



**Robert S. Glueckert C.I.A.O.**

Lake County Supervisor of Assessments

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# **2025 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.

# Agenda

1. Pledge of Allegiance
2. Attendance
3. PTAB Update
  - a. "PTAB Synopsis of Representative Cases decided by the PTAB Board for Calander year 2023"
    - i. Calling out Lake County Reports on pages R-5,6 & 7, R-8 & 9, R-23 & 24, R-29, 30 & 31, R-44, 45 & 46 (some increases), R-48, 49 & 50, \*C-17,18 & 19
  - b. PTAB reports there is a total of 1188 pending decisions, of those 404 are in person hearings yet to be scheduled appeals, 332 of them being residential. Except for 4 appeals, from 2022 the balance is all 2023.
  - c. Lake County PTAB Grid (Five-year recap)
4. Deed's Processing
  - a. Deeds processed by year 2009-2024
    - i. See graph
5. Exemptions Update
  - a. Exemptions Changes for 2025
    - i. Low Income Senior Assessment Freeze – total household income not expected to change for tax year 2025 purposes.
6. Cadastral Mapping
7. Contact Outline
  - a. Lake County
  - b. Illinois Department of Revenue
8. Legislative Updates
  - a. Addressing developers receiving tax breaks for decades on subdivided land (sometimes paying no taxes at all because of when ¶ 2 of 35 ILCS 200/18-40), while other taxpayers make up the difference.
    - i. Proposal: In 2025, the CAO will be seeking legislation to limit the extent of the Developer's Preferential Assessment for Subdivided Land under 35 ILCS 200/10-30; The proposed language, if adopted, will do two things: Prevent Developers using this provision to make a property tax -free when ¶ 2 of 35 ILCS 200/18-40 is applied by County Clerks; it does so by preventing any parcel from having its value reduced below \$150 under this provision. Prevent Developers from using the subdivided land provisions for lengthy tax avoidance by limiting the benefit to ten years; this is the same length developers already enjoy under the Model Home provisions of 35 ILCS 200/10-25.
    - ii. Lake County statistic's:
      1. # in 2024 with LUC 32: 1,123
      2. # in 2024 with LUC 32 for 10+ years: 726
      3. # in 2024 with LUC 32 and AV < 150: 57
9. TrueRoll Update
  - a. County Recap by Township
    - i. Township Recap's
10. Tentative 2025 Factor timeline
  - a. Three sets of Tentative factors projected
11. Instructions for Assessing Property in Lake County for tax year 2025

- a. 2025 Assessment Cycle
  - b. Highlighting Equalization vs. Re-Valuation
  - c. Use of Sales Price in Assessments
  - d. Exemptions
    - i. Demonstrator Home Assessments
    - ii. Prorated Assessments
    - iii. Damaged or Destroyed Property
    - iv. Non-Homestead Exemptions
    - v. Fraternal & Veterans Organizations Assessment Freeze
    - vi. General Homestead Exemption
    - vii. Homestead Improvement Exemption
    - viii. Senior Citizen Homestead Exemption
    - ix. Low-Income Senior Citizen Assessment Freeze
    - x. Homestead Exemption for Persons with Disabilities
    - xi. Standard Homestead Exemption for Veterans with Disabilities (SHEVD) And Veterans of World War II
    - xii. Returning Veteran's Homestead Exemption
    - xiii. Farmland Assessments
      - 1. Certification of Assessments Year 2025 Farmland Values
      - 2. Publication 122 [Updated January 2025](#)
  - e. PTAX-203
    - i. Discussion on Qualified Sales per the Illinois Department of Revenue – Equalization and Sales Ration Division.
  - f. Certification of Assessments
12. Public Comments
13. Conclusion

# COUNTY OF LAKE

## CHIEF COUNTY ASSESSMENT OFFICE

Robert S. Glueckert  
Supervisor of  
Assessments

Kipp Wilson, CIAO  
Chief Deputy Supervisor of Assessments

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December 12, 2024

Dear Township Assessors:

Welcome to the 2025 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:

<https://www.lakecountyil.gov/4647/Instructions-for-Assessing-Property-in-L>

The 2025 assessment year is the third year of the 2023-2026 quadrennial assessment cycle.

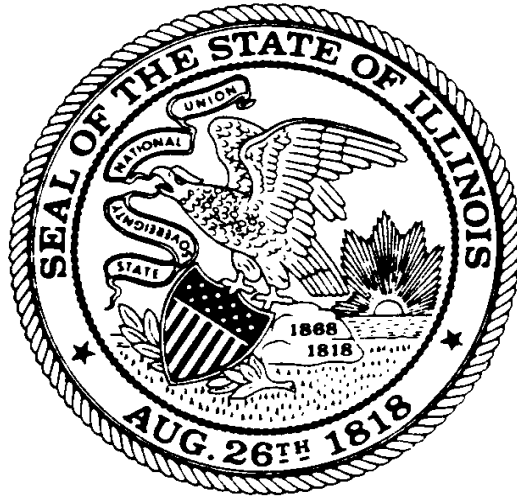
All Illinois assessing officers are required to follow the state property tax code ([35 ILCS 200/1-1, et seq.](#)) and the applicable regulations provided in the [Illinois Administrative Code](#). The instructions herein are intended to provide for the orderly processing of assessments pursuant to these 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





**State of Illinois**

# **PROPERTY TAX APPEAL BOARD**

**SYNOPSIS OF REPRESENTATIVE CASES**

**DECIDED BY THE BOARD**

*During Calendar Year 2023*

**Kevin L. Freeman**

*Chairman*

**Michael I. O'Malley**

*Executive Director & General Counsel*

## **BOARD MEMBERS**

**Jim Bilotta**  
*Frankfort*

**Robert J. Steffen**  
*South Barrington*

**Dana D. Kinion**  
*Springfield*

**Sarah Buckley**  
*Chicago*

PROPERTY TAX APPEAL BOARD  
Section 16-190(a) of the Property Tax Code  
(35 ILCS 200/16-190(a), Illinois Compiled Statutes)  
Official Rules - Section 1910.76  
Printed by Authority of the State of Illinois

Decisions are available on our site:  
*[www.ptab.illinois.gov](http://www.ptab.illinois.gov)*



**State of Illinois**  
**PROPERTY TAX APPEAL BOARD**

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**KEVIN L. FREEMAN**  
*Chairman*

**MICHAEL I. O'MALLEY**  
*Executive Director & General Counsel*

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9511 W. Harrison St., Suite LL-54  
Des Plaines, Illinois 60016  
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**2023 FOREWORD**

In the following pages, representative decisions of the Property Tax Appeal Board are reported. An index is also included. The index is organized by subject matter and is presented in alphabetical sequence. Section 16-190(a) of the Property Tax Code (35 ILCS 200/16-190(a)) requires the Board to publish a volume of representative cases decided by the Board during that year.

Should the reader wish to become more completely informed about an appeal than is permitted by a reading of this volume, he or she need only access the Property Tax Appeal Board's website at [www.ptab.illinois.gov](http://www.ptab.illinois.gov) and click on the link that says "Appeal Status Inquiry." Access to Board records is addressed in Section 1910.75 of the rules of the Property Tax Appeal Board. Additional Property Tax Appeal Board decisions may also be accessed via the "Appeal Status Inquiry" link.

The reader should note that a docket number is created as follows: the first two digits indicate the assessment year at issue; the digits following the first hyphen identify the particular case; the letter following the second hyphen indicates the kind of property appealed ("R" for residential, "F" for farm property, "C" for commercial property, and "I" for industrial property), and the number which follows the final hyphen indicates the amount of assessed valuation at issue ("1" indicates less than \$100,000 in assessed valuation is at issue, "2" indicates between \$100,000 and \$300,000 is at issue, and "3" indicates \$300,000 or more is at issue). Thus, a docket number might appear as: 19-01234.001-I-3, designating an appeal for the 2019 tax year of an industrial property in which the contesting party is requesting a change in assessment of \$300,000 or more.

The reader should also note that Property Tax Appeal Board appeals are docketed according to the particular appeal form filed by the appellant rather than on the basis of the kind of property that is the subject matter of the appeal. Thus, a property that is actually an income producing or commercial facility might have a letter in the docket number that is inconsistent with the actual property type in the appeal.

The Property Tax Appeal Board anticipates this volume of the Synopsis of Representative Cases will continue to aid in the understanding of the issues confronted by the Board, and the kinds of evidence and documentation that meet with success.

**BOARD MEMBERS**

**Jim Bilotta**  
*Frankfort*

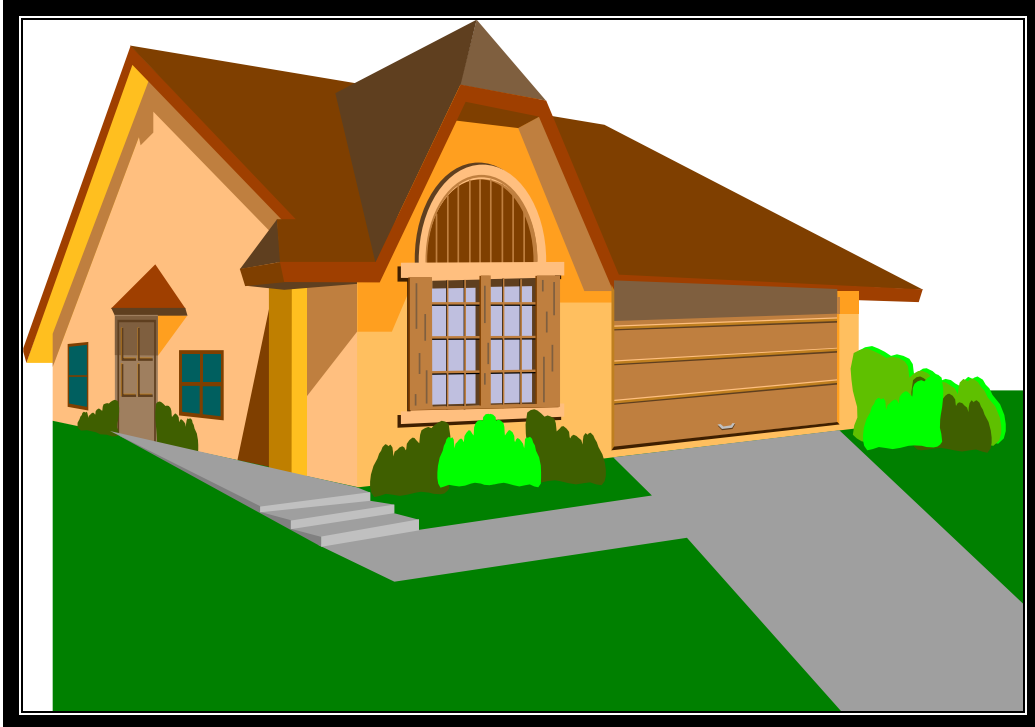
**Robert J. Steffen**  
*South Barrington*

**Dana D. Kinion**  
*Springfield*

**Sarah Buckley**  
*Chicago*



**PROPERTY TAX APPEAL BOARD**  
**SYNOPSIS OF REPRESENTATIVE CASES**  
**202 RESIDENTIAL DECISIONS**



**PROPERTY TAX APPEAL BOARD**  
Section 16-190(a) of the Property Tax Code  
(35 ILCS 200/16-190(a), Illinois Compiled Statutes)  
Official Rules - Section 1910.76  
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## 2023 SYNOPSIS – RESIDENTIAL CHAPTER

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### 2023 RESIDENTIAL CHAPTER

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**2023 SYNOPSIS – RESIDENTIAL CHAPTER**



## 2023 SYNOPSIS – RESIDENTIAL CHAPTER

<b>APPELLANT:</b>	<b>10-15 Realty Inc.</b>
<b>DOCKET NUMBER:</b>	<b>18-50648.001-R-1</b>
<b>DATE DECIDED:</b>	<b>February 2023</b>
<b>COUNTY:</b>	<b>Cook</b>
<b>RESULT:</b>	<b>No Change</b>

The subject property consists of a 4,880 square foot parcel of land improved with a 75-year-old, one and one-half story, masonry, single-family dwelling containing 1,303 square feet of building area. The property is located in Chicago Heights, Bloom Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2017-38698.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$6,586 based on an agreement between the parties. No other evidence was presented.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,229 and an improvement assessment of \$9,643 or \$7.40 per square foot of building area.

In support of the current assessment, the board of review submitted four equity comparables. These comparables are describe as one or one and one-half story, masonry, single-family dwellings. They range: in age from 71 to 74 years; in size from 1,132 to 1,214 square feet of building area; and in improvement assessment from \$7.70 to \$7.87 per square foot of building area.

### **Conclusion of Law**

The appellant made a contention of law argument based on the previous decision. The Property Tax Appeal Board finds that the assessment as established by the Board for the 2017 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the

## **2023 SYNOPSIS – RESIDENTIAL CHAPTER**

Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board finds that the appellant is a corporation and cannot occupy a dwelling as a residence. Therefore, the Board finds the appellant failed to meet the requirements of the statute and a reduction based on this contention of law is not warranted. Moreover, the Board finds the equity comparables submitted by the board of review support the subject's current assessment as equitable.

## 2023 SYNOPSIS – RESIDENTIAL CHAPTER

<b>APPELLANT:</b>	<b>Candelaria Barcenas</b>
<b>DOCKET NUMBER:</b>	<b>21-01070.001-R-1</b>
<b>DATE DECIDED:</b>	<b>September 2023</b>
<b>COUNTY:</b>	<b>Lake</b>
<b>RESULT:</b>	<b>Increase</b>

The subject property consists of a two-story dwelling of vinyl siding exterior construction with 2,411 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 392 square foot garage. The property has an approximately 10,450 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.71 of a mile from the subject property. The comparables have sites that range in size from 10,020 to 11,760 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,042 to 2,776 square feet of living area. The dwellings were built from 1992 to 1994. Four comparables have a basement with one having finished area, and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 420 to 483 square feet of building area. Four homes each have one fireplace. The properties sold from April to September 2020 for prices ranging from \$225,000 to \$281,000 or from \$92.96 to \$110.89 per square foot of living area, land included.

The appellant's comparables have total assessments ranging from \$74,992 to \$102,432 or from \$35.60 to \$40.52 per square foot of living area, land included.

In Section III of the appeal petition the appellant reported the subject's most recent sale occurred on September 24, 2021 for \$380,000 or \$157.61 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to a total assessment of \$80,986 (once land and improvement assessments are correctly added) which reflects a market value of \$242,982 or \$100.78 per square foot of living area, land included, when applying the statutory level of assessment of 33.33% .

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,448. The subject's assessment reflects a market value of \$311,122 or \$129.04 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review critiqued the appellant's comparables contending appellant comparable #5 lacks a basement while comparables #1, #2 and #3 have unfinished basements in contrast to the

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<sup>1</sup> Multiple Listing Service (MLS) information on the subject property, submitted by the board of review, reveals the subject's basement was finished in 2016 which was not refuted by the appellant in rebuttal.

## 2023 SYNOPSIS – RESIDENTIAL CHAPTER

subject's finished basement as depicted in the listing of the subject property submitted by the board of review.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.68 of a mile from the subject property. The comparables have sites that range in size from 10,890 to 14,370 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,534 to 2,719 square feet of living area. The homes were built in 1992 or 1993 with comparable #1 having an effective year built of 1997. Each comparable has a basement with three having finished area. Each dwelling has one fireplace and a garage ranging in size from 462 to 630 square feet of building area. Four comparables have central air conditioning. Comparable #2 has an inground swimming pool. The properties sold from September 2020 to December 2021 for prices ranging from \$355,000 to \$425,000 or from \$139.38 to \$165.11 per square foot of living area, land included. The board of review's grid analysis also disclosed the subject property sold in September 2021 for a price of \$380,000 or \$157.61 per square foot of living area, land included. The board of review's submission included a copy of the subject's Multiple Listing Service (MLS) sheet which depicts the property was listed for sale on July 12, 2021 for a price of \$365,000 and closed on September 24, 2021 for a sale price of \$380,000.<sup>2</sup>

The board of review comparables have total assessments ranging from \$87,629 to \$116,934 or from \$34.40 to \$45.43 per square foot of living area, land included.

Based on this evidence, the board of review requested the subject's total assessment be increased to \$120,507 which reflects a market value of \$361,557 when applying the statutory level of assessment of 33.33%. The board of review further noted this valuation reflects the subject's September 2021 sale price less the 2021 Avon Township equalization factor of 1.0501.

### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, **a recent sale, comparable sales**, or construction costs. 86 Ill.Admin.Code §1910.65(c) [Emphasis added]. The Board finds the totality of the evidence in the record supports an increase in the subject's assessment.

The appellant contends the subject's assessment should be reduced based on comparable sales but also acknowledges the subject property sold in September 2021 for \$380,000. The board of review presented comparable sales data and the sale of the subject in an effort to increase the subject's assessment. The undisputed evidence disclosed the subject sold in September 2021 for a price of \$380,000. Information provided by the board of review, consisting of a listing sheet, indicates the sale had elements of an arm's length transaction which was not refuted by the appellant.

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<sup>2</sup> The record indicates the appellant filed the original appeal on December 4, 2021, less than three months after the subject's September 24, 2021 sale date.

## 2023 SYNOPSIS – RESIDENTIAL CHAPTER

The parties submitted ten comparable sales for the Board's consideration. The board of review and the appellant acknowledge the subject's September 2021 sale price of \$380,000. The Board gives less weight to appellant comparables #1, #2, #3 and #5 along with board of review comparables #2, #3 and #5 which differ from the subject in foundation type, unfinished basement and/or presence of an inground swimming pool. Besides the subject's sale price, the Board finds the best evidence of market value, in terms of comparable sales, to be appellant comparable #4 and board of review comparables #1 and #4 which are more similar to the subject in location, design, dwelling size and other features. These best comparables sold from June 2020 to December 2021 for prices ranging from \$281,000 to \$425,000 or from \$110.89 to \$165.11 per square foot of living area, including land.

In addition, the Board finds the three most similar comparable sales presented by the parties have total assessments ranging from \$87,629 to \$116,934 or from \$34.40 to \$45.43 per square foot of living area, land included. The subject's current total assessment of \$103,448 or \$42.91 falls within the range of total assessments established by the best comparable sales in this record. Moreover, the board of review's proposed increase in the subject's total assessment to \$120,507 or \$49.98 per square foot of living area, land included, falls above the range of total assessments established by the best comparable sales in the record.

In conclusion, the Board finds the most credible market value evidence in the record is the subject's arm's length sale price of \$380,000 or \$157.61 per square foot of living area, land included. The subject's sale price demonstrates the subject property is underassessed in relation to its assessment, which reflects an estimated market value of \$311,122 or \$129.04 per square foot of living area, land included.

The Illinois Supreme Court has ruled that a contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, **the sale of a property during the tax year in question** is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1<sup>st</sup> Dist. 1983) [Emphasis added].

Therefore, the Board finds an increase in the subject's assessment is justified, but not to the level requested by the board of review, in order to maintain uniformity of assessments.

## 2023 SYNOPSIS – RESIDENTIAL CHAPTER

<b>APPELLANT:</b>	<b>Edward Batko</b>
<b>DOCKET NUMBER:</b>	<b>21-02187.001-R-1</b>
<b>DATE DECIDED:</b>	<b>September 2023</b>
<b>COUNTY:</b>	<b>Lake</b>
<b>RESULT:</b>	<b>Increase</b>

The subject property consists of a split-level dwelling<sup>1</sup> of wood siding exterior construction with 1,072 square feet of living area. The dwelling was constructed in 1959. Features of the home include a lower level, central air conditioning, and a 312 square foot garage. The property has a 9,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.44 of a mile from the subject. The comparables have 9,000 or 11,630 square foot sites that are improved with split-level homes of brick and wood siding exterior construction with either 1,195 or 1,208 square feet of living area. The dwellings were built in 1956. Each home has a lower level, two of which have finished area, and central air conditioning. Two homes have either a 253 or a 275 square foot garage. The comparables sold from March to September 2018 for prices ranging from \$272,000 to \$288,000 or from \$227.62 to \$241.00 per square foot of living area, including land. These comparables have total assessments ranging from \$90,622 to \$95,951 or from \$75.83 to \$80.29 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,137. The subject's assessment reflects a market value of \$268,081 or \$250.08 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.28 of a mile from the subject. Comparables #1 and #3 each have a 9,000 square foot site. The comparables are improved with split-level homes of wood siding exterior construction with 1,072 square feet of living area. The dwellings were built in 1958. Each home has a lower level, central air conditioning, and a 312 square foot garage. Two homes each have a fireplace. The comparables sold from October 2020 to July 2021 for prices ranging from \$362,000 to \$500,000 or from \$337.69 to \$466.42 per square foot of living area, including land. These comparables have total assessments ranging from \$101,380 to \$106,972 or from \$94.57 to \$99.79 per square foot of living area, land included.

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<sup>1</sup> Although the parties describe the subject as a 1-story home, the subject's property record card and photograph submitted by the board of review, which contains a sketch of the subject home, depicts a lower level, indicating the subject is a split-level home.

## **2023 SYNOPSIS – RESIDENTIAL CHAPTER**

The board of review submitted a memorandum contending that the appellant's comparables sold in 2018 which is too remote from the assessment date to indicate the subject's value as of the assessment date. The board of review argued its comparables sold proximate in time to the assessment and are nearly identical to the subject in features.

Based on this evidence, the board of review requested an increase in the subject's assessment to \$120,655, which would reflect a market value of \$362,872 or \$338.50 per square foot of living area, including land, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the record fails to support a reduction but does support an increase in the subject's assessment.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables that sold in 2018, which are dated and occurred less proximate in time to the January 1, 2021 assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date, are identical to the subject in dwelling size, site size, and/or garage size, and are more similar to the subject in age, location, and some features. These most similar comparables sold for prices ranging from \$362,000 to \$500,000 or from \$337.69 to \$466.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,081 or \$250.08 per square foot of living area, including land, which is considerably below the range established by the best comparable sales in this record.

These most similar comparables have total assessments ranging from \$101,380 to \$106,972 or from \$94.57 to \$99.79 per square foot of living area, land included. The Board finds the board of review's proposed increase in the subject's assessment to \$120,655 or \$112.55 per square foot of living area, land included, would be greater than the total assessments established by the best comparable sales in this record. In contrast, the subject's current total assessment of \$89,137 or \$83.15 per square foot of living area, land included, falls below the range of total assessments established by the best comparable sales in this record. Based on this analysis, the Board finds an increase in the subject's assessment is warranted, but not to the level requested by the board of review in order to maintain uniformity of assessments.

## 2023 SYNOPSIS – RESIDENTIAL CHAPTER

<b>APPELLANT:</b>	<u>Dior Realty, Inc.</u>
<b>DOCKET NUMBER:</b>	<u>18-44821.001-R-1</u>
<b>DATE DECIDED:</b>	<u>September 2023</u>
<b>COUNTY:</b>	<u>Cook</u>
<b>RESULT:</b>	<u>Reduction</u>

The subject consists of a two-story dwelling of masonry construction with 5,621 square feet of living area. The dwelling is one year old. Features of the home include a full basement with a formal recreation room, central air conditioning, two fireplaces, and a four-car garage. The property's site is 58,719 square feet, and it is located in Palatine Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. The subject is owned by a business entity, and, therefore, it is not owner-occupied.

The appellant makes a contention of law as the basis of the appeal. In particular, the appellant argues that the subject should be assessed under section 10-25 of the Property Tax Code, which provides that the assessment of model homes shall be equal to the model home's assessment prior to its construction. In support of this argument, the appellant submitted: 1) a certificate of occupancy for the subject issued by the Village of Inverness dated February 16, 2018, marked for identification as Appellant's Exhibit A; 2) three advertisements for the subdivision where the subject is located, which include photographs of the subject's interior and exterior, marked for identification as Appellant's Exhibits B, C, and D, respectively; 3) the model home application filed with the Cook County Assessor dated March 30, 2018, and the accompanying certified mail receipt postmarked April 6, 2018, marked for identification as Appellant's Exhibit E; and 4) an affidavit naming Mario Di Iorio as the affiant, wherein Mr. Di Iorio states, *inter alia*, that he is an agent of the appellant, and that the subject has been used as a model home since 2018. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$23,877.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$97,344.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, and three sale comparables.

In rebuttal, the appellant argued that the board of review did not submit any evidence to refute the appellant's contention of law.

At hearing, counsel for the appellant called Mr. Di Iorio as a witness. Mr. Di Iorio testified consistently with the statements in his affidavit. Mr. Di Iorio also testified that construction on the subject began in 2016. The board of review representative did not cross-examine the witness. Upon questioning from the Board's administrative law judge ("ALJ"), Mr. Di Iorio clarified that the subject was used as a model for other homes in the subdivision, but was also used to showcase various amenities, such as toilets manufactured by Toto, and qualities of a "healthy home" in partnership with the American Lung Association. At the conclusion of the appellant's



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case-in-chief, counsel for the appellant offered Appellant’s Exhibits A through E into evidence, which the Board granted without objection from the board of review.

The board of review rested on the evidence previously submitted. Upon questioning from the ALJ, the board of review representative testified that “model home exemptions are not something [the board of review] deals with.”

Upon questioning from the ALJ, counsel for the appellant and the board of review representative clarified that the subject’s 2016 land assessment was \$10,275 and that there was no improvement assessment for the subject that tax year, and that the subject’s 2017 land assessment was \$10,275, but that the subject had an improvement assessment of \$13,602, which resulted in a total assessment for tax year 2017 of \$23,877. The appellant’s requested assessment in the instant appeal was based on the subject’s 2017 assessment.

### **Conclusion of Law**

The taxpayer makes a contention of law as the basis of the appeal. When a contention of law is the basis of the appeal, the argument must be proven by a preponderance of the evidence. 5 ILCS 100/10-15. The Board finds the appellant did meet this burden of proof, and that a reduction in the subject’s assessment is warranted.

Section 10-25 of the Property Tax Code states, in its entirety:

Model homes, townhomes, and condominium units. If the construction of a single family dwelling is completed after December 29, 1986 or the construction of a single family townhome or condominium unit is completed after the effective date of this amendatory Act of 1994, and that dwelling, townhome, or condominium unit is not occupied as a dwelling but is used as a display or demonstration model home, townhome or condominium unit for prospective buyers of the dwelling or of similar homes, townhomes, or condominium units to be built on other property, the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in the zoning classification of the property prior to construction of the dwelling, townhome or condominium unit. The application of this Section shall not be affected if the display or demonstration model home, townhome or condominium unit contains home furnishings, appliances, offices, and office equipment to further sales activities. This Section shall not be applicable if the dwelling, townhome, or condominium unit is occupied as a dwelling or the property on which the dwelling, townhome, or condominium unit is situated is sold or leased for use other than as a display or demonstration model home, townhome, or condominium unit. No property shall be eligible for calculation of its assessed value under this Section for more than a 10-year period. If the dwelling, townhome, or condominium unit becomes ineligible for the alternate valuation, the owner shall within 60 days file with the chief county assessment officer a certificate giving notice of such ineligibility.

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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. The center point of each radius shall be the display or demonstration model that has been used as such for the longest period of time. The person liable for taxes on property eligible for assessment as provided in this Section shall file a verified application with the chief county assessment officer on or before (i) April 30 of each assessment year for which that assessment is desired in counties with a population of 3,000,000 or more and (ii) December 31 of each assessment year for which that assessment is desired in all other counties. Failure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year.

35 ILCS 200/10-25. The Board finds that the appellant has proven each element required under this statute to receive the model home assessment.

According to Mr. Di Iorio's affidavit and testimony, construction of the subject was completed in 2018, well after December 29, 1986, and well before the expiration of the 10-year limit on which model homes can receive the model home assessment. The certificate of occupancy, which was issued in February 2018, and the model home application filed with the Assessor, stating that the appellant began using the subject as a model home in 2018, both confirm Mr. Di Iorio's statements. Mr. Di Iorio's affidavit also states that the subject is not occupied as a dwelling, but as a model home. Mr. Di Iorio testified similarly at hearing. The photographs in the advertisements for the subject's subdivision confirm these statements of Mr. Di Iorio. Mr. Di Iorio further states in the affidavit, and testified at hearing, that the subject has not been sold or leased and that the appellant only had one model home located in Cook County in 2018. No evidence in the record contradicts these statements. Finally, the appellant submitted to the Board the model home application filed with the Assessor on April 6, 2018, which is more than three weeks prior to the April 30, 2018 deadline. The board of review did not contest or refute any of these pertinent facts asserted by the appellant. Therefore, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject is entitled to the model home assessment, and that a reduction in the subject's assessment is warranted to the assessment dictated by section 10-25 of the Property Tax Code. As construction began in 2016, it is the subject's 2016 assessment that is relevant. As agreed to by the parties at hearing, that assessment was \$10,275.

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<b>APPELLANT:</b>	<b>Martin Friel</b>
<b>DOCKET NUMBER:</b>	<b>19-34813.001-R-1</b>
<b>DATE DECIDED:</b>	<b>September 2023</b>
<b>COUNTY:</b>	<b>Cook</b>
<b>RESULT:</b>	<b>Reduction</b>

The subject property consists of a 7,100 square foot parcel of land improved on January 1, 2019 with a 75-year-old, two-story, frame and masonry, single-family dwelling containing 1,832 square feet of building area. The property is located in Park Ridge, Maine Township, Cook County. The subject property is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts a contention of law, overvaluation, and equity argument as the bases of the appeal. In support of the contention of law argument, the appellant asserts that the subject property was uninhabitable for the lien year in question. The appellant argues the subject was purchased on October 25, 2017 for \$398,000. He asserts the subject has been under construction as of May 20, 2019 and that the property was vacant and uninhabitable since January 1, 2019. In support of this argument, the appellant submitted: black and white photographs of the subject dated May 27, 2019; a building permit dated 5/20/2019; a general affidavit from the appellant attesting that the photographs were taken in May 2019 and that the property is 100% vacant and unused for 2019; and a vacancy affidavit for 2019. The appellant argues the subject's improvement assessment should reflect a 10% occupancy factor.

As to the overvaluation argument, the appellant submitted the warranty deed and settlement statement which discloses the subject was purchased on October 25, 2017 for \$398,000 or \$217.25 per square feet of building area. The statement lists commissions paid to real estate companies.

The appellant submitted six comparables to support the equity argument. These comparables are described as one to two-story, frame or masonry, single-family dwellings. They range: in age from 65 to 111 years; in size from 1,720 to 2,127 square feet of building area; and in improvement assessment from \$1.46 to 7.71 per square foot of building area.

The board of review submitted "Board of Review-Notes on Appeal" which disclosed the total assessment for the subject of \$48,594. The subject's assessment reflects a market value of \$485,940 or \$265.25 per square foot of building area when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the current assessment, the board of review submitted four comparables. These properties are described as two-story, masonry or frame and masonry, single-family dwellings. They range: in age from 75 to 76 years; in size from 936 to 1,771 square feet of building area; and in improvement assessment from \$17.25 to \$31.54 per square foot of building area. The comparables sold from June 2017 to November 2019 for prices ranging from \$268.01 to \$830.13 per square foot of building area. The board of review also listed the sale of the subject in 2017 for \$398,000.

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### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds the best evidence of market value to be the purchase of the subject property in October 2017 for a price of \$398,000. The appellant submitted evidence of the sale of the subject. The board of review did not challenge the sale or the arm's-length nature of the transaction and, in fact, listed the sale of the subject in its evidence. Based on this record the Board finds the subject property had a market value of \$398,000 as of the lien date.

The appellant also disputed the assessment of the subject property in part based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The appellant's argument is based on Sections 9-160 and 9-180 of the Property Tax Code. Section 9-160 of the Property Tax Code addresses the valuation process and provides:

On or before June 1 in each year other than the general assessment year \* \* \* 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. 35 ILCS 200/9-160.

While the subject is currently assessed according to this statute, the appellant argues the subject was uninhabitable due to rehabilitation/construction of the improvement. Section 9-180 of the Code (35 ILCS 200/9-180):

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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.)

The appellant has submitted sufficient evidence to show that the subject was not habitable based on the construction/renovation of the property since May 27, 2019. The Board finds the subject was habitable for 146 days of the year and should be assessed for those days. Using the market value established by the sale of the subject, the Board finds a reduction in the assessment based on the sale of the subject and its rehabilitation is warranted. The Board further finds the subject is equitably assessed.

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<b>APPELLANT:</b>	<u>Eric &amp; Amanda Hamilton</u>
<b>DOCKET NUMBER:</b>	<u>21-05526.001-R-1 thru 21-05526.002-R-1</u>
<b>DATE DECIDED:</b>	<u>January 2023</u>
<b>COUNTY:</b>	<u>Kane</u>
<b>RESULT:</b>	<u>No Change</u>

The parties appeared before the Property Tax Appeal Board on November 17, 2022 for a hearing at the Kane County Government Center in Geneva pursuant to prior written notice dated September 7, 2022. Appearing on behalf of the appellants was attorney James G. Militello III, together with their witness, Brent Tarter, and appearing on behalf of the Kane County Board of Review was Michelle Abell, Kane County Board of Review Member.

The subject property consists of a 2-story dwelling of stucco exterior construction with 2,499 square feet of living area. The dwelling was constructed in 2016. Features of the home include a basement, central air conditioning, a fireplace and a 2-car garage. The property has an approximately 6,534 square foot, or 0.15 acre, riverfront site and is located in Geneva, Geneva Township, Kane County.<sup>1</sup>

This appeal is based on a contention of law. In support of this argument, the appellants submitted a brief contending the re-assessment of the subject property is in violation of the uniformity clause of the Illinois Constitution. The appellants submitted documentation of the subject's 2021 tax year assessment (Appellants' Exhibit B), which indicates that the 2020 tax year assessment was \$227,355, and that both the township assessor and the supervisor of assessments determined an assessment of \$227,335 for the 2021 tax year, which was equalized to \$230,879. The appellants disclosed that the subject sold in June 2021 for \$1,095,000 and argued that the subject's assessment was increased for the 2021 tax year to reflect this sale price. The appellants presented an excerpt from the 2021 Instructional Assembly for Kane County Township Assessors manual (Appellants' Exhibit C), asserting at pages 7 and 8 that this manual prohibits sale chasing.

The appellants also submitted a Proposed Value Change Notice issued by the Kane County Board of Review dated October 15, 2021 (Appellants' Exhibit A), which describes "Revalue, Upgrade/Remodel" as the reasons for a proposed increase in the subject's assessment to \$357,664. Subsequently, after an appeal, the board of review issued a Notice of Findings dated January 7, 2022 (Appellants' Exhibit D), which describes "Revalued Based On Evidence Submitted, For One (1) Year Only" as the reason for the change in the assessment of the subject by the board of review to \$316,635.

At hearing, Militello argued the re-assessment was in violation of the uniformity clause of the Illinois Constitution. Militello contended that the re-assessment appears to be sales chasing and noted that the township assessor was not present to testify regarding how the property was re-assessed.

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<sup>1</sup> The subject property has a second parcel, 12-03-227-037, which contains only vacant land and is not contested. The appellants sought to include this second parcel in this appeal in rebuttal, which amendment to their appeal petition is untimely, and thus, the second parcel has not been added to this appeal.

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Militello presented the appellants' witness, Tarter, who testified that he is a paralegal at Prime Law Group, LLC,<sup>2</sup> has worked on property tax appeals for 11 years, and is qualified as a CIAO (Certified Illinois Assessing Official). Tarter stated he has previously testified in Property Tax Appeal Board and board of review hearings.

Tarter testified that the documents presented by the appellants show that the supervisor of assessments calculated the subject's 2021 equalized assessment as \$230,879, which is its 2020 assessment plus the 2021 equalization factor.<sup>3</sup> Tarter further testified that the appellants received notice of a change in the subject's assessment to \$357,664, which they appealed, resulting in a re-assessment of \$316,635, as shown in the 2021 tax year Notice of Findings of the board of review. Upon questioning by the Administrative Law Judge, Tarter stated that the subject home has had no additions or improvements since 2016.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$230,879, which is the subject's 2020 tax year assessment plus the 2021 equalization factor of 1.01550.

The board of review submitted its "Board of Review Notes on Appeal" disclosing an assessment for the subject of \$316,635. The total assessment of the subject and the second parcel which is not a part of this appeal<sup>4</sup> is \$320,535, which reflects a market value of \$961,701 or \$384.83 per square foot of living area, with both parcels of land included, when applying the statutory level of assessment of 33.33%. The board of review disclosed that 2019 was the first year of the general assessment cycle and that a factor of 1.01550 was applied in Geneva Township for the 2021 tax year.

In support of its contention of the correct assessment the board of review submitted a letter, signed by the township assessor and addressed to the board of review, contending that land in the subject's neighborhood is assessed on a site basis. The township assessor asserted that the subject home was built in 2016 for a total construction cost of \$485,000 with an estimated retail value of \$600,000 according to the permit; however, after the June 2021 sale, the township assessor viewed listing photographs of the interior of the subject home and determined that the subject home was undervalued for assessment purposes due to the interior condition of the subject home. Copies of the listing photographs were presented with the township assessor's letter.

At hearing, Abell argued that the township assessor became aware of new information regarding the subject property after it sold. Abell asserted that the township assessor uses a mass appraisal method to assess property, but also reviews new information to determine fair assessments. Abell stated that the township has a wide range of properties and information gleaned from sales assists assessing officials in determining fair assessments. Abell questioned why assessing officials may not use recent sale information whereas a property owner may seek a reduction based on a recent sale price.

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<sup>2</sup> Prime Law Group, LLC is the law firm representing the appellants in this appeal.

<sup>3</sup> Tarter misstated the 2021 equalization factor. The 2021 equalization factor of 1.01550 presented by the board of review results in the equalized assessment of \$230,879 described by Tarter.

<sup>4</sup> The board of review disclosed the second parcel had an assessment of \$3,900 for the 2021 tax year.

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Upon cross-examination, Abell acknowledged she had not viewed the subject property and had not prepared the evidence presented by the board of review. Abell stated she did not know whether the township assessor had inspected the property since its construction in 2016, but stated that the township assessor does not typically view the interior of a home after its construction. Abell clarified that the listing photographs were reviewed to determine whether the information being used to assess the subject property was correct.

Abell stated she did not know whether any other properties in the subject's neighborhood were also re-assessed in 2021 and acknowledged there was no evidence in the record regarding any such re-assessment of the subject's neighborhood. Upon questioning by the Administrative Law Judge, Abell contended that the township assessor generally considers other sales in the same neighborhood for assessment purposes, but acknowledged she did not know what sales or information may have been considered in re-assessing the subject property except for the listing photographs. Abell acknowledged that there is no evidence of any such sales or information in the record other than the subject's listing photographs.

Abell stated that the next quadrennial assessment cycle begins in 2023 and agreed that neighborhoods are to be revalued at that time. Abell agreed that in a non-general assessment year a property's assessment would be adjusted from the prior year only by the equalization factor absent other information.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, Tarter testified that based on his experience in property tax appeals, assessing officials may not use a sale price as a punitive measure to increase a property's assessment but property owners may seek a reduction based on a sale price. Militello argued that the Walsh case presented by the appellants (Walsh v. Property Tax Appeal Bd., 181 Ill. 2d 228, 692 N.E.2d 260, 229 Ill. Dec. 487 (Ill. 1998)) requires assessing officials to wait until the general assessment year to re-assess properties.

### **Conclusion of Law**

The appellants' argument is based on a contention of law regarding a violation of the uniformity clause of the Illinois Constitution. When a contention of law is raised, the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The standard of proof when asserting a lack of uniformity is clear and convincing evidence. Walsh v. Property Tax Appeal Bd., 181 Ill. 2d 228, 234, 692 N.E.2d 260, 229 Ill. Dec. 487 (Ill. 1998) (citing Kankakee County Bd. of Review v. Property Tax Appeal Bd., 131 Ill. 2d 1, 20, 544 N.E.2d 762, 136 Ill. Dec. 76 (Ill. 1989)). The Board finds the appellants did not meet either of these burdens of proof and a reduction in the subject's assessment is not warranted.

This appeal concerns the appellants' challenge to a re-assessment of property in a non-general assessment year by the board of review on its own motion pursuant to Section 16-30 of the Property Tax Code (35 ILCS 200/16-30). The Board finds that the board of review issued a Proposed Value Change Notice dated October 15, 2021 (Appellants' Exhibit A) to \$357,664 due to "Revalue, Upgrade/Remodel" and the board of review concluded an assessment for the subject of \$316,635 as described in the Notice of Findings dated January 7, 2022 (Appellants' Exhibit D)



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after an appeal. The Board further finds 2019 was the first year of the general assessment cycle and a factor of 1.01550 was applied for the 2021 tax year in Geneva Township.

Section 16-30 provides in relevant part that “the board of review may upon application of any taxpayer or upon its own motion may revise the entire assessment of any taxpayer or any part of the assessment as appears to it to be just.” Furthermore, Section 16-55(e) of the Property Tax Code (35 ILCS 200/16-55) provides:

(e) 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.

The Board finds that these statutes grant the board of review broad discretion and authority, by its own motion or by written complaint, in any year to review the assessment of any property, and revise and correct that assessment as appears to be just. However, the board of review’s action may not result in the assessment of a property at a higher percentage of fair cash value than the other properties.

The cornerstone of uniform assessments is the fair cash value of the property and uniformity is achieved when all properties with similar fair cash values are assessed at a consistent level. Kankakee County Bd. of Review v. Illinois Prop. Tax Appeal Bd., 131 Ill. 2d 1, 16, 20-21, 544 N.E.2d 762, 136 Ill. Dec. 76 (Ill. 1989). The Illinois Constitution requires both uniformity in the level of taxation and in methodology.<sup>5</sup> Assessing officials may not use a different basis to assess or revise the assessment of one property to achieve uniformity, such as a recent sale of that property. Walsh v. Property Tax Appeal Bd., 181 Ill. 2d 228, 236, 692 N.E.2d 260, 229 Ill. Dec. 487 (Ill. 1998).

The Board finds the evidence does not demonstrate that the subject’s assessment was based on the sale price of the subject property. The parties agree that the subject property sold in June 2021 for \$1,095,000, which neither party challenged as an arm’s length transaction nor questioned as reflective of the subject’s market value. The total assessment for the subject and the second parcel reflects a market value of \$961,701 or \$384.83 per square foot of living area, with all land included, when applying the statutory level of assessment of 33.33%, which is significantly less than the sale price of \$1,095,000.

Abell asserted at hearing that the subject’s assessment was revised and corrected based on the listing photographs which revealed new information regarding the subject home to the assessing officials. The appellants did not dispute this contention, but rather argued that the re-assessment was untimely as assessing officials could have inspected the subject property at any time after its construction in 2016 and there had been no changes to the subject property since its construction

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<sup>5</sup> Section 4 of Article IX of the Illinois Constitution provides that real estate taxes “shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., Art. IX, § 4(a).

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in 2016. This argument, however, ignores the fact that nothing in the Property Tax Code mandates that assessing officials be allowed interior access to properties within their jurisdiction.

More importantly, the appellants did not demonstrate that the subject's assessment is inequitable. The appellants did not present any evidence to show that properties in the subject's neighborhood or township are not uniformly assessed or that the board of review's action resulted in the assessment of the subject at a higher percentage of fair cash value than other properties in its neighborhood or township.

In the Walsh case relied upon by the appellants, the court found that properties in the township were not uniformly assessed (with sales-assessment ratios ranging from 7% to 68%), including the subject property (at 11.5%). Walsh v. Property Tax Appeal Bd., 181 Ill. 2d 228, 234-35, 692 N.E.2d 260, 229 Ill. Dec. 487 (Ill. 1998). Despite this lack of uniformity, the court held that the board of review may not take action to adjust one property's assessed valuation to reflect 33% of its fair cash value by assessing it on a different basis (e.g., its recent sale price) from other properties in the township, thereby resulting in an assessment of that property at a greater percentage of fair cash value than other properties in the township as was contended by the appellant. Id. at 235-36. The Walsh case did not involve a re-assessment to reflect the property's condition or other features or amenities not previously assessed or known by the assessing officials.

Consequently, the Board finds the assessment of the subject property by the board of review was within its authority under Section 16-30 of the Property Tax Code and did not violate the uniformity clause of the Illinois Constitution. Based on this record, the Board finds a reduction in the subject's assessment is not justified.

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<b>APPELLANT:</b>	<b>Czeslawa Kuprianczyk</b>
<b>DOCKET NUMBER:</b>	<b>19-43689.001-R-1</b>
<b>DATE DECIDED:</b>	<b>June 2023</b>
<b>COUNTY:</b>	<b>Cook</b>
<b>RESULT:</b>	<b>No Standing</b>

The appeal was timely filed pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after the issuance of a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2019. The appeal lists Czeslawa Kuprianczyk as the appellant (the “Named Appellant”).

The Named Appellant contends assessment inequity as the basis of the appeal. In support of this argument, the Named Appellant submitted information on four equity comparables. Based on this evidence, the Named Appellant requested a reduction in the subject’s assessment to \$16,506.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject is \$32,955. The board of review also submitted a Motion to Dismiss for Lack of Standing (the “Motion”) with the Notes on Appeal. The Motion states that the Named Appellant was not the owner of the subject property as of the relevant lien date of January 1, 2019. In support of the Motion, the board of review submitted a trustees’ deed, showing that the Named Appellant, as successor trustee, transferred ownership in the subject property to Rajinder Singh and Davinder Kaur (the “Purchasers”) on April 18, 2018. The board of review also submitted a printout from the Cook County Recorder of Deeds’ website showing that the trustees’ deed was recorded on May 7, 2018, listing Peter Kuprianczyk TR Trust, as the grantor, and the Purchasers as the grantees. Based on this evidence, the board of review requested that the appeal be dismissed for lack of standing.

The Named Appellant was notified of the Motion by letter dated March 11, 2021, and was given 30 days to file rebuttal evidence. The Named Appellant did not file anything in response to the Motion.

The owner of real property on January 1 of any year is liable for the taxes on the property for that year. 35 ILCS 200/9-175 (West 1996). However, parties may, through clear agreement, shift the burden of liability. First National Bank v. Mid-Central Food Sales, Inc., 129 Ill. App. 3d 1002, 1005, 473 N.E.2d 372, 374, 85 Ill. Dec. 4 (1984). The Illinois Administrative Code (Administrative Code) provides that “a taxpayer or owner of property” may file with the Property Tax Appeal Board an appeal of a decision of a board of review pertaining to the assessment of property for taxation purposes. 86 Ill. Adm. Code § 1910.10(c) (1997). Under the Administrative Code, any taxpayer or property owner dissatisfied with the board of review’s decision pertaining to “the assessment of his property may become a party to the appeal” to the PTAB. 86 Ill. Adm. Code § 1910.60(a) (2000). “The term ‘owner,’ as applied to land, has no fixed meaning applicable under all circumstances and as to any and every enactment. \*\*\* Title refers only to a legal relationship to the land, while ownership is comparable to control and denotes an

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interest in the real estate other than that of holding title thereto.” People v. Chicago Title & Trust Co., 75 Ill. 2d 479, 489, 389 N.E.2d 540, 544, 27 Ill. Dec. 476 (1979). Especially in tax law, “[t]he key elements of ownership are control and the right to enjoy the benefits of the property. \*\*\* Revenue collection is not concerned with the ‘refinements of title’; it is concerned with the realities of ownership.” Chicago Title, 75 Ill. 2d at 489, 389 N.E.2d at 544.

Kankakee County Bd. of Review v. Property Tax Appeal Bd., 316 Ill. App. 3d 148, 151-52 (3d Dist. 2000). As the Appellate Court stated, while revenue collection is concerned with the realities of ownership, and not the “refinements of title,” the parties must provide a “clear agreement” that the burden of liability for the payment of property taxes has shifted. Id. The record in this appeal shows that title did transfer prior to the lien date of January 1, 2019, but there is no evidence that the parties to that transaction sought to shift the liability for paying the property taxes for the subject. As such, the Named Appellant, as the previous owner, has no interest in the outcome of this appeal, and lacks standing to pursue it. For these reasons, the Board grants the Motion filed by the board of review and dismisses this appeal.

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<b>APPELLANT:</b>	<u>Roger Medema</u>
<b>DOCKET NUMBER:</b>	<u>21-02201.001-R-3</u>
<b>DATE DECIDED:</b>	<u>September 2023</u>
<b>COUNTY:</b>	<u>Lake</u>
<b>RESULT:</b>	<u>No Change</u>

The subject property consists of a 2-story dwelling of brick exterior construction with 6,678 square feet of living area. The dwelling was constructed in 1905. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, four fireplaces, an attic with finished area, and a 638 square foot garage. The property has a 70,040 square foot or 1.6079 acre, site and is located in Lake Forest, Shields Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 21, 2021 for a price of \$1,190,000. The appellant completed Section IV – Recent Sale Data of the appeal petition asserting Barberrry Development, LLC was the seller, the sale was not between related parties, the property was sold through a realtor, the property was listed for sale through the Multiple Listing Service for 313 days, and the sale was not due to foreclosure or by contract for deed. In support of the transaction, the appellant submitted a copy of the settlement statement describing a price of \$1,190,000 but did not disclose the payment of any realtor’s commission. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,068,245. The subject's assessment reflects a market value of \$3,212,767 or \$481.10 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.60 of a mile from the subject. The parcels range in size from 40,210 to 130,240 square feet of land area and are improved with 1.75-story, 2-story, or 2.5-story homes of brick, stucco, wood siding, or wood siding and brick exterior construction. The homes range in size from 5,802 to 7,295 square feet of living area and were built from 1912 to 1933 with comparable #4 having an effective age of 1946. Each home has a basement, two of which have finished area, central air conditioning, three to nine fireplaces, and one or two garages ranging in size from 275 to 925 square feet of building area. Comparable #5 has a greenhouse. The comparables sold from May 2019 to October 2021 for prices ranging from \$1,740,000 to \$3,900,000 or from \$299.90 to \$582.15 per square foot of living area, including land.

The board of review submitted a letter from the township assessor’s office contending that the seller, Barberrry Development, LLC, is owned by the buyers, Roger and Linda Medema. The township assessor’s office presented an entity search printout from the Illinois Secretary of State’s

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject’s property record card submitted by the board of review and were not refuted by the appellant in written rebuttal.

## **2023 SYNOPSIS – RESIDENTIAL CHAPTER**

office identifying Roger and Linda Medema as the managers of the LLC and a recorded mortgage dated August 15, 2006 for the subject property identifying Roger and Linda Medema as the members of the LLC. The township assessor's office further contended that the subject was last listed for sale in February, 2021 and noted that the settlement statement shows no payment of a realtor's commission. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented evidence of a 2021 sale of the subject property and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gave little weight to the 2021 sale of the subject, which did not have the elements of an arm's length transaction as it was sold between related parties. Although the appellant asserted the parties to the sale were not related in the appeal petition, the board of review presented evidence demonstrating the buyers are the members and managers of the seller limited liability company, which was not refuted by the appellant in written rebuttal.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1, #4, and #5, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, location, and some features but have varying degrees of similarity in site size and age/effective age. The Board gave less weight to the board of review's comparables #2 and #3, which sold less proximate in time to the assessment date than the other comparables and/or differ substantially from the subject in dwelling size and garage count.

The best comparables sold for prices ranging from \$2,500,000 to \$3,900,000 or from \$374.14 to \$582.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$3,212,767 or \$481.10 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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<b>APPELLANT:</b>	<b>John &amp; Barbara Mullen</b>
<b>DOCKET NUMBER:</b>	<b>20-05574.001-R-1</b>
<b>DATE DECIDED:</b>	<b>April 2023</b>
<b>COUNTY:</b>	<b>Kane</b>
<b>RESULT:</b>	<b>Reduction</b>

The subject property consists of a two-story dwelling of aluminum siding exterior construction with 2,696 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, a fireplace and a two-car garage with 483 square feet of building area. The property has an approximately 5,663 square foot site and is located in Geneva, Blackberry Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on January 17, 2020 for a price of \$355,000 or \$131.68 per square foot of living area, including land. The appellants' counsel reported that the subject property was purchased from the owner of record, the parties to the transaction were not related and the property was advertised using a realtor. The appellants submitted a copy of the Multiple Listing Service (MLS) listing sheet depicting the property had been on the market for 28 days. The MLS indicated that prior to the final purchase price of \$355,000, the subject property was originally listed on November 9, 2019 for an asking price of \$359,900. A copy of the Settlement Statement reflects the purchase price, the date of sale and identified the seller as Mary Ann Martin, trustee of the Mary Ann Martin Living Trust dated July 14, 2016. The Settlement Statement also disclosed that commissions were paid to two realty agencies. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,084. The subject's assessment reflects a market value of \$360,396 or \$133.68 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

On the Notes, the board of review agrees the subject sold in January 2020 for a price of \$355,000. The board of review explained that it reduced the subject's assessment to \$120,084 reflecting an estimated market value of \$360,288. After analyzing the subject's sale, the assessor's evidence and considering the 2020 Blackberry Township equalization factor of 1.0149, the board of review argued the subject's assessment should not be lowered below the board of review reduction.

In further response, the board of review submitted a letter prepared by the Blackberry Township Assessor. The assessor contends an email was sent to the appellants' attorney and a proposal was

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<sup>1</sup> The description of the subject property was obtained from the Multiple Listing Service (MLS) listing sheet provided by the appellants and the information presented by the board of review in its grid analysis. The appellants failed to complete Section III describing the subject and the board of review did not provide a copy of the property record card as required by the rules of the Property Tax Appeal Board (85 Ill.Admin.Code §1910.40(a)) for the subject property.

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made to lower the subject's assessment to \$120,084. This offer reflects the sale price of \$355,000 plus the application of the 2020 township equalization factor of 1.0149. A copy of the stipulation agreement is included with the assessor's evidence. According to the assessor the stipulation was declined by the appellants' attorney.

In further support of its contention of the correct assessment, the board of review, through the township assessor's office, submitted information on three comparable sales located in the same assessment neighborhood code as the subject and within .26 of a mile from the subject property. The comparables have sites that range in size from approximately 4,792 to 5,119 square feet of land area. The comparables are improved with two-story dwellings of brick and vinyl siding, aluminum siding and stone or aluminum siding and brick exterior construction ranging in size from 2,588 to 2,707 square feet of living area. The dwellings were built from 2000 to 2015. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 460 to 691 square feet of building area. The comparables sold from July to December 2019 for prices ranging from \$352,000 to \$415,000 or from \$136.01 to \$153.31 per square foot of living area, land included.

Based on the foregoing, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel argued that the inclusion of a township equalization factor is not appropriate in this appeal because it is already included in the assessment being appealed. Counsel asserted that pursuant to 35 ILCS 200/16-80 of the Property Tax Code, the county is required to maintain the prior tax year county decision, plus township equalization, for the remainder of the general assessment period. In this case there was no prior county decision to maintain and thus no township equalization factor should be included. In addition, a township equalization factor may be applied for Property Tax Appeal Board (PTAB) "rollover" appeals where PTAB granted a reduction in the prior tax year and the tax year being appealed is in the same general assessment period. In this case there was no prior PTAB decision and thus no township equalization factor should be included. For these reasons, counsel requested a reduction in the subject's assessment to reflect the purchase price.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented the January 2020 purchase price of the subject and the board of review acknowledged the purchase but also supplied three comparable sales in support of their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the purchase of the subject property in January 2020 for a price of \$355,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants partially completed Section IV -



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Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction, the appellants submitted a copy of the MLS sheet indicating that the subject had been on the market for 28 days. Additionally, a copy of the Settlement Statement submitted by the appellants depicts commissions were paid to two realty agencies.

The board of review did not dispute the arm's length nature of the subject's sale transaction. The Property Tax Appeal Board has given less weight to the three comparable sales presented by the board of review. The Board finds these comparable sales do not overcome the subject's arm's length sale transaction.

The Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board finds the subject's purchase price of \$355,000 is below the market value reflected by the assessment of \$360,396, land included.

The Board further finds that the board of review agreed that the January 2020 sale was an arm's length transaction and determined the purchase price was sufficient to reduce the subject's assessment to reflect that transaction plus the 2020 township equalization factor. However, the Property Tax Appeal Board finds the argument by the assessing officials that the subject's 2020 sale price should be increased by 1.49% due to the Blackberry Township equalization factor of 1.0149 is unsupported and unpersuasive.

The Board finds that the Kane County Board of Review did not present any substantive evidence of subsequent events that occurred which would cause a change in the subject's market value from its January 17, 2020 purchase price as of January 1, 2020 by 1.49%.

Furthermore, the Board takes judicial notice of the purpose of equalization factors as set forth in the Illinois Department of Revenue publication, PTAX-1004, The Illinois Property Tax System, page 17, concerning how uniformity in assessments is achieved by applying equalization factors:

The assessment/sales ratio study shows **whether or not assessments within a given area actually average 33 1/3 percent of market value**. If the results of the study indicate that assessments are either higher or lower than 33 1/3 percent, a blanket percentage increase or decrease, called an "equalization factor" or "multiplier" is calculated and applied to all non-farm property to bring the level of assessment to 33 1/3 percent. The application of this uniform percentage increase or decrease to assessed values is called "equalization." [Emphasis added.]

Here, where the subject's sale occurred 17 days after the assessment date at issue of January 1, 2020 and in the absence of other market value evidence suggesting that the sale price was no longer reflective of market value, the Property Tax Appeal Board finds that the application of the equalization factor is not appropriate to this arm's length sale that occurred on January 17, 2020 given the purposes for equalization.

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In conclusion, the Board finds the subject property had a market value of \$355,000 as of January 1, 2020. Since market value has been determined the 2020 three-year average median level of assessment for Kane County of 33.32% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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<b>APPELLANT:</b>	<u>Jungho Na</u>
<b>DOCKET NUMBER:</b>	<u>21-04860.001-R-1</u>
<b>DATE DECIDED:</b>	<u>November 2023</u>
<b>COUNTY:</b>	<u>Lake</u>
<b>RESULT:</b>	<u>No Change</u>

The subject property reportedly is an owner-occupied two-story dwelling of brick exterior construction with 2,377 square feet of living area. The dwelling was constructed in 1966. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 583 square foot garage. The property has a 10,074 square foot site<sup>1</sup> and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity concerning the subject's land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located in the same assessment neighborhood code as the subject and within .39 of a mile from the subject. The comparable parcels, which are improved, range in size from 10,222 to 10,548 square feet of land area. Appellant's comparable #1 has a land assessment of \$34,579 or \$3.38 per square foot of land area, whereas the remaining ten comparables presented by the appellant have land assessments of \$57,632 or from \$5.46 to \$5.63 per square foot of land area.

For this 2021 assessment appeal before the Property Tax Appeal Board, the appellant included a copy of the Notice of Findings issued by the Lake County Board of Review for tax year 2021. As the "basis" for the board of review's no change decision, the document sets forth:

Analysis of the comparables submitted indicates that the assessment of the subject property on a price per square foot basis falls within an acceptable range. The present assessment reflects a prior board of review decision plus the application of appropriate township factor(s).

Based on the foregoing evidence, the appellant requested a reduced land assessment of \$55,413 or \$5.50 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,685. The subject property has a land assessment of \$57,632 or \$5.72 per square foot of land area.

In response to the appeal, the board of review submitted a memorandum reporting that the Lake County Board of Review reduced the assessment of the subject property for tax year 2020 based upon the 2019 sale of the property as shown in the attached property record card. The board of review further reports that 2019 was the first year of the general assessment cycle for the subject property. As such and in accordance with Section 16-80 of the Property Tax Code (35 ILCS 200/16-80), the assessment of the subject property for tax year 2021 reflects the assessments of

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<sup>1</sup> The Board finds the best evidence of the subject's site size was set forth in the property record card supplied by the board of review which was not refuted by the appellant.

## **2023 SYNOPSIS – RESIDENTIAL CHAPTER**

the property for tax year 2020 and 2021 with equalization applied.<sup>2</sup> Thus, in accordance with Sec. 16-80 of the Property Tax Code, the board of review contends that the current assessment is proper for owner-occupied residential real estate.

Furthermore, in support of its contention of the correct land assessment and in response to the appellant's inequity argument, the board of review submitted information on three improved land equity comparables which are the same properties as appellant's comparables #5, #8 and #6, respectively. The comparables are located within the same neighborhood code as the subject and within .24 of a mile from the subject. The improved parcels range in size from 10,510 to 10,550 square feet of land area according to the board of review's grid analysis. These parcels each have land assessments of \$57,632 or from \$5.46 to \$5.48 per square foot of land area. Based on the foregoing evidence and legal argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity concerning the land as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's land assessment is not warranted on this record.

The parties submitted a total of twelve land equity comparables, three of which were common to both parties, to support their respective positions on assessment equity before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which appears to be an outlier given the land assessment data for the remaining eleven comparables in the record.

The Board finds the parties' remaining eleven land assessment equity comparables each have a total land assessment of \$57,632, identical to the total land assessment of the subject parcel, despite having lot sizes ranging from 10,228 to 10,500 square feet of land area, or from \$5.46 to \$5.63 per square foot of land area. The subject's land assessment of \$57,632 is identical to that of these eleven comparables but based on the subject's smaller lot size of 10,074 square feet results in a land assessment of \$5.72 per square foot, which falls slightly above the range established by the best comparables in this record on a square foot basis. The Board finds accepted real estate theory, referred to as the economies of scale, provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, it would be expected, all things being equal, that the subject's higher per-square-foot land assessment is reasonable given its smaller lot size relative to the best comparables with larger lot sizes.

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<sup>2</sup> The property record card depicts the 2020 final assessment of the subject property based upon board of review decision was \$138,320. The Notes on Appeal depict that an equalization factor of 1.0171 was applied in 2021 to non-farm properties in Libertyville Township. ( $\$138,320 \times 1.0171 = \$140,685$ ).

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Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

Furthermore, the Board finds that Section 16-80 of the Property Tax Code (35 ILCS 200/16-80) is controlling in this appeal. Section 16-80 states in relevant part:

Reduced assessment of homestead property. In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, **the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review. [Emphasis added.]

For this 2021 assessment appeal before the Property Tax Appeal Board, the appellant included a copy of the Notice of Findings issued by the Lake County Board of Review for tax year 2021. This document sets forth in pertinent part that the “present assessment reflects a prior board of review decision plus the application of appropriate township factor(s).”

The documentation in the record reflects that the subject’s 2020 assessment was \$138,320 and increased in 2021 to \$140,685 based on the 2021 Libertyville Township equalization factor of 1.0171. The Board further finds on this record that appellant did not argue or otherwise show substantial cause why the reduced assessment should not remain in effect, subject to equalization.

Based on the above facts and legal argument put forth by the board of review, the Property Tax Appeal Board finds no reduction in the subject’s assessment is warranted as the subject’s 2021 tax year assessment is equitable and properly reflects the subject’s 2020 assessment of \$138,320 with application of the Libertyville Township equalization factor of 1.0171 as provided by Section 10-80 of the Property Tax Code (35 ILCS 200/10-80).

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<b>APPELLANT:</b>	<b>Mary O’Sullivan Snyder</b>
<b>DOCKET NUMBER:</b>	<b>21-05358.001-R-1</b>
<b>DATE DECIDED:</b>	<b>July 2023</b>
<b>COUNTY:</b>	<b>Winnebago</b>
<b>RESULT:</b>	<b>Reduction</b>

The subject property consists of a 1-story dwelling of aluminum/vinyl siding exterior construction with 668 square feet of living area. The dwelling was constructed in 1900. Features of the home include a basement and central air conditioning. The property is located in Rockford, Rockford Township, Winnebago County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 1, 2019 for a price of \$3,000. The appellant partially completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was advertised for sale with a “Sign, internet and/or auction”. In support of the transaction the appellant submitted a copy of a Real Estate Transfer Declaration which indicates the property was advertised for sale and the seller was a government agency.

The appellant also submitted information on four comparable sales located within 0.89 of a mile from the subject. The comparables are improved with 1-story homes ranging in size from 662 to 797 that were built in 1900 or 1920. Each home has a basement and central air conditioning. The comparables sold from January to December 2020 for prices ranging from \$1,356 to \$16,100 or from \$1.70 to \$22.05 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$870 which would reflect a market value of \$2,610 or \$3.91 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,150. The subject's assessment reflects a market value of \$18,452 or \$27.62 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Winnebago County of 33.33% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on four comparable sales, one of which is located within the subject's neighborhood assessment code. Three comparables have sites ranging from 5,060 to 6,853 square feet of land area. The comparables are improved with 1-story homes of aluminum/vinyl siding or frame exterior construction ranging in size from 683 to 925 square feet of living area. The dwellings were built from 1900 to 1959. Two homes each have a basement and two homes each have a concrete slab foundation. Each home has central air conditioning. Two homes each have a 200 or a 352 square foot garage. The comparables sold from September 2019 to November 2020 for prices ranging from \$17,000 to \$40,000 or from \$24.89 to \$51.28 per square foot of living area, including land.

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The board of review submitted a brief contending that the appellant's comparables are not in the same neighborhood as the subject, two comparables sold at auction, the appellant's comparable #3 was not advertised for sale, and one comparable was a bank REO sale. The board of review also argued the subject was renovated since the appellant's 2019 purchase with permits issued for a new roof, new HVAC, electrical repairs, new water heater, and bathroom remodel, all of which except the electrical were completed by the assessment date. The board of review asserted the appellant's request for a reduction in the subject's assessment to reflect a market value below the 2019 purchase price is not supported by the evidence. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review's comparables #2, #3, and #4 sold in 2019, too remote in time from the assessment date, are located more than 1 mile from the subject, and/or are much newer and/or larger homes than the subject. The appellant also argued the repairs to the subject property are not assessable under Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) because no square footage was added to the improvements.

### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The board of review presented evidence of repairs to the subject which occurred before the assessment date and which were not refuted by the appellant in written rebuttal. Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) provides as follows:

Sec. 10-20. Repairs and maintenance of residential property. Maintenance and repairs to residential property owned and used exclusively for a residential purpose shall not increase the assessed valuation of the property. For purposes of this Section, work shall be deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence.

Based on this record, the Board finds the board of review has not demonstrated that the square footage of the improvements was increased, the repairs materially altered the existing improvements, or replacement materials were valued greater than the materials being replaced.

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Thus, the Board finds the repairs to the subject property should not increase the subject's assessment pursuant to Section 10-20 of the Property Tax Code.

The record contains a total of eight comparable sales and evidence of a 2019 sale of the subject property for the Board's consideration. The Board gives less weight to the 2019 sale of the subject property as this sale occurred more remote in time from the assessment date and is less likely to be indicative of market value as of that date. The Board gives less weight to the board of review's comparables, due to substantial differences from the subject in dwelling size, age, location, and/or garage amenity, and/or which sold less proximate in time to the assessment date than other comparables in this record.

The board of review argued the appellant's comparables were not arm's length sales as two comparables sold at auction, the appellant's comparable #3 was not advertised for sale, and one comparable was a bank REO sale. The Board finds the board of review has not demonstrated that the appellant's comparables #1, #2, and #4 were not arm's length sales. "Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so. Bd. of Educ. v. Ill. Prop. Tax Appeal Bd., 2011 IL App (2d) 100068, P36, 961 N.E.2d 794, 801, 356 Ill. Dec. 405, 412 (citing Chrysler Corp. v. State Property Tax Appeal Bd., 69 Ill. App. 3d 207, 211, 387 N.E.2d 351, 355, 25 Ill. Dec. 695, 699 (2d Dist. 1979)). The mere fact that these comparables sold at auction or as a Bank REO sale, without further evidence of the circumstances of these sales, does not demonstrate these sales were not arm's length transactions. Accordingly, in the absence of other evidence, the Board will consider the appellant's comparable #1, #2, and #4 on this record. However, the Board gives less weight to the appellant's comparable #3, where the appellant did not refute the board of review's assertion that this property was not advertised for sale.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #4, which are more similar to the subject in dwelling size, age, location, and features and sold more proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$1,805 to \$16,100 or from \$2.73 to \$22.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$18,452 or \$27.62 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified.



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<b>APPELLANT:</b>	<b>Jay Patel</b>
<b>DOCKET NUMBER:</b>	<b>18-47219.001-R-1</b>
<b>DATE DECIDED:</b>	<b>May 2023</b>
<b>COUNTY:</b>	<b>Cook</b>
<b>RESULT:</b>	<b>No Change</b>

The subject property consists of a 7,620 square foot parcel of land improved with a 33-year-old, two-story, frame, single-family building containing 2,299 square feet of building area. The property is located in Elk Grove Village, Schaumburg Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant submitted copies of the receipt and certification of sale and the judicial sale deed which disclosed the subject was purchased on March 21, 2017 for \$278,500 or \$121.14 per square foot of building area. The petition discloses that the transfer was not between related parties, the property was sold via auction, that the property was not advertised for sale, that the sale was not due to a foreclosure, and that the property was sold using a contract for deed which was entered into on October 3, 2016. The petition discloses that the subject is an owner-occupied residence.

In support of the equity argument, the appellant submitted five comparables. These comparables are described as two-story, frame, single-family dwellings. They range: in age from 35 to 45 years; in size from 2,225 to 2,709 square feet of building area; and in improvement assessment from \$8.68 to \$10.50 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,721 with an improvement assessment of \$25,768 or \$11.21 per square foot of building area. The total assessment reflects a market value of \$307,210 or \$133.63 per square foot of building area when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the current assessment, the board of review submitted data on four comparables. The comparables are described as two-story, frame, single-family dwellings. They range: in age from 32 to 37 years; in size from 2,072 to 2,196 square feet of building area; and in improvement assessment from \$11.22 to \$13.87 per square foot of building area. They sold from December 2016 to September 2017 for prices ranging from \$161.66 to \$174.94 per square foot of building area. The board of review also listed the sale of the subject in March 2017 for \$278,500.

### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

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The Illinois Supreme Court defined fair cash value as 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 to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428 (1970). In addition, Section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

The Property Tax Appeal Board finds the subject's sale does not meet at least one of the fundamental requirements to be considered an arm's-length transaction reflective of fair cash value. The Board finds the preponderance of the evidence shows the subject property was not advertised or exposed for sale on the open market.

Illinois Courts have stated fair cash value is synonymous with fair market value and is defined as the price a willing buyer would pay a willing seller for the subject property, there being no collusion and neither party being under any compulsion. Ellsworth Grain Company v Property Tax Appeal Board, 172 Ill.App.3d 552, 526 (4<sup>th</sup> Dist. 1988). Although the appellant's evidence may suggest the subject's transaction was between a willing, knowledgeable buyer and seller, the Board finds the transaction was not advertised for sale in the open market and is not typical of the due course of business and trade. The appellant's petition discloses that the subject was not advertised for sale, that a contract for deed was entered into in October 2016, and that a judicial sale took place in March 2017. Thus, the general public did not have the same opportunity to purchase the subject property at any negotiated sale price. Therefore, the subject's sale price was given little weight and is not considered indicative of fair market value.

The best evidence of market value is the comparables submitted by the board of review. These comparables sold from December 2016 to September 2017 for prices ranging from \$161.66 to \$174.94 per square foot of building area. In comparison, the subject's assessment reflects a market value of \$121.14 per square foot of building area which is below the range of the best comparables in the record. Therefore, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued, and a reduction based on market value is not justified.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables. These comparables had improvement assessments ranging of \$10.50 to \$13.87 per square foot of building area. The remaining comparables were given less weight due to differences in size. In comparison the subject's improvement assessment of \$11.21

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per square foot of building area is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements is not justified.

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<b>APPELLANT:</b>	<b><u>Ponds of Palos Townhouse Association</u></b>
<b>DOCKET NUMBER:</b>	<b><u>21-29751.001-R-2 thru 21-29751.018-R-2</u></b>
<b>DATE DECIDED:</b>	<b><u>April 2023</u></b>
<b>COUNTY:</b>	<b><u>Cook</u></b>
<b>RESULT:</b>	<b><u>Dismissed</u></b>

The Board finds the appellant, Ponds of Palos Townhouse Association, timely filed a Residential Appeal petition postmarked on August 19, 2022 from a Final Decision issued by the Cook County Board of Review dated July 25, 2022 with a final transmittal date for Palos Township for tax year 2021 of August 17, 2022.<sup>1</sup>

On November 3, 2022 the Cook County Board of Review was notified of this appeal and given 90 days to file its response. On November 30, 2022 the Cook County Board of Review filed its Motion to Dismiss for lack of standing in the above captioned appeal and the appellant responded. The Board finds that this matter has been fully briefed and that the parties have had ample opportunity to present their respective arguments.

The subject matter of the appeal consists of eighteen parcels improved with nine (9) two-story buildings constructed in 2005, each of which is improved with two (2) townhouse units. The subject property is located in Ponds of Palos Townhouse Association, Palos Heights, Palos Township, Cook County.

This appeal was filed by Ponds of Palos Townhouse Association, the appellant. The appeal challenges the assessment of each parcel (townhouse unit) based on overvaluation. In support of this argument, the appellant submitted a copy of the Cook County Board of Review's final decision for tax year 2021, an Addendum listing each of the assessments for each PIN under appeal along with the appellant's claims for each PIN under appeal, a brief and an appraisal prepared by Andrew G. Hartigan, a Certified General Real Estate Appraiser. Mr. Hartigan's appraisal sets forth an aggregate opinion of value of the subject parcels, utilizing both the sales comparison and income approaches to value, of \$4,600,000 as of January 1, 2020.

The Cook County Board of Review ("BOR") filed its "Board of Review Notes on Appeal" and this Motion to Dismiss. According to the BOR, the appeal involves the assessments of eighteen (18) residential townhomes which are individually owned in fee simple. Moreover, according to the BOR, five of the eighteen townhomes have sold since 2018 and one additional townhome sold in 2015.

The BOR argued that Ponds of Palos Townhouse Association is neither an owner nor a taxpayer for any of these properties and therefore, lacks standing to file this appeal.<sup>2</sup>

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<sup>1</sup> An appeal must be postmarked within 30 days of the final transmittal date. (35 ILCS 200/16-160 (2022)).

<sup>2</sup> The BOR acknowledges the recently enacted Public Act 102-1000 (codified in 35 ILCS 200/16-160) which will allow an association like this appellant to have standing before the Property Tax Appeal Board. However, by its own terms, this statutory provision did not become effective until January 1, 2023.

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The BOR argues that the appellant does not have standing to bring these appeals on behalf of the taxpayers/owners pursuant to section 16-160 of the Property Tax Code ("Code") (35 ILCS 200/16-160) and section 1910.10(c) of the rules of the Property Tax Appeal Board ("PTAB"). (86 Ill.Admin.Code §1910.10(c)). The BOR argued these two provisions require the appeal to be filed by the taxpayer or owner of the property, and that because the Ponds of Palos Townhouse Association is not the taxpayer or owner it has no standing to bring this appeal.

Based on these arguments the BOR requested dismissal of the appeal.

In response, the appellant asserted it has standing to file the appeal "as the representative of the individual unit owners who are taxpayers of the subject property." Appellant contends that condominium associations have standing to appeal." (Citing: *Hidden Creek Condominium Association v. PTAB*, 414 Ill.App.3d 955 (1<sup>st</sup> Dist. 2011) and *The Lofts at 1800 Condominium Association v. PTAB*, 2021 IL App (1<sup>st</sup>) 201697-U). According to the appellant, each of these cases held that a condominium association can have standing to file a property tax appeal with the PTAB. Appellant further argues it has a direct and substantial interest in the subject property as "it represents the interests of the individual unit owners who are taxpayers of the subject property." Additionally, the appellant contends that it is responsible for the management and maintenance of the subject property and "therefore has an interest in ensuring that the assessment of the subject property is fair and accurate."

Finally, the appellant relies on the fact that the General Assembly recently passed Public Act 102-1000, which allows associations like the subject to have standing in PTAB proceedings as of January 1, 2023. In conclusion, based on case law applicable to condominium associations and the recent legislative change to the Property Tax Code, the appellant requests denial of the motion.

### Preliminary Matter

Before this Board addresses the merits of the parties' arguments, we must first address the cases cited by the appellant in its brief. The appellant cited to the following cases:

1. "Hidden Creek Condominium Association v. Property Tax Appeal Board, 414 Ill.App. 3d 955 (1st Dist. 2011)." App. Br. Pgs. 2, 3 and 4.
2. "The Lofts at 1800 Condominium Association v. Property Tax Appeal Board, 2021 IL App (1st) 201697-U." App. Br. Pgs. 2 and 3.
3. "1010 Lake Shore Association v. Property Tax Appeal Board. 64 N.E.3d 1238 (Ill. App. Ct 2016)." App. Br. Pg 3.
4. "Hidden Creek Condo. Ass'n v. Lake County Board of Review, 26 N.E.3d 1289 (Ill. App. Ct. 2015)." App. Br. Pg. 3.

After a diligent search, the PTAB is unable to find these cases cited by the appellant. All citations were entered into Lexis with negative results. A search was conducted in Lexis for "Hidden Creek Condo" with the search being limited to only Illinois' jurisdiction, which resulted in one case meeting this criteria - *Groves of Hidden Creek Condominium II Ass'n v. Groves of Hidden Creek Community Ass'n*, 2014 IL App (1st) 132395-U. See Attachment 1. Again, for the *Lofts at 1800* case a search was conducted for the citation with negative results. A Lexis search for "Lofts at 1800" was conducted and only two cases meet this criteria, both of which were cases from the

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Northern District of Illinois. See Attachment 2. An additional search for "1800 Condo" was conducted. The results were three cases from the State of Florida. See Attachment 3. A search for the citation to the *1010 Lake Shore Association case* reveals the citation is actually to *Simek v. Nolan*, 64 N.E.3d 1237 (Ind. Ct. App. 2016). See Attachment 4. A search for the alleged citation to the "*Hidden Creek Condo Ass'n*" case is actually a citation to *State v. Adams*, 2014-Ohio-5854, 26 N.E.3d 1283 (Ct. App.). See Attachment 5.

### Conclusion of Law

After reviewing the record, considering the arguments of the parties and for the reasons stated below, the PTAB finds that the Ponds of Palos Townhome Association is not the taxpayer nor the owner of the subject property. Additionally, the Townhome Association is not a condominium association as defined by statute. 765 ILCS 605/1, *et seq.* Therefore, the PTAB does not have jurisdiction to hear this appeal and dismisses this matter.

### Limits of PTAB's Jurisdiction

PTAB is a legislatively created administrative body whose authority is derived from the Property Tax Code. 35 ILCS 200/7-5 *et seq.*; *Cook County Bd. of Review v. Property Tax Appeal Bd.*, 339 Ill.App.3d 529, 538 (1st Dist. 2003). As an administrative agency, PTAB has "no inherent or common law powers, and any authority that the agency claims must find its source within the provisions of the statute by which the agency was created..." *Illinois Dep't of Revenue v. Illinois Civil Serv. Comm'n*, 357 Ill. App. 3d 352, 827 N.E.2d 960 (2005).

Although the term "jurisdiction" is not strictly applicable to an administrative body, it is used to designate the authority of the administrative body to act. Thus, in the administrative law context, the term "jurisdiction" has three aspects: (1) personal jurisdiction (i.e., the agency's authority over the parties and intervenors involved in the proceedings); (2) subject-matter jurisdiction (i.e., the agency's power over the general class of cases to which the particular case belongs); and (3) an agency's scope of authority under its statute. The third aspect is considered the inherent power of an agency to make or enter the particular order involved.

*Armstead v. Sheahan*, 298 Ill. App. 3d 892, 894–95 (1998) (Internal citations omitted).

The question presented by this motion is – Does the PTAB have jurisdiction to hear an appeal from a townhome association?

### Owner, Taxpayer or Taxing District

Section 16-160 of the Property Tax Code provides in part that:

[F]or all property in any county other than a county with 3,000,000 or more inhabitants, any **taxpayer** dissatisfied with the decision of a board of review . . . as such decision pertains to the assessment of his or her property for taxation purposes, or any **taxing body** that has an interest in the decision of the board of review . . . on an assessment made by any local assessment officer, may, (i) in counties with

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less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review. . . .(Emphasis added.)

35 ILCS 200/16-160. In accordance with this statutory authority, section 1910.10(c) of the rules of the PTAB provides that:

Only a **taxpayer or owner** of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or a **taxing body that has a tax revenue interest** in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board. (Emphasis added.)

86 Ill.Admin.Code 1910.10(c). Section 1910.60(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.60(a)) further states in relevant part:

**Any taxpayer or owner of property** dissatisfied with a decision of the board of review as such decision pertains to the assessment of his or her property may appeal that decision by filing a petition with the Property Tax Appeal Board . . . [Emphasis added]

When determining if the party initiating a case before the PTAB is an owner or a taxpayer, the appellate court has stated:

Title refers only to a legal relationship to the land, while ownership is comparable to control and denotes an interest in the real estate other than that of holding title thereto.

Kankakee County Board of Review v. Property Tax Appeal Board, 316 Ill.App.3d 148. 152 (3<sup>rd</sup> Dist. 2000) (citing People v. Chicago Title & Trust Co., 75 Ill.2d 479 at 489 (1979)).

The Kankakee court further found:

Especially in tax law, "[t]he key elements of ownership are control and the right to enjoy the benefits of the property. Revenue collection is not concerned with the "refinements of title"; it is concerned with the realities of ownership."

Kankakee at 152.

The Tax Code, Administrative Rules, and case law clearly provide that only a taxpayer, owner or taxing body with a tax revenue interest may initiate an appeal before the PTAB to challenge a decision of the board of review relating to the assessment of the property.

We can easily dispense with the notion that the Ponds of Palos Townhome Association is not a taxing district. Therefore, this provision of the statute resting jurisdiction in the PTAB is not triggered. The Townhome Association concedes by its own argument that it filed this appeal as "the representative of the individual unit owners who are taxpayers of the subject property." App.

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Br. Pg. 3. The PTAB takes this as an admission that the Townhome Associations in not the owner nor the taxpayer. Therefore, PTAB lacks the jurisdiction to hear this appeal since the legislature, at least prior to January 1, 2023, did not give the PTAB that authority.

### **Condominium Associations**

The Appellant seems to be arguing that the Ponds of Palos Townhome Association should be treated as a condominium association and that if the appellant is treated as such, the PTAB would have jurisdiction. We say "seems" because the appellant cites to cases that do not appear to exist. But, *in arguendo*, if the law as stated by the appellant is correct, despite the incorrect citations and party names, this argument fails because the Townhome Association is not a condominium association. The Condominium Property Act requires condominium associations to have the word "condominium" in its name or to have the words "a condominium" following its names. 765 ILCS 605/4(c). Since the Ponds of Palos Townhome Association is not a condominium association, the appellant's uncited argument is without merit.

The fact that the Townhome Association is not subject to the Condominium Community Act is important because the Association does not benefit from 765 ILCS 605/10. Section 605/10 explicitly gives condominium associations authority to represent individual owners in connection with the assessments of their taxes. Whether or not that gives PTAB jurisdiction to hear a condominium association appeal is irrelevant because this Town Association is not governed by this statute.

The PTAB acknowledges that this decision may be read to be in contradiction with its decision in *Stonecreek Townhome Association*, Docket No. 16-36976. We do not need to revisit the wisdom of that decision, nor do we need to overrule it here – nor can we. *Stonecreek* and the instant appeal are distinguishable. Each decision of the PTAB "is necessarily fact specific and based upon the particular record of each case." *Board of Educ. of Ridgeland School Dist. No. 122, Cook County v. Property Tax Appeal Bd.*, 2012 IL App (1st) 110461, ¶ 33. In *Stonecreek*, the appellant presented sound legal arguments based on citable case law and statutes. The Appellant in this matter has not.

### **Public Act 102-1000**

The appellant argues that Public Act 102-1000 "provides further support for its position" that the PTAB has jurisdiction to hear this appeal. We find this argument to be without merit. To the contrary, we find the enactment of Public Act 102-1000 to work against the appellant's argument.

Public Act 102-1000 amended the Property Tax Code, the PTAB's enabling statute, to give the PTAB jurisdiction over an appeal filed by "common interest community association," a "unit owners association" as defined by the Condominium Property Act, or a "master association" as defined by the Condominium Property Act. See 35 ILCS 200/16-160 (LexisNexis, Lexis Advance through P.A. 102-1140, of the 2022 Regular Session of the 102nd Legislature). The change in statute was not effective until January 1, 2023. It is clear, the General Assembly did not expand PTAB's jurisdiction over appeals filed by these types of associations until after January 1, 2023. So, prior to January 1, 2023, the General Assembly had not given the PTAB the jurisdiction to hear this appeal.



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### Conclusion

Finally, pursuant to Section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.90(i)), the Board may take judicial notice of previous decisions issued by the Board.

Section 1910.90(i) of the rules of the Property tax Appeal Board states:

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.

The Board takes judicial notice of Docket Nos. 08-22568, 09-25824, 10-20257, 11-21566, 12-21271, 13-20284, 14-26811, 15-20745, 17-22830 and 18-20446 involving the same appellant, Ponds of Palos Townhouse Association, and the BOR wherein the parties either entered into a stipulation concerning these same parcels or proceeded with the matter to a written decision being issued by PTAB on the merits. Additionally, for tax years 2019 and 2020, the parcels were appealed under the names of the individual property owners. The Board finds in the prior tax year appeals, the issue of jurisdiction was not raised by the BOR prior to the execution of the stipulation and/or issuance of a decision by the PTAB on the merits.

The facts before the PTAB demonstrate that the owners of the respective PINs did not file a tax year 2021 appeal to the PTAB. Rather a consolidated appeal for 18 individual townhome dwellings was filed for tax year 2021 by the Ponds of Palos Townhouse Association. The record clearly demonstrates that the Townhouse Association is not the taxpayer, owner or a taxing body with a tax revenue interest that has standing to initiate the appeals before the PTAB to challenge the 18 parcels contained within the decision of the Cook County Board of Review as it pertains to the assessment of the subject PINs.

For this 2021 tax year appeal, based on the conclusion that Ponds of Palos Townhouse Association is not a taxpayer, owner or taxing body, the Board finds the appellant does not have standing to file an assessment appeal and the Property Tax Appeal Board **grants** the Motion to Dismiss; this appeal is **dismissed for lack of jurisdiction**.

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<b>APPELLANT:</b>	<u>Garry Sklovsky</u>
<b>DOCKET NUMBER:</b>	<u>21-00981.001-R-1</u>
<b>DATE DECIDED:</b>	<u>September 2023</u>
<b>COUNTY:</b>	<u>Lake</u>
<b>RESULT:</b>	<u>No Change</u>

The subject property consists of a one-story dwelling with 2,363 square feet of living area. The dwelling was constructed in 1994. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 200 square foot garage. The property is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within .07 of mile from the subject property. The comparables are improved with one-story dwellings, each containing 1,892 square feet of living area. The dwellings were built in either 1993 or 1994. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and a garage with either 200 or 400 square feet of building area. The comparables sold in August or October 2020 for prices ranging from \$235,000 to \$280,000 or from \$124.21 to \$147.99 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,445. The subject's assessment reflects a market value of \$317,128 or \$134.21 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$66,232 or \$28.03 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .07 of a mile from the subject property. The board of review's comparable #5 is the same property as the appellant's comparable #4. The comparables are improved with one-story dwellings ranging in size from 1,892 to 2,389 square feet of living area. The dwellings were built in either 1993 or 1995. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and a garage with either 200 or 400 square feet of building area. The comparables sold from April 2020 to December 2021 for prices ranging from \$280,000 to \$375,000 or from \$147.99 to \$198.20 per square foot of living area, including land. The board of review asserted that comparables #2 and #3 are identical models with similar features. The comparables have total assessments ranging from \$93,987 to \$110,020 and improvement assessments ranging from \$54,774 to \$66,916 or from \$24.68 to \$28.95 per square foot of living area.

Based on this evidence, the board of review recommends an increase in the subject's total assessment to \$116,655, which would reflect a market value of \$350,000. The requested increase

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would result in an improvement assessment for the subject of \$77,442 or \$32.77 per square foot of living area.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables, as well as board of review comparables #1 and #5, which includes the common comparable, due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2, #3 and #4, which are similar to the subject in location, dwelling size, design, age and some features, two of which are identical in dwelling size. The comparables sold from April 2020 to October 2021 for prices ranging from \$355,000 to \$375,000 or from \$148.60 to \$158.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$317,128 or \$134.21 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Based on this evidence, the Board finds the subject is under assessed in relation to market value.

The Board denies the board of review's request to increase the subject's assessment as the evidence disclosed there exists a practical uniformity of assessments between the best comparables presented by the board of review and the subject property. (See Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960)). These most similar comparable sales have improvement assessments ranging from \$58,313 to \$66,916 or from \$24.68 to \$28.32 per square foot of living area. The subject's improvement assessment is \$66,232 or \$28.03 per square foot of living area falls within the range established by the best comparables in the record. Increasing the subject's assessment as requested by the board of review would result in an inequitable assessment of the subject property in contrast with the assessments of the best comparables provided by the board of review.

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<b>APPELLANT:</b>	<u>William J. Whelehan</u>
<b>DOCKET NUMBER:</b>	<u>19-34178.001-R-1</u>
<b>DATE DECIDED:</b>	<u>July 2023</u>
<b>COUNTY:</b>	<u>Cook</u>
<b>RESULT:</b>	<u>No Change</u>

The subject property consists of a 3,060 square foot parcel of land improved with a 112-year-old, three-story, masonry, multi-family dwelling containing 3,247 square feet of building area. The property is located in Chicago, West Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of the equity argument, the appellant submitted four comparables. The comparables are described as three-story, masonry, multi-family dwellings. They range in size from 5,022 to 7,806 square feet of building area and in improvement assessment from \$9.88 to \$11.50 per square foot of building area. The appellant's evidence lists conflicting data on the ages of these properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$52,449 with an improvement assessment of \$44,646 or \$13.75 per square foot of building area.

In support of the current assessment, the board of review submitted four comparables. These properties are described as three-story, masonry, multi-family dwellings. They range: in age from 93 to 105; in size from 3,084 to 3,579 square feet of building area; and in improvement assessment from \$13.95 to \$16.98 per square foot of building area.

In rebuttal, the appellant submitted four additional comparables. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence in rebuttal and, therefore, these comparables cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

### Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments ranging from \$13.95 to \$16.98 per square foot of building area. The remaining comparables were given less weight due to differences in size. In comparison the subject's improvement assessment of \$13.75 per square foot of building area is below the range of the best comparables in this record. Based on this record the Board finds the

## **2023 SYNOPSIS – RESIDENTIAL CHAPTER**

appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements is not justified.

**2023 SYNOPSIS – RESIDENTIAL CHAPTER**

<b>APPELLANT:</b>	<u>Thomas Wood</u>
<b>DOCKET NUMBER:</b>	<u>21-02194.001-R-2</u>
<b>DATE DECIDED:</b>	<u>October 2023</u>
<b>COUNTY:</b>	<u>Lake</u>
<b>RESULT:</b>	<u>Dismissed</u>

The subject property consists of a single family residential dwelling located in Lake Bluff, Shields Township, Lake County. The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales with varying degrees of similarity to the subject. Based on this evidence, the appellant requested a reduction in the subject’s total assessed value of \$148,600.

The parties appeared before the Property Tax Appeal Board on September 13, 2023 for a scheduled hearing at the Lake County Board of Review Office in Waukegan pursuant to prior written notice dated July 7, 2023. Appearing on behalf of the appellant was attorney Andrew J. Rukavina. Appearing on behalf of the intervenor, was Scott E. Nemanich, and appearing on behalf of the Lake County Board of Review was Marty Kinczel, Chief Real Estate Appraiser for the Lake County Board of Review. The appellant’s counsel advised the ALJ that he did not procure the services of a court reporter to record and transcribe the proceedings as required by Section 1910.98(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.98(a)).<sup>1</sup>

As part of the original Hearing Notice issued on July 7, 2023, the Property Tax Appeal Board notified the appellant that, pursuant to section 1910.89 of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.98), since the appellant is seeking a change in assessment of \$100,000 or more in assessed valuation, the appellant must provide a court reporter at its own expense.

The presiding ALJ informed Mr. Rukavina that pursuant to section 1910.69(d) of the rules of the Property Tax Appeal Board, failure to provide a court reporter is sufficient grounds for dismissal of the appeal. (86 Ill.Admin.Code §1910.69(d)) Mr. Rukavina stated he was unaware of this PTAB rule and suggested he could “adjust” the appellant’s assessment request in order avoid the need of a court reporter. In response, the ALJ cited County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945, 657 N.E.2d 673 (4<sup>th</sup> Dist. 1995), existing case law, which precludes such a change to an appeal.

During the proceeding, Mr. Rukavina requested latitude be granted by the Board due to the prejudicial impact on the appellant for counsel’s admitted lack of knowledge regarding the requirement of a court reporter. The appellant’s attorney requested a 15 minute recess to “search

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<sup>1</sup> Section 16-190(a) of the Property Tax Code provides in part:

The Property Tax Appeal Board shall keep a record of its proceedings and orders and the record shall be a public record. In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense. The original certified transcript of such hearing shall be forwarded to the Springfield office of the Property Tax Appeal Board and shall become part of the Board's official record of the proceeding on appeal. . . . 35 ILCS 200/16-190(a).

## 2023 SYNOPSIS – RESIDENTIAL CHAPTER

the building for a court reporter.” Mr. Nemanich asserted the intervenor was present and prepared to proceed to hearing and argued there is no way to know if a court reporter would even be found. The ALJ ruled the facts of the proceeding would be communicated to the Board and that no hearing on the merits would be held absent a court reporter.

### Conclusion of Law

Section 1910.98(a) of the rules of the Property Tax Appeal Board provides in part that:

In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense... 86 Ill.Admin.Code §1910.98(a).

Section 1910.69(d) of the rules of the Property Tax Appeal Board provides in part that:

Failure of the contesting party to furnish a court reporter as required by Section 1910.98(a) of this Part shall be sufficient cause to dismiss the appeal... 86 Ill.Admin.Code §1910.69(d).

Section 1910.30(j) of the rules of the Property Tax Appeal Board provides in part:

The contesting party may only amend the assessment claimed to be correct by filing an appeal petition denoted as “Amended” setting forth the assessed valuation of the land, the assessed value of the improvements, and the total assessed valuation that the contesting party considers correct upon the completion of the filing of the documentary evidence in accordance with extensions granted pursuant to subsection (g). **No Amendment to the contesting party’s assessment request will be accepted after the expiration of the extension of time to submit evidence that has been granted pursuant to subsection (g).** [Emphasis added]

Moreover, the appellate court has provided clarity on this issue. In County of Coles v. Property Tax Appeal Board, the appellate court held: The amount of change sought is fixed at the instant a petition is filed with the Property Tax Appeal Board and is the difference between the final decision of the board of review and the proposed assessment request set forth by the contesting party on the petition. County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945, 657 N.E.2d 673 (4<sup>th</sup> Dist. 1995).

Finally, Section 1910.69(a) of the rules of the Property Tax Appeal Board provides as follows:

Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Sections 1910.30, 1910.40, 1910.60, 1910.65, 1910.67, 1910.68 and 1910.73 of this Part shall result in the default of that party. 86 Ill.Admin.Code §1910.69(a).

## 2023 SYNOPSIS – RESIDENTIAL CHAPTER

The Board finds the appellant requested a change in the subject's total assessment in excess of \$100,000. The amount of change sought is fixed at the instant a petition is filed with the Property Tax Appeal Board and is the difference between the final decision(s) of the board of review and the proposed assessment(s) request set forth by the contesting party on the petition. County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945, 657 N.E.2d 673 (4<sup>th</sup> Dist. 1995).

The original notice of the scheduled hearing was made in accordance with section 1910.67 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.67). The hearing notice letter dated July 7, 2023 stated the time, location and, pursuant to section 1910.98 of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.98), informed the appellant of the requirement to engage a court reporter for the hearing. The Board finds the appellant failed to procure the services of a court reporter as required by section 1910.98(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.98(a)) The Board further finds that pursuant to Section 1910.69(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.69(d)), failure to furnish a court reporter as required in section 1910.98(a) is sufficient cause for dismissal of the appeal. Additionally, the Property Tax Appeal Board finds the appellant's counsel provided no good cause for failure to have a court reporter present at the scheduled hearing. For these reasons, docket number 21-02194.001-R-2 is hereby dismissed.



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### 2023 RESIDENTIAL CHAPTER

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**PROPERTY TAX APPEAL BOARD**  
**SYNOPSIS OF REPRESENTATIVE CASES**  
**2023 FARM DECISIONS**



**PROPERTY TAX APPEAL BOARD**  
Section 16-190(a) of the Property Tax Code  
(35 ILCS 200/16-190(a), Illinois Compiled Statutes)  
Official Rules - Section 1910.76  
Printed by Authority of the State of Illinois



## 2023 SYNOPSIS – FARM CHAPTER

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### 2023 FARM CHAPTER

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**2023 SYNOPSIS – FARM CHAPTER**

<b>APPELLANT:</b>	<u>John &amp; Carol Hanna</u>
<b>DOCKET NUMBER:</b>	<u>20-09271.001-F-1</u>
<b>DATE DECIDED:</b>	<u>September 2023</u>
<b>COUNTY:</b>	<u>Effingham</u>
<b>RESULT:</b>	<u>Reduction</u>

The subject property consists of a 20-acre parcel, a portion of which is used for farming and improved with farm building(s) along with a 1.5-acre homesite, which have not been contested in this appeal. The sole issue on appeal concerns the assessment as real property of a manufactured home built in 1989 situated on the parcel. The property is located in Mason, Mason Township, Effingham County.

The appellants contend the mobile home located on the subject parcel, situated outside of a mobile home park, is their residence. Upon request of the appellants, the Board takes notice of the stipulated decision issued by the Property Tax Appeal Board in Docket No. 05-02402.001-F-1 which depicts a zero assessment on the residence as part of this parcel. Appellants report no changes to the subject parcel have occurred to the property, condition of the home, or statutes.

Based on the foregoing contention of law, the appellants requested the subject’s improvement assessment be removed and reduced to \$0 with no changes in the farmland, homesite and/or outbuilding assessments.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on May 4, 2023.

**Conclusion of Law**

The taxpayers set forth a contention of law asserting that the mobile home on the subject property has been improperly classified and assessed as real estate for tax year 2020. The board of review has been defaulted in this proceeding and thus, did not contest this assertion. On this record, the Board finds the appellants established that a reduction in the subject's assessment is warranted in light of applicable provisions of the Property Tax Code.

The appellants contend that the mobile home located on the subject site should not be assessed and taxed as real estate. Section 1-130 of the Property Tax Code, which defines real property, was amended by Public Act 96-1477, with an effective date of January 1, 2011, to provide in part as follow:

§1-130. Property, real property; real estate; land; tract; lot:

- (a) The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon, including all oil, gas, coal, and other minerals in the land and the right to remove oil, gas and other minerals, excluding coal, from the land, and all rights and privileges

## 2023 SYNOPSIS – FARM CHAPTER

belonging or pertaining thereto, except where otherwise specified by this Code. Not included therein are low-income housing tax credits authorized by Section 42 of the Internal Revenue Code, 26 U.S.C.

**(b) Notwithstanding any other provision of law, mobile homes and manufactured homes that (i) are located outside of mobile home parks and (ii) are taxed under the Mobile Home Local Services Tax Act on the effective date of this amendatory Act of the 96th General Assembly shall continue to be taxed under the Mobile Home Local Services Tax Act and shall not be classified, assessed, and taxed as real property until the home is sold or transferred or until the home is relocated to a different parcel of land outside of a mobile home park. If a mobile home described in this subsection (b) is sold, transferred, or relocated to a different parcel of land outside of a mobile home park, then the home shall be classified, assessed, and taxed as real property.** (Emphasis Added). Mobile homes and manufactured homes that are classified, assessed, and taxed as real property on the effective date of this amendatory Act of the 96th General Assembly shall continue to be classified, assessed, and taxed as real property. If a mobile or manufactured home that is located outside of a mobile home park is relocated to a mobile home park, it must be considered chattel and must be taxed according to the Mobile Home Local Services Tax Act. The owner of a mobile home or manufactured home that is located outside of a mobile home park may file a request with the county that the home be classified, assessed, and taxed as real property. . .

35 ILCS 200/1-130(b).<sup>1</sup>

This provision of the Property Tax Code was enacted by P.A. 96-1477, § 805, effective January 1, 2011. Thus, the subject mobile home located on a permanent foundation is "frozen" as it was classified prior to January 1, 2011 to be taxed only under the Privilege Tax until such time as it may be "sold, transferred, or relocated to a different parcel of land outside of a mobile home park."

The record indicates that the mobile home at issue is not located in a mobile home park. Based on this record and the foregoing statutory provision, the Board finds a reduction in the subject's assessment is justified as the subject mobile home is not assessable as real property under the Property Tax Code.

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<sup>1</sup> P.A. 98-749 amended subsections (b) and (c) of section 1-130 of the Property Tax Code effective July 16, 2014, which is not germane to the present appeal.



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<b>APPELLANT:</b>	<b>Crystal Kern</b>
<b>DOCKET NUMBER:</b>	<b>20-06810.001-F-1</b>
<b>DATE DECIDED:</b>	<b>May 2023</b>
<b>COUNTY:</b>	<b>Logan</b>
<b>RESULT:</b>	<b>Reduction</b>

The subject property consists of an improved farmland parcel containing approximately 16-acres of land area.<sup>1</sup> The subject property is improved with a 5,400 square foot pole building built in 2019 on a concrete slab foundation which contains 1,800 square feet finished as residential living area and the remaining 3,600 square feet consists of pole building with concrete floor. The living area portion of the building is 1.5 stories and has central air conditioning. The property is improved with an additional outbuilding that is used as a two-car garage and a farm building. The property is located in Mt. Pulaski, Mt. Pulaski Township, Logan County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The subject’s homesite and farmland assessments were not challenged. In support of this argument the appellant submitted information on four equity comparables located from .99 to 17.9 miles from the subject property.<sup>2</sup> Comparable #1 is described as a pole building with steel siding built in 2010 that consists of 1,536 square of living area and 3,456 square feet of steel hangar. Comparable #2 is described as a one-story dwelling built in 1910 on a crawl space foundation that contains 795 square feet of living area. Comparable #3 is described as a one-story dwelling of frame construction built in 2001. The dwelling has 2,160 square feet of living area, a walk-out basement and an 864 square foot attached garage. Comparable #4 is described as a two-story dwelling of frame construction built in 1900. The dwelling has 1,404 square feet of living area, a basement and a 448 square foot garage. The comparables have improvement assessments ranging from \$10,700 to \$53,660 or from \$13.46 to \$24.48 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to \$32,100 or \$17.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,880. The subject property has an improvement assessment of \$77,290 or \$42.94 per square foot of living area when using 1,800 square feet of residential living area. The board of review disclosed the outbuildings/farm buildings have an improvement assessment of \$500.

In response to the appeal, the board of review asserted appellant’s comparable #2 was incorrectly assessed due to the assessor considering an older single-family home being the primary residence on the property, when in fact, the primary residence was situated in a metal pole building which had been recently added. The board of review provided a property record card with assessment

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<sup>1</sup> The Board finds the best evidence of the subject’s description is located in the parcel details printout submitted by the appellant which contained a schematic diagram, measurement and calculations of the pole building.

<sup>2</sup> In reviewing the records, the Board finds the appellant submitted 2019 assessment information for comparables #5 through #9 for a 2020 appeal for assessment equity. Therefore, the Board will not further consider these comparables in the analysis.

## **2023 SYNOPSIS – FARM CHAPTER**

information for the 2021 tax year. The board of review also noted the appellant purchased the 16-acre subject site in May 2017 for \$170,000 and had an existing two-car garage at the time of sale.

In support of its contention of the correct assessment the board of review submitted sales and assessment information on two properties located in Sangamon and Cass Counties. Based on this evidence, the board of review requested that the subject's assessment be sustained.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds a reduction in the subject's assessment is warranted based upon the record evidence.

The record contains 6 assessment comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4 which are significantly older homes when compared to the subject. The Board also gives no weight to the assessment equity data for the two board of review comparables which are located in different counties than the subject property. In Cherry Bowl v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331 (2<sup>nd</sup> Dist. 1981), the appellate court held that evidence of assessment practices of assessors in other counties is inadmissible in proceedings before the Property Tax Appeal Board. The court observed that the interpretation of relevant provisions of the statutes governing the assessment of real property by assessing officials in other counties was irrelevant on the issue of whether the assessment officials within the particular county where the property is located correctly assessed the property. Lastly, the sales data for these properties does not address the appellant's equity argument.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3. These two comparables are 8 and 17 years older than the subject and have living area that brackets the subject's living area. However, comparable #2 lacks pole building area when compared to the subject which has 3,600 square feet of pole building area. Most weight was given to appellant's comparable #1 which is most similar to the subject property as it has 3,456 square feet of pole building area. The comparables have improvement assessments of \$53,660 and \$52,880 or \$34.93 and \$24.48 per square foot of living area per square foot of living area, respectively. The subject improvement, excluding the farm buildings, has an improvement assessment of \$77,290 or \$42.94 per square foot of living area, which falls above the improvement assessments of the two most similar comparables in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject improvement assessment, excluding the farm buildings, is excessive. Based on this record the Board finds a reduction in the subject's assessment is warranted.

**2023 SYNOPSIS – FARM CHAPTER**

<b>APPELLANT:</b>	<b>Paola Petragallo</b>
<b>DOCKET NUMBER:</b>	<b>20-06673.001-F-1</b>
<b>DATE DECIDED:</b>	<b>February 2023</b>
<b>COUNTY:</b>	<b>DeKalb</b>
<b>RESULT:</b>	<b>No Change</b>

The subject property consists of a 1-story dwelling of brick exterior construction with 2,821 square feet of living area.<sup>1</sup> The dwelling was constructed in 1978. Features of the home include a basement, central air conditioning, a fireplace, a 625 square foot garage, and a 1,296 square foot pole building. The property has a 119,790 square foot, or 2.75 acre, site and is located in Kingston, Kingston Township, DeKalb County.

The appellant contends assessment inequity as the basis of the appeal concerning the homesite and lack of farmland and outbuilding assessments;<sup>2</sup> the appellant did not dispute the subject's improvement (or residence) assessment. In support of this argument, the appellant submitted information on three equity comparables located either on the same street as the subject and/or within Kingston Township. The comparables have homesites ranging in size from 17,424 to 34,848 square feet, or from 0.40 to 0.80 of an acre, of land area and have homesite assessments ranging from \$4,574 to \$9,149 or of \$0.26 per square foot of land area.

The appellant submitted 2020 tax year assessment information sheets for the comparables. Comparable #1 has 2.20 acres of cropland and 0.76 of an acre of other farmland with a farmland assessment of \$745 and an outbuildings assessment of \$10,236. Comparable #2 has 2.17 acres of cropland and 0.54 of an acre of other farmland with a farmland assessment of \$1,189 and an outbuildings assessment of \$15,556. Comparable #3 has 2.90 acres of cropland, 0.36 of an acre of permanent pasture, and 0.10 of an acre of other farmland with a farmland assessment of \$773 and an outbuildings assessment of \$4,026.

The appellant also submitted 2020 tax year assessment information for the subject, which describes a homesite of 31,363.2 square feet, or 0.72 of an acre, of land area; 1.99 acres of permanent pasture; and 0.04 of an acre of other farmland. The assessment information also describes a prior year farmland assessment of \$460 and a prior year outbuildings assessment of \$4,282. As part of the appeal, the appellant wrote “looking to restore farmland and farm building to my property type.”<sup>3</sup> The appellant submitted an aerial photograph and survey of the subject property and a photograph of the subject home.

Based on this evidence, the appellant requested a farmland assessment of \$482, a homesite assessment of \$4,574, and an outbuildings assessment of \$4,282. The appellant did not request any change to the subject’s improvement assessment.

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject’s property record card presented by the board of review.

<sup>2</sup> The assessing officials have included subject’s pole building in the improvement assessment of \$99,660.

<sup>3</sup> In order to be granted a preferential farmland assessment, it must be established that farming activities occurred on the property for the preceding two years. (35 ILCS 200/10-110).

## 2023 SYNOPSIS – FARM CHAPTER

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,654. The subject property has a land assessment of \$16,994 or \$0.14 per square foot of land area, based on the subject's total site size of 119,790 square feet of land.

The board of review submitted a brief contending that the appellant has not presented any evidence of farm use on the subject property. The board of review asserted its comparables are located close in proximity to the subject and in the same residential rural neighborhood as the subject, are similar in site size, and each have a dwelling and a barn or shed like the subject. The board of review argued the appellant's comparables have larger sites than the subject and show visible signs of farming activities unlike the subject. In support of this argument, the board of review presented aerial photographs of the subject, the board of review's comparables, and the appellant's comparables. The board of review noted the photographs of the appellant's comparables depict farming activities, such as row crops, active barns and grain bins, and/or horse boarding facilities, whereas photographs of the subject do not depict any such farming activities.

The board of review also submitted pages 5 and 6 from the Illinois Department of Revenue's Publication-122 Instructions for Farmland Assessments. The board of review highlighted the definition of a farm under 35 ILCS 200/1-60, which does not include land primarily used for residential purposes even though there may be farming activities incidental to its residential primary use.

In support of its contention of the correct assessment given the appellant's assessment inequity claim, the board of review submitted information on three equity comparables, together with a map depicting the locations of these comparables in relation to the subject. The comparables are located on the same block as the subject and have sites of 87,555.6 or 102,366 square feet, or 2.01 or 2.35 acres, of land area. The comparables are each improved with a 1-story or a split-level dwelling and a garage ranging in size from 720 to 870 square feet of building area. Comparable #1 has a 480 square foot shed and comparables #2 and #3 each have a pole building with 1,120 or 1,440 square feet of building area. The comparables have land assessments of \$14,642 or \$15,723 or \$0.15 or \$0.17 per square foot of land area.

Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant explained that the appellant purchased the subject property in 2018. The appellant asserted the subject had farmland and outbuilding assessments for the 2018 and 2019 tax years, which were removed for the 2020 tax year. The appellant argued that despite a new township law prohibiting properties under five acres to have farmland or outbuildings assessments, the appellant's comparables all have farmland and outbuildings assessments. The appellant further contended that 20 farm animals are housed in the subject property's farm building and on approximately 2.5 acres of its land.<sup>4</sup>

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<sup>4</sup> The Board notes this information regarding the housing of farm animals is new information that was not previously presented by the appellant. Inasmuch as the appellant has the burden of establishing farming activity on the subject property for the preceding two years in order to obtain a preferential farmland assessment, the Board finds this information is not properly presented in rebuttal. (35 ILCS 200/10-110).

## 2023 SYNOPSIS – FARM CHAPTER

### Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the subject property is not entitled to a farmland classification for the 2020 tax year. Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines farmland as:

Farm. When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for 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; the 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. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. 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. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.

Section 10-110 of the Property Tax Code (35 ILCS 200/10-110) provides for the preferential assessment of farmland:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the 2 preceding years, except tracts subject to assessment under Section 10-145, shall be determined as described in Sections 10-115 through 10-140.

In order to receive a preferential farmland assessment, a property must meet the statutory definition of a "farm" as defined in Section 1-60 of the Property Tax Code and must have been farmed at least two years preceding the date of assessment as required by Section 10-110 of the Property Tax Code.

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The Board finds the appellant has not established that the subject property is farmed within the definition set forth in Section 1-60 of the Property Tax Code. The only evidence of farming activity on the subject property is the appellant's statement that 20 farm animals are housed at the subject property, which was improperly presented in rebuttal. The appellant did not identify the farm animals being housed, did not describe the farming activity and the length of time of any such activity, or explain how this activity constitutes the primary use of the subject property. Although the appellant submitted a photograph of the subject home, the appellant did not present any photographs of said farm animals or describe the portion of the subject property that is fenced. Therefore, the Board finds that there is no evidence that the subject property should be classified and assessed as a farm.

The Board notes the appellant's argument that the subject property's farmland and outbuilding assessments were removed due to a new township law has no bearing on the subject's assessment. Under the Property Tax Code, there is no statutory requirement that a property must have at least five acres to qualify as a farm for assessment purposes. Any zoning or other ordinances that prohibit or regulate farming activities in a given location are not relevant to the application of the Property Tax Code.

With regard to the appellant's land assessment inequity argument, the record contains a total of six comparables for the Board's consideration. These comparables have varying degrees of similarity to the subject in site size and location and have land or homesite assessments ranging from \$4,574 to \$15,723 or from \$0.15 to \$0.26 per square foot of land area. The subject's land assessment of \$16,994 or \$0.14 per square foot of living area falls above the range established by the best comparables in terms of total land assessment and below the range on a per square foot basis, which is logical given the subject has a larger site than the comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified. Furthermore, based on this record, the appellant failed to establish that any portion of the subject property was entitled to a farmland assessment based on farming activity in the two years preceding the 2020 tax year and that the subject's pole building was entitled to a farm outbuilding building assessment based on its use in support of a farming operation.

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<b>APPELLANT:</b>	<u>James &amp; Donna Reifschneider</u>
<b>DOCKET NUMBER:</b>	<u>20-06908.001-F-1 thru 20-06908.002-F-1</u>
<b>DATE DECIDED:</b>	<u>May 2023</u>
<b>COUNTY:</b>	<u>St. Clair</u>
<b>RESULT:</b>	<u>Reduction</u>

The parties appeared before the Property Tax Appeal Board on April 11, 2023 for a hearing at the St. Clair County Building in Belleville pursuant to prior written notice dated February 2, 2023. Appearing were the appellants, James & Donna Reifschneider, and appearing on behalf of the St. Clair County Board of Review was Andrea Johnson, Chief Deputy County Assessor of St. Clair County, along with the board of review’s witness, Daniel Baudendistel, Agricultural Assessment Coordinator.

The subject property consists of two vacant parcels with a combined 0.36 of an acre of land area which are located in Belleville, St. Clair Township, St. Clair County. A portion of the subject property is located within a creek and the remaining portion is located along the creek.<sup>1</sup> The subject parcels have Wakeland Silt Loam soil, soil type of 3333A, with a PI of 114.<sup>2</sup>

The appellants contend the subject property should be classified as farmland. In support of this contention, the appellants submitted a brief asserting the subject property is adjacent to the appellants’ 207 acre farm and constitutes a part of their farm. The appellants argued that the subject property should be classified as non-contributory wasteland as the subject property is located in and along a creek, or in the alternative, that the subject property should be classified as idle land because it cannot be farmed due to its location in and along the creek. The appellants contended that the two-year farm use requirement is not applicable because the subject parcels are being added to an existing farm. The appellants presented pages 1 through 8 from the Illinois Department of Revenue’s Publication 122, Instructions for Farmland Assessments (January 2021) noting the definitions of and assessment guidelines for wasteland, idle land, and creeks, and the two year eligibility requirement.

The appellants submitted photographs and aerial maps of the subject property, which depict the subject property and other land purchased by the appellants in March 2019, crops on the appellants’ adjacent farm tract, and a creek that flows along the south side of the subject property and along the north and east of the appellants’ adjacent farm tract. At hearing, Mr. Reifschneider testified that the subject property does not provide direct drainage or run-off for the appellants’ 207 acre farm tract, but admitted that the creek is part of a drainage corridor that serves the farm. The appellants acknowledged the subject property cannot be farmed due to its terrain, creek location, and site size, rather than due to a management decision not to farm.

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<sup>1</sup> The appellants submitted aerial maps of the subject property depicting the parcels extend into a creek and run alongside a creek, which the board of review agreed at hearing was accurate.

<sup>2</sup> The appellants submitted county soil data for the subject property, which the board of review agreed at hearing was accurate.

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The appellants also submitted a Real Estate Transfer Declaration (RETD) for their purchase of the subject property, together with other land, in March 2019. At hearing, Mr. Reifschneider presented Hearing Exhibit 1,<sup>3</sup> which depicts the land purchased by the appellants in March 2019, including the appellants' 207 acre farm and the subject property. Mr. Reifschneider reiterated that the subject property is adjacent to the appellants' 207 acre farm and is part of that farm. He stated the appellants' 207 acre farm is classified as farm for assessment purposes. He further testified that the use of the land purchased by the appellants in March 2019, which includes the subject property, has not changed since their purchase.

Mr. Reifschneider further testified that the subject property had previously been classified as a farm. He explained the subject property was divided from a parent parcel when the City of Belleville annexed all of the parent parcel except for the subject property. He stated that the parent parcel, which included the subject property, had a farm classification before the annexation, but after the annexation, the annexed portion of the parent parcel continued to have a farm classification, whereas the subject property no longer had a farm classification. In written rebuttal, the appellants submitted assessment sheets for the subject parcels indicating they were divided from the same parent parcel in 2005 with the change effective in 2006.

Based on this evidence, the appellants requested a farm classification for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for Parcel Number 08-34.0-200-033 of \$31. The board of review acknowledged at hearing that the board of review decisions presented by the appellants accurately state the subject's assessments. The board of review decision for Parcel Number 08-34.0-200-034 describes a total equalized assessment of \$221.

In support of its contention of the correct assessment the board of review submitted a letter from Daniel Baudendistel, Agricultural Assessment Coordinator, contending that the subject parcels are vacant rural land and are not used for farm or conservation purposes. Baudendistel acknowledged that the subject property cannot be improved due to its location and terrain and that the subject's assessments have been accordingly reduced since 2018. He argued that the subject property did not have a farm classification prior to the appellants' purchase and that the appellants would need to use the subject property for farm use for a period of two years before a farm classification could be granted. He asserted the subject property is not a part of the appellants' farm which is located in a different township and separated from the farm by a creek. He further argued the subject property is not idle farmland as it has not been previously farmed.

At hearing, Baudendistel reiterated the subject property has not been previously classified as a farm<sup>4</sup> and the appellants are not farming it. He asserted the subject's assessments have been reduced to reflect the poor terrain of the subject property. Upon questioning by Mr. Reifschneider

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<sup>3</sup> The Board notes that the map marked as Hearing Exhibit 1 was submitted with the appeal petition marked with notes identifying the subject property and the appellants' 207 acre farm. Hearing Exhibit 1 is a blank copy of this map without the appellants' notations.

<sup>4</sup> While the subject parcel identification numbers may not have previously had a farm classification, the Board finds the evidence shows the subject property's parent parcel had a farm classification prior to its division for annexation purposes. Thus, although the current PINs for the subject have not had a farm classification, the Board finds the subject land has previously had a farm classification.



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about assessment reductions, Baudendistel responded that one parcel's assessment was reduced from \$127 in 2018 to \$33 in 2019 and the other parcel's assessment was reduced from \$912 in 2018 to \$234 in 2019. Baudendistel explained the subject property is assessed based on its fair market value, with adjustments for the subject's poor terrain.

Upon questioning by the ALJ regarding whether the subject property was part of the appellants' 207 acre farm, Baudendistel reiterated that the subject property is separated from the appellants' farm by a creek. He further stated that the subject property cannot be combined with the appellants' farm because the subject parcels were separated by the annexation and are in a different township. Baudendistel acknowledged that the subject property had been part of a farm before annexation and that the appellants' 207 acre tract is a farm. He asserted that ownership by a farmer is not sufficient for a farm classification and that the appellants must show a farm use for two years to be granted a farm classification.

Based on this evidence, the board of review requested the subject's total combined equalized assessment be confirmed.

### **Conclusion of Law**

The appellants' argument is based on a contention of law regarding the interpretation and application of section 1-60 of the Property Tax Code (35 ILCS 200/1-60). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that in order to receive a preferential farmland assessment, the subject property must first meet the statutory definition of a "farm" as defined in section 1-60 the Property Tax Code and must be used as a farm for the preceding two years (35 ILCS 10-110). Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines "farm" as:

Sec. 1-60. Farm. When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for 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; the 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. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. 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. The ongoing removal of oil, gas, coal or any other mineral from property used for

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farming shall not cause that property to not be considered as used solely for farming.

In order to qualify for a farmland assessment, the land must also have an agricultural use for at least two years preceding the date of assessment. (35 ILCS 200/10-110).

Section 10-115 of the Property Tax Code provides that the Illinois Department of Revenue shall issue guidelines and recommendations for the valuation of farmland to achieve equitable assessment within and between counties (35 ILCS 200/10-115). Section 10-125 of the Property Tax Code (35 ILCS 200/10-125), as noted in Publication 122, identifies cropland, permanent pasture, other farmland, and wasteland as the four types of farmland and prescribes the method for assessing each type of farmland. Section 10-125 further states that U.S. Census Bureau definitions are to be used to define cropland, permanent pasture, other farmland and wasteland.

According to Publication 122, the following definition of wasteland complies with this requirement:

**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.

Section 10-125(d) of the Property Tax Code provides that “[w]asteland shall be assessed on its contributory value to the farmland parcel.” Publication 122 explains: “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.”

Publication 122 defines idle land as “land that is not put into a qualified farm use as the result of a management decision, including neglect. Factors to be considered in determining whether land is “idle land” are: (1) whether the land is part of a farm, (2) whether the land could be cropped without additional improvements, and (3) the size of the land compared to the farmed portion of the tract. Furthermore, Publication 122 provides “[i]f 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.”

Based on this statutory definition of a farm, and the guidance from Publication 122, the Board finds the evidence clearly shows the subject property has an agricultural use. The Board finds the evidence shows the only use of the subject property is as part of the appellants’ farm. The parties agree that the subject property cannot be improved or farmed due to its creek location and poor terrain. The parties further agree that the subject property consists of a creek and land along the creek and that the appellants’ 207 acre farm tract is a farm. Furthermore, Mr. Reifschneider testified that the subject property is part of a drainage corridor that serves the appellants’ 207 acre farm. Thus, based on this evidence, the Board finds the subject property contributes to the productivity of the appellants’ farm as part of the farm’s drainage corridor, and is entitled to a

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farmland classification and assessment as contributory wasteland as provided by Publication 122 and Section 10-125(d) of the Property Tax Code.

The Board gave little weight to the board of review's arguments that the subject property cannot be part of the farm because it is separated from the 207 acre farm tract by a creek and is located in a different township. The evidence shows the subject property was previously classified as a farm when it was part of the parent parcel, which the board of review did not dispute.

The Board gave little weight to the board of review's argument that the subject property cannot be part of the appellants' farm due to the 2005 annexation, which excluded the subject property. The board of review did not argue any change in use of the subject property to support the re-classification and did not explain why the subject property's classification was changed. The appellants testified there had been no change in the use of the farm tract and the subject property. The board of review did not dispute that the appellants' 207 acre farm tract is a farm.

The Board also gave little weight to the appellants' argument that the subject property is idle land. The parties agree the subject property cannot be farmed or improved due to its creek location and poor terrain. The Board finds that although the subject property is part of a farm and is smaller than the farmed 207 acre tract, the subject property cannot be cropped without additional improvements, and thus, does not qualify as idle land.

The Board finds the subject property complies with the two year farm use requirement of section 10-110 of the Property Tax Code. (35 ILCS 200/10-110). The subject property was used as part of a farm for the 2020 assessment year and for the prior two years. The testimony at hearing revealed that the subject property was historically used as part of a farm and had a farm classification until 2005, when the adjacent farm parcels were annexed into the City of Belleville but the subject property was not. The evidence shows that new parcel identification numbers were created for the subject property when the parent parcel was divided for annexation purposes, but the board of review did not argue that any change in use of the subject property occurred, only that the new parcels were created and inexplicably re-classified. The appellants testified they have continued the existing farm use of the subject property and the 207 acre farm tract.

Based on this record, the Board finds the subject property is entitled to a farmland classification and assessment as contributory wasteland. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted in accordance with rounding to whole dollars as shown in the board of review's supplemental submission of the appropriate contributory wasteland assessment of these parcels.

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<b>APPELLANT:</b>	<b>Shane Stewart</b>
<b>DOCKET NUMBER:</b>	<b>20-06444.001-F-1</b>
<b>DATE DECIDED:</b>	<b>February 2023</b>
<b>COUNTY:</b>	<b>Douglas</b>
<b>RESULT:</b>	<b>Reduction</b>

The subject property has a 36.64 acre site consisting of 31.66 acres of farmland and 4.98 acres of homesite.<sup>1</sup> The property is improved with a 1.5-story dwelling of log exterior construction with 4,568 square feet of living area.<sup>2</sup> The dwelling was constructed in 2008 and is approximately 12 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 2-car attached garage, a 4-car detached garage, a 3,200 square foot pool house, an inground swimming pool, and a 390 square foot boat house. The property is also improved with a 4,800 square foot metal horse barn with a concrete floor and two overhead doors that was built in 2009. The property is located in Tuscola, Garrett Township, Douglas County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$430,000 as of December 3, 2020. The appraisal was prepared by Bruce E. Cannon, a certified general real estate appraiser, for ad valorem tax purposes.

The appraiser conducted an exterior only inspection. The appraiser stated the subject home was custom built by the appellant and noted some exterior deferred maintenance, from which the appraiser concluded depreciation beyond the subject’s age and a fair condition for the subject home.

Under the sales comparison approach, the appraiser selected six comparable sales located in Tuscola, Mattoon, and Charleston and from 7.12 to 24.22 miles from the subject property. The appraiser explained there were few sales of comparable properties in Tuscola so the appraiser expanded the range to Douglas and Coles Counties. The parcels range in size from 0.46 of an acre, or 20,010 square feet, to 5.19 acres of land area. The appraiser explained some comparables have smaller sites but have exclusive county club locations, and thus, are considered to have similar values to the subject’s homesite.

The comparables are improved with ranch, traditional, or contemporary style homes ranging in size from 2,685 to 5,435 square feet of living area. The appraiser reported the comparables are custom homes like the subject. The dwellings range in age from 17 to 30 years old. Three homes each have a basement with finished area. Each home has central air conditioning and a 3-car

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<sup>1</sup> Additional details regarding the subject’s land not reported by the appellant are found in the board of review’s evidence.

<sup>2</sup> The parties differ regarding the subject’s dwelling size. The Board finds the best evidence of the subject’s dwelling size to be the appellant’s appraisal, which contains a sketch of the subject home entitled “Assessors Drawing” whereas the board of review submitted inconsistent evidence of dwelling sizes significantly greater than the appraisal. The dwelling size described in the appraisal is further supported by an older appraisal submitted by the appellant describing 4,510 square feet of living area for the subject home, which is similar to the 4,568 described in the more recent appraisal presented by the appellant.

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attached garage.<sup>3</sup> Comparables #2 and #4 each have an inground swimming pool. Comparable #5 has an 1,800 square foot post and frame barn and comparable #6 is described as having “Barns.” The appraiser explained no adjustments were made relative to the subject’s pool amenities as these amenities are seasonal and do not contribute greatly to value. The appraiser also stated a small adjustment was made for comparables without barns, but explained the market does not indicate match pricing for this amenity.

The comparables sold from April 2019 to October 2020 for prices ranging from \$340,000 to \$550,000 or from \$69.33 to \$161.35 per square foot of living area, including land. The appraiser made adjustments to these comparables for financing concessions and for differences from the subject, such as condition, room count, dwelling size, foundation type and basement finish, garage size, and other amenities, to arrive at adjusted sale prices ranging from \$326,000 to \$509,000.

Under the cost approach, the appraiser estimated a site value of \$30,000 and calculated the replacement cost new of the subject home, two garages, pool house, and other improvements as \$1,007,008. The appraiser then deducted depreciation of \$621,022 to arrive at a depreciated cost of improvements of \$385,986. The appraiser concluded an indicated value of \$415,986 under the cost approach.

In reconciling these two approaches, the appraiser gave little weight to the cost approach, explaining that the subject was overdeveloped for the market and that the sales comparison approach was more reliable. Based on the foregoing, the appraiser opined a market value for the subject of \$430,000 as of December 3, 2020.

The appellant submitted a brief contending that the township assessor had no objection to the value conclusion contained in the appellant’s appraisal. The appellant presented a letter dated February 24, 2021 from the township assessor expressing an opinion that an appraisal by a licensed appraiser should always be accepted as evidence of market value. The appellant further contended the board of review has relied on listing information to determine the subject’s dwelling size. The appellant stated that a 2011 appraisal indicated the subject’s market value was \$420,000 and presented a copy of this 2011 appraisal which opines a market value of \$420,000 as of December 6, 2011.<sup>4</sup> The appellant presented a list of the number of properties valued over \$500,000 in various counties and information regarding the subject’s assessment.

Based on this evidence the appellant requested a reduction in the subject’s assessment to reflect the appraised value conclusion as of December 3, 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,519. The subject has a farmland assessment of \$2,381, a homesite assessment of \$16,598, a residence assessment of \$178,165, and an outbuildings assessment of \$20,375. The subject's homesite and residence assessments total \$194,763 and

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<sup>3</sup> The Board notes that the appraiser did not specify the garage size for comparables #1 through #3 but made the same adjustment for garage size as for comparables #4 through #6 which are each described as having a 3-car attached garage, suggesting that comparables #1 through #3 also each have a 3-car attached garage.

<sup>4</sup> The Board finds this appraisal, which states an opinion of value as of December 6, 2011 and relies on comparables sales occurring from 2009 to 2011, is too remote from the January 1, 2020 assessment date to be indicative of market value as of that date; consequently, the Board shall not further consider this appraisal.

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reflect a market value of \$583,123 or \$127.65 per square foot of living area, land included,<sup>5</sup> when using the 2020 three year average median level of assessment for Douglas County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a market analysis prepared by Cathy Means, the board of review's Chairman. Means selected five comparables located in Monticello, Mansfield, and Champaign and from 21 to 29 miles from the subject property. The parcels range in size from 0.50 of an acre to 10+ acres of land area and are improved with 1-story, 1.5-story, or 2-story homes of a combination of brick, cedar, stone, and/or vinyl siding exterior construction. The homes range in size from 2,890 to 5,519 square feet of living area and are from 1 to 20 years old. Each home has a basement, four of which have finished area. Four comparables sold in July or August 2021 for prices ranging from \$550,000 to \$948,000 or from \$147.28 to \$201.96 per square foot of living area, including land. One comparable is listed for \$685,000 or \$124.12 per square foot of living area, including land. Means made adjustments to these comparables for differences from the subject to arrive at adjusted sale prices ranging from \$550,000 to \$963,200. Based on the foregoing, Means suggested a marketing price of \$778,875.

The board of review submitted a brief contending that the 2020 appraisal omits a 2,400 square foot detached garage, a 3,200 square foot pool house, one full bathroom, and eight half bathrooms. The board of review questioned the appraiser's description of the subject dwelling in fair condition and whether any of the subject's land is still being used as farmland. The board of review presented a listing sheet for the subject, which describes a listing price of \$1,984,000, six full bathrooms, and one half bathroom.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal,<sup>6</sup> the appellant explained the subject property was listed in 2018 by court order for the amount of a tax lien on the property; however, the subject property did not sell. The appellant argued the market analysis submitted by the board of review is not an appraisal.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code § 1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellant failed to present evidence to support a reduction in the subject's farmland and outbuildings assessments. Farmland is assessed according to productivity and use and outbuildings are assessed according to their contributory value to the

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<sup>5</sup> Calculated based on 4,568 square feet of living area.

<sup>6</sup> The appellant submitted two additional letters in rebuttal, one of which was postmarked January 24, 2022 and one of which appears to have been hand delivered on January 27, 2022. These two letters were not timely filed before the January 22, 2022 deadline for the submission of rebuttal evidence and shall not be considered herein.

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farm. Moreover, the appellant's appraisal omits the farmland in its value conclusion. Therefore, the Board finds reductions in the subject's farmland and outbuildings assessments are not warranted.

With respect to the subject's residence and homesite, the appellant presented an appraisal and the board of review presented a market analysis in support of their respective positions before the Board.

The Board gives less weight to the suggested marketing price presented in the board of review's market analysis. The market analysis relies on four sales occurring in July and August 2021, which are more remote in time from the January 1, 2020 assessment date and less likely to be indicative of market value as of that date. Moreover, the market analysis relies on a listing, which is not a sale and is also less likely to be indicative of market value as of the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. Although this appraisal states a value conclusion as of December 3, 2020 rather than the January 1, 2020 assessment date, the comparable sales selected by the appraiser sold proximate in time to the assessment date. The appraiser explained the adjustments to these comparables and how the adjustments were calculated. The subject's assessment reflects a market value of \$583,123 or \$127.65 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property's residence and homesite had a market value of \$430,000 as of the assessment date at issue. Since market value has been established the 2020 three year average median level of assessments for Douglas County of 33.40% as determined by the Illinois Department of Revenue shall apply. (86 Ill. Admin. Code § 1910.50(c)(1)).

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*[Items Contained in Italics Indicate Arguments or Evidence in Opposition to the Appellant's claim]*

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<b>Contention of Law – manufactured home - 35 ILCS 200/1-130</b> <i>Board of review default</i>	F-3 to F-4
<b>Equity – improvement – pole building with living area - comparables</b> <i>Equity comparables in different counties</i>	F-5 to F-6
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**2023 SYNOPSIS – FARM CHAPTER**

**PROPERTY TAX APPEAL BOARD**  
**SYNOPSIS OF REPRESENTATIVE CASES**  
**2023 COMMERCIAL DECISIONS**



**PROPERTY TAX APPEAL BOARD**  
Section 16-190(a) of the Property Tax Code  
(35 ILCS 200/16-190(a), Illinois Compiled Statutes)  
Official Rules - Section 1910.76  
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## 2023 SYNOPSIS – COMMERCIAL CHAPTER

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### 2023 COMMERCIAL CHAPTER

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<b>APPELLANT:</b>	<u>American Way Storage, LLC</u>
<b>DOCKET NUMBER:</b>	<u>21-06320.001-C-1</u>
<b>DATE DECIDED:</b>	<u>April 2023</u>
<b>COUNTY:</b>	<u>Coles</u>
<b>RESULT:</b>	<u>Reduction</u>

The subject property consists of a site containing approximately 27,878 square feet of land area. The subject site contains from time-to-time a varying number of self-storage units each containing 200 square feet of building area.<sup>1</sup> Each unit has a steel exterior and a wood base that is not affixed or attached to the ground. There are no utilities of any kind hooked up to the units. The subject site is located in Mattoon, Mattoon Township, Coles County.

The appellant appeared before the Property Tax Appeal Board through counsel, Billie Constant, asserting contention of law as the basis of the appeal. In support of this argument, the taxpayer submitted a brief contending that the appellant owns and operates multiple self-storage facilities in the state of Illinois, with Mattoon, the site of the subject property, being the headquarters of the company. The taxpayer in his brief noted that the “portable” units are intended to remain at any one site temporarily. The taxpayer also asserted that the “intent is to test the site for storage demand and build a permanent site if demand warrants it, and then relocate the buildings to the next test site or to a new rental location.” He added that the units on the subject site are moved from time to time to different sites for rental, and many of the portable units at the subject location are typically moved in any given year to different rental locations. As such, the taxpayer argued that these temporary “portable” units are personal property and not real property, and therefore, should not be assessed as real estate. The appellant further argued in his brief that the County has “... decided to now treat any business in the County differently than residential parcels, noting they intend to only tax businesses who have portable buildings of less than 240 square feet, and plan to tax it as if it were real estate, attaching the tax to whatever parcel the property happens to be located on January 1<sup>st</sup> of the year.”

In his brief, the taxpayer cited In re Casper, 156 B.R. 794, 800 (Bankr. S.D. Ill. 1993), Sword v. Law, 122 Ill. 487, 496 (1887), and Beeler v. Boylan, 62 Ill. Dec. 385 (1982), three decisions issued by the Federal Bankruptcy Court for the Southern District of Illinois, the Illinois Supreme Court, and the Illinois Appellate Court, respectively. Relying on the aforementioned case law, the taxpayer argues that the Illinois courts apply three criteria to determine whether or not an article or structure is a fixture so as to be treated as real or personal property: 1) Actual annexation to the real property; 2) application of the property in question to the use or purpose for which the land is appropriated; and 3) the intention to make the property in question a permanent accession to the realty. Of these three criteria, the taxpayer argues that the “intention” is the most important factor and the first two “merely bear upon and give evidence of the affixer’s intent.” Applying this test to the case on appeal, the appellant contends that “the temporary portable non-affixed buildings of 240 square feet or less, which are intended to be moved and have in fact been moved from time to

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<sup>1</sup> The representative for the board of review testified that a total of 27 storage units were on the subject site on the January 1, 2021 assessment date at issue, but that number does vary. The property record cards submitted by the board of review describe each unit to be 200 square feet in size. This was not disputed by the appellant’s counsel.

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time, constitute personal property.” Lastly, the taxpayer contends in his brief that prior to purchasing the portable buildings in question, the taxpayer contacted the Coles County Assessor’s Office which confirmed to him that the County does not tax portable sheds as long as they are 240 square feet or less in size.

Attorney Constant argued at the hearing before the Property Tax Appeal Board that the storage buildings in question are “portable”, and they are intended to be moved and are in fact moved from time to time. These units also have a relatively short physical life of no more than 20 years and are replaced much earlier than that. The appellant operates thirteen storage locations throughout the state of Illinois where these units may be moved depending on the storage needs at each location. For instance, if there is a flood or other natural disaster, individual units may be dropped off at a place of residence or business as requested. The units are leased on a month-to-month basis and there are no long-term contracts but rather strictly on an as-needed basis. Upon questioning by the Administrative Law Judge, counsel explained that within the last six months, approximately one dozen units were moved from the subject property to different locations within the state. A customer may arrange to move the storage unit(s) themselves or have the appellant load them on a flatbed trailer and move them to a desired location. Each unit is small enough to be moved and loaded by a skid steer as they each rest on top of a 2x4 wood pallet-type frame.

Based on these arguments and case law concerning both personal property and lack of uniformity in assessment treatment, the appellant requested that the improvement assessment be removed and only the undisputed assessment on the underlying land in the amount of \$4,779 remain.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject parcel’s total assessment of \$47,736 was disclosed. The total assessment includes a land assessment in the amount of \$4,779 and improvement assessment of \$42,957.

In support of its contention of the correct classification and assessment, the board of review submitted a letter addressed to the Property Tax Appeal Board dated July 22, 2022. In the letter written by the Coles County Board of Review Clerk, Denise Shores, the board of review set forth the arguments in support of the subject’s classification and assessment. The board of review first clarified that it is the policy in Coles County to assess storage sheds located at residential homes only if they contain 240 square feet or more building area. However, if the shed is located on commercial property and/or being used for commercial purposes, it will be assessed as real estate if it is 80 square feet in size or larger. Shores explained that when the appellant contacted the Coles County Assessor’s Office about the assessment practices for storage sheds, he did not clarify that the units in question will be used for commercial purposes. If the appellant had mentioned the nature and intended use, he would have been told that any structure over 80 square feet in size would be placed on the tax roll as real property.

In further support of the subject’s assessment, the board of review submitted property record cards for the subject’s land and each of the 27 storage sheds,<sup>2</sup> along with property record cards for four comparable properties each located in Charleston. No grid analysis was presented. Based on the

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<sup>2</sup> The board of review submission includes one property record card for the subject site (“card 1 of 3 page 1”) along with individual property record cards for each of the 27 storage sheds (card 2 of 3, pages 1 through 15, and card 3 of 3, pages 1 through 11).



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property record cards as to the four comparable properties in Charleston, each property contains at least one large metal frame building ranging in size from 3,800 to 8,400 square feet of building area. In addition to the larger building(s), the four comparables also include a varying number of smaller units of varying size.<sup>3</sup> One of the subject's property record cards has a notation dated June 21, 2021 stating that "[t]here are 27 10x20 storage modules on site. Each module is divided into various sizes of individual self-storage units. The new storage buildings are basically sheds on skids with metal siding and roofs." Finally, the board of review submission includes several color aerial and ground photographs taken of the subject property in March and July 2022 depicting more sheds that were added to the subject property with the addition of streetlights at the subject site.

Board of review member, Matt Frederick, appeared and testified before the Property Tax Appeal Board on behalf of Coles County. Frederick conceded that the units are on skids, however, as the photographs submitted into evidence depict, there are approximately 35 buildings on the subject site and are layered linearly as fixed storage would be so as to facilitate customers driving in and loading/unloading at the site. Frederick reiterated that commercial storage facilities greater than 80 square feet in size are assessed as real property in Coles County. Frederick asserted that the appellant's business model is similar to those of other businesses in the County with fixed buildings and should be treated the same. He conceded that the storage units/buildings on the subject property are movable and have a "shorter shelf life" or "accelerated depreciation" when compared to the fixed storage units. However, Frederick argued that the fact that the subject units are used commercially and are arranged in rows to provide easy access for customers to load and unload demonstrates that they are intended to be more permanent because it is not feasible for the individual units to be easily moved given their configuration.

Upon questioning from the Administrative Law Judge, Frederick stated that there were 27 units on the subject site as of January 2021, but he was not able to state whether or not that number of units changed during the 2021 tax year. However, the following year, (in 2022), the number of units increased to 35 as depicted in the photos submitted into evidence. Upon further questioning, Frederick acknowledged that theoretically speaking, if the number of units decreased from one year to the next and the appellant appealed the improvement assessment, the board of review would adjust the improvement assessment downward as the assessment is based on the total number of buildings.

Based on the evidence submitted and arguments presented, the board of review requested that the storage units in question be classified as real property and that the improvement assessment be confirmed.

### **Conclusion of Law**

The appellant sets forth a contention of law as the basis of the appeal. Specifically, the appellant contends that the storage units that are located on the subject site should be properly classified as

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<sup>3</sup> The property record cards associated with the four comparable properties depict the larger steel building as a permanent structure affixed to the ground and there is no evidence in the record or testimony from the board of review to suggest that any of these larger structures were ever moved after being placed at their current locations.

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personal property rather than real property and, therefore, should not be assessed as real estate and/or have not been equitably assessed in Coles County.

Section 10-15 of the Illinois Administrative Procedure Act (5 ILCS 100/10-15) provides:

Standard of Proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The Board first turns to the appellant's contention of inequity in assessment process and the Coles County policy regarding the assessment of storage units in general, including the ones that are the subject matter of this appeal. The evidence in the record discloses that it is the policy of the Coles County Board of Review to assess storage sheds as real estate and be placed on the tax roll only if they are 80 square feet in size or larger and/or being used for commercial purposes. However, if a storage unit is located on residential property, it will not be assessed as real estate unless it is 240 square feet in size or larger. The board of review acknowledged that any one of the appellant's storage sheds that contain 200 square feet of building area would not be taxed if it was located on residential property. The Board finds this disparate treatment of like-kind property based solely on their location on residential or commercial property inequitable and in violation of the constitutional principle of uniformity. The Board finds there is an obvious inequity in assessment treatment in this case. See Kankakee County Bd. of Review v. Property Tax Appeal Bd., 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The appellant raised the lack of uniformity argument in his brief asserting that Coles County has "... decided to now treat any business in the County differently than residents, noting they intend to only tax businesses who have portable buildings of less than 240 square feet, and plan to tax it as if it were real estate, attaching the tax to whatever parcel the property happens to be located on January 1<sup>st</sup> of the year." This assertion was confirmed by the Coles County board of review in their memorandum as follows: "It is Coles County's rule of thumb that a storage shed at a residential home is 240 sq ft before it is put into the tax roll, if however it is commercial and being used as commercial the shed is put on tax roll after 80 sq ft." (*sic*).

It is well-established in Illinois that it is unlawful for an assessor to exempt one kind of property while classifying the same kind of property in the same district as nonexempt. Id. Uniformity requires not only uniformity in the level of taxation, but also in the basis for achieving the levels. Kankakee County Bd. of Review v. Property Tax Appeal Bd., 131 Ill. 2d 1, 544 N.E.2d 762 (1989). Any attempts to correct disparities in assessments must be applied in a uniform manner. Thus, the Property Tax Appeal Board finds the Coles County Board of Review and township assessor violated the uniformity clause of the Illinois constitution and their assessment practices are against the holding in Walsh v. Property Tax Appeal Bd., 181 Ill. 2d 228, 229, Ill. Dec. 487, (1998). In Kankakee, our Supreme Court explained as follows:

The principle of uniformity of taxation requires equality in the burden of taxation. (People ex rel. Hawthorne v. Bartlow (1983), 111 Ill. App. 3d 513, 520.) This court has held that an equal tax burden cannot exist without uniformity in both the basis of assessment and in the rate of taxation. (Apex Motor Fuel Co. v. Barrett (1960), 20 Ill. 2d 395, 401.) The uniformity requirement prohibits taxing officials from valuating one kind of property

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within a taxing district at a certain proportion of its true value while valuating the same kind of property in the same district at a substantially lesser or greater proportion of its true value. Apex Motor Fuel Co. v. Barrett (1960), 20 Ill. 2d 395, 401; People ex rel. Hawthorne v. Bartlow (1983), 111 Ill. App. 3d 513, 520.

Here, Coles County expressly acknowledged that given sheds of equal size and characteristics, it is only the **location** on either residential or commercial sites that is the sole determining factor as to whether or not it will be subject to taxation. It may be implied that the commercially used shed of equal size has a greater market value due to its capacity to earn income, but in application of the County policy, the opposite appears to be the case. For example, according to the Coles County policy, if a shed is less than 80 square feet in size and located on commercial property, it would not be subject to taxation. Conversely, if a shed is greater than 240 square feet and located on residential property, it would be placed on the tax roll. In either case, the income capacity and the market value is inconsequential, but rather only the location determines whether or not sheds of same size and utility will be subject to taxation. This policy by the Coles County Assessor creates a substantial disparity between similar properties and/or classes of taxpayers. See id. at 20.

Lastly, the board of review asserted that the County has “many other commercial properties that contain this type of buildings and they are being taxed.” As to this argument, the Board finds that the four comparable properties that the board of review submitted do not overcome the unequal treatment that is admitted herein between like-sized sheds situated either on commercial or residential parcels.

Based on the evidence in this record, the assessment placed on the subject storage sheds does not conform to the principles of uniformity. Therefore, the Board finds that the improvement assessment on the subject property should be removed and a reduction in the subject’s assessment commensurate with the appellant’s request is warranted.

With respect to the issue of personal vs. real property, the Property Tax Appeal Board need not further address this aspect of the appeal as the reduction has been granted on the ground of lack of uniformity.

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<b>APPELLANT:</b>	<b><u>Diesel Radiator Company, Inc.</u></b>
<b>DOCKET NUMBER:</b>	<b><u>21-06634.001-C-1</u></b>
<b>DATE DECIDED:</b>	<b><u>December 2023</u></b>
<b>COUNTY:</b>	<b><u>DuPage</u></b>
<b>RESULT:</b>	<b><u>Reduction</u></b>

The subject property consists of a one-story, single-tenant, masonry industrial building containing 19,232 square feet of gross building area of which approximately 2,432 square feet or 12.7% is office space. The building was constructed in 1969 and is approximately 50 years old. Features include a concrete slab foundation, a warehouse with 14 to 16 foot clear ceiling heights, a 100% wet sprinkler system, a depressed truck dock and a series of interior drive-in doors on the west, north and south elevations along with two 5-ton overhead cranes on one rail. The property has a 40,533 square foot site for a land-to-building ratio of 2.11:1 and is located in Elk Grove Village, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by First Real Estate Services, Ltd. and signed by four individuals, three appraisers and one an appraisal trainee, estimating the subject property had a market value of \$1,160,000 as of January 1, 2019. Ronda Sandic, Gary M. Skish and Gary T. Peterson are each Certified General Real Estate Appraisers in Illinois and John Pamphilis at the time of the report was an Illinois Associate Real Estate Trainee Appraiser. The purpose of the appraisal is to develop an opinion of the fee simple retrospective market value for *ad valorem* purposes. Intended users are the client, the client's attorney, the DuPage County Assessor, DuPage County Board of Review and the Illinois Property Tax Appeal Board. (Appraisal, Summary of Salient Facts & p. 3, 6)

The appraiser(s) inspected the subject property on June 15, 2020 and described the subject to be in average overall condition. Noted items of deferred maintenance included separation cracks at the interior partition wall where it meets the south elevation wall due to settling; broken, chipped, and cracked bricks and areas with eroded mortar in need of tuckpointing on north, south and west elevations; water stained masonry block wall on interior of south elevation; cracks in concrete slab in multiple areas of warehouse flooring; cracks in asphalt parking lot; rust and corrosion on steel frame warehouse windows; and water stained acoustical ceiling tiles in the office area. The appraisers noted functional obsolescence of the subject due to interior walls that restrict uniform warehousing and efficient process flow along with limited parking area for a building of its size, despite the availability of off-street parking. Likewise, external obsolescence was reported since street parking is restricted to one side of the street with a two-hour limit, restricting the parking for the number of employees and visitors to the property. (Appraisal, p. 6 & 23-24)

The appraisers opined both an exposure and marketing time for the subject property of approximately 4 to 6 months. (Appraisal, p. 4)

The appraisers calculated a total estimated economic life of 45 years, an estimated effective age of 35 years, resulting in an estimated remaining economic life of 10 years for the subject. (Appraisal, p. 28) A highest and best use analysis was prepared and concluded the best use of the subject site

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as-vacant would be industrial use and in its as-is state, was determined to be continued use as a single-tenant industrial building. (Appraisal, p. 31-34)

At appraisal pages 37 to 50, an income approach to value was prepared using ten lease comparables located in Elk Grove Village, Wood Dale and Bensenville. These comparables were summarized on page 39 and ranged in leased square footage from 5,600 to 36,459 square feet of gross building area. These comparables had rental rates ranging from \$4.46 to \$7.20 per square foot of building area. After considering adjustments, the appraisers concluded that the subject would have a market rent of \$6.00 per square foot resulting in a potential rental income of \$115,392 along with additional expense reimbursements of \$2.25 per square foot for a total potential gross income (PGI) of \$158,664. The appraisal set forth that historical vacancy and credit loss typically is from 5% to 20% of PGI. Based on this data, it was estimated the subject would have an 8% or \$12,693 allowance for vacancy and credit loss resulting in an effective gross income (EGI) of \$145,971. The appraiser next estimated operating expenses for the subject of \$22,033 resulting in net operating income (NOI) of \$123,938.

The final step under the income approach was to estimate the direct capitalization rate to be applied to the subject's net income. Using national survey data and the band of investment method resulted in a capitalization rate of 7.75%. Next, the appraisers calculated a loaded capitalization rate to account for the real estate tax expense resulting in a loaded capitalization rate of 10.61%. Capitalizing the subject's estimated net income of \$123,938 by 10.61% resulted in an estimated value under the income approach of \$1,170,000, rounded.

Using the sales comparison approach to value on appraisal pages 51 to 63, the appraisers examined five comparable sales of industrial buildings that were each reported to have an effective age of 35 years. The comparables were located in Elk Grove Village. The comparables range in size from 8,904 to 19,499 square feet of gross building area. The comparables sold from November 2016 to September 2019 for prices ranging from \$495,000 to \$1,250,000 or from \$53.45 to \$64.10 per square foot of gross building area, including land. Having adjusted these sales prices for differences from the subject concerning conditions of sale, size, land-to-building ratio, office space, ceiling height, truck docks/doors and construction/configuration, the appraisers arrived at adjusted mean/median sales prices of \$58.19/\$55.59 per square foot of gross building area, including land, to arrive at an estimated market value for the subject of \$60.00 per square foot of gross building area, including land, or \$1,155,000 (rounded).

In reconciling the two approaches to value in the report at pages 64 and 65, the appraisers placed primary emphasis on the sales comparison approach in concluding a value for the subject as of January 1, 2019 of \$1,160,000.

Based on this evidence, the appellant requested a total assessment of \$386,628 which would reflect a market value of \$1,160,000, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$465,020. The subject's assessment reflects a market value of \$1,391,026 or \$72.33 per square foot of building area, land included, when using the 2021 three

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year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review asserted that there was a stipulation on this property in 2019 before the Property Tax Appeal Board. Thus, the only changes to the assessment were for the Addison Township factors applied to all non-farm properties in the township for 2020 and 2021 of 1.04 and 1.044, respectively.<sup>1</sup> Based on the foregoing, the board of review requested confirmation of the subject's assessment.

### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of market value in the record to be the appraisal submitted by the appellant. The board of review failed to present any market value evidence to contradict the appraised value conclusion and/or to support the subject's current assessed valuation. Furthermore, since there is no provision in the Property Tax Code to maintain the assessment of a non-owner-occupied residence (i.e., commercial or industrial building) as set forth in Section 16-185 (35 ILCS 200/16-185), there is no basis in law to give any credence to the prior stipulation of the parties that has only been increased over the prior two tax years by the application of township multipliers.

The subject's assessment reflects a market value of \$1,391,026 or \$72.33 per square foot of building area, including land, which is above the appraised value conclusion of \$1,160,000 in the record. The Board finds, in the absence of any counter market value evidence, that the subject property had a market value of \$1,160,000 as of the assessment date at issue. Since market value has been established on this limited record the 2021 three year average median level of assessments for DuPage County of 33.43% as determined by the Illinois Department of Revenue shall apply with rounding to the nearest 10 as is applied in DuPage County. (86 Ill.Admin.Code §1910.50(c)(1)).

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<sup>1</sup> Taking notice of the total assessment in the 2019 tax year stipulation in Docket No. 19-08996 of  $\$428,290 \times 1.04 = \$445,422 \times 1.044 = 465,020$  (recognizing that DuPage County has a practice of rounding to the nearest 10). Thus, resulting in no change in the current assessment under this mathematical analysis.

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<b>APPELLANT:</b>	<u>Excalibur Seasoning Co. LTD</u>
<b>DOCKET NUMBER:</b>	<u>21-05463.001-C-1</u>
<b>DATE DECIDED:</b>	<u>August 2023</u>
<b>COUNTY:</b>	<u>Tazewell</u>
<b>RESULT:</b>	<u>Reduction</u>

The subject property consists of two, one-story warehouse buildings of steel and frame construction that were built in 1993 and 2016. The buildings total 48,080 square feet of building area and are situated on a 65,340 square foot site with a land to building ratio of 1.36:1. The subject property is located in Cincinnati Township, Tazewell County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales with varying degrees of similarity when compared to the subject. The comparables sold from February 2018 to December 2019 for prices ranging from \$590,000 to \$1,600,000 or from \$22.30 to \$33.68 per square foot of building area including land.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

**Conclusion of Law**

The taxpayer argued the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted three comparable sales to support the contention that the subject property is overvalued. The Board finds the board of review did not submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). The comparable sales submitted by the appellant have varying degrees of similarity when compared to the subject and sold from February 2018 to December 2019 for prices ranging from \$590,000 to \$1,600,000 or from \$22.30 to \$33.68 per square foot of building area including land. The subject's assessment reflects an estimated market value of \$1,800,180 or \$37.44 per square foot of building area including land, which falls above the range established by the only comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted.

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<b>APPELLANT:</b>	<u>MH Exchange V LLC</u>
<b>DOCKET NUMBER:</b>	<u>21-06546.001-C-3</u>
<b>DATE DECIDED:</b>	<u>November 2023</u>
<b>COUNTY:</b>	<u>St. Clair</u>
<b>RESULT:</b>	<u>Reduction</u>

The subject property consists of a single-story movie theater property of concrete block exterior construction with a concrete slab foundation. The 54,339 square foot building was constructed in 1997 and renovated in 2017. Features include a wet fire sprinkler system, 16 movie screens, restrooms, a ticket counter, a concession stand, a bar area and a two-level mezzanine. The property has an 8.57-acre site has asphalt with 630 parking spaces and is located in O'Fallon, Caseyville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Robert D. Becker, a Certified General Real Estate Appraiser, estimating the subject property had a market value of \$4 million as of January 1, 2021.

The purpose of the appraisal was for an *ad valorem* tax appeal where the property rights appraised were fee simple. As part of the report, the appraiser opined a land value of \$2,200,000 or \$6.00 per square foot of land area after analyzing four land sales (Appraisal, p. 52-56). Commencing on page 57 of the appraisal, Becker developed the cost approach to value to estimate the subject's market value at \$4,300,000 (Appraisal, p. 61). Using the sales comparison approach to value, the appraiser examined six sales of suggested comparable cinema properties that were located in Omaha, Nebraska, Vernon Hills, Columbus, Ohio, Hickory Creek, Texas, Fairview Heights and Oswego. Having adjusted these sales prices for differences from the subject, the appraiser arrived at adjusted sales prices ranging from \$34 to \$83 per square foot to arrive at an estimated market value for the subject of \$4,100,000 or \$75 per square foot. The appraiser also prepared the income approach to value by analyzing six rental comparables located in Chicago, Normal, Columbus, Ohio, Sandusky, Ohio and Snellville, Georgia. Through this process, the appraiser opined the subject's market value under the income approach to be \$3,800,000.

In reconciling the three approaches to value, the appraiser placed most weight on the sales comparison approach (Appraisal, p. 77) and concluded a value for the subject of \$4,000,000.

Based on this evidence the appellant requested the subject's assessment be reduced to \$1,666,500 which would reflect a market value of \$5,000,000 when utilizing the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$2,207,832. The subject's assessment reflects a market value of \$6,612,255 or \$121.69 per square foot of building area, land included, when using the 2021 three year average median level of assessment for St. Clair County of 33.39% as determined by the Illinois Department of Revenue.



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In response to the appeal and in support of the correct assessment, the board of review submitted a statement that the “board of review feels that the depreciation rate of 2% per year since this building was first built in 1997 that is a 50% rate of depreciation; that the appraiser rate of 84% is far too high. Giving 50% depreciation on the building and improvement using the RCN from the appraisal adding in the land value from appraisal of 2,200,000 the market value should be \$7,614,725 which is higher than the [assessment].” As part of additional documentation, the board of review set forth various calculations using the appraisal’s replacement cost new (RCN) of \$10,829,451 less 50% depreciation for a RCN of \$5,414,725 plus the land value of \$2,200,000 for a total of \$7,614,725.

The board of review also asserted that the property record card depicts a RCN of \$6,215,560 with 18% depreciation or \$5,096,759, plus site improvements of \$611,136 would show a depreciated RCN of \$6,826,696 plus land value of \$1,868,677 for a total value of \$8,695,373.

In addition, the board of review submitted a copy of the sales comparables from the appellant’s appraisal and “circled” the locations of comparables #1, #3 and #4 in Nebraska, Ohio and Texas along with a comment “all sales comps are closed down unused buildings at the time of the sales.”

A copy of the subject’s property record card submitted by the board of review includes the following hand-written remarks: “They purchased this property in 12/16 for \$5,900,000 and have put \$2,500,000 into it since” with permits from August 2017 and October 2018 also highlighted on the document.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$4,000,000 as of January 1, 2021, while the board of review submitted no appraisal or market value evidence, but only criticized various aspects of the appellant's appraisal. The Property Tax Appeal Board finds the criticisms presented by the board of review are either irrelevant to a market value determination, erroneous assertions, or criticized factual statements which were not sufficiently supported to overcome the facts presented in the appraisal. Moreover, the board of review provided no sales data to refute these sales in the appraisal report.

Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club v. State Property Tax Appeal Bd., 263 Ill. App. 3d 410, 418, 635 N.E.2d 1347, 1353; see also 35 ILCS 200/9-145(a). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50).

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The Illinois Supreme Court has defined fair cash value as 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 to do so. Springfield Marine Bank v. Property Tax Appeal Bd., 44 Ill. 2d 428 (1970). In this appeal, the board of review provided no substantive market data to support their contention that the appraised value conclusion was not a credible or reliable indicator of the subject's estimated market value as of the lien date. Therefore, on this record, the Property Tax Appeal Board finds that the board of review has failed to support the criticisms of the appraisal with any substantive market data.

The Board finds that the appraisal submitted by the appellant estimating the subject's market value of \$4,000,000 is still the best and only substantive evidence of the subject's market value in the record. Moreover, the appraisal's opinion of value was not substantively challenged with any market value evidence presented by the board of review.

Based upon the market value as stated above, the Property Tax Appeal Board finds that a reduction is warranted commensurate with the appellant's request.

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<b>APPELLANT:</b>	<b><u>Piggery Place Holding LLC</u></b>
<b>DOCKET NUMBER:</b>	<b><u>19-29149.001-C-2</u></b>
<b>DATE DECIDED:</b>	<b><u>November 2023</u></b>
<b>COUNTY:</b>	<b><u>Cook</u></b>
<b>RESULT:</b>	<b><u>Reduction</u></b>

The subject property consists of a 10,683 square foot parcel of land improved with a four-year-old, one and part four-story, masonry, mixed-use building containing approximately 12,998 square feet of building area. The property is located in Chicago, Lake View Township, Cook County and is classified as a class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and a contention of law as the bases of the appeal. In support of this argument, the appellant submitted an appraisal which estimated the subject's market value as of January 1, 2018 of \$1,000,000. The appraiser utilized the income and sales comparison approaches to value to estimate the subject's market value.

The appellant also contends the subject should be assessed as a class 2-12 property as it meets all the legal requirements of a mixed-use commercial/residential building under that classification. The appellant asserts a 10% level of assessment should apply to the market value based on this 2-12 classification. To support this argument, the appellant submitted the property record card for the subject; the Cook County, IL Code of Ordinance in regard to Class 2 Real estate; the market value percentages for the classes; and the leases for the residential units.

The board of review did not submit its "Board of Review Notes on Appeal." The subject's total assessment based on the board of review's decision is \$328,712 which reflects a market value of \$3,505,948 using the Cook County Real Estate Classification Ordinance level of assessment for class 5 property of 25%.

In support of the current assessment, the board of review submitted six comparables. The comparables sold from March 2015 to March 2017 for prices ranging from \$66.70 to \$190.00 per square foot of building area. The board of review did not address the appellant's classification argument and submitted no evidence on this issue.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The appellant's appraiser utilized the income and sales comparison approaches to value in

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determining the subject's market value. The Board finds this appraisal to be persuasive because the appraisal discloses that the appraiser inspected the subject, reviewed the property's history, and used similar properties in the sales comparison approach while providing adjustments that were necessary. Therefore, the Board finds the subject property had a market value of \$1,000,000 as of the assessment date at issue.

The appellant also disputed the level of assessment of the subject property in part based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5 ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The Board finds the appellant has shown by a preponderance of the evidence that the subject meets the requirements of a class 2 real estate and should be assessed at the level of assessment for that classification. The Board further finds the board of review did not submit any evidence to refute the appellant's evidence. Since market value has been established the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10% shall apply.

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<b>APPELLANT:</b>	<b>Target Corporation T 1168</b>
<b>DOCKET NUMBER:</b>	<b>19-09578.001-C-3</b>
<b>DATE DECIDED:</b>	<b>February 2023</b>
<b>COUNTY:</b>	<b>Lake</b>
<b>RESULT:</b>	<b>No Change</b>

The subject property consists of a retail building with 136,189 square feet of building area and was constructed in 1998. The property has a site containing 668,557 square feet or 15.35 acres and is located in Highland Park, Moraine Township, Lake County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal.<sup>2</sup> In support of this argument the appellant submitted an unsigned 2019 assessment analysis on the subject property that was prepared by an unknown person from the law firm of Flanagan/Bilton LLC. The assessment analysis contained Exhibit A - Negative Factors Affecting Value, Exhibit B - Appraisal Problems with Big Box Properties, Exhibit C - Capitalization & Vacancy Rate, Exhibit D – Market Rents, Exhibit E – Rental Analysis, Exhibit F – Income Approach, Exhibit G – Sales Comps, Exhibit H – Target Stores Sold, and Exhibit I – Reconciliation. In estimating the market value of the subject property, the income capitalization and the sales comparison approaches were developed.

Under the income capitalization approach, a market value of \$6,737,000 was derived.

Under the sales comparison approach, the appellant utilized three comparable sales to estimate the subject's market value. These were sales of a Target Store, a Burlington Coat Factory and a Kohls Store. Counsel also submitted a copy of a Costar printout for the Burlington Coat Factory disclosing a building size of 89,692 and a land size of 328,878 square feet, a copy of an option agreement for the Target Store that had the buyer's name marked out. The option agreement further disclosed this was a sale a tract of land that contained 10.3 acres. These three comparables were reported to have sold from \$17.84 to \$19.24 per square foot of building area, including land. After consideration for age, size, location, and amount of time on the market, \$45.00 per square foot was considered reasonable for the subject. An additional list of eighteen Target Stores that sold since 1994 was submitted as Exhibit H, one of these sales was included in the sales comparison approach. The eighteen properties sold from March 2015 to January 2019 for prices ranging from \$315,000 to \$4,900,000 or from \$5.00 to \$52.17 per square foot of building area, including land.

In reconciling the two approaches, the appellant's counsel gave most weight to the sales comparison approach to value and arrived at an estimated market value for the subject property of \$6,162,000 or \$45.00 per square foot of building area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

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<sup>1</sup> The subject's size was gleaned from the subject's property record card submitted by the board of review.

<sup>2</sup> The appellant also marked assessment equity as basis of the appeal. However, the Board finds there was no evidence in the record to support this argument. Therefore, the Board will not further consider the assessment inequity argument.

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The board of review submitted its "Board of Review Notes on Appeal" that disclosed a total assessment for the subject of \$6,368,964. However, according to Marty Kinczel, Chief Real Estate Appraiser for Lake County, the 2019 total assessment for the subject property was \$3,286,338.<sup>3</sup> The subject's assessment reflects a market value of \$9,991,906 or \$73.37 per square foot of building area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales of retail buildings located in Wilmette, Mundelein, Barrington, Vernon Hills, and Highland Park. The comparable parcels range in size from 162,043 to 581,090 square feet of land area and are improved with retail buildings that were built from 1964 to 1996. Comparables #2 and #3 were renovated in 2012 and comparable #5 was renovated in 2005. The buildings range in size from 59,885 to 160,578 square feet of above-grade building area. The comparables sold between March 2019 to December 2021 for prices ranging from \$9,450,000 to \$14,500,000 or from \$86.65 to \$213.74 per square foot of building area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted a 2019 Assessment Analysis of the subject property that contained an income approach and a sale comparison approach, and the board of review submitted five comparable sales to support their respective positions.

The courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corp. v. Property Tax Appeal Bd., 69 Ill. App. 3d 207 (1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Bd., 187 Ill. App. 3d 9 (1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach. Since there are credible market sales are contained in the record, the Board placed most weight on this evidence.

As to the sales comparison approach to value, the Board finds the appellant's counsel applied adjustments to three comparable sales that sold from \$17.84 to \$19.24 per square foot of building

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<sup>3</sup> Mr. Kinczel noted a certificate of error was issued after the Lake County Board of Review final decision that changed the total assessment to \$3,286,338 for the 2019 tax year. Mr. Kinczel also provided copies of the 2019 tax bill and value history printout from Lake County that disclosed the subject's assessed value was \$3,286,338 for the 2019 tax year. The appellant's petition also indicates the subject's total assessment for the 2019 tax year was \$3,286,338.

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area, including land for age, size, location, and amount of time on the market, to arrive at an estimated market value of \$45.00 per square foot of building area, including land for the subject property. The Board finds the sales comparison approach lacks sufficient detail and support for the adjustments to the comparables.

Additionally, the Board finds this evidence was prepared by an unknown person at the law firm representing the appellant and there was no evidence in the record that person holds any real estate licenses, designations, credentials, and/or other qualifications in the field of real estate valuation. Therefore, the Board finds problematical the fact that unknown person at the law firm developed the "income approach" and the "sales comparison approach" rather than an expert in the field of real estate valuation. If the evidence was prepared by counsel, the Board finds that an attorney cannot act as both an advocate for a client and also provide unbiased, objective opinion of value for that client's property.

For these reasons, the Board has given no weight to the appellant's conclusion of value and finds the weight and credibility of the appellant's evidence is severely diminished.

The Board gives less weight to board of review comparable #4 which sold almost two years after the subject's lien date. The Board also gives less weight to board of review comparables #3 and #5 which have considerably smaller building sizes when compared to the subject. Despite being older buildings, the Board gives most weight to board of review comparable sales #1 and #2 which are most similar in building size. These most similar comparables sold in March and June 2019 for prices of \$11,100,000 and \$14,000,000 or \$86.65 and \$87.19 per square foot of building area, including land. The subject's assessment reflects a market value of \$9,991,906 or \$73.37 per square foot of building area, including land, which is well below the two best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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<b>APPELLANT:</b>	<u>The Great American Land Company</u>
<b>DOCKET NUMBER:</b>	<u>19-00379.001-C-1</u>
<b>DATE DECIDED:</b>	<u>March 2023</u>
<b>COUNTY:</b>	<u>Coles</u>
<b>RESULT:</b>	<u>No Change</u>

The subject property consists of two wood frame buildings with galvanized steel exterior construction and two steel grain bins.<sup>1</sup> One of the buildings (hereinafter the “west” building) contains 1,856 square feet of building area was built in 1960 and was remodeled/upgraded in 2016.<sup>2</sup> The second building (hereinafter the “east” building) contains 1,426 square feet of building area and was built in 1950. The two grain bins are each 18 feet in diameter, contain 255 square feet of building area, and were built in 1950. The west building has a 16-foot wall height, and the east building has a 12-foot wall height. Both buildings have concrete slab foundations, galvanized steel exterior walls and roof, and a gravel driveway. The property is located in Trilla, Pleasant Grove Township, Coles County.

The appellant contends overvaluation with respect to the improvements only as the basis of the appeal. In support of this argument, the appellant submitted a retrospective appraisal report estimating the subject property had a market value of \$15,000 as of January 1, 2019. The appraisal was prepared by Stanley D. Gordon, an Illinois Certified General Real Estate Appraiser, and the property rights appraised were fee simple estate which the appraiser defined as “as estate without limitations to any particular class of heirs or undisclosed restrictions upon use...” The appraiser identified part of the subject property as “1.34 acres in Fickes Addition to Trilla, Coles County Illinois.” The purpose of the appraisal was to develop a market value opinion of the subject property including the “site, building and improvements” for ad valorem tax assessment. The appraiser also noted on page 22 of his report that the “subject site is leased land from the railroad with minimal rent on it.” In estimating the market value of the subject property, the appellant’s appraiser developed the cost approach and the sales comparison approach to value. The appraiser noted on page 28 of his report that new exterior siding has been put on the west building and that the east building is in need of repairs. Although the west building has a chronological age of 59 years old, and the east building has a chronological age of 69 years old, the appraiser estimated the effective age of both buildings to be 40 years old with a total economic life of 50 years. The appraiser estimated the effective age taking into account “physical depreciation” without allocating or differentiating for the conditions of each building.

In arriving at the value conclusion, the appraiser developed the cost approach and the sales comparison approach to value. Estimating the subject’s value using the cost approach to value, the appraiser first estimated the value of the subject’s site by considering four comparable land sales. After making adjustments to the comparables for differences from the subject, the appraiser arrived at the market value for the subject’s site of \$5,800. Next, the appraiser calculated the

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<sup>1</sup> The site on which the subject improvements are located is leased by the appellant and is not a subject matter of this appeal.

<sup>2</sup> The property record card submitted by the board of review depicts the renovation/upgrades occurring in 2017. The appellant claims that this is an error and that the renovations occurred in 2016. The Board finds that this relatively minor factual dispute will not impact the Board’s analysis or its decision.



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replacement cost new for the east and the west buildings together of \$43,526. After deducting for depreciation in the amount of \$35,345, the appraiser arrived at the depreciated cost of the two buildings of \$8,181. To this amount, the appraiser added the contributory value of the two grain bins together in the amount of \$2,000, plus the value of the site in the amount of \$5,800 to arrive at the subject's value of \$15,981 (or \$16,000 rounded) under the cost approach to value.

Under the sales comparison approach, the appraiser utilized three comparable sales located in Charleston, Mattoon, and Humboldt. Comparable sale #1 consists of three pole frame buildings; comparable sale #2 is a 1-story frame building; and comparable #3 is a 1-story masonry storage building. Each of the five buildings (including the three pole buildings that make up comparable #1) range in size from 1,320 to 9,440 square feet of building area and range in age from 40 to 60 years old. The comparables have sites ranging in size from 4,400 to 60,026 square feet of land area and have land-to-building ratios ranging from 1.56:1 to 19.75:1. The sales occurred from January 2017 to October 2019 for prices ranging from \$6,500 to \$35,000 or from \$1.79 to \$14.71 per square foot of building area, including land. The appraiser made adjustments to the comparables for differences from the subject including site size, age, and finished office area, to arrive at adjusted prices ranging from \$2.86 to \$10.30 per square foot of building area. From this information, the appraiser estimated the value of the subject property to be \$4.00 per square foot of building area and calculated the market value for the subject property to be \$14,769 (or \$15,000 rounded).<sup>3</sup> The appraiser did not state whether or not the aforementioned market value includes land and improvements or improvements only. In reconciling the two approaches to value, the appraiser gave most weight to the sales comparison approach and arrived at the value for the subject property of \$15,000 as of January 1, 2019. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,753. The subject's assessment reflects an estimated market value of \$26,548 or \$7.00 per square foot of total building area when using the 2019 three-year average median level of assessment for Coles County of 32.97% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on three comparable sales located within 9 miles of the subject property. The comparables are improved with 1-story buildings with steel exterior construction ranging in age from 14 to 53 years old. The comparables are described to be in "good" condition. Comparables #1 and #2 have lots containing 14,000 and 7,000 square feet of land area, respectively. The site size of comparable #3 was not disclosed, however, the attached property record card depicts a 3.43-acre site. The comparables range in size from 2,880 to 6,000 square feet of building area. Comparables #1 and #3 are described as featuring central air conditioning and heating, with comparable #3 having an additional 1,650 square foot office area.<sup>4</sup> The sales occurred from September 2016 to March 2020 for prices ranging from \$67,500 to \$310,000 or from \$23.43 to \$67.39 per square foot of building area, including land.

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<sup>3</sup> On page 44 of the appraisal report, the appraiser calculated the subject's market value based on a price per square foot of \$4.50 per square foot but inexplicably indicated that the subject has a value of \$4.00 per square foot.

<sup>4</sup> The property record cards for the three comparables submitted by the board of review depict comparables #1 and #3 to be in a commercial zoning district and appear to be storefronts and/or commercial buildings based on the photograph and/or having an office area.

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In further support of the assessment, the board of review submitted a memorandum arguing that the appellant's appraiser gave no consideration regarding the effective age of the west building that was recently remodeled. Instead, the appraiser applied the same effective age to both buildings in spite of their differing ages built and differing conditions. The board of review argued that the west building that was remodeled should have a newer effective age and thus a higher price per square foot. The board of review also argued that the appraiser included the site and appraised the land along with the improvements even though the land is leased by the appellant and not part of the subject property. Based on this evidence and argument, the board of review requested that no change be made to the subject's assessment.

In rebuttal, the appellant argued that both east and west buildings were built in 1950 and that the west building was remodeled in 2016 (not 2017 as depicted on the property record card). The appellant attached two invoices depicting the date and expenses for the remodeling of the west building. The first invoice was in the amount of \$3,200 for replacing the bottom of wood posts with concrete columns and the second was in the amount of \$44,581 for the re-siding of the building and roof. The appellant asserted that the west building should have an effective age of 40 years and the remaining structures should have an effective age of 69 years old to reflect their chronological age. The appellant further argued that board of review comparables #1 and #3 are dissimilar to the subject due to both being storefronts with active businesses and offices located on a main commercial street in a larger town of Mattoon. Additionally, the appellant argued that these board of review comparables each have central air conditioning, heating, insulation, concrete parking lots, and bathrooms. Furthermore, appellant asserted that board of review comparable #2, although more similar to the subject in some respects than the other board of review comparables, is much newer in age when compared to the subject buildings. The appellant acknowledged that the site where the subject improvements are located is leased from a railroad company and that the appraiser should not have included the site in his appraisal.

### Conclusion of Law

The appellant contends the market value of the subject improvements is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal report and the board of review submitted three comparable sales in support of their respective positions before the Property Tax Appeal Board. Initially, the Board gives little weight to the value conclusion stated in the appraisal report arriving at an estimated market value of \$15,000. First, the appraiser included the value of the site upon which the subject improvements are located as part of the subject's overall market value. The appraiser expressly identified the site as "1.34 acres in Fickes Addition to Trilla, Coles County Illinois" and noted on page 22 of his report that the "subject site is leased land from the railroad." He also stated that the property rights appraised were fee simple estate which the appraiser himself defined "as estate without limitations to any particular class of heirs or undisclosed restrictions upon use" yet included the site which, as leased, is not a fee simple estate. The appellant also acknowledged in rebuttal that

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the site is leased and should not have been included in the overall value of the subject property. Furthermore, the Board finds there are inconsistencies and material errors in the appraisal report. The appraiser noted the renovations done to the west building making its effective age newer than the east building (which did not undergo renovations) yet the appraiser estimated the effective age of both buildings to be 40 years old with a total economic life of 50 years for the two buildings combined. Furthermore, in calculating the subject's market value of the improvements on a price per square foot basis, the appraiser indicated that the subject has a value of \$4.00 per square foot on page 44 of his report but inexplicably utilized \$4.50 per square foot in calculating the full value of the buildings. The Board finds that these errors and/or inconsistencies undermine the appraiser's opinion of value and diminish the weight the Board gives to the appraiser's value conclusion. The Board will, however, consider the three raw sales contained in the appraisal report.

The record contains a total of six comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board, none of which are particularly similar to the subject in all respects. The Board gave less weight to the board of review comparables #1 and #3 which are dissimilar to the subject in that they appear to be commercial buildings with office space, are larger in size relative to the subject, and they feature utilities such as plumbing, central air conditioning, and heating, which are not features of the subject buildings. The Board also gave less weight to appraisal comparable sale #3 as this sale appears to be an outlier given its low sale price of \$6,500 compared to the remaining comparables in the record. Finally, the Board gave less weight to appraisal comparable #2 based on its sale date in January 2017 which is less proximate in time to the subject's January 1, 2019 assessment date at issue than the remaining comparables in the record and therefore less likely to accurately reflect the subject's market value as of said lien date.

The Board finds the best evidence of the subject's market value is appraisal comparable #1 and board of review comparable #2 which sold more proximate in time to the lien date at issue and are relatively similar to the subject in design and utility, although they each have sites included in their overall value, unlike the subject and also differ from the subject in the number of structures and/or age. These two best comparables in the record sold in April 2018 and March 2020 for prices of \$35,000 and \$67,500 or for \$1.79 and \$23.43 per square foot of building area, land included. However, the appellant's comparable #1 includes three pole frame buildings and the board of review comparable #2 is comprised of one steel building that is newer in age when compared to the subject's two frame and steel buildings and two grain bins, suggesting that adjustments are needed to these best comparables in the record for their differences from the subject. The subject's estimated market value of \$26,548 or \$7.00 per square foot of building area as reflected by its assessment is lower than the two best comparables in the record in terms of overall value and is on the lower end of the two best comparables on a per square foot of total building area basis. Based on this record and after making appropriate adjustments to the comparables for differences from the subject such as the subject's lack of land area, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject improvements are overvalued and, therefore, a reduction in the subject's assessment is not warranted.

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**PROPERTY TAX APPEAL BOARD**  
**SYNOPSIS OF REPRESENTATIVE CASES**  
**2023 INDUSTRIAL DECISIONS**



PROPERTY TAX APPEAL BOARD  
Section 16-190(a) of the Property Tax Code  
(35 ILCS 200/16-190(a), Illinois Compiled Statutes)  
Official Rules - Section 1910.76  
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## 2023 SYNOPSIS – INDUSTRIAL CHAPTER

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### 2023 INDUSTRIAL CHAPTER

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## 2023 SYNOPSIS – INDUSTRIAL CHAPTER

## 2023 SYNOPSIS – INDUSTRIAL CHAPTER

<b>APPELLANT:</b>	<u>100 Overland Drive, LLC</u>
<b>DOCKET NUMBER:</b>	<u>20-05656.001-I-2</u>
<b>DATE DECIDED:</b>	<u>May 2023</u>
<b>COUNTY:</b>	<u>Kane</u>
<b>RESULT:</b>	<u>Reduction</u>

The subject property consists of a 1-story multi-tenant industrial building of masonry and precast concrete exterior construction with 99,436 square feet of building area.<sup>1</sup> The building was constructed in 1989. Features of the building include approximately 3,600 square feet, or 3.6%, of office area, a ceiling height of 22 feet in the warehouse area and 9 feet in the office area, central air conditioning in the office area, 11 loading docks, and 2 drive-in doors. The property has an approximately 239,998 square foot, or 5.52 acre, site, reflecting a land-to-building ratio of 2.43:1, and is located in North Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$3,950,000 as of January 1, 2019. The appraisal was prepared by Andrew G. Hartigan, MAI, a certified general real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected five comparables located in Montgomery, Saint Charles, Naperville, and Aurora. The parcels range in size from 154,202 to 498,326 square feet of land area, which reflect land to building ratios ranging from 2.08:1 to 3.75:1. The comparables are improved with 1-story industrial buildings ranging in size from 65,047 to 133,000 square feet of building area that were built between 1972 and 1993. The buildings have ceiling heights ranging from 20 to 23 feet and from 4 to 8 loading docks. The comparables sold from April 2016 to July 2018 and for prices ranging from \$2,894,592 to \$5,800,000 or from \$33.42 to \$44.50 per square foot of building area, including land. After adjusting the comparables' sale prices for market conditions and for differences from the subject, such as building size, age/condition, percent of office area, and land-to-building ratio, the appraiser concluded adjusted sale prices ranging from \$35.08 to \$44.50 per square foot of building area, including land. Based on the foregoing, the appraiser opined a market value of \$40.21 per square foot of building area, including land, or \$3,950,000, rounded, under the sales comparison approach.

Under the income approach, the appraiser selected six rent comparables located in West Chicago, North Aurora, Aurora or Naperville. The comparables range in size from 17,100 to 222,000 square feet of building area and were built from 1975 to 2001. The buildings have ceiling heights ranging from 22 to 30 feet and from 4 to 8 loading docks. The comparables have rents or asking rents ranging from \$4.33 to \$6.19 per square foot of building area. The appraiser noted the subject property rents for \$3.18 and \$8.25 per square foot of building area. After adjusting the comparables for lease terms, conditions of lease, economic trends, and differences from the

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<sup>1</sup> The Board notes the appraiser described 98,828 square feet of building area, but the appraisal does not contain a sketch with measurements of the subject building. The Board finds the best evidence of building size is found in the subject's property record card presented by the board of review, which contains a sketch with measurements and was not refuted by the appellant in written rebuttal. However, the Board finds this difference of 608 square feet of building area is not material given the subject's total building size.

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subject, such as location and features, the appraiser arrived at an estimated market rent for the subject of \$5.50 per square foot of building area or a total rental income of \$543,554. The appraiser considering the rental comparables on a modified gross lease basis and added \$168,008 to the subject's rental income for expenses reimbursable from tenants, such as utilities, repairs/maintenance, and insurance, to calculate potential gross income of \$711,562. The appraiser subtracted \$35,578 for vacancy and collection losses (or 5% based on the subject's historical vacancy and CoStar data) to arrive at an effective gross income of \$675,984. The appraiser subtracted \$214,556 for total operating expenses, including reimbursable expenses of insurance, repairs/maintenance, and utilities and non-reimbursable administrative expenses, management fees, and replacement reserves, to arrive at a net operating income of \$461,428. The appraiser next calculated a loaded capitalization rate of 11.69% based on the direct capitalization and band of investments methods to calculate a value for the subject of \$3,950,000, rounded, under the income approach.

The appraiser gave the sales comparison and income approaches equal weight in opining a market value for the subject of \$3,950,000 as of January 1, 2019. The appraiser did not develop the cost approach due to the subject being an older building and this approach being less reliable for older properties.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,573,889. The subject's assessment reflects a market value of \$4,723,556 or \$47.50 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on thirteen comparable sales, including a grid analysis of four comparable sales, a grid analysis of appraisal sale #1, and maps depicting the locations of these comparables in relation to the subject. The board of review also submitted a grid analysis of an additional eight comparable sales.<sup>2</sup> The board of review's comparables are located in Aurora, North Aurora, Elgin, Batavia, and Huntley. The parcels range in size from 4.23 to 16.45 acres of land area and are improved with 1-story industrial buildings ranging in size from 50,018 to 174,300 square feet of building area. Four buildings have concrete block, masonry, brick, or steel exterior construction. The buildings were constructed from 1991 to 2019. Six comparables have from 3,370 to 14,000 square feet, or from 2.51% to 12.29%, of office area. Eight comparables have ceiling heights ranging from 24 to 32 feet, from 3 to 8 loading docks, and from one to four drive-in doors. The comparables sold from May 2017 to April 2021 for prices ranging from \$4,600,000 to \$12,500,000 or from \$49.85 to \$249.91 per square foot of building area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The Board notes that the subject property identified on this second grid analysis is not the property that is the subject of this appeal. Nonetheless, the Board shall consider the comparables presented in this grid analysis, which are renumbered as comparables #6 through #13.

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In written rebuttal, the appellant argued the appellant's appraisal is the best evidence of the subject's market value when compared to the board of review's unadjusted sales, which lack details regarding the features of these comparables and lack a capitalization analysis. The appellant asserted the board of review's comparable #1 has features the subject lacks; the board of review's comparable #2 is an older building than the subject and has features the subject lacks; the board of review's comparable #3 is a 50% smaller building than the subject and is a newer building than the subject with a superior location to the subject; the board of review's comparable #4 is a 16% smaller building than the subject and is located more than three miles from the subject; and the board of review's comparable #5 has more parking than the subject and is located more than five miles from the subject.<sup>3</sup>

### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented an appraisal and the board of review presented thirteen comparable sales in support of their respective positions before the Board. The Board finds the best evidence of market value to be the appraisal submitted by the appellant with a value conclusion of \$3,950,000 as of January 1, 2019 for the subject property. The appraisal was completed using similar properties to the subject as comparables for both the income and sales comparison approaches in estimating the subject's market value. The appraiser made appropriate adjustments to the comparable properties, which further advances the credibility of the report.

The subject's assessment reflects a market value of \$4,723,556 or \$47.50 per square foot of building area, including land, which is above the appraised value. The Board gives less weight to the board of review's submission. The board of review did not challenge the appellant's appraisal but rather presented unadjusted comparable sales, five of which lack descriptive details. The remaining eight comparables have varying degrees of similarity to the subject. These comparables have higher ceiling heights than the subject, five comparables are substantially larger buildings than the subject, five comparables are much newer buildings than the subject, five comparables have much larger sites than the subject, all of which would require substantial adjustments to make them more equivalent to the subject.

Based on this record, the Board finds the subject property had a market value of \$3,950,000 as of the assessment date at issue. Since market value has been established the 2020 three year average median level of assessments for Kane County of 33.32% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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<sup>3</sup> The Board notes that the appellant has mistakenly identified appraisal sale #1 as the board of review's comparable #5. This comparable is presented in a grid analysis entitled "Taxpayer Sale Comps."

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<b>APPELLANT:</b>	<u>Aamir Bandukda</u>
<b>DOCKET NUMBER:</b>	<u>22-02554.001-I-1</u>
<b>DATE DECIDED:</b>	<u>October 2023</u>
<b>COUNTY:</b>	<u>Kane</u>
<b>RESULT:</b>	<u>No Change</u>

The subject property consists of a one-story, industrial condominium unit of tilt-up masonry exterior construction with 4,473 square feet of building area. The unit was constructed in 2000 and contains approximately 1,067 square feet of heated office area and 3,406 square feet of warehouse area. Features of the property include 16 foot ceiling height, interior sprinkler system, and an asphalt parking lot. The property has a 13,099 square foot site or a 2.9:1 land-to-building ratio and is located in St. Charles, St. Charles Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 30, 2020 for a price of \$250,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS) for a period of approximately one year. The appellant submitted copies of the settlement statement, purchase contract and the PTAX-203 Illinois Real Estate Transfer Declaration associated with the purchase of the subject property. The settlement statement reports commissions were paid to SVN Landmark and Keystone Real Estate, LLC. Paragraph 11.10 Commission/Finders Fee, on page 12 of the purchase contract, further depicts commissions to be paid to “Brian Haney of SVN Landmark Commercial Real Estate, LLC who shall pay a cooperating broker commission to Aamir Bandukda of Keystone Real Estate, LLC.” The appellant submitted a copy of the marketing brochure for the subject property which lists Brian Haney as an Advisor for SVN Landmark Commercial Real Estate rather than a licensed Realtor. The appellant also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration which reiterated the sale date and price and disclosed the property was not advertised for sale. Based on this evidence, the appellant requested the subject’s assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,126 which reflects a market value of \$363,414 or \$81.25 per square foot of building area, land included, when using the statutory level of assessment of 33.33%.

In response, the board of review, through the St. Charles Township Assessor’s Office, submitted a written brief, seven comparable sales and Parcel Summary sheets for the subject and each of the board of review comparable sales along with an aerial map and property details for the subject property from the assessor’s website. In its written brief, the assessor contended the property was before the board of review in 2020 and 2021 where the assessment for the property was ruled to total \$113,305 and \$115,457 respectively. For 2022 the subject’s total assessed value was increased only through application of the equalization factor for St. Charles Township of 1.0491. The assessor asserted the subject property “was never listed on the open market.”

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The seven comparables submitted by the board of review have sites ranging in size from 5,410 to 50,733 square feet of land area or land-to-building ratios ranging from 2.6:1 to 5.3:1. The sites are improved with one-story buildings ranging in size from 1,500 to 10,380 square feet of building area that were built from 1975 to 2006. The comparables have brick or tilt-up masonry construction, a mixture of both office and warehouse space, ceiling heights ranging from 16 to 24 feet and an interior sprinkler system. The properties sold from January 2017 to October 2020 for prices ranging from \$120,000 to \$750,000 or from \$59.90 to \$111.40 per square foot of building area, land included.

The subject's Parcel Information Report disclosed a sale date for the subject property of June 16, 2020 for a price of \$250,000 with a transfer via Warranty Deed. The St. Charles Assessor General Parcel Information sheet describes the subject's purchase transaction as "Property Not advertised for sale" with no supporting documentation submitted. Pursuant to Section 1910.90(i), the Property Tax Appeal Board takes official notice the subject property was the subject of a decision before this Board for the 2020 and 2021 tax years under docket numbers 20-01837 and 21-05656. In those appeals, the Property Tax Appeal Board found the subject property had not been advertised for sale on the open market.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives little weight to the sale of the subject property. The PTAX-203 submitted by the appellant disclosed the property had not been advertised for sale. The purchase contract identified the appellant, Aamir Bandukda, as receiving a "cooperating broker commission" thus the buyer was also acting as an agent. These conditions call into question the arm's length nature of the June 2020 sale. Additionally, the Board takes notice the Property Tax Appeal Board issued decisions under docket numbers 20-01837 and 21-05656 in which the subject's June 2020 sale was determined to lack the elements of an arm's length transaction. Furthermore, the appellant did not refute the board of review's comment indicating the June 2020 sale of the subject property was not an advertised sale.

The board of review submitted seven comparable sales for the Board's consideration. The Board gives less weight to comparables #1 through #4 due to differences with the subject in gross building area and sale dates that are less proximate to the January 1, 2022 assessment date than other properties in the record. The Board finds the best evidence of market value in the record to be board of review comparables #5, #6 and #7 which sold closer to the assessment date at issue and are more similar to the subject in location, land-to-building ratio, construction style and other features. These best comparables sold for prices ranging from \$230,000 to \$665,000 or from \$92.00 to \$111.40 per square foot of building area, including land. The subject's assessment

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reflects a market value of \$363,414 or \$81.25 per square foot of building area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis and below the range on a per square foot basis. Based on this record and in light of the comparable sales data, the Board finds a reduction in the subject's assessment is not justified.



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<b>APPELLANT:</b>	<b>Marathon Manufacturing, Inc.</b>
<b>DOCKET NUMBER:</b>	<b>20-08372.001-I-1</b>
<b>DATE DECIDED:</b>	<b>June 2023</b>
<b>COUNTY:</b>	<b>DuPage</b>
<b>RESULT:</b>	<b>No Change</b>

The subject property consists of a one-story industrial building of masonry exterior construction with 16,940 square feet of building area. The building was constructed in 1977. Features of the building include 4,300 square feet of office area, constituting 25.38% of the total building area, an exterior building height of 16 feet, and two overhead doors.<sup>1</sup> The property has a 29,500 square foot site resulting in a land-to-building ratio of 1.74:1 and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal.<sup>2</sup> In support of this argument the appellant submitted information on four comparable sales located in Addison and Bensenville. The comparables are improved with one-story industrial buildings of brick exterior construction ranging in size from 21,658 to 39,560 square feet of building area. The buildings were constructed from 1963 to 1970 with comparable #4 having additions built in 1969 and 1971. Each building has from 1,260 to 8,505 square feet of office area, constituting from 6% to 31% of the total building area, ceiling heights ranging from 12 to 20 feet, two to six docks, and one to six drive-ins. The parcels range in size from 35,600 to 787,500 square feet of land area resulting in land-to-building ratios from 1.29:1 to 19.91:1. The comparables sold from July 2017 to September 2019 for prices ranging from \$862,562 to \$1,600,000 or from \$25.00 to \$46.91 per square foot of living area, including land.

The appellant also submitted a Restricted Appraisal Report concluding a market value for the subject of \$680,000 as of January 1, 2020 based on the sales comparison and income capitalization approaches. The report was prepared by Shawn Schneider, a certified general real estate appraiser, and identifies the appellant as the intended user. The report states: “This Restricted Appraisal Report is to be used solely by the client and no unrelated third party. It should clearly be understood that the opinions and conclusions set forth in this report may not be understood properly without additional information in the appraiser’s work file.” Moreover, “[t]his Restricted Appraisal has been developed for the intended user to decide whether or not to proceed with an Appraisal Report which would be used as evidence in a real estate tax appeal.” The appraiser further explained that this report states the appraiser’s conclusions but is not a complete appraisal report, “which requires full documentation and verification of the data.”

Based on this evidence the appellant requested a reduction in the subject’s assessment to \$226,644, which would reflect a market value of \$680,000 or \$40.14 per square feet of building area, including land, when applying the statutory level of assessment of 33.33%.

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject’s property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

<sup>2</sup> The parties agreed to waive their requests for a hearing and to have a decision issued based on the written record.

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The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$276,860. The subject's assessment reflects a market value of \$828,922 or \$48.93 per square foot of building area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on ten comparable sales.<sup>3</sup> The comparables are improved with one-story industrial buildings of masonry or masonry and metal exterior construction ranging in size from 8,260 to 22,544 square feet of building area. The buildings range in age/effective age from 1964 to 1986. Each building has office area ranging from 5.34% to 12.86% of total building area and exterior building heights ranging from 12 to 21 feet. The parcels range in size from 15,795 to 80,000 square feet of land area resulting in land-to-building ratios from 1.73:1 to 3.55:1. The comparables sold from February 2017 to April 2020 for prices ranging from \$600,000 to \$1,312,500 or from \$61.70 to \$83.43 per square foot of building area, including land.

The board of review submitted a brief contending that the subject's assessment increased from 2019 to 2020 tax years only by the 2020 equalization factor of 1.04.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented four comparable sales and a restricted appraisal report, and the board of review presented ten comparables sales in support of their respective positions before the Board.

The Board gives less weight to the appellant's restricted appraisal report, which specifically states that the conclusions contained therein cannot be understood without information in the appraiser's work file. Furthermore, the report is restricted to use by the appellant and cannot be used by any unrelated third party, such as this Board, to determine the correct assessment of the subject property.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #8, which are similar to the subject in building size, age, location, site size, and some features. The most similar comparables sold for prices ranging from \$725,000 to \$1,025,000 or from \$61.70 to \$71.98 per square foot of building area, including land. The subject's assessment reflects a market value of \$828,922 or \$48.93 per square foot of living area, including land, which is within

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<sup>3</sup> The board of review presented its comparables in two grid analysis, with one duplicate comparable, which are renumbered from #1 through #5 and #1 through #6 to #1 through #10.

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the range established by the best comparable sales in terms of total market value and below the range on a price per square foot basis. The Board gave less weight to the appellant's comparables and the board of review's comparables #3 through #7, #9, and #10, due to substantial differences from the subject in building size and/or site size and/or which sold less proximate in time to the assessment date than other comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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<b>APPELLANT:</b>	<b><u>Petroleum Fuel &amp; Terminal Co.</u></b>
<b>DOCKET NUMBER:</b>	<b><u>20-07042.001-I-1</u></b>
<b>DATE DECIDED:</b>	<b><u>June 2023</u></b>
<b>COUNTY:</b>	<b><u>St. Clair</u></b>
<b>RESULT:</b>	<b><u>Reduction</u></b>

The subject property consists of a 27,420 square foot warehouse building of concrete block exterior construction that was constructed in 1950. The building has a ceiling height of approximately 14 feet in the warehouse areas, four overhead doors, and fourteen sliding doors. The property also features two above-ground fuel storage tanks and a partially torn down filling station. The property has an 854,995 square foot, or 19.62 acre, site and is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$860,000 as of January 1, 2020. The appraisal was prepared by Lance D. Lunte, MAI, a certified general real estate appraiser, for ad valorem tax purposes.

The appraiser explained the subject's site size is 19.62 acres of land area, following the most recent acquisitions by the Illinois Department of Transportation of 0.0728 of an acre in 2013 and 0.2536 of an acre in 2014.

The appraiser stated the subject building has deferred maintenance items, such as missing roof areas, deteriorated or missing downspouts and gutters, broken or missing windows, deteriorating wood fascia and soffits, and deteriorated overhead and sliding wood doors. The appraiser asserted the building was designed for 10% office use, but the office areas are in poor condition as a result of the deferred maintenance issues and could not presently support an office use. The appraiser further asserted all electrical wiring, plumbing, and HVAC systems have been removed or are non-functional. The appraiser stated the subject property has not been used for 20 years and the fuel storage tanks at the end of their economic life and the partially torn down filling station did not add to the subject's value.

The appraiser did not develop the income approach because the subject is not currently leased and any lease of the subject would require demolish of the existing improvements and redevelopment for an alternative use of a lessee.

Under the cost approach, the appraiser selected seven land sale comparables ranging in size from 348,480 to 1,966,320 square feet of land area. The comparables sold from July 2016 to August 2019 for prices ranging from \$240,000 to \$2,700,000 or from \$0.66 to \$2.07 per square foot of land area. The appraiser made adjustments to the comparables for differences from the subject, such as location, site size, and other characteristics, to arrive at adjusted sale prices ranging from \$0.56 to \$1.31 per square foot of land area. Based on the foregoing, the appraiser concluded a land value for the subject of \$0.93 per square foot of land area or \$795,000 rounded.

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The appraiser next calculated the replacement cost new of the subject building using the Marshall & Swift cost rates for a distribution warehouse to arrive at a replacement cost new of \$1,314,875 or \$48.27 per square foot of building area. The appraiser deducted depreciation of 96% or \$1,262,280 from the replacement cost new to calculate a depreciated value for the building of \$52,595. The appraiser then added the value of the depreciated other improvements of \$5,826, the land value of \$795,000, and the depreciated building value of \$52,595 to conclude a value for the subject under the cost approach of \$854,000 rounded.

Under the sales comparison approach, the appraiser selected five comparable sales of industrial properties. The parcels range in size from 2.30 to 19.05 acres of land area and are improved with warehouse buildings ranging in size from 9,120 to 34,379 square feet of building area. The buildings were constructed from 1967 to 1995 and are in the same or better condition than the subject. Each building features 10 to 24 foot ceiling heights and four comparables have from four to seven drive-in overhead doors. One comparable has a 5,000 square foot carport. The comparables sold from March 2016 to February 2020 for prices ranging from \$100,800 to \$955,000 or from \$8.40 to \$27.78 per square foot of building area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as location, site size, building size, quality, age, condition, and utility, to arrive at adjusted sale prices ranging from \$30.57 to \$36.67 per square foot of building area, including land. Based on the foregoing, the appraiser concluded a market value for the subject under the sales comparison approach of \$32.00 per square foot of building area, including land, or \$872,000 rounded.

In reconciliation, the appraiser gave the equal weight to the cost and sales comparison approaches to opine a market value for the subject of \$860,000 as of January 1, 2020.

The appellant also submitted a brief contending that the appellant and the county dispute the subject's site size. The appellant explained that the appraiser relied on a survey of the subject showing 19.62 acres whereas the subject's property record card shows 24.5418 acres.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$357,389. The subject's assessment reflects a market value of \$1,097,295 or \$40.02 per square foot of living area, land included, when using the 2020 three year average median level of assessment for St. Clair County of 32.57% as determined by the Illinois Department of Revenue.

The board of review asserted the subject's site size is correct as 4.16 acres are located on the other side of the street and should be included in the total acreage. The board of review presented a parcel map showing 19.69 acres on one side of North B Street and 4.16 on the other side of the street. The board of review offered to stipulate to a total assessment of \$344,465.

In response, the appellant rejected the board of review's offer. The appellant agreed that the 4.16 acres is part of the subject property but contended that the total site size is 19.62 acres.

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### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The only evidence of market value in this record is the appraisal presented by the appellant. The appraiser selected similar comparables and made appropriate adjustments to the comparables in concluding a land value for the subject under the cost approach and a market value for the subject under the sales comparison approach. Based on an inspection of the subject property, the appraiser made a credible conclusion that the fuel storage tanks, office area, and filling station do not add value to the subject property. Based on the foregoing, the Board finds the appraisal states a credible and reliable conclusion of value for the subject property.

The Board notes that the parties dispute whether the subject includes an additional approximately five acres of land area. The Board finds the appraisal presents a more credible calculation of the subject's size. The appraiser researched the history of the subject parcel and explained the most recent changes to the subject's site size, whereas the board of review only presented a parcel map without supportive evidence regarding how and when this map was developed and how it has been adjusted for the transfers to the Illinois Department of Transportation.

The Board finds the subject property had a market value of \$860,000 as of the assessment date at issue. Since market value has been established the 2020 three year average median level of assessments for St. Clair County of 32.57% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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*[Items Contained in Italics Indicate Arguments or Evidence in Opposition to the Appellant's claim]*

<b><u>SUBJECT MATTER</u></b>	<b><u>PAGES</u></b>
<b>Overvaluation – appraisal – multi-tenant industrial building</b> <i>Comparable sales lacking descriptive details</i>	I-3 to I-5
<b>Overvaluation – appraisal – industrial warehouse, fuel tanks, partially demolished filling station</b> <i>Board of review offers to stipulate</i>	I-12 to I-14
<b>Overvaluation – comparables &amp; restricted appraisal – industrial building</b> <i>Comparable sales</i>	I-9 to I-11
<b>Overvaluation – recent sale – industrial condominium unit</b> <i>Comparable sales; contend non-arm's length sale</i>	I-6 to I-8

## 2023 SYNOPSIS – INDUSTRIAL CHAPTER





**PTAB-23 (R-12/24)**



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12/2024 Lake County PTAB information

Tax Year	Stipulation % of total appeals
2018	61%
2019	43%
2020	38%
2021	29%
2022	36%
2023	30%

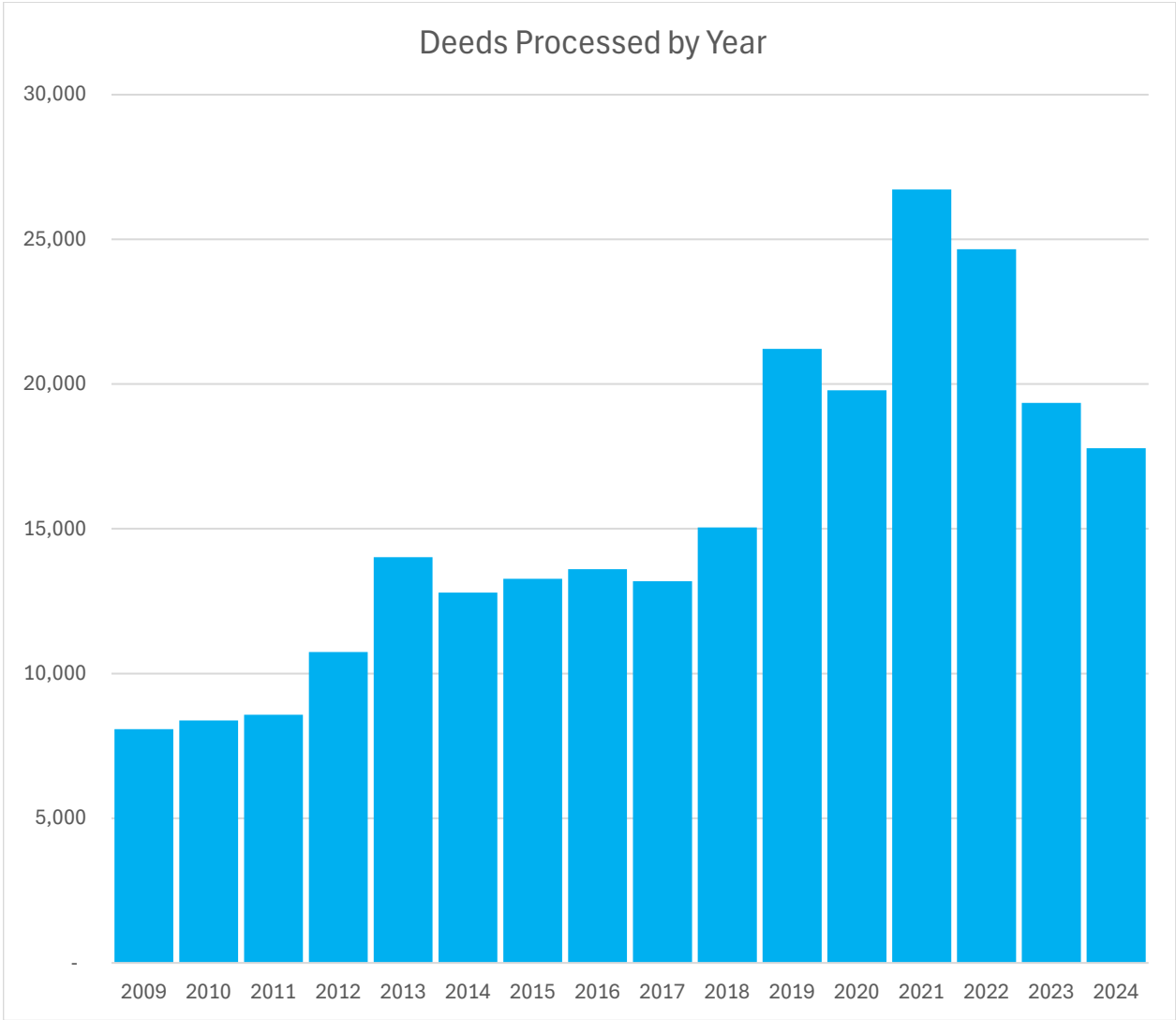
Tax Year	Decision on evidence % of total appeals
2018	39%
2019	57%
2020	62%
2021	71%
2022	64%
2023	70%

Tax Year	N/C % (of decisions on evidence)	Reduction % (of decisions on evidence)
2018	69%	31%
2019	75%	25%
2020	82%	18%
2021	85%	15%
2022	86%	14%
2023	87%	13%

\*\*\*1,188 of 2,924 tax year 2023 appeals are currently pending decisions by PTAB\*\*\*

With very rare exceptions all appeals prior to 2023 have had PTAB decisions issued. This means the statistical information for 2018-2022 is essentially static.

Deeds Processed by Year



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

# ***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 statute 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 statute 35 ILCS 200/9-50*

## ***County Assessment Office Contacts***

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

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

## 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	<a href="mailto:Rev.PropertyTax@illinois.gov">Rev.PropertyTax@illinois.gov</a>
<b>Adrienne Bailey</b>	Division Manager	(217) 785-1356	<a href="mailto:Adrienne.bailey@illinois.gov">Adrienne.bailey@illinois.gov</a>
<b>Kala Grigg</b>	Administrative Assistant	(217) 785-1356	<a href="mailto:Kala.grigg@illinois.gov">Kala.grigg@illinois.gov</a>

### Special Services - Assessment Education and Statistics

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

#### Questions & Inquiries

			<a href="mailto:Rev.PropTaxEd@illinois.gov">Rev.PropTaxEd@illinois.gov</a>
<b>Brian Replogle</b>	Section Manager	(217) 524-4097	<a href="mailto:Brian.replogle@illinois.gov">Brian.replogle@illinois.gov</a>
<b>Elaine Taylor</b>	Teacher/Appraisal Specialist	(217) 524-1274	<a href="mailto:Rev.PropTaxEd@illinois.gov">Rev.PropTaxEd@illinois.gov</a>
<b>Brad Kriener</b>	Statistical Research Specialist	(217) 782-3016	<a href="mailto:Bradley.kriener@illinois.gov">Bradley.kriener@illinois.gov</a>

### Sales Ratio and Equalization

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

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

### MyDec

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

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

### Office of Appraisals

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

**Questions & Inquiries** [Rev.PropTaxApp@illinois.gov](mailto:Rev.PropTaxApp@illinois.gov)  
**Kara Sias** Section Manager (217) 785-1388 [Kara.sias@illinois.gov](mailto:Kara.sias@illinois.gov)  
**Steve Santarelli** State Assessed Property (217) 785-0411 [Rev.PropTaxApp@illinois.gov](mailto: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](mailto:Rev.E99@illinois.gov)  
**Benjamin Sutton** Section Manager (217) 785-4924 [Benjamin.sutton@illinois.gov](mailto:Benjamin.sutton@illinois.gov)



## True Roll Removed Exemptions From 1/2/2024-11/7/2024

Row Labels	Sum of 2023 Recaptured Value	Sum of 2024 Recovered Value	Sum of Total Recovered	Sum of County Average 9.867798%
ANTIOCH	\$ 472,000.00	\$ 536,000.00	\$ 1,008,000.00	\$ 99,467.32
AVON	\$ 288,000.00	\$ 368,000.00	\$ 656,000.00	\$ 64,732.70
BENTON	\$ 224,000.00	\$ 305,000.00	\$ 529,000.00	\$ 52,200.61
CUBA	\$ 369,000.00	\$ 369,000.00	\$ 738,000.00	\$ 72,824.29
ELA	\$ 696,000.00	\$ 776,000.00	\$ 1,472,000.00	\$ 145,253.87
FREMONT	\$ 584,000.00	\$ 672,000.00	\$ 1,256,000.00	\$ 123,939.44
GRANT	\$ 264,000.00	\$ 280,000.00	\$ 544,000.00	\$ 53,680.78
LAKE VILLA	\$ 477,957.00	\$ 472,000.00	\$ 949,957.00	\$ 93,739.76
LIBERTYVILLE	\$ 176,000.00	\$ 216,000.00	\$ 392,000.00	\$ 38,681.74
MORAINÉ	\$ 392,000.00	\$ 448,000.00	\$ 840,000.00	\$ 82,889.44
NEWPORT	\$ 48,000.00	\$ 48,000.00	\$ 96,000.00	\$ 9,473.08
SHIELDS	\$ 248,000.00	\$ 288,000.00	\$ 536,000.00	\$ 52,891.35
VERNON	\$ 1,008,000.00	\$ 1,144,000.00	\$ 2,152,000.00	\$ 212,354.84
WARREN	\$ 480,000.00	\$ 609,723.00	\$ 1,089,723.00	\$ 107,531.58
WAUCONDA	\$ 392,000.00	\$ 480,000.00	\$ 872,000.00	\$ 86,047.13
WAUKEGAN	\$ 4,642,000.00	\$ 4,970,000.00	\$ 9,612,000.00	\$ 948,491.97
WEST				
DEERFIELD	\$ 360,000.00	\$ 368,000.00	\$ 728,000.00	\$ 71,837.51
ZION	\$ 112,000.00	\$ 112,000.00	\$ 224,000.00	\$ 22,103.85
<b>Grand Total</b>	<b>\$ 11,232,957.00</b>	<b>\$ 12,461,723.00</b>	<b>\$ 23,694,680.00</b>	<b>\$ 2,338,141.26</b>

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
0208313027	ANTIOCH	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0124300036	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0112404003	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0124412009	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0126206030	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0133207011	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0133100739	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0113401015	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0125227014	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0112416210	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0205415005	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0127302011	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0111200001	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0114200028	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0204302041	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0111402006	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0111400003	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0205307069	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0102301016	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0114218014	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0133100669	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0113101001	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0133100915	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0102300015	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0124105009	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0209401038	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0222201021	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0111311003	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0125408008	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0135304113	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0133412004	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0114200003	ANTIOCH	Exemption Removed	2023	\$ 8,000.00	\$ 16,000.00	\$ 24,000.00

0114402006	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0111202020	ANTIOCH	Exemption Removed	2024	\$	8,000.00	\$	8,000.00	\$	16,000.00
0208310067	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0221403037	ANTIOCH	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0112416101	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0128400244	ANTIOCH	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
0128401095	ANTIOCH	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0112402007	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0208109010	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0124418039	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0202400007	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0205402030	ANTIOCH	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0220407002	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0111302002	ANTIOCH	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0125300025	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0112209019	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0134322001	ANTIOCH	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
0125211017	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0205310033	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0208309053	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0128401082	ANTIOCH	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0114402004	ANTIOCH	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0133410019	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0220205033	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0125227015	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0124106012	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0111406036	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0208207025	ANTIOCH	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured		2024 Recovered Value	Total Recovered		
				Value					
0635112027	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0628118030	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0629210041	AVON	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
0614308069	AVON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00

0620410024	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0628211033	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0629400175	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0627303062	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0622105006	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0617318021	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0628413018	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0618311018	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0621202018	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0634405016	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0618306003	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0621102022	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0634405033	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0618424016	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0621301039	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0619307020	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0617118011	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0614305013	AVON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0621301043	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0617207045	AVON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0629400073	AVON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0618102060	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0619105321	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0624409038	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0619102069	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0628211074	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0622208116	AVON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0626206008	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0617315005	AVON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0615301109	AVON	Exemption Removed	2023	\$	8,000.00	\$	-	\$	8,000.00
0629400079	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0636105073	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0626113035	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0634401187	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0620422009	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0629302030	AVON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00

0621301036	AVON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0623406018	AVON	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
0628122022	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0621411017	AVON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

Parcel Number	Township	Outcome	Year unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
0415110042	BENTON	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0416101011	BENTON	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0404301049	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0417201049	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0432309014	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0428417007	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0409205012	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 16,000.00	\$ 24,000.00
0432400089	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0409200011	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0404413014	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0433305039	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0409401022	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0410319026	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0433316044	BENTON	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0410304045	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0410317013	BENTON	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00
0429401126	BENTON	Exemption Removed	2023	\$ 16,000.00	\$ 81,000.00	\$ 97,000.00
0410122020	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0432205013	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0410105026	BENTON	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0410304027	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0409200012	BENTON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0409103015	BENTON	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recapture Value	2024 Recovered Value	Total Recovered
1316206015	CUBA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1302316005	CUBA	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
1315404001	CUBA	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00

1323302017	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1324100022	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1311400120	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1313101005	CUBA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1315404027	CUBA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1311200091	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1315401002	CUBA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1335301004	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1322302008	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1336303143	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1335103002	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1335406017	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1328101009	CUBA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1335401036	CUBA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1312100002	CUBA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1316108007	CUBA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1304201003	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1311300354	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1326101005	CUBA	Exemption Removed	2023	\$	33,000.00	\$	33,000.00	\$	66,000.00
1309307002	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1309308004	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1324400004	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1313119009	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1314206011	CUBA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1311200219	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1314401037	CUBA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1324100015	CUBA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1335205006	CUBA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
1420307127	ELA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1407404005	ELA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1420203037	ELA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1420205028	ELA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00

1412101003	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1429205023	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1428312009	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1420110028	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1429207012	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1418102088	ELA	Exemption Removed	2024	\$	8,000.00	\$	8,000.00	\$	16,000.00
1430208016	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1434204013	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1409402039	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1420303015	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1420216007	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1401201005	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1418214018	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1431201004	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1420203051	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1410103006	ELA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1420203055	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1410420016	ELA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1423301052	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1436106007	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1417402002	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1419303013	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1415406007	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1436207004	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1436104005	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1420307080	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1422403032	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1418208010	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1422201104	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1401104011	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1418315018	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1415105014	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1418204029	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1422308016	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1419101066	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1419101023	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00



1410305017	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1411408035	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1418208005	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1431404023	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1419103019	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1428204004	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1433301014	ELA	Exemption Removed	2023	\$	8,000.00	\$	16,000.00	\$	24,000.00
1420104013	ELA	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
1404203029	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1431305023	ELA	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
1417212003	ELA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1429211005	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1408308004	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1402102003	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1411108003	ELA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1434202037	ELA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1427112051	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1436403004	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1407301018	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1407403032	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1406301128	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1406301042	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1432401061	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1419101038	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1417209016	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1420216004	ELA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1427202008	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1406210016	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1420218014	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1427404008	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1433111034	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1410420012	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1425403008	ELA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1420402011	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1418403066	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1419101059	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00



1413104030	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1420101095	ELA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1417202009	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1420303013	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1423401017	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1410307022	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1436302003	ELA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1407101057	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1427201006	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1425301009	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1425301001	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1432106015	ELA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1436201001	ELA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00

Parcel Number	Township	Outcome	Year		2024 Recovered		Total Recovered
			Unqualified	2023 Recapture Value	Value		
1025427059	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1005306036	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1025207020	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1024411014	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1013114019	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1023413037	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1022200003	FREMONT	Exemption Removed	2023	\$ -	\$ 8,000.00	\$ 8,000.00	
1025319027	FREMONT	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00	
1013401027	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1025104002	FREMONT	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	
1025421028	FREMONT	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	
1027206007	FREMONT	Exemption Removed	2024	\$ -	\$ 16,000.00	\$ 16,000.00	
1001208003	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1008102001	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1024209012	FREMONT	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	
1014302007	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1013403006	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1025208034	FREMONT	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	
1036204014	FREMONT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	

1013107015	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1025213014	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1025123006	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1018104014	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1026211001	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1033202001	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1024400007	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1013115029	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1025427058	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1007309007	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1036412009	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1008402024	FREMONT	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1013308011	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1023406013	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1019302006	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1024403002	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1033402002	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1008206004	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1013110028	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1008105032	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1025111004	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1005308028	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1025117022	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1005309025	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1024205094	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1027208023	FREMONT	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1024405062	FREMONT	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1025211012	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1024205008	FREMONT	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1022312009	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1036206012	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1025225010	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1036410025	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1024414005	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1025202021	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1027206068	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

1032101026	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1008103024	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1005211004	FREMONT	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1005105009	FREMONT	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1025423007	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1025107007	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1013110021	FREMONT	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
1025101097	FREMONT	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1022401006	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1024413003	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1023414065	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1024413032	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1027400027	FREMONT	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1007309001	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1024307010	FREMONT	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1036408016	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1008207007	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1034100048	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1036100014	FREMONT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recapture Value	2024 Recovered Value	Total Recovered
0527401069	GRANT	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0521400007	GRANT	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0513123013	GRANT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0513102025	GRANT	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0510401003	GRANT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0527210002	GRANT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0502403001	GRANT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0533302117	GRANT	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00
0523119007	GRANT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0510203020	GRANT	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00
0510112008	GRANT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0528305003	GRANT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0528301004	GRANT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00

0512108022	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0522401078	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0504400006	GRANT	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0521109004	GRANT	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0515209040	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0521200016	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0515104110	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0527404022	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0503103025	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0503308055	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0515104083	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0503300180	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0509400039	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0502400019	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0533406031	GRANT	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0511400016	GRANT	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
0601305078	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0610405006	LAKE VILLA	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0601404066	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0601401257	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0234104023	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0501407002	LAKE VILLA	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0501310043	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0230301003	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0236101015	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0227301008	LAKE VILLA	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0602209014	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0608306075	LAKE VILLA	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0601301029	LAKE VILLA	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0136401033	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0232122002	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0235407028	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0601304041	LAKE VILLA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00

0601116006	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0605202048	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0605402004	LAKE VILLA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0601206107	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0601404126	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0602103019	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0601301024	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0608406028	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0234303093	LAKE VILLA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0501103003	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0610311016	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0235311016	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0501201005	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0610213002	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0501103025	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0230108028	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0602301014	LAKE VILLA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0609306013	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0235405036	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0601308080	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0601301006	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0601401294	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0601404074	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0234102014	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0234203011	LAKE VILLA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0501203003	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0608202046	LAKE VILLA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0609208005	LAKE VILLA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0233304001	LAKE VILLA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0233306025	LAKE VILLA	Exemption Removed	2023	\$	53,957.00	\$	16,000.00	\$	69,957.00
0501302008	LAKE VILLA	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered		Total Recovered
					Value	Value	
1115405002	LIBERTYVILLE	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	
1130327013	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1123104005	LIBERTYVILLE	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00	
1112400037	LIBERTYVILLE	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	
1132409112	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1133101140	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1131100147	LIBERTYVILLE	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00	
1110307001	LIBERTYVILLE	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	
1113201129	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1121210019	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1133103045	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1128106025	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ -	\$ 8,000.00	
1124202018	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ -	\$ 8,000.00	
1119308009	LIBERTYVILLE	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00	
1115406008	LIBERTYVILLE	Exemption Removed	2024	\$ -	\$ 16,000.00	\$ 16,000.00	
1130302019	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1124100013	LIBERTYVILLE	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	
1132412053	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1131325075	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1133101173	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1129104012	LIBERTYVILLE	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00	
1131323011	LIBERTYVILLE	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00	
1122105013	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1130204011	LIBERTYVILLE	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered		Total Recovered
					Value	Value	
1627306042	MORAINÉ	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1622405009	MORAINÉ	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	
1623110064	MORAINÉ	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00	
1603108017	MORAINÉ	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1626217008	MORAINÉ	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
1614313006	MORAINÉ	Exemption Removed	2024	\$ -	\$ 16,000.00	\$ 16,000.00	



1626102009	MORaine	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1625104012	MORaine	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1627400020	MORaine	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
1615402037	MORaine	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1622410028	MORaine	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1615206030	MORaine	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1627305001	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1634412054	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1622410008	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1622301023	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1610203002	MORaine	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1634207013	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1635102033	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1626102043	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1610203004	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1625317006	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1626203011	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1626401021	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1623207062	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1634209016	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1610301015	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1627307053	MORaine	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1624301005	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1626102088	MORaine	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1636119025	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1625311015	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1622302088	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1615210026	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1622302076	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1623110054	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1604202009	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1623116004	MORaine	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1615114010	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1623210002	MORaine	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1636122046	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1626102078	MORaine	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00

1625406007	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1610104002	MORaine	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
0325409105	NEWPORT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0336228001	NEWPORT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0336219004	NEWPORT	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0327101003	NEWPORT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0307100012	NEWPORT	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
1220211010	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1220220008	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1206217002	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1228316003	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1221303029	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1228204002	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1205208016	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1228315005	SHIELDS	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
1218315004	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1221220005	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1218101114	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1233117001	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1205311039	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1221109017	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1221302039	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1228307137	SHIELDS	Exemption Removed	2024	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1220213012	SHIELDS	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
1219115015	SHIELDS	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00
1233411025	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1228102082	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1228301001	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1205306007	SHIELDS	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00
1219111017	SHIELDS	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
1217103010	SHIELDS	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00



1221120013	SHIELDS	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
1218325010	SHIELDS	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1228108018	SHIELDS	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1228307001	SHIELDS	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1218401007	SHIELDS	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1228103009	SHIELDS	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1228103016	SHIELDS	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1233122013	SHIELDS	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
1532309026	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1509302054	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1534400021	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1505405014	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1529215030	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1529214045	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1534200367	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1505103203	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1530401108	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1505103121	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1521212040	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1521202028	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1534312030	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1528403062	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1530402091	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1529107040	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1520211035	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1521101044	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1515102061	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1521201033	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1533414062	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1521411052	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1505103171	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1524210026	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1521103014	VERNON	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00

1532309109	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1534309005	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505107042	VERNON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1535300106	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1521103005	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505429084	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1508201015	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1534200369	VERNON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1505409036	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1533304145	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1521218020	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505429164	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1524210039	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1521221037	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1534400091	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505429087	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1529217027	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1530404024	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1506405019	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1534200507	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1521207062	VERNON	Exemption Removed	2024	\$	8,000.00	\$	8,000.00	\$	16,000.00
1530401085	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1529305006	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505301053	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1515107025	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1508103004	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1508104019	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1533310040	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1529301134	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505208126	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1529403020	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1523101015	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1515303118	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505404009	VERNON	Exemption Removed	2023	\$	8,000.00	\$	16,000.00	\$	24,000.00
1505405076	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1529107059	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00

1529216016	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1535300023	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505301044	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505407019	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1516200035	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1518302004	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1528402087	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1533203005	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1533304128	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1505405030	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1534105008	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1536205009	VERNON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1507205055	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1523205017	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1521104009	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1533313027	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1507200085	VERNON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1528403056	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1533414040	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1521212005	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1534400066	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505103206	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505429156	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1507205037	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1533210022	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1517201008	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1535300022	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1532404028	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1530203007	VERNON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1501302062	VERNON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1536102002	VERNON	Exemption Removed	2024			\$	8,000.00	\$	8,000.00
1533413010	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505310004	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1532115006	VERNON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1529315007	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1507223007	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

1528207022	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1505426011	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1529215011	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1524206028	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1533307021	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1533402051	VERNON	Exemption Removed	2024	\$	16,000.00	\$	16,000.00	\$	32,000.00
1533306045	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1515312008	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1508203012	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1530205009	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1515107084	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1532206024	VERNON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1524403014	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1534312001	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1518206004	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1507200098	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505428038	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505208090	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1534400050	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1528302125	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1505303024	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1505405079	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1529316003	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1535300075	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1531104006	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1513303001	VERNON	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
1520102016	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1534400229	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1530305061	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1501202075	VERNON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1535102001	VERNON	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1529315005	VERNON	Exemption Removed	2024	\$	-	\$	-	\$	-
1528402078	VERNON	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1532309206	VERNON	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00

Parcel Number	Township	Outcome	Year			
			Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
0711202064	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0730310009	WARREN	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0707304006	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0702302172	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0711200063	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0731205036	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0713403005	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0729111020	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0729307008	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0726417106	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0723419037	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0728204051	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0721308013	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0728304039	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0725116007	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0735210071	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0718304045	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0712204003	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0729204003	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0723418057	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0735208106	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0730401084	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0726409011	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0717102006	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0711200051	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0724133012	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0719401120	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0730411029	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0714102109	WARREN	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0702101013	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0735405053	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0730410032	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0720301095	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0717403031	WARREN	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00

0713204010	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0706304008	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0731304011	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0721308029	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0729405008	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0702403021	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0732401022	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0715208031	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0735208072	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0702207049	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0718209015	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0720400280	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0735207087	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0730213023	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0735203015	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0728407027	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0707203036	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0717201153	WARREN	Exemption Removed	2024	\$	-	\$	81,723.00	\$	81,723.00
0735203014	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0715102023	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0702208017	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0728207078	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0717201161	WARREN	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
0728204039	WARREN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0728411008	WARREN	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
0730320007	WARREN	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
0725115026	WARREN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
0927401012	WAUCONDA	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0925403004	WAUCONDA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0933305013	WAUCONDA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0936103014	WAUCONDA	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
0904111096	WAUCONDA	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00



0924208022	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0923308009	WAUCONDA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0925404020	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0925202055	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0921412103	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0924305004	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0925309033	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0911400005	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0926202012	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0927402003	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0928205019	WAUCONDA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0921306002	WAUCONDA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0924304057	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0935103021	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0933213027	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0926108005	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0936103022	WAUCONDA	Exemption Removed	2024			\$	16,000.00	\$	16,000.00
0904111083	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0925301157	WAUCONDA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0927300011	WAUCONDA	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0926300141	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0912406098	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0926103024	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0901105016	WAUCONDA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0925406154	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0921403003	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0925406155	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0911104050	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0925210030	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0926401010	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0925406183	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0926103027	WAUCONDA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0902401012	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0912402008	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0902301055	WAUCONDA	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0935204018	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0902203006	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0925408012	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0925209022	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0926101025	WAUCONDA	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
0933218020	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0923401057	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0926204102	WAUCONDA	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
0928205038	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0926117009	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0909200004	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0925406122	WAUCONDA	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

Parcel Number	Township	Outcome	Year						
			Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered			
0807305035	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807217003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807320008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833111010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809104012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829301004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809311015	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0806316017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829220010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833109008	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0819405001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817109017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0806115001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809102026	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816124023	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829324002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0806120009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820409119	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0828117019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00



0818307004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820204064	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805308006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807219008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807208047	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0832403022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	16,000.00		\$	24,000.00
0821320013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816124001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0816107011	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0805106023	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820409052	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821319047	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809402001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816124017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828305027	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807220020	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821120004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807404021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820221009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833304020	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0808313023	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807204021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817425019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816106006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828300002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807304011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0819210022	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0817113006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821118022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0833311005	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0821210005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833118013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0832304010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809306041	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0820208046	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819100073	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0821428002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0806404009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821323010	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0828324015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833126017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833113020	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820409042	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809102030	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809110011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817402025	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820204096	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820404038	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0820301115	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0806211003	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0820220019	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0820203041	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833307019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817420018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833308011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816106004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828318026	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817420022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828303014	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0821107002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820221045	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805110018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0833103022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820315029	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828417007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817401017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816323006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819408007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0830204044	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
						\$			
0817314017	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0820420033	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821111008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829404008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817307005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820413030	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820403016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816122030	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828311029	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0818209034	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0828308034	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
						\$			
0820101009	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0828114016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817304035	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828326005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819217016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816316005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816407006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828320022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833108036	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833304035	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833119008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816406012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0818405001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820300036	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0833300012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819419036	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829316003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820415012	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0829223018	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0832307046	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809104032	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820211008	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0818407012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833116048	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816406006	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0833105025	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816323002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828227025	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0828124012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832423026	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829319003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821104013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833104025	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820220007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0806112028	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805401022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821115009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821103005	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0832413037	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832217012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820409087	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829212061	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832207037	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819220016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833103021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0828125001	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0805209015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833321022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833111031	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819204018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816202083	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828122007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828315009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821322019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833316038	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833107011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829324008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829318019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0808307012	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0809307038	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0832413052	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833102012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821113012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828102017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805416028	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820104035	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805306066	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0828318006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820202034	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809304017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820204013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819203009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817404018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833316046	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821322003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820421020	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0804210003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816331013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0821306008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0808310027	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817320008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809402009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820416019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828216003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0820204093	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
						\$			
0828212009	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
						\$			
0833201017	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0816116002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0807301115	WAUKEGAN	Exemption Removed	2024	\$	-	16,000.00		\$	16,000.00
0829206014	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805409006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809304016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828125012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828414006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809318004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0806429016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817313004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807220013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809308026	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0818115011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833300005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820204038	WAUKEGAN	Exemption Removed	2022	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819100085	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0829403007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828209013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821302057	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0828215022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0805205006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	16,000.00		\$	24,000.00
0833122024	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816301023	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0818226031	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0806219003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0808313013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819407004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816112006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817401037	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0829322012	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
						\$			
0807320001	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0821113015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828325005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816334014	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809105045	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832211024	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817302009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821201003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805405004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817114003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0805306088	WAUKEGAN	Exemption Removed	2024	\$	16,000.00	16,000.00		\$	32,000.00
0828317014	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0816318007	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0821101024	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821113019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0830207001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829409016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816112012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0821110022	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
						\$			
0806428010	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0820107015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817410013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820301026	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00



0808311010	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0807218021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829210011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816307003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816206010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829103021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820209017	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0829110001	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0833106010	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0829207006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820403002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817313018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819205012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807416042	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819404024	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816318001	WAUKEGAN	Exemption Removed	2024	\$	-	\$	16,000.00	\$	16,000.00
0828311012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816403038	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0821302073	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816410014	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816317007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805306012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832205029	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809407004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820409046	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817414001	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0829318015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0808212008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828310017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809103018	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00



0832427030	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828223002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816201049	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0829412029	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
0819422002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0806212007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816114006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821408008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805209019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816324008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820409120	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809306022	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0805412021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817419018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833111006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833301028	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828123018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820422015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829325009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833117027	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829402030	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832306011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817417002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821324005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809307039	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0816202107	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821127020	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807403036	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807416032	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821320008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821322007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829207014	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821310010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833116045	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0819100130	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807219024	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817321005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817318020	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807215061	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817427007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828326008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0816311013	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0816406023	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819100141	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0819203027	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0820109019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817411002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821111001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821302081	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828311006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0804105035	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809211035	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816103040	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816113007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817409020	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816116031	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816408003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817106015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817308021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0820215023	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0828210010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828316004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828412021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829101006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832414019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832221025	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0818222019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0828221016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828223012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828318010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0821113022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	16,000.00		\$	24,000.00
0820105008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832205032	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805414001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0808101019	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0830204061	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820404035	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820204058	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805413012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833308034	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833118001	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0820222004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821122031	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0828405054	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829301003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833321001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821319051	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829212057	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829320016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832403017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0832215043	WAUKEGAN	Exemption Removed	2023	\$	10,000.00	10,000.00		\$	20,000.00
0804208002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833325020	WAUKEGAN	Exemption Removed	2023	\$	8,000.00			\$	8,000.00
0817314022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	-	\$	8,000.00
0807215022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0829402027	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0809405011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832413032	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0809405032	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0828215014	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817201022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0804100024	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828119036	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828211011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0804104021	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
						\$			
0808213026	WAUKEGAN	Exemption Removed	2024	\$	-	16,000.00		\$	16,000.00
0808101001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817308013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817312003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816404021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816107001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820217007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817113012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0829314007	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0817314027	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821127037	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833315009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819208004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821206023	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820304008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816401042	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829102014	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816401015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816112004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828309010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821319028	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809201016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807424014	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0808303034	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816337001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828113009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820304012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832424010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0820105018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820106010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816405020	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0831404018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0808201055	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0831409003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809111024	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0805403029	WAUKEGAN	Exemption Removed	2024	\$	-	16,000.00		\$	16,000.00
0821127028	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809310005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809204018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809107019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807220036	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0832411006	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0805306106	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817407013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809105007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807212008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820319013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832207012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820404017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817420002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0807408014	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0828309002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828305008	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819403012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817308010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821308003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809308058	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820419031	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820415017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0821206051	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00

0820301143	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817412009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828118018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820303005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816212009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0816328001	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0821205050	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0808201032	WAUKEGAN	Exemption Removed	2024	\$	16,000.00	16,000.00		\$	32,000.00
0809301003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0818225009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816209002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820304009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816105010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828109001	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0831414007	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0819403003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809320018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820105035	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0820409076	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
						\$			
0816404055	WAUKEGAN	Exemption Removed	2024	\$	-	16,000.00		\$	16,000.00
0820122009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832423005	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0806419010	WAUKEGAN	Exemption Removed	2024	\$	-	16,000.00		\$	16,000.00
0817316019	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807416009	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0829222040	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821120005	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0809202006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828415024	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0819212002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820409018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820416010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00



0821321011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821304002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833120024	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828311051	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817315007	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0828312010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833201019	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0809409002	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0806404020	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832221001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805106010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828324006	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0829222038	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0808311018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820302025	WAUKEGAN	Exemption Removed	2022	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820208009	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805405015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0804206016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0818113012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828123007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0830204022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821305017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805101011	WAUKEGAN	Exemption Removed	2023	\$	16,000.00	16,000.00		\$	32,000.00
0820220010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828309024	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820409116	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819207015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816411010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805405024	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816332016	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829207044	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00

0828123017	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829315015	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821320010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832217004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829323029	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0818223038	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816110003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820204030	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805105014	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832202022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805402022	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833121006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0806419011	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833116042	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817419003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819215012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816333018	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0808312029	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828302054	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805415014	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832223001	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816112028	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821120002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832427047	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829111003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828324002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0821213004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832207013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817306021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0829222035	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820212010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0818222021	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0833324006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0820206030	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817412012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809405002	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00



0816110010	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816115004	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807407031	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0805407006	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0828309023	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819202012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0819100105	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0816319018	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0828223003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0809301012	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0832417040	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0808307013	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0807307003	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
0817202021	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0821213003	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0829302006	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0833119007	WAUKEGAN	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
						\$			
0818400009	WAUKEGAN	Exemption Removed	2024	\$	-	16,000.00		\$	16,000.00
0816315001	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0816317006	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
0808303023	WAUKEGAN	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
1607400019	WEST DEERFIELD	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1616204018	WEST DEERFIELD	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1632107026	WEST DEERFIELD	Exemption Removed	2024	\$ -	\$ 8,000.00	\$ 8,000.00
1619102002	WEST DEERFIELD	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1633305028	WEST DEERFIELD	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1629214002	WEST DEERFIELD	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00
1630401005	WEST DEERFIELD	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1633107243	WEST DEERFIELD	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1609116010	WEST DEERFIELD	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1633107277	WEST DEERFIELD	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
1633305168	WEST DEERFIELD	Exemption Removed	2023	\$ 16,000.00	\$ 16,000.00	\$ 32,000.00

1632411095	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1607102005	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1616301033	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1633108188	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1632203004	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1604407017	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1620101009	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1607203066	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1628121005	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1629104005	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1629207016	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1606400031	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1628311035	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1632121014	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1632208008	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1632108002	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1633103032	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1633306021	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1633305057	WEST DEERFIELD	Exemption Removed	2024	\$	-	\$	8,000.00	\$	8,000.00
1632404025	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1621115028	WEST DEERFIELD	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1632411153	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1632409007	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1607202011	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1633107187	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1629303050	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1621112003	WEST DEERFIELD	Exemption Removed	2023	\$	16,000.00	\$	16,000.00	\$	32,000.00
1604304006	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1628404002	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1633103073	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1621413026	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	8,000.00	\$	16,000.00
1628320008	WEST DEERFIELD	Exemption Removed	2023	\$	8,000.00	\$	-	\$	8,000.00

Parcel Number	Township	Outcome	Year Unqualified	2023 Recaptured Value	2024 Recovered Value	Total Recovered
0427110020	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0428210010	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0418208048	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0416417010	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0419205008	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0428128023	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0428305042	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0421416007	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0417428007	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0421125010	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0428118025	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0422307017	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0429201015	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
0417410010	ZION	Exemption Removed	2023	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00

# The 2025 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*)

<sup>1</sup>to change assessments on individual properties that have recently sold, without changing assessments on comparable properties that have not sold.

<sup>2</sup>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 Ill.2d 548, 684 N.E.2d 1343, affirmed 229 Ill.Dec. 487, 181 Ill.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 (4<sup>th</sup>Dist. 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 Exempt 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.lakecountylil.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  $(\$50,000 \times 0.9365)$  \$46,825, and HIE is now  $(\$8,537 \times 0.9365)$  \$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  $(\$41,000 \times 0.9641)$  \$39,528, and HIE is now  $\$7,355 \times 0.9641$  \$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.

<https://www.lakecountyil.gov/494/Homestead-Exemption-for-Persons-with-Dis>

# 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.lakecountylil.gov/492/Returning-Veteran.s-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 2021 assessment 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% off 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*





## Illinois Department of Revenue

April 29, 2024

### Certification of Assessment Year 2025 Farmland Values

The assessment year 2025 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.<sup>1</sup>

- **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 2025, \$126.34/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 2025, \$126.34/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 2025, \$63.19/acre).<sup>2</sup>

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](http://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](mailto:Rev.PropertyTax@illinois.gov).

David Harris  
Director of Revenue

<sup>1</sup> See Illinois Property Tax Code, 35 ILCS 200/10-115, paragraph (e) as amended by Public Act 98-0109

<sup>2</sup> See Illinois Property Tax Code, 35 ILCS 200/10-125

**Certified Values for Assessment Year 2025 (\$ per acre)**

4						
<b>Average Management PI</b>	<b>Gross Income</b>	<b>Non-Land Production Costs</b>	<b>Net Land Return</b>	<b>Agricultural Economic Value</b>	<b>Equalized Assessed Value</b>	<b>* 2025 Certified Value</b>
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.

ASSESSMENT YEAR 2025  
COUNTY PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF CROPLAND  
PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF ALL FARMLAND

County	(6)	(7)	County	(6)	(7)
	Avg. EAV Cropland	Avg. EAV All Farmland		Avg. EAV Cropland	Avg. EAV All Farmland
Adams	559	411	Lee	666	587
Alexander	480	212	Livingston	579	390
Bond	439	329	Logan	783	580
Boone	634	547	McDonough	750	590
Brown	525	311	McHenry	583	451
Bureau	673	568	McLean	742	617
Calhoun	493	222	Macon	817	753
Carroll	614	464	Macoupin	589	433
Cass	624	354	Madison	491	396
Champaign	814	411	Marion	409	294
Christian	691	619	Marshall	708	583
Clark	468	342	Mason	523	335
Clay	413	310	Massac	442	273
Clinton	450	377	Menard	730	594
Coles	720	465	Mercer	634	491
* Cook	315	-	Monroe	441	310
Crawford	449	341	Montgomery	524	373
Cumberland	441	332	Morgan	712	573
DeKalb	781	730	Moultrie	766	692
DeWitt	775	693	Ogle	654	546
Douglas	758	429	Peoria	650	471
* DuPage	631	-	Perry	409	276
Edgar	716	609	Piatt	866	461
Edwards	437	358	Pike	520	268
Effingham	432	317	Pope	402	216
Fayette	420	313	Pulaski	440	281
Ford	605	561	Putnam	761	542
Franklin	418	292	Randolph	443	295
Fulton	578	383	Richland	416	344
Gallatin	501	393	Rock Island	610	421
Greene	640	449	St. Clair	478	394
Grundy	637	537	Saline	424	332
Hamilton	414	317	Sangamon	769	669
Hancock	648	447	Schuyler	575	330
Hardin	412	166	Scott	567	416
Henderson	664	474	Shelby	592	480
Henry	641	559	Stark	720	697
Iroquois	547	309	Stephenson	589	498
Jackson	428	292	Tazewell	699	580
Jasper	437	341	Union	441	171
Jefferson	412	317	Vermilion	697	459
Jersey	666	492	Wabash	493	398
JoDaviess	476	302	Warren	734	623
Johnson	383	205	Washington	430	349
Kane	702	608	Wayne	416	316
Kankakee	536	423	White	413	331
Kendall	708	630	Whiteside	568	468
Knox	697	529	Will	546	472
Lake	496	353	Williamson	402	262
LaSalle	760	675	Winnebago	558	443
Lawrence	430	351	Woodford	756	630

\*Cook & DuPage county only reported cropland data



## 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 2025 example

Lowest certified PI is 82; 2025 certified value for a PI of 82 is \$379.06.

Example cropland PI is 79.

<b>Step 1</b>	EAV for PI of 87	\$387.24
	EAV for PI of 82	<u>- 379.06</u>
		\$ 8.18

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

<b>Step 3</b>	Lowest PI certified	82
	Cropland PI	<u>- 79</u>
	Number of points	3

<b>Step 4</b>	Result from Step 2	\$ 1.64
	Result from Step 3	<u>x 3</u>
		\$ 4.92

<b>Step 5</b>	Lowest certified PI EAV	\$ 379.06
	Result from Step 4	<u>- 4.92</u>
	EAV for PI of 79	\$ 374.14

<b>Step 6</b>	Greater of a or b below	
	<b>a</b> Result from Step 5	\$ 374.14
	<b>b</b> 1/3 of \$379.06	\$ 126.34
	(lowest EAV certified)	

The EAV for a cropland soil with a PI of 79 is \$374.14



# 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.”

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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](http://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

## *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

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

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

## 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.

<b>No number or 1</b>	<b>uneroded</b>
<b>2</b>	<b>moderate erosion</b>
<b>3</b>	<b>severe erosion</b>

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 ( $108 \times 93\% = 100$ ).

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 ( $81 \times 71\% = 58$ ).

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 <b>2025</b>	
	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.						33 1/3	

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**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.

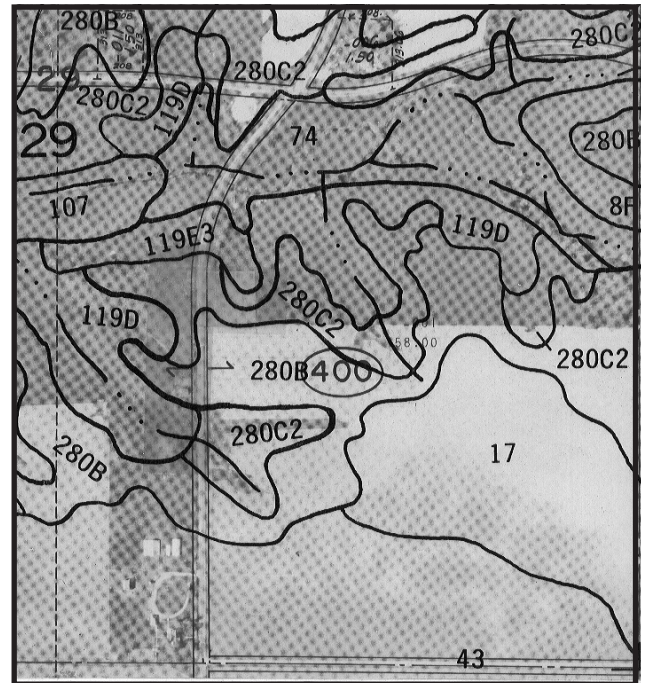


**Property Record —**

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		
Homesite				No. Acres	Value	Level	Asmt.	
Residential Bldgs.								
Farm Bldgs.						33 1/3		

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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.

<b>Cisne-Huey</b>	<b>PI x percent</b>	<b>=</b>	<b>Contribution</b>
Cisne (2)	97 x 60%	=	58.2
Huey (120)	79 x <u>40%</u>	=	<u>31.6</u>
<b>Total</b>	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 Certified 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**

<b>IL map symbol</b>	<b>Soil type name</b>	<b>Subsoil rooting</b>	<b>B 810 Productivity Index (PI) Average management</b>
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 substrate	Favorable	100
45	Denny silt loam	Favorable	105
46	Herrick silt loam	Favorable	118
47	Viriden 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

<b>IL map symbol</b>	<b>Soil type name</b>	<b>Subsoil rooting</b>	<b>B 810 Productivity Index (PI) Average management</b>
50	Virден silty clay loam	Favorable	119
51	Muscature 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	Oscos 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 rock	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	Pilot 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 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
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	Sicity 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	Walkkill 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**

<b>IL map symbol</b>	<b>Soil type name</b>	<b>Subsoil rooting</b>	<b>B 810 Productivity Index (PI) Average management</b>
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  
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
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	Alganssee 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  
Slightly Eroded, 0 to 2 Percent Slopes****Revised January 1, 2012**

<b>IL map symbol</b>	<b>Soil type name</b>	<b>Subsoil rooting</b>	<b>B 810 Productivity Index (PI) Average management</b>
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	Udifluents, 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  
Slightly Eroded, 0 to 2 Percent Slopes****Revised January 1, 2012**

<b>IL map symbol</b>	<b>Soil type name</b>	<b>Subsoil rooting</b>	<b>B 810 Productivity Index (PI) Average management</b>
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	Roszburg 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 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
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  
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
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	Fulfs 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**

<b>IL map symbol</b>	<b>Soil type name</b>	<b>Subsoil rooting</b>	<b>B 810 Productivity Index (PI) Average management</b>
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	Rennselaer 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	Crescent 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**

<b>IL map symbol</b>	<b>Soil type name</b>	<b>Subsoil rooting</b>	<b>B 810 Productivity Index (PI) Average management</b>
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
<b>789#</b>	<b>Ambraw-Ceresco-Sarpy complex</b>	Favorable	97
<b>789#</b>	<b>Volney silt loam, bedrock substratum</b>	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	Psammments	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	Muscature-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
<b>854#</b>	Markham-Ashkum-Beecher complex	Favorable	105
<b>854#</b>	Menfro - Westmore complex	Favorable	99
<b>855#</b>	Timewell and Ipava soils	Favorable	123
<b>855#</b>	Ruma-Westmore silt loams	Favorable	96
856	Stookey and Timula soils	Favorable	101
857	Strawn-Hennepin loams	Unfavorable	88
<b>858#</b>	Port Byron-Mt. Carroll-Urban land	Crop yield data not available	
<b>858#</b>	Port Byron-Mt. Carroll silt loams	Favorable	123
859	Blair-Ursa silt loams	Unfavorable	87
<b>860#</b>	Hosmer-Ursa silt loams	Unfavorable	87
<b>860#</b>	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

<b>IL map symbol</b>	<b>Soil type name</b>	<b>Subsoil rooting</b>	<b>B 810 Productivity Index (PI) Average management</b>
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
<b>964#</b>	Hennepin and Miami soils	Unfavorable	88
<b>964#</b>	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  $33\frac{1}{3}$  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

<b>One-story Barns (per SFFA)</b> 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.				
	<b>Wood Frame</b>	<b>Masonry</b>	<b>Steel Frame</b>	<b>Pole Frame</b>
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.				
<b>Adjustments (per SF)</b>				
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			
<b>Size Adjustments</b>				
<b>Floor Area</b>	<b>Factor</b>	<b>Floor Area</b>	<b>Factor</b>	
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.

	<b>Wood Frame</b>	<b>Masonry</b>	<b>Steel Frame</b>	<b>Pole Frame</b>
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**

<b>Floor Area</b>	<b>Factor</b>	<b>Floor Area</b>	<b>Factor</b>
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

<b>Step 1</b> — Base square foot price from schedule		\$ 19.01
<b>Step 2</b> — Base price adjustments		
Foundation, continuous concrete wall		0.78
Floors main floor concrete		1.90
Electricity and wiring, no service		-1.05
<b>Total</b>		<b>\$ 20.64</b>
<b>Step 3</b> — Wall height adjustment		
Base price includes a 10' avg. story height, subject 20' two-story, no adjustment		
<b>Step 4</b> — 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
<b>Total base price</b>		<b>\$ 16.74</b>
<b>Step 5</b> — Replacement cost new		
Multiply total base price by the SFFA to obtain replacement cost new	x	4,080
		<b>\$68,299.20</b>
<b>Step 6</b> — 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		
<b>Step 7</b> — Full value of the building		
Multiply the REL factor by the RCN from Step 5 to find the full value	x	0.50
		<b>\$34,149.60</b>

**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	
<b>Four sides closed</b>	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	
<b>One side open</b>	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	
<b>Four sides open</b>	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	
<b>Floor adjustments based on per SF floor area</b>				<b>Misc. adjustments based on building SF</b>				<b>Door adjustments based on SF of door area</b>									
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
<b>Additional adjustments per SFFA</b>		
Equipment systems include feeders, waterers, suspended infrared heaters, curtains, automatic ventilation control	\$7.20 per SFFA	

<b>Steel frame round wire mesh corn cribs</b>			
<b>Diameter</b>	<b>Height to eave</b>	<b>Bushel capacity</b>	<b>Cost each</b>
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

<b>Concrete liquid manure tanks</b>		
<b>Size Cubic feet</b>	<b>Gallon capacity</b>	<b>Cost each</b>
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

<b>Swine farrowing barns Based on 10' eave height</b>				
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
<b>Adjustments</b>				
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
<b>Adjustments</b>				
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	42'	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	
	21'	22'	4,499	\$12,600	48'	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
24'		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		60'	18'	26,715
	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			
27'	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	75'	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	
30'	15'	6,902	\$16,000		90'	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	105'		33'	168,706	\$279,800
	40'	18,404	\$31,800			40'	204,492	\$320,400
36'	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'.

<b>Steel silos – Glass lined</b>		
Includes concrete foundation, steel roof, breather bag, ladder, and platform.		
<b>Diameter</b>	<b>Height</b>	<b>Cost</b>
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	
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

<b>Steel silos – Non-glass lined</b>		
Includes concrete foundation, steel roof, ladder, and platform.		
<b>Diameter</b>	<b>Height</b>	<b>Cost</b>
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
Add for chain unloader		\$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
<b>Adjustments</b>			
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

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
<b>Adjustments</b>			
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

**For information or forms**

Visit our website at [tax.illinois.gov](http://tax.illinois.gov).



## Illinois Department of Revenue

101 W. Jefferson St.  
Springfield, IL 62702

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### Commercial Solar Energy Systems Valuation

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Beginning with assessment year 2018 (taxes paid in 2019), the fair cash value for a commercial solar energy system in Illinois is based on its nameplate capacity per megawatt. (35 ILCS 200/10- 720 *et seq.*)

#### **What is a "commercial solar energy system?"**

"Commercial solar energy system" is defined as any device or assembly of devices that is ground installed and uses solar energy from the sun for generating electricity for the primary purpose of wholesale or retail sale and not primarily for consumption on the property on which the device or devices reside.

#### **Are solar energy systems installed primarily for on-site consumption included in this valuation?**

No. Solar energy systems that use solar energy for generating electricity that is primarily consumed on the property on which the solar energy system resides (including systems that are connected to the electrical grid and the meter "runs backwards" during peak generating times) are not subject to this valuation method.

#### **How is the fair cash value for property taxes determined?**

Beginning assessment year 2018, in counties with fewer than 3,000,000 inhabitants, the fair cash value of a commercial solar energy system is \$218,000 per megawatt of nameplate capacity. This includes the owner of the commercial solar energy system's interest in the land within the project boundaries and real property improvements. The chief county assessment officer (CCAO) will add an inflationary increase, called a "trending factor" to the 2018 value. The result is called the "trended real property cost basis." An amount for depreciation is then subtracted from the trended real property cost basis to determine the taxable value for the current assessment year.

#### **Formula:**

$(\$218,000 \times \text{trending factor}) - \text{Depreciation}$

#### **Is personal property included in the \$218,000 fair cash value?**

No. Illinois does not impose personal property tax; as a result, any value attributable to the portion of the commercial solar energy system that is be considered "personal property" was excluded from the prescribed base fair cash value of \$218,000. The fair cash value **does** include the land on which the commercial solar energy system is located and the portion of the solar energy system that is considered "real property". Because Illinois assesses real property for tax purposes at one-third of its fair cash value, the non-trended, non-depreciated assessed value for each solar energy system is \$72,659 per megawatt ( $\$218,000 \times .3333$ ). The breakdown between land and improvement sis within the discretion of the assessing officer.

#### **What is the trending factor and how is it determined?**

The trending factor is an annual inflationary percentage increase in the fair cash value of the commercial solar energy system. For purposes of valuing these solar energy systems, the trending factor is the annual increase in the consumer price index (U.S. city average for all items), published by the Bureau of Labor Statistics for the December prior to the January 1 assessment date, divided by the consumer price index (U.S. city average for all items), published by the Bureau of Labor Statistics for December 2017. This index is commonly called the "CPI-U". This data is found on the Bureau of Labor Statistics website at this address: <http://www.bls.gov/cpi/>. The Illinois Department of Revenue annually publishes the CPI-U on its website.

**Note:** The trending factor for assessment year 2018 is 1.00. The statutory definition of trending factor requires the CPI-U for December of the year immediately before the assessment date be divided by the CPI-U for 2017. Since the CPI-U for 2017 and the base year are the same for assessment year 2018, the trending factor is 1.00.

**How is the amount allowed for physical depreciation calculated?**

The actual age of the commercial solar energy system is divided by 25 then multiplied by the trended real property cost basis. The amount allowed for physical depreciation cannot reduce the commercial solar energy system to less than 30 percent of the trended real property cost basis.

**Are buildings and substations included in the value?**

Yes. The valuation procedure is for commercial solar energy systems and the parcels on which they are located. The parcel is the area immediately surrounding the commercial solar energy system over which the owner of the system has exclusive control.

**If a project is completed in 2017, is a trending factor applied?**

Yes, however the trending factor will be 1.00 this first year. The \$218,000 per-megawatt value is for the 2018 assessment year. For example, for assessment year 2018, the 2018 real property cost basis of \$218,000 is multiplied by the trending factor which is the CPI-U published for December 2017 divided by the CPI-U published December 2017, which equals 1.00. In subsequent years, the trending factor may be different; the trending factors are published annually on the Department's website.

**Are commercial solar energy systems subject to state or local equalization factors (i.e., "multipliers")?**

No.

**What are the specific platting requirements?**

The owner of the commercial solar energy system is required to obtain a metes and bounds survey description of the land upon which the commercial solar energy system is installed, including access routes, over which the commercial solar energy system owner has exclusive control. (35 ILCS 200/10-740)

The owner of a commercial solar energy system shall, at his or her own expense, use an Illinois-registered land surveyor to prepare the survey. The owner of the commercial solar energy system must deliver a copy of the survey to the chief county assessment officer (CCAO) and to the owner of the land upon which the commercial solar energy system is constructed.

Upon receiving a copy of the survey and agreed written acknowledgement to a separate parcel identification number by the owner of the land, the CCAO shall issue a separate parcel identification number for the real property improvements, including the land containing the commercial solar energy system, to be used only for the purposes of property assessment for taxation. The property records shall contain the legal description of the commercial solar energy system parcel and describe any leasehold interest or other interest of the owner of the commercial solar energy system in the property. A plat prepared under this Section shall not be construed as a violation of the Plat Act.

The separate parcel number is issued so that the tax bill can be sent to the solar energy device owner when the device is situated on leased ground.

**How is farmland valued once the commercial solar energy system is decommissioned?**

Real property assessed as farmland in accordance with Section 10-110 in the assessment year prior to valuation as a commercial solar energy system shall return to being assessed as farmland in accordance with Section 10-110 in the year following completion of the removal of the commercial solar energy system so long as the property is returned to a farm use defined in Section 1-60 of the Property Tax Code. The land will not have the two-year primary farm use requirement to be eligible for the farmland assessment.

**Is there a breakdown between land value and improvement value?**

No. The \$218,000 per megawatt hour value includes both the improvements and the land that lies within the solar project's boundaries.

**Example 2018 fair cash value:**

1 year old commercial solar energy system  
2MW nameplate capacity

2018 real property cost basis: \$ 436,000 {\$218,000 per megawatt)  
2018 Asmt Yr trending factor: X 1.00

**Trended real property cost basis** \$ **436,000**

Depreciation allowance:

Actual age: 1 year/25 = X  
**Depreciation** 17,404

**2018 fair cash value** \$ **418,560**

(trended real property cost basis minus depreciation)

Assessment level: X .3333

**2018 assessed value** \$139,506



## Illinois Department of Revenue

1101 W. Jefferson St.  
Springfield, IL 62702

December 2023

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### **2023 Legislative Updates to the Property Tax Code**

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The contents of this notice are informational only and do not take the place of statutes, rules, or court decisions. For each Public Act, we have provided reference to the Illinois Property Tax Code (35 ILCS 200/1 et seq.). Note that there may be additional provisions in the public acts that fall outside the Property Tax Code; those changes are not addressed in this notice unless it is relevant to Property Tax. The effective dates are specified below in each summary. Chief County Assessment Officers (CCAOs) are asked to share this information as appropriate with other local government officials, including township/multi-township assessors and board of review members.

It is important to note that statutes are subject to further legislative action in subsequent years; the information contained in this notice may change with further law changes, therefore it is important to consult the Property Tax Code (35 ILCS 200) when questions arise.

#### **\*\*\*\*\*Assessment-related Legislation\*\*\*\*\***

##### **Subdivision Common Areas**

**PA 103-0083 (SB 1225)**

###### *Summary of Changes:*

Effective June 9, 2023. Allows the CCAO to require an annual application for those seeking the subdivision common areas preferential assessment.

###### *Statutory Reference:*

35 ILCS 200/10-35 - Subdivision common areas. (updated)

###### *New Law:*

Adds language under subsec. (b-5) to the existing statute that, in counties offewer than 3,000,000 residents, the CCAO may require a person seeking to establish or re-establish an assessment of \$1.00 for any parcel on the grounds of common area status to submit an annual application to the CCAO. Sets the application due date of June 30 of the assessment year. It is optional for a CCAO to require the annual application. IDOR has developed Form PTAX-370, Application for Special Assessment of Subdivision Common Areas, for this purpose.



**Illinois Department of Revenue**

101 W. Jefferson St.  
Springfield, IL 62702

**\*\*\*\*\*Other Property Tax Provisions \*\*\*\*\***

**Property Tax Interest and Tax Sale Changes**

**PA 103-0555 (SB 1675)**

*Summary of Changes:*

Effective January 1, 2024. Makes interest rate changes effective in counties of 3,000,000 or more residents. Makes other changes and provisions relating to the tax sale for all counties.

*Statutory Reference:*

- 35 ILCS 200/9-260 - Assessment of omitted property, counties of 3,000,000 or more (updated)
- 35 ILCS 200/18-250 - Additions to forfeited taxes and unpaid special assessments; fee for estimate (updated)
- 35 ILCS 200/21-15 - General tax due dates; default by mortgage lender (updated)
- 35 ILCS 200/21-25 - Due dates; accelerated billing in counties of 3,000,000 or more (updated)
- 35 ILCS 200/21-45 - Failure to issue tax bill in prior year (updated)
- 35 ILCS 200/21-90 - Purchase and sale by county; distribution of proceeds (updated)
- 35 ILCS 200/21-118 - Tax sale; online database (updated)
- 35 ILCS 200/21-145 - Scavenger (updated)
- 35 ILCS 200/21-225 - Forfeited tax liens and certificates (updated)
- 35 ILCS 200/21-235- Record of forfeitures (updated)
- 35 ILCS 200/21-240 - Payment for property purchased at tax sale; reoffering for sale (updated)
- 35 ILCS 200/21-250 - Certificate of purchase (updated)
- 35 ILCS 200/21-310- Sales in error (updated)
- 35 ILCS 200/21-315 - Refund of costs; interest on refund (updated)
- 35 ILCS 200/21-330 - Fund for payment of interest (updated)
- 35 ILCS 200/21-350 - Period of redemption (updated)
- 35 ILCS 200/21-355 - Amount of redemption (updated)
- 35 ILCS 200/21-370 - Redemption of forfeited property (updated)
- 35 ILCS 200/21-385 - Extension of period of redemption (updated)
- 35 ILCS 200/21-400 - Special assessments withdrawn (updated)
- 35 ILCS 200/21-405- Special assessments withdrawn or forfeited (updated)
- 35 ILCS 200/21-430 - Partial settlement (updated)
- 35 ILCS 200/22-5 - Notice of sale and redemption rights (updated)
- 35 ILCS 200/22-10 - Notice of expiration of period of redemption (updated)
- 35 ILCS 200/22-15 - Service of notice (updated)
- 35 ILCS 200/22-25 - Mailed notice (updated)
- 35 ILCS 200/22-30 - Petition for deed (updated)
- 35 ILCS 200/22-35 - Reimbursement of a county or municipality before issuance of tax deed (updated)
- 35 ILCS 200/22-40 - Issuance of deed; possession (updated)
- 35 ILCS 200/22-60 - Contents of deed; recording (updated)

*New Law:*

Counties of 3,000,000 or more inhabitants: Interest rate changes and refund changes. Makes changes to the interest rate for tax years 2023 and after for omitted assessments, forfeitures, unpaid taxes, arrearages due to administrative error, instances where a tax bill was not issued in a prior year. When a sale in error is declared, the \$100 fee is not refunded. Further defines the service of notice requirements when the sheriff serves the required notice.



## Illinois Department of Revenue

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For all counties, provides clarifications when a county purchases a property at tax sale and further defines when a tax deed must be recorded after the reassignment of a property. Allows for the sale in error status of a property in a prior tax sale to be designated on the list of properties for an upcoming tax sale. Further defines delinquent taxes in certain circumstances related to scavenger sales. For forfeited tax liens when there is no bidder at the tax sale, allows for forfeiture to the county as a trustee for the taxing districts. Requires that a certificate of purchase be provided to a county if the lien is acquired under Sec. 21-90 and it is requested by the county or its agent. Provides additional language and clarification related to the determination of a sale in error and outlines reporting processes when this occurs. Makes changes to the redemption period for certain properties. Updates the redemption process when a tax lien or certificate is acquired by the county as a trustee on or after January 1, 2024.

For all counties, creates new provisions for the redemption of tax certificates held by a county. Updates notice requirements for the notice of tax sale and clarifies redemption periods. Clarifies the date of expiration of the period of redemption. Further defines the service of notice requirements. Updates the notification period for the expiration of the period of redemption. Further clarifies when a sale in error may not be granted. Defines the evidence that must be provided for the issuance of a tax deed to a tax purchaser.

### **Rescue Squad Districts Act**

**PA 103-0134 (HB 1740)**

#### *Summary of Changes:*

Effective January 1, 2024. Updates "Rescue Squad" to "Emergency Services Districts" in most sections listed below. Allows for renaming to occur under certain requirements. Allows for additional provisions for providing rescue services.

#### *Statutory Reference:*

70 ILCS 2005/1 (updated)  
70 ILCS 2005/2 (updated)  
70 ILCS 2005/2.5 (new)  
70 ILCS 2005/3 (updated)  
70 ILCS 2005/4 (updated)  
70 ILCS 2005/5 (updated)  
70 ILCS 2005/6 (updated)  
70 ILCS 2005/6.5 (updated)  
70 ILCS 2005/7 (updated)  
70 ILCS 2005/8 (updated)  
70 ILCS 2005/11 (updated)  
70 ILCS 2005/11.3 (new)  
70 ILCS 2005/11.4 (new)  
70 ILCS 2005/11.5 (updated)  
70 ILCS 2005/11.13 (updated)  
70 ILCS 2005/11.14 (updated)  
70 ILCS 2005/11.15 (updated)  
820 ILCS 12/10 (updated)





## Illinois Department of Revenue

101 W. Jefferson St.  
Springfield, IL 62702

### **Veterans Relief Pilot Program**

**PA 103-0008 (HB 3817)**

#### *Summary of Changes:*

Creates a new reimbursement program for specific counties where a military base is located for loss related to the Veterans' property tax homestead exemptions.

#### *Statutory Reference:*

20 ILCS 2505/2505-810 (new)

#### *New Law:*

Effective July 1, 2023. Creates a reimbursement program for specific counties where a U.S. Military Base is located. A loss of 2.5% or more in the total equalized assessed value directly resulting from the Standard Homestead Exemption for Veterans with Disabilities or the Disabled Veterans Exemption must occur for the taxing district to qualify. Affected counties have been notified and provided the appropriate application forms.

### **Additional Compensation Payment Changes**

**PA 103-0318 (HB 2539)**

#### *Summary of Changes:*

Allows for Assessor Bonus and County Official Stipend payments to be made directly to the awardee's jurisdiction; removes withholding requirements from IDOR when payments are made.

#### *Statutory Reference:*

35 ILCS 200/4-20 - Additional compensation based on performance (updated)

55 ILCS 5/3-10007 -Annual stipend (updated)

55 ILCS 5/4-6001 - Officers in counties of less than 2,000,000 (updated)

55 ILCS 5/4-6002 - Coroners in counties of less than 2,000,000 (updated)

55 ILCS 5/4-6003 - Compensation of sheriffs for certain expenses in counties of less than 2,000,000 (updated)

55 ILCS 5/4-8002 - Additional compensation of sheriff and recorder (updated)

#### *New Law:*

Effective July 28, 2023. For Assessor Bonus payments to county and township assessment officials, beginning July 1, 2023, the Department is required to remit to the applicable township or county the additional compensation earned. The township or county payroll clerk shall pay the bonus stipend to the assessor within 10 business days after those funds are deposited into the township or county fund. The bonus stipend shall not be considered part of the assessor's base compensation and must be remitted to the assessor in addition to the assessor's annual salary or compensation. The county or township shall now be responsible for the State and federal income tax reporting and withholding contributions under the Illinois Pension Code, if applicable, on the additional compensation.

For county treasurers, coroners, auditors, and sheriffs who qualify under their respective sections of the statute, beginning July 1, 2023, the Department is required to remit to the applicable county the stipend due to them. The county payroll clerk shall pay the stipend to the appropriate county official within 10 business days after those funds are deposited into the county fund. The stipend shall not be considered part of the county official's base compensation and must be remitted to the county official in addition to their annual salary or compensation. The county shall now be



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responsible for the State and federal income tax reporting and withholding contributions under the Illinois Pension Code, if applicable, on the additional compensation.



# Publication 122

January 2022

## *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:"

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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](http://tax.illinois.gov)**

### **Other Publications for Assessors:**

**Publication 123** Instructions for Residential Schedules

**Publication 124** Construction Terms

**Publication 126** Commercial and Industrial Cost Schedules

**Publication 127** Component-in-Place Schedules

## *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

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

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

## 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.

**mC>** See Page 14 for Certified Values for 2022 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

- ei 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, draughty 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.
- cre, .** 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 2021, and is certified by the SWCD as being in an approved status on January 1, 2022, is eligible for assessment as a VFS for the 2022 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.

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, forestry, 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.

## 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



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 SO-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 2022 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		

**E\$** 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%

**E\$** 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 ( $108 \times 93\% = 100$ ).

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 ( $81 \times 71\% = 58$ ).

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 -						
Soil ID	PI	Adj. Factor(s)	Adj. PI	No. Acres	Year	Asmt.
					Cert Value	
117	1nc		1nc	1		
118	10e		10e	1		
119	QC	0.99/SI	QC	1		
120	108	0.99/SI	107	14		
280C2	108	0.93/S & E	100	5		
Subtotal:				8		
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				17		
				No. Acres	Value	Level
Homesite						
Residential Bldg.						
Farm Bldg.						33%

PRC-1F (R-6199)

**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 \$377.70. 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 \$279.51. After multiplying this value by 33 1/3 percent (.3333), the EAV for this soil in the permanent pasture category is equal to \$93.16. 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 2022, the lowest PI of cropland certified by the Department was 82. The EAV per acre for cropland of PI 82 is \$238.02. The EAV per acre of the wasteland that is a creek is \$238.02 x .1667 = \$39.68 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." on the PRC.

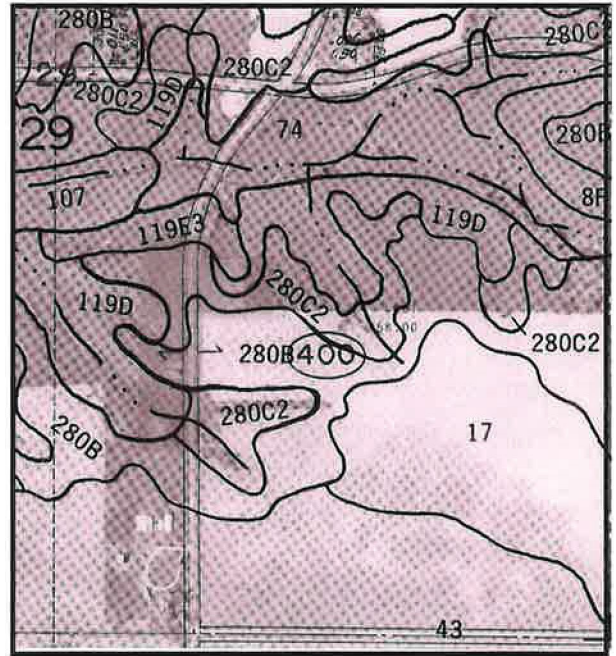
**Step 8** - Calculate the assessed value for each soil type in each land-use category by multiplying the EAV per acre (from Step 7) by the number of acres for each corresponding soil type. For example, the assessed value for soil #43 in the cropland category is 35 (acres) x \$757.16/acre = \$26,501.00. 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 \$44,521.00. 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 -							
						Year ..2022..	
Soil JO	PI	Adj. Factor(s)	Adj. PI	No. Acres	Cert Value	Asmt.	
117	118		111	10	377.70	10 576	
117	118		111	10	757.16	26 501	
111qn	QC	0.94/S	Q<	1	279.51	280	
117JAnB	1nA	0.93/S	107	14	394.41	5,522	
280C2	108	0.93/S & E	100	5	328.31	1,642	
Subtotal:						44 521	
117SF	81	0.71/S	58	4	702.01	317	
1174	171		171	1	252.36	252	
107	123		123	4	177.65	2132	
1190	99	0.94 (S)	93	17	93.16	1 584	
119E3	99	0.75 (S & E)	74	4	79.33	317	
2808	108	0.99 (S)	107	6	131.46	789	
280C2	108	0.93 (S & E)	100	8	109.43	875	
Subtotal:						7 118	
117	118		12n	4	126.22	505	
280C2	108	0.93/S & E	100	3	54.73	164	
Subtotal:						669	
Contributory Wasteland		1/6 Lowest EAV		6	39.68	238	
Non-Contributory Wasteland				2	0	0	
Dedicated Roads				2	0	0	
Total All Farmland				11,111		52546	
				No. Acres	Value	Leve Asmt.	
Homesite							
Residential Bldgs.							
Farm Bldgs.					331		

Figure 1



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

<b>Cisne-Huey</b>	<b>PI x percent</b>	<b>=</b>	<b>Contribution</b>
Cisne (2)	97 x 60%	=	58.2
Huey (120)	79 x <u>40%</u>	=	<u>31.6</u>
<b>Total</b>	100%	=	89.8 = 90 = PI

# Table 1

Certified Values for Assessment Year 2022 (\$ per acre)

Average Management PI	Gross Income	Non-Land Production Costs	Net Land Return	Agricultural Economic Value	Equalized Assessed Value	* 2022 Certified Value
82	\$437.34	\$318.16	\$119.18	\$2,514.30	\$838.10	\$238.02
83	\$441.40	\$319.59	\$121.81	\$2,569.77	\$856.59	\$239.63
84	\$445.46	\$321.02	\$124.44	\$2,625.25	\$875.08	\$241.24
85	\$449.52	\$322.45	\$127.07	\$2,680.72	\$893.57	\$242.91
86	\$453.57	\$323.88	\$129.70	\$2,736.20	\$912.07	\$244.59
87	\$457.63	\$325.31	\$132.33	\$2,791.67	\$930.56	\$246.20
88	\$461.69	\$326.74	\$134.95	\$2,847.15	\$949.05	\$247.70
89	\$465.75	\$328.17	\$137.58	\$2,902.62	\$967.54	\$253.90
90	\$469.81	\$329.60	\$140.21	\$2,958.10	\$986.03	\$260.30
91	\$473.87	\$331.03	\$142.84	\$3,013.57	\$1,004.52	\$266.71
92	\$477.93	\$332.46	\$145.47	\$3,069.05	\$1,023.02	\$273.11
93	\$481.99	\$333.89	\$148.10	\$3,124.53	\$1,041.51	\$279.51
94	\$486.05	\$335.32	\$150.73	\$3,180.00	\$1,060.00	\$285.93
95	\$490.11	\$336.75	\$153.36	\$3,235.48	\$1,078.49	\$292.33
96	\$494.17	\$338.18	\$155.99	\$3,290.95	\$1,096.98	\$298.73
97	\$498.23	\$339.61	\$158.62	\$3,346.43	\$1,115.48	\$305.13
98	\$502.29	\$341.04	\$161.25	\$3,401.90	\$1,133.97	\$311.52
99	\$506.35	\$342.47	\$163.88	\$3,457.38	\$1,152.46	\$318.63
100	\$510.41	\$343.90	\$166.51	\$3,512.85	\$1,170.95	\$328.31
101	\$514.47	\$345.33	\$169.14	\$3,568.33	\$1,189.44	\$338.55
102	\$518.53	\$346.76	\$171.77	\$3,623.80	\$1,207.93	\$349.08
103	\$522.58	\$348.19	\$174.40	\$3,679.28	\$1,226.43	\$359.71
104	\$526.64	\$349.62	\$177.03	\$3,734.75	\$1,244.92	\$369.43
105	\$530.70	\$351.05	\$179.66	\$3,790.23	\$1,263.41	\$377.70
106	\$534.76	\$352.48	\$182.29	\$3,845.70	\$1,281.90	\$386.10
107	\$538.82	\$353.91	\$184.92	\$3,901.18	\$1,300.39	\$394.41
108	\$542.88	\$355.34	\$187.55	\$3,956.66	\$1,318.89	\$401.90
109	\$546.94	\$356.77	\$190.17	\$4,012.13	\$1,337.38	\$409.26
110	\$551.00	\$358.20	\$192.80	\$4,067.61	\$1,355.87	\$416.69
111	\$555.06	\$359.63	\$195.43	\$4,123.08	\$1,374.36	\$426.08
112	\$559.12	\$361.06	\$198.06	\$4,178.56	\$1,392.85	\$436.56
113	\$563.18	\$362.49	\$200.69	\$4,234.03	\$1,411.34	\$447.22
114	\$567.24	\$363.92	\$203.32	\$4,289.51	\$1,429.84	\$458.07
115	\$571.30	\$365.35	\$205.95	\$4,344.98	\$1,448.33	\$469.07
116	\$575.36	\$366.78	\$208.58	\$4,400.46	\$1,466.82	\$480.29
117	\$579.42	\$368.20	\$211.21	\$4,455.93	\$1,485.31	\$491.66
118	\$583.48	\$369.63	\$213.84	\$4,511.41	\$1,503.80	\$503.17
119	\$587.54	\$371.06	\$216.47	\$4,566.88	\$1,522.29	\$514.89
120	\$591.59	\$372.49	\$219.10	\$4,622.36	\$1,540.79	\$533.01
121	\$595.65	\$373.92	\$221.73	\$4,677.83	\$1,559.28	\$579.76
122	\$599.71	\$375.35	\$224.36	\$4,733.31	\$1,577.77	\$624.04
123	\$603.77	\$376.78	\$226.99	\$4,788.79	\$1,596.26	\$639.21
124	\$607.83	\$378.21	\$229.62	\$4,844.26	\$1,614.75	\$661.05
125	\$611.89	\$379.64	\$232.25	\$4,899.74	\$1,633.25	\$708.45
126	\$615.95	\$381.07	\$234.88	\$4,955.21	\$1,651.74	\$757.16
127	\$620.01	\$382.50	\$237.51	\$5,010.69	\$1,670.23	\$807.19
128	\$624.07	\$383.93	\$240.14	\$5,066.16	\$1,688.72	\$828.26
129	\$628.13	\$385.36	\$242.77	\$5,121.64	\$1,707.21	\$848.37
130	\$632.19	\$386.79	\$245.40	\$5,177.11	\$1,725.70	\$868.70

***The 5-year capitalization rate is 4.74 11erc,***

10% Increase of 2021 certified value at PI 111 is \$38.73

• 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 round in 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 substrate	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	Oscos 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 rock land - 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	123

**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	Pilot 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  
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
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**

<b>IL map symbol</b>	<b>Soil type name</b>	<b>Subsoil rooting</b>	<b>8 810 Productivity Index (PI) Average management</b>
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	Sicity 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	Walkkill 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 s	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 Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2011

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 Alganssee 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 Slightly Eroded, 0 to 2 Percent Slopes

Revised January 1, 2012

IL map			B 810 Productivity
symbol	Soil type name	Subsoil rooting	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	Udifluents, 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	Amisburg silt loam, sandy substratum	Favorable	105
448	Mona silt loam	Favorable	104
		Favorable	100

## 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) <u>Average management</u>
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	Rosburg 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****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
	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  
Slightly Eroded, 0 to 2 Percent Slopes**

Revised January 1, 2012

IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) <u>Average management</u>
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	Rennselaer 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, 2011

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	Crescent 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			B 810 Productivity
symbol	Soil type name	Subsoil rooting	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
<b>789#</b>	Ambraw-Ceresco-Sarpy complex	Favorable	97
<b>789#</b>	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-Holmen 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 81O Productivity Index (PI) Average management
800	Psammets	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	Karnak 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 July 1, 2012			
IL map symbol	Soil type name	Subsoil rooting	B 810 Productivity Index (PI) <u>Average management</u>
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
<b>854#</b>	Markham-Ashkum-Beecher complex	Favorable	105
<b>854#</b>	Menfro - Westmore complex	Favorable	99
<b>855#</b>	Timewell and Ipava soils	Favorable	123
<b>855#</b>	Ruma-Westmore silt loams	Favorable	96
856	Stookey and Timula soils	Favorable	101
857	Strawn-Hennepin loams	Unfavorable	88
<b>858#</b>	Port Byron-Mt. Carroll-Urban land	Crop yield data not available	
<b>858#</b>	Port Byron-Mt. Carroll silt loams	Favorable	123
859	Blair-Ursa silt loams	Unfavorable	87
<b>860#</b>	Hosmer-Ursa silt loams	Unfavorable	87
<b>860#</b>	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	Viriden-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 E!!" cent 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-EI 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	Elerov 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
<b>964#</b>	Hennepin and Miami soils	Unfavorable	88
<b>964#</b>	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	<b>1.00</b>	.96	<b>.89</b>	0	<b>1.00</b>	<b>.94</b>	<b>.79</b>
1	1.00	.96	.88	1	1.00	.93	.78
2	<b>1.00</b>	<b>.96</b>	<b>.87</b>	2	<b>1.00</b>	.92	.77
3	.99	.95	.86	3	.99	.91	.76
4	<b>.99</b>	<b>.95</b>	<b>.86</b>	4	<b>.98</b>	<b>.91</b>	<b>.75</b>
5	.98	.94	.85	5	.97	.90	.74
6	<b>.98</b>	<b>.93</b>	<b>.85</b>	6	<b>.96</b>	<b>.89</b>	<b>.73</b>
7	.97	.92	.84	7	.95	.88	.72
8	<b>.96</b>	<b>.91</b>	<b>.83</b>	8	<b>.95</b>	<b>.87</b>	<b>.71</b>
9	.95	.90	.82	9	.94	.86	.70
10	<b>.94</b>	<b>.89</b>	<b>.81</b>	10	<b>.93</b>	<b>.85</b>	<b>.69</b>
11	.93	<b>.88</b>	.80	11	.92	.84	.68
12	<b>.92</b>	<b>.87</b>	<b>.79</b>	12	<b>.91</b>	<b>.83</b>	<b>.67</b>
13	.91	.86	.77	13	.89	<b>.81</b>	.66
14	<b>.90</b>	<b>.85</b>	<b>.76</b>	14	<b>.88</b>	<b>.80</b>	<b>.65</b>
15	.89	.84	.75	15	.87	.79	.64
16	<b>.88</b>	<b>.82</b>	<b>.74</b>	16	<b>.86</b>	<b>.78</b>	<b>.63</b>
17	.87	.81	.73	17	.85	.77	.62
18	<b>.86</b>	<b>.79</b>	.72	18	<b>.83</b>	<b>.76</b>	<b>.60</b>
19	.84	.78	.71	19	.82	.74	.59
20	<b>.83</b>	<b>.76</b>	<b>.69</b>	20	<b>.80</b>	.72	<b>.57</b>
21	.82	.75	.68	21	.79	.71	.56
22	<b>.80</b>	.73	<b>.66</b>	22	.77	<b>.70</b>	<b>.55</b>
23	.78	.71	.64	23	.75	.68	.53
24	<b>.76</b>	<b>.69</b>	<b>.63</b>	24	<b>.73</b>	<b>.66</b>	<b>.51</b>
25	.74	.68	.61	25	.71	.64	.49
26	<b>.73</b>	<b>.66</b>	<b>.60</b>	26	<b>.69</b>	<b>.63</b>	<b>.48</b>
27	.71	.64	.58	27	.68	.61	.46
28	<b>.69</b>	<b>.62</b>	<b>.56</b>	28	<b>.66</b>	.59	.44
29	.67	.60	.54	29	.64	.57	.42
30	<b>.65</b>	<b>.58</b>	<b>.52</b>	30	<b>.62</b>	<b>.55</b>	.39
31	.62	.56	.50	31	.59	.52	.38
32	<b>.60</b>	<b>.54</b>	.47	32	<b>.57</b>	<b>.50</b>	<b>.35</b>
33	.58	.52	.45	33	.55	.48	.33
34	<b>.57</b>	<b>.51</b>	<b>.44</b>	34	<b>.53</b>	.47	<b>.32</b>
35	.55	.50	.42	35	.52	.45	.30
36	<b>.53</b>	.48	.40	36	<b>.50</b>	.43	<b>.28</b>
37	.52	.47	.39	37	.49	.42	.27
38	<b>.51</b>	.45	<b>.38</b>	38	.48	.41	<b>.26</b>
39	.50	.45	.37	39	.47	.40	.25
40	.49	<b>.44</b>	.36	40	.46	<b>.39</b>	<b>.24</b>
41	.48	.43	.35	41	.45	.38	.23
42	.47	.42	<b>.34</b>	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 i 23, 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<sup>1</sup>/<sub>3</sub> 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.



## 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

<b>One-story Barns (per SFFA)</b> 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.				
<b>Adjustments (per SF)</b>				
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			
<b>Size Adjustments</b>				
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			

<b>Two-story Barns (per SFFA)</b> 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.				
	<b>Wood Frame</b>	<b>Masonry</b>	<b>Steel Frame</b>	<b>Pole Frame</b>
Base Price	\$19.01	\$25.62	\$18.36	\$17.01
+I_ 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.				
<b>Adjustments (per SF)</b>				
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			
<b>Size Adjustments</b>				
<b>Floor Area</b>	<b>Factor</b>	<b>Floor Area</b>	<b>Factor</b>	
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

<b>Step 1</b> - Base square foot price from schedule		\$ 19.01
<b>Step 2</b> - Base price adjustments		
Foundation, continuous concrete wall		0.78
Floors main floor concrete		1.90
Electricity and wiring, no service		-1.05
<b>Total</b>		<b>\$ 20.64</b>
<b>Step 3</b> - Wall height adjustment		
Base price includes a 10' avg. story height, subject 20' two-story, no adjustment		
<b>Step 4</b> - 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
<b>Total base price</b>		<b>\$ 16.74</b>
<b>Step 5</b> - Replacement cost new		
Multiply total base price by the SFFA to obtain replacement cost new	x	<u>4.080</u>
		<b>\$68,299.20</b>
<b>Step 6</b> - 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		
<b>Step 7</b> - Full value of the building		
Multiply the REL factor by the RCN from Step 5 to find the full value	x	<u>0.50</u>
		<b>\$34,149.60</b>

**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							
<b>Floor adjustments based on per SF floor area</b>				<b>Misc. adjustments based on building SF</b>				<b>Door adjustments based on SF of door area</b>															
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											

<b>Lean-tos</b>		
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.		
<b>SF Area</b>	<b>Wood Frame</b>	<b>Pole Frame</b>
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
<b>Adjustments to base cost</b>		
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.

<b>SF Ground Area</b>	<b>Wood spaced boards on wood frame</b>	<b>Wire mesh on wood frame</b>
80		\$34.17
<b>100</b>		<b>\$33.42</b>
150		\$26.56
175		\$25.19
200		\$22.70
<b>250</b>		\$21.95
300	\$44.64	\$21.43
400	<b>\$39.59</b>	<b>\$20.82</b>
500	\$34.44	\$19.69
<b>700</b>	<b>\$30.08</b>	
1,000	\$29.26	
1,500	<b>\$28.03</b>	
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
<b>Additional adjustments per SFFA</b>		
Equipment systems include feeders, waterers, suspended infrared heaters, curtains, automatic ventilation control	\$7.20 per SFFA	



<b>Steel frame round wire mesh corn cribs</b>			
<b>Diameter</b>	<b>Height to eave</b>	<b>Bushel capacity</b>	<b>Cost each</b>
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

<b>Concrete liquid manure tanks</b>		
<b>Size Cubic feet</b>	<b>Gallon capacity</b>	<b>Cost each</b>
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

<b>Swine farrowing barns</b> 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
<b>Adjustments</b>				
Concrete slotted floor per SF				\$5.74
Equipment of crates, waterers, and feeder per SFFA				\$7.43
Pit, 6' deep per SF				\$19.33

<b>Swine finishing barns</b> 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
<b>Adjustments</b>				
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	36'	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
	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	48'	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
24'	40'	11,133	\$23,800	60'	33'	47,987	\$76,200
	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
27'	40'	14,542	\$27,500	75'	60'	136,328	\$191,400
	15'	6,902	\$16,000		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	
30'	33'	15,184	\$29,400	90'	33'	168,706	\$279,800
	40'	18,404	\$31,800		40'	204,492	\$320,400
	18'	10,225	\$22,400		48'	245,390	\$369,500
	22'	12,497	\$25,400	60'	306,738	\$436,900	
30'	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 linear 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'.

<b>Steel silos - Glass lined</b>		
Includes concrete foundation, steel roof, breather bag, ladder, and platform.		
<b>Diameter</b>	<b>Height</b>	<b>Cost</b>
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	
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

<b>Steel silos - Non-glass lined</b>		
Includes concrete foundation, steel roof, ladder, and platform.		
<b>Diameter</b>	<b>Height</b>	<b>Cost</b>
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
Add for chain unloader		\$123,200
Add for chain unloader		\$42,500

<b>Concrete silos</b>			
Per foot of height, includes concrete foundation.			
<b>Diameter</b>	<b>Stave</b>	<b>Poured</b>	<b>Add for unloader</b>
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

<b>Quonset buildings per SFFA</b>	
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.	
<b>SF Floor Area</b>	<b>Cost</b>
400	\$34.84
600	<b>\$27.96</b>
1,000	\$26.40
1,500	<b>\$23.78</b>
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
<b>Adjustments</b>	
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
<b>Adjustments</b>			
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

<b>Greenhouses per SFFA</b>			
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.			
<b>SF Floor Area</b>	<b>Construction Type</b>		
	<b>Straight-wall structures: Wood</b>	<b>Straight-wall structures: Steel</b>	<b>Hoop arch-rib structures: Steel</b>
400	\$16.47	\$15.87	\$14.45
600	\$14.85	\$14.31	\$13.03
1,000	\$14.11	\$13.59	\$12.38
1,500	\$12.35	\$11.90	\$10.83
2,400	\$10.34	\$9.96	\$9.07
3,000	\$9.45	\$9.10	\$8.29
4,000	\$8.86	\$8.53	\$7.77
5,000	\$8.50	\$8.19	\$7.46
6,000	\$8.27	\$7.97	\$7.25
8,000	\$7.98	\$7.69	\$7.00
10,000	\$7.80	\$7.51	\$6.84
12,000	\$7.62	\$7.34	\$6.68
15,000	\$7.51	\$7.23	\$6.59
20,000	\$7.28	\$7.01	\$6.39
25,000+	\$7.11	\$6.85	\$6.24
<b>Adjustments</b>			
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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**The PTAX-203 and the Annual Sales Ratio Study**

**How the Department of Revenue Uses the PTAX-203 to  
Determine Sales to Be Included in the Sales Ratio Study**

**October 2022**

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## Sales Attributes for Determining the Inclusion or Exclusion of Sales from the Sales Ratio Study

Most sales transactions for property will meet the definition of an arm's length transaction when being evaluated by the Department for inclusion or exclusion from a County's/Township's Sales Ratio Study.

### Arm's Length Transaction

1. A sale between a willing buyer and a willing seller that:
  - ✓ are unrelated; and
  - ✓ are not acting under duress, abnormal pressure, or undue influences.
2. A sale between two unrelated parties, both seeking to maximize their positions from the transaction.

*From: IAAO, Glossary, 2<sup>nd</sup> Edition*

A sale with a Warranty or Trustee deed, which has been advertised and where the buyer and/or seller do not have the same surname, are not related, or are not a financial institution, is considered an arm's length transaction for inclusion on the sales ratio study detail listing (see reasons for including or excluding sales on the following pages).

### Seller/Buyer Verification

Under certain circumstances, the Department may require verification or "proof" when the CCAO requests that a sale be included or excluded from the Sales Ratio Study. The Department generally accepts the information entered on the PTAX-203 forms by the preparer because it is assumed that the person completing the form has firsthand knowledge of the details of the sale, while the CCAO may not. If the CCAO finds a reason to dispute what is indicated on the PTAX-203 form, the Department has detailed in these procedures the various types of verification or "proof" that are acceptable to refute the information, such as a letter from the buyer or seller, copies of permits, etc. (property record cards *do not* constitute valid proof). When the CCAO believes the information on the PTAX-203 form is incorrect, they can request that the form be revised by the preparer to correct the accuracy for the sales transaction before sending the PTAX-203 to the Department. This can also be requested when the CCAO is reviewing the Sales Ratio Detail Listing prior to the Study being calculated by the Department.

### Exclusion Codes

Please review the exclusion code listing and the explanation that have been provided. After reviewing the explanation, if you are unsure of a code, and when it should be applied, please contact the Department for proper guidance.

## Forwarding PTAX-203s to the Department

Pursuant to section 31-30 of the Property Tax Code (35 ILCS 200/31-30), the Real Estate Transfer Declarations (PTAX-203s) should be forwarded to the Department within 30 days of receipt of the PTAX-203 from the Recorder or within 30 days of the adjournment of the county board of review, whichever is later.

Completed PTAX-203s should generally be submitted to the Department each month:

- PTAX-203 sets must include only one recording year.
- Each set must be accompanied by a completed Certification of Real Estate Transfer Declaration Records form (see next page).
- Counties that are entering the information from the PTAX-203s and transmitting electronically to the Department should submit each set in tab number order. Do not duplicate tab numbers.
- PTAX-203s with multiple pages and attachments should be stapled together.
- The CCAO is no longer required to sign each PTAX-203.

Forward the original documents to the following address:

ILLINOIS DEPARTMENT OF REVENUE  
 Property Tax Division MC 3-450  
 PO Box 19033  
 101 W. Jefferson Street  
 Springfield IL 62794-9033

PTAX-203-A: (*Example 1* at the end of these instructions). File this form with Form PTAX-203, Illinois Real Estate Transfer Declaration, and the original deed or trust document at the County Recorder's Office within the county where the property is located if both of following conditions are met:

- On Form PTAX-203, Line 11 the sale price is OVER \$1 million, and
- On Form PTAX-203, Line 8 the property's current use is marked "Apartment building (over 6 units)," "Office," "Retail Establishment," "Commercial building," "Industrial building," or "Other."

PTAX-203-B: (*Example 2* at the end of these instructions). File this form with Form PTAX-203 and the transferring document at the county recorder's office where the property is located.

On PTAX-203:

- Write the type of beneficial interest transfer in the "Other" field on Step 1, Line 5.
- Do not complete Step 2.
- Substitute the appropriate terms for "seller" and "buyer" in Step 4.
- Add PTAX-203-B to the list of required submissions in Step 4.

PTAX-203-NR: (*Example 3* at the end of these instructions). This document is recorded for the purpose of affixing Real Estate Transfer Tax stamps for non-recorded transfers pursuant to the provisions of Public Act 93-1099 or section 31-5 of the Property Tax Code (35 ILCS 200/31-5).

\*\*Note: This form was designed to be the recorded document when no other document is presented for recording. The PTAX-203-NR form will be returned to the customer and the other forms forwarded to the CCAO.

All of these forms, with explanation and instructions, are provided on the IDOR website listed below:

<https://www2.illinois.gov/rev/research/taxinformation/property/Pages/rett.aspx>

This is for reference for the CCAO, and also any preparers or public, to understand their use(s).

**Real Estate Transfer Declaration Records Submission**

\_\_\_\_\_ County

\_\_\_\_\_ Recording Year

\_\_\_\_\_ Number of PTAX-203s included with this submission

Paper Tab  
Number From: \_\_\_\_\_

Paper Tab  
Number To: \_\_\_\_\_

List any missing tab numbers:

Notes:

\_\_\_\_\_  
Date

Mail to:

[Illinois Department of Revenue](#)  
PO Box 19033  
MC 3-450  
Springfield, IL 62794-9033

IDOR Use Only
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PTAX-203 Form

**STEP 1**

**Lines 1-3**

Other than the Legal Description in Step 3, Lines 1, 2 and 3 are the only fields that the CCAO may edit. If editing is necessary for Lines 1, 2 and 3, it must be done in **green** ink.

Multiple parcels or multiple PINs that are different classes of property **do not** exclude a sale from the Study. Multiple parcels or multiple PINs must be a combination of farm and non-farm to exclude a sale from the Study.

NOTE: It is the responsibility of the CCAO to ensure that the PIN number is correct and in the correct format:

If the parcel is being split and the preparer put a "PT" in front of the PIN, the CCAO should cross the "PT" out in **green** ink. Counties who use RED 1 to enter their declarations should not enter the "PT" into RED 1. If the county number or class is in front of the PIN, the CCAO should cross it out in **green** ink, leaving only the actual PIN number.

If a parcel is a split, the CCAO should code it as "01". This will ensure parcels that are split in a given year are addressed properly for the sales ratio study.

**1** \_\_\_\_\_  
 Street address of property (or 911 address, if available)

\_\_\_\_\_ ZIP  
 City or village

\_\_\_\_\_ Township

**2 Write the total number of parcels to be transferred.**

**3 Write the parcel identifying numbers and lot sizes or acreage.**

	Property Index Number (PIN)	Lot size or acreage
a	_____	_____
b	_____	_____
c	_____	_____
d	_____	_____

**Write additional property index numbers, lot sizes or acreage in Step 3**

**Line 4:**

The month and year that the deed was signed (executed) should be entered. If the Year on Line 4 is not the current year, the sale will be excluded.

**4 Date of Instrument:**        /         
Month Year

**Line 5:**

Warranty and Trustee deeds are included in the study unless excluded for another reason. Corporate Warranty and LLC (Limited Liability Company) deeds are treated as Warranty deeds by the Department.

**5 Type of instrument (Mark with an “X.”):**

<u>  </u> <b>Quit claim deed</b>	<u>  </u> <b>Executor deed</b>	<u>  In  </u> <b>Warranty deed</b>	
<u>  </u> <b>Beneficial interest</b>	<u>  </u> <b>Other (specify):</b>	<u>  In  </u> <b>Trustee deed</b>	

*“In” indicates that the sale will be included in the study (unless something else excludes it) while “Out” indicates that if the line is marked, the sale will be excluded.*

Deed types that will be excluded from the study:

- Limited Warranty Deed
- Special Warranty Deed
- Deed in Trust
- Quit Claim Deed
- Executor’s Deed (non-farm only)
- Receiver’s Deed
- Court Officer’s Deed
- Master’s Deed
- Special Commissioner Deed
- Administrator’s Deed
- Guardian’s Deed
- Conservator’s Deed
- Trust Deed (Mortgage)
- Supplemental Deed Given to Correct an Error in Previous Deed
- Sheriff’s Deed
- PTAX-203-NR forms
- Cemetery Deed

**Lines 6 and 7:**

Line 6 has no bearing on the study.

If line 7 is marked “No”, the sale will be excluded from the study. If line 7 is left unchecked, the Department will consider it as having been advertised and will include it in the study. MyDec should check this for completion.

**6**   In   **Yes**   In   **No** **Will the property be the buyer’s principal residence?**

**7**   In   **Yes**   Out   **No** **Was the property advertised for sale?**

*(i.e., media, sign, newspaper, realtor)*

*“In” indicates that the sale will be included in the study (unless something else excludes it) while “Out” indicates that if the line is marked, the sale will be excluded.*

**Line 8:**

Line “c” may exclude a sale if it is the first sale of a mobile home that was on privilege tax. If it was assessed as real estate, it would be included in the study.

Line “j” will exclude a sale if the CCAO confirms that the property is farmland in the CCAO box at the bottom of page 2.

**8 Identify the property’s current and intended primary use.**

	Current	Intended	(Mark only one item per column with an “X.”)
<b>a</b>	<u>In</u>	<u>In</u>	<b>Land/lot only</b>
<b>b</b>	<u>In</u>	<u>In</u>	<b>Residence (single-family, condominium, townhome, or duplex)</b>
<b>c</b>	<u>Depends</u>	<u>Depends</u>	<b>Mobile home residence</b>
<b>d</b>	<u>In</u>	<u>In</u>	<b>Apartment building (6 units or less) No. of units: _____</b>
<b>e</b>	<u>In</u>	<u>In</u>	<b>Apartment building (over 6 units) No. of units: _____</b>
<b>f</b>	<u>In</u>	<u>In</u>	<b>Office</b>
<b>g</b>	<u>In</u>	<u>In</u>	<b>Retail establishment</b>
<b>h</b>	<u>In</u>	<u>In</u>	<b>Commercial building (specify): _____</b>
<b>i</b>	<u>In</u>	<u>In</u>	<b>Industrial building</b>
<b>j</b>	<u>Out</u>	<u>Out</u>	<b>Farm</b>
<b>k</b>	<u>Depends</u>	<u>Depends</u>	<b>Other (specify): _____</b>

“In” indicates that the sale will be included in the study (unless something else excludes it) while “Out” indicates that if the line is marked, the sale will be excluded.

**Line 9:**

If any significant physical changes are checked, the month and year must be included in order for a sale to be excluded from the study. Remodeling is considered significant if it does not fall under the definition of “repair and maintenance” in the Property Tax Code. Work is deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence. [35 ILCS 200/10-20]

The date must be after January 1 of the previous year and before the date of the sale.

**9 Identify any significant physical changes in the property since January 1 of the previous year and write the date of the change.**

**Date of significant change:** \_\_\_\_\_ / \_\_\_\_\_  
Month Year

(Mark with an “X.”)

_____ <b>Demolition/damage</b>	_____ <b>Additions</b>	_____ <b>Major remodeling</b>
_____ <b>New construction</b>	_____ <b>Other (specify):</b>	_____



**Line 10:**

10(a) refers to a sale that was initiated and concluded as a contract for deed. If line “a” is checked, the year the contract was initiated cannot be the same year as the date of the deed, it would have to be at least the year prior to the date of the deed for the sale to be excluded. If no year is provided, the sale will be included in the study. 10(a) does not refer to a contract to purchase for immediate sale.

Lines 10h and 10k, the sale will be EXCLUDED if:

1. Line 10h (Bank REO) is not checked, Line 10k is checked and the Financial Institution is not selling as a trustee, the sale is excluded.
2. Neither Lines 10h (Bank REO) nor 10k are checked and the Financial Institution is not selling as a trustee, but the Financial Institution is listed as the seller, the sale is excluded.

Lines 10h and 10k, the sale will be INCLUDED if:

1. The financial institution is selling as a trustee and a trust number is listed on the PTAX-203 or the deed, the sale is included.
2. Line 10h (Bank REO) is checked and Line 10k is checked, the sale is included.

If line “p” is checked, unless exemption “k” is checked under line 16 in Step 2, the sale will remain in the study.

**10 Identify only the items that apply to this sale. (Mark with an “X.”)**

- a Out Fulfillment of installment contract –  
year contract initiated: \_\_\_\_\_
  - b Out Sale between related individuals or corporate affiliates
  - c Out Transfer of less than 100 percent interest
  - d Out Court-ordered sale
  - e In Sale in lieu of foreclosure
  - f Out Condemnation
  - g In Short sale
  - h In Bank REO (real estate owned)
  - i Out Auction sale
  - j In Seller/buyer is a relocation company
  - k Depends Seller/buyer is a financial institution or government agency
  - l In Buyer is a real estate investment trust
  - m In Buyer is a pension fund
  - n In Buyer is an adjacent property owner
  - o Out Buyer is exercising an option to purchase
  - p Depends Trade of property (simultaneous)
  - q Out Sale-leaseback
  - r N/A Other (specify): \_\_\_\_\_
- 
- s In Homestead exemptions on most recent tax bill:
    - 1 General/Alternative \$ \_\_\_\_\_
    - 2 Senior Citizens \$ \_\_\_\_\_
    - 3 Senior Citizens Assessment Freeze \$ \_\_\_\_\_

“In” indicates that the sale will be included in the study (unless something else excludes it) while “Out” indicates that if the line is marked, the sale will be excluded.

**STEP 2**

**Lines 11-21:**

If line 11 appears to be altered in any way and is not initialed, the sale will be excluded from the study. Unless there are other attributes to remove a sale, the fact that the PTAX-203 form is hand-written would not exclude it from the study.

11	Full actual consideration	11	\$	_____
12a	Amount of personal property included in the purchase	12a	\$	_____
12b	Was the value of a mobile home included on Line 12a?	12b		_____ Yes _____ No
13	Subtract Line 12a from Line 11. This is the net consideration for real property.	13	\$	_____
14	Amount for other real property transferred to the seller (in simultaneous exchange) as part of the full actual consideration on Line 11	14	\$	_____
15	Outstanding mortgage amount to which the transferred real property remains subject	15	\$	_____
16	If this transfer is exempt, use an "X" to identify the provision.	16		_____ b _____ k _____ m
17	Subtract Lines 14 and 15 from Line 13. <b>This is the net consideration subject to transfer tax.</b>	17	\$	_____
18	Divide Line 17 by 500. Round the result to the next highest whole number (e.g., 61.002 rounds to 62).	18		_____
19	Illinois tax stamps – multiply Line 18 by 0.50	19	\$	_____
20	County tax stamps – multiply Line 18 by 0.25	20	\$	_____
21	Add Lines 19 and 20. <b>This is the total amount of transfer tax due.</b>	21	\$	_____

\*\*Note – a PTAX-203 form is required for exemptions B, K, & M. All other exemptions, including E, do not require the attachment or submission of a PTAX-203. Please reference the Real Estate Transfer Tax requirements:

<https://www2.illinois.gov/rev/research/legalinformation/regs/Documents/part120/120-20.pdf>

**The following transactions are exempt from the transfer tax under 35 ILCS 200/31-45.**

- (a) Deeds representing real estate transfers made before January 1, 1968, but recorded after that date and trust documents executed before January 1, 1986, but recorded after that date.
- (b) Deeds to or trust documents relating to (1) property acquired by any governmental body or from any governmental body, (2) property or interests transferred between governmental bodies, or (3) property acquired by or from any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes. However, deeds or trust documents, other than those in which the Administrator of Veterans' Affairs of the United States is the grantee pursuant to a foreclosure proceeding, shall not be exempt from filing the declaration.
- (c) Deeds or trust documents that secure debt or other obligation.
- (d) Deeds or trust documents that, without additional consideration, confirm, correct, modify, or supplement a deed or trust document previously recorded.
- (e) Deeds or trust documents where the actual consideration is less than \$100.
- (f) Tax deeds.
- (g) Deeds or trust documents that release property that is security for a debt or other obligation.
- (h) Deeds of partition.
- (i) Deeds or trust documents made pursuant to mergers, consolidations or transfers or sales of substantially all of the assets of corporations under plans of reorganization under the Federal Internal Revenue Code (26 USC 368) or Title 11 of the Federal Bankruptcy Act.
- (j) Deeds or trust documents made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock.
- (k) Deeds when there is an actual exchange of real estate and trust documents when there is an actual exchange of beneficial interests, except that that money difference or money's worth paid from one to the other is not exempt from the tax. These deeds or trust documents, however, shall not be exempt from filing the declaration.
- (l) Deeds issued to a holder of a mortgage, as defined in Section 15-103 (now Section 15-1207) of the Code of Civil Procedure, pursuant to a mortgage foreclosure proceeding or pursuant to a transfer in lieu of foreclosure.
- (m) A deed or trust document related to the purchase of a principal residence by a participant in the program authorized by the Home Ownership Made Easy Act, except that those deeds and trust documents shall not be exempt from filing the declaration.

### STEP 3

**Step 3: Write the legal description from the deed.** Write, type (minimum 10-point font required), or attach the legal description from the deed. If you prefer, submit an 8 1/2" X 11" copy of the extended legal description with this form. You may also use the space below to write additional property index numbers, lot sizes or acreage from Step 1, Line 3.

---

**STEP 4**

**Seller information:**

If the seller is a:

- Government Agency, the sale is excluded.
- Charitable or Religious Organization or Not-for-Profit, the sale is excluded.
- Hospital, the sale is excluded.

Financial Institution, the sale will be EXCLUDED if:

3. Line 10h (Bank REO) is not checked, Line 10k is checked and the Financial Institution is not selling as a trustee, the sale is excluded.
4. Neither Lines 10h (Bank REO) nor 10k are checked and the Financial Institution is not selling as a trustee, but the Financial Institution is listed as the seller, the sale is excluded.

Financial Institution, the sale will be INCLUDED if:

3. The financial institution is selling as a trustee and a trust number is listed on the PTAX-203 or the deed, the sale is included.
4. Line 10h (Bank REO) is checked and Line 10k is checked, the sale is included.
5. Line 10h (Bank REO) is checked and Line 10k is not checked, the sale is included.

If the seller is a Trust, the sale will be included.

If the buyer is a Trust or Trustee, the sale is excluded.

Mortgage companies as the seller will be excluded, unless it is a Mortgage LLC (as a corporation).

**Step 4: Complete the requested information.**

The buyer and seller (or their agents) hereby verify that to the best of their knowledge and belief, the full actual consideration and facts stated in this declaration are true and correct. If this transaction involves any real estate located in Cook County, the buyer and seller (or their agents) hereby verify that to the best of their knowledge, the name of the buyer shown on the deed or assignment of beneficial interest in a land trust is either a natural person, an Illinois corporation or foreign corporation authorized to do business or acquire and hold title to real estate in Illinois, or other entity recognized as a person and authorized to do business or acquire and hold title to real estate under the laws of the State of Illinois. Any person who willfully falsifies or omits any information required in this declaration shall be guilty of a Class B misdemeanor for the first offense and a Class A misdemeanor for subsequent offenses. Any person who knowingly submits a false statement concerning the identity of a grantee shall be guilty of a Class C misdemeanor for the first offense and of a Class A misdemeanor for subsequent offenses.

**Seller Information (Please print.)**

Seller's or trustee's name	Seller's trust number (if applicable – not an SSN or FEIN)			
Street address (after sale)	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%; border-right: 1px solid black; padding-right: 5px;">City</td> <td style="width: 10%; padding: 0 5px;">State</td> <td style="width: 30%; padding: 0 5px;">ZIP</td> </tr> </table>	City	State	ZIP
City	State	ZIP		
Seller's or agent's signature	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%; text-align: center; border-right: 1px solid black; padding-right: 5px;">(       )</td> <td style="width: 40%; padding: 0 5px;">Seller's daytime phone</td> </tr> </table>	(       )	Seller's daytime phone	
(       )	Seller's daytime phone			

**Buyer Information:**

If the buyer is a:

- Government Agency, the sale is excluded.
- Charitable or Religious Organization or Not-for-Profit, the sale is excluded.
- Hospital, the sale is excluded.
- Trust or a Trustee of a Trust, the sale is excluded.
- Financial institution, the sale is excluded.

**Buyer Information (Please print.)**

Buyer's or trustee's name	Buyer's trust number (if applicable – not an SSN or FEIN)
Street address (after sale)	City <span style="float: right;">State ZIP</span>
Buyer's or agent's signature	(      ) Buyer's daytime phone

**Mail tax bill to:**

Name or company	Street address	City	State	ZIP
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**Preparer Information:**

**Preparer Information (Please print.)**

Preparer's and company's name	Preparer's file number (if applicable)
Street address (after sale)	City <span style="float: right;">State ZIP</span>
Preparer's signature	(      ) Preparer's daytime phone

Preparer's e-mail address (if available) \_\_\_\_\_

**Identify any required documents submitted with this form. (Mark with an "X.")**

- |  |                       |
|--|-----------------------|
| _____ Extended legal description         | _____ Form PTAX-203-A |
| _____ Itemized list of personal property | _____ Form PTAX-203-B |
| _____                                    | _____                 |

**CCAO BOX**

<b>To be completed by the Chief County Assessment Officer</b>	
<b>1</b> County    Township    Class    Cook-Minor    Code 1    Code 2 <b>2</b> Board of Review's final assessed value for the assessment year prior to the year of sale. Land _____ Buildings _____ Total _____	<b>3</b> Year prior to sale ____ ____ ____ <b>4</b> Does the sale involve a mobile home assessed as real estate?    Yes    No <b>5</b> Comments
<b>Illinois Department of Revenue Use</b>	<b>Tab number</b>

**County Code** – 001 through 102

1                                                    
 County    Township    Class    Cook-Minor    Code 1    Code 2

**Township Code** – must match Township listed on page 1 under number 1. If the Township on page 1 is incorrect, the CCAO may correct it using **green** ink. If the parcel or parcels is/are in multiple townships, enter "999" on the Township line in the CCAO Box (as shown below) and in Step 1 on the first page, in **green** ink, cross out any Townships listed and enter "Overlapping" as the Township Name.

1                                                    
 County    Township    Class    Cook-Minor    Code 1    Code 2

**Class Codes.** Only the Class Codes listed below should be used. Do not list multiple codes or mix codes, e.g., do not enter C/F, you must make a determination which Class Code best fits the parcel.

**NOTE: "E" for Exempt is not a class.** If a parcel is Exempt, the CCAO should use Code 11 – Exempt Parcel to indicate its status. The class would be whatever type of property it is, e.g., "C" for Commercial or "F" for Farm.

1                                                    
 County    Township    Class    Cook-Minor    Code 1    Code 2

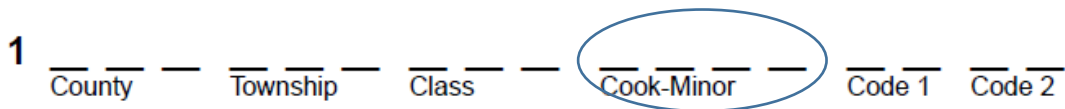
**Class Code**

**Definition**

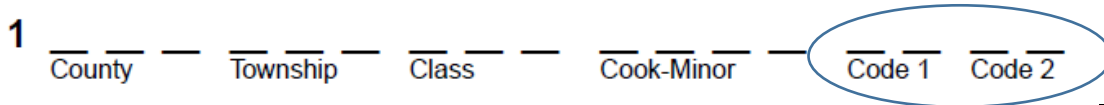
- F** Farmland assessed under 35 ILCS 200/10-125 (Use Codes 0011 and 0021)
- Approved forestry management assessed under 35 ILCS 200/10-150 (Use Code
- Vegetative filter strip assessed under 35 ILCS 200/10-152 (Use Code (scheduled to be repealed 12/31/2016)
- Non-clear cut assessment assessed under 35 ILCS 200/10-153 (Use Codes 0011 and 0021)
- Farm buildings assessed under 35 ILCS 200/10-140 (Use Code 0011)
- Farm homesite and farm residence assessed under 35 ILCS 200/10-145 (Use Code 0011)

- C** Commercial. All property used for stores, apartments over 6 units, hotels, office buildings, gas stations, public garages, developer’s lots, vacant land zoned for commercial use, etc. (the same as Use Codes 0050, 0060 or 0070).
- I** Industrial property includes all property used by manufacturing plants, warehouses, grain elevators, developer’s lots, vacant land zoned for industrial use, etc. (the same as Use Code 0080).
- M** Recreational land, mineral rights, coal rights, timber rights.
- R** Residential. Includes all property used or developed primarily for residential purposes, improved or unimproved and located either within or outside the boundaries of a city or village, e.g., homes, duplexes, condos, apartments 6 units or less, model homes, developer’s lots, vacant residential lots, and tracts in rural areas used principally for homes (the same as Use Codes 0030 or 0040).
- S** Special assessment property. Includes wind turbine land, conservation stewardship (Section 35 ILCS 200/10-420), or wooded acreage transition (Section 35 ILCS 200/10-510) (the same as Use Codes 0027, 0028, and 0029).

**Cook Minor** – for Cook County use only.



**Code 1 and Code 2**



Codes 01-28	
Code	Description
01	Split
02	Partial Assessment
03	Prorated Assessment
04	35 ILCS 200/10-25 - Model Home
05	35 ILCS 200/10-30 - Developer’s Lot
06	35 ILCS 200/10-35 - Common Area \$1 Assessment
07	35 ILCS 200/10-40 - Historic Residence
08	35 ILCS 200/10-150 - Forestry Management
09	35 ILCS 200/10-166 - Registered Land/Conservation Rights
10	35 ILCS 200/10-240 & 35 ILCS 200/10-350 - Veteran’s and Fraternal Organization Assessment Freeze
11	*Exempt Parcel
12	*State Assessed
13	*PTAX-203 Filed in Wrong County
14	*Multiple County Sale
15	Same Surname
16	Farm Less than 5 Acres
17	Multi-class (farm/non-farm)
18	*Mineral & Timber Rights
19	*Subsidence Rights
20	Vacant Lot with Building Assessment – Single Parcel Sale Only (not an automatic exclusion from study)
21	Building with Vacant Lot Assessment – Single Parcel Sale Only (not an automatic exclusion from study)
22	Mobile Home on Privilege Tax Sold as Real Estate
23	Buyer/Seller is a Church, School or Charitable Organization
24	Sale by Executrix using Warranty/Trustee Deed
25	Buyer is a Trustee using Warranty/Trustee Deed
26	*Cemetery Lot using Warranty/Trustee Deed
27	*Re-recorded Document
28	*Locally Assessed Railroad
	*Indicates NO Board of Review Final Equalized Assessment is needed on the declaration

Codes 40-58 are ONLY to be used when the Assessor has information contradictory to what is included on the PTAX-203.

For Codes 40-52 and 54-58, the CCAO MUST submit documentation to support the use of the Codes.

Codes 40-58	
Code	Description
40	Date of Deed
41	Deed Type
42	Buildings Added/Removed/Remodeled
43	Contract for Deed
44	Related Parties
45	Partial Interest
47	Auction Sale
48	Particular Buyers/Sellers
49	Simultaneous Trade of Property
50	Sale-leaseback
51	Advertised for Sale
52	Personal Property List Incorrect
53	Altered Consideration – Use only if Line 11 is visibly altered and not initialed
54	Court Ordered Sale
55	Sale in Lieu of foreclosure
56	Condemnation
57	Short Sale
58	Bank REO (Real Estate Owned)

Board of Review’s final assessed value for the assessment year prior to the year of the sale.

**2 Board of Review’s final assessed value for the assessment year prior to the year of sale.**

Land            \_\_\_ , \_\_\_ \_\_\_ \_\_\_ , \_\_\_ \_\_\_ \_\_\_ , \_\_\_ \_\_\_ \_\_\_  
 Buildings     \_\_\_ , \_\_\_ \_\_\_ \_\_\_ , \_\_\_ \_\_\_ \_\_\_ , \_\_\_ \_\_\_ \_\_\_  
 Total         \_\_\_ \_\_\_ , \_\_\_ \_\_\_ \_\_\_ , \_\_\_ \_\_\_ \_\_\_ , \_\_\_ \_\_\_ \_\_\_

Year prior to sale. This is the year prior to the month and year that the property sold and **not** the recording date or the date an installment contract was fulfilled.

**3 Year prior to sale** \_\_\_ \_\_\_ \_\_\_ \_\_\_

Does the sale involve a mobile home assessed as real estate? If the mobile home is on privilege tax and is included as personal property on line 12b, check “no”.

**4 Does the sale involve a mobile home assessed as real estate?**     \_\_\_ Yes   \_\_\_ No



Comments

**5 Comments**

**IDOR Use Only**

Illinois Department of Revenue Use

**Tab Number**

Electronic counties will enter the document tab number in this space and submit the PTAX-203 forms to the Department in Tab Number order.

Tab number

## CCAO Code Listing

<b>Codes 01-28</b>	
<b>Code</b>	<b>Description</b>
01	Split
02	Partial Assessment
03	Prorated Assessment
04	35 ILCS 200/10-25 - Model Home
05	35 ILCS 200/10-30 - Developer's Lot
06	35 ILCS 200/10-35 - Common Area \$1 Assessment
07	35 ILCS 200/10-40 - Historic Residence
08	35 ILCS 200/10-150 - Forestry Management
09	35 ILCS 200/10-166 - Registered Land/Conservation Rights
10	35 ILCS 200/10-240 & 35 ILCS 200/10-350 - Veteran's and Fraternal Organization Assessment Freeze
11	*Exempt Parcel
12	*State Assessed
13	*PTAX-203 Filed in Wrong County
14	*Multiple County Sale
15	Same Surname
16	Farm Less than 5 Acres
17	Multi-class (farm/non-farm)
18	*Mineral & Timber Rights
19	*Subsidence Rights
20	Vacant Lot with Building Assessment – Single Parcel Sale Only (not an automatic exclusion from study)
21	Building with Vacant Lot Assessment – Single Parcel Sale Only (not an automatic exclusion from study)
22	Mobile Home on Privilege Tax Sold as Real Estate
23	Buyer/Seller is a Church, School or Charitable Organization
24	Sale by Executrix using Warranty/Trustee Deed
25	Buyer is a Trustee using Warranty/Trustee Deed
26	*Cemetery Lot using Warranty/Trustee Deed
27	*Re-recorded Document
28	*Locally Assessed Railroad
	*Indicates NO Board of Review Final Equalized Assessment is needed on the declaration
<b>Codes 40-58: ONLY used when the Assessor has information contradictory to what is on the PTAX-203. Do NOT use Codes 40-52 or 54-58 if the information on the PTAX-203 is correct.</b>	
<b>Codes 40-58</b>	
<b>Code</b>	<b>Description</b>
40	Date of Deed
41	Deed Type
42	Buildings Added/Removed/Remodeled
43	Contract for Deed
44	Related Parties
45	Partial Interest
47	Auction Sale
48	Particular Buyers/Sellers
49	Simultaneous Trade of Property
50	Sale-leaseback
51	Advertised for Sale
52	Personal Property List Incorrect
53	Altered Consideration – Use only if Line 11 is visibly altered and not initialed
54	Court Ordered Sale
55	Sale in Lieu of foreclosure
56	Condemnation
57	Short Sale
58	Bank REO (Real Estate Owned)

## Explanation of CCAO Codes Used on the PTAX-203

**Code 01 “Split”** – One or more of the parcels sold has been split as a result of the sale.

**Code 02 “Partial Assessment”** – A partially completed improvement was assessed on the property as of the previous January 1, and the improvement was complete or is complete as of the sale date.

- The information from line 9 of the PTAX-203 should verify any change in the improvement. Use Code 42 in addition to Code 02 if the information on Line 9 if the PTAX-203 does not verify a change in the improvement.

**Code 03 “Prorated Assessment”** – In the year prior to the sale, the property was subject to an “instant assessment” under 35 ILCS 200/9-180 or the property has a change in exempt status during the assessment year and received a partial year assessment under 35 ILCS 200/9-185. Use Code 11 for parcels having exempt status during the entire assessment year.

**Code 04 “Model Home”** - In the year prior to the sale, the property was assessed as a model home under 35 ILCS 200/10-25.

**Code 05 “Developer’s Lot”** – In the year prior to the sale, the property was assessed as a developer’s lot under 35 ILCS 200/10-30.

**Code 06 “Common Area”** – In the year prior to the sale, the property was given a \$1 assessment as common area under 35 ILCS 200/10-35.

**Code 07 “Historic Residence”** – In the year prior to the sale, the property was assessed as a historic residence under 35 ILCS 200/10-45 or 35 ILCS 200/10-50.

**Code 08 “Forestry Management”** – In the year prior to the sale, the property was assessed under 35 ILCS 200/10-150.

**Code 09 “Registered Land/Conservation Rights”** – In the year prior to the sale, the property was assessed under 35 ILCS 200/10-166.

**Code 10 “Veteran’s Organization Assessment Freeze”** – In the year prior to the sale, the property was assessed under 35 ILCS 200/10-300.

**Code 11 “Exempt Parcel”** – In the year prior to the sale, the property was totally exempt from taxation for the assessment year prior to the sale based on a Department certification or the judgment of a court of competent jurisdiction.

**Code 12 “State Assessed”** – In the year prior to the sale, the property was a railroad operating property, a pollution control facility, or a low sulfur dioxide coal fueled device assessed by the Department.

**Code 13 “PTAX-203 Filed in Wrong County”** – The property sold is not located in the county.

**Code 14 “Multiple County Sale”** – The property sold is located in more than one county.

**Code 15 “Same Surname”** – The buyer and the seller have the same surname.

**Code 16 “Farm Less than 5 Acres”** – The property was assessed as a farm under 35 ILCS 200/10-110 through 10-145 and contains less than 5 acres. This sale will not be used in either the general ratio study or in the farm ratio study.

**Code 17 “Multi-class (farm/non-farm)”** – The property was partly assessed as farm. This code does not apply when the sold properties are subject to assessments only for farmland, farm home site, farm home, and or farm buildings. This code applies to both single and multiple parcel transactions.

**Code 18 “Mineral Rights”** – Only mineral rights were sold.

**Code 19 “Subsidence Rights”** – Only subsidence rights were sold. If only mineral rights and subsidence rights were sold, use Code 18 or Code 19.

**Code 20 “Vacant Land with Building Assessment”** – A single parcel was sold, its current use on line 8 of the PTAX-203 was “vacant”, and the parcel had a building assessment for the year prior to the sale.

*NOTE: A Code 20 is not an automatic exclusion from the sales ratio study. The system decides if it's included (even when coded a 20) or it flags it for IDOR staff to review and to make a determination based on the information provided on and with the PTAX-203 if it should be excluded from the study. In order for the Department to exclude a Code 20, the County must provide evidence that there was not a building on the parcel at the time of the sale.*

**Code 21 “Building with Vacant Lot Assessment”** – A single parcel was sold, its current use on line 8 of the PTAX-203 involves a building and the parcel had no building assessment for the year prior to the sale.

*NOTE: A Code 21 is not an automatic exclusion from the sales ratio study. The system decides if it's included (even when coded a 21) or it flags it for IDOR staff to review and to make a determination based on the information provided on and with the PTAX-203 if it should be excluded from the study. In order for the Department to exclude a Code 21, the County must provide evidence that there was a building on the parcel at the time of the sale.*

**Code 22 “Mobile Home on Privilege Tax that was Sold as Real Estate”** – The property contained a mobile home assessed on privilege tax that was sold as real estate i.e., the current use on line 8 of the PTAX-203 was “mobile home residence” and line 12b on the PTAX-203 was checked “No.” See the Mobile Home Procedures section of this guide for additional information.

**Code 23 “Buyer/Seller is a Church, School or Charitable Organization”** – Exemption b is not claimed on line 16, but is clear from the buyer's/seller's name in Part 4 on the PTAX-203 that the buyer or seller is the church, school, hospital, or charitable organization. (Usually, a charitable organization will have a sales tax exemption letter from the Department.)

**Code 24 “Sale by Executor or Executrix using Warranty/Trustee Deed”** – It is clear from the seller's name in Part 4 on the PTAX-203 that the seller is an executor or executrix, but the deed type on line 5 is “Warranty deed” or “Trustee deed”.

**Code 25 “Buyer is Trustee using a Warranty/Trustee Deed”** It is clear from the buyer's name in Part 4 on the PTAX-203 that the buyer is a trustee, but the deed type on line 5 is “Warranty deed” or “Trustee deed”.

**Code 26 “Cemetery Lot Using a Warranty/Trustee Deed”** – The property is a cemetery lot but the deed type on line 5 is “Warranty deed” or “Trustee deed”.

**Code 27 “Re-recorded Document”** – The recorder's office has indicated on the PTAX-203 that the PTAX-203 is for re-recording.

**Code 28 “Locally Assessed Railroad”** – In the year prior to the sale, the property was locally assessed railroad property.

**Use Codes 40 through 58 ONLY if you are submitting the required documentation to show that the PTAX-203 was incorrectly completed.**

**Code 40 “Date of Deed”** – Use this code when line 4 of the PTAX-203 shows a date of deed in the wrong year. A copy of the deed must accompany the PTAX-203 when it is sent to the Department.

**Code 41 “Deed Type”** – Use this code when the type of deed was incorrectly specified in line 5 of the PTAX-203. A copy of the deed must accompany the PTAX-203 when it is sent to the Department.

**Code 42 “Building Added/Removed/Remodeled”** – Use this code when the information on line 9 of the PTAX-203 is incorrect. Supply documentation that could take the form of a letter signed by the buyer or seller stating that line 9 of the PTAX-203 was incorrectly completed and specifying the correct information. A property record card is not acceptable documentation.

**Code 43 “Contract for Deed”** – use this code when the information on line 10a is incorrect, i.e., the sale was not a result of a contract for deed or the year the contract was initiated is incorrectly specified. Supply documentation that could take the form of a letter signed by the buyer or seller stating that line 10a of the PTAX-203 was incorrectly completed and specifying the correct information, or a copy of the Contract for Deed.

**Code 44 “Related Parties”** – Use this code when the information on line 10b is incorrect, e.g.

The parties are related and line 10b is not checked; or

The parties are not related and line 10b is checked.

Submit with the PTAX-203 a letter signed by the buyer or seller stating that line 10b of the PTAX-203 was incorrectly completed and specifying the correct information.

**Code 45 “Partial Interest”** – Use this code when the information on line 10c is incorrect. A copy of the deed must accompany the PTAX-203 when it is sent to the Department.

**Code 46** *This code is no longer valid.*

**Code 47 “Auction Sale”** – Use this code when the information on line 10i is incorrect. If line 10i is checked and the property did not sell at auction, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information. If line 10i is not checked and the property sold at auction, submit with the PTAX-203 a letter signed by the buyer, seller, or auctioneer stating the PTAX-203 was incorrectly completed and specifying the correct information. A copy of the auction advertisement may also be used as documentation.

**Code 48 “Particular Buyers/Sellers”** – Use this code when the information on lines 10j, 10k, 10l, 10m, 10n, or 10o is incorrect. Submit with the PTAX-203 a letter signed by the buyer or seller stating that the information on these lines is incorrect and specifying the correct information. However, a letter is not required when:

- Line 10j is not checked, but the name of the buyer/seller in Step 4 on the PTAX-203 clearly indicates that the name of the buyer/seller is a relocation company. (NOTE: *Relocation company transactions are included in the sales ratio study, unless excluded for another reason.*)
- Line 10k is not checked, but the name of the buyer/seller in Step 4 clearly indicates that the buyer/seller is a government agency or is a financial institution as defined in the instructions for line 10k. (“Financial Institution” includes a bank, savings and loan, credit union, Resolution Trust Company, and any entity with “mortgage company” or “mortgage corporation” as part of the business name).
- Line 10l is not checked, but the name of the buyer in Step 4 of the PTAX-203 includes “real estate investment trust”, “REIT” (NOTE: *REIT transactions are included in the sales ratio study unless excluded for another reason.*)
- Line 10m is not checked, but the name of the buyer in Step 4 of the PTAX-203 includes “pension fund” (NOTE: *pension fund transactions are included in the sales ratio study, unless excluded for another reason.*)
- Line 10n is not checked and county information concludes buyer is an adjacent property owner, (NOTE: *transactions among adjacent property owners are used in the sales ratio study unless excluded for another reason.*)
- If the buyer is a trust or trustee and this is not indicated on the PTAX-203, submit with the PTAX-203 a copy of the deed stating the buyer is a trust or trustee for documentation.

**Code 49 “Simultaneous Trade of Property”** – Use this code when the information on Line 10p or Line 14 is incorrect. Submit a signed letter by the buyer or seller indicating that the information on Line 10p and/or line 14 is incorrect and specifying the correct information.

**Code 50 “Sale-Leaseback”** – Use this code when the information on line 10q is incorrect. Submit with the PTAX-203 a letter signed by the buyer or seller indicating the information on line 10q is incorrect and indicating the correct information.

**Code 51 “Advertised for Sale”** – Use this code when the information on line 7 of the PTAX-203 is incorrect. If Line 7 is incorrectly checked “No” because the property was advertised for sale as defined in the instructions, (the property was sold using a real estate agent or advertised for sale by newspaper, trade publication, radio/electronic media, for sale sign, or word of mouth) submit with the PTAX-203 a signed and dated letter from the buyer or seller stating the manner in which the property was advertised. In any case that the property was known to be for sale by more than one person, the property is considered advertised. If Line 7 is incorrectly checked “Yes” submit with the PTAX-203 a signed and dated letter from the buyer or seller stating the property was not advertised for sale.

**Code 52 “Personal Property List Incorrect”** – Use this code when the personal property listing submitted with the PTAX-203 is incorrect and/or the amount on line 12a is incorrect.

- If the amount of the personal property on line 12a is understated, submit with the PTAX-203 a letter signed by the buyer or seller indicating that the personal property information is incorrect and indicating the correct information.
- If the amount of personal property on line 12a is overstated, a revised PTAX-203 or affidavit of correction must be filed with the county recorder and the additional tax must be paid. Submit the revised PTAX-203 or the affidavit of correction.
- If the information on the personal property listing is incorrect, obtain a revised copy of the personal property listing from the buyer or seller along with a letter signed by the buyer or seller indicating that the personal property listing was incorrect and that the revised copy is correct.

**Code 53 “Altered Consideration”** - Use this code to alert the Department that line 11 has been altered without being initialed.

**Code 54 “Court-ordered sale”** – Use this code when the information on line 10d is incorrect. If this line is incorrectly not checked, a copy of a court order requiring the sale of the property should accompany the PTAX-203 when it is sent to the Department. If one of these lines was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

**Code 55 “Sale in lieu of foreclosure”** – Use this code when the information on Line 10e is incorrect. If this line is incorrectly not checked, a copy of a court order requiring the sale of the property should accompany the PTAX-203 when it is sent to the Department. If one of these lines was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

**Code 56 “Condemnation”** – use this code when the information on line 10f is incorrect. If this line is incorrectly not checked, a copy of a court order requiring the sale of the property should accompany the PTAX-203 when it is sent to the Department. If one of these lines was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

**Code 57 “Short Sale”** – use this code when the information on line 10g is incorrect. If this line is incorrectly not checked, documentation/letter must be submitted along with the declaration indicating that the property was sold for less than the amount owed to the mortgage lender or mortgagor indication the mortgagor has agreed to the sale. This documentation/letter should accompany the PTAX-203 when it is sent to the Department. If this line was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

**Code 58 “Bank REO (Real Estate Owned)”** – Use this code when the information on line 10h is incorrect. If this line is incorrectly not checked, a copy of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment occurring after the foreclosure proceeding is complete should accompany the PTAX-203 when it is sent to the Department. If this line was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information. (NOTE: *Bank REO transactions are included in the sales ratio study unless excluded for another reason*)

## Mobile Home Procedures

### Mobile Home Procedures for CCAOs

PTAX-203  
Line

1. 8c Current use is marked "Mobile Home"  
12a Has a value  
12b Marked "Yes"  
CCAO Box on page 2 - #4. marked "No"

This is a good sale. The mobile home value is removed from the Full consideration and it is not assessed as Real Estate.

2. 8c Current use is marked "Mobile Home"  
12a Is blank  
12b Marked "Yes"  
CCAO Box on page 2 - #4. marked "No"

Add code 22. The value of the mobile home is included in the Full Consideration and this is not a good sale. Electronic counties may need to Force the record in order to transmit.

3. 8c Current use is marked "Mobile Home"  
12a Is blank  
12b Marked "No"  
CCAO Box on page 2 - #4. marked "No"

Add code 22, Mobile Home on Privilege Tax that was sold as Real Estate.

4. 8c Current use is marked "Mobile Home"  
12a Has a value  
12b Marked "Yes"  
CCAO Box on page 2 - #4. marked "Yes"

This is a good sale. IDOR staff will make the necessary changes to include this sale in the Sales Ratio Study. Electronic counties may need to Force the record in order to transmit.

5. Newly purchased mobile homes not parked in a mobile home park are assessed as real estate.
6. Newly purchased mobile homes parked in a mobile home park are on privilege tax.
7. Mobile homes on privilege tax that are sold are assessed as real estate after the first sale.
8. Mobile homes on privilege tax that are moved will be assessed as real estate after the move.





# PTAX-203-A

## Illinois Real Estate Transfer Declaration Supplemental Form A

**(Non-residential: sale price over \$1 million)**

**Do not write in this area.**  
This space is reserved for the County Recorder's Office use.

County: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Doc. No.: \_\_\_\_\_  
 Vol.: \_\_\_\_\_  
 Page: \_\_\_\_\_  
 Received by: \_\_\_\_\_

File this form with Form PTAX-203, Illinois Real Estate Transfer Declaration, and the original deed or trust document at the County Recorder's office within the county where the property is located if the following conditions are met:

- On Form PTAX-203, Line 11 the sale price is over \$1 million, **and**
- On Form PTAX-203, Line 8 the property's **current** use is marked "Apartment building (over 6 units)," "Office," "Retail establishment," "Commercial building," "Industrial building," or "Other."

Please read the instructions on the back of this form.

### Step 1: Identify the property and sale information.

1 Write the property's street address, city or village, and township. (From Line 1 of Form PTAX-203)

Street address of property (or 911 address, if available) \_\_\_\_\_ City or village \_\_\_\_\_ Township \_\_\_\_\_

2 Write the parcel identifying number from Line 3a of Form PTAX-203.

Parcel Identifier: \_\_\_\_\_

3 Write the total number of months the property was for sale on the market.\*

\_\_\_\_ Months

4a Was the improvement occupied on the sale date?\* A "No" response means that all improvements were totally unoccupied.

\_\_\_\_ Yes \_\_\_\_ No

If the answer is "No," write the total number of months all improvements were unoccupied before the sale date. Go to Line 5.

\_\_\_\_ Months

4b Write the approximate percentage of total square footage of improvements occupied or leased on the sale date. Include all improvements.

\_\_\_\_ Percent

4c Did the buyer occupy the property on the sale date?

\_\_\_\_ Yes \_\_\_\_ No

If the answer is "No," go to Line 5.

4d Will the buyer continue to occupy part or all of the property after the sale?

\_\_\_\_ Yes \_\_\_\_ No

4e Write the beginning and ending dates of the buyer's lease agreement.

Lease dates: \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_  
Month Year Month Year

4f Briefly describe any renewal options.

\_\_\_\_\_  
 \_\_\_\_\_

5 If the buyer owns other properties within an approximate one-half mile radius of the property, complete the following information for the two closest properties owned by the buyer.

	Street address	City or village	Parcel identifying number
Property 1	_____	_____	_____
Property 2	_____	_____	_____

6 Did Line 12a of Form PTAX-203 include an amount for a transfer of personal property?

\_\_\_\_ Yes \_\_\_\_ No

If the answer is "Yes," submit a list of personal property transferred.\*

7 Did the seller's financing arrangements affect the sale price on Line 11 of Form PTAX-203?\*

\_\_\_\_ Yes \_\_\_\_ No

If the answer is "Yes," please explain how the financing affected the sale price.

\_\_\_\_\_  
 \_\_\_\_\_

8 In your opinion, is the net consideration for real property entered on Line 13 of Form PTAX-203 a fair reflection of the market value on the sale date?

\_\_\_\_ Yes \_\_\_\_ No

If the answer is "No," please explain.

\_\_\_\_\_  
 \_\_\_\_\_

### Step 2: Complete the requested information.

The buyer and seller (or their agents) hereby verify that to the best of their knowledge and belief, the facts stated in this form are true and correct. Any person who willfully falsifies or omits any information required in this form shall be guilty of a Class B misdemeanor for the first offense and a Class A misdemeanor for subsequent offenses.

Seller's or trustee's name: \_\_\_\_\_ Seller's daytime phone: (\_\_\_\_) \_\_\_\_\_

Address: \_\_\_\_\_  
Street address City State ZIP

Seller's or agent's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Buyer's or trustee's name: \_\_\_\_\_ Buyer's daytime phone: (\_\_\_\_) \_\_\_\_\_

Address: \_\_\_\_\_  
Street address City State ZIP

Buyer's or agent's signature: \_\_\_\_\_ Date: \_\_\_\_\_

\* See instructions.  
 PTAX-203-A (N-9/99)

This form is authorized in accordance with 35 ILCS 200/31-1 et seq. Disclosure of this information is REQUIRED. This form has been approved by the Forms Management Center. IL-492-0227





# PTAX-203-B

## Illinois Real Estate Transfer Declaration Supplemental Form B

(Beneficial interest transfers - do not use for deeds or trust documents)

File this form with Form PTAX-203 and the transferring document at the county recorder's office where the property is located.

**On PTAX-203:**

- write the type of beneficial interest transfer in the "Other" field on Step 1, Line 5.
- do not complete Step 2.
- substitute the appropriate terms for "seller" and "buyer" in Step 4.
- add PTAX-203-B to the list of required submissions in Step 4.

Please read the instructions on the back of this form.

Do not write in this area. This space is reserved for the County Recorder's Office use.

County: \_\_\_\_\_

Date: \_\_\_\_\_

Doc. No.: \_\_\_\_\_

Vol.: \_\_\_\_\_

Page: \_\_\_\_\_

Received by: \_\_\_\_\_

Mark if taxpayer cannot prove prior payment. \_\_\_\_\_

### Step 1: Identify the property

- 1 Write the property's street address, city or village, and township from Line 1 on Form PTAX-203.

Street address of property (or 911 address, if available) _____	City or village _____	Township _____
---	-----------------------	----------------

- 2 Write the parcel identifying number from Line 3a on Form PTAX-203. **Parcel Identifier:** \_\_\_\_\_
- 3 Mark the interest transferred.  Ground lease (go to Step 2)  Controlling interest in real estate entity (go to Step 3)  
 Co-op unit (go to Step 4)  Other (specify): \_\_\_\_\_ (go to Step 4)

### Step 2: Ground lease information

- 4 Does the ground lease provide for a term of 30 or more years including any expired portion and all options to renew or extend? 4  Yes  No
- 5 Does the lessee have an interest in any improvements on the parcel? 5  Yes  No
- 6 Write the beginning and ending dates of the initial lease term. **Lease term:** \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_  
Month Year Month Year
- 7 Briefly describe any extension or renewal options.

### Step 3: Real estate entity information (Attach additional sheet if needed.)

- 8 Mark type of transfer.  Single transfer  Series of related transfers (Skip Lines 9a and 9b if single transfer.)
- 9a Write the date and the percent of interest transferred. Mark if the state transfer tax has been paid for any prior transfer.
- |                                |  |
|--------------------------------|--|
| Date transferred _____ % _____ | Prior Payment <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Date transferred _____ % _____ | Prior Payment <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Date transferred _____ % _____ | Prior Payment <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Date transferred _____ % _____ | Prior Payment <input type="checkbox"/> Yes <input type="checkbox"/> No |
- Aggregate percent transferred %** \_\_\_\_\_
- 9b Write the amount of transfer taxes paid for all prior transfers of any interests included on Line 9a. **9b \$** \_\_\_\_\_
- 10a Is the real estate entity liable for corporate franchise taxes as a result of this transfer? **10a**  Yes  No
- 10b Write the amount of corporate franchise tax paid (excluding fees, interest, and penalties). **10b \$** \_\_\_\_\_
- 10c Identify corporate franchise tax return information.

Corporate Name _____	File No. _____	BCA Form No. _____	Date paid _____
----------------------	----------------	--------------------	-----------------

### Step 4: Calculate the amount of transfer tax due. (Round Lines 11a through 15 to the next highest whole dollar.)

- 11a Full actual consideration **11a \$** \_\_\_\_\_
- 11b Does Line 11a include a contingent payment for any interest on which state transfer taxes have been paid? **11b**  Yes  No
- 12a Amount of personal property included in the purchase. **12a \$** \_\_\_\_\_
- 12b Was the value of a mobile home included on Lines 11a and 12a? **12b**  Yes  No
- 13 Subtract Line 12a from Line 11a. **13 \$** \_\_\_\_\_
- 14 Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full actual consideration on Line 11a. **14 \$** \_\_\_\_\_
- 15 Outstanding mortgage amount to which the transferred real property remains subject. **15 \$** \_\_\_\_\_
- 16 If this transfer is exempt, use an "X" to identify the provision. **16**  b  k  m
- 17 Subtract Lines 14 and 15 from Line 13. **17 \$** \_\_\_\_\_
- 18 Illinois tax — \$.50 per \$500 of value or fraction thereof on Line 17. **18 \$** \_\_\_\_\_
- 19 County tax. **19 \$** \_\_\_\_\_
- 20 Amount of transfer taxes paid (amount from Line 9b). **20 \$** \_\_\_\_\_
- 21 Amount of corporate franchise tax paid (amount from Line 10b). **21 \$** \_\_\_\_\_
- 22 Add Lines 18 and 19, then subtract Lines 20 and 21. **Total amount of transfer tax due.** **22 \$** \_\_\_\_\_

This form is authorized in accordance with 35 ILCS 200/31-1 et seq. Disclosure of this information is REQUIRED. This form has been approved by the Forms Management Center. IL-492-0227



# PTAX-203-NR

## Illinois Real Estate Transfer Tax Payment Document (non recorded transfers)

**Do not write in this area.**  
This space is reserved for the County Recorder's Office use.

County: \_\_\_\_\_

Date: \_\_\_\_\_

Doc. No.: \_\_\_\_\_

Vol.: \_\_\_\_\_

Page: \_\_\_\_\_

Received by: \_\_\_\_\_

This document is recorded for the purpose of affixing Real Estate Transfer Tax stamps that were purchased for the following transferring document under provisions of Public Act 93-1099.

### Property information

Street address of property (or 911 address, if available) \_\_\_\_\_

City or village      ZIP      Township

Parcel identifying number \_\_\_\_\_

Legal description \_\_\_\_\_

Date of transferring document: \_\_\_\_\_ / \_\_\_\_\_  
Month      Year

Type of transferring document: \_\_\_\_\_

### Signature

Seller, Buyer, Agent, or Preparer \_\_\_\_\_

Date \_\_\_\_\_

### Preparer Information (Please print.)

Preparer's and company's name \_\_\_\_\_

Preparer's file number (if applicable) \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

ZIP \_\_\_\_\_

Preparer's signature \_\_\_\_\_

Preparer's daytime phone \_\_\_\_\_

Preparer's e-mail address (if available) \_\_\_\_\_

### Transfer Tax

Net consideration subject to transfer tax \_\_\_\_\_

\$ \_\_\_\_\_

Illinois Tax \_\_\_\_\_

\$ \_\_\_\_\_

County Tax \_\_\_\_\_

\$ \_\_\_\_\_

Total amount of transfer tax due \_\_\_\_\_

\$ \_\_\_\_\_

### Affix Revenue stamps here

If stamps are not affixed, please state the exemption provision under 35 ILCS 200/31-45 (see Page 2). \_\_\_\_\_

## County Office Review of PTAX-203's

October 3, 2022

This guide is meant to serve as a reference as to what fields may be corrected within the Courthouse Offices and which fields require the document to be sent back to the Preparer for correction.

### **Step 1: Identify the property and sale information**

#### **Line 1 – Address/PIN Number**

The assessor's office can update the address fields in MyDec, including the "Address", "City", "ZIP" and "Township" fields. The address fields become editable when the "Update property address" box on the "Assessment Info" tab is selected.

The "Primary PIN" field cannot be edited for MyDec declarations. The preparer must complete a new declaration.

The "Primary PIN" field can be edited by the assessor's office for paper declarations.

If there is an error regarding the "Lot size or acreage" field for a MyDec declaration, the declaration should be sent back to the preparer.

The "Lot size or acreage" field can be edited for paper declarations.

If there is an error in the "Split Parcel" box on a MyDec declaration, the declaration must be sent back to the preparer, and a new declaration must be prepared.

If there is an error in the "Split Parcel" box on a paper declaration, it can be addressed using the codes from the CCAO procedures on the "Assessment Info" section of the declaration.

#### **Line 2 – Total number of parcels to be transferred**

The number is based on how many PINs the preparer has entered.

#### **Line 3 – Enter additional parcel identifying numbers and lot sizes or acreage**

This field cannot be edited by the assessor's office for a MyDec declaration. If this field is incorrect for a MyDec declaration, it must be returned to the preparer.

Additional PINs can be entered for paper declarations.

#### **Line 4 – Date of instrument**

If there is an error in the year of the Date of Instrument, it can be corrected by using the codes from the CCAO procedures. If there is an error in the month, the Department will accept the declaration, and a code will not be required.

**Line 5 – Type of instrument**

If there is an error, it can be corrected through the codes from the CCAO procedures on the “Assessment Info” tab.

**Line 6 – Will the property be the buyer’s principal residence?**

If there is an error, it can be addressed in the “Comments” section of the “Assessment Info” tab.

**Line 7 - Was the property advertised for sale?**

If there is an error, it can be corrected through the codes from the CCAO procedures on the “Assessment Info” tab.

**Line 8 – Identify the property’s current and intended primary use:**

If there is an error, it can be corrected through the codes from the CCAO procedures on the “Assessment Info” tab.

**Line 9 – Identify any significant physical changes in the property since January 1 of the previous year and enter the date of the change.**

If there is an error, it can be addressed in the “Comments” section of the “Assessment Info” tab.

**Line 10 – Identify only the items that apply to this sale.**

If there is an error, it can be addressed in the “Comments” section of the “Assessment Info” tab.

**Step 2: Calculate the amount of transfer tax due.**

If there are any errors on Step 2, the declaration needs to be sent back to the preparer.

**Step 3: Enter the legal description from the deed.**

If there are any errors on Step 3, the declaration needs to be sent back to the preparer.

**Step 4: Complete the requested information. Seller/Buyer Information.**

If there are any errors on Step 4, the declaration needs to be sent back to the preparer.

**For additional information, please review the MyDec procedures located on the MyDec website:**  
<https://www2.illinois.gov/rev/localgovernments/property/Pages/MyDec-Updates.aspx>

**For additional support, please email:** [rev.mydecproject@illinois.gov](mailto:rev.mydecproject@illinois.gov)



# PTAX-203 Illinois Real Estate

## Transfer Declaration

Please read the instructions before completing this form.

For electronic filing information, visit the M Dec Hel ful Resource a e.

### Step 1: Identify the property and sale information.

1 Street address of property (or 911 address, if available)

City or village ZIP

Township

2 Write the total number of parcels to be transferred.

3 Write the parcel identifying numbers and lot sizes or acreage.

Property index number (PIN) Lot size or acreage

a \_\_\_\_\_  
b \_\_\_\_\_  
c \_\_\_\_\_  
d \_\_\_\_\_

Write additional property index numbers, lot sizes or acreage in Step 3.

4 Date of instrument: Month-- ar -----

5 Type of instrument (Mark with an "X." ): \_\_\_\_\_ Warranty deed  
Quit claim deed \_\_\_\_\_ Executor deed \_\_\_\_\_ Trustee deed  
Beneficial interest \_\_\_\_\_ Other (specify): \_\_\_\_\_

6 Yes \_\_\_ No Will the property be the buyer's principal residence?

7 Yes \_\_\_ No Was the property advertised for sale?  
(i.e., media, sign, newspaper, realtor)

8 Identify the property's current and intended primary use.

Current Intended (Mark only one item per column with an "X.")

a \_\_\_ Land/lot only  
b \_\_\_ Residence (single-family, condominium, townhome, or duplex)  
c \_\_\_ Mobile home residence  
d \_\_\_ Apartment building (6 units or less) No. of units: \_\_\_  
e \_\_\_ Apartment building (over 6 units) No. of units: \_\_\_  
f \_\_\_ Office  
g \_\_\_ Retail establishment  
h \_\_\_ Commercial building (specify): \_\_\_\_\_  
i \_\_\_ Industrial building  
j \_\_\_ Farm  
k \_\_\_ Other (specify): \_\_\_\_\_

9 Identify any significant physical changes in the property since January 1 of the previous year and write the date of the change.  
Date of significant change: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Year

(Mark with an "X.")  
\_\_\_ Demolition/damage \_\_\_ Additions \_\_\_ Major remodeling  
\_\_\_ New construction \_\_\_ Other (specify): \_\_\_\_\_

10 Identify only the items that apply to this sale. (Mark with an "X.")

a \_\_\_ Fulfillment of installment contract -  
year contract initiated : \_\_\_\_\_  
b \_\_\_ Sale between related individuals or corporate affiliates  
c \_\_\_ Transfer of less than 100 percent interest  
d \_\_\_ Court-ordered sale  
e \_\_\_ Sale in lieu of foreclosure  
f \_\_\_ Condemnation  
g \_\_\_ Short sale  
h \_\_\_ Bank REO (real estate owned)  
i \_\_\_ Auction sale  
j \_\_\_ Seller/buyer is a relocation company  
k \_\_\_ Seller/buyer is a financial institution or government agency  
l \_\_\_ Buyer is a real estate investment trust  
m \_\_\_ Buyer is a pension fund  
n \_\_\_ Buyer is an adjacent property owner  
o \_\_\_ Buyer is exercising an option to purchase  
p \_\_\_ Trade of property (simultaneous)  
q \_\_\_ Sale-leaseback  
r \_\_\_ Other (specify): \_\_\_\_\_

s \_\_\_ Homestead exemptions on most recent tax bill:  
1 General/Alternative \$ \_\_\_\_\_  
2 Senior Citizens \$ \_\_\_\_\_  
3 Senior Citizens Assessment Freeze \$ \_\_\_\_\_

### Step 2: Calculate the amount of transfer tax due.

Note: Round Lines 11 through 18 to the next highest whole dollar. If the amount on Line 11 is over \$1 million and the property's current use on Line 8 above is marked "e," "f," "g," "h," "i," or "k," complete Form PTAX-203-A, Illinois Real Estate Transfer Declaration Supplemental Form A. If you are recording a beneficial interest transfer, do not complete this step. Complete Form PTAX-203-B, Illinois Real Estate Transfer Declaration Supplemental Form B.

11 Full actual consideration 11 \$ \_\_\_\_\_  
12a Amount of personal property included in the purchase 12a \$ \_\_\_\_\_  
12b Was the value of a mobile home included on Line 12a? 12b \_\_\_ Yes \_\_\_ No  
13 Subtract Line 12a from Line 11. This is the net consideration for real property. 13 \$ \_\_\_\_\_  
14 Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full actual consideration on Line 11 14 \$ \_\_\_\_\_  
15 Outstanding mortgage amount to which the transferred real property remains subject 15 \$ \_\_\_\_\_  
16 If this transfer is exempt, use an "X" to identify the provision. 16 \_\_\_ b \_\_\_ k \_\_\_ m  
17 Subtract Lines 14 and 15 from Line 13. This is the net consideration subject to transfer tax. 17 \$ \_\_\_\_\_  
18 Divide Line 17 by 500. Round the result to the next highest whole number (e.g., 61.002 rounds to 62). 18 \$ \_\_\_\_\_  
19 Illinois tax stamps - multiply Line 18 by 0.50. 19 \$ \_\_\_\_\_  
20 County tax stamps - multiply Line 18 by 0.25. 20 \$ \_\_\_\_\_  
21 Add Lines 19 and 20. This is the total amount of transfer tax due. 21 \$ \_\_\_\_\_

This form is authorized in accordance with 35 ILCS 200/31-1 et seq. Disclosure of this information

**Step 3: Write the legal description from the deed.** Write, type (minimum 10-point font required), or attach the legal description from the deed. If you prefer, submit an 8½" x 11" copy of the extended legal description with this form. You may also use the space below to write additional property index numbers, lots sizes or acreage from Step 1, Line 3.

**Step 4: Complete the requested information.**

The buyer and seller (or their agents) hereby verify that to the best of their knowledge and belief, the full actual consideration and facts stated in this declaration are true and correct. If this transaction involves any real estate located in Cook County, the buyer and seller (or their agents) hereby verify that to the best of their knowledge, the name of the buyer shown on the deed or assignment of beneficial interest in a land trust is either a natural person, an Illinois corporation or foreign corporation authorized to do business or acquire and hold title to real estate in Illinois, a partnership authorized to do business or acquire and hold title to real estate in Illinois, or other entity recognized as a person and authorized to do business or acquire and hold title to real estate under the laws of the State of Illinois. Any person who willfully falsifies or omits any information required in this declaration shall be guilty of a Class B misdemeanor for the first offense and a Class A misdemeanor for subsequent offenses. Any person who knowingly submits a false statement concerning the identity of a grantee shall be guilty of a Class C misdemeanor for the first offense and of a Class A misdemeanor for subsequent offenses.

**Seller Information (Please print.)**

Seller's or trustee's name	Seller's trust number (if applicable - <b>not</b> an SSN or FEIN)
Street address (after sale)	City State ZIP
Seller's or agent's signature	Seller's daytime phone

**Buyer Information (Please print.)**

Buyer's or trustee's name	Buyer's trust number (if applicable - <b>not</b> an SSN or FEIN)
Street address (after sale)	City State ZIP
Buyer's or agent's signature	Buyer's daytime phone

**Mail tax bill to:**

Name or company	Street address	City	State	ZIP
-----------------	----------------	------	-------	-----

**Preparer Information (Please print.)**

Preparer's and company's name	Preparer's file number (if applicable)
Street address	City State ZIP
Preparer's signature	Preparer's daytime phone
Preparer's e-mail address (if available)	

**Identify any required documents submitted with this form.** (Mark with an "X.")  Extended legal description Form PTAX-203-A  
 Itemized list of personal property Form PTAX-203-B

<b>To be completed by the Chief County Assessment Officer</b>	
<p><b>1</b> County    Township    Class    <u>Cook-Minor-</u>    <u>Code1</u>    <u>Code2</u></p> <p><b>2</b> Board of Review's final assessed value for the assessment year prior to the year of sale.</p> <p>Land    _____ , _____ , _____ , _____</p> <p>Buildings    _____ , _____ , _____ , _____</p> <p>Total    _____ , _____ , _____ , _____</p>	<p><b>3</b> Year prior to sale _____</p> <p><b>4</b> Does the sale involve a mobile home assessed as real estate?    <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p><b>5</b> Comments</p>
<b>Illinois Department of Revenue Use</b>	<b>Tab number</b>

# Instructions for Form PTAX-203, Illinois Real Estate Transfer Declaration

## General Information

The information requested on this form is required by the Real Estate Transfer Tax Law {35 ILCS 200/31-1 *et seq.*}. All parties involved in the transaction must answer each question completely and truthfully.

### What is the purpose of this form?

County offices and the Illinois Department of Revenue use this form to collect sales data and to determine if a sale can be used in assessment ratio studies. This information is used to compute equalization factors. Equalization factors are used to help achieve a state-wide uniform valuation of properties based on their fair market value.

### Must I file Form PTAX-203?

You must file either (1) Form PTAX-203 and any required documents with the deed or trust document or (2) an exemption notation on the original deed or trust document at the County Recorder's office within the county where the property is located. File Form PTAX-203 for all real estate transfers except those qualifying for exempt status under (a), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), or (v) listed below.

### Which property transfers are exempt from real estate transfer tax?

The following transactions are exempt from the transfer tax under 35 ILCS 200/31-45.

- (a) Deeds representing real estate transfers made before January 1, 1968, but recorded after that date and trust documents executed before January 1, 1986, but recorded after that date.
- (b) Deeds to or trust documents relating to (1) property acquired by any governmental body or from any governmental body, (2) property or interests transferred between governmental bodies, or (3) property acquired by or from any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes. However, deeds or trust documents, other than those in which the Administrator of Veterans' Affairs of the United States is the grantee pursuant to a foreclosure proceeding, shall not be exempt from filing the declaration.
- (c) Deeds or trust documents that secure debt or other obligation.
- (d) Deeds or trust documents that, without additional consideration, confirm, correct, modify, or supplement a deed or trust document previously recorded.
- (e) Deeds or trust documents where the actual consideration is less than \$100.
- (f) Tax deeds.
- (g) Deeds or trust documents that release property that is security for a debt or other obligation.
- (h) Deeds of partition.
- (i) Deeds or trust documents made pursuant to mergers, consolidations or transfers or sales of substantially all of the assets of corporations under plans of reorganization under the Federal Internal Revenue Code (26 USC 368) or Title 11 of the Federal Bankruptcy Act.
- (j) Deeds or trust documents made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock.
- (k) Deeds when there is an actual exchange of real estate and trust documents when there is an actual exchange of beneficial interests, except that that money difference or money's worth paid from one to the other is not exempt from the tax. These deeds or trust documents, however, shall not be exempt from filing the declaration.
- (l) Deeds issued to a holder of a mortgage, as defined in Section 15-103 (now Section 15-1207) of the Code of Civil Procedure, pursuant to a mortgage foreclosure proceeding or pursuant to a transfer in lieu of foreclosure.
- (m) A deed or trust document related to the purchase of a principal residence by a participant in the program authorized by the Home Ownership Made Easy Act, except that those deeds and trust documents shall not be exempt from filing the declaration.

PTAX-203 (R-10/10)

## Can criminal penalties be imposed?

Anyone who willfully falsifies or omits any required information on Form PTAX-203 is guilty of a Class B misdemeanor for the first offense and a Class A misdemeanor for subsequent offenses. Anyone who knowingly submits a false statement concerning the identity of a grantee of property in Cook County is guilty of a Class C misdemeanor for the first offense and a Class A misdemeanor for subsequent offenses. The penalties that could be imposed for each type of misdemeanor are listed below (35 ILCS 200/31-50 and 730 ILCS 5/5-8-3 and 5/5-9-1).

Misdemeanor	Prison Term	Maximum Fines
Class A	less than 1 year	\$2,500
Class B	not more than 6 months	\$1,500
Class C	not more than 30 days	\$1,500

## Line-by-line Instructions

The sellers and buyers or their agents must complete Steps 1 through 4 of this form. For transfers of a beneficial interest of a land trust, complete the form substituting the words "assignor" for "seller" and "assignee" for "buyer."

### Step 1: Identify the property and sale information.

**Line 1** - Write the property's street address (or 911 address, if available), city or village, zip code, and township in which the property is located.

**Line 3** - Write all the parcel identifying numbers and the properties' lot sizes (*e.g.*, 80' x 100') or acreage. If only the combined lot size or acreage is available for multiple parcels, write the total on Line 3a under the "lot size or acreage" column. If transferring only a part of the parcel, write the letters "PT" before the parcel identifying number and write the lot size or acreage of the split parcel. If transferring a condominium, write the parcel identifying number and the square feet of the condominium unit. If surface rights are not being transferred, indicate the rights being transferred (*e.g.*, "minerals only"). If transferring right-of-way (ROW) property that does not have a parcel identifying number, write "ROW only." If five or more parcels are involved, use the space provided on Page 2, Step 3. The parcel identifying number is printed on the real estate tax bill and assessment notice. The chief county assessment officer can assist you with this information.

**Line 4** - Write the month and year from the instrument.

**Line 5** - Use an "X" to identify the type of instrument (*i.e.*, deed, trust document, or facsimile) to be recorded with this form. For a deed-in-trust, limited warranty, special warranty, trust deed, or other deed types not listed on this form, select "Other" and write the deed type. "Joint tenancy" and "tenants-in-common" identify ownership rights and **cannot** be used as a deed type.

**Line 6** - Select "Yes" if the property will be used as the buyer's principal dwelling place and legal residence.

**Line 7** - Select "Yes" if the property was sold using a real estate agent or advertised for sale by newspaper, trade publication, radio/ electronic media, or sign.

**Line 8** - Use an "X" to select **one** item under each of the column headings "Current" and "Intended." "Current" identifies the current or most recent use of the property. "Intended" identifies the intended or expected use of the property after the sale. If the property has more than one use, identify the **primary** use only.

**Line 8h, Commercial building** - Write the type of business (bank, hotel/motel, parking garage, gas station, theater, golf course, bowling alley, supermarket, shopping center, *etc.*).

**Line 8k, Other** - Choose this item only if the primary use is not listed and write the primary use of the property.

**Note:** For Lines 8h and 8k, if the current and intended categories are the same but the specific use will change, (*i.e.*, from bank to theater), write the **current** use on the line provided and write the **intended** use **directly below** the line provided.



**Line 9** - Use an "X" to identify any significant physical changes in the property since January 1 of the previous year. Write the date the change was completed or the property was damaged.

**Line 10** - Select only the items that apply to this sale. A definition is provided below for all items marked with an asterisk.

**Line 10a, Fulfillment of installment contract**- The installment contract for deed is initiated in a calendar year prior to the calendar year in which the deed is recorded. Write the year the contract was initiated between the seller and buyer. Do **not** select this item if the installment contract for deed was initiated and the property was transferred within the same calendar year.

**Line 1De, Transfer of less than 100 percent interest** - The seller transfers a portion of the total interest in the property. Other owners will keep an interest in the property. Do **not** consider severed mineral rights when answering this question.

**Line 10d, Court-ordered sale** - The property's sale was ordered by a court (e.g., bankruptcy, foreclosure, probate).

**Line 10g, Short sale** - The property was sold for less than the amount owed to the mortgage lender or mortgagor, if the mortgagor has agreed to the sale.

**Line 10h, Bank REO (real estate owned)** - The first sale of the property owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment occurring after the foreclosure proceeding is complete.

**Line 10k, Seller/buyer is a financial institution** - "Financial institution" includes a bank, savings and loan, credit union, Resolution Trust Company, and any entity with "mortgage company" or "mortgage corporation" as part of the business name.

**Line 1Do, Buyer is exercising an option to purchase** - The sale price was predicated upon the exercise of an option to purchase at a predetermined price.

**Line 1Op, Trade of property (simultaneous)** - Buyer trades or exchanges with the seller one or more items of real estate for part or all of the full actual consideration (sale price) on Line 11.

**Line 1Or, Other** - Explain any special facts or circumstances involving this transaction that may have affected the sale price or sale agreement or forced the sale of the property. This includes property that is subject to an existing lease or property that is part of an IRC §1031 Exchange.

**Line 10s, Homestead exemptions on most recent tax bill** - Write the dollar amount for any homestead exemption reflected on the most recent annual tax bill.

## Step 2: Calculate the amount of transfer tax due.

Round Lines 11 through 18 to the next highest whole dollar.

**Note:** File PTAX-203-B, Illinois Real Estate Transfer Declaration Supplemental Form B, when filing instruments other than deeds, or trust documents. (Do **not** complete Step 2, of the PTAX-203 when filing the PTAX-203-B).

**Line 11** - Write the full actual consideration (sale price). Full actual consideration is the amount actually paid, excluding any amount credited against the purchase price or refunded to the buyer for improvements or repairs to the property. Include the amount for other real estate transferred in a simultaneous exchange from the buyer to the seller, even if the transfer involves an even exchange. Also include the amount of outstanding mortgages to which the property remains subject at the time of the transfer.

**Note:** File PTAX-203-A, Illinois Real Estate Transfer Declaration Supplemental Form A, if the amount on Line 11 is over \$1 million and the property's current use on Line 8 is marked "Apartment building (over 6 units)," "Office," "Retail establishment," "Commercial building," "Industrial building," or "Other."

**Line 12a** - Write the amount of personal property items included in the sale price on Line 11. Do **not** include the value of a beneficial interest of a land trust. Personal property items are generally listed on the "bill of sale." If you are uncertain as to whether an item is real estate or personal property, consult your attorney, tax advisor, or the chief county assessment officer

On 8½" x 11" paper, submit an itemized list of personal property (include values) transferred from the seller to the buyer if this sale meets either of the following conditions:

- residential property - if the amount of personal property (not including the value of a mobile home) on Line 12a is greater than 5 percent of the sale price on Line 11, **or**
- non-residential property - if the amount of personal property on Line 12a is greater than 25 percent of the sale price on Line 11.

**Residential personal property** - Generally, "personal property" includes items that are **not** attached (built-in) to the home and that are normally removed by the seller when vacating the property. Examples include artwork, automobiles and boats, draperies, furniture, free-standing appliances (e.g., refrigerators, stoves, washers and dryers, but **not** built-in appliances), lawn mowers, tractors, snow blowers, rugs (excludes wall-to-wall carpets), and window air-conditioners (excludes central air). Include the value of a mobile home as personal property on Line 12a if it meets **all** of the following conditions:

- The value of the mobile home was included on Line 11.
- The value of the mobile home was not included on the real estate tax bill.

**Commercial/industrial personal property** - Generally, "personal property" is any item that is **not** a permanent improvement to the land and includes, but is not limited to, intangibles such as goodwill, licenses, patents, franchises, business or enterprise values; and certain tangibles such as inventories, cash registers and shopping carts, free-standing shelving and displays, furniture, office equipment and supplies, vehicles, and machinery and equipment not assessed as real estate.

Generally, "personal property" does **not** include building components (e.g., wiring and lighting, heating, air-conditioning, plumbing, fire protection); foundations, pits and other building components for specialized or heavy machinery; permanent fixtures including, but not limited to, machinery and equipment and cranes assessed as real estate, cranes, and non-portable tanks; and site improvements such as paving and fencing.

**Line 14** - Write the amount of other real estate transferred from the buyer to the seller that was included in the sale price on Line 11. This value only applies to a **simultaneous** exchange between the parties involved in this transaction. Do **not** include the value of property involved in a deferred exchange under IRC §1031.

**Line 15** - Write an amount **only** if the deed or trust document states that the transferred property remains subject to a mortgage at the time of the transfer.

**Line 16** - Use an "X" to identify the letter of the provision for the exemption from the transfer tax (i.e., (b), (k), or (m)) that applies to this transfer. See "Which property transfers are exempt from real estate transfer tax?" in these instructions.

## Step 3: Write the legal description from the deed.

Write the legal description from the deed. Use a minimum 10-point font if the legal description is typed. If the legal description will **not** fit in the space provided, submit an 8½" x 11" copy of the extended legal description from the deed with this form.

## Step 4: Complete the requested information.

Write the requested information for the seller, buyer, and preparer.

Write the addresses and daytime phone numbers where the seller and buyer can be contacted **after** the sale.

The seller and buyer (or their agents) and preparer **must** sign this form. By signing the form, the parties involved in the real estate transfer verify that

- they have examined the completed Form PTAX-203,
- the information provided on this form is true and correct, and
- they are aware of the criminal penalties of law associated with falsifying or omitting any information on this form.

Use an "X" to identify any required documents submitted with this form.



OATH TO BE TAKEN BY THE ASSESSOR WHEN VALUES ARE RETURNED  
TO THE CHIEF COUNTY ASSESSMENT OFFICE

State of Illinois,            )  
  ) SS.  
County of Lake            )

I, \_\_\_\_\_ Township Assessor in and for the township of, \_\_\_\_\_ in the County aforesaid, I do solemnly swear that the book (s) or computer edit/abstract to which this affidavit is attached, contains a complete list of all of the property in the township or multi-township or assessment district herein described subject to taxation for the year \_\_\_\_, so far as I have been able to ascertain, and that the assessed value set down in the proper column opposite the descriptions of property is a just and equal assessment of the property according to law. (35 ILCS 200/9-230) (a)

\_\_\_\_\_  
Assessor

Subscribed and sworn to before me, this \_\_\_ day of, \_\_\_ A.D..

\_\_\_\_\_  
Chief County Assessment Officer