used an income approach, and she valued the property as of January 1, 2020. She calculated a market value of $71,180,164. There was an appeal of the 2020 assessment, and she submitted evidence to the Board as part of the appeal. There, she expressed her reasons for the 2020 valuation, including that the property's January 1, 2019, assessment was an underassessment. Feeney did not want the 2019 value carried to 2020, because it would be incorrect. The speed with which the property was leased, the sale, the reported $4.25 million net operating income for 2019 (yielding a 5% capitalization rate) were reasons to review the property's assessment and value it as of January 1, 2020. Due to all of those factors, which she conceded were not available on January 1, 2019, and not relevant to the 2019 value, the initial

assessment in 2019 was "clearly incorrect." (She obtained the information from the CoStar database report printed on April 20, 2020.) The occupancy rate for the Atworth increased from 51.2% to 97% in 2019. This was a factor in Feeney's decision to increase the assessed value of the property. She revalued the property in 2020 because the value increased between January 1, 2019, and January 1, 2020.

¶ 24 There was no income stream provided as of January 1, 2019. The income stream used for the 2020 assessment was based on what it was on January 1, 2020. In 2020, there was no physical square footage added to the Atworth, but there were more apartments that were finished.

¶ 25 Addressing 2021, Feeney testified that the 2020 assessment carried over to 2021 and was subject to equalization. The 2021 assessment was appealed, and she submitted evidence to the Board for the appeal.

¶ 26 On cross-examination, Feeney testified that the 2019 assessment that Freese conducted did not involve the same information that was available to Feeney. If Freese had that information, the assessment as of January 1, 2019, would have been incorrect.

¶ 27 As part of her income and expense analysis of the property, Feeney used information the Atworth provided in April 2020, including the rents, parking charges, rooftop parking, pets, application fees, etc. The property provided Feeney the amount they charged for parking (at the indoor garage and for rooftop parking) and the number of parking spaces per unit; she estimated the income from these sources and from floor plans of the complex. Feeney identified $500,000 in "other income," whereas Freese calculated $12,000. This led to a large difference in market valuation. Feeney estimated rent to be $6,749,832. She used 40% for expenses, which was "lenient." Feeney also used a capitalization rate of 5.5%, versus 7% used by Freese. For net operating income, Feeney used $3.914 million, as opposed to $4.25 million from CoStar, to be

lenient to the property owner because the first year could have involved certain items that drove up income, such as application fees and first and last months' rents. She calculated a market value of $71,180,164.

¶ 28 Feeney next addressed the capitalization rate, noting that guidelines for the tax year 2020 had suggested rates for three types of properties: institutional-grade properties, non-institutional-grade properties, and local properties. The Atworth is an institutional-grade property. The suggested ranges for the capitalization rate for apartment buildings was 4.75% to 5.75%. Feeney reviewed the suggested ranges and conducted her own research and chose 5.5%; Freese used 7%.

¶ 29 3. Martin Paulson

¶ 30 Martin Paulson, former chief county assessment officer for Lake County (2003 to May 2019), testified as plaintiff's expert in real estate assessments for property tax purposes and opined that the 2019 assessment was reasonably performed and that the market value of $51 million assessed by Freese was reasonable and correct, as was her use of a 7% capitalization rate. (Net operating income is divided by the capitalization rate to arrive at fair market value.) The capitalization rate was appropriate because (1) the building was just starting to lease and, thus, there was risk, and (2) interest rates had increased. Paulson also opined that the 40% expense ratio was appropriate in his experience because the property at that time had no track record, *i.e.*, no history of expenses. During a new-build phase, he explained, there are inefficiencies.

¶ 31 The property record card for the 2019 assessment reflected that Freese wrote that the capitalization rate was derived from sales of other apartment complexes. This was an appropriate method, in Paulson's experience. As part of his analysis, Paulson reviewed a well-respected nationwide investor survey that compiled capitalization rates and other financial information. For the first quarter of 2019, the report stated that the average rate for all apartments was 8.73%. This

influenced his opinion that a 7% capitalization rate was appropriate. Also, the Atworth was leasing up in 2019, which meant it had a great deal of risk. Paulson did not consider the Atworth an institutional grade property as of January 1, 2019. He also reviewed the CoStar database, which showed a capitalization rate range of 5% to 7%. The assessor, he explained, has discretion in terms of making a value estimate, *e.g.*, Freese's conclusion of what she felt the property was worth as of January 1, 2019.

¶ 32 Plaintiff rested.

¶ 33 4. Defendant's Case—Peggy Freese

¶ 34 Freese testified that she became the Libertyville Township assessor in 1998 and retired from that position on June 4, 2019. Prior to retirement, Freese conducted all 2019 tax year assessments, signed off on them, and forwarded them to the chief county assessment officer.

¶ 35 The Atworth received its final certificate of occupancy on February 1, 2019. Apartment complexes can take in residents before they receive final certificates of occupancy, which is what occurred at the Atworth. The property is a higher-end luxury apartment complex and one of the largest value apartment complexes in Lake County.

¶ 36 Freese used an income approach to value the property. She also attempted to inspect the property on May 20, 2019, to obtain rent, occupancy, "other income," and additional information. She spoke to the manager; however, she was not allowed to inspect the property, nor given any rental information. She merely learned that the property was 81% occupied. Freese had sought to inspect any outbuildings, such as garages, review a floor plan, and view the exercise room, laundry room, etc. She was allowed only in the manager's office and front lobby. She left her business card with the manager, but no one from the property contacted her afterwards. Generally, Freese explained, she was able to inspect only about 50% of properties.

¶ 37 In her assessment of the Atworth, Freese used median rent, *i.e.*, rents of similar properties, because she did not have the actual rental data for the Atworth. It was unusual not to receive this information from a property. For the Atworth, she did not break down studios and one-bedroom units because she did not have that information. Addressing "other income," Freese used $12,000, noting that her estimate was on the low side (as she did not have actual figures and the property did not provide the information when she asked for it) and included pets, garage, room rentals, etc. Freese used $12,000 for "other income" so that it could be reviewed in another tax year as far as revision and correction.

¶ 38 Freese attempted to complete a full assessment of the property. The vacancy collection number she utilized was 10%, which reflected that she conducted a full assessment. Expenses were listed at 40%, which is typical for apartment buildings (and she did not have actual expense data) and a generous number to the property owner. Freese calculated $3,612,425 in net operating income and a 7% loaded capitalization rate (which assumes that taxes are not included in expenses). She made a notation that a property across the street from the Atworth had a 5.3% capitalization rate. She referenced Board capitalization rate guidelines, but explained that "we do not necessarily use the exact numbers."

¶ 39 Ultimately, Freese calculated a market value of about $51.6 million for the Atworth as of January 1, 2019. The Atworth was institutional grade property as of January 1, 2019. She was not able to obtain actual data from the property owner, but she believes the value was very conservative, *i.e.*, in the owner's favor. It was low so that she could defend it if it was challenged. Freese further testified that, if she had received actual data from the property, her calculations, including of market value, could have been different.

¶ 40 5. Martin Kinczel

¶ 41 Martin Kinczel, chief real estate appraiser for the Lake County assessor's office, reviews assessments of property, focusing on commercial and industrial properties. He is also involved in responses to appeals on behalf of the Board. Kinczel reviewed the 2019 analysis for the Atworth and the 2020 and 2019 income and expense analyses. The Atworth is an income-producing property, and it is appropriate to use the income approach to determine its market value. The 2019 analysis utilized a direct capitalization approach. It is appropriate and preferred to have actual data from the property owner before conducting an income and expense analysis. However, in making assessments, assessors use estimates and have latitude to revise and correct when an estimate differs from actual data.

¶ 42 If there are studio apartments in a building, it is proper to parse them out from one-bedroom units and it is an omission and error to not include them in calculating average rent. Freese's calculation of $12,000 in "other income," he testified, was gross error and incorrect. The property has 450 parking spaces and a pet park. The $12,000 estimate significantly undervalued "other income." More often than not, property owners provide information. Kinczel further testified that 40% for expenses was reasonable and correct. The 7% capitalization rate (assuming it was not loaded) was incorrect because it applied a local capitalization rate for a local apartment complex (*i.e.*, a small mom-and-pop property), where it should have applied a capitalization rate in the range of 4.75% to 5.75% (per Board guidelines). This resulted in a market value for January 1, 2019, that was incorrect.

¶ 43 Addressing 2020, Kinczel testified that the valuation broke out the number of studio apartments, one-bedroom apartments, etc., which was the correct way to conduct the calculations. The capitalization rate of 5.5% was within Board guidelines and appropriate.

¶ 44 Kinczel further testified that Board guidelines for capitalization rates are suggested rates, and the assessor has discretion to use the guidelines. Further, the guidelines are base capitalization rates, not loaded capitalization rates. If the 7% capitalization rate for 2019 was loaded, the base rate would be less than 5%.

¶ 45 If estimates are off from actual data, then the estimate is incorrect. It is an error that can be revised and corrected in the following assessment year.

¶ 46 6. John Paslawsky

¶ 47 John Paslawsky, a permanent member of the Board since 2020, testified he has worked in real estate appraising since 1978. The Board has three permanent members. He became an alternate Board member in 2008. The Board reviews assessors' work and conducts hearings regarding assessments. Paslawsky chairs a hearing panel.

¶ 48 The income expense approach or direct capitalization approach is used for commercial or income-producing properties. Typically, three years of income are reviewed to derive a sense of year-to-year vacancy, occupancy, and income. Net operating income, which is gross income from all sources minus expenses, is reviewed. It is better to have actual net operating income rather than projected.

¶ 49 The Board has guidelines for capitalization rates that are suggested rates and are based on local and national data. For institutional-grade properties, the capitalization rate range for 2019 for apartments was 4.75% to 5.75%. It was the same range for 2020. Assessors have discretion in setting capitalization rates, and if they choose a rate above the Board's guidelines, the Board does not necessarily correct it but "might question it."

¶ 50 Paslawsky further testified that his understanding of the term "revise and correct" is that any changes in property characteristics or conditions would be researched and considered to have

a more current overview of the property. If the original assessment in the quadrennial year was incorrect, the assessor may revise and correct it in a non-quadrennial year.

¶ 51 Assessors estimate net operating income, vacancy, and collection. An assessor may not revalue a property simply because of a sale.

¶ 52 The property was not complete in 2019, and the Board did not have correct information. This is why the assessor was correct in adjusting the assessment in 2020. The Atworth "was still in the process of being rented up, being completed in 2018. It was not completed until the end of [2019]."

¶ 53 Paslawsky was unaware during the 2020 appeal that the 2019 assessment was not a partial assessment. Feeney did not submit a correction for the Atworth's 2019 assessment for the Board's approval.

¶ 54 The Board considered the market value of the Atworth in the 2020 appeal. The property sold for $90.42 million, the assessor assessed the property at about $70 million, and the Board affirmed the assessment. Paslawsky testified that it was a correct revision of the prior assessment. In reaching her 2019 assessment, Freese did not have correct information. Sales chasing, *i.e.*, using a recent sale to change an assessed value, is prohibited by the Property Tax Code (Code) (35 ILCS 200/1-1 *et seq.* (West 2020)).

¶ 55 The defense rested.

¶ 56 7. Circuit Court's Ruling

¶ 57 On April 24, 2024, the circuit court, in a written order, sustained the tax objections, finding that the 2020 and 2021 increases were void and entering judgment in plaintiff's favor. However, the court overruled and denied the uniformity clause claims.

¶ 58 As relevant here, the court determined that, to "revise and correct" a general assessment (*id.* § 9-75), an assessor is limited to information that existed during the time that the Code sets forth for the general assessment to be completed. In this case, relevant information was information that existed and was available through June 1, 2019, of the general assessment year (*i.e.*, the deadline that the assessor was mandated to complete all general assessments). *Id.* § 9-155. The court further found that the 2020 assessment was *not* a revision and correction but was a *new* assessment by Feeney, because she believed that the Atworth sold for substantially more than its general assessment and she used data that did not exist when the 2019 assessment was completed. The court noted that Feeney admitted that the information upon which she relied to change the Atworth's assessed value was relevant only to determining the property's value as of January 1, 2020. She "clearly made a new assessment and not a revision and correction to the January 1, 2019, assessment." The court also noted that an "edit list" document listed as a "reason code" for the 2020 Atworth assessment: "Township Revaluation." Another available code that was not listed for the Atworth was "Assessor Correction."

¶ 59 Further, the court found that the 2019 assessment was not incorrect. Freese's characterization of $12,000 in "other income" as low did not render her estimate incorrect, in the absence of other available evidence at the time. The court also found no error in the use of a 7% capitalization rate, noting that the Board's guidelines were not mandatory and that assessors have discretion to deviate from them. It also noted that Paslawsky testified that the Board would not necessarily have changed Freese's categorization of the property as local. The court further found incredible Feeney's testimony that the 2020 assessment was a revision and correction, where no objective evidence was presented that the 2020 assessment was such. The court found that it was a new assessment, where Feeney had certified to the chief county assessor that the property's 2019

assessment was just and equal. Feeney's $500,000 estimate of "other income" was based not on actual figures provided by the property, but her own calculation of rent from parking spaces. However, the court found that she did not verify whether all parking spaces were generating rental income. The court also found that, in both the 2020 and 2021 appeals, the Board did not address the issue of "the illegality of reassessing the Atworth in a non-quadrennial year."

¶ 60 Next, the court addressed whether the township assessor has authority under section 9-160 of the Code to conduct a non-quadrennial year assessment. It found that the testimony was undisputed that the 2019 assessment was a full assessment and not a partial assessment (and section 9-160 applies when a property has not previously been fully assessed) and that there was no evidence that the 2020 assessment was conducted to account for added value to the property arising from the addition of buildings, structures, or other improvements. Next, the court addressed whether the Board may revise an assessment in a non-quadrennial year. It determined that this required that a complaint be filed with the Board by the party seeking a change to an assessment or that the Board on its own motion reconsider an assessment. Here, the court found, neither occurred. Feeney did not file a complaint with the Board or in any way request that the 2019 general assessment be increased before she "unilaterally" reassessed the property and increased the assessment for the 2020 tax year. The court also found that the Board did not exercise its own judgment and increase the assessment for 2020. The Board "merely affirmed Ms. Feeney's illegal and void increase in the Atworth's assessment and [the Board] never exercised its judgment to raise the valuation."

¶ 61 The court ordered defendants to pay plaintiff a $582,336.64 refund in overpaid 2020 real estate taxes, plus interest, and a $603,717.39 refund in overpaid 2021 taxes, plus interest.

¶ 62 Defendants appeal.

¶ 63 II. ANALYSIS

¶ 64 Defendants argue that the circuit court erred in determining that (1) the township assessor illegally increased the Atworth's assessed value for the 2020 and 2021 tax years, (2) valuation was not at issue in 2020 and 2021, and (3) the Board did not exercise its judgment in determining the value during its hearing.

¶ 65 A. Standard of Review

¶ 66 Defendants contend that *de novo* review applies here. Plaintiff asserts that the manifest-weight standard applies because the issues concern factual questions, including credibility determinations. For the following reasons, we agree with plaintiff.

¶ 67 Section 23-15 of the Code provides that "[t]he taxes, assessments, and levies that are the subject of the [tax] objection [complaint filed under section 23-10] shall be presumed correct and legal, but the presumption is rebuttable. The plaintiff has the burden of proving any contested matter of fact by clear and convincing evidence." *Id.* § 23-15(b)(2).

¶ 68 In *United Airlines, Inc. v. Pappas*, 348 Ill. App. 3d 563, 569 (2004), upon which defendants rely, the court held that *de novo* review applied to the issue of the appropriateness of the valuation methodology used by the taxpayer's expert in valuing the property interest at issue. Thus, the case instructs that, "when the issue relates to the use of an improper valuation method," *de novo* is appropriate. *Id.* As we discuss below, valuation is not at issue in this appeal. Indeed, in their reply brief, defendants acknowledge that one of the issues in this case is *whether* valuation was at issue below.

¶ 69 We conclude that the manifest-weight standard applies here because this case presents neither valuation nor statutory construction issues and applying that standard is consistent with relevant case law. See, *e.g.*, *Gateway-Walden, LLC v. Pappas*, 2018 IL App (1st) 162714, ¶¶ 27,

60-66 (noting that, in a tax objection proceeding, reviewing courts apply the manifest-weight standard of review to the trial court's factual findings; but courts review *de novo* whether an appraiser properly eschewed the preferred methodology for property valuation; however, courts apply the manifest-weight standard to a ruling on an objection that concerns how an expert applied a valuation method, *i.e.*, whether he considered improper elements or adopted a different valuation theory; such an objection goes to the weight, rather than the admissibility, of the expert testimony); *Golf Trust of America, L.P. v. Soat*, 355 Ill. App. 3d 333, 337 (2005) (applying manifest-weight standard to issue of whether property was improperly reassessed in a non-general-reassessment year).

¶ 70 B. Validity of Assessment Increase

¶ 71 Defendants argue that the increased assessments for 2020 and 2021 were authorized by section 9-75 of the Code, where the 2019 assessed value was clearly incorrect. The circuit court, they assert, incorrectly limited the scope of Feeney's determination to information that existed prior to June 2019. Defendants maintain that this determination is too strict and narrow, creating an unworkable approach to property tax valuation, and the circuit court's findings do not comport with the testimony. At the time Feeney concluded that the 2019 assessment warranted revision, the 2019 books were closed and the tax bills were sent out. Any information she gathered for the 2020 tax year, defendants assert, would be after June 2019. Further, any information that was known to the assessor during the quadrennial assessment period would be incorporated into the quadrennial assessment. A revision, defendants contend, likely occurs because new information comes to light *after* the books are closed. Limiting an assessor to information that existed and was available through June 1, 2019, of the general assessment year leads to the situation Freese was

in—stonewalling that prevents access to accurate data and leads to conservative valuations, *i.e.*, valuations that, if challenged, could be defended.

¶ 72 Feeney, according to defendants, used information that was available in 2020, and the only party able to confirm if it existed in 2019 is the party seeking to lower its tax burden. They further maintain that there is no indication that the data Feeney gathered in 2020, such as rental rates, parking fees, etc., varied drastically between 2019 and 2020. The data Feeney received in April 2020 regarding "other income" generated from parking, etc., they assert, objectively shows that the 2019 assessment was incorrect. Further, they assert that the sale for about $40 million above the 2019 assessment less than 12 months after the 2019 valuation date objectively indicates the 2019 assessment was incorrect.

¶ 73 Defendants further argue that the 2019 valuation was objectively incorrect because it did not reflect the actual market value of the Atworth, where there was a lack of actual data due to stonewalling by the property, the incorrect capitalization rate used by Freese (that this court, they argue, can review *de novo* and consider its correctness), and the 2019 value as a full, versus a partial, assessment.

¶ 74 They also argue that, even if a "subjective" test is applied (*i.e.*, affording deference to the assessor), the 2019 valuation was still incorrect because Feeney testified that the assessment was incorrect once additional information was available. If the statute permits an assessor to revise and correct as appears to be just, then a subjective standard, defendants argue, defers to the assessor's ability to determine what is just. Here, they contend, Feeney used her discretion to decide if a revision and correction was needed.

¶ 75 The Code sets forth a comprehensive statutory scheme regulating the assessment and collection of taxes. *Adventure Christian Church v. Blair*, 2022 IL App (3d) 210550, ¶ 13.

> "[I]f any person desires to object to all or any part of a property tax for any year, for any reason other than that the property is exempt from taxation, he or she shall pay all of the tax due within 60 days from the first penalty date of the final installment of taxes for that year. Whenever taxes are paid in compliance with this Section and a tax objection complaint is filed in compliance with Section 23-10, 100% of the taxes shall be deemed paid under protest without the filing of a separate letter of protest with the county collector." 35 ILCS 200/23-5 (West 2020).
>
> "Beginning with the 2003 tax year, in counties with less than 3,000,000 inhabitants, the person paying the taxes due as provided in Section 23-5 may file a tax objection complaint under Section 23-15 within 75 days after the first penalty date of the final installment of taxes for the year in question." *Id.* § 23-10.

"A tax objection complaint under Section 23-10 shall be filed in the circuit court of the county in which the subject property is located." *Id.* § 23-15(a). "The court, sitting without a jury, shall hear and determine all objections specified to the taxes, assessments, or levies in question." *Id.* § 23-15(b)(1).

> "Objections to assessments shall be heard de novo by the court. The court shall grant relief in the cases in which the objector meets the burden of proof under this Section and shows an assessment to be incorrect or illegal. If an objection is made claiming incorrect valuation, the court shall consider the objection without regard to the correctness of any practice, procedure, or method of valuation followed by the assessor, board of appeals, or board of review in making or reviewing the assessment, and without regard to the intent or motivation of any assessing official." *Id.* § 23-15(b)(3).

¶ 76 "[I]n counties having the township form of government and with less than 3,000,000 inhabitants, the general assessment years shall be 1995 and every fourth year thereafter." *Id.* § 9-215. In general assessment years, on or before June 1, the assessor of a county with fewer than 3 million inhabitants, "shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year *** and assess the property at 33⅓% of its fair cash value." *Id.* § 9-155.

¶ 77 As to new improvements, the Code provides that, on or before June 1 in each year other than the general assessment year,

> "the assessor shall *** make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was *not* included in the valuation of the property for that year, and all improvements which were destroyed or removed." (Emphasis added.) *Id.* § 9-160.

¶ 78 Revisions and corrections are addressed in section 9-75 of the Code, which provides:

> "The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, *may in any year revise and correct an assessment as appears to be just.* Notice of the revision shall be given

in the manner provided in Section 12-10 and 12-30 to the taxpayer whose assessment has been changed." (Emphasis added.) *Id.* § 9-75.

¶ 79 "[A]n assessor does not have the authority to revise *or* correct; such an adjustment can be made only to cure an incorrect assessment from the quadrennial year or to reflect changes made to the property." (Emphasis in original.) *Golf Trust of America*, 355 Ill. App. 3d at 336; see *Albee v. Soat*, 315 Ill. App. 3d 888, 891 (2000) (where the collector admitted that the quadrennial assessment was correct and that the plaintiff taxpayers had not altered or improved their property between the quadrennial and the subsequent non-quadrennial year, section 9-75 did not grant the assessor authority to revise or correct the assessment, as the subsequent non-quadrennial year's assessment was not due to an incorrect assessment in the quadrennial year or to changes made to the property).

¶ 80 Section 9-75 of the Code is clear that, in non-quadrennial years such as 2020 and 2021 for Lake County, an assessor has the power to only revise *and* correct an assessment. Thus, if the reason for the assessment is not due to an incorrect assessment, the assessor does not have the statutory authority to reassess the property in a non-quadrennial year.

¶ 81 The question here is whether Feeney revised and corrected the property's 2019 assessment in 2020 and 2021. The evidence reasonably reflected that Feeney did not correct the 2019 assessment but merely revalued the property (*i.e.*, revised the assessment) for the 2020 tax year. The parties stipulated and Feeney testified that she believed that the 2019 assessment was a fair valuation and assessment. She also testified that the 2019 assessment was correct as of January 1, 2019. Indeed, Feeney posted the property's assessed value on July 17, 2019, and, on September 19, 2019, certified to the chief county assessment officer that the 2019 assessment was a just and

equal assessment of all properties in Libertyville Township. Further, Feeney never asked the Board to revise and correct the 2019 assessment.

¶ 82 Feeney's actions reflected that she revalued the Atworth for the 2020 tax year (as of January 1, 2020) and did not correct the 2019 assessment. Feeney testified that she never asked the Board to revise and correct the Atworth's 2019 assessment. During the 2019 appeal, even though she was aware of the property's sale in December 2019, she did not ask the Board to increase the 2019 assessment, because she felt the $54 million assessment was fair, *i.e.*, it reflected a fair market value of the property as of January 1, 2019. For the 2020 tax year, Feeney testified that she revised and corrected the property's assessment, valuing the property as of January 1, 2020, and calculating a market value of over $71 million. She explained to the Board that she believed the 2019 assessment was an underassessment. Feeney revalued the property in 2020 because the value increased between January 1, 2019, and January 1, 2020. The occupancy rate increased, the net operating income changed, and the property was sold. Feeney also testified that she had more information available to her than Freese did when Freese conducted the 2019 assessment. Paulson, plaintiff's expert, testified that the 2019 assessment was reasonable and correct. Feeney, Paslawsky acknowledged, did not submit a correction for the 2019 assessment for the Board's approval, and an assessor cannot revalue a property solely due to a sale.

¶ 83 Notwithstanding her testimony that she revised and corrected the Atworth's assessed value, which the circuit court reasonably found incredible, the blue slip for the Atworth and the "edit list" reflected that the reason for the 2020 valuation change was a "revaluation" and not a correction. Indeed, before the Board, Feeney explained that the reasons for her 2020 valuation were the speed with which the property was leased, the 2019 sale, and the reported $4.25 million net operating income for 2019 (yielding a 5% capitalization rate). The foregoing evidence was relevant to the

value of the property as of January 1, 2020, as plaintiff argues, but they were not relevant to its value as of January 1, 2019, the date as of which the statute requires the property be valued in the general assessment year. 35 ILCS 200/9-155 (West 2020). Further, Feeney used the income stream during the year 2019 for her valuation as of January 1, 2020.

¶ 84 The foregoing reflects that the circuit court did not err in determining that the 2020 assessment was not a revision and correction of the 2019 assessment. As the court noted, Feeney admitted that the information upon which she relied for the 2020 tax year, including the 2019 sale, was relevant only to determining the property's value as of January 1, 2020. She also certified to the chief county assessor that the property's 2019 assessment was just and equal. In light of the remainder of her testimony, the court reasonably found incredible Feeney's self-serving testimony that the 2020 assessment was a revision and correction.

¶ 85 Because we have determined that Feeney did not revise and correct the 2019 valuation, we need not reach, as the circuit court did, the issue whether an assessor must limit herself to information that existed during the time frame that the Code sets forth for general assessments to be conducted. Feeney used data to make a January 1, 2020, valuation, not a valuation as of January 1, 2019, and she admitted that the 2019 assessment was correct.

¶ 86 Without citation to any authority, defendants next assert that an "objective" standard should be used to determine whether an assessment is incorrect. By "objective" standard, defendants evidently mean a standard that affords no deference to the assessor. We disagree that such a standard is appropriate here. First, defendants cite to no authority reflecting that this is the proper approach. Second, it is contrary to the evidence and law (where valuation is not at issue) that assessors have discretion in making assessments. *Cf. id.* § 23-15(b)(3) (in ruling on tax objections, the circuit court, in assessing a claim of incorrect valuation, "shall consider the objection without

regard to the correctness of any practice, procedure, or method of valuation followed by the assessor, board of appeals, or board of review in making or reviewing the assessment, and without regard to the intent or motivation of any assessing official"). Third, defendants point to no calculation errors. They merely challenge the use of certain estimates. We reject defendants' argument that the lack of actual data for some variables rendered Freese's valuation objectively incorrect. The assessor has discretion in determining assessments. As plaintiff notes, defendants' witnesses Paslawsky and Kinczel testified that an assessor properly uses estimates in her discretion. The valuation estimates are not subject to "correction"; corrections in the context of revisions and corrections involve physical misapprehensions and not estimates of value. Paslawsky testified that the term "revise and correct" means any changes in property characteristics or conditions. Gluekert testified that a correction remedies a material mistake in the assessment of the property itself, not to include value or a sale, and changes to the property include an expansion, additional square footage, or physical changes, not any changes to valuation.

¶ 87 As to Freese's estimates, the evidence reasonably reflected that they were matters within her discretion and the circuit court did not err in adopting them. Indeed, Feeney accepted Freese's income analysis. We reject defendants' argument that Freese lacked actual data to allow for reasonable estimates and that this reflects that her assessment was objectively incorrect. Specifically, they point to Kinczel's testimony that Freese's failure to parse out studio apartments from one-bedroom apartments was an omission and error. They also note his testimony that it was gross error for Freese to prescribe a $12,000 value to "other income." In contrast, they note, Feeney was able to determine the approximate number of parking spaces at the Atworth, as well as the monthly charges. She also had a full picture of the number and type of units and actual rental rates.

¶ 88 Even considering an objective standard, the court did not err in determining that the 2019 general assessment was not incorrect. We reject defendants' argument that Freese's income estimates were incorrect. Feeney accepted Freese's income analysis, including her rent and income data, testifying that the Atworth's 2019 valuation and assessment were fair. Defendants point to Feeney's analysis for 2020 to show that the 2019 analysis was incorrect. This is not relevant, as Feeney had (and used) data that was pertinent to her January 1, 2020, valuation. The circuit court reasonably discounted Kinczel's testimony that Freese's "other income" calculation was erroneous. Kinczel, as plaintiff notes, was not aware of the Atworth's rental rates or fees as of January 1, 2019. Nor did he know if fees for pets and garage spaces were waived or whether the property granted concessions for them or waived move-in fees, first month's rents, etc., as of January 1, 2019.

¶ 89 As to the capitalization rate, we also disagree with defendants that Freese used an incorrect rate that did not fit the property's characteristics. They note that the capitalization rate is inversely related to fair market value: a higher capitalization rate results in a lower fair market value and vice versa. An incorrect capitalization rate results in an incorrect fair market value and an incorrect assessment. Under the 2019 Board guidelines, defendants note, Freese's 7% capitalization rate fell within the local properties range, *i.e.*, mom-and-pop-type properties owned by private individuals. The Atworth, they contend, is not a local property. They assert that, using *de novo* review, this court may consider whether the rate is incorrect based on objective evidence. We reject this argument.

¶ 90 The circuit court did not err in determining that Freese's use of a 7% capitalization rate was not incorrect, where the guidelines are not mandatory and where assessors have discretion to deviate from the guidelines. Freese testified that the Atworth is an institutional property and that

she selected a 7% loaded capitalization rate, explaining that a loaded rate "loads," *i.e.*, includes, the tax rate. The capitalization rate was appropriate because (1) the building was just starting to lease and, thus, there was risk, and (2) interest rates had increased. Paulson, plaintiff's expert, also opined that the 40% expense ratio was appropriate in his experience because the property at that time had no track record, *i.e.*, no history of expenses. During a new-build phase, he explained, there are inefficiencies. Paulson also referenced a nationwide survey that reported, for the first quarter of 2019, the average capitalization rate for all apartments was 8.73%. This influenced his opinion that a 7% capitalization rate was appropriate. Also, the property was leasing up in 2019, which meant it had a great deal of risk; thus, Paulson did not consider the Atworth an institutional grade property as of January 1, 2019. He also reviewed the CoStar database, which showed capitalization rate ranges of 5% to 7%. Kinczel, defendants' expert, testified that institutional-grade buyers typically purchase turnkey properties and wait until *after* the lease-up phase to purchase. He also assumed Freese's capitalization rate was an unloaded capitalization rate. Capitalization rate is a measure of risk. He testified that there is more risk to an investor to purchase a luxury apartment complex that is 52% occupied versus 97% occupied.

¶ 91 Finally, we reject defendants' argument that the full assessment of the property in 2019 was incorrect and led to an underassessment in 2020. They contend that a partial valuation assessment should have been done. The undisputed evidence showed that the 2019 assessment was a full assessment. Indeed, the parties stipulated that Freese did not make a partial assessment in 2019. Further, the evidence showed that the 2020 assessment was not conducted to account for added value to the Atworth from additional buildings, structures, or other improvements, as the circuit court reasonably determined. Paulson testified that the property was substantially different

in 2020 as compared to 2019, but only "from an operating point of view." This does not mean, as plaintiff argues, that the January 1, 2019, assessment was incorrect.

¶ 92 In sum, the circuit court did not err in determining that the 2020 increased valuation was not statutorily authorized and, thus, the increases in 2020 and 2021 resulting from the revaluations were unauthorized and void.

¶ 93 C. Whether the Board Exercised Its Statutory Judgment

¶ 94 Next, defendants argue that the Board inherently exercised its own judgment and made its own determination to correct the incorrect assessment. It notes that the Board has such authority under section 16-55(e) of the Code without regard to what the assessors might or could have done (and its exercise of its independent authority negates any alleged illegal action by the assessor). A confirmation of the assessor's valuation, they assert, can still be an independent determination of value. For the following reasons, we reject this argument.

¶ 95 Defendants point to the Board's hearings regarding the 2020 and 2021 assessments, after which it issued "No Change" rulings that deemed Feeney's valuations accurate and just valuations. Defendants note that the Board also considered plaintiff's argument that the 2020 change in assessment by Feeney was an illegal revaluation and found that the revision and correction was warranted. Paslawsky testified that the assessment change was a proper revision and correction based on the evidence that the Atworth "was not complete in 2018 or had been completed at the end of 2019"; thus, the property was not up to its value in 2019. Defendants urge that the Board did not blindly affirm the assessor's calculations, but considered the evidence and independently found that the assessor made a revision and correction and that the 2019 assessment was not just because, at the time, the property was not up to its value. The statute, they note, does not limit the

Board to only increasing or reducing the assessments as is just, but to do *anything* with respect to the assessment to make it a just assessment.

¶ 96 The circuit court found that, for the Board to change an assessment in a non-quadrennial year, a party must file a complaint with the Board, requesting that it change the valuation as may be just, or the Board, on its own motion, may reconsider an assessment. Further, notice must be given to the party to be affected of the nature of the hearing. The circuit court found that neither of these two conditions were met here. "[B]efore she unilaterally reassessed the Atworth and increased the Atworth's assessment for tax year 2020," the court found, Feeney never filed a complaint before the Board or in any way requested that the 2019 general assessment be increased. Further, the court noted that the Board has authority to change valuations for a just assessment without regard to the assessor's actions. However, if the assessor's action in changing an assessment is without authority, the court noted, it is void and the Board cannot, in affirming it, render it valid. Finally, the court rejected defendants' argument that the Board exercised its own judgment and increased the assessment for the 2020 tax year. It noted that Feeney never filed a complaint with the Board or asked it to increase the Atworth's assessment when plaintiff appealed the increase in the 2020 and 2021 assessments. Thus, the Board never exercised its judgment to raise the valuation.

¶ 97 Section 16-55(e) of the Code provides:

> "The board may also, at any time before its revision of the assessments is completed in every year, *increase, reduce or otherwise adjust* the assessment of any property, making changes in the valuation as may be just, *and shall have full power over the assessment of any person and may do anything in regard thereto that it may deem necessary to make a just assessment*, but the property shall not be assessed at a higher percentage of fair cash

value than the assessed valuation of other property in the assessment district prior to equalization by the board or the Department." (Emphases added.) *Id.* § 16-55(e).

¶ 98 Here, the Board did not "increase, reduce, or otherwise adjust" the property's valuations or take any action to "make a just assessment." It issued "No Change" decisions, confirming the 2020 and 2021 assessed values.

¶ 99 Defendants assert that the fact that there was discussion and debate reflects that the Board exercised its discretion and made an independent valuation. They concede that this does not necessarily mean that the Board exercises discretion in *every* review or no change determination, but that it did so in this case and, under the statute, may make changes in the valuation that are necessary to a just assessment, regardless of what the assessor might or could have originally done. Here, they assert, the Board heard argument, provided reasons for its decision to reject plaintiff's argument that Feeney illegally revalued the Atworth, discussed their valuation positions, considered the evidence, and then came to an independent valuation that just happened to be the same value established by the assessor. The circuit court's determination that the Board merely affirmed a void increase and did not utilize its own judgment, defendants argue, is not supported by the record.

¶ 100 We reject defendants' argument. The Board engaged in discussion and debate, but defendants point to nothing in the record that convinces us that that the Board took any action to make the assessment "just" or that the circuit court's determination was erroneous. The hearing of argument, consideration of evidence, and discussion do not reflect anything above and beyond the mere confirmation of the assessor's determinations. Further, the record does not reflect that the Board determined that the property was not up to its fair value in 2019 and that the 2020 valuation proposed by the assessor was fair and just. See *People ex rel. Carr v. Keogh*, 306 Ill. 323, 325

(1922) (board's mere confirmation of the void action of the board of assessors did not show that the board exercised its judgment); see also *People ex rel. Carr v. Chicago Dock & Canal Co.*, 306 Ill. 399, 401 (1923) ("The action of the board of assessors was void, and the board of review cannot, by affirming such action, render it valid.").

¶ 101 In sum, the court did not err in determining that the Board did not exercise its discretion in rendering its no change determination.

¶ 102 D. Valuation

¶ 103 Defendants' final argument is that valuation is at issue in this case and that the case cannot be decided without determining the Atworth's value. They contend that the circuit court erred in determining otherwise. Defendants urge that the correctness of the 2020 and 2021 assessments presents an ultimate question before this court, *i.e.*, what are the correct valuations for each of those tax years. Further, they note that plaintiff's argument that the assessments were excessive necessarily raised the question of what the assessments should have been, *i.e.*, the correct valuations. Plaintiff, defendants assert, placed valuation before the Board when it asked for values lower than the assessor values. In the 2020 appeal, it argued that a reduction was warranted based on equity and market value, thus, the Board considered the market value of the property for 2020. Plaintiff, defendants further argue, cannot now claim that market value is not at issue. Defendants ask this court to determine that the market value of the Atworth was at issue and, under our inherent equitable authority, to rely on plaintiff's stipulation that the market value of the Atworth as of January 1, 2020, was $90.42 million.

¶ 104 Defendants argue that valuation was raised before the Board (raising market-based argument comparing sales prices and asking for a market value that was below the 2019

assessment), and, in reviewing the Board's actions, the circuit court erred in not considering valuation.

¶ 105 The circuit court found that no filings raised the issue of valuation. The court noted that a plaintiff is the master of its complaint and the only issues before it were the two issues raised by plaintiff in its complaint: (1) whether the 2020 and 2021 increased assessed value of the property was made without statutory authority and was, thus, illegal, and (2) whether the 2020 and 2021 increased assessed value of the property violated the uniformity clause because the assessments were not determined in the same manner as other similar properties in Libertyville Township. The circuit court found that plaintiff did not challenge the accuracy of the 2020 assessment. Although plaintiff utilized the term "incorrect," the court further determined that, read in context, it was clear that plaintiff only alleged that the valuation was "incorrect" because it was changed by the assessor without legal authority and not because of the incorrect use of data, calculation, or methodology. Regardless, the court continued, even assuming plaintiff challenged valuation before the Board, the issue was not automatically before the circuit court because the issues are formed by the pleadings and the court's review was *de novo*. "In this case, no paper or pleading raised the issue of whether the Assessor's 2020 and 2021 valuations were incorrect."

¶ 106 We conclude that the circuit court correctly assessed this issue. Section 23-15(a) of the Code provides that a tax objection complaint filed in the circuit court "shall specify any objections that the plaintiff may have to the taxes in question." 35 ILCS 200/23-15(a) (West 2022). Plaintiff raised two issues in its complaint, and valuation, as the circuit correct reasonably found, was not raised as an objection. See *Reed v. Wal-Mart Stores, Inc.*, 298 Ill. App. 3d 712, 718 (1998) ("[P]laintiffs are masters of their complaint and are entitled to proceed under whichever theory they decide, so long as the evidence supports such a theory."). Plaintiff's stipulation that the fair

market value of the Atworth as of December 30, 2019, was $90.42 million does not reflect that the issue of valuation was raised. The fact that an assessment was allegedly excessive does not raise a factual question of the correct valuation. Further, plaintiff did not raise the issue of valuation before the Board, where it did not submit income and expense data to support its case before the Board and where its commercial appeal forms in 2020 and 2021 do not reflect that plaintiff made a valuation appeal to the Board. Finally, it did not raise valuation in its memorandum of law submitted to the Board in its 2020 and 2021 appeals.

¶ 107 In sum, the circuit court did not err in determining that valuation was not at issue.

¶ 108 III. CONCLUSION

¶ 109 For the reasons stated, we affirm the judgment of the circuit court of Lake County.

¶ 110 Affirmed.

Passco Mellody Farm DST Trust v. Kim, 2025 IL App (2d) 240329

Decision Under Review:	Appeal from the Circuit Court of Lake County, Nos. 21-TX-26, 22-TX-671; the Hon. Luis A. Berrones, Judge, presiding.
Attorneys for Appellant:	Mallory A. Milluzzi and Scott E. Nemanich, of Klein, Thorpe & Jenkins, Ltd., of Chicago, for appellant Village of Vernon Hills. No brief filed for other appellant.
Attorneys for Appellee:	Kevin R. Malloy, of Holland Hicks Law LLC, and Paul J. Reilly, Mark Volpe, and Kaitlin McKenzie, of Reilly & Dooley, LLC, both of Chicago, for appellee.

Illinois Department of Revenue

April 24, 2025

Certification of Assessment Year 2026 Farmland Values

The assessment year 2026 department-certified equalized assessed value (EAV) for each soil productivity index (PI) is on Page 2 of this certification. The certified values have been adjusted by the Farmland Assessment Technical Advisory Board to limit the annual change to 10 percent from the preceding year's median soil productivity index certified assessed value.[1]

- **Cropland** must be assessed at the full amount of the certified EAV that corresponds to its debased PI, but no lower than 1/3 of the value for the lowest PI certified (*i.e.,* for assessment year 2026, $145.24/acre);
- **Permanent pasture** must be valued at one-third of its debased PI EAV as cropland, but no lower than 1/3 of the value for the lowest PI certified (*i.e.,* for assessment year 2026, $145.24/acre);
- **Other farmland** must be valued at one-sixth of its PI EAV as cropland, but no lower than 1/6 the value of the lowest PI certified (*i.e.,* for assessment year 2026, $72.64/acre).[2]

Please see Publication 122, Instructions for Farmland Assessments, for additional information about the proper assessment of farmland. This publication is available on our web site at tax.illinois.gov.

The proposed average EAV by county per acre of cropland and the proposed average EAV per acre of all farmland by county is attached. Proposed averages are not used in the assessment process and should not be used by taxing districts as a basis for determining budget requests.

If you have any questions regarding this material, please feel free to contact the Property Tax Division at (217) 785-1356 or email us at Rev.PropertyTax@illinois.gov.

David Harris
Director of Revenue

[1] See Illinois Property Tax Code, 35 ILCS 200/10-115, paragraph (e) as amended by Public Act 98-0109
[2] See Illinois Property Tax Code, 35 ILCS 200/10-125

Certified Values for Assessment Year 2026 ($ per acre)						
Average Management PI	Gross Income	Non-Land Production Costs	4 Net Land Return	Agricultural Economic Value	Equalized Assessed Value	* 2026 Certifed Value
82	$630.48	$503.98	$126.51	$2,400.49	$800.16	$435.77
83	$636.04	$506.14	$129.90	$2,464.87	$821.62	$437.38
84	$641.60	$508.31	$133.29	$2,529.25	$843.08	$438.99
85	$647.16	$510.48	$136.68	$2,593.64	$864.55	$440.66
86	$652.72	$512.65	$140.08	$2,658.02	$886.01	$442.34
87	$658.28	$514.81	$143.47	$2,722.40	$907.47	$443.95
88	$663.84	$516.98	$146.86	$2,786.79	$928.93	$445.45
89	$669.40	$519.15	$150.26	$2,851.17	$950.39	$451.65
90	$674.96	$521.31	$153.65	$2,915.55	$971.85	$458.05
91	$680.52	$523.48	$157.04	$2,979.94	$993.31	$464.46
92	$686.08	$525.65	$160.44	$3,044.32	$1,014.77	$470.86
93	$691.64	$527.82	$163.83	$3,108.70	$1,036.23	$477.26
94	$697.21	$529.98	$167.22	$3,173.09	$1,057.70	$483.68
95	$702.77	$532.15	$170.61	$3,237.47	$1,079.16	$490.08
96	$708.33	$534.32	$174.01	$3,301.85	$1,100.62	$496.48
97	$713.89	$536.49	$177.40	$3,366.24	$1,122.08	$502.88
98	$719.45	$538.65	$180.79	$3,430.62	$1,143.54	$509.27
99	$725.01	$540.82	$184.19	$3,495.00	$1,165.00	$516.38
100	$730.57	$542.99	$187.58	$3,559.39	$1,186.46	$526.06
101	$736.13	$545.15	$190.97	$3,623.77	$1,207.92	$536.30
102	$741.69	$547.32	$194.37	$3,688.15	$1,229.38	$546.83
103	$747.25	$549.49	$197.76	$3,752.54	$1,250.85	$557.46
104	$752.81	$551.66	$201.15	$3,816.92	$1,272.31	$567.18
105	$758.37	$553.82	$204.54	$3,881.30	$1,293.77	$575.46
106	$763.93	$555.99	$207.94	$3,945.69	$1,315.23	$583.85
107	$769.49	$558.16	$211.33	$4,010.07	$1,336.69	$592.17
108	$775.05	$560.33	$214.72	$4,074.45	$1,358.15	$599.66
109	$780.61	$562.49	$218.12	$4,138.84	$1,379.61	$607.01
110	$786.17	$564.66	$221.51	$4,203.22	$1,401.07	$614.44
111	$791.73	$566.83	$224.90	$4,267.60	$1,422.53	$623.83
112	$797.29	$569.00	$228.30	$4,331.99	$1,444.00	$634.31
113	$802.85	$571.16	$231.69	$4,396.37	$1,465.46	$644.97
114	$808.41	$573.33	$235.08	$4,460.75	$1,486.92	$655.82
115	$813.97	$575.50	$238.47	$4,525.14	$1,508.38	$666.82
116	$819.53	$577.66	$241.87	$4,589.52	$1,529.84	$678.04
117	$825.09	$579.83	$245.26	$4,653.90	$1,551.30	$689.41
118	$830.65	$582.00	$248.65	$4,718.29	$1,572.76	$700.92
119	$836.21	$584.17	$252.05	$4,782.67	$1,594.22	$712.65
120	$841.77	$586.33	$255.44	$4,847.05	$1,615.68	$730.76
121	$847.33	$588.50	$258.83	$4,911.44	$1,637.15	$777.51
122	$852.89	$590.67	$262.23	$4,975.82	$1,658.61	$821.79
123	$858.45	$592.84	$265.62	$5,040.20	$1,680.07	$836.96
124	$864.01	$595.00	$269.01	$5,104.59	$1,701.53	$858.80
125	$869.57	$597.17	$272.40	$5,168.97	$1,722.99	$906.20
126	$875.14	$599.34	$275.80	$5,233.35	$1,744.45	$954.91
127	$880.70	$601.50	$279.19	$5,297.74	$1,765.91	$1,004.94
128	$886.26	$603.67	$282.58	$5,362.12	$1,787.37	$1,026.01
129	$891.82	$605.84	$285.98	$5,426.50	$1,808.83	$1,046.12
130	$897.38	$608.01	$289.37	$5,490.89	$1,830.30	$1,066.45
The 5-year capitalization rate is 5.27 percent.						

10% Increase of 2025 certified value at PI 111 is $56.71

* These values reflect the Statutory changes to 35 ILCS 200/10-115e under Public Act 98-0109.

*Farmland values are as certified by the Farmland Assessment Technical Advisory Board. Any differences in calculations are due to rounding at different stages of calculations.

ASSESSMENT YEAR 2026
COUNTY PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF CROPLAND
PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF ALL FARMLAND

County	(6) Avg. EAV Cropland	(7) Avg. EAV All Farmland
Adams	616	453
Alexander	537	239
Bond	495	371
Boone	690	595
Brown	628	372
Bureau	738	624
Calhoun	550	248
Carroll	671	508
Cass	680	389
Champaign	871	441
Christian	748	671
Clark	525	383
Clay	470	352
Clinton	506	424
Coles	777	504
* Cook	372	372
Crawford	506	384
Cumberland	497	374
DeKalb	837	783
DeWitt	832	743
Douglas	815	462
* DuPage	688	688
Edgar	772	658
Edwards	493	404
Effingham	488	360
Fayette	476	355
Ford	662	613
Franklin	475	331
Fulton	635	422
Gallatin	558	438
Greene	697	488
Grundy	694	585
Hamilton	470	360
Hancock	705	488
Hardin	468	192
Henderson	720	516
Henry	698	609
Iroquois	604	344
Jackson	484	324
Jasper	494	385
Jefferson	469	361
Jersey	614	402
JoDaviess	550	351
Johnson	439	234
Kane	759	658
Kankakee	593	467
Kendall	764	680
Knox	754	573
Lake	553	394
LaSalle	817	725
Lawrence	487	397
Lee	722	640
Livingston	636	427
Logan	841	625
McDonough	807	635
McHenry	640	516
McLean	798	665
Macon	874	805
Macoupin	646	475
Madison	561	453
Marion	466	334
Marshall	764	631
Mason	589	379
Massac	500	308
Menard	787	642
Mercer	691	535
Monroe	496	348
Montgomery	580	414
Morgan	790	635
Moultrie	822	744
Ogle	711	593
Peoria	713	515
Perry	466	314
Piatt	927	495
Pike	576	302
Pope	465	246
Pulaski	497	317
Putnam	828	590
Randolph	499	333
Richland	473	391
Rock Island	667	462
St. Clair	537	442
Saline	481	376
Sangamon	826	718
Schuyler	631	364
Scott	624	458
Shelby	649	526
Stark	776	684
Stephenson	645	545
Tazewell	755	628
Union	498	195
Vermilion	753	497
Wabash	549	444
Warren	791	672
Washington	484	395
Wayne	472	359
White	469	377
Whiteside	626	518
Will	603	521
Williamson	459	299
Winnebago	615	488
Woodford	812	677

*Cook & DuPage county only reported cropland data

Illinois Department of Revenue

Calculating the EAV for cropland that has a PI below the lowest PI certified by IDOR

Beginning in 2006, the lowest PI certified by the department is a PI of 82 (previously 60). Although the lowest certified PI has changed, the procedure used to calculate the equalized assessed value for soil that has a PI below the lowest certified PI remains the same.

- Cropland is assessed at the full amount of the certified EAV corresponding to its debased PI, but no lower than 1/3 of the value for the lowest PI certified.
- Permanent pasture is assessed at 1/3 of its debased PI EAV as cropland, but no lower than 1/3 of the value for the lowest PI certified.
- Other farmland is assessed at 1/6 of its debased PI EAV as cropland, but no lower than 1/6 of the value for the lowest PI certified.

Steps to assess cropland with a PI below lowest certified PI

Step 1 Subtract the EAV of the lowest certified PI from the EAV for a PI that is five PIs greater.

Step 2 Divide the result of Step 1 by 5. The result is the average EAV reduction per PI point for the 5 lowest certified PIs.

Step 3 Subtract the PI of the cropland being assessed from the lowest PI for which the department certified a cropland EAV.

Step 4 Multiply the result of Step 2 by the result of Step 3.

Step 5 Subtract the result of Step 4 from the lowest EAV for cropland certified by the department.

Step 6 The EAV of the cropland being assessed will either be the result of Step 5 or 1/3 of the EAV of cropland for the lowest certified PI, whichever is **greater**.

Assessment year 2026 example

Lowest certified PI is 82; 2026 certified value for a PI of 82 is $435.77.
Example cropland PI is 79.

Step 1

EAV for PI of 87	$443.95
EAV for PI of 82	- 435.77
	$ 8.18

Step 2 $8.18 divided by 5 = $1.64 average per PI point.

Step 3

Lowest PI certified	82
Cropland PI	- 79
Number of points	3

Step 4

Result from Step 2	$ 1.64
Result from Step 3	x 3
	$ 4.92

Step 5

Lowest certified PI EAV	$ 435.77
Result from Step 4	- 4.92
EAV for PI of 79	$ 430.85

Step 6 Greater of a or b below

a Result from Step 5	$ 430.85
b 1/3 of $435.77 (lowest EAV certified)	$ 145.24

The EAV for a cropland soil with a PI of 79 is $430.85

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Publication 122

January 2025

Instructions for Farmland Assessments

About this publication

Pub-122, Instructions for Farmland Assessments, is issued according to Section 10-115 of the Property Tax Code which states, "The Department shall issue guidelines and recommendations for the valuation of farmland to achieve equitable assessment within and between counties."

Table of Contents

The information in this publication is current as of the date of the publication. The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the Illinois Property Tax Code for further clarification or more detail at 35 ILCS 200/1 *et seq.*

Get more information and forms faster and easier at tax.illinois.gov

Other Publications for Assessors:

Publication 123 Instructions for Residential Schedules
Publication 124 Construction Terminology
Publication 126 Instructions for Commercial and Industrial Cost Schedules
Publication 127 Component-in-Place Schedules
Publication 135 Preferential Assessments for Wooded Acreage

Publication 122

January 2025

Instructions for Farmland Assessments

Definition of Land Use

Section 10-125 of the Property Tax Code identifies cropland, permanent pasture, other farmland, and wasteland as the four types of farmland and prescribes the method for assessing each. State law requires cropland, permanent pasture, and other farmland to be defined according to US Bureau of Census definitions. The following definitions comply with this requirement.

> **Cropland** includes all land from which crops were harvested or hay was cut; all land in orchards, citrus groves, vineyards, and nursery greenhouse crops; land in rotational pasture, and grazing land that could have been used for crops without additional improvements; land used for cover crops, legumes, and soil improvement grasses, but not harvested and not pastured; land on which crops failed; land in cultivated summer fallow; and idle cropland.

> **Permanent pasture** includes any pastureland **except** woodland pasture and pasture qualifying under the Bureau of Census' cropland definition which includes rotational pasture and grazing land that could have been used for crops without additional improvements.

> **Other farmland** includes woodland pasture; woodland, including woodlots, timber tracts, cutover, and deforested land; and farm building lots other than homesites.

> **Wasteland** is that portion of a qualified farm tract that is not put into cropland, permanent pasture, or other farmland as the result of soil limitations and not as the result of a management decision.

Acronyms used in this publication

AEV	Agricultural economic value
CCAO	Chief county assessment officer
CREP	Conservation Reserve Enhancement Program
CRP	Conservation Reserve Program
CV	Contributory value
EAV	Equalized assessed value
ICSS	Illinois Cooperative Soil Survey
LF	Linear foot
NRCS	Natural Resources Conservation Service
oc	On center
PI	Productivity index
PRC	Property record card
RCN	Replacement cost new
REL	Remaining economic life
SF	Square foot
SFFA	Square foot floor area
SWCD	Soil and Water Conservation District
VFS	Vegetative filter strip

Note: For definitions of common construction terms used in this Publication, see Publication 124, Construction Terminology.

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How is farmland assessed?

- **Cropland** is assessed according to the equalized assessed value (EAV) of its adjusted soil productivity index (PI) as certified by the Department. Each year, the Department supplies a table that shows the EAV of cropland by PI.

  Note See Page 14 for Certified Values for 2025 Farmland Assessments.

  Cropland with a PI below the lowest PI certified by the Department is assessed as follows:

  Step 1 Subtract the EAV of the lowest certified PI from the EAV for a PI that is five greater.

  Step 2 Divide the result of Step 1 by 5.

  Step 3 Find the difference between the lowest PI for which the Department certified a cropland EAV and the PI of the cropland being assessed.

  Step 4 Multiply the result of Step 2 by the result of Step 3.

  Step 5 Subtract the result of Step 4 from the lowest EAV for cropland certified by the Department.

  Step 6 The EAV of the cropland being assessed will either be the result of Step 5 or one-third of the EAV of cropland for the lowest certified PI, whichever is greater.

- **Permanent pasture** is assessed at one-third of its adjusted PI EAV as cropland. By statute, the EAV of permanent pasture cannot be lower than one-third of the EAV per acre of cropland of the lowest PI certified by the Department.
- **Other farmland** is assessed at one-sixth of its adjusted PI EAV as cropland. By statute, the EAV of other farmland cannot be lower than one-sixth of the EAV per acre of cropland of the lowest PI certified by the Department.
- **Wasteland** is assessed according to its contributory value to the farm parcel. In many instances, wasteland contributes to the productivity of other types of farmland. Some land may be more productive because wasteland provides a path for water to run off or a place for water to collect. Wasteland that has a contributory value should be assessed at one-sixth of the EAV per acre of cropland of the lowest PI certified by the Department. When wasteland has no contributory value, a zero assessment is recommended.

What are the adjustment factors?

- **Adjustment for slope and erosion.** Use the Slope and Erosion Adjustment Table on Page 36 to make adjustments to the PI for slope and erosion.
- **Adjustment for flooding.** Adjust the PI of the affected acreage *only*, which suffers actual, not potential, crop loss due to flooding as prescribed in *Bulletin 810,* published by the University of Illinois, College of Agriculture, Cooperative Extension Service. The following text is taken directly from *Bulletin 810*.

  "Estimated yields and productivity indices given in Table 2 apply to bottomland soils that are protected from flooding or a prolonged high water during the cropping season because of high water in stream valleys. Soils that are subject to flooding are less productive than soils that are protected by levees. The frequency and severity of flooding are often governed by landscape characteristics and management of the watershed in which a soil occurs. For this reason, factors used to adjust productivity indices for flooding must be based on knowledge of the characteristics and history of the specific site. Wide variation in the flooding hazard, sometimes within short distances in a given valley, require that each situation be assessed locally.

  If the history of flooding in a valley is known to have caused 2 years of total crop failures and 2 years of 50% crop losses out of ten years, for example, the estimated yields and productivity indices of the bottomland soils could be reduced to 70% of those given in Table 2. Estimated crop yields and productivity indices for upland soils subject to crop damage from long-duration ponding have already been reduced accordingly in Table 2."

  Flood adjustment procedures should

  - identify the actual acres affected by flooding;
  - determine, from yield data, the extent of crop loss (in bushels) caused in each flood situation;
  - adjust the PI of the affected soils by a percentage equal to the percentage of crop loss caused by each flooding situation over a multi-year (preferably ten-year) period; and
  - recompute the flood adjustments annually. The continuous collection and analysis of yield data is needed in order to identify and compensate for changes in a parcel's flooding history.

- **Adjustment for drainage district assessments.** The EAV of farmland acreage that is subject to a drainage district assessment must be adjusted. Divide the amount equal to 33 1/3 percent of the per acre drainage district assessment by the five-year Federal Land Bank mortgage interest rate for that assessment year. Subtract the result from the EAV. Since drainage district assessments may vary greatly from year to year, it is advisable to use a five-year average of per-acre drainage district assessments when making this adjustment.
- **Adjustments for soil inclusions, droughty soil and ponding.** Do not make an adjustment for soil inclusions, droughty soil, or ponding. Long-term yield averages taken at many locations already include these effects. Only unusual conditions of large amounts of inclusions with differing productivity potential would be likely to affect the productivity of a local area.

  Note When ponding consistently produces a crop loss, make a flooding adjustment.

What are the guidelines for alternative uses?

- **Roads.** Do not assign a value to acreage in dedicated roads unless a portion of the right-of-way is in a farm use. In this case, assess this portion.
- **Creeks, streams, rivers, and drainage ditches.** Assess acreage in creeks, streams, rivers, and drainage ditches that contribute to the productivity of a farm as contributory wasteland. Assess acreage that does not contribute to the productivity of a farm as non-contributory wasteland.
- **Grass waterways and windbreaks**. Assess acreage in grass waterways and windbreaks as other farmland.
- **Ponds and borrow pits.** Assess ponds and borrow pits used for agricultural purposes as contributory wasteland. If a pond or borrow pit is used as part of the homesite, assess it with the homesite at 33 1/3 percent of market value.
- **Power lines.** Generally, no adjustment is made.
- **Lanes and non-dedicated roads**. Assess acreage in lanes and non-dedicated roads the same as the adjacent land use. This could be as cropland, permanent pasture, other farmland, or wasteland.
- **Assessment of land under an approved forestry management plan.** Land that is being managed under the Illinois Forestry Development Act (FDA), as approved by the Illinois Department of Natural Resources, is considered "other farmland" for assessment purposes. Land assessed under the FDA is excluded from both the two-year and primary-use requirements. Any change in assessed value resulting from a newly-approved FDA plan begins on January 1 of the assessment year immediately following the plan's initial approval date (whether or not trees have been planted). Changes in assessed value resulting from amendments or cancellations of existing plans also begin as of January 1 of the assessment year following the change. If the effective date of an FDA plan is January 1, then that plan would be eligible for an FDA assessment for that assessment year. Once the chief county assessing officer (CCAO) receives official notification that a tract has been granted approved FDA status, this status remains in effect until notified otherwise or until the property is sold. For more information, see Publication 135, Preferential Assessments for Wooded Acreage.
- **Assessment of land in vegetative filter strips.** Land in all downstate counties that has been certified by the Soil and Water Conservation District (SWCD) as being in an approved vegetative filter strip (VFS) is eligible, upon application, to be assessed at one-sixth of its soil PI EAV as cropland. Land in Cook County that has been certified by the SWCD as being in an approved VFS is eligible, upon application, to be assessed according to Section 10-130 of the Property Tax Code. Land assessed as a VFS is excluded from both the two-year and primary-use requirements.

  The effective date of the initial legislation that creates the assessment provision for a VFS is January 1, 1997. Assessment as a VFS begins in the first assessment year after 1996, for which the property is in an approved VFS use on the annual assessment date of January 1. For example, land that is in a VFS during a portion of 2023, and is certified by the SWCD as being in an approved status on January 1, 2025, is eligible for assessment as a VFS for the 2025 assessment year.
- **Land in Christmas tree production.** Land used for growing Christmas trees is eligible for a farmland assessment provided it has been in Christmas trees or another qualified farm use for the previous two years and that it is not part of a primarily residential parcel. If Christmas trees are grown on land that either was being cropped prior to tree plantings or land that ordinarily would be cropped, then the cropland assessment should apply until tree maturity prevents the land from being cropped again without first having to undergo significant improvements (*e.g.,* clearing). At this point, the "other farmland" assessment should apply. If Christmas trees are grown on land that was neither in crop production prior to tree planting nor would ordinarily be cropped, then the "other farmland" assessment instantly applies.
- **Land in Conservation Reserve Program (CRP).** Land in the CRP is eligible for a farmland assessment provided it has been in the CRP or another qualified farm use for the previous two years and is not a part of a primarily residential parcel. CRP land is assessed according to its use. Land enrolled into the CRP can be planted in grasses or trees. If grass is planted, this land will be classified as cropland (according to the Bureau of Census' cropland definition). If trees are planted, then

the cropland assessment should apply until tree maturity prevents the land from being cropped again without first having to undergo significant improvements (*e.g.,* clearing). At this point, the "other farmland" assessment should apply.

- **Land in Conservation Reserve Enhancement Program (CREP).** Land in the CREP is eligible for a farmland assessment provided it has been in the CREP or another qualified farm use for the previous two years and is not a part of a primarily residential parcel. Land in an active CREP program is assessed the same as CRP.

- **Horse boarding and training facilities.** The boarding and training of horses (regardless of the use for which the horses are being raised) is generally considered to meet the "keeping, raising, and feeding" provisions of the farm definition pertaining to livestock. Therefore, such a tract would be eligible for a farmland assessment provided its sole use has been in this or another qualified farm use for the previous two years; and, it is not part of a primarily residential parcel.

- **Assessment of tree nurseries.** Tree nurseries are included in the statutory definition of a farm. Such a tract would be eligible for a farmland assessment provided its sole use has been in this or another qualified farm use for the previous two years and it is not part of a primarily residential parcel. If trees are grown on land that either was being cropped prior to tree planting or land that ordinarily would be cropped, then the cropland assessment should apply until tree maturity prevents the land from being cropped again without first having to undergo significant improvements (*e.g.,* clearing). At this point, the "other farmland" assessment should apply. If trees are grown on land that was neither in crop production prior to tree planting nor would ordinarily be cropped, then the "other farmland" assessment would instantly apply.

- **Assessment of greenhouse property.** Greenhouses are included in the statutory definition of a farm. To qualify as a greenhouse, a building must be used for cultivating plants. A tract that qualifies as greenhouse property is eligible for a farmland assessment provided its sole use has been in this or another qualified farm use for the previous two years and it is not part of a primarily residential parcel. Greenhouses are assessed according to their contributory value, and greenhouse lots are assessed as "other farmland."

- **Wildlife farming.** Wildlife farming is included in the statutory definition of a farm. To qualify for wildlife farming, a tract must comply with the "keeping, raising, and feeding" provisions of the farm definition. The mere keeping of a wildlife habitat does not meet these provisions. Hunting may be a component of wildlife farming; but, hunting, in itself, does not constitute wildlife farming. Neither is just the purchase and release of adult game for hunting considered wildlife farming. Land that is actively engaged in the farming of wildlife is eligible for a farmland assessment provided its sole use has been in this or another qualified farm use for the previous two years and it is not part of a primarily residential parcel. Any such land that was either previously being cropped or ordinarily would be cropped, would warrant a cropland assessment until additional improvements (*e.g.,* clearing) would be required before the land could be cropped again. At this point, the other farmland assessment would apply. Any such land that neither was being cropped nor ordinarily would be cropped, would warrant an "other farmland" assessment.

- **Fish farming.** Fish farming is included in the statutory definition of a farm. To qualify for fish farming, a tract must comply with the "keeping, raising, and feeding" provisions of the farm definition. Fishing may be a component of fish farming; but, fishing, in itself, does not constitute fish farming. Neither is just the purchase and release of fish for fishing, a practice often referred to as "put and take," considered fish farming. Land that is actively used for the farming of fish is eligible for a farmland assessment provided its sole use has been in this or another qualified farm use for the previous two years and it is not part of a primarily residential parcel.

- **Compost sites.** Composting, generally, does not meet the farm definition. However, an on-farm composting site, where the finished product is for on-farm use, does qualify for the farmland assessment. If such a composting site is situated on land that either was being cropped prior to the composting activity or that ordinarily would be cropped, then the cropland assessment applies until the composting activity would prevent the land from being cropped again without first having to undergo significant improvements. At this point, the contributory wasteland assessment should apply. If the composting site is situated on land that was neither in crop production prior to composting activity nor would ordinarily be cropped, then the contributory wasteland assessment should instantly apply.

- **Sewage sludge disposal sites.** Determining the proper assessment classification for farmland that is also used as a sewage sludge disposal site depends upon circumstances pertaining to the particular site, such as
  - the application rate of the sludge,
  - whether or not the application of the sludge interferes with farming operations (sludge can be applied before a crop is planted, directly to a crop, after a crop is harvested, or in a manner so intensive as to prohibit farming), or
  - whether or not the owner or operator of the site receives financial payment.

The overriding factor to determine whether such a dually-used tract is eligible for a farmland assessment is whether or not the sludge is being applied at agronomic rates (*i.e.,* rates which are suitable for the growth and development of crops). If nonfarm sludge is applied to an otherwise eligible farm tract at an agronomic rate, then the farm classification applies. If, however, cessation of farming occurs as a result of sludge being applied at a nonagronomic rate, then the farm classification may not apply. Even if application of nonfarm sludge at a nonagronomic rate does not interfere with farming operations, income generated from this nonfarm activity may conflict with the law's sole-use requirement.

The Illinois Environmental Protection Agency, Water Pollution Control Division, should be contacted at **217 782-0610** for information pertaining to whether or not nonfarm sludge is being applied at an agronomic rate.

Other guidelines

- **"Idle land"** is land that is not put into a qualified farm use as the result of a management decision, including neglect. Idle land differs from wasteland, which is defined as "... that portion of a qualified farm tract which is not put into cropland, permanent pasture, or other farmland as the result of soil limitations and not as a result of a management decision."

  How to assess idle land depends upon whether or not the idle land

  - is part of a farm,
  - could be cropped without additional improvements, and
  - is larger or smaller than the farmed portion of the parcel or tract.

Guidelines for the assessment of idle land are as follows:

- If idle land is **not** part of a farm or not qualified for a special assessment (*i.e.,* open space), treat it as nonfarm and assess it at market value according to its highest and best use.
- If idle land is part of a farm, and could be cropped without additional improvements, it may be assessed as cropland if the idle portion of the parcel is smaller than the farmed portion of the parcel.
- If idle land is part of a farm but could not be cropped without additional improvements, it may be assessed as wasteland if the idle portion of the parcel is smaller than the farmed portion of the parcel.
- Generally, when the idle portion of the parcel is larger than the farmed portion of the parcel, the idle portion is assessed at market value according to its highest and best use. However, when a farm tract consists of multiple tax parcels, the cropland or wasteland assessment may apply to the idle portion of a predominantly (or exclusively) idle parcel if the idle portion of the overall farm tract is smaller than the farmed portion of the tract.

Distinguishing between idle land (that is not farmland) and land that may qualify under the farm definition as "forestry" may be difficult. However, to qualify as forestry, a wooded tract must be systematically managed for the production of timber.

- **Primary use provision of the farm definition.** The statutory farm definition (35 ILCS 200/1-60) states: "For purposes of this Code, 'farm' does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use." Because the farm definition prohibits farmed portions of primarily residential parcels from receiving a farmland assessment, assessors must make primary-use determinations on parcels that contain both farm and residential uses.

  The determination of primary-use must have a rational basis and be uniformly applied in the assessment jurisdiction. This recommended guideline is intended to supplement the assessor's judgment and experience and to provide advice and direction to assessors to determine whether or not a parcel with both farm and residential uses is used primarily for residential purposes. This guideline does not apply to tracts assessed under the forestry management or vegetative filter strip provisions of the Property Tax Code, nor does it apply to parcels that do not contain any residential usage.

  According to this guideline, the primary use of a parcel containing only intensive farm and residential uses is residential unless the intensively-farmed portion of the parcel is larger than the residential portion of the parcel. For purposes of this guideline, **"intensive farm use"** refers to farm practices for which the per-acre income and expenditures are significantly higher than in conventional farm use. Intensive farm use is typically more labor-intensive than conventional farm use. According to this guideline, the primary use of a parcel containing only conventional farm and residential uses is residential unless the conventionally-farmed portion of the parcel is larger than the residential portion of the parcel. These presumptions may be rebutted by evidence received that the primary use of the parcel is not residential. For purposes of this guideline, **"conventional farm use"** refers to the tending of all major and minor Illinois field crops, pasturing, foresting, livestock, and other activities associated with basic agriculture.

  If a parcel has a use combination of residential, conventional farm, and intensive farm, the determination of whether or not the primary use is residential must be made by applying the criteria for each type of farm use described in the preceding paragraphs and then weighing the result of all farm uses against residential use of the parcel.

If a parcel has a use combination of residential, nonresidential-nonfarm (*e.g.,* commercial, industrial), and any type of farm use, then the relative proportion of all uses should be considered in determining whether the primary use of the parcel is residential. For example, if the primary use of the parcel is commercial, the primary use of the parcel cannot be residential and any farmed portion of the parcel meeting the two-year requirement is entitled to a farmland assessment even though it may be smaller than the portion of the parcel used for residential purposes.

> **Alternative soil mapping guideline.** The Department has consistently advocated the use of Illinois Cooperative Soil Survey (ICSS) soil mapping (mapping prepared for county detailed soil surveys) for computing farmland assessments. The ICSS soil maps contain the level of accuracy needed to assure that soil productivity indices and assessed values are accurate.

The Natural Resources Conservation Service (NRCS), the agency responsible for directing the ICSS program, is a producer of Order 2 soil surveys. Order 2 soil mapping (mapping prepared at a scale of 1:12,000 to 1:20,000) is regarded by the Department as the largest, feasibly-manageable scale for which to conduct a reliable state mapping project. The ICSS does not produce Order 1 (mapping produced at a scale usually larger than 1:12,000) soil mapping for a county. Although Order 1 soil mapping could provide a more detailed account of the soils for a specific site than Order 2 mapping, its lack of national and state standards will often cause it to be less accurate.

Landowners may, however, challenge ICSS soil data (mapping) in a tax assessment complaint and submit alternative soil mapping. Such soil mapping should be prepared at the same scale or under the specifications and standards as ICSS soil mapping. When a complaint is filed, boards of review must decide whether evidence supports replacing ICSS soil mapping with alternative mapping. Evidence that supports substituting alternative soil mapping for ICSS soil mapping is the acceptance of such alternative mapping by the NRCS and a resulting change in the official record copy of the soil map. An official record copy soil map showing all approved soil surveys is maintained by the NRCS. Board of review decisions regarding the standing of alternative mapping should not be made without considering the expert opinion of the NRCS.

Through combined efforts of the Department, NRCS, and the Office of Research in the College of Agricultural, Consumer and Environmental Sciences at the University of Illinois at Champaign-Urbana, the following mechanism has been developed which will give boards of review access to such expert opinion.

The CCAO should forward any alternative Order 2 soil mapping received in a complaint to the local NRCS field office. The NRCS field office will conduct an initial evaluation of the alternative soil mapping, and, as warranted, will forward the material to the NRCS area and/or state level. The NRCS will determine if the alternative mapping warrants a change in the official record copy. Boards of review should give substantial weight to NRCS decisions when settling complaints.

Since NRCS evaluations will only be performed on alternative Order 2 soil mapping, according to this guideline, board of review rules should be amended to require that corresponding Order 2 soil mapping must accompany any Order 1 soil mapping submitted in a complaint. Boards of review can benefit greatly from an NRCS evaluation of Order 2 soil mapping.

Since ICSS soil maps identify soils as they occur on the landscape, boards of review should not replace ICSS soil mapping with any alternative mapping for areas smaller in size than a tax parcel. The entire tax parcel should be evaluated and mapped if alternative soil mapping is done.

> **Use of a tract during the assessment year.** Since real property is valued according to its condition on January 1 of the assessment year, a time when most farmland is idle, an assessor will often not know if a tract will no longer be used for farming. Therefore, circumstances occurring after January 1 may be taken into consideration to determine a parcel's tax status as farm or nonfarm. For example, if a typically cropped tract previously assessed as farmland has not been planted or used in any other qualified farm use during the assessment year and building construction has begun on the tract, the tract should **not** be assessed as farmland.

> **Significance of primary use on a non-residential parcel.** The primary use of a non-residential parcel does not have to be agricultural in order for a tract within the parcel to be assessed as a farm. The farmed portion of primarily commercial or industrial parcels is eligible for a farm assessment provided it qualifies under the statutory definition of farm and has qualified for the previous two years. For example, if a small farmed tract on an 80-acre industrial parcel meets the farm definition and has met the definition for the previous two years, the small tract should be assessed as farmland.

> **Two-year eligibility requirement.** The statutory requirement that land be in a farm use for the preceding two years applies to nonfarm converted-to-farm tracts for which there was no previous farming and not to tracts converted for the purpose of adding to existing farmland. For example, the two-year requirement would not apply when the dwelling on a farmed parcel is demolished and the land is farmed. The two-year requirement also does not apply to tracts assessed under the Forestry Development Act or land assessed as a vegetative filter strip.

> **Detailed soil mapping.** Modern detailed soil maps, prepared by the USDA Natural Resources Conservation Service, are now complete in every county. Boards of review are advised to consider such detailed soil mapping when presented for appeal.

- **Effect of commercial retailing of farm products on preferential assessment status.** Eligibility for receiving the preferential farmland assessment depends solely upon a tract's conformity with the farm definition without regard to the retailing methods of agricultural products produced on the tract. For example, a pay-to-pick strawberry patch is eligible for a preferential farmland assessment provided its sole use has been in this or another qualified farm use for the previous two years and it is not part of a primarily residential parcel. Tracts devoted to nonfarm uses (*e.g.,* clubhouse, cabin), tracts where the use is not solely agricultural (*e.g.,* pasture also used for commercial horseback riding or camping), or tracts used for the sale of nonfarm products are not eligible for preferential treatment.

- **Effects of gubernatorial proclamation — declaring county as a State of Illinois disaster area.** Unless stipulated, there is no farmland assessment relief associated with a disaster area proclamation. Any crop damage caused by flooding from such a disaster, should be compensated for through the county's flood adjustment procedure.

- **Use of ortho-photo base maps.** Use of an ortho-photo base map is neither mandated by statute nor required by the Department. The Department recognizes certain advantages associated with ortho-photography, but is also aware of hardships the additional expense of ortho-photography may impose on some local governments. The benefits of ortho-photography increase when the photo base map is used in a computer-assisted mapping system or geographic information system and increases further as the steepness and diversity of the terrain increases. Before deciding on a base map, a county should be sure that it is accurate enough to allow for proper matching of parcel boundaries and soil types. The law requires that cropland, permanent pasture, and other farmland be assessed according to its adjusted PI. This can only be accomplished when soil types are adequately identified and measured by land use.

- **Effect of a designated Ag area on farmland assessments.** The Agricultural Areas Conservation and Protection Act, 505 ILCS 5/1 *et seq.,* provides for the establishment of agricultural conservation and protection areas (commonly called "Ag Areas"). The establishment of an Ag area provides the following benefits:
  - Landowners are protected from local laws or ordinances that would restrict normal farming practices, including nuisance ordinances.
  - Protection from special benefit assessments for sewer, water, lights or nonfarm drainage (unless landowners are benefited) is provided.
  - Land is protected from locally-initiated projects that would lead to the conversion of that land to other uses.
  - State agencies may consider the existence of Ag Areas when selecting a site for a project; however, the Act does not prohibit these agencies from acquiring land in Ag Areas for development purposes.

  When determining farmland eligibility, no special consideration is given to a tract due to its being located within a designated Ag Area.

- **Comparing actual yields to formula yields when determining flood adjustments.** Sometimes the yields of flood-affected farms and upland farms of similar PIs are similar; but, once adjusted for flood, the flood-affected farms carry a lower assessment. In order to keep the PIs and assessments of flood-affected soils and similar-producing upland soils consistent, a proposal was presented for comparing actual yields to formula yields and not assigning a flood adjustment when the yield of a particular soil meets or exceeds the average yield for the soil's PI. The Department advises against comparing actual yields to formula yields as a way of determining if a flood adjustment is warranted. The Farmland Assessment Law presupposes average yield potential under an average level of management. It would be inappropriate to penalize farmers who achieve higher-than-average yields through the employment of higher and costlier management practices. Refer to the instructions for flood adjustment.

Assessment of Farmland

The Farmland Assessment Law establishes capitalized net income as the basis for the EAV of farmland. Each year, the net income is determined for each PI of cropland. The net income is then capitalized by the five-year Federal Land Bank rate to determine an agricultural economic value (AEV) for each PI. The AEV for each PI is then multiplied by 33 1/3 percent (.3333), the product of which is the EAV. A listing of the 2025 EAVs of cropland by PI is given in Table 1. By law, the EAV of permanent pasture should be at one-third and the EAV of other farmland should be at one-sixth of these values.

To assess cropland, permanent pasture, or other farmland, determine the PI of each soil type. Because wasteland is assessed based on its contributory value as described in the guidelines, it is not necessary to determine the PI of wasteland in a farm parcel.

The degree of difficulty and accuracy in assessing farmland is determined by the type of soil maps available. The easiest and most accurate soil map to use is the detailed soil map prepared by the *USDA Natural Resources Conservation Service (NRCS)* for modern detailed soil surveys. A modern detailed soil map is an aerial base map showing the delineation of each soil type based on numerous soil samples and other field and laboratory analyses. Currently, all 102 counties have been mapped.

Individual soil weighting method

Using a detailed soil survey

Procedural steps and example assessments for implementing the individual soil weighting method using a detailed soil survey are given in Steps 1 through 10.

Step 1 — Obtain adequate aerial base tax maps. This step can be accomplished by acquiring or developing a set of aerial base tax maps as outlined in the Tax Maps and Property Index Number section of the Illinois Tax Mapping Manual.

Step 2 — Obtain detailed soil maps showing the distribution of each soil type. Detailed maps are prepared by the NRCS, in cooperation with the University of Illinois. These maps provide an inventory of the soil types found in a specific area. The various soil types are delineated on the soil map and are numerically coded for identification.

Reproduce detailed soil maps as overlays and at the same scale as the aerial base tax maps. This will allow the assessor to easily identify soil types by land-use category. Make any necessary corrections for map distortion.

The aerial base tax map is shown as Figure 1. The parcel used in this example is 01-29-400-001-0011. This parcel consists of 158 acres, all the land in the SE ¼ of section 29 south of the center line of the road. An overlay of the detailed soil survey map is shown on the aerial photograph.

Step 3 — Determine, from aerial photograph interpretation and on-site inspection of the parcel, the portions of the tract to be classified as cropland, permanent pasture, other farmland, wasteland, road, and homesite. Cropland, permanent pasture, and other farmland will each have an assessment based upon soil productivity. Refer to the land use guidelines to determine into which category a specific land use falls. Also determine which portions of the wasteland contribute to the productivity of the farm. Delineate all land-use categories on the aerial photograph.

It was determined that the uses listed under Figure 1 were present. As outlined in the guidelines, the farm building site and the grass waterway will be assessed as other farmland and the creek will be assessed as wasteland. The creek contributes to the productivity of the farm by facilitating the drainage of the entire parcel. The homesite is assessed based upon the market value just as any other residential land.

Steps 4, 5, and 6 are illustrated in the example after Step 6.

Step 4 — Determine the acreage of each soil type within each land use category that will be assessed by productivity. The measurement may be made using a planimeter, grid, electronic calculator, or computerized mapping system (GIS, autocad, map info, etc.) whereby the various maps (soil, aerial, tax) may be digitized or scanned-in as layers. For noncomputerized mapping systems, outline the areas to be measured when the detailed soil survey map is laid over the aerial tax map. For this example, the acreage of each soil type was measured using an electronic area calculator and is shown under the headings "Soil I.D." and "# Acres" on the property record card (PRC).

Step 5 — Determine soil PI ratings for each soil type identified. Table 2 lists the average management PI for soil types mapped in Illinois. To use the table, locate a soil's identification number in the left-hand column and find its corresponding PI in the right-hand column.

The PIs of the soil on this parcel listed below are also shown under the heading "PI" on the PRC.

Soil ID	PI	Soil ID	PI
8	81	107	123
17	105	119	99
43	126	280	108
74	120		

Note For information on assigning PIs to soil complexes, refer to the section titled "*Soil complex adjustments*".

Step 6 — Adjust the PIs for slope and erosion. The indexes given in Table 2 are for 0 to 2 percent slopes and uneroded conditions. Therefore, adjust these PIs for the negative influence of actual slope and erosion conditions.

Table 3 shows percentage adjustments for common slope and erosion conditions for favorable and unfavorable subsoil. Soil types with unfavorable subsoils are indicated in Table 2 under subsoil rooting. To use Table 3, select the proper subsoil type and correlate the percentage slope on the left-hand side of the table with the degree of erosion at the top of the table. The number taken from this table is a percentage that is multiplied by the PI taken from Table 2. The result is the PI under average level management adjusted for slope and erosion.

Slope is indicated on a detailed soil survey map by the letter following the soil number. In this particular soil survey, the slopes are identified as follows:

Letter code	% slope used	% slope used in Table 3
no letter or A	0-2% slope	1%
B	2-4% slope	3%
C	4-7% slope	6%
D	7-12% slope	10%
E	12-18% slope	15%
F	18-35% slope	27%

Note Letter codes and percentage of slope vary between detailed soil surveys and between soil types within surveys. **Consult the soil survey for the correct percentage of slope for each soil type.**

Because Table 3 cannot be used with slope ranges, use a central point of the slope ranges unless a better determinant of slope is available. For the slope ranges used in the example, the central points are given above.

Erosion is indicated on a detailed soil survey map by a number following the letter indicating slope. Erosion is indicated below.

No number or 1	**uneroded**
2	**moderate erosion**
3	**severe erosion**

Given the information above, the designation of a soil as 280C2 indicates soil #280 with 4-7 percent slope and moderate erosion.

Using Table 3 to find the percentage adjustment to the PI of a soil designated as "C" slope "2" erosion, read down the "slope" column to 6 percent and across to the "moderate erosion" column to find the number 93, or 93 percent adjustment. Applying this 93 percent adjustment to the PI of soil #280 given in Table 2 results in a PI adjustment for slope and erosion of 100 for the 280C2 soil (108 x 93% = 100).

The designation of a soil as 8F indicates soil #8 with 18-35 percent slope and uneroded.

Using Table 3 to find the percentage adjustment to the PI of a soil designated as "F" slope and uneroded, read down the "slope" column to 27 percent and across to the "uneroded" column to find the number 71 or 71 percent adjustment. Applying this adjustment to the PI of soil #8 given in Table 2 results in an adjusted PI of 58 for the 8F soil (81 x 71% = 58).

The PI adjustments and the adjusted PIs of all soils in the parcel are shown under the headings "Adj. Factor(s)" and "Adj. P.I." on the PRC.

Example — Steps 4, 5, and 6

Property Record —

Ownership/Mailing Address & Abbr. Legal

Year 2025

	Soil ID	PI	Adj. Factor(s)	Adj. PI	No. Acres	Cert. Value	Asmt.
Cropland (Full EAV)	17	105		105	28		
	43	126		126	35		
	119D	99	0.94 (S)	93	1		
	280B	108	0.99(S)	107	14		
	280C2	108	0.93(S & E)	100	5		
			Subtotal:		83		
Permanent Pasture (1/3 EAV)	8F	81	0.71(S)	58	4		
	43	126		126	1		
	74	120		120	12		
	107	123		123	4		
	119D	99	0.94 (S)	93	17		
	119E3	99	0.75 (S & E)	74	4		
	280B	108	0.99 (S)	107	6		
	280C2	108	0.93 (S & E)	100	8		
			Subtotal:		56		
Other Farmland (1/6 EAV)	43	126		126	4		
	280C2	108	0.93 (S & E)	100	3		
			Subtotal:		7		
Contributory Wasteland 1/6 Lowest EAV					6		
Non-Contributory Wasteland					2	0	0
Dedicated Roads					2	0	0
Total All Farmland					156		

	No. Acres	Value	Level	Asmt.
Homesite				
Residential Bldgs.				
Farm Bldgs.			33⅓	

PRC-1F (R-6/99)

Steps 7 through 10 are illustrated on the PRC example following Step 10.

Step 7 — Determine the EAV per acre of each soil type for each land use category. To do this, locate the adjusted PI of each soil type in Table 1. The EAV per acre for a soil type in the cropland category is found directly from the table. For soil types in the permanent pasture and other farmland categories, determine the EAV per acre for each soil in the same manner as for cropland; then, multiply this value times one-third for permanent pasture and one-sixth for other farmland.

For example, soil #17 in the cropland category has an adjusted PI of 105. By locating the PI of 105 in Table 1, the EAV per acre is found to be $518.75. To determine the EAV per acre for a soil included in the permanent pasture and other farmland categories, multiply the value as cropland by one-third (.3333) and one-sixth (.1667) respectively. Soil 119D in the permanent pasture category has an adjusted PI of 93 which has a cropland value from Table 1 of $420.55. After multiplying this value by 33 1/3 percent (.3333), the EAV for this soil in the permanent pasture category is equal to $140.17. The EAV per acre of a soil included in the other farmland category is determined by multiplying its value as cropland from Table 1 by one-sixth (.1667).

The six acres of creek are considered to contribute to the productivity of the farm and are assessed as contributory wasteland at one-sixth of the value of the lowest PI of cropland certified by the Department. For 2025, the lowest PI of cropland certified by the Department was 82. The EAV per acre for cropland of PI 82 is $379.06. The EAV per acre of the wasteland that is a creek is $379.06 x .1667 = $63.19 per acre. An EAV per acre of zero is assigned to both the two acres of non-contributory wasteland and the two acres of public road. All EAVs by soil type are shown under the heading "Cert. Val." the PRC.

Step 8 — Calculate the assessed value for each soil type in each land-use category by multiplying the EAV per acre (from Step 7) by the number of acres for each corresponding soil type. For example, the assessed value for soil #43 in the cropland category is 35 (acres) x $898.20/acre = $31,437.00. These calculations are shown under the heading "Asmt." on the PRC.

Step 9 — Subtotal the number of acres and assessed values of the soil types within each land-use category to obtain the total number of acres and total EAVs for the cropland, permanent pasture, and other farmland categories. In the example, the total EAV for the 83 acres of cropland is $56,226.00. These calculations are shown on the "Subtotal" line under their respective headings on PRC.

Step 10 — Determine the total EAV for farmland by adding the previously determined subtotals for cropland, permanent pasture, and other farmland to the assessed value of wasteland.

Property Record —

Ownership/Mailing Address & Abbr. Legal

Year **2025**

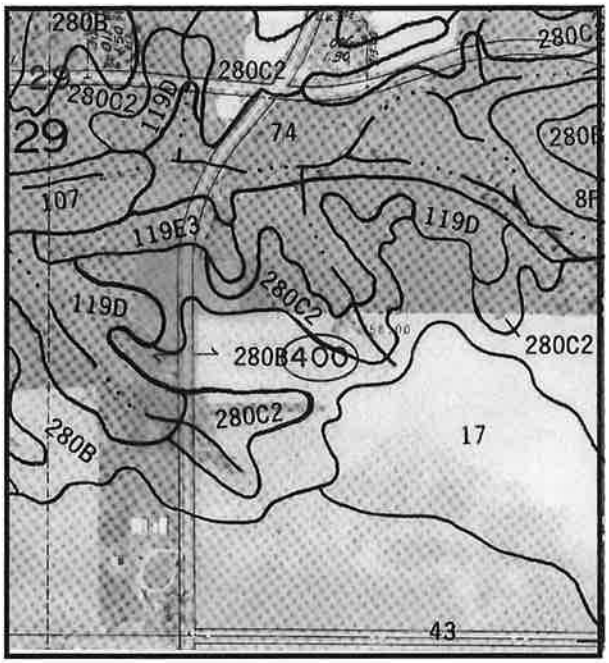
	Soil ID	PI	Adj. Factor(s)	Adj. PI	No. Acres	Cert. Value	Asmt.
Cropland (Full EAV)	17	105		105	28	518.75	14,525
	43	126		126	35	898.20	31,437
	119D	99	0.94 (S)	93	1	420.55	421
	280B	108	0.99(S)	107	14	535.46	7,496
	280C2	108	0.93(S & E)	100	5	469.35	2,347
			Subtotal:		83		56,226
Permanent Pasture (1/3 EAV)	8F	81	0.71(S)	58	4	126.34	505
	43	126		126	1	299.37	299
	74	120		120	12	224.66	2,696
	107	123		123	4	260.06	1,040
	119D	99	0.94 (S)	93	17	140.17	2,383
	119E3	99	0.75 (S & E)	74	4	126.34	505
	280B	108	0.99 (S)	107	6	178.47	1,071
	280C2	108	0.93 (S & E)	100	8	156.43	1,251
			Subtotal:		56		9,750
Other Farmland (1/6 EAV)	43	126		126	4	149.73	599
	280C2	108	0.93 (S & E)	100	3	78.24	235
			Subtotal:		7		834

Contributory Wasteland 1/6 Lowest EAV	6	63.19	379
Non-Contributory Wasteland	2	0	0
Dedicated Roads	2	0	0
Total All Farmland	156		67,189

	No. Acres	Value	Level	Asmt.
Homesite				
Residential Bldgs.				
Farm Bldgs.			33⅓	

PRC-1F (R-6/99)

Figure 1



Use	Acres	Use	Acres
Cropland	83	Grass Waterway	3
Permanent Pasture	56	Wasteland	2
Farm Building Site	4	Creek	6
Road	2		

Soil complex adjustments

Occasionally, two or more soils occur together in a pattern that is too intricate for the individual soils to be delineated on the soil map at the scale being used. These groups of soils are called soil complexes. When this situation occurs, the PI of the complex is calculated by weighting or averaging the individual indexes of the soils in the complex. When the percentage of each type of soil in the complex is known, a weighted PI is calculated. The method for weighting is outlined below using the Cisne-Huey complex for a county in which percentages of each soil is known. If the percentages of each soil type cannot be obtained, the PIs for the individual soil types may be averaged to get a PI for the complex.

Cisne-Huey	**PI x percent**		**Contribution**
Cisne (2)	97 x 60%	=	58.2
Huey (120)	79 x 40%	=	31.6
Total	100%	=	89.8 = 90 = PI

Table 1

Certified Values for Assessment Year 2025 ($ per acre)

Average Management PI	Gross Income	Non-Land Production Costs	4 Net Land Return	Agricultural Economic Value	Equalized Assessed Value	* 2025 Certifed Value
82	$602.12	$480.13	$122.00	$2,525.82	$841.94	$379.06
83	$607.56	$482.34	$125.22	$2,592.59	$864.20	$380.67
84	$612.99	$484.54	$128.45	$2,659.37	$886.46	$382.28
85	$618.42	$486.75	$131.67	$2,726.14	$908.71	$383.95
86	$623.86	$488.96	$134.90	$2,792.91	$930.97	$385.63
87	$629.29	$491.17	$138.12	$2,859.68	$953.23	$387.24
88	$634.72	$493.38	$141.35	$2,926.45	$975.48	$388.74
89	$640.16	$495.59	$144.57	$2,993.23	$997.74	$394.94
90	$645.59	$497.79	$147.80	$3,060.00	$1,020.00	$401.34
91	$651.02	$500.00	$151.02	$3,126.77	$1,042.26	$407.75
92	$656.46	$502.21	$154.25	$3,193.54	$1,064.51	$414.15
93	$661.89	$504.42	$157.47	$3,260.31	$1,086.77	$420.55
94	$667.32	$506.63	$160.70	$3,327.09	$1,109.03	$426.97
95	$672.76	$508.84	$163.92	$3,393.86	$1,131.29	$433.37
96	$678.19	$511.04	$167.15	$3,460.63	$1,153.54	$439.77
97	$683.63	$513.25	$170.37	$3,527.40	$1,175.80	$446.17
98	$689.06	$515.46	$173.60	$3,594.17	$1,198.06	$452.56
99	$694.49	$517.67	$176.82	$3,660.95	$1,220.32	$459.67
100	$699.93	$519.88	$180.05	$3,727.72	$1,242.57	$469.35
101	$705.36	$522.09	$183.27	$3,794.49	$1,264.83	$479.59
102	$710.79	$524.29	$186.50	$3,861.26	$1,287.09	$490.12
103	$716.23	$526.50	$189.72	$3,928.03	$1,309.34	$500.75
104	$721.66	$528.71	$192.95	$3,994.81	$1,331.60	$510.47
105	$727.09	$530.92	$196.17	$4,061.58	$1,353.86	$518.75
106	$732.53	$533.13	$199.40	$4,128.35	$1,376.12	$527.14
107	$737.96	$535.34	$202.62	$4,195.12	$1,398.37	$535.46
108	$743.39	$537.54	$205.85	$4,261.89	$1,420.63	$542.95
109	$748.83	$539.75	$209.07	$4,328.67	$1,442.89	$550.30
110	$754.26	$541.96	$212.30	$4,395.44	$1,465.15	$557.73
111	$759.69	$544.17	$215.52	$4,462.21	$1,487.40	$567.12
112	$765.13	$546.38	$218.75	$4,528.98	$1,509.66	$577.60
113	$770.56	$548.59	$221.97	$4,595.75	$1,531.92	$588.26
114	$775.99	$550.79	$225.20	$4,662.53	$1,554.18	$599.11
115	$781.43	$553.00	$228.43	$4,729.30	$1,576.43	$610.11
116	$786.86	$555.21	$231.65	$4,796.07	$1,598.69	$621.33
117	$792.29	$557.42	$234.88	$4,862.84	$1,620.95	$632.70
118	$797.73	$559.63	$238.10	$4,929.62	$1,643.20	$644.21
119	$803.16	$561.84	$241.33	$4,996.39	$1,665.46	$655.94
120	$808.59	$564.04	$244.55	$5,063.16	$1,687.72	$674.05
121	$814.03	$566.25	$247.78	$5,129.93	$1,709.98	$720.80
122	$819.46	$568.46	$251.00	$5,196.70	$1,732.23	$765.08
123	$824.89	$570.67	$254.23	$5,263.47	$1,754.49	$780.25
124	$830.33	$572.88	$257.45	$5,330.25	$1,776.75	$802.09
125	$835.76	$575.09	$260.68	$5,397.02	$1,799.01	$849.49
126	$841.19	$577.29	$263.90	$5,463.79	$1,821.26	$898.20
127	$846.63	$579.50	$267.13	$5,530.56	$1,843.52	$948.23
128	$852.06	$581.71	$270.35	$5,597.33	$1,865.78	$969.30
129	$857.49	$583.92	$273.58	$5,664.11	$1,888.04	$989.41
130	$862.93	$586.13	$276.80	$5,730.88	$1,910.29	$1,009.74

The 5-year capitalization rate is 4.83 percent.

10% Increase of 2024 certified value at PI 111 is $51.56

* These values reflect the Statutory changes to 35 ILCS 200/10-115e under Public Act 98-0109.
*Farmland values are as certified by the Farmland Assessment Technical Advisory Board. Any differences in calculations are due to rounding at different stages of calculations.

Table 2 Information and Acknowledgement

This table replaces Table 2 in Bulletin 810. Duplicate IL Map Symbols are in bold typeface. Use the appropriate soil type name to determine the proper productivity index.

Acknowledgement: Soil productivity indices and other required data for each Illinois soil were transferred to this website. From 1996 to present, the Illinois crop yields estimates and productivity indices by soil type were created by a University of Illinois Urbana-Champaign, College of Agricultural, Consumer and Environmental Sciences task force of soil scientists, agronomists, crop scientists and agricultural economists in the Department of NRES.

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
2	Cisne silt loam	Favorable	97
3	Hoyleton silt loam	Favorable	96
4	Richview silt loam	Favorable	98
5	Blair silt loam	Unfavorable	92
6	Fishhook silt loam	Unfavorable	86
7	Atlas silt loam	Unfavorable	79
8	Hickory loam	Favorable	81
9	Sandstone rock land	Crop yield data not available	
10	Plumfield silty clay loam	Unfavorable	72
12	Wynoose silt loam	Favorable	86
13	Bluford silt loam	Favorable	90
14	Ava silt loam	Unfavorable	89
15	Parke silt loam	Favorable	97
16	Rushville silt loam	Favorable	97
17	Keomah silt loam	Favorable	105
18	Clinton silt loam	Favorable	107
19	Sylvan silt loam	Favorable	98
21	Pecatonica silt loam	Favorable	100
22	Westville silt loam	Favorable	100
23	Blount silt loam	Favorable	93
24	Dodge silt loam	Favorable	108
25	Hennepin loam	Unfavorable	80
26	Wagner silt loam	Favorable	96
27	Miami silt loam	Favorable	99
28	Jules silt loam	Favorable	108
29	Dubuque silt loam	Unfavorable	85
30	Hamburg silt loam	Favorable	95
31	Pierron silt loam	Favorable	90
34	Tallula silt loam	Favorable	116
35	Bold silt loam	Favorable	97
36	Tama silt loam	Favorable	123
37	Worthen silt loam	Favorable	126
38	Rocher loam	Favorable	96
40	Dodgeville silt loam	Favorable	92
41	Muscatine silt loam	Favorable	130
42	Papineau fine sandy loam	Favorable	91
43	Ipava silt loam	Favorable	126
44	Pella silty clay loam, bedrock substratu	Favorable	100
45	Denny silt loam	Favorable	105
46	Herrick silt loam	Favorable	118
47	Virden silt loam	Favorable	122
48	Ebbert silt loam	Favorable	111
49	Watseka loamy fine sand	Favorable	82

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
50	Virden silty clay loam	Favorable	119
51	Muscatune silt loam	Favorable	130
53	Bloomfield fine sand	Favorable	75
54	Plainfield sand	Favorable	67
55	Sidell silt loam	Favorable	117
56	Dana silt loam	Favorable	116
57	Montmorenci silt loam	Favorable	103
59	Lisbon silt loam	Favorable	121
60	La Rose silt loam	Favorable	104
61	Atterberry silt loam	Favorable	117
62	Herbert silt loam	Favorable	116
63	Blown-out land	Crop yield data not available	
64	Parr fine sandy loam	Favorable	95
67	Harpster silty clay loam	Favorable	117
68	Sable silty clay loam	Favorable	126
69	Milford silty clay loam	Favorable	113
70	Beaucoup silty clay loam	Favorable	116
71	Darwin silty clay	Favorable	98
72	Sharon silt loam	Favorable	108
73	Ross loam	Favorable	119
74	Radford silt loam	Favorable	120
75	Drury silt loam	Favorable	112
76	Otter silt loam	Favorable	123
77	Huntsville silt loam	Favorable	127
78	Arenzville silt loam	Favorable	115
79	Menfro silt loam	Favorable	106
81	Littleton silt loam	Favorable	126
82	Millington loam	Favorable	111
83	Wabash silty clay	Favorable	103
84	Okaw silt loam	Favorable	85
85	Jacob clay	Favorable	73
86	Osco silt loam	Favorable	125
87	Dickinson sandy loam	Favorable	92
88	Sparta loamy sand	Favorable	81
89	Maumee fine sandy loam	Favorable	83
90	Bethalto silt loam	Favorable	118
91	Swygert silty clay loam	Unfavorable	104
92	Sarpy sand	Favorable	74
93	Rodman gravelly loam	Unfavorable	74
94	Limestone rock land	Crop yield data not available	
95	Shale rock land	Crop yield data not available	
96	Eden silty clay loam	Unfavorable	72
97	Houghton peat	Favorable	107
98	Ade loamy fine sand	Favorable	91
99	Sandstone and limestone roc	Crop yield data not available	

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
100	Palms muck	Favorable	104
101	Brenton silt loam, bedrock substratum	Favorable	111
102	La Hogue loam	Favorable	107
103	Houghton muck	Favorable	115
104	Virgil silt loam	Favorable	117
105	Batavia silt loam	Favorable	114
106	Hitt sandy loam	Favorable	100
107	Sawmill silty clay loam	Favorable	123
108	Bonnie silt loam	Favorable	98
109	Racoon silt loam	Favorable	94
111	Rubio silt loam	Favorable	101
112	Cowden silt loam	Favorable	103
113	Oconee silt loam	Favorable	105
114	O'Fallon silt loam	Unfavorable	89
115	Dockery silt loam	Favorable	114
116	Whitson silt loam	Favorable	103
119	Elco silt loam	Favorable	99
120	Huey silt loam	Unfavorable	79
122	Colp silt loam	Unfavorable	87
123	Riverwash	Crop yield data not available	
124	Beaucoup gravelly clay loam	Favorable	116
125	Selma loam	Favorable	114
126	Bonpas silt loam, overwash	Favorable	117
127	Harrison silt loam	Favorable	115
128	Douglas silt loam	Favorable	112
131	Alvin fine sandy loam	Favorable	98
132	Starks silt loam	Favorable	106
134	Camden silt loam	Favorable	106
136	Brooklyn silt loam	Favorable	99
137	Clare silt loam, bedrock substratum	Favorable	113
138	Shiloh silty clay loam	Favorable	115
138+	Shiloh silt loam, overwash	Favorable	111
141	Wesley fine sandy loam	Favorable	100
142	Patton silty clay loam	Favorable	117
145	Saybrook silt loam	Favorable	117
146	Elliott silt loam	Favorable	111
147	Clarence silty clay loam	Unfavorable	95
148	Proctor silt loam	Favorable	120
149	Brenton silt loam	Favorable	125

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
150	Onarga sandy loam	Favorable	97
151	Ridgeville fine sandy loam	Favorable	101
152	Drummer silty clay loam	Favorable	127
153	Pella silty clay loam	Favorable	120
154	Flanagan silt loam	Favorable	127
155	Stockland loam	Unfavorable	82
157	Symerton loam	Favorable	114
159	Pillot silt loam	Favorable	106
162	Gorham silty clay loam	Favorable	115
164	Stoy silt loam	Favorable	96
165	Weir silt loam	Favorable	94
166	Cohoctah loam	Favorable	118
167	Lukin silt loam	Favorable	96
171	Catlin silt loam	Favorable	122
172	Hoopeston sandy loam	Favorable	97
173	McGary silt loam	Unfavorable	89
174	Chaseburg silt loam	Favorable	107
175	Lamont fine sandy loam	Favorable	86
176	Marissa silt loam	Favorable	109
178	Ruark fine sandy loam	Favorable	88
179	Minneiska loam	Favorable	92
180	Dupo silt loam	Favorable	116
182	Peotone mucky silty clay loam, marl substratum	Favorable	106
183	Shaffton loam	Favorable	102
184	Roby fine sandy loam	Favorable	98
188	Beardstown loam	Favorable	100
189	Martinton silt loam	Favorable	115
191	Knight silt loam	Favorable	107
192	Del Rey silt loam	Favorable	100
193	Mayville silt loam	Favorable	98
194	Morley silt loam	Favorable	92
197	Troxel silt loam	Favorable	124
198	Elburn silt loam	Favorable	127
199	Plano silt loam	Favorable	126

Table 2

Productivity of Illinois Soils Under Average Management
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Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
200	Orio sandy loam	Favorable	97
201	Gilford fine sandy loam	Favorable	98
204	Ayr sandy loam	Favorable	96
205	Metea silt loam	Favorable	86
206	Thorp silt loam	Favorable	112
208	Sexton silt loam	Favorable	102
210	Lena muck	Favorable	111
212	Thebes silt loam	Favorable	98
213	Normal silt loam	Favorable	118
214	Hosmer silt loam	Unfavorable	93
216	Stookey silt loam	Favorable	102
217	Twomile silt loam	Favorable	93
218	Newberry silt loam	Favorable	101
219	Millbrook silt loam	Favorable	114
221	Parr silt loam	Favorable	105
223	Varna silt loam	Favorable	103
224	Strawn silt loam	Favorable	93
225	Holton silt loam	Favorable	89
226	Wirt silt loam	Favorable	94
227	Argyle silt loam	Favorable	108
228	Nappanee silt loam	Unfavorable	78
229	Monee silt loam	Favorable	88
230	Rowe silty clay	Favorable	98
231	Evansville silt loam	Favorable	114
232	Ashkum silty clay loam	Favorable	112
233	Birkbeck silt loam	Favorable	108
234	Sunbury silt loam	Favorable	116
235	Bryce silty clay	Favorable	107
236	Sabina silt loam	Favorable	108
238	Rantoul silty clay	Favorable	96
239	Dorchester silt loam	Favorable	113
240	Plattville silt loam	Favorable	106
241	Chatsworth silt loam	Unfavorable	69
242	Kendall silt loam	Favorable	110
243	St. Charles silt loam	Favorable	108
244	Hartsburg silty clay loam	Favorable	119
248	McFain silty clay	Favorable	105
249	Edinburg silty clay loam	Favorable	112

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
250	Velma loam	Favorable	100
252	Harvel silty clay loam	Favorable	111
256	Pana silt loam	Favorable	102
257	Clarksdale silt loam	Favorable	114
258	Sicily silt loam	Favorable	110
259	Assumption silt loam	Favorable	106
261	Niota silt loam	Favorable	87
262	Denrock silt loam	Favorable	102
264	El Dara silt loam	Favorable	89
265	Lomax loam	Favorable	102
266	Disco sandy loam	Favorable	96
267	Caseyville silt loam	Favorable	112
268	Mt. Carroll silt loam	Favorable	119
270	Stronghurst silt loam, sandy substratum	Favorable	111
271	Timula silt loam	Favorable	100
272	Edgington silt loam	Favorable	109
274	Seaton silt loam	Favorable	106
275	Joy silt loam	Favorable	127
277	Port Byron silt loam	Favorable	127
278	Stronghurst silt loam	Favorable	111
279	Rozetta silt loam	Favorable	106
280	Fayette silt loam	Favorable	108
282	Chute fine sand	Favorable	66
283	Downsouth silt loam	Favorable	120
284	Tice silty clay loam	Favorable	118
285	Carmi loam	Favorable	95
286	Carmi sandy loam	Favorable	94
287	Chauncey silt loam	Favorable	105
288	Petrolia silty clay loam	Favorable	103
290	Warsaw silt loam	Favorable	105
291	Xenia silt loam	Favorable	104
292	Wallkill silt loam	Favorable	109
293	Andres silt loam	Favorable	120
294	Symerton silt loam	Favorable	116
295	Mokena silt loam	Favorable	111
296	Washtenaw silt loam	Favorable	116
297	Ringwood silt loam	Favorable	115
298	Beecher silt loam	Favorable	101

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
300	Westland clay loam	Favorable	107
301	Grantsburg silt loam	Unfavorable	90
302	Ambraw clay loam	Favorable	101
304	Landes fine sandy loam	Favorable	89
306	Allison silty clay loam	Favorable	120
307	Iona silt loam	Favorable	105
308	Alford silt loam	Favorable	107
310	McHenry silt loam	Favorable	101
311	Ritchey silt loam	Unfavorable	74
312	Edwards muck	Favorable	97
313	Rodman loam	Unfavorable	74
314	Joliet silty clay loam	Favorable	87
315	Channahon silt loam	Unfavorable	71
316	Romeo silt loam	Unfavorable	43
317	Millsdale silty clay loam	Favorable	97
318	Lorenzo loam	Unfavorable	93
319	Aurelius muck	Favorable	85
320	Frankfort silt loam	Unfavorable	90
321	Du Page silt loam	Favorable	111
322	Russell silt loam	Favorable	103
323	Casco silt loam	Unfavorable	91
324	Ripon silt loam	Favorable	98
325	Dresden silt loam	Favorable	102
326	Homer silt loam	Favorable	101
327	Fox silt loam	Favorable	96
328	Holly silt loam	Favorable	96
329	Will silty clay loam	Favorable	115
330	Peotone silty clay loam	Favorable	108
331	Haymond silt loam	Favorable	117
332	Billett sandy loam	Favorable	88
333	Wakeland silt loam	Favorable	114
334	Birds silt loam	Favorable	103
335	Robbs silt loam	Favorable	92
336	Wilbur silt loam	Favorable	113
337	Creal silt loam	Favorable	98
338	Hurst silt loam	Unfavorable	88
339	Wellston silt loam	Unfavorable	80
340	Zanesville silt loam	Unfavorable	84
341	Ambraw silty clay loam, sandy su	Favorable	101
342	Matherton silt loam	Favorable	101
343	Kane silt loam	Favorable	110
344	Harvard silt loam	Favorable	111
345	Elvers silt loam	Favorable	104
346	Dowagiac silt loam	Favorable	99
347	Canisteo silt loam	Favorable	111
348	Wingate silt loam	Favorable	107
349	Zumbro sandy loam	Favorable	87

Table 2

Productivity of Illinois Soils Under Average Management
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Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
350	Drummer silty clay loam, gravelly substratum	Favorable	122
351	Elburn silt loam, gravelly substratum	Favorable	120
352	Palms silty clay loam, overwash	Favorable	112
353	Toronto silt loam	Favorable	114
354	Hononegah loamy coarse sand	Favorable	74
355	Binghampton sandy loam	Favorable	93
356	Elpaso silty clay loam	Favorable	127
357	Vanpetten loam	Favorable	94
359	Fayette silt loam, till substratum	Favorable	105
360	Slacwater silt loam	Favorable	100
361	Kidder silt loam	Favorable	91
362	Whitaker variant loam	Favorable	105
363	Griswold loam	Favorable	103
365	Aptakisic silt loam	Favorable	102
366	Algansee fine sandy loam	Favorable	83
367	Beach sand	Crop yield data not available	
368	Raveenwash silty clay loam	Favorable	95
369	Waupecan silt loam	Favorable	123
370	Saylesville silt loam	Favorable	94
371	St. Charles silt loam, sandy substratum	Favorable	100
372	Kendall silt loam, sandy substratum	Favorable	104
373	Camden silt loam, sandy substratum	Favorable	96
374	Proctor silt loam, sandy substratum	Favorable	108
375	Rutland silt loam	Favorable	118
376	Cisne silt loam, bench	Favorable	97
377	Hoyleton silt loam, bench	Favorable	96
378	Lanier fine sandy loam	Favorable	72
379	Dakota silt loam	Favorable	99
380	Fieldon silt loam	Favorable	101
381	Craigmile sandy loam	Favorable	102
382	Belknap silt loam	Favorable	104
383	Newvienna silt loam	Favorable	119
384	Edwardsville silt loam	Favorable	124
385	Mascoutah silty clay loam	Favorable	125
386	Downs silt loam	Favorable	119
387	Ockley silt loam	Favorable	102
388	Wenona silt loam	Favorable	114
389	Hesch loamy sand, shallow variant	Unfavorable	50
390	Hesch fine sandy loam	Unfavorable	89
391	Blake silty clay loam	Favorable	103
392	Urban land, loamy Orthents complex	Crop yield data not available	
393	Marseilles silt loam, gravelly substratum	Unfavorable	96
394	Haynie silt loam	Favorable	105
395	Ceresco loam	Favorable	104
396	Vesser silt loam	Favorable	109
397	Boone loamy fine sand	Unfavorable	61
398	Wea silt loam	Favorable	115

Table 2

Productivity of Illinois Soils Under Average Management
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Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
400	Calco silty clay loam	Favorable	121
401	Okaw silty clay loam	Favorable	78
402	Colo silty clay loam	Favorable	122
403	Elizabeth silt loam	Unfavorable	54
404	Titus silty clay loam	Favorable	104
405	Zook silty clay	Favorable	103
406	Paxico silt loam	Favorable	106
407	Udifluvents, loamy	Crop yield data not available	
408	Aquents, loamy	Crop yield data not available	
409	Aquents, clayey	Crop yield data not available	
410	Woodbine silt loam	Favorable	87
411	Ashdale silt loam	Favorable	110
412	Ogle silt loam	Favorable	116
413	Gale silt loam	Favorable	89
414	Myrtle silt loam	Favorable	110
415	Orion silt loam	Favorable	116
416	Durand silt loam	Favorable	112
417	Derinda silt loam	Unfavorable	84
418	Schapville silt loam	Unfavorable	94
419	Flagg silt loam	Favorable	106
420	Piopolis silty clay loam	Favorable	95
421	Kell silt loam	Favorable	83
422	Cape silty clay loam	Favorable	91
423	Millstadt silt loam	Favorable	97
424	Shoals silt loam	Favorable	113
425	Muskingum stony silt loam	Unfavorable	61
426	Karnak silty clay	Favorable	89
427	Burnside silt loam	Favorable	85
428	Coffeen silt loam	Favorable	117
429	Palsgrove silt loam	Favorable	92
430	Raddle silt loam	Favorable	122
431	Genesee silt loam	Favorable	111
432	Geff silt loam	Favorable	97
433	Floraville silt loam	Favorable	90
434	Ridgway silt loam	Favorable	104
435	Streator silty clay loam	Favorable	116
436	Meadowbank silt loam	Favorable	121
437	Redbud silt loam	Favorable	101
438	Aviston silt loam	Favorable	121
439	Jasper silt loam, sandy substratum	Favorable	104
440	Jasper silt loam	Favorable	115
441	Wakenda silt loam	Favorable	123
442	Mundelein silt loam	Favorable	123
443	Barrington silt loam	Favorable	115
445	Newhaven loam	Favorable	111
446	Springerton loam	Favorable	117
447	Canisteo silt loam, sandy substratum	Favorable	105
448	Mona silt loam	Favorable	104
449	Amiesburg - Sarpy complex	Favorable	100

Table 2

Productivity of Illinois Soils Under Average Management
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Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
450	Brouillett silt loam	Favorable	118
451	Lawson silt loam	Favorable	124
452	Riley silty clay loam	Favorable	112
453	Muren silt loam	Favorable	105
454	Iva silt loam	Favorable	110
455	Mixed alluvial land	Crop yield data not available	
456	Ware silt loam	Favorable	104
457	Booker silty clay	Favorable	79
458	Fayette silt loam, sandy substratum	Favorable	104
459	Tama silt loam, sandy substratum	Favorable	120
460	Ginat silt loam	Favorable	95
461	Weinbach silt loam	Favorable	93
462	Sciotoville silt loam	Favorable	93
463	Wheeling silt loam	Favorable	96
464	Wallkill silty clay loam	Favorable	97
465	Montgomery silty clay loam	Favorable	98
466	Bartelso silt loam	Favorable	112
467	Markland silt loam	Unfavorable	93
468	Lakaskia silt loam	Favorable	107
469	Emma silty clay loam	Favorable	98
470	Keller silt loam	Unfavorable	101
471	Clarksville cherty silt loam	Unfavorable	54
472	Baylis silt loam	Favorable	96
473	Rossburg loam	Favorable	117
474	Piasa silt loam	Unfavorable	92
475	Elsah cherty silt loam	Favorable	97
476	Biddle silt loam	Unfavorable	103
477	Winfield silt loam	Favorable	105
479	Aurelius muck, sandy substratum	Favorable	92
480	Moundprairie silty clay loam	Favorable	103
481	Raub silt loam	Favorable	119
482	Uniontown silt loam	Favorable	104
483	Henshaw silt loam	Favorable	104
484	Harco silt loam	Favorable	124
485	Richwood silt loam	Favorable	120
486	Bertrand silt loam	Favorable	101
487	Joyce silt loam	Favorable	117
488	Hooppole loam	Favorable	107
489	Hurst silt loam, sandy substratum	Unfavorable	83
490	Odell silt loam	Favorable	114
491	Ruma silt loam	Favorable	103
492	Normandy silt loam	Favorable	109
493	Bonfield silt loam	Favorable	108
494	Kankakee fine sandy loam	Favorable	102
495	Corwin silt loam	Favorable	108
496	Fincastle silt loam	Favorable	107
499	Fella silty clay loam	Favorable	119

Table 2

Productivity of Illinois Soils Under Average Management
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Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
501	Morocco fine sand	Favorable	77
503	Rockton loam	Favorable	90
504	Sogn silt loam	Unfavorable	54
505	Dunbarton silt loam	Unfavorable	66
506	Hitt silt loam	Favorable	105
508	Selma loam, bedrock substratum	Favorable	112
509	Whalan loam	Favorable	79
511	Dunbarton silt loam, cherty variant	Unfavorable	53
512	Danabrook silt loam	Favorable	122
513	Granby loamy sand	Favorable	96
515	Bunkum silty clay loam	Favorable	98
516	Faxon clay loam	Favorable	102
517	Marine silt loam	Favorable	92
518	Rend silt loam	Unfavorable	93
523	Dunham silty clay loam	Favorable	117
524	Zipp silty clay loam	Favorable	91
525	Joslin loam, bedrock substratum	Unfavorable	84
526	Grundelein silt loam	Favorable	122
527	Kidami silt loam	Favorable	102
528	Lahoguess loam	Favorable	111
529	Selmass loam	Favorable	107
530	Ozaukee silt loam	Favorable	96
531	Markham silt loam	Favorable	101
533	Urban land	Crop yield data not available	
534	Urban land, clayey Orthents complex	Crop yield data not available	
535	Orthents, stony	Crop yield data not available	
536	Dumps, mine	Crop yield data not available	
537	Hesch fine sandy loam, gray subsoil variant	Unfavorable	99
538	Emery silt loam	Favorable	112
539	Wenona silt loam, loamy substratum	Favorable	116
540	Frankville silt loam	Favorable	86
541	Graymont silt loam	Favorable	119
542	Rooks silt loam	Favorable	122
543	Piscasaw silt loam	Favorable	108
544	Torox silt loam	Favorable	109
545	Windere silt loam	Favorable	112
546	Keltner silt loam	Favorable	104
547	Eleroy silt loam	Favorable	93
548	Marseilles silt loam, moderately wet	Unfavorable	94
549	Marseilles silt loam	Unfavorable	94

Table 2

Productivity of Illinois Soils Under Average Management
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Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
551	Gosport silt loam	Unfavorable	75
552	Drummer silty clay loam, till substratum	Favorable	120
553	Bryce-Calamine variant complex	Favorable	103
554	Kernan silt loam	Favorable	100
555	Shadeland silt loam	Favorable	85
556	High Gap loam	Unfavorable	84
557	Millstream silt loam	Favorable	115
558	Breeds silty clay loam	Favorable	105
559	Lindley loam	Favorable	83
560	St. Clair silt loam	Unfavorable	83
561	Whalan and NewGlarus silt loams	Favorable	85
562	Port Byron silt loam, sandy substratum	Favorable	115
563	Seaton silt loam, sandy substratum	Favorable	101
564	Waukegan silt loam	Favorable	106
565	Tell silt loam	Favorable	99
566	Rockton and Dodgeville soils	Favorable	91
567	Elkhart silt loam	Favorable	111
568	Niota silty clay loam, clayey subsurface variant	Favorable	78
569	Medary silty clay loam	Favorable	76
570	Martinsville silt loam	Favorable	101
571	Whitaker silt loam	Favorable	106
572	Loran silt loam	Favorable	107
573	Tuscola loam	Favorable	90
574	Ogle silt loam, silt loam subsoil variant	Favorable	102
575	Joy silt loam, sandy substratum	Favorable	119
576	Zwingle silt loam	Favorable	94
577	Terrace escarpment	Crop yield data not available	
578	Dorchester silt loam, cobbly substratum	Favorable	93
579	Beavercreek loam	Unfavorable	75
580	Fayette silty clay loam, karst	Favorable	96
581	Tamalco silt loam	Unfavorable	82
582	Homen silt loam	Favorable	96
583	Pike silt loam	Favorable	103
584	Grantfork silty clay loam	Unfavorable	77
585	Negley loam	Favorable	90
586	Nokomis silt loam	Favorable	100
587	Terril loam	Favorable	116
588	Sparta loamy sand, loamy substratum	Favorable	83
589	Bowdre silty clay	Favorable	98
590	Cairo silty clay	Favorable	105
591	Fults silty clay	Favorable	102
592	Nameoki silty clay	Favorable	106
593	Chautauqua silty clay loam	Favorable	106
594	Reddick silty clay loam	Favorable	115
595	Coot loam	Favorable	97
596	Marbletown silt loam	Favorable	115
597	Armiesburg silty clay loam	Favorable	117
598	Bedford silt loam	Favorable	83
599	Baxter cherty silt loam	Favorable	73

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
600	Huntington silt loam	Favorable	122
601	Nolin silty clay loam	Favorable	102
602	Newark silty clay loam	Favorable	92
603	Blackoar silt loam	Favorable	116
604	Sandy alluvial land	Crop yield data not available	
605	Ursa silt loam	Unfavorable	76
606	Goss gravelly silt loam	Unfavorable	58
607	Monterey silty clay loam	Favorable	114
608	Mudhen clay loam	Favorable	95
609	Crane silt loam	Favorable	110
610	Tallmadge sandy loam	Favorable	109
611	Sepo silty clay loam	Favorable	114
613	Oskaloosa silt loam	Favorable	92
614	Chenoa silt loam	Favorable	114
615	Vanmeter silty clay loam	Favorable	69
618	Senachwine silt loam	Favorable	95
619	Parkville silty clay	Favorable	110
620	Darmstadt silt loam	Unfavorable	82
621	Coulterville silt loam	Unfavorable	98
622	Wyanet silt loam	Favorable	106
623	Kishwaukee silt loam	Favorable	119
624	Caprell silt loam	Favorable	101
625	Geryune silt loam	Favorable	121
626	Kish loam	Favorable	110
627	Miami fine sandy loam	Favorable	92
628	Lax silt loam	Favorable	81
629	Crider silt loam	Favorable	100
630	Navlys silty clay loam	Favorable	92
631	Princeton fine sandy loam	Favorable	96
632	Copperas silty clay loam	Favorable	107
633	Traer silt loam	Favorable	104
634	Blyton silt loam	Favorable	112
635	Lismod silt loam	Favorable	122
636	Parmod silt loam	Favorable	110
637	Muskego silty clay loam, overwash	Favorable	113
638	Muskego muck	Favorable	110
639	Wynoose silt loam, bench	Favorable	84
640	Bluford silt loam, bench	Favorable	90
641	Quiver silty clay loam	Favorable	93
644	Rennsselaer loam	Favorable	98
646	Fluvaquents, loamy	Crop yield data not available	
647	Lawler loam	Favorable	104
648	Clyde clay loam	Favorable	123
649	Nachusa silt loam	Favorable	121

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
650	Prairieville silt loam	Favorable	116
651	Keswick loam	Favorable	74
652	Passport silt loam	Favorable	84
654	Moline silty clay	Favorable	98
655	Ursa silt loam, moderately wet	Unfavorable	78
656	Octagon silt loam	Favorable	104
657	Burksville silt loam	Favorable	95
658	Sonsac very cobbly silt loam	Unfavorable	71
660	Coatsburg silt loam	Unfavorable	86
661	Atkinson loam	Favorable	100
662	Barony silt loam	Favorable	111
663	Clare silt loam	Favorable	118
665	Stonelick fine sandy loam	Favorable	91
667	Kaneville silt loam	Favorable	113
668	Somonauk silt loam	Favorable	104
669	Saffell gravelly sandy loam	Unfavorable	71
670	Aholt silty clay	Favorable	81
671	Biggsville silt loam	Favorable	126
672	Cresent loam	Favorable	104
673	Onarga fine sandy loam, till substratum	Favorable	98
674	Dozaville silt loam	Favorable	121
675	Greenbush silt loam	Favorable	119
678	Mannon silt loam	Favorable	118
679	Blackberry silt loam	Favorable	126
680	Campton silt loam	Favorable	105
681	Dubuque-Orthents-Fayette complex	Crop yield data not available	
682	Medway silty clay loam	Favorable	116
683	Lawndale silt loam	Favorable	127
684	Broadwell silt loam	Favorable	122
685	Middletown silt loam	Favorable	103
686	Parkway silt loam	Favorable	122
687	Penfield loam	Favorable	115
688	Braidwood loam	Unfavorable	76
689	Coloma loamy sand	Favorable	67
690	Brookside stony silty clay loam	Unfavorable	82
691	Beasley silt loam	Favorable	75
692	Menfro - Wellston silt loams	Favorable	95
694	Menfro - Baxter complex	Favorable	94
695	Fosterburg silt loam	Favorable	110
696	Zurich silt loam	Favorable	105
697	Wauconda silt loam	Favorable	117
698	Grays silt loam	Favorable	110
699	Timewell silt loam	Favorable	122

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
700	Westmore silt loam	Favorable	87
701	Menfro - Hickory silt loams	Favorable	97
702	Ruma - Hickory silt loams	Favorable	95
703	Pierron - Burksville silt loams	Favorable	93
705	Buckhart silt loam	Favorable	126
706	Boyer sandy loam	Favorable	88
709	Osceola silt loam	Favorable	101
711	Hatfield silt loam	Favorable	100
712	Spaulding silty clay loam	Favorable	118
713	Judyville fine sandy loam	Unfavorable	57
715	Arrowsmith silt loam	Favorable	124
717	Stockey - Clarksville complex	Favorable	84
718	Marsh	Crop yield data not available	
720	Aetna silt loam	Favorable	118
721	Drummer and Elpaso silty clay loams	Favorable	127
722	Drummer - Milford silty clay loams	Favorable	121
723	Reesville silt loam	Favorable	110
724	Rozetta-Elco silt loams	Favorable	103
725	Otter-Lawson silt loams	Favorable	123
726	Elburn silt loam, sandy substratum	Favorable	120
727	Waukee loam	Favorable	97
728	Winnebago silt loam	Favorable	108
730	Bethesda channery silty clay loam	Crop yield data not available	
731	Nasset silt loam	Favorable	100
732	Appleriver silt loam	Favorable	93
737	Tama silt loam, sandy substratum	Favorable	123
738	Milton silt loam	Unfavorable	57
739	Milton silt loam	Unfavorable	57
740	Darroch silt loam	Favorable	114
741	Oakville fine sand	Favorable	73
742	Dickinson sandy loam, loamy substratum	Favorable	95
743	Ridott silt loam	Favorable	99
745	Shullsburg silt loam	Unfavorable	100
746	Calamine silt loam	Favorable	97
747	Milford silty clay loams	Favorable	113
748	Plano silt loam, sandy substratum	Favorable	119
749	Buckhart silt loam, till substratum	Favorable	126

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
750	Skelton fine sandy loam	Favorable	93
751	Crawleyville loam	Favorable	94
752	Oneco silt loam	Favorable	97
753	Massbach silt loam	Favorable	98
754	Fairpoint gravelly clay loam	Crop yield data not available	
755	Lamoille silt loam	Favorable	75
756	Wyanet fine sandy loam	Favorable	101
757	Senachwine fine sandy loam	Favorable	90
759	Udolpho loam, sandy substratum	Favorable	90
760	Marshan loam, sandy substratum	Favorable	109
761	Eleva sandy loam	Unfavorable	76
763	Joslin silt loam	Favorable	115
764	Coyne fine sandy loam	Favorable	93
765	Trempealeau silt loam	Favorable	100
766	Lamartine silt loam	Favorable	118
767	Prophetstown silt loam	Favorable	122
768	Backbone loamy sand	Favorable	77
769	Edmund silt loam	Unfavorable	79
770	Udolpho loam	Favorable	91
771	Hayfield loam	Favorable	100
772	Marshan loam	Favorable	110
774	Saude loam	Favorable	96
776	Comfrey clay loam	Favorable	122
777	Adrian muck	Favorable	97
779	Chelsea loamy fine sand	Favorable	68
780	Grellton sandy loam	Favorable	93
781	Friesland sandy loam	Favorable	105
782	Juneau silt loam	Favorable	116
783	Flagler sandy loam	Favorable	85
784	Berks loam	Unfavorable	56
785	Lacrescent cobbly silty clay loam	Favorable	73
786	Frondorf loam	Unfavorable	77
787	Banlic silt loam	Favorable	94
789#	Ambraw-Ceresco-Sarpy complex	Favorable	97
789#	Volney silt loam, bedrock substratum	Unfavorable	76
791	Rush silt loam	Favorable	96
792	Bowes silt loam	Favorable	115
793	Berks, Muskingum and Wiekert soils	Unfavorable	55
796	Huey-Burksville silt loam	Unfavorable	85
797	Hickory-Homen silty clay loam	Favorable	87
799	Arents, loamy	Crop yield data not available	

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
800	Psamments	Crop yield data not available	
801	Orthents, silty	Crop yield data not available	
802	Orthents, loamy	Crop yield data not available	
803	Orthents	Crop yield data not available	
804	Orthents, acid	Crop yield data not available	
805	Orthents, clayey	Crop yield data not available	
806	Orthents, clayey-skeletal	Crop yield data not available	
807	Aquents-Orthents complex	Crop yield data not available	
808	Orthents, sandy-skeletal	Crop yield data not available	
809	Orthents, loamy - skeletal, acid, steep	Crop yield data not available	
810	Oil-brine damaged land	Crop yield data not available	
811	Aquolls	Crop yield data not available	
812	Typic Hapludalfs	Crop yield data not available	
813	Orthents, bedrock subs.,silty, pits, complex	Crop yield data not available	
814	Muscatune-Buckhart complex	Favorable	128
815	Udorthents, silty	Favorable	95
816	Stookey-Timula-Orthents complex	Crop yield data not available	
817	Channahon-Hesch fine sandy loam	Unfavorable	78
818	Flanagan-Catlin silt loams	Favorable	125
819	Hennepin-Vanmeter complex	Unfavorable	76
820	Hennepin-Casco complex	Unfavorable	84
821	Morristown silt loam	Favorable	71
823	Schuline silt loam	Favorable	86
824	Swanwick silt loam	Favorable	82
825	Lenzburg silt loam, acid substratum	Favorable	59
826	Orthents, silty, acid substratum	Crop yield data not available	
827	Broadwell-Onarga complex	Favorable	112
828	Broadwell-Sparta complex	Favorable	106
829	Biggsville-Mannon silt loams	Favorable	123
830	Landfill	Crop yield data not available	
832	Menfro - Clarksville complex	Favorable	86
833	Menfro - Goss complex	Favorable	87
834	Wellston - Westmore silt loams	Unfavorable	83
835	Earthen dam	Crop yield data not available	
836	Hamburg - Lacrescent complex	Favorable	86
837	Limestone rockland - Lacrescent complex	Crop yield data not available	
838	Fayette - Goss complex	Favorable	88
840	Zurick and Ozaukee silt loams	Favorable	101
841	Carmi - Westland complex	Favorable	99
843	Bonnie and Petrolia soils	Favorable	101
844	Ava-Blair complex	Unfavorable	90
845	Darwin and Jacob silty clays	Favorable	89
846	Kamak and Cape silty clays	Favorable	91
847	Fluvaquents - Orthents complex	Crop yield data not available	
848	Drummer - Barrington - Mundelein complex	Favorable	123
849	Milford - Martinton complex	Favorable	114

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
850	Hickory-Hosmer silt loams	Unfavorable	86
851	Mefro-Ursa silt loams	Favorable	95
852	Mefro-Wellston silt loams	Favorable	95
853	Alford-Westmore silt loams	Favorable	99
854#	Markham-Ashkum-Beecher complex	Favorable	105
854#	Menfro - Westmore complex	Favorable	99
855#	Timewell and Ipava soils	Favorable	123
855#	Ruma-Westmore silt loams	Favorable	96
856	Stookey and Timula soils	Favorable	101
857	Strawn-Hennepin loams	Unfavorable	88
858#	Port Byron-Mt. Carroll-Urban land	Crop yield data not available	
858#	Port Byron-Mt. Carroll silt loams	Favorable	123
859	Blair-Ursa silt loams	Unfavorable	87
860#	Hosmer-Ursa silt loams	Unfavorable	87
860#	Homen - Atlas silt loams	Favorable	90
861	Ursa-Hickory complex	Unfavorable	78
862	Pits, sand	Crop yield data not available	
863	Pits, clay	Crop yield data not available	
864	Pits, quarries	Crop yield data not available	
865	Pits, gravel	Crop yield data not available	
866	Dumps, slurry	Crop yield data not available	
867	Oil-waste land	Crop yield data not available	
868	Pits, organic	Crop yield data not available	
869	Pits, quarries-Orthents complex	Crop yield data not available	
870	Blake-Beaucoup complex	Favorable	108
871	Lenzburg silt loam	Favorable	80
872	Rapatee silty clay loam	Favorable	97
873	Dunbarton-Dubuque complex	Unfavorable	73
874	Dickinson-Hamburg complex	Favorable	93
875	Lenzlo silty clay loam	Favorable	85
876	Lenzwheel silty clay loam	Favorable	75
877	Blake - Slacwater silt loams	Favorable	102
878	Coulterville-Grantfork silty clay loams	Unfavorable	90
880	Coulterville-Darmstadt complex	Unfavorable	92
881	Coulterville-Hoyleton-Darmstadt complex	Unfavorable	94
882	Oconee-Darmstadt-Coulterville silt loams	Unfavorable	97
883	Senachwine - Hennepin complex	Favorable	89
884	Bunkum-Coulterville silty clay loams	Unfavorable	98
885	Virden-Fosterburg silt loams	Favorable	116
886	Ruma-Ursa silty clay loams	Unfavorable	93
887	Darmstadt-Grantfork complex	Unfavorable	81
888	Passport-Grantfork complex	Unfavorable	83
889	Bluford-Darmstadt complex	Unfavorable	87
890	Ursa-Atlas complex	Unfavorable	78
891	Cisne-Piasa complex	Unfavorable	96
892	Sawmill-Lawson complex	Favorable	123
893	Catlin-Saybrook complex	Favorable	120
894	Herrick-Biddle-Piasa silt loams	Unfavorable	108
895	Fayette-Westville complex	Favorable	105
896	Wynoose-Huey complex	Unfavorable	83
897	Bunkum-Atlas silty clay loams	Unfavorable	92
898	Hickory-Sylvan complex	Favorable	88
899	Raddle-Sparta complex	Favorable	106

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
900	Hickory-Wellston silt loams	Unfavorable	80
901	Ipava-Osco complex	Favorable	126
902	Ipava-Sable complex	Favorable	126
903	Muskego and Houghton mucks	Favorable	112
904	Muskego and Peotone soils, ponded	Favorable	109
905	NewGlarus-Lamoille complex	Favorable	86
906	Redbud-Hurst silty clay loams	Unfavorable	97
907	Redbud-Colp silty clay loams	Unfavorable	96
908	Hickory-Kell silt loams	Favorable	83
909	Coulterville-Oconee silt loams	Unfavorable	101
910	Timula-Miami complex	Favorable	100
911	Timula-Hickory complex	Favorable	93
912	Hoyleton-Darmstadt complex	Unfavorable	91
913	Marseilles-Hickory complex	Unfavorable	89
914	Atlas-Grantfork complex	Unfavorable	80
915	Elco-Ursa silt loams	Unfavorable	90
916	Darmstadt-Oconee silt loams	Unfavorable	92
917	Oakville-Tell complex	Favorable	84
918	Marseilles-Atlas complex	Unfavorable	89
919	Rodman-Fox complex	Unfavorable	83
920	Rushville-Huey silt loams	Unfavorable	91
921	Faxon-Ripon complex	Favorable	101
922	Alford-Hurst silty clay loams	Unfavorable	100
923	Urban land-Markham-Ashkum complex	Crop yield data not available	
924	Urban land-Milford-Martinton complex	Crop yield data not available	
925	Urban land-Frankfort-Bryce complex	Crop yield data not available	
926	Urban land- Drummer-Barrington complex	Crop yield data not available	
927	Blair-Atlas silt loams	Unfavorable	88
928	NewGlarus-Palsgrove silt loams	Favorable	93
929	Ava-Hickory complex	Unfavorable	87
930	Goss-Alford complex	Unfavorable	78
931	Seaton-Goss complex	Unfavorable	87
932	Clinton-El Dara complex	Favorable	100
933	Hickory-Clinton complex	Favorable	92
934	Blair-Grantfork complex	Unfavorable	87
935	Miami-Hennepin complex	Unfavorable	92
936	Fayette-Hickory complex	Favorable	98
937	Seaton-Hickory complex	Favorable	96
938	Miami-Casco complex	Unfavorable	96
939	Rodman-Warsaw complex	Unfavorable	87
940	Zanesville-Westmore silt loams	Unfavorable	85
941	Virden-Piasa silt loams	Unfavorable	108
942	Seaton-Oakville complex	Favorable	93
943	Seaton-Timula silt loams	Favorable	104
944	Velma-Coatsburg silt loams	Unfavorable	95
945	Hickory-High Gap silt loams	Unfavorable	82
946	Hickory-Atlas complex	Unfavorable	81
947	Lamont, Tell and Bloomfield soils	Favorable	88
948	Fayette-Clarksville complex	Unfavorable	87
949	Eleroy and Derinda soils	Unfavorable	89

Table 2

Productivity of Illinois Soils Under Average Management
Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) Average management
950	Dubuque and Palsgrove soils	Unfavorable	88
951	Palsgrove and Woodbine soils	Favorable	90
952	Tell-Lamont complex	Favorable	95
953	Hosmer-Lax silt loams	Unfavorable	88
954	Alford-Baxter complex	Favorable	94
955	Muskingum and Berks soils	Unfavorable	59
956	Brandon and Saffell soils	Unfavorable	83
957	Elco-Atlas silt loams	Unfavorable	91
958	Hickory and Hennepin soils	Unfavorable	81
959	Strawn-Chute complex	Favorable	82
960	Hickory-Sylvan-Fayette silt loams	Favorable	92
961	Burkhardt-Saude complex	Favorable	82
962	Sylvan-Bold complex	Favorable	98
963	Hickory and Sylvan soils	Favorable	88
964#	Hennepin and Miami soils	Unfavorable	88
964#	Miami and Hennepin soils	Favorable	92
965	Tallula-Bold silt loams	Favorable	109
966	Miami-Russell silt loams	Favorable	101
967	Hickory-Gosport complex	Unfavorable	79
968	Birkbeck-Miami silt loams	Favorable	105
969	Rodman-Casco complex	Unfavorable	81
970	Keller-Coatsburg complex	Unfavorable	95
971	Fishhook-Atlas complex	Unfavorable	84
972	Casco-Fox complex	Unfavorable	93
973	Dubuque and Dunbarton soils	Unfavorable	78
974	Dickinson-Onarga complex	Favorable	94
975	Alvin-Lamont complex	Favorable	93
976	Neotoma-Rock outcrop complex	Crop yield data not available	
977	Neotoma-Wellston complex	Unfavorable	74
978	Wauconda and Beecher silt loams	Favorable	111
979	Grays and Markham silt loams	Favorable	106
980	Zurich and Morley silt loams	Favorable	100
981	Wauconda and Frankfort silt loams	Unfavorable	106
982	Aptakisic and Nappanee silt loams	Unfavorable	92
983	Zurich and Nappanee silt loams	Unfavorable	94
984	Barrington and Varna silt loams	Favorable	110
985	Alford-Bold complex	Favorable	103
986	Wellston-Berks complex	Unfavorable	70
987	Atlas-Grantfork variant complex	Unfavorable	77
988	Westmore-Neotoma complex	Unfavorable	80
989	Mundelein and Elliott soils	Favorable	118
990	Stookey-Bodine complex	Unfavorable	90
991	Cisne-Huey complex	Unfavorable	90
992	Hoyleton-Tamalco complex	Unfavorable	90
993	Cowden-Piasa complex	Unfavorable	99
994	Oconee-Tamalco complex	Unfavorable	96
995	Herrick-Piasa complex	Unfavorable	107
996	Velma-Walshville complex	Unfavorable	93
997	Hickory-Hennepin complex	Unfavorable	81
998	Hickory-Negley complex	Favorable	86
999	Alford-Hickory complex	Favorable	97
	# Duplicate IL Map Symbols are in Bold Print (use the appropriate soil type name) + Overwash phase		

Table 3

BULLETIN 810 SLOPE & EROSION ADJUSTMENT TABLE

FAVORABLE SUBSOIL				UNFAVORABLE SUBSOIL			
Percent of Slope	Slight Erosion	Moderate Erosion	Severe Erosion	Percent of Slope	Slight Erosion	Moderate Erosion	Severe Erosion
0	1.00	.96	.89	0	1.00	.94	.79
1	1.00	.96	.88	1	1.00	.93	.78
2	1.00	.96	.87	2	1.00	.92	.77
3	.99	.95	.86	3	.99	.91	.76
4	.99	.95	.86	4	.98	.91	.75
5	.98	.94	.85	5	.97	.90	.74
6	.98	.93	.85	6	.96	.89	.73
7	.97	.92	.84	7	.95	.88	.72
8	.96	.91	.83	8	.95	.87	.71
9	.95	.90	.82	9	.94	.86	.70
10	.94	.89	.81	10	.93	.85	.69
11	.93	.88	.80	11	.92	.84	.68
12	.92	.87	.79	12	.91	.83	.67
13	.91	.86	.77	13	.89	.81	.66
14	.90	.85	.76	14	.88	.80	.65
15	.89	.84	.75	15	.87	.79	.64
16	.88	.82	.74	16	.86	.78	.63
17	.87	.81	.73	17	.85	.77	.62
18	.86	.79	.72	18	.83	.76	.60
19	.84	.78	.71	19	.82	.74	.59
20	.83	.76	.69	20	.80	.72	.57
21	.82	.75	.68	21	.79	.71	.56
22	.80	.73	.66	22	.77	.70	.55
23	.78	.71	.64	23	.75	.68	.53
24	.76	.69	.63	24	.73	.66	.51
25	.74	.68	.61	25	.71	.64	.49
26	.73	.66	.60	26	.69	.63	.48
27	.71	.64	.58	27	.68	.61	.46
28	.69	.62	.56	28	.66	.59	.44
29	.67	.60	.54	29	.64	.57	.42
30	.65	.58	.52	30	.62	.55	.39
31	.62	.56	.50	31	.59	.52	.38
32	.60	.54	.47	32	.57	.50	.35
33	.58	.52	.45	33	.55	.48	.33
34	.57	.51	.44	34	.53	.47	.32
35	.55	.50	.42	35	.52	.45	.30
36	.53	.48	.40	36	.50	.43	.28
37	.52	.47	.39	37	.49	.42	.27
38	.51	.45	.38	38	.48	.41	.26
39	.50	.45	.37	39	.47	.40	.25
40	.49	.44	.36	40	.46	.39	.24
41	.48	.43	.35	41	.45	.38	.23
42	.47	.42	.34	42	.44	.37	.22
43	.46	.42	.33	43	.43	.36	.22

Assessment of Farm Homesites and Rural Residential Land

A farm homesite is the part of the farm parcel used for residential purposes and includes the lawn and land on which the residence and garage are situated. Areas in gardens, non-commercial orchards, and similar uses of land are also included.

Rural residential land may include farmland that is incidental to the primary residential use. It is generally comparable in value to the farm homesite. Both are subject to the state equalization factor and both should be assessed at the same percentage of market value as urban property. Whenever possible, use the sales comparison approach to value farm homesites and rural residential land.

Assessment of farm residences

Assess farm residences according to market value in the same manner as urban residences are assessed. Refer to the Residential section of the Publication 123, Instructions for Residential Schedules, for valuation of farm residences.

Assessment of farm buildings

The valuation of farm buildings is the final component in the assessment of farm real estate. The law requires farm buildings, which contribute in whole or in part to the operation of the farm, to be assessed as part of the farm. They are valued upon the current use of those buildings and their respective contribution to the productivity of the farm. Farm buildings are assessed at $33^{1}/_{3}$ percent of their contributory value. The state equalization factor is not applied to farm buildings.

Valuation of farm buildings based upon contribution relies on theory as well as reality. Farm buildings are usually an integral part of the farm. When farms are sold, the land and improvements are valued together. The portion of this value attributable to farm buildings depends upon the degree to which they contribute to farming operations. Some farm buildings, even though they are in good physical condition, may play a minor role in the operation of the farm and have little value. These same buildings on another farm may be vitally important to the farming operation. The value of the farm buildings in these two instances is different.

The sales comparison, or market approach, and income approach to value are difficult to apply. The sales comparison, or market approach, is inadequate because farm buildings are rarely sold in isolation. The land and buildings are considered together in valuing the farm. The same problem arises in using the income approach. It is difficult to attribute a portion of the farm income solely to the buildings.

Value must be based on cost. This entails a third problem – depreciation. Since most farm buildings are constructed in the hopes of increasing efficiency or productivity, the undepreciated cost of the building will approximate market value when the building is new. The undepreciated cost of the building may be quite different than the value as the building ages. This difference between actual cost of replacement and the value of the building is **depreciation**.

Replacement cost is the cost of replacing an existing structure with an equally desirable structure having similar, if not the same, utility. The difference between replacement cost and **reproduction cost** is essentially that reproduction cost is the cost of constructing a replica of the building with the same design, materials, and quality of workmanship, while replacement cost is the cost of a contemporary building of equal utility. The concept of replacement cost evolves from the **Principle of Substitution** that value of property is no more than the cost of acquiring an equally desirable substitute. Replacement cost is the upper limit of building value.

Depreciation is the difference between the replacement cost new (RCN) and current value. Depreciation can be in the form of physical deterioration, functional obsolescence, or economic obsolescence.

Physical deterioration is a loss in the physical ability of a building to withstand normal use. Deterioration results from use, wear and tear, structural defects, and decay. Physical depreciation is observable and identifiable.

Functional obsolescence is a loss in value due to characteristics of the building which cause a failure of the building to serve the purpose for which it was intended. Inadequacy may result from poor design, surplus capacity, and changes in farming techniques. Functional inadequacy causes a loss in desirability and usefulness.

Economic obsolescence is a loss in value due to changes in the economic environment of the farm. Economic obsolescence results from external influences such as land-use changes, government regulations, and farm market conditions. Economic obsolescence causes loss in desirability and utility.

Depreciation reflects loss in value due to all possible factors. Value of contribution to productivity can be determined by deducting all depreciation from replacement costs. This value will reflect such factors as improper design (functional obsolescence), neglect of repairs (physical deterioration), and more stringent government regulations (economic obsolescence).

Estimation of farm buildings' contribution to the operation of the farm first requires a thorough inspection of the buildings. The inspection should include the structural components of the buildings and their functional capacity. Record the following structural details:

- measurements,
- excavation,
- foundation,
- framing exterior walls,
- floors,
- roof,

- interior partitions,
- electric wiring,
- plumbing,
- heating,
- ventilation,
- built-in equipment, and
- any other permanent features.

Functional features to note include:

- relative location,
- current use,
- capacity (*e.g.* too large, too small),
- design, and
- other possible uses.

Physical deterioration is observed during the inspection of the property. Economic obsolescence will require investigation into such factors as government regulation changes, current market fluctuations, and any land use changes of the surrounding property.

The cost tables in this section are provided as an aid in the development of replacement costs of typical farm buildings. The application of the cost tables is much the same as the cost tables in other sections of the manual. Select the costs for a comparable building and adjust this cost for variations from the model buildings.

To estimate the farm building's contribution to productivity of the farm, follow the procedure below.

Step 1

Estimate RCN of the building, in its current use.

- Measure the square feet of area being used.
- Decide the type of structure that provides the same utility for the current use.
- Multiply the square foot area by the replacement cost per square foot for a building of the same utility.

This step in the procedure allows for both function and economic depreciation. Remember that the existing type of structure may well provide the highest utility.

Step 2

Estimate the remaining physical life of the existing structure. This step allows for physical depreciation.

Step 3

Compute remaining economic life (REL) factor.

- Select a typical life expectancy figure from the typical life expectancies table on Page 42 for the existing structure.
- Divide the remaining physical life by typical life expectancy, giving REL.

Step 4

Multiply the RCN by the REL factor to find the value of the farm building according to its contribution to the productivity of the farm. **Remember, this procedure does not apply to farm residences.**

Cost Adjustment

These schedules were developed for use throughout central Illinois. Use local cost factors to reflect local differences in replacement costs.

Additional Schedules

Additional cost schedules for grain elevators and other larger facilities or structures may be found in Publication 126, Instructions for Commercial and Industrial Cost Schedules. Adjustments for additional features not included on the following cost schedules may be found in Publication 127, Component-in-Place Schedules.

Summary

Since the passage of the Farmland Assessment Law (P.A. 82-121) in 1981, the assessment of farmland has been based upon net income to the farmland as determined by land productivity and use. Land use is determined through the use of aerial photographs and visual inspection. Land productivity is determined through the use of soil maps, productivity indexes, and all other available data.

Farmland is separated into the four categories — cropland, permanent pasture, other farmland, and wasteland. Cropland, permanent pasture, and other farmland are assessed based upon PI which involves the identification of soil types; selection of PIs for average level management; adjustment of PIs for slope, erosion, and subsoil conditions; measurement of areas of soil types; selection of per acre assessed values for individual soil types or for weighted PIs from the table of values certified each year by the Illinois Department of Revenue; adjustment of assessed values for land use; and summation of assessed values for all farmland. Wasteland is assessed based on its contributory value.

Rural residential land and farm homesites are appraised according to market value. Customary appraisal procedures, such as the sales comparison, or market, approach and the income approach, are used in the valuation of these types of rural land. Farm residences are valued as part of the farm, using the same methodology as urban residences.

Farm buildings are valued according to current use and contribution to the productivity of the farm. All buildings are inspected, measured, and sketched on a property record card (PRC). In most cases, they are shown in the sketch space in their proper relative location to each other. Buildings are numbered consecutively with the number designation carried over to a summary of buildings, types, sizes, general descriptions, and tabulation of values.

Building replacement costs are computed from cost schedules developed for each type of structure and used uniformly throughout the jurisdiction. Depreciation allowances are carefully determined based upon the condition, desirability, and degree of usefulness of each structure. The total of all building valuations should represent the value which their presence contributes to the productivity of the farm.

General Purpose Barns

One-story Barns (per SFFA) Based on 10' eave height				
Base specifications: Foundation - concrete or masonry piers; Roof - double pitch gable style; Floor - dirt; Electric and wiring - minimal service; Plumbing - two or less cold water outlets; Interior construction - two or less stalls and portioned feed room.				
	Wood Frame	**Masonry**	**Steel Frame**	**Pole Frame**
Base Price	$24.09	$30.44	$23.26	$20.24
+/_ for each eave height variance	$0.33	$0.63	$0.31	$0.55
Base costs reflect the following basic exterior walls: wood frame, steel frame, and pole frame are board and batten, wood siding or standard gauge corrugated metal. Masonry barns include concrete block and average quality brick.				

Adjustments (per SF)			
Continuous concrete foundation and footings	$1.56	Gambrel style roof	$1.39
Concrete floor	$3.80	Gothic style roof	$2.09
No electricity	-$1.05	Wood floor loft (per SF loft area)	$8.32
+ or – for no water service or extensive water service	$0.29		

Size Adjustments			
Floor Area	**Factor**	**Floor Area**	**Factor**
1,000	1.000	5,000	0.631
1,500	0.865	5,500	0.619
2,000	0.796	6,000	0.614
2,500	0.748	7,000	0.606
3,000	0.725	8,000	0.591
3,500	0.699	9,000	0.580
4,000	0.680	10,000	0.580
4,500	0.651		

Two-story Barns (per SFFA)
Based on 20' eave height

Base specifications: Foundation - concrete or masonry piers; Roof - double pitch gable style; Floor - dirt; Electric and wiring - minimal service; Plumbing - two or less cold water outlets; Interior construction - two or less stalls and portioned feed room.

	Wood Frame	Masonry	Steel Frame	Pole Frame
Base Price	$19.01	$25.62	$18.36	$17.01
+/_ for each eave height variance	$0.20	$0.40	$0.19	$0.46

Base costs reflect the following basic exterior walls: wood frame, steel frame, and pole frame are board and batten, wood siding or standard gauge corrugated metal. Masonry barns include concrete block and average quality brick.

Adjustments (per SF)

Continuous concrete foundation and footings	$0.78	Gambrel style roof	$0.70
Concrete floor	$1.90	Gothic style roof	$1.05
No electricity	-$1.05	Wood floor loft (per SF loft area)	$8.32
+ or – for no water service or extensive water service	$0.29		

Size Adjustments

Floor Area	Factor	Floor Area	Factor
2,000	1.000	7,000	0.724
3,000	0.879	8,000	0.708
4,000	0.811	9,000	0.679
4,400	0.793	10,000	0.655
5,000	0.779	12,000	0.640
5,600	0.754	14,000	0.628
6,000	0.745	15,000	0.625

Typical life expectancies

Grain bins	30
Silos	30
Barns	30
Stables	30
Poultry houses	20
Confinement barns	20
Equipment storage sheds	20
Miscellaneous sheds	15
Pole buildings	20
Dairy barns	30
Corn cribs	15

Sample Appraisal - Barn

Subject – Two-story barn
Grade – C
Remaining physical life – 15 years
Specifications – 34' x 60' x 20' height to eaves, no electricity
Foundation – concrete wall and footings
Walls – Vertical wood siding on wood framing, wood sash windows, and wood batten doors
Floor – Concrete

Step 1 — Base square foot price from schedule	$	19.01
Step 2 — Base price adjustments		
Foundation, continuous concrete wall		0.78
Floors main floor concrete		1.90
Electricity and wiring, no service		-1.05
Total	**$**	**20.64**
Step 3 — Wall height adjustment		
Base price includes a 10' avg. story height, subject 20' two-story, no adjustment		
Step 4 — Size adjustment percentage		
Calculate SFFA.		
34' X 60' X 2 = 4,080 SF		
Use the size adjustments table to find the adjustment percentage for 4,080 SF	x	.811
Total base price	**$**	**16.74**
Step 5 — Replacement cost new		
Multiply total base price by the SFFA to obtain replacement cost new	x	4,080
		$68,299.20
Step 6 — REL factor		
Divide the remaining physical life by the typical life from the Typical life expectancy table.		
15 years ÷ 30 years = 0.50 REL factor		
Step 7 — Full value of the building		
Multiply the REL factor by the RCN from Step 5 to find the full value	x	0.50
		$34,149.60

Pole Frame Buildings
Per SF of ground area

Base price is for pole buildings with wood poles 15' to 20' o.c.; wood truss roof; wood or metal siding; earth floor; one large sliding door; one service (walk-in) door, and minimum electric.

Type	Eave Ht.	600	850	1000	1200	1500	2000	2500	3000	4000	5000	6000	7000	8000	9000	10000
Four sides closed	8'	16.36	14.29	13.24	12.37	11.86	11.61	10.79	10.65	10.10	9.92	9.65	9.47	9.31	9.21	9.03
	10'	17.65	15.37	14.22	13.26	12.69	12.34	11.45	11.24	10.64	10.39	10.09	9.89	9.72	9.60	9.38
	12'	18.94	16.45	15.20	14.15	13.52	13.07	12.11	11.83	11.18	10.86	10.53	10.31	10.13	9.99	9.73
	14'	20.23	17.53	16.18	15.04	14.35	13.80	12.77	12.42	11.72	11.33	10.97	10.73	10.54	10.38	10.08
	16'	21.52	18.61	17.16	15.93	15.18	14.53	13.43	13.01	12.26	11.80	11.41	11.15	10.95	10.77	10.43
	18'	22.81	19.69	18.14	16.82	16.01	15.26	14.09	13.60	12.80	12.27	11.85	11.57	11.36	11.16	10.78
One side open	8'	12.10	11.19	10.84	10.39	9.91	9.08	8.98	8.88	8.78	8.68	8.64	8.60	8.52	8.46	8.38
	10'	13.12	12.05	11.62	11.12	10.55	9.63	9.41	9.33	9.22	9.11	9.01	8.90	8.80	8.73	8.63
	12'	14.14	12.91	12.40	11.85	11.19	10.18	9.98	9.78	9.63	9.48	9.33	9.20	9.08	9.00	8.88
	14'	15.16	13.77	13.18	12.58	11.83	10.73	10.49	10.23	10.04	9.84	9.65	9.50	9.36	9.27	9.13
	16'	16.18	14.63	13.96	13.31	12.47	11.28	10.98	10.68	10.44	10.20	9.97	9.80	9.64	9.54	9.38
	18'	17.20	15.49	14.74	14.04	13.11	11.83	11.57	11.13	10.85	10.57	10.29	10.10	9.92	9.81	9.63
Four sides open	8'	7.55	7.28	7.16	7.07	7.01	7.00	7.00	6.98	6.96	6.94	6.93	6.90	6.88	6.86	6.85
	10'	7.66	7.36	7.24	7.15	7.08	7.06	7.05	7.02	7.00	6.98	6.96	6.93	6.91	6.89	6.88
	12'	7.77	7.44	7.32	7.23	7.15	7.12	7.10	7.06	7.04	7.02	6.99	6.96	6.94	6.92	6.91
	14'	7.88	7.52	7.40	7.31	7.22	7.18	7.15	7.10	7.08	7.06	7.02	6.99	6.97	6.95	6.94
	16'	7.99	7.60	7.48	7.39	7.29	7.24	7.20	7.14	7.12	7.10	7.05	7.02	7.00	6.98	6.97
	18'	8.10	7.68	7.56	7.47	7.36	7.30	7.25	7.18	7.16	7.14	7.08	7.05	7.03	7.01	7.00

Floor adjustments based on per SF floor area		Misc. adjustments based on building SF		Door adjustments based on SF of door area	
Concrete Floor – 4"	$3.80	Insulation	$1.87	Extra sliding door--10' x 9'	$19.00
Crushed Rock – 4"	$0.64	No electric	-$0.92	Service (walk-in) door	$47.25
Asphalt – 2"	$2.90	Water service	$0.38		
		Space heaters	$1.34		

Lean-tos

Base costs include pier foundation, vertical siding or corrugated metal walls; shed type roof of single pitch; earth floor; minimum electric. Walls from 8' to 12' rise, average 10' at center.

SF Area	Wood Frame	Pole Frame
240	$11.69	$8.32
300	$10.19	$7.34
400	$10.10	$7.25
500	$9.96	$7.16
600	$9.87	$6.94
800	$9.42	$6.76
1,000	$9.10	$6.53
1,200	$8.55	$6.13
1,400	$8.19	$5.91

Adjustments to base cost	
Concrete floor & foundation	$3.95
No electric	-$0.66
Height adjustment for each foot avg. +/-	$0.43

Wood frame corn cribs

Foundation – concrete walls and footings; Walls – spaced boards on wood frame; Roof – Gable style roof with composition wood shingles; Drive through; No mechanicals.

SF Ground Area	Wood spaced boards on wood frame	Wire mesh on wood frame
80		$34.17
100		$33.42
150		$26.56
175		$25.19
200		$22.70
250		$21.95
300	$44.64	$21.43
400	$39.59	$20.82
500	$34.44	$19.69
700	$30.08	
1,000	$29.26	
1,500	$28.03	
2,000	$24.89	
2,500	$21.07	

Poultry buildings

Single-story egg laying buildings (SFFA) Based on 8' eave height								
Base price includes concrete or masonry foundation; concrete slab floor with manure trenches; gable roof; electrical wiring and lighting.								
	Construction Type							
SF Floor Area	Wood Frame	+/- per foot	Masonry	+/- per foot	Steel Frame	+/- per foot	Pole Frame	+/- per foot
1,000	$23.65	$0.65	$29.88	$0.82	$22.84	$0.63	$19.87	$0.55
1,500	$21.29	$0.54	$26.90	$0.68	$20.56	$0.52	$17.89	$0.45
2,000	$20.09	$0.48	$25.39	$0.61	$19.40	$0.46	$16.88	$0.40
3,000	$19.21	$0.40	$24.27	$0.51	$18.55	$0.39	$16.14	$0.34
4,000	$18.58	$0.37	$23.48	$0.47	$17.94	$0.36	$15.61	$0.31
5,000	$17.79	$0.31	$22.48	$0.39	$17.18	$0.30	$14.95	$0.26
7,500	$17.09	$0.26	$21.59	$0.33	$16.50	$0.25	$14.36	$0.22
10,000	$16.93	$0.22	$21.31	$0.28	$16.35	$0.21	$14.22	$0.18
15,000	$16.76	$0.19	$21.18	$0.24	$16.18	$0.18	$14.08	$0.16
20,000	$16.60	$0.17	$20.98	$0.21	$16.03	$0.16	$13.95	$0.14
25,000	$16.46	$0.15	$20.80	$0.19	$15.89	$0.14	$13.83	$0.13
>25,000	$16.36	$0.14	$20.67	$0.18	$15.80	$0.14	$13.75	$0.12
Add or subtract for each foot of height		+/- per ft		+/- per ft		+/- per ft		+/- per ft
Additional adjustments per SFFA								
Cage equipment systems include single deck cages, V trough watering and feeding systems, and fogging cooling.						$11.92 per SFFA		
For automatic feeders, water cup systems, egg collection system, add an addition to the $11.92 equipment cost.						$6.34 per SFFA		

Multi-story egg laying buildings (based on ground SF) Based on 8' average height per story
Base price includes concrete or masonry foundation; concrete slab floor with manure trenches on 1st floor and wood plank or wire cage catwalk upper floors; gable roof; electrical wiring and lighting.
For multi-story buildings, use 40% of the base SF cost from the single-story cost tables for each story over one.

Single-story broiler buildings (SFFA) Based on 8' eave height		
Base price includes dirt floor, galvanized metal or wood siding on frame, partial curtain wall, insulated walls and ceiling, gable roof, electrical wiring and lighting, water service, and some subdivision.		
SF Floor Area	**Construction Type**	
	Steel Frame	**Pole frame**
1,000	$17.58	$14.77
1,500	$15.75	$13.23
2,000	$14.97	$12.58
3,000	$14.12	$11.86
4,000	$13.66	$11.48
5,000	$13.08	$10.99
7,500	$12.45	$10.46
10,000	$11.91	$10.01
15,000	$11.47	$9.64
20,000	$11.16	$9.38
25,000	$10.91	$9.17
30,000	$10.84	$9.11
40,000	$10.77	$9.05
>40,000	$10.68	$8.97
Add or subtract for each foot of height	$0.24	$0.22
Additional adjustments per SFFA		
Equipment systems include feeders, waterers, suspended infrared heaters, curtains, automatic ventilation control		$7.20 per SFFA

Steel frame round wire mesh corn cribs			
Diameter	**Height to eave**	**Bushel capacity**	**Cost each**
10'	12'	315	$1,100
	16'	419	$1,400
	20'	524	$1,700
12'	12'	452	$1,500
	16'	603	$1,900
	20'	754	$2,300
	24'	905	$2,800
14'	16'	821	$2,600
	20'	1,026	$3,200
	24'	1,232	$3,800
16'	16'	1,072	$3,300
	20'	1,340	$4,100
	24'	1,609	$4,900
	28'	1,876	$5,700

Concrete liquid manure tanks		
Size Cubic feet	**Gallon capacity**	**Cost each**
4,000	30,000	$18,500
8,000	60,000	$37,100
12,000	90,000	$66,800
16,000	120,000	$80,000

Confinement buildings

Swine farrowing barns Based on 10' eave height				
Base price includes concrete or masonry foundation; concrete slab floor; gable roof; electrical wiring and lighting; water service; insulation, vents, and feed storage room.				
SF Floor Area	**Construction Type**			
	Wood Frame	**Masonry**	**Steel Frame**	**Pole Frame**
800	$47.16	$54.66	$44.80	$40.09
1,000	$44.38	$51.52	$42.16	$37.72
1,500	$41.59	$47.55	$39.51	$35.35
2,000	$40.20	$45.11	$38.19	$34.17
2,400	$39.62	$44.22	$37.64	$33.68
3,000	$39.02	$43.53	$37.07	$33.17
4,000	$38.16	$42.59	$36.25	$32.44
5,000	$35.48	$39.82	$33.71	$30.16
6,000	$34.96	$39.21	$33.21	$29.72
8,000	$34.50	$38.66	$32.78	$29.33
10,000	$34.10	$38.17	$32.40	$28.99
12,000	$32.92	$36.92	$31.27	$27.98
15,000	$32.68	$36.58	$31.05	$27.78
20,000	$32.41	$36.21	$30.79	$27.55
25,000	$32.25	$35.95	$30.64	$27.41
30,000 and higher	$32.14	$35.74	$30.53	$27.32
Add or subtract for each foot of height	$0.72	$1.37	$0.70	$0.98
Adjustments				
Concrete slotted floor per SF				$5.74
Equipment of crates, waterers, and feeder per SFFA				$7.43
Pit, 6' deep per SF				$19.33

Swine finishing barns
Based on 10' eave height

Base price includes concrete or masonry foundation; concrete slab floor; gable roof; electrical wiring and lighting; water service; insulation, vents, and feed storage room.

SF Floor Area	Construction Type			
	Wood Frame	Masonry	Steel Frame	Pole Frame
800	$38.28	$45.78	$35.92	$31.21
1,000	$35.19	$42.33	$32.97	$28.53
1,500	$32.61	$38.57	$30.53	$26.37
2,000	$31.32	$36.23	$29.31	$25.29
2,400	$30.73	$35.33	$28.75	$24.79
3,000	$30.03	$34.54	$28.08	$24.18
4,000	$29.28	$33.71	$27.37	$23.56
5,000	$26.53	$30.87	$24.76	$21.21
6,000	$26.08	$30.33	$24.33	$20.84
8,000	$25.62	$29.78	$23.90	$20.45
10,000	$25.22	$29.29	$23.52	$20.11
12,000	$24.04	$28.04	$22.39	$19.10
15,000	$23.78	$27.68	$22.15	$18.88
20,000	$23.53	$27.33	$21.91	$18.67
25,000	$23.36	$27.06	$21.75	$18.52
30,000 and higher	$23.26	$26.86	$21.65	$18.44
Add or subtract for each foot of height	$0.72	$1.37	$0.70	$0.98

Adjustments	
Concrete slotted floor per SF	$6.02
Equipment of crates, waterers, and feeder per SFFA	$5.35
Pit, 6' deep per SF	$19.33

Steel grain bins Includes concrete slab floor							
Diameter	**Height**	**Bushel capacity**	**Cost**	**Diameter**	**Height**	**Bushel capacity**	**Cost**
15'	11'	1,562	$7,000	36'	18'	14,723	$30,600
	15'	2,130	$8,400		22'	17,995	$35,200
	18'	2,556	$9,500		26'	21,267	$39,200
18'	11'	2,249	$7,900		33'	26,993	$43,900
	15'	3,067	$9,700		40'	32,719	$48,600
	18'	3,681	$10,900		48'	39,262	$55,100
	22'	4,499	$12,600	42'	18'	20,040	$40,600
	26'	5,317	$14,100		22'	24,494	$45,400
	33'	6,544	$17,400		26'	28,947	$48,900
	40'	8,180	$20,600		33'	36,740	$56,800
21'	15'	4,175	$11,200		40'	44,534	$66,200
	18'	5,010	$13,400		48'	53,441	$76,700
	22'	6,123	$15,500	48'	18'	26,715	$49,500
	26'	7,237	$17,200		22'	31,992	$56,300
	33'	9,185	$21,200		26'	37,808	$63,100
	40'	11,133	$23,800		33'	47,987	$76,200
24'	15'	5,453	$13,300		40'	58,167	$89,400
	18'	6,544	$16,200		48'	69,800	$103,000
	22'	7,998	$18,600	60'	26'	59,075	$98,000
	26'	9,452	$21,000		40'	90,885	$137,800
	33'	11,997	$24,700		48'	109,062	$157,600
	40'	14,542	$27,500		60'	136,328	$191,400
27'	15'	6,902	$16,000	75'	33'	117,157	$191,900
	18'	8,282	$18,800		40'	142,008	$221,100
	22'	10,122	$21,300		48'	170,410	$254,900
	26'	11,963	$24,000		60'	213,012	$301,300
	33'	15,184	$29,400	90'	33'	168,706	$279,800
	40'	18,404	$31,800		40'	204,492	$320,400
30'	18'	10,225	$22,400		48'	245,390	$369,500
	22'	12,497	$25,400		60'	306,738	$436,900
	26'	14,769	$28,400	105'	33'	229,627	$387,900
	33'	18,745	$33,600		40'	278,336	$444,600
	40'	22,721	$37,000		48'	334,003	$513,200
	48'	27,266	$39,700		60'	417,504	$603,200

Adjustments	
Aeration systems	Add $0.14 per bushel
Dryer Bins	Add 46% to the costs, or factor by 1.46*
Ladder, eave height 20' or less	$14.50 per liner foot of ladder height
Ladder, eave height greater than 20'	$27.00 per linear foot of ladder height

*Only add for bins with eave height of less than 20'.

Steel silos – Glass lined		
Includes concrete foundation, steel roof, breather bag, ladder, and platform.		
Diameter	**Height**	**Cost**
14'	30'	$37,500
	40'	$46,400
	50'	$52,500
Add for sweep arm auger		$5,250
17'	30'	$48,000
	40'	$55,200
	50'	$60,000
Add for sweep arm auger		$5,250
20'	30'	$56,100
	40'	$66,800
	50'	$75,500
	60'	$84,000
	70'	$97,300
	80'	$110,400
	90'	$123,300
Add for sweep arm auger		$5,250
Add for chain unloader		$37,500
25'	40'	$110,000
	50'	$127,000
	60'	$130,800
	70'	$145,600
	80'	$162,400
	90'	$180,900
Add for chain unloader		$42,500

Steel silos – Non-glass lined		
Includes concrete foundation, steel roof, ladder, and platform.		
Diameter	**Height**	**Cost**
14'	30'	$23,700
	40'	$29,300
	50'	$33,100
Add for sweep arm auger		$5,250
17'	30'	$29,000
	40'	$33,400
	50'	$36,300
Add for sweep arm auger		$5,250
20'	30'	$36,500
	40'	$43,500
	50'	$49,200
	60'	$54,700
	70'	$63,300
	80'	$71,900
	90'	$80,300
Add for sweep arm auger		$5,250
Add for chain unloader		$37,500
25'	40'	$74,900
	50'	$86,500
	60'	$89,100
	70'	$99,200
	80'	$110,600
	90'	$123,200
Add for chain unloader		$42,500

Concrete silos			
Per foot of height, includes concrete foundation.			
Diameter	**Stave**	**Poured**	**Add for unloader**
12'	$400	$570	$9,500
14'	$450	$650	$9,900
16'	$460	$670	$10,500
18'	$500	$720	$11,000
20'	$560	$810	$11,500
24'	$740	$1,070	$12,750
30'	$1,000	$1,360	$13,500

Quonset buildings per SFFA	
Base cost includes continuous concrete foundation, slab floor, galvanized steel arched frame, windows, 12' sliding door, personnel door, unfinished interior, adequate electrical wiring, lighting, and water service.	
SF Floor Area	**Cost**
400	$34.84
600	$27.96
1,000	$26.40
1,500	$23.78
2,400	$21.05
3,000	$20.05
4,000	$18.88
5,000	$17.11
6,000	$15.94
8,000	$15.54
10,000	$15.28
12,000	$15.10
15,000	$15.01
20,000	$14.76
25,000 or more	$14.61
Adjustments	
No concrete slab floor	-$3.80
No electric	-$0.93
No water service	-$0.44

Hoop Buildings
per SFFA

Base price includes dirt floor; continuous concrete or pole frame foundation; no knee wall or 2.5' knee wall of concrete or pole frame with plywood; hoop frames of 14-gauge structural steel tubing spaced 5' with 10 oz. 22 mil polyethylene cover; no electrical wiring or lighting; no water service.

SF Floor Area	Construction Type		
	Pole frame with 2.5' plywood knee wall	Continuous concrete foundation without knee wall	Continuous concrete foundation with 2.5' knee wall
400	$13.41	$16.20	$17.18
600	$11.86	$15.15	$16.13
1,000	$10.45	$13.18	$13.97
1,500	$9.26	$12.12	$12.91
2,400	$7.94	$10.46	$11.12
3,000	$6.85	$9.41	$10.07
4,000	$6.69	$8.90	$9.45
5,000	$6.61	$8.65	$9.14
6,000	$6.60	$8.65	$9.14
8,000	$6.60	$8.65	$9.14
10,000	$6.59	$8.65	$9.14
12,000	$6.45	$8.19	$8.58
15,000	$6.45	$8.19	$8.58
20,000	$6.44	$8.19	$8.58
25,000+	$6.44	$8.19	$8.58

Adjustments	
Standard solid end panel, per LF of wall	$19.13
Standard zipped end panel for entry, per LF of wall	$28.17
Concrete floor, per SF	$3.80
Electricity & lights, per SF	$0.92
Water service, per SF	$0.41

Greenhouses
per SFFA

Base price includes gravel floor with some concrete; light concrete foundation; no knee wall; glass, fiberglass, or polycarbonate covering; some vents, adequate electrical wiring and water service.

SF Floor Area	Construction Type		
	Straight-wall structures: Wood	Straight-wall structures: Steel	Hoop arch-rib structures: Steel
400	$16.47	$15.87	$14.45
1,000	$14.11	$13.59	$12.38
2,400	$10.34	$9.96	$9.07
4,000	$8.86	$8.53	$7.77
6,000	$8.27	$7.97	$7.25
10,000	$7.80	$7.51	$6.84
15,000	$7.51	$7.23	$6.59
25,000+	$7.11	$6.85	$6.24

Adjustments	
Full concrete floor replacing gravel, per SF	$2.97
No electricity, per SF	-$0.79
Minimum electrical, per SF	-$0.40
Better than typical electrical, per SF	$0.55
Better than typical water service, per SF	$0.49
Knee wall for hoop arch-rib structure, per SF	$0.80

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