



2025 Annual
Instructional Assembly
For
Rock Island County
Township Assessors

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Significant Changes are Highlighted

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.).

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NOTES

INSTRUCTIONS TO ASSESSORS 2025 ASSESSING YEAR

Purpose of the Meeting

(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.

“Any assessor or deputy assessor who willfully refuses or neglects to observe or follow instructions of the supervisor of assessments, which are in accordance with law, shall be guilty of a Class B misdemeanor. Any supervisor of assessments who willfully gives directions which are not in accordance with law is guilty of a Class B misdemeanor.” (Source: P.A. 84-837; 88-455)

Assessment Practice



Assessment Date

(35 ILCS 200/9-155)

Real property assessments are made as of January 1 of the assessment year.

Property Record Cards

(35 ILCS 200/9-30)

Sec. 9-30. Property records systems - Townships and multi-townships. The township or multi-township assessor may spend funds for the preparation, establishment and maintenance of a detailed property record system, which would provide information useful to assessment officials. The assessor also may enter into contracts with persons, firms or corporations for the preparation and establishment of the record system. The property record system shall include up-to-date and complete tax maps, ownership lists, valuation standards and property record cards, including appraisals, for all or any part of the property in the township or multi-township assessment district in accordance with reasonable rules and procedures prescribed by the Department, but the system and records shall not be considered to be assessments nor limit the powers and duties of assessing officials. The record shall be available to all assessing officials and to the public.

(Source: P.A. 82-554; 88-455.)

Thanks to the cooperation of all the Township Assessors, we now have access to the property record cards through the PAMS system. We would like to update the records at least twice a year, or as many times as you feel necessary. Having this information available on the GIS website has been extremely helpful to businesses and taxpayers.

Valuation in Years other than General Assessment Years

35 ILCS 200/9-160, et seq.

The 2025 assessment year is the third year in the four-year cycle that began in 2023 (the most recent general assessment year). The courts have ruled that a non-general assessment year should be treated differently than a general assessment year. In 2025, the law requires an assessor to:

- "list and assess all property which becomes taxable and which is not upon the general assessment" (i.e., the 2023 general assessment);
- "return a list of all new or added buildings, structures or other improvements of any kind...and which the value, in his or her opinion, has been added to the property by the improvements";
- "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";
- Revise AND correct any assessment as appears to be just." (35 ILCS 200/9-75)
 1. Section 9-75 permits an assessor to "revise and correct an assessment as appears to be just." 35 ILCS 200/9-75 (West 1994). **The assessor does not have the authority to revise or correct. If legislation so intended, it would have so indicated.** The circumstances of the instant appeal do not require a revision and correction of the assessment to cure an "unjust" assessment in 1995. The record shows that the reason for the reassessment in 1996 was not due to an incorrect assessment in the 1995 quadrennial year or to changes made to the property." Albee v. Soat, 315 Ill.App.3d 388(2nd Dist.2000)
- If the property was assessed correctly in 2023, and there were no changes made to the property since that time, the legal authority to change an assessment is limited to equalization "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." (35 ILCS 200/9-205)

In addition, if an owner occupied property has been reduced through the Board of Review in any year during the cycle, the valuation shall not be changed until the next quadrennial:

Sec. 16-80. 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. (35 ILCS 200/16-80)

Non-Farm Uniformity

The statutes require that all non-farm property be assessed at 33-1/3% of its fair cash value. (35 ILCS 200/9-145)

The definition of 33-1/3% is as follows:

"33 1/3%. One-third of the fair cash value of property, as determined by the Department's sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected." (35 ILCS 200/1-55)

All townships are advised to work on achieving better uniformity *within* their jurisdictions.

Uniformity of assessments within your township should be your *prime* concern. **Most Board of Review and PTAB cases are lost due to lack of uniformity.** This does not mean that one or two inappropriately assessed parcels can muddle up all your hard work; but if the B/R or the PTAB find a pattern of inconsistencies, they may rule against you.

Use of Sale Price in Assessments

Sale chase (verb; inflected form: sale chasing)

1. To change assessments on individual properties that have recently sold, without changing assessments on comparable properties that have not sold. **2.** To appraise without regard to uniformity, in violation of 35 ILCS 200/9-145, *et seq.*

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

The Illinois Supreme Court has held that using recent sales prices to determine the fair cash value and tax assessment of only certain parcels of property violates the uniformity clause of the Illinois Constitution (*Walsh v. State Property Tax Appeal Bd.*, App. 3 Dist. 1997, 222 Ill. Dec. 286, 286 Ill. App. 3d 895, 677 N.E.2d 489, appeal allowed 226 Ill. Dec. 140, 173 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 (4th 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 that 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.

Pro-Rata Valuations

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..”

35 ILCS 200/9-180

Pro-rata (Instant) valuations are for **buildings only**. The land assessment for that particular year remains the same for the entire year. The only exception to this rule is if the property is classed as farmland, and the construction of the new building was underway **prior** to January 1st of that assessment year. In this instance, you may add a home site value to the property.

December 1 is the cut-off date for turning in pro-rata assessments to the Board of Review. Even though this is the cut-off date, please do not wait until then to turn them all in. The earlier you turn in the majority of them, the better it is for the Board of Review to process them in a timely manner.

If the structure is not complete or occupied or used by that date, you do not have to apply a pro-rata assessment to the parcel.

If a pro-rata assessment, or a new construction assessment was mistakenly not placed on a property, and you were notified as shown below, it does not qualify for omitted property:

(35 ILCS 200/9-270)

Sec. 9-270. Omitted property; limitations on assessment.

“.....No charge for tax of previous years, as provided in Section 9-265, shall be made against any property if (1) the assessor failed to notify the board of review of an omitted assessment in accordance with subsection (a-1) of Section 9-260; (2) the property was last assessed as unimproved, the owner of the property gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and reassessment of the property was not made within the 16 month period immediately following the receipt of that notice; (3) the owner of the property gave notice as required by Section 9-265; (4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on the tax rolls; (5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls;....”

Pro-rata assessments are *not* used for home improvements (garages, room additions, etc.); those would be added to your assessments as of January 1 the following year, and would qualify for a home improvement exemption (see page 8). If owner occupied property has a pro-rata assessment resulting in an increase in the assessed valuation, a pro-rated owner occupied exemption shall be applied to the property on a proportionate basis for the period the property qualified as owner occupied property during the assessment year. You need to note the number of days that are owner occupied on the form. Model home properties do not qualify for the pro-rated owner occupied exemption.

Removal of Improvements

“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 value for such period *during which the improvements were uninhabitable or unfit for occupancy or for customary use.*” 35 ILCS 200/9-180

Damaged or Destroyed Property

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 200/9-190

A Demolition form needs to be completed by the property owner, and turned in to this office with a copy of the fire report, or similar evidence proving the uninhabitable state of the property. Demolition forms are available in this office.



If the property then becomes inhabitable before the end of the assessment year, you would need to pro-rate the new value and add to your assessments, or through the Board of Review.

Improvements which are deliberately destroyed or demolished are not eligible for such proration; the January 1 assessment stays on for the year— even if a new improvement is built on the property. In this type of situation, the assessed value should be adjusted the *following* January 1, to reflect the demolition.

Beginning in 2012, the Natural Disaster Homestead Exemption was created to relieve taxpayers of raises in their assessments due to rebuilding of their residential structure following a natural disaster (as explained in the Exemptions section).

Developers Relief Assessment

What is the “developer’s” exemption?

Section 10-30 of the Illinois Property Tax Code gives a preferential property assessment for acreage that is in transition from vacant land to a residential, commercial, or industrial use. The purpose of the preferential assessment is to encourage real estate development by providing a tax incentive that protects a developer from paying increased taxes until a return on the investment can be made. As a result, the preferential assessment is often called the “developer’s exemption” or “developer’s rate”.

What criteria must be met?

To qualify, the land must be

- platted and subdivided as required by the Illinois Plat Act;
- platted after January 1, 1978;
- more than 5 acres when platted; and
- vacant land or used as a farm when platted.

How is the assessed value determined?

The assessed value is the estimated price for which the property would sell if the new owner were to continue to use it for the same purpose for which it was used before it was platted and subdivided. This does not mean that the assessed value is “frozen” at the amount at which it was assessed before it was platted and subdivided; it does mean that the assessed value cannot increase because of new infrastructure (e.g., streets, sidewalks, curbs, gutter, or sewer, water, and utility lines).

If the land was previously:

- assessed as vacant land (not farm), it continues to be assessed as vacant land (one-third of its fair market value according to its use before the property was platted).
- assessed as farmland, it is assessed based on the soils’ productivity indexes.
- tax-exempt, it is assessed based on its classification when the exemption is removed (e., vacant land or farmland). The exempt entity must notify the CCAO within 30 days of the date the property was sold. The exempt status is removed as of the date of the transaction.

When does the developer's exemption expire?

The preferential assessment for a lot in the subdivided property ends when one of the following events occurs:

- A habitable structure on any lot of subdivided property is completed, unless it is being used as a model home.
- A lot is used for a business, residential, or commercial purpose (e.g., they bought the developer's lot next to their property and are using it as extra yard space).
- A platted lot or vacant platted lot is sold.

Once one of these events occurs, the exemption is removed as of January 1st of the following year.



Parcels which qualify under this section should be coded as 0032, 0052, 0062, 0072, or 0082 in your system.

Splits and Subdivisions

Check your assessment list. If splits and subdivisions are not properly reflected, the assessor "... shall correct... list and assess the property in the manner required by law." **35 ILCS 200/9-135**

There is a lot of confusion with the taxpayer as to why their split or sub-divided property is not changed in the middle of the year. According to the statutes "... whenever acreage property has been subdivided into lots and the subdivision has been recorded, the lots shall be reassessed and placed upon the assessor's books (or system), replacing the acreage property, **as of the first day of January immediately following the date of the recording or filing of the subdivision.**" **35 ILCS 200/9-65**

Often a parcel is split, but the split results in no new parcel because the land was combined with an adjacent parcel. Some parcels are canceled and combined for taxing purposes. These combinations are usually the result of an owner request or municipal/zoning request. Our office has a form for our use in this type of situation. If you are requesting a combination, fill out the form and return it to our office. **Do not make combinations in your system!** A combination is not final until the last installment of taxes has been paid. When we complete a combination, you receive a copy of the paperwork. Be sure to **not** combine two or more parcels with improvements. Also, **do not** combine parcels with different use codes (e.g., Residential and Commercial).

Use Codes

All **non-farm** property **must** be coded correctly as to its **use**. All such property will fall into one of the following classes (codes for exempt property can no longer be used):

0030, 0040- Residential property includes all properties improved (0040) and unimproved (0030), located within or outside the boundaries of the cities or villages; examples—all residential homes, duplexes, apartments of 6 units or less, most residential lots and tracts (in rural areas used primarily for homes with the exception of those assessed under **35 ILCS 200/10-30**).

0050- Commercial vacant land.

0060- Apartments of more than 6 units, commercial business; examples—stores, large apartment complexes, hotels, gas stations, restaurants, etc.

0070- Commercial office with improvements.

0080- Improved Industrial property includes all warehouses, manufacturing plants, grain elevators, their parking lots, etc.

0081- Industrial vacant land.

Vacancy for Commercial and Industrial properties- It is appropriate to contact property owners or representatives of commercial and industrial parcels concerning potential vacancy issues in advance of the 2024 assessment valuation being performed. Property visits are in order to understand the status of the property.

0020- Rural non-farmland—(this could also be construed as ‘idle land’) Unimproved—not assessed under the farm bill; **please note**—this code is probably most often under used; if you have a property in the rural area that is not in a farmland or conservation use, and would not necessarily be considered residential, commercial, or industrial, then you may want to use this class. However, this is **not** considered a preferential assessment and **is** included in the Department of Revenue’s sales ratio study. If you are in doubt about its use, please check with the farmland deputy in my office.

There are many confused taxpayers that do not understand how their rural acreage can be classified and assessed as residential.

0010- Rural non-farmland- Improved. If the property is improved, it **MUST** have a residential land value for the portion of the property that is being used for the home-site.

0032- Any residential vacant lot assessed under the provisions of **35 ILCS 200/10-30** (see definition on page 4); it is **very important** that these parcels are properly coded so that they do not end up in the sales ratio study;

0052- Any commercial vacant lot assessed under the provisions of **35 ILCS 200/10-30**;

0062- Any commercial vacant lot assessed under the provisions of **35 ILCS 200/10-30**;

0072- Any commercial vacant office lot assessed under the provisions of **35 ILCS 200/10-30**; and,

0082- Any industrial vacant lot assessed under the provisions of **35 ILCS 200/10-30**.

0029- Wooded Acreage property that was classified as farmland during the 2006 assessment year that now meets the following

criteria:

(1) Is at least 5 continuous acres;

(2) Does not qualify as cropland, pasture, other farmland or wasteland under section 10-125;

(3) Is not managed under a forestry management plan and considered to be other farmland under section 10-150;

(4) Was owned by the taxpayer on October 1, 2006.

Property shall continue to be assessed as wooded acreage until it is transferred, or no longer meets the above criteria. Property is then re-assessed on January 1st of the following year. Effective 1-1-2019 the following language has been added to the statute:

“...For purposes of this Section, a transfer between spouses does not disqualify the property from the preferential assessment treatment under this Division for wooded acreage.”

(Source: P.A. 100-834, eff. 1-1-19.)

The property may have residential or other structures as long as the vacant land portions are met. The residential structures and residential land section must be assessed at one-third of fair market value. If the property is improved, it **MUST** have a residential land value for the portion of the property that is being used for the home-site.

0028- Conservation Stewardship must **not** be used for any residential or commercial purpose that "materially disturbs the land" and **must** be-

- (1) Unimproved woodland, prairie, wetlands, or other vacant and undeveloped land;
- (2) A minimum of 5 contiguous acres, and the property must not be landlocked; and
- (3) Managed under an Illinois Department of Natural Resources approved conservation management plan.

The property is assessed at 5% of its fair market value, and the new assessment begins January 1st after the plan is submitted to the IDOR. Keep in mind that the fair market value should be determined based on the current use of the property. Most properties would not be considered Residential, but possibly rural non-farm land (0020).

A taxpayer must timely pay all tax debts on the CSP property, and the CSP property must not be in foreclosure at any time during the enrollment process or during enrollment in CSP.

The property may have residential or other structures as long as the vacant land portions are met. The residential structures and residential land section must be assessed at one-third of fair market value. If the property is improved, it **MUST** have a residential land value for the portion of the property that is being used for the home-site.

CSP plans expire every 10 years. For continuous CSP tax valuation, taxpayers must reapply for CSP prior to their 10-year contract expiring.

If the property is sold or transferred, the DOR will remove them from CSP. However, the new property owner may re-enroll the property only after they have taken control of the property.

If it appears to you that any of these properties do not comply with a conservation management plan, please contact us, so we may in turn inform the IDOR.

Please double check all of your coding as you go through your parcels. Accurate coding is extremely important for sales ratio studies, abstract, and multiplier purposes. Remember, coding refers to the **use** of the parcel, **not necessarily its zoning or location**.

Below is a complete list of all codes used by our office: (updated 2021)

0010	Rural Non-Farmland with Improvements	0052	10-30 Commercial Vacant Land
0011	Farm Land with Improvements	0060	Commercial with Improvements
0020	Rural Non-Farmland Vacant	0062	10-30 Commercial Vacant Land
0021	Farm Land Vacant	0065	Commercial with Farm Land
0028	Conservation Stewardship	0070	Commercial Office with Improvements
0029	Wooded Acreage Transition	0072	10-30 Commercial Vacant Land Office
0030	Residential Vacant Land	0080	Industrial with Improvements
0032	10-30 Residential Vacant Land	0081	Industrial Vacant Land
0040	Residential with Improvements	0082	10-30 Industrial Vacant Land
0041	Residential Model Home	0085	Industrial with Farm Land
0050	Commercial Vacant Land	0090	Tax Exempt

Farm Property

Refer to the Department of Revenue's Publication 122 for more information:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/publications/pub-122.pdf>

The following guidelines are 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 assessments within and between counties."

The Department of Revenue's guidelines DO NOT require a property to meet a certain acreage condition, even if there is a residential improvement on the property.

Definitions 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. 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. **Permanent pasture** is assessed at one-third of its adjusted PI EAV as cropland.

Other farmland includes woodland pasture; woodland, including woodlots, timber tracts, cutover, and deforested land; and farm building lots other than home sites. **Other farmland** is assessed at one-sixth of its adjusted PI EAV as cropland.

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. **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.

Alternative Uses include any of the following:

- Roads;
- Creeks, streams, rivers and drainage districts;
- Grass waterways, windbreaks, ponds, and borrow pits;
- Lanes and non-dedicated roads;
- Land under an approved forestry management plan;
- Assessment of land in vegetative filter strips;

- Land in Christmas tree production;
- Land in Conservation Reserve Program (CRP) and Conservation Reserve Enhancement Program (CREP);
- Horse boarding and training facilities;
- Assessment of tree nurseries and greenhouse property;
- Wildlife farming and fish farming;
- Compost sites and sewage sludge disposal sites.

For additional information on any of the above alternative uses read the Department of Revenue's Publication 122- *Instructions for Farmland Assessments*- located on their website.

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-122.pdf>

Assessment of Residence and Farm Buildings

Farm Home Sites

A farm home site 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. The home site is subject to the state equalization factor and should be assessed at the same percentage of market value as urban property. Whenever possible, use the sales comparison approach to value farm home sites.



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 Illinois Real Property Appraisal Manual for valuation of farm residences.

Farm Buildings

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

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

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

Assessment of Farmland

PA 98-0109 Legislative Changes to Farmland Valuation

Historical information of the Farmland Assessment Law.

Since the enactment of the Farmland Assessment Law in 1977, farmland in Illinois is assessed for property tax purposes on its ability to produce a crop (agricultural use value) and not on its Market value.

In 1986, the farmland law was amended. The amendment had a limiting impact on the movement of farmland assessed values from one year to the next. The language in that amendment read as follows: *“...increase or decrease in equalized assessed value per acre by soil productivity index shall not exceed 10% from the immediate preceding year’s soil productivity index certified value.”*

Public Act (PA) 98-0109 statutory change. Beginning with assessment year 2015 (taxes payable in 2016); the farm provision in PA 98-0109 amends 35 ILCS 200/10-115 part (e) of the Property Tax Code. The amended language is underlined below:

(e) the equalized assessed value per acre of farmland for each soil productivity index, which shall be 33-1/3% of the agricultural economic value, or the percentage as provided under Section 17-5; but any increase or decrease in the equalized assessed value per acre by soil productivity index shall not exceed 10% from the immediate preceding year’s soil productivity index certified assessed value of the median cropped soil; in tax year 2015 only, that 10% limitation shall be reduced by \$5 per acre;

What is the “soil productivity index” (PI)?

The “Soil productivity index” is a soil rating usually given on a per-acre basis as determined by an ID soil survey. The lower the PI, the lower the expected crop yields. As the PI increases, so do the projected crop yields. For per-acre value determination, the Department of Revenue employs a PI scale from a low of 82 to a high of 130.

What is “agricultural economic value” and how is it determined by the Farmland Assessment Technical Advisory Board (FATAB)?

“Agricultural economic value,” a form of use-value of the property used for agricultural purposes, is determined, according to the Property Tax Code [35 ILCS 200/10-115(d)], by dividing the net return to land by the five-year average of the Federal Land Bank farmland mortgage interest rate as calculated by FATAB.

How does PA 98-0109 change the Certified Assessed Value calculation for 2025?

For subsequent tax years after 2015, the \$5.00 deduction will be eliminated and the increase or decrease will be limited to 10% of the previous year’s soil PI certified value of the median cropped soil (2024 median P.I. = 111. **The 10% increase= \$51.56. \$51.56 is then added to every P.I.’s EAV.**)



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.¹

- **Cropland** must be assessed at the full amount of the certified EAV that corresponds to its debased PI, but no lower than 1/3 of the value for the lowest PI certified (i.e., for assessment year 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).²

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

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

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

A handwritten signature in black ink, appearing to read "David Harris".

David Harris
Director of Revenue

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

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

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

4

Average Management PI	Gross Income	Non-Land Production Costs	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.

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

<u>County</u>	(6) Avg. EAV Cropland	(7) Avg. EAV All Farmland	<u>County</u>	(6) Avg. EAV Cropland	(7) Avg. EAV All Farmland
	Cropland	All Farmland		Cropland	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.

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

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

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

Step 5 Lowest certified PI EAV \$ 379.06
Result from Step 4 - 4.92
EAV for PI of 79 \$ 374.14

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

Step 6 Greater of a or b below
a Result from Step 5 \$ 374.14
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

Guidelines for Woodland & Forestry Assessments

Refer to the Department of Revenue's Publication 135 for more information:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-135.pdf>

	Wooded Acreage Assessment Transition Law	Conservation Stewardship Law	Forestry Management Plan	Forestry (Under Farmland Assessment Law)
Is Approval by IL Dept of Natural Resources required?	NO	Yes	Yes, the plan must conform to the requirements of the Forestry Development Act (FDA).	No, but the tract must be systematically managed according to a plan similar to a FDA plan, or a wooded part of a farm operation.
Minimum acreage required?	5 acres	5 acres	No Requirement	No Requirement
Becomes Effective	Immediately	Jan. 1 after new approval	Jan. 1 after new approval	Jan 1 st after two years of management
Valuation method?	Same % of Fair Market Value the 2006 "other farmland" assessment represented	5% of Fair Market Value	1/6 of equalized assessed value certified for approved area's P.I.	1/6 of equalized assessed value certified for approved area's P.I.
2 year use requirement?	No	No	No	Yes
Use requirement?	Must conform to definition of "wooded acreage" by US Dept. of the Interior Labor Bureau of Land Mgmt.	Woodland, prairie, wetland, or undeveloped according to approved IDNR plan	Must be managed for timber production according to the FDA plan	Must be systematically managed for timber production for 2 years (not just cutting of firewood)
Property ceases to qualify....	1.) When more than 50% of ownership interest is transferred. 2.) When remaining qualified area falls below 5 acres. 3.) When the parcel becomes eligible for treatment under another preferential assessment	When the property is sold or when IDNR determines the land no longer meets the criteria of the program. 1.) When the taxpayer fails to respond to information from the IDNR or CCAO. The IDNR can only remove the exemption by sending the CCAO a notice of withdrawal.	1.) When property is sold or when CCAO is notified by IDNR that plan has not been reapproved or tract is no longer in compliance with the FDA plan.	1.) When the tract is no longer systematically managed for timber production. The tract may qualify for another type of farm valuation (i.e. cropland or pasture) or for Wooded Transition valuation.

Homestead Exemptions

New Legislation for 2023 and 2024- Changes to Homestead Exemptions

For 2023:

- Change the SHEVD beginning with 2023 (payable 2024) so that the \$250,000 EAV cap on eligibility is changed to a \$250,000 maximum exemption;
- Change the SHEVD beginning with 2023 (payable 2024) to remove the requirement of an honorable discharge- this will eliminate the need for the Veteran to supply the DD-214.

For 2024:

- Add veterans of WWII to the eligibility list (irrespective of disability status) beginning with 2024 (payable 2025) - the WWII Veteran will need to fill out an initial application, and supply the DD-214 so we can verify the WWII status. The Veteran does not need to supply anything else as they do not have to be disabled. The exemption DOES NOT need to be renewed (In our office this means the exemption will be set to "Roll and Renew").

For 2025, the yearly homestead renewal forms will be handled as such:

Senior Freeze (purple colored paper), Disabled Persons, and Disabled Veterans:

We are planning to mail the Senior Freeze, Disabled Persons, and Disabled Veterans renewals on or before February 17, 2025.

VERY IMPORTANT:

If your office completes a Freeze form, and verifies the income, please initial the bottom portion of the first page so we do not ask the applicant for copies of their income.

Disabled Veterans: if a veteran has a combined service- connected disability rating of 100% and is deemed to be permanently and totally disabled, as certified by the US Dept. of Veterans Affairs, the veteran does not have to submit a renewal.

New for 2024: We have discovered that the Surviving spouse DOES have to submit a renewal, however they do not have to submit any additional information.

If the disability is not considered permanent by the VA, we are requiring the veteran to submit a letter verifying their percentage of service related disability in addition to the annual verification letter that will be sent to them.

Disabled Persons: We have also discovered that if a Disabled Person is verifying their disability using a *Physicians Statement*, this needs to be updated annually.

The Non-Homestead, Fraternal and Veteran's Organizations, Natural Disaster, and Historical renewals will continue to be mailed on the last business day of the year.



Marriage Equality Bill, Civil Unions and Homestead Exemptions

Public Act 98-597 was signed into law by Governor Quinn on November 20, 2013.

The Act, which is referred to as the Religious Freedom and Marriage Fairness Act (750 ILCS 80/10), has an effective date of June 1, 2014. Since the passage of the Religious Freedom and Marriage Fairness Act, questions have been raised by county assessment officials regarding the impact of this Act on the application of various homestead exemptions. More specifically, the issue is whether married partners within the meaning of the Religious Freedom and Marriage Fairness Act or partners engaged in a civil union within the meaning of the Illinois Religious Freedom Protection and Civil Union Act (750 ILCS 75/1) are entitled to the same rights as spouses, as defined in the applicable section of Article 15 of the Property Tax Code governing homestead exemptions. Based on Section 80/10 of the Religious Freedom and Marriage Fairness Act (750 ILCS 80/10) and sections 75/10 and 75/20 of the Illinois Religious Freedom Protection and Civil Union Act (750 ILCS 75/1), the Department's legal interpretation that both married partners and partners in a civil union are entitled to the same legal benefits, protections and other tax consequences as recognized by the law of Illinois. This would include any provisions under Article 15 of the Property Tax Code that deal with homestead exemptions. The Department further finds that same-sex marriages recognized in other states will be similarly recognized in Illinois and given the same status as spouses under Article 15 of the Property Tax Code. Since the effective date for the Religious Freedom and Marriage Fairness Act is June 1, 2014, these changes should impact the 2014 assessment year for taxes payable in 2015.

General Homestead (Owner Occupied) Exemption

When you return your assessments, the general homestead exemption should be correct as of **January 1, 2025**. As always, we will accept letters, throughout the year, to add or delete general homestead exemptions; but, the more accurate the listings in your system are when you turn them in, the less work for all of us later in the year. Also, for the sake of the taxing bodies, I would like to try to avoid the last minute exemption rush prior to tax bills. Please check as many owner occupied changes as possible during the assessment year. Remember, ownership **and** occupancy is as of January 1 of the assessment year. The amount of the exemption is \$6,000.

Homestead (Senior Citizens) Exemption

This annual exemption is for people 65 years of age and older, who own the home in which they live. A person who will turn 65 during the current assessment year shall be eligible to apply during the current assessment year.



Seniors do not have to renew their Homestead annually. They will continue to receive the homestead until they pass away, sell the property, or notify us that they are no longer using the property as their principal residence. If you have information that a senior should no longer qualify for the exemption, please contact us.

The Tax Code allows for 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 the Senior Citizens Homestead Exemption under Section 15-170 of the Property Tax Code. The act reads as follows. "Beginning with assessment year 2003, for taxes payable in 2004, property that is first occupied as a residence after January 1, of any assessment year by a person who is eligible for the Senior Citizens Homestead Exemption under this section must be granted a pro-rata exemption for the assessment year. The amount of the pro-rata exemption is the exemption allowed in the county under this section divided by 365 and multiplied by the number of days during the assessment year the property is occupied as a residence by a person eligible for the exemption under this section..." Just fill out the original Homestead application as usual, and submit to this office. We will then take care of the pro-ration.

Please note: The pro-rated exemption is still given to seniors who do not qualify for the owner-occupied exemption until the following year.

The Senior Citizen Homestead exemption amount is \$5,000.

Low Income Senior Citizens Assessment Freeze Homestead Exemption

This annual exemption is for people 65 years of age & older, who own the home in which they live, and have a household income of less than \$65,000.

This exemption freezes the assessed value at the previous years' value. If a new improvement is added to the property, this value is added to the base, and is also frozen. If a property is revalued at a lower amount than the base value, it is then frozen at the lowered amount. Exceptions to this would be if the property was reduced due to Destroyed Property (pg.4).

New for 2022: 35 ILCS 200/9-275 and 15-10: Adds "Low-Income" to the title of the Senior Citizens Assessment Freeze Homestead Exemption. Allows a homeowner enrolled in the Aid to the Aged, Blind or Disabled (AABD) program or Supplemental Nutrition Assistance Program (SNAP) through the Dept. of Human Services; the Low-Income Home Energy Assistance Program (LIHEAP) through the Dept. of Commerce and Economic Opportunity; the Benefit Access Program through the Dept. on Aging; or the Senior Citizens Real Estate Tax Deferral Program to be considered as having met the income limits set forth for this exemption, provided that they provide the benefit letters showing they qualified for one of the above programs. The CCAO may not report which program or programs the applicant is enrolled, and release of that information is excluded from the FOIA.

We will mail Freeze applications to seniors who qualified for it in the previous year. The deadline for returning the Freeze applications is July 1st, however we are able to accept applications after that date, and to write certificates of error as necessary. **We are requiring that copies of the Federal Income Tax form, & Social Security 1099's, be supplied by the seniors. As stated above, be sure to initial the bottom of page 1 to ensure you have verified the income.** Please do not send copies of the income to our office.

The freeze forms no longer have to be notarized.

Remember—you are required to continue assessing the "frozen" parcels as you would any other parcel. The freezing of the base year will be calculated on the tax bill.

Low Income Senior Citizen Assessment Freeze FAQ's

How do I qualify for the Senior Freeze?

To qualify for this exemption, you must:

- Have owned and occupied the property on January 1 for two (2) consecutive years.
- Have reached the age of 65 during the assessment year.
- Have signed up for the [Senior Homestead Exemption](#).
- Have a maximum gross household income of \$65,000. (Gross household income includes all persons using the property as their principal dwelling on January 1 of the assessment year).

Q. What benefit does the Senior Citizens Assessment Freeze Homestead Exemption provide?

A. The Assessment Freeze Homestead Exemption provides seniors with limited income protection against real estate tax increases due to rising property values. It is not a tax freeze or a tax reduction and does not protect against increased taxes due to tax rate increases. Because this exemption provides for a base year frozen assessment, it will potentially provide increased savings each year a senior is eligible. The base assessment used in the Senior Citizens Assessment Freeze Homestead Exemption initially equals the assessed value from the prior year tax calculation. In subsequent years, if the new assessed value is lower than their original base value, the new lower

value becomes the new base amount. This is assuming the assessment reduction is not the result of a temporary adjustment because of a physical property change such as a fire or flood adjustment.

Q. What documentation do I need to provide when I sign up for the Freeze?

A. You must supply us with the first page of your federal income tax return for ALL members of the household. If you or another member of the household is not required to file a federal tax return, you will need to provide copies of your SSA-1099 and all 1099 forms for annuities, 401Ks, other interest income, rental income, life insurance dividends, etc.

Q. Who is part of my 'household'?

A. Anyone who uses the residence as his or her principal place of residence on January 1 of the year you are applying for the exemption. You must report ALL person's income, regardless of his or her relationship to you (son/daughter, grandchild, etc.)

Q. I qualify for and have applied for the Senior Freeze. However, I just received my tax bill and the Senior Freeze amount is \$0. Why is that?

A. If the current year assessment actually falls below the base year value, there is no exempt value to be deducted from the assessment and no benefit from the exemption. While the new lower value does become the adjusted base year value, it will only be beneficial when assessments begin to increase.

Q. I receive the Senior Freeze, but my tax bill went up. Why aren't my taxes frozen?

A. The Senior Freeze freezes the taxable VALUE of your property, but it does not freeze the tax RATE that is applied to the taxable value to calculate tax dollars. The actual taxes that you pay may continue to change based on the amounts levied by the taxing bodies where you reside (School District, County, City, Township, etc.).

Q. My husband and I are still married, but we live in separate residences. Can we both receive the Freeze exemption?

A. The law states that for married couples living in separate residences only one person can claim the SCAFHE for one residence.

Q. I am married and my spouse is 65, but his/her name is not on the deed. Do we qualify for the Freeze?

A. Yes, as long as you remain married and you both reside in the home, and continue to meet the income requirements.

Q. My spouse has passed away. What do I need to do for the Freeze?

A. If the exemptions are in your spouse's name, and he/she passes away, you will need to sign up for the Homestead/Freeze exemptions in your name, if you are, or will be turning 65 in the year of the death. If you are not 65, you will lose the Freeze exemption until you turn 65. At that time, you will return to the frozen base value that your spouse had established.

Q. What if I move to a nursing home?

A. As long as your house remains vacant, or your spouse resides in the property you will continue to qualify for the exemption. If anyone other than your spouse (child, grandchild, etc.) resides in the home you will not qualify.

Q. I have received the Freeze for many years. This year I had a capital gain that put me over the income limit for the Freeze. Do I have to start all over with a new base year and amount?

A. No. When your income allows you to qualify for the exemption, you revert to the same base year and amount.

Q. If my son is living in my home, and his income puts me over the limit, do I lose the Freeze for good?

A. No. After he moves out you may then apply for the Freeze the following January 1.

Q. If I deed the property to my child, but continue to reside in the property, can I continue to receive the Freeze?

A. ONLY if you retain part interest in the property OR if you reserve a life estate in the property. Discuss this with your attorney prior to deeding the property.

Q. If I deed the property to my child who is 65, can he/she continue to receive the Freeze under my frozen base amount?

A. No. The only person who can continue to receive your base exemption amount is your spouse. If your child qualifies for the Freeze, he/she will have to own the property on 2 January 1's, and will start over with a new base amount.

Q. If my sister and I own the property together, and the Freeze is in my name, will she continue to receive my Freeze base amount after I pass away?

A. No. However, as long as she was on the deed she may receive the Freeze the following year but she will then receive a new base amount.

Q. I own a vacant lot adjacent to my residence. If I combine these together, how will that affect my base amount?

A. The prior year's value of the vacant lot will be added into the base value, and then will be frozen at that amount.

Q. What if I add an improvement to my residence that increases the square footage of my home?

A. The assessed value of the improvement is added to the Freeze base amount, and then will be frozen at the new amount. If the addition qualifies for a home improvement exemption, then the new value is not added for 4 years.

Q. I own a property with farmland. Why does the farmland portion continue to increase?

A. Only the RESIDENTIAL portion of your property is frozen. Farmland and farm buildings do not qualify for the Freeze because they are not used for residential purposes.

Q. I own and reside in a duplex. Can I receive the Freeze exemption?

A. Yes. The assessed value attributable to your portion of the duplex is frozen. The remainder of the assessed value is then subject to any increases in the assessed value.

For example: You own and reside in a duplex that is 75% of the total square footage of the property. The building value of the property is 20,000. 15,000 of the building value is frozen, and the remaining 5,000 is then subject to increases. The land value will continue to be frozen at 100%. This also pertains to multiple unit complexes.

Q. I rent part of my house. Do I still qualify for the Freeze?

A. Yes, as long as you include the renter's income as part of the household income, and you do not exceed the allowable income amount. If the part of the house the renter resides in is considered a separate unit, then the property will be split as above regarding duplexes.

Q. I received an 'Assessment Change Notice', that shows the value of my property has increased.

Why did it increase when I have the Freeze exemption?

A. The assessed value of your property always reflects the current value of your property. The amount your property has increased is then removed on your tax bill as an exemption.

Q. I own more than one property, can I receive the senior exemptions on another property also?

A. No. Per Illinois state law, homestead exemptions apply only on your primary residence. This also includes property in another state.

Q. The Adjusted Gross Income (AGI) on my income tax return is less than \$65,000, but I am told that I am over the income limit. Why?

A. The income is figured using the AGI PLUS the FULL amount of your social security. Generally, only part of your social security income is taxable, however we are required to use the full amount.

Q. I just reviewed my property tax bill and I see that I did not get any homestead exemptions this year; I checked prior tax bills, and I did not get them last year. Can I recover any of the taxes that I have already paid?

A. Yes, but only for the missing exemptions for the most recent tax bill, and even then, only until December 1 of the year that bill was issued.

Q. I am selling my home and buying another property. Do I continue to receive the Senior Freeze that I had established at my current home?

A. No. When you purchase a new property, you will have to start all over with the qualifications of having owned and occupied the property on January 1 for two (2) consecutive years. You will also start over with a new base year and amount that reflects the assessed value of the new home.

Listed below are the Department of Revenue's guidelines for **Married couples living separately**:

1. General Homestead Exemption (owner occupied) –Split 50/50
2. Senior Homestead Exemption – Both qualify
3. Senior Freeze Exemption –Only one qualifies. Both Spouse's income has to be included regardless if they both live in the home,
4. Disabled Persons, Disabled Veterans Standard and Returning Veterans Homestead Exemptions –both qualify.

Returning Veterans' Homestead Exemption

(35 ILCS 200/15-167) –PA 96-1288 In all counties, the reduction is \$5,000 for the taxable year in which the veteran returns from active duty in an armed conflict involving the armed forces of the United States; however, if the veteran first acquires his or her principal residence during the taxable year in which he or she returns, but after January 1 of that year, and if the property is owned and occupied by the veteran as a principal residence on January 1 of the next taxable year, he or she may apply the exemption for the next taxable year, and only the next taxable year, after he or she returns.



Beginning in taxable year 2010, the reduction shall also be allowed for the taxable year after the taxable year in which the veteran returns from active duty in an armed conflict involving the armed forces of the United States.

To receive this exemption, the veteran must file an application upon their return home.

Disabled Veterans' Standard Homestead Exemption

(35 ILCS 200/15-169) –PA 95-644, provides a reduction in a property's EAV to a qualifying property owned by a veteran with a service-connected disability certified by the U. S. Department of Veterans' Affairs.

Public Act 99-0375 increases the exemption amounts in 35 ILCS 200/15-169 and lowers the service-connected disability threshold to qualify for the exemption beginning with the 2015 tax year for property taxes payable in 2016.

A reduction in equalized assessed value (EAV) of \$2,500 is granted if the percentage of service-connected disability is at least 30 percent but less than 50 percent.

A reduction in EAV of \$5,000 is granted if the percentage of service-connected disability is at least 50 percent but less than 70 percent.

A total exemption from taxes is granted if the percentage of service-connected disability is at least 70 percent.

Public Act 98-1145 amends 35 ILCS 200/15-169 by adding a provision under Subsection (c-1) that expands the exemption to a surviving spouse of a veteran killed in the line of duty:

“Beginning with taxable year 2015, nothing in this Section shall require the veteran to have qualified for or obtain the exemption before death if the veteran was killed in the line of duty.”

Public Act 100-869 allows for the proration of the exemption after January 1 of an assessment year effective August 14, 2018.

“If the person qualifying for the SHEVD does not occupy the qualified residence as of January 1 of the taxable year, the exemption granted under this section shall be prorated on a monthly basis. The prorated exemption shall apply beginning with the first complete month in which the person occupies the qualified residence.”

New for 2024: Add veterans of WWII to the eligibility list (irrespective of disability status) beginning with 2024 (payable 2025)- the WWII Veteran will need to fill out an initial application, and supply the DD-214 so we can verify the WWII status. The Veteran does not need to supply anything else as they do not have to be disabled. The exemption DOES NOT need to be renewed.

New for 2023: 35 ILCS 200/15-169 Adds new requirement (4) under subsection (b-3) providing that in taxable year 2023 and after, if the taxpayer is a surviving spouse of a veteran whose death was determined to be service-connected and is certified by the US Dept. of Veterans Affairs as a recipient of dependency and indemnity compensation under federal law, then the qualifying property is also considered exempt from taxation.

- Adds definition under subsection (c) for “surviving spouse”. The definition of surviving spouse includes the existing definition under (c)(1) and (c)(2) and adds (c)(3) effective for taxable year 2023 and after, to provide a “surviving spouse” is:
 - (i) the surviving spouse of a veteran who obtained the exemption under this Section prior to his or her death,
 - (ii) the surviving spouse of a veteran who was killed in the line of duty at any time prior to the expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought,
 - (iii) the surviving spouse of a veteran who did not obtain an exemption under this Section before death, but who would have qualified for the exemption under this Section in the taxable year for which the exemption is sought if he or she had survived, and whose surviving spouse has been a resident of Illinois from the time of the veteran’s death through the taxable year for which the exemption is sought, and
 - (iv) the surviving spouse of a veteran whose death was determined to be service-connected, but who would not otherwise qualify under the above items if the spouse
 - is certified by the US Dept. of Veterans Affairs as a recipient of dependency and indemnity compensation under federal law at any time prior to the expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought, and
 - remains eligible for that dependency and indemnity compensation as of January 1 of the taxable year for which the exemption is sought.
- Change the SHEVD beginning with 2023 (payable 2024) so that the \$250,000 EAV cap on eligibility is changed to a \$250,000 maximum exemption;
- Change the SHEVD beginning with 2023 (payable 2024) to remove the requirement of an honorable discharge- this will eliminate the need for the Veteran to supply the DD-214.

New for 2022: adds a provision that if a veteran has a combined service-connected disability rating of 100% and is deemed to be permanently and totally disabled, as certified by the US Dept. of Veterans Affairs, the taxpayer who has been granted the exemption shall no longer be required to annually reapply for the exemption, and the exemption shall remain in effect for as long as would have otherwise been permitted.

Disabled Veteran's FAQ's

Q. What qualifications must be met by a veteran with a disability?

A. All of the following qualifications must be met to receive the Standard Homestead Exemption for Veterans with Disabilities (SHEVD) under 35 ILCS 200/15-169:

*Be a veteran (i.e., an Illinois resident who has served as a member of the United States Armed Forces on active duty or State active duty, a member of the Illinois National Guard, or a member of the United States Reserve Forces.

*Have a **service-connected** disability of at least 30 percent that is issued by the United States Department of Veterans Affairs.

*Qualifying property must be residential real property (any portion that is used for commercial purposes does not qualify, **including farmland**).

*Own and occupy the property as primary residence during the assessment year and be liable for the payment of the property taxes.

Q. How is the exemption pro-rated for a property that was purchased after January 1st?

A. The assessment is pro-rated by number of months. If a property was purchased on July 15th, You begin with the following month, August. The assessed value would be divided by 12, and then multiplied by the number of months (5). This would equal the amount of the exemption.

Q. Can a veteran receive the pro-rated exemption if the property does not have the General Homestead (O/O)?

A. Yes, the law does not allow the General Homestead to be pro-rated unless it is new construction.

Q. What qualifications must be met for a surviving spouse to receive the SHEVD?

A. The tax exemption under this Section carries over to the benefit of the veteran's surviving spouse as long as the spouse holds the legal or beneficial title to the homestead, permanently resides thereon, and does not remarry. 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.

For taxable year 2023 and thereafter, "surviving spouse" means: (i) the surviving spouse of a veteran who obtained the exemption under this Section prior to his or her death; (ii) the surviving spouse of a veteran who was killed in the line of duty at any time prior to the expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought; (iii) the surviving spouse of a veteran who did not obtain an exemption under this Section before death, but who would have qualified for the exemption under this Section in the taxable year for which the exemption is sought if he or she had survived, and whose surviving spouse has been a resident of Illinois from the time of the veteran's death through the taxable year for which the exemption is sought; and (iv) the surviving spouse of a veteran whose death was determined to be service-connected, but who would not otherwise qualify under items (i), (ii), or (iii), if the spouse (A) is certified by the United States Department of Veterans Affairs as a recipient of dependency and indemnity compensation under federal law at any time prior to the expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought and (B) remains eligible for that dependency and indemnity compensation as of January 1 of the taxable year for which the exemption is sought.

Q. Will a veteran who is killed due to a non-service related death while on active duty qualify for the exemption?

A. Yes, a military service member on active duty (including training) is considered to be working 24 hours a day. Any death of a military service member that happens while on active duty status is considered a service-connected related death and will qualify for the exemption at 100% disabled.

Q. If the disabled veteran (70%-100%) also has the Senior Freeze exemption, do they need to continue to submit their freeze application?

A. No, unless it makes them feel more comfortable!

Disabled Persons' Homestead Exemption



(35 ILCS 200/15-168) –PA 95-644 Provides a \$2,000 reduction in a property's EAV to a qualifying property owned by a disabled person. A disabled person must file an annual application by the county's due date to continue to receive this exemption. Initial applications are available on-line or in our office.

New for 2022: **35 ILCS 200/15-168**: Adds optometrist as a qualifying certifier for the physician statement for the homestead exemption for persons with disabilities in the case of a visual disability.

To qualify for the HEPD you must:

- have a disability during the assessment year (i.e., cannot participate in any "substantial gainful activity by reason of a medically determinable physical or mental impairment" which will result in the person's death or that will last for at least 12 continuous months),
- own or have a legal or equitable interest in the property on which single-family residence is occupied as your primary residence on January 1 of the assessment year, and
- Be liable for the payment of property taxes.

One of the following items must be provided to show proof of disability:

- A Class 2 Illinois Person with a Disability Identification Card from the Illinois Secretary of State's Office. Class 2 or Class 2A qualifies for this exemption. Class 1 or 1A does not qualify.
- Proof of Social Security Administration disability benefits which includes an award letter, verification letter or annual Cost of Living Adjustment (COLA) letter (only COLA Form SSA-4926-SM-DI). If you are under full retirement age and receiving Supplemental Security Income (SSI) disability benefits, proof includes a letter indicating SSI payments (COLA Forms SSA-L8151, SSA-L8155, or SSA-L8156).
- 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.
- Proof of Railroad or Civil Service disability benefits, which includes an award letter or verification letter of total (100%) disability.
- If you are unable to provide any of the items listed above as proof of your disability, each year you must submit Form PTAX 343-A, Physician's Statement for the Homestead Exemption for Persons with Disabilities to your Chief County Assessment Officer (CCAO). This form must be completed by a physician. The physician must indicate on the form that the applicant's disability has lasted or expected to last for 12 months or more.
- The Physician's Statement must be completed annually and submitted with the renewal form.

Home Improvement Exemption "... a homestead improvement exemption, limited to \$75,000 per year in fair cash value, when the property is owned and used exclusively for residential purpose upon demonstration that a proposed increase in assessed value is attributable

solely to a new improvement of an **existing structure, or the rebuilding of a residential structure following a catastrophic event**. To be eligible for an exemption under this Section after a catastrophic event, the residential structure must be rebuilt within 2 years after the catastrophic event. The exemption for rebuilt structures under this Section applies to the increase in value of the rebuilt structure over the value of the structure before the catastrophic event. The amount of the exemption shall be limited to the fair cash value added by the new improvement or rebuilding and shall continue for 4 years from the date the improvement or rebuilding is completed and occupied. The amount of the exemption **shall be limited to the fair cash [market] value added by the new improvement** and shall continue for 4 years from the date the improvement is completed and occupied or until the next following general assessment of that property, whichever is later."

Please note—a home improvement that is completed in 2024 will be assessed for the first time in your 2025 assessments; and 2025 is the year when you would fill out and submit to us the home improvement exemption form. Any improvement completed in 2025 should be noted in your 2026 assessments, and so forth.

Remember—it is unlikely that the *market value* of the improvement equals the *actual cost* of the improvement. **Take care in determining how much value an improvement adds to the total property.** Use your sales data, along with your assessment manual, to determine how much value certain improvements add to the property.

An improvement qualifies for the exemption if it increases the assessed valuation of the property **and** [emphasis added] either (1) increases the square footage of any existing structure assessed as real property or (2) materially alters the existing character and condition of such structures. Examples of the first type of improvements include new room additions; attached or detached garages; balconies, decks, patios, or porches; permanent storage sheds; and swimming pools. Examples of the second type include installing central air (new, not replacement); replacing asbestos siding with wood clapboards; upgrading asphalt shingles with slate tiles; and converting unfinished space into living area. **Note:** No real property assessment should ever be increased due to repair and maintenance of the property. "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 in a well-maintained condition; and (2) employs materials, such as roofing and siding, whose value is not greater than the replacement value of the materials being replaced. Examples of repair and maintenance include repainting the interior or exterior of a structure; exchanging any existing fixture for a new one of comparable quality; and replacing wood clapboards with vinyl or aluminum siding."

Home Improvement Exemption forms are available in this office.

Accessibility Improvements to Residential Property

Adds a new section to the Property Tax Code (35 ILCS 200/10-23) for the 2015 tax year (property taxes payable in 2016). Accessibility improvements made to residential property shall not increase the assessed valuation of the property for a period of **7 years** after the improvements are completed. "Accessibility improvement" means a home modification listed under the Home Services Program administered by the Department of Human Services (89 Illinois Administrative Code 686), including, but not limited to the installation of ramps and grab-bars, widening doorways, and other changes to enhance the independence of a disabled or elderly individual.

Natural Disaster Homestead Exemption

The Natural Disaster Homestead Exemption is an exemption on homestead property for a rebuilt residential structure following a natural disaster occurring in the taxable year 2012 or any taxable year thereafter. The amount of the exemption is the reduction in equalized assessed value (EAV) of the residence in the first taxable year for which the taxpayer applies for an exemption minus the equalized assessed value of the residence for the taxable year prior to the taxable year in which the



natural disaster occurred. The exemption continues at the same amount until the taxable year in which the property is sold or transferred.

Note: Property is not eligible for the NDHE (35 ILCS 200/15-173) and the Homestead Improvement Exemption (35 ILCS 200/15-180) for the same natural disaster or catastrophic event. The property may, however, remain eligible for an additional Homestead Improvement Exemption for any separate event occurring after the property qualified for the NDHE.

The residential structure must be rebuilt within 2 years after the date of the natural disaster; and the square footage of the rebuilt residential structure may not be more than 110% of the square footage of the original residential as it existed immediately prior to the natural disaster.

A natural disaster means an occurrence of widespread or severe damage or loss of property resulting from any catastrophic cause including but not limited to fire, flood, earthquake, wind, storm, or extended period of severe inclement weather. In the case of a residential structure affected by flooding, the structure shall not be eligible for an exemption unless it is located within a local jurisdiction which is participating in the National Flood Insurance Program. A proclamation of disaster by the President of the United States or the Governor of the State of Illinois is not a prerequisite to the classification of an occurrence as a natural disaster.

Non-Homestead Exemptions

An assessor, CCAO, or Board of Review has no authority to make an original exemption determination. **All** property must be assessed unless determined to be exempt by the Department of Revenue. If the parcel has received a state-approved exemption, the docket number will appear in your listing. Do not enter an assessment for these parcels; but you should have an updated assessment for all exempt parcels in your records. If an exempt entity adds a new building to land that is already exempt; we ask that you send us this information. We will then contact the entity and instruct them to file an exemption for the building with the DOR. If the application is not filed in the timeline we have provided, we will then have you add the building to the assessment rolls. We would like to avoid having these assessments shown on the valuation reports for the taxing bodies, only to have them removed by certificate of error and thus resulting in a tax dollar loss.

When an exempt property sells, a prorated assessment needs to be applied to the property immediately. This reiterates the importance of keeping current values in your records.



****It is very important to check your sales for exempt properties that have sold.** Whether they sell to an individual, or another charitable organization, a pro-rated assessment needs to be placed on the property immediately. If it is before June 15th, you will need to enter that information in your PAMS. If after, it will need to be submitted to the Board of Review.

Beginning in 2016, exempt renewals will no longer be mailed to religious entities or religious schools.

Section 110.115 of the Rules of the Department of Revenue states, "... when the question as to the liability of... property to taxation has not previously been... determined or there has been a change in ownership or use of such property since the last such previous determination, it shall be the duty of the Board of Review... to make out and forward to the Department a full and complete statement of all the facts in the case...." Our office sends a copy of the State's determination on each parcel to you. Some of the denials or partial denials can appear somewhat confusing; be sure to look over the sheet thoroughly; and if you have questions, please call us.

Veterans Organization Assessment Freeze

35 ILCS 200/10-300

For properties that are approved by the County Assessment Office, the assessed value is frozen at 15% of the assessed value in the assessment year the property first qualifies. It will continue to be taxed at this frozen value as long as the annual renewals are returned. The exemption is removed when the property sells.

The assessor is to value the property at its full assessed value. The reduction in value for tax purposes is removed in the form of an exemption.

Fraternal Organization Assessment Freeze

35 ILCS 200/10-355

For properties that are approved by the County Assessment Office, the assessed value is frozen at 15% of the assessed value in the assessment year the property first qualifies. It will continue to be taxed at this frozen value as long as the annual renewals are returned. The exemption is removed when the property sells.

The assessor is to value the property at its full assessed value. The reduction in value for tax purposes is removed in the form of an exemption.

Sales Ratio

Exposure to the Open Market

During the past few years, there has been much discussion in the assessment community concerning exposure to the open market and what evidence the department requires in order to support removal of sales not exposed to the open market in the Department's sales-ratio studies.

In 1994, the Department of Revenue adopted this definition of "Exposure to the Open Market", which is still in use:

Exposure to the open market means that the owner of a parcel of real property either personally or by agent gave notice to the general public by advertisement or other means of the intention of that owner to sell that parcel of real property to another person.



If you wish to seek the removal of a sale from a study for this reason, you may submit applicable evidence any time up to December 31st of the year of the sale. We have access to the transfer declarations to make changes in the My Dec system for the entire year. Evidence which may be submitted includes:

1. A written statement from the seller stating that no one but the buyer had the opportunity to purchase the property;

2. A copy of a contract stating that the buyer had the option to buy at the time of the sale;
3. A written statement from the seller indicating that the property was not listed with a real estate agent or broker, that the property was not advertised for sale in a newspaper, magazine, or through broadcast or electronic media (including the internet), and that there was no sign indicating that the property was for sale; or
4. A written statement from the buyer stating that he approached the seller about purchasing the property without the seller having indicated in any way that the property was for sale.

In 2010, the General Assembly adopted Public Act 96-1083, which changes how certain "compulsory sales" are treated in the equalization process. **While the law does not address whether township assessors can or must use them in the assessment process, it does require that they be used in the equalization and appeal process.**

Real Estate Transfer Declarations

The following Transfer Declaration sample demonstrates all the circumstances to determine which sales are actually arm's length transactions (updated 2022):



PTAX-203

Illinois Real Estate Transfer Declaration

Please read the instructions before completing this form.
This form can be completed electronically at tax.illinois.gov/retd.

Step 1: Identify the property and sale information.

1 Street address of property (or 911 address, if available)

City or village ZIP
OUT- if multiple townships

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 **OUT- if split**

b _____

c _____

d _____

Write additional property index numbers, lot sizes or acreage in Step 3.

4 Date of instrument: **Month** **Year** **IN-Corporate Warranty Deed**

5 Type of instrument (Mark with an "X":) **IN** Warranty deed

OUT Quit claim deed **OUT** Executor deed **IN** Trustee deed

OUT Beneficial interest **OUT** Other (specify): _____

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)

8 Identify the property's current and intended primary use.

Current Intended (Mark only one item per column with an "X":)

a **IN** **IN** Land/lot only

b **IN** **IN** Residence (single-family, condominium, townhome, or duplex)

c **dplnd** **dplnd** Mobile home residence **OUT if assessed as privilege**

d **IN** **IN** Apartment building (6 units or less) No. of units: _____

e **IN** **IN** Apartment building (over 6 units) No. of units: _____

f **IN** **IN** Office

g **IN** **IN** Retail establishment

h **IN** **IN** Commercial building (specify): _____

i **IN** **IN** Industrial building

j **OUT** **OUT** Farm

k **dplnd** **dplnd** Other (specify): _____

**OUT- if current is land and intended is
Improved or Vice Versa**

IN indicates that the sales will be included in the study
(Unless something excludes it)

OUT indicates that if the line is marked, the sale will be excluded

Deed Types that will be excluded:

C Administrator's Deed	Quit Claim Deed
D Conservator's Deed	Receiver's Deed
C Court Officer's Deed	Sheriff's Deed
D Deed in Trust	Special Commissioner's Deed
E Executor's Deed (non farm only)	Special Warranty Deed
V Guardian's Deed	Supplemental Deed
L Limited Warranty Deed	(Given to Correct an Error in a previous deed)
M Master's Deed	Trust Deed (Buyer is a Trustee)

Received by:

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: **OUT- / if filled in**

(Mark with an "X")

OUT Demolition/damage Additions Major remodeling

OUT New construction Other (specify): _____

10 Identify only the items that apply to this sale. (Mark with an "X")

a **OUT** Fulfillment of installment contract — year contract initiated: **if older than 1 year**

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 **dplnd** 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 **dplnd** 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 \$ _____

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 **OUT- if Line 11 is altered in any way and not initialed**

12a Amount of personal property included in the purchase

12b Was the value of a mobile home included on Line 12a?

13 Subtract Line 12a from Line 11. This is the net consideration for real property.

14 Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full actual consideration on Line 11

15 Outstanding mortgage amount to which the transferred real property remains subject

16 If this transfer is exempt, use an "X" to identify the provision.

17 Subtract Lines 14 and 15 from Line 13. **This is the net consideration subject to transfer tax.**

18 Divide Line 17 by 500. Round the result to the next highest whole number (e.g., 61,002 rounds to 62).

19 Illinois tax stamps — multiply Line 18 by 0.50.

20 County tax stamps — multiply Line 18 by 0.25.

21 Add Lines 19 and 20. **This is the total amount of transfer tax due.**

11 \$ **100,000** Example

12a \$ **25,000**

12b Yes No

13 \$ **75,000**

Line 13 is the net consideration for Real Property,
personal property is not part of market value

14 \$

15 \$

16 **b** **k** **m**

17 \$

18 \$

19 \$

20 \$

21 \$

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.

If 2 good sales in same CALENDAR year and the difference is greater than 25%, then both sales are excluded.

If the difference is less than 25%, then we use the last sale. If only 1 of the sales is bad, then we use the good one.

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 wilfully 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.)

OUT- if a financial institution and 10h is not checked, but 10k is checked; OUT- if neither lines 10h nor 10k are checked
 Seller's or trustee's name Seller's trust number (if applicable - not an SSN or FEIN)

Street address (after sale) OUT- Seller=Government agency, Charitable, Religious, or Not for Profit.	City ()	State	ZIP
--	--------------------------------	-------	-----

Seller's or agent's signature Seller's daytime phone

OUT- if buyer and seller have same last name

Buyer Information (Please print.)

OUT- if buyer is a Trustee
 Buyer's or trustee's name Buyer's trust number (if applicable - not an SSN or FEIN)

OUT- if buyer is a Government Agency, Charitable or Religious Organization, Not for Profit, Hospital, or Financial institution

Street address (after sale) OUT- if buyer is a Government Agency, Charitable or Religious Organization, Not for Profit, Hospital, or Financial institution	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
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Preparer Information (Please print.)

Preparer's and company's name Preparer's file number (if applicable)

Street address	City ()	State	ZIP
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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

To be completed by the Chief County Assessment Officer									
<p>1 <i>Class-Included= 0010, 0020, 0031, 0040, 0050, 0060, 0070, 0080, 0081</i> 3 Year prior to sale _____</p> <p>Excluded= 0011, 0021, 0028, 0029, 0032, 0052, 0062, 0065, 0072, 0082 Does the sale involve a mobile home assessed as</p> <p>2 Board of Review's final assessed value for the assessment year 0085, 0090 real estate? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>5 Comments _____</p> <p>Land _____ Buildings _____ Total _____</p>									

Illinois Department of Revenue Use

Tab number

The following are codes that we use when certain information on the PTAX is incorrect. These codes require additional documentation to ensure the removal of the sale. If you are asking for a sale to be excluded you **must** supply the supporting documentation listed after the code:

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 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)

Statistical Measures of Assessment Uniformity

Coefficient of Dispersion (COD)

This statistic provides a measure of the variation of individual assessment ratios around the median. The median indicates the average assessment level but does not provide information about how closely the individual ratios are grouped around it. If the individual ratios are clustered closely around the median, the COD will be low, which implies the assessments are relatively uniform. However, if the individual ratios vary widely from the median, the COD will be high, which indicates that the property was not uniformly assessed and the property tax burden was not fairly distributed among taxpayers in that particular area. For an assessor **to qualify** for the Department of Revenue monetary bonus award, the COD must be no greater than 15 (15%).

*The 2023 COD for Rock Island County was 24.71 (2022 was 23.73).

Price-Related Differential

In addition to the COD, the intra-area price-related differential can be used as an indicator of assessment uniformity. The price-related differential measures a pattern of inequity in assessments that has a correlation with the value of the property.

If there is a tendency for the higher-valued properties to exhibit lower assessment ratios than lower-valued properties, the price-related differential will be greater than 1.03. If, on the other

hand, higher-valued properties have higher assessment ratios than lower-valued properties, the price-related differential will be less than .98. Differentials greater than 1.03 or less than .98 are both indicative of an inequity in assessment.

*The 2023 PRD for Rock Island County was 1.08 (2022 was 1.10).

Coefficient of Concentration

The coefficient of concentration (COC) is a measure of uniformity that measures the percentage of ratios that fall within a given percentage of the median. The percentage from the median used in the department's calculations is 10. If 50 percent of the ratios fall within 10 percent (plus or minus) of the median, the COC is 50. A higher COC is an indicator of better assessment equity.

*The 2023 COC for Rock Island County was 35.07 (2022 was 35.20).

Figuring Tentative and Final Township Equalization Factors

Step One: Measure the Initial 2025 Township Level of Assessment before Township Revisions (as taken from the 2024 IDOR's sales ratio study reported on form PTAX 215)

Township	2022	2023	2024	3-Year Average
Addison	34.25%	31.72%	28.52%	31.50%

Step Two: Estimate the Required Amount of Overall Changes for 2025 Assessment Year
 $(33.33/31.50) = \text{Tentative Factor}$

Township	Required Amount of Assessor's Change Needed	Tentative Factor
Addison	+5.81%	1.0581

Step Three: Measure the 2025 Level of Assessment after Township Changes (This is measured by comparing the 2024 final valuations (minus all reclassified and demolition properties) to the 2025 tentative valuations (minus all reclassified and new construction properties)).

Township	Actual Amount of Assessor's Changes Made		3-Year Average	Adjusted Level
Addison	+2.15%	x	31.50%	32.18%

Step Four: Calculate the 2025 Final Township Factor

Township	Required Level		Adjusted Level		Factor
Addison	33.33%	÷	32.18%	=	1.0357

Sales Ratio Version 2 Report

Rock Island County 2023



Date: 07-Jun-2024

Letter ID: L1647020584

Class	Adj. Median	Median	Coeff Disp	Sales	Quartile 1	Quartile 3	Ratio Range	PRD	95% Confidence Interval (Median)	Coeff Conc	PMAD	Mean
County Totals												
County	29.09	26.98	24.71	1,457	23.36	31.90	111.48	1.08	26.58	-	27.36	35.07
Improved	29.03	26.93	23.59	1,424	23.35	31.71	107.71	1.07	26.48	-	27.26	35.25
Unimproved	45.15	41.88	42.13	33	24.81	52.00	81.16	1.92	28.17	-	48.89	12.12
Andalusia												
Township	29.39	26.31	21.31	27	22.97	32.45	33.02	1.09	23.05	-	28.60	40.74
Improved	29.01	25.97	21.27	24	22.97	32.14	33.02	1.07	22.97	-	28.60	33.33
Unimproved	31.47	28.17	19.43	3	-----	-----	16.42	1.11	-----	-	-----	66.67
Bowling												
Township	28.37	27.46	12.06	25	25.44	30.09	18.97	1.02	25.86	-	29.45	56.00
Improved	28.05	27.15	12.44	24	25.22	30.38	18.97	1.01	25.86	-	29.45	54.17
Unimproved	30.20	29.24	0.00	1	-----	-----	0.00	1.00	-----	-	-----	100.00
Coal Valley												
Township	30.38	28.85	24.10	50	23.96	32.68	70.54	1.15	26.87	-	30.93	38.00
Improved	30.07	28.56	15.99	45	23.58	31.00	33.43	1.05	24.37	-	29.92	40.00
Unimproved	52.49	49.85	21.65	5	-----	-----	32.92	1.05	-----	-	-----	40.00
Hampton												
Township	28.82	26.73	25.97	199	22.98	32.12	76.31	1.07	25.52	-	27.50	32.66
Improved	28.73	26.65	23.78	194	22.97	31.52	59.36	1.05	25.50	-	27.34	33.51
Unimproved	54.29	50.36	49.31	5	-----	-----	76.31	2.32	-----	-	-----	20.00

Sales Ratio Version 2 Report

Rock Island County 2023



Date: 07-Jun-2024

Letter ID: L1647020584

Class	Adj. Median	Median	Coeff Disp	Sales	Quartile 1	Quartile 3	Ratio Range	PRD	95% Confidence Interval (Median)	Coeff Conc	PMAD	Mean
Moline												
Township	29.53	27.53	25.73	263	23.65	32.89	73.15	1.10	26.58	-	28.61	32.70
Improved	29.52	27.52	25.58	262	23.62	32.85	73.15	1.10	26.58	-	28.60	32.82
Unimproved	49.86	46.49	0.00	1	----	----	0.00	1.00	----	-	----	100.00
Rock Island												
Township	30.71	28.11	37.76	140	21.97	37.86	107.09	1.17	25.43	-	29.97	22.86
Improved	30.65	28.06	37.45	139	21.93	36.99	107.09	1.16	25.39	-	29.97	23.02
Unimproved	58.59	53.63	0.00	1	----	----	0.00	1.00	----	-	----	100.00
South Moline												
Township	29.00	26.88	21.46	421	23.52	31.27	77.27	1.06	26.09	-	27.52	38.24
Improved	29.01	26.89	20.05	411	23.63	31.18	66.78	1.05	26.10	-	27.52	39.17
Unimproved	25.09	23.26	88.22	10	17.57	60.95	74.47	2.28	----	-	----	40.00
South Rock Island												
Township	28.15	26.09	22.64	187	22.73	30.54	67.92	1.04	25.32	-	27.04	38.50
Improved	28.14	26.08	22.35	186	22.71	30.48	67.92	1.04	25.28	-	27.04	38.71
Unimproved	50.39	46.70	0.00	1	----	----	0.00	1.00	----	-	----	100.00
Blackhawk MT												
Township	29.50	27.21	21.81	83	24.64	31.85	63.95	1.07	25.80	-	28.88	42.17
Improved	29.29	27.02	20.41	77	24.51	31.48	51.67	1.06	25.47	-	28.34	44.16
Unimproved	36.61	33.77	25.83	6	----	----	38.09	1.05	----	-	----	33.33

Sales Ratio Version 2 Report

Rock Island County 2023



Date: 07-Jun-2024

Letter ID: L1647020584

Class	Adj. Median	Median	Coeff Disp	Sales	Quartile 1	Quartile 3	Ratio Range	PRD	95% Confidence Interval (Median)	Coeff Conc	PMAD	Mean
All Others												
Township	28.64	26.38	20.53	62	21.62	29.58	43.07	1.05	23.86	-	28.17	37.10
Improved	28.64	26.38	20.53	62	21.62	29.58	43.07	1.05	23.86	-	28.17	37.10
Unimproved	----	----	----	0	----	----	----	----	----	-	----	----

Report Group	Included Townships
Blackhawk MT	Blackhawk, Rural
Buffalo Prairie MT	Buffalo Prairie, Drury
Canoe Creek MT	Canoe Creek, Zuma
Cordova MT	Cordova, Port Byron
All Others	Buffalo Prairie, Canoe Creek, Coe, Cordova, Drury, Edginton, Port Byron, Zuma

Miscellaneous

Certificates of Error

35 ILCS 200/14-20 and 35 ILCS 200/16-75

A *Certificate of Error* is the instrument that corrects an error in fact (not an error in judgment), and should be submitted to correct the PRIOR YEAR'S ASSESSMENT and the CURRENT YEAR'S TAX BILL.

Only Township Assessors, CCAO, and Board of Review may request a Certificate of Error. In Illinois, taxpayers have neither a statutory nor a constitutional right to participate in a certificate of error procedure.

The certificate of error procedure is separate and distinct from the refund procedure available to the taxpayer (*Ball*, 385 Ill. App. 3d at 105, citing *Chicago Sheraton Corp.*, 71 Ill. 2d at 91). Taxpayers do not have a private cause of action under section 14-15 of the Property Tax Code (*Ball*, 385 Ill. App. 3d at 105, citing *Chicago Sheraton Corp.*, 71 Ill. 2d at 91). The Supreme Court has held that "the General Assembly intended the certificate of error procedure to be an expeditious summary process, without participation by the taxpayer, for correcting the assessor's errors" (*Chicago Sheraton Corp.*, 71 Ill. 2d at 91).

A *Request for Certificate of Error* to correct a 2024 assessment and a 2025 property tax bill can be submitted to the County Assessment Office any time after January 1, 2025 and until December 1, 2025.

A Certificate of Error is used to correct an error in fact; the state property tax code prohibits a Certificate of Error to be made based on "errors of judgment as to the valuation" (35 ILCS 200/16-75). Bases for a Certificate of Error identified by the Illinois Department of Revenue include:

- Incorrect computations;
- Duplicate assessments,
- Improvements damaged or destroyed;
- Incorrect description of property assessed; and
- Unapplied homestead exemptions.

What is the process? The property tax code provides that they can be issued by a Chief County Assessment Officer with the concurrence of a majority of the Board of Review (35 ILCS 200/14-20). The property tax code also provides that they can be issued by the Board of Review with the concurrence of the Chief County Assessment Officer (35 ILCS 200/16-75). In order to insure compliance with statutory requirements, the request must:

- State the nature of the error in fact (other than error of judgment to valuation);
- Provide the valuation before the error and the corrected valuation breakdown: land, improvements, and total;
- Include evidence of before and after showing the reason for issuing the Certificate of Error; and
- Be signed by the Township Assessor.

Remember, a Request for Certificate of Error corrects the PRIOR year's assessment; it does not correct the current year's assessment. If the current year's assessment needs to be corrected also the assessor must put the corrected valuation on the current years assessment roll. If you have already certified your assessment roll to the Supervisor of Assessments office then you must correct the valuation through a 'Request for an Assessment Correction' form.

All c/e requests must be accompanied by the 'Request for Certificate of Error' form, unless it is for a homestead exemption, in which case the application is sufficient.

Assessment Corrections

What is it? An *assessment correction* is a request that the Board of Review, on its own motion, adjust an equalized assessed valuation (EAV) that has been previously certified to the Board of Review. These include:

- *Instant assessments.*
- *Consolidations (cancel/combine).*
- *Assessment Updates*, which are changes that are requested based on additional information that became available after the assessment roll was certified (incorrect property record card, clerical errors, etc.).
- ***Stipulations to Board of Review complaints***- This form must be filed when stipulating to a taxpayer's complaint at the Board of Review. This form should NOT be used when requesting the assessment to be upheld.

Who can request it? It can be requested by a Township Assessor or the Supervisor of Assessments; taxpayers or taxing bodies must use the complaint process as provided in the Illinois Property Tax Code (35 ILCS 200/16-25 and 35 ILCS 200/16-55, respectively).

When can it be requested? It cannot be filed prior to the date the Township Assessment Roll is certified to the Board of Review. The filing deadline for an assessment correction is the last day to file an assessment appeal. If an 'Assessment Correction' is needed after the 30th day, certain documentation will need to be provided from you in order to be approved.

Why is it used? It is designed to provide a mechanism wherein an assessing officer can request a change for an EAV after further information has been brought to the assessing officer's attention. It is also used as the form for an assessor to stipulate to a taxpayer's complaint. It is not a suitable vehicle for changes to entire neighborhoods, nor is it a substitute for the normal mass appraisal process.

What is the process? If the Board of Review concurs, the taxpayer will be notified in writing that the Board has made this change on its own motion pursuant to 35 ILCS 200/16-30; if the requested change is \$100,000 or more, all taxing bodies with a revenue interest will be notified. If the taxpayer or taxing body with a revenue interest does not agree with the proposed change, they will have 15 days from the date of the notice to file an Assessment Complaint and will be entitled to a hearing.

How should it be filed? A 'Request for an Assessment Correction' form **must** be used for all corrections and stipulations. All evidence supporting the correction must accompany the form.

For your convenience, we have added a continuation page to the form to give you more room if needed for your explanation.

Commercial Solar Energy Systems Valuation

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 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.

In September 2021, a new law was enacted that provided further clarification concerning the assessment of solar energy systems. Solar energy systems subject to power purchase agreements (PPAs) or leases for solar energy between a third-party owner, an operator, or both, and an end user of electricity, where such systems are located on the end user of the electricity’s side of the electric meter (“behind the meter”) and which are primarily used to offset the electricity load of the end user behind whose electric meter the system connected are **not** considered to be “commercial solar energy systems.” The system is primarily used to offset the electricity load of the end user of electricity if the system is estimated to produce 110% or fewer KwH of electricity than consumed by the end user at that meter in the last 12 full months prior to the system being placed in service.

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 is 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 2024 is 1.24. 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. The December 2023 CPI-U was 306.746 and the December 2017 CPI-U was 246.524. So, the 2024 trending factor is $306.746 \div 246.524 = 1.24$.

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 2023, is a trending factor applied?

Yes. The \$218,000 per-megawatt value is for the 2018 assessment year. For example, for assessment year 2024, the 2018 real property cost basis of \$218,000 is multiplied by the trending factor which is the CPI-U published for December 2023 divided by the CPI-U published December 2017, which equals 1.24. 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 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 system owner when the system 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 2024 fair cash value:	
1-year old commercial solar energy system	
2MW nameplate capacity	
2018 real property cost basis: 2024	\$ 436,000 (\$218,000 per megawatt)
Asmt Yr trending factor:	<u>1.24</u>
Trended real property cost basis	\$ 540,640
Depreciation allowance:	
Actual age: 1 year/25 =	<u>.04</u>
Depreciation	21,626
2024 fair cash value	\$ 519,014
(trended real property cost basis minus depreciation)	
Assessment level:	<u>.3333</u>
2024 assessed value	\$172,987

We have an excel spreadsheet with the formulas as shown in the above diagram. Please let us know if you would like it emailed to you.

All of this information and more is available on the IDOR website:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/localgovernments/property/documents/commercialsolarenergysystemsvaluation.pdf>

Taxable Leaseholds

For property taxation purposes in the state of Illinois, real property is taxed under the fee simple interest which is the highest ownership interest. The statutory liability for property taxes is based on ownership and not on any lesser interest, including but not limited to leaseholds. Consequently, leaseholds are not ordinarily considered real property for purposes of taxation and even if a property is leased (as most commercial or income producing property types are) the leasehold interests are not separated from the fee simple and separately taxed. Although a leasehold interest is considered to be a chattel or personal property of the lessee and not real estate, the courts have held that it is within the power of the legislature to declare a leasehold interest to be real estate for purposes of taxation.

In addition to a leasehold interest in mineral rights which is considered to be taxable real estate just as an ownership interest created by deed, the other significant exception to the non-taxable leasehold rule arises in the case of certain leaseholds in exempt lands. The statutory authority to tax a leasehold interest in tax-exempt real estate has been applied on numerous occasions.

For property tax purposes in Illinois, a leasehold is taxable if each of the following three conditions exists:

1. The property is exempt from taxation as determined by the department or a court; and
2. The property is leased to another person or entity whose property is not exempt from taxation; and
3. The leasing of the property does not cause the property to lose its exempt status for purposes of taxation.

In part, Section 9-195 of the Property Tax Code provides:

Except as provided in Sections 15-35.15-55, 15-60, 15-100, 15-103, and 15-185, when property which is exempt from taxation is leased to another whose property is not exempt, and the leasing of which does not make the property taxable, the leasehold estate and the appurtenances shall be listed as the property of the lessee thereof, or his or her assignee. Taxes on that property shall be collected in the same manner as on property that is not exempt, and the lessee shall be liable for those taxes. However, no tax lien shall attach to the exempt real estate...

The owner, or lessor, of the property has no tax liability and if the property tax on the leasehold becomes delinquent, a lien on only the leasehold interest may be sold at a tax sale. The property rights retained by the owner are not subject to a tax sale.

The purpose of Property Tax Code Section 9-145 is to tax at least a portion of the value of property that is exempt from taxation to its owner irrespective of use when a lease results in the sort of use of the property by the lessee that would normally subject the property to taxation if the lessee were an owner. By and large, however, it is the use made of the property and not the character of the owner that determines the question of tax exemption. However, in a limited but important class of cases, property is exempt as to its owner irrespective of leasing, whether or not the lease is made with a view to profit. A primary category of property exempt by virtue of ownership alone is property of the State of Illinois. By virtue of Section 9-145, however, the leasehold interest is taxable to the lessee as real estate. The number and significance of state-owned properties that have raised the issue of a leasehold tax assessment are sufficiently large that the language of 9-145 has been duplicated and, to some extent, extended in the Code provision specifically exempting State of Illinois property.

Distinguishing Leaseholds from Licenses

If a mere license is granted to manage or use property exempt by ownership rather than a true leasehold estate, it will not be subject to taxation under Code Section 9-145. This has led to some contracts that attempted to convert taxable leaseholds to nontaxable licenses by artful word crafting. The courts, however, have looked through the form to the substance of these transactions, and when the essential characteristics of a lease are found, the transaction will be treated as such and not as an exempt license.

If you need information on valuing leaseholds, please contact our office.

Completion of Assessments

Download Information



The Statutes require that all assessments be completed and certified to the CCAO by June 15. You will need to bring your download on or prior to **Monday, June 16, 2025**.

We will be supplying you with the following:

- A workbook, if needed, in excel format. You will be able to get your new farmland values from this workbook.
- You will be sent an excel spreadsheet of relevant changes that need to be changed, farmland changes due to splits, forestry, etc., splits, and cancel combines.
- Any other information we may need will be sent by email.

The following do not transfer from PAMS, so if any need to be corrected you will need to send us an email to make the correction:

- Address corrections or additions. Especially for new property, please send to us whenever you make a change.
- Legal description corrections.
- Name changes due to errors.
- Acreage amount corrections.

THE FOLLOWING POINTS ARE VERY, VERY IMPORTANT:

- Farm values are pulled differently than other values. It would be very helpful if you checked all of your farm parcels to make sure they are coded as farm. Also, 'unimproved' land is treated as farmland, so if you have Residential, Commercial etc. vacant land on the unimproved line, it will create an error.
- 0028 and 0029 preferential values need to be entered on the 'unimproved land' line.
- Our system now accepts 3 reason for change codes.
- For New Construction and Demolition, BE SURE to add the 'Type' of reason for change as 'NEW CONSTRUCTION', 'NEW CONSTRUCTION FARM', 'DEMOLITION', AND 'DEMOLITION FARM'. Also add the amount of new construction or demolition.
- **VERY IMPORTANT-** The Property Class Code on page 1 of PAMS MUST match the Assessment Class Code on the assessment page of PAMS. There is a report you can run in PAMS to ensure they match.
- If you are using code 'New Parcel', and there is a building value, this should also be marked as New Construction **unless** the building value is being transferred over from an inactive parcel.
- You no longer have to code annual farm changes with 'Farmland Recalculation'.

For the initial download, we will need you to run some reports prior to the download. This will help in correcting some issues at your level and will save a lot of time in the process. The reports will be as follows:

1. Parcels with a change, but no reason for change code
2. Assessor change report-this will show you all of your changes, and can check for incorrect reason for change codes, parcels with new construction and demolition with no 'Type' or 'Amount'.
3. Class code comparison-this checks the Property class against the Assessment class to ensure they are the same

We will send instructions for the above prior to the initial download.

After your initial download, we will have you send in another download in excel format:

- Prior to publication to ensure all of our values match after corrections and township factors, and
- After Board of Review to ensure all of our final valuations match and we are starting the following year with the same information

You can still roll to the next year before the final download as we indicate the assessment year in the scratchpad that is run.

REASON FOR CHANGE CODES

Reason for Change codes must be entered exactly as below. **NO NUMBERS PRECEDING, AND NO DESCRIPTION AFTER!!**

Assessment Revision
Demolition

New Construction

Pro-rated New Construction to Full Value

Property Improvement

New Parcel

Change in Status

Added Farm Building

Agricultural

Land Size Change

Property Record Card Correction

Destruction

Remove Preferential Land

Drainage District

Recent Appraisal

Leasehold Assessment

Temporary Reduced Assessment

Mobile Home Assessed as Real Estate.

Pro-Rated to Full Value

Omitted Property

******Pro-Rated Assessments:**

1. The conversion of the assessed value to Devnet will be dependent on the 'Type' of property that is listed on the Assessment Information in PAMS. If the Type is 'Normal' it will pull from the 'Full' assessment line. If the Type is 'Pro-rated' then it will pull from the pro-rated line. Make sure these are matching.

2. When you enter pro-rated values you need to check the box to roll to full amount for the following year. Then, when you roll your valuations to the next year, you first roll your pro-rated valuations to full year. Otherwise they stay there for the next year, and we use them.

3. When adding township factors to your assessments, also please remember to add the factors to Pro-rates.

C.I.A.O. Designation

"The more that you read, the more things you will know, the more that you learn, the more places you'll go."

Dr. Seuss

Continuing Education Requirements

Two big changes to the Illinois Department of Revenue education program begin January 1, 2016! First, you will no longer need to meet level and category requirements. This means you'll be able to take the classes that are most interesting to you and most relevant to your work. You'll also be allowed to repeat courses you took ten or more years ago. This applies to any course approved for continuing education credit.

Overview

Effective January 1, 2011, all recipients of the Certified Illinois Assessing Officer (CIAO) or CIAO/A designation will be required to complete continuing education (CE) to maintain the designation.

Requirements

60-hours of continuing education every continuing education cycle (every 4 years).

Continuing Education Cycle

Cycle # 1: 2011-2014

Cycle # 2: 2015-2018

Cycle # 3: 2019-2022-

Cycle # 4: 2023-2026- Current cycle

Do I need continuing education?

Yes, depending on when you received your CIAO designation!

- Before January 1, 2023 – You need 60 hours of CE as outlined above.
- After January 1, 2023 – You do not need to begin CE until January 1, 2027.
- I am working toward my CIAO – You do not need CE until after you have your designation.

Approved Classes

You may take any course approved by the Illinois Department of Revenue for stipend or election purposes (including those offered by IPAI, IDOR, and IAAO, as well as classes offered by other approved providers).

Inactive Designation

If you do not complete the required education by the end of the 4-year cycle (December 31 of the fourth year), your CIAO designation will expire on January 1. The IPAI will notify you and the Illinois Department of Revenue that your designation has expired.

For more information concerning CIAO Designation Maintenance, contact the Illinois Property Assessment Institute at (309) 862-0300.

Special Notes

- 1) Continuing education hours for CIAO maintenance are not subject to IDOR Level & category restrictions.
- 2) Hours may consist of examination or seminar hours.
- 3) Students may not take the same class during the same cycle.
- 4) To be eligible for the \$500 education stipend you must take 30 hours per year, including a 15-hour exam course. **35 ILCS 200/4-10**

**** Individuals who are elected, appointed, or contracted must complete requirements set forth in 35 ILCS 200/2-45.**

You may also refer to the [PTAX-1032](#) from the Illinois Department of Revenue regarding education requirements.

Scholarships Available

The IPAI is now accepting applications for scholarships. Scholarships are available to students who demonstrate a financial need. Most scholarships are limited to one per year per jurisdiction. The following scholarships are available:

IPAI Leo A. Haas Scholarships:

- Qualifying Course Scholarship (1 available)
- Continuing Education Course Scholarship (1 available)

Illinois Assessors Association Scholarships:

- Qualifying Course Scholarship - must be filling a township assessor vacancy (1 available)
- Continuing Education Course Scholarship - must be a township employee (1 available)

County Assessment Officers Association Scholarship:

- Qualifying Course Scholarship - must be a county employee (1 available)
- Continuing Education Course Scholarship - must be a county employee (1 available)

CIAO Association Scholarship:

- Continuing Education Course Scholarship - must be a CIAO Association member (2 available)

Certification of Pre-Election Qualifications

The following is from a memo sent from the Department of Revenue:

The Illinois Department of Revenue (IDOR) is required under Sections 2-45 and 2-50 of the Property Tax Code (35 ILCS 200/2-45 and 2-50) to certify assessor pre-election requirements by February 1 of the year prior to the election. All candidates for the offices of township and multi-township assessor must satisfy pre-election qualifications based upon the equalized assessed value (EAV) of property in their assessment district. Please note that this certification is NOT the same as the due date for a candidate to obtain the Certificate of Educational Qualification from IDOR. It is IDOR's required certification of the educational requirements that one must obtain to qualify for office.

Once again, the official certifications are being emailed to the Chief County Assessment Officer and the County Clerk. Please forward this certification to all Township or Multi-Township assessors. Our official certification of pre-election qualifications for the offices of township and multi-township assessor can be found on our website at the following link.

<https://tax.illinois.gov/localgovernments/property/education-program.html>

Under Section 2-45 a candidate must file a certificate of his or her educational qualification obtained from IDOR with the township or multi-township clerk, county clerk, the board of election commissioners, or other appropriate election authority prior to appointment, contract, filing nominating papers, or participating as a candidate in any caucus, primary, or general election for the office of township or multi-township assessor. If the certificate of educational qualification is not filed, the election authority must refuse to certify the name of the candidate to the proper election officials.

Township and multi-township boards may petition the department for a revision of these pre-election qualifications under Section 2-52 of the Property Tax Code (35 ILCS 200/2-52). The petition process is described in the administrative rule (Section 110.162). This rule is available on the department's web page at the following link:

<https://tax.illinois.gov/research/legalinformation.html>. When reviewing this rule, please note:

- (1) The time period for filing petitions is from February 1 – April 1, 2024. The department will not consider any petition that has a postmark, date-stamp, or transmission receipt date *after* April 1, 2024.
- (2) There are only limited circumstances under which IDOR will authorize a revision of these pre-election qualifications. The fact that a significant part of the township or multi-township assessor's duties have been or will be performed by the chief county assessing officer or other entity will not be considered when IDOR reviews a petition.

Please share this information with the township or multi-township board and with potential candidates for the offices of township or multi-township assessor. If you have any questions

regarding the pre-election qualifications, please feel free to contact us by email at Rev.PropTaxEd@illinois.gov .

FOIA and OMA Training

Every public body must designate at least one person to act as the Freedom of Information Act (FOIA) officer. Public bodies may have more than one FOIA officer. In addition, every public body must prominently display at its office, and on its website if it maintains a website, certain information including a brief description of the methods available to the public to submit a FOIA request, a directory designating the FOIA officer(s), the address where FOIA requests should be directed, and any fees applicable to FOIA requests.

The following individuals should complete the training as soon as possible:

- FOIA Officers should register and complete the FOIA Electronic Training. *This needs to be done on an annual basis. Newly appointed FOIA officers must initially complete the training within 30 days of designation and on an annual basis thereafter.*
- Members of a public body that were newly elected or appointed, or those that have not previously completed the training during their most recent term of office should register and complete the OMA Electronic Training. *Technically, this needs to be completed no later than the 90th day of taking the oath of office or assuming responsibilities as a member of the public body.* There is no annual training requirement unless a member is also an OMA Designee (see below).
- OMA designees need to complete the OMA Electronic Training on an annual basis. Note that the OMA requires that all public bodies designate employees, officers or members to receive training on compliance with the OMA and submit a list of designated persons to the PAC. *Newly appointed OMA designees must initially complete the training within 30 days of designation and on an annual basis thereafter.*

Contact with the Public

“The taxpayer's impression of you will also be his impression of the officials in charge. It is **your responsibility** to make this impression one that will bring lasting credit to [you and/or] the assessing officials you represent.”

Illinois Real Property Appraisal Manual

This “good impression” is one the assessor wants to project in the field as well as in the office. It is extremely important that the assessors identify themselves verbally **and** with a business card or other form of I.D. Knock on the door and briefly greet the occupant and identify yourself by handing out a business card. It will foster many positive feelings about assessors and the job you do.



In the office, all records, except certain personnel documents, are **public information** (see the above section). Taxpayers, Realtors®, appraisers, reporters are all entitled to view and copy your assessment records. Whether you prefer to charge or not for copies is your choice. The laws say that you may charge a “reasonable fee.” You may choose to use a records request form of some type so that you can keep track of the copies you make and for whom.

Teamwork and Help

“Coming together is the beginning. Keeping together is progress. Working together is success.”

Henry Ford

Under the township form of county government, in order to be most effective, we need to work together as a team. I believe that accuracy is an extremely important goal as we remember that our obligation is to provide quality assessments for our taxpayers. Accuracy is also extremely important as we fill out property record cards, explain the assessment process to taxpayers, help the public find information, interpret the laws, etc. If you are not sure about some of the laws or procedures, I urge you to call my office for an explanation. We can also arrange peer help for you. My staff and I are available for any questions. Don't hesitate to call us. Every question is important. If we don't have an answer to your question, we will consult with the DOR for an answer.



Amy K. Allman
CIAO-S

AKA 12/02/2004
Revised 12/2025

Website Links:

Rock Island County Website: <http://www.rockislandcountyil.gov>

Rock Island County Assessor: <https://www.rockislandcountyil.gov/172/Assessment-Office>

Rock Island County Board of Review: <https://www.rockislandcountyil.gov/175/Board-of-Review-Office>

Devnet Wedge: <https://rockislandil.devnetwedge.com/>

GIS Parcel Viewer:

<http://ricogis.maps.arcgis.com/apps/webappviewer/index.html?id=f53cd25919f0443080b68c45e3144741>

IL Property Assessment Institute: <https://ipaieducation.org/>

Department of Natural Resources: <https://www2.illinois.gov/dnr/Pages/default.aspx>

Department of Veterans Affairs: <https://veterans.illinois.gov/>

Property Tax Appeal Board: <http://www.ptab.illinois.gov/>

PTAB Synopsis of Representative Cases: <http://www.ptab.illinois.gov/reports.html>

Illinois Department of Revenue Links:

Property Tax: <https://tax.illinois.gov/localgovernments/property.html>

General Assembly: <http://www.ilga.gov/>

Property Tax Code: <http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ChapterID=8&ActID=596>

Instructions for Farmland Assessments:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-122.pdf>

Guidelines for Woodland & Forestry:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-135.pdf>

Property Tax Education Program: <https://tax.illinois.gov/localgovernments/property/education-program.html>

Property Assessment and Equalization:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-136.pdf>

Property Tax Cycle explanation:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/documents/localgovernme nt/ptax-1004.pdf>

Instructions for Residential and Condominium Schedules:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-123.pdf>

Instructions for Commercial Schedules:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-126.pdf>

Instructions for Industrial Schedules:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-127.pdf>

Sales & Property Tax Exemptions:

<https://tax.illinois.gov/research/publications/pio-37.html>

Statewide Property Tax Statistics:

<https://tax.illinois.gov/research/taxstats/propertytaxstatistics.html>

Certified Township Assessors by County:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/localgovernments/property/documents/township-cert-by-county.pdf>

Certification Application for elected, appointed, or contracted Assessors:

<https://tax.illinois.gov/content/dam/soi/en/web/tax/localgovernments/property/documents/certificationapplication.pdf>

2025 Assessment Year Calendar (Tentative)

February 13, 2025	Conclude Board of Review hearings
February 14, 2025	Mail Freeze forms, Disabled renewals
March 3, 2025	December sales ratio sent to township. This continues every month
March 3, 2025	Send 2024 list of deceased seniors with exemptions to assessors
March 10, 2025	Update assessment file with Board of Review decisions; send township spreadsheet by email
March 11, 2025	Complete 2024 sales ratio and send to state
March 14, 2025	Mail final Board of Review decisions; conclude Board of Review
March 17, 2025	Send list to assessors of duplicate Owner Occupied exemptions
March 19, 2025	Prepare and mail state abstract and related reports to receive final state factor
March 28, 2025	Receive PAMS downloads from assessors to check BOR changes
April 11, 2025	Receive confirmation of state's factor
April 21, 2025	Enter pre-tax certificates of error. Every Friday through November c/e's are entered and list is sent to township weekly
May 1, 2025	Begin adding 2025 split information, start entering homestead exemptions for 2025, apply 2025 farm factors, make and send spreadsheets for township of required changes
May 1, 2025	Receive and distribute tax rates
May 2, 2025 (?)	Collector mails tax bills
May 12, 2025	Email assessment books to assessors
May 15, 2025	CCAO completes 'Annual Report'
May 16, 2025	Farmland Assessment Review Committee (FARC) meeting and public hearing
May 19, 2025	Email to township a listing of exemptions that will be applied on the tax bills
June 16, 2025	Assessment roll due; receive PAMS downloads from assessors
June 23, 2025	Notice is sent to newspaper regarding deadline for senior freeze
July 1, 2025	Statutory deadline for senior freeze applications
July 7, 2025	Receive and process state sales ratio
July 28, 2025	Begin figuring township equalization factors
August 7, 2025	Apply township factors
August 7, 2025	Send list of Freeze non-respondents
August 15, 2025	Send tentative valuations to taxing bodies. Send tentative parcel counts and valuations report to townships
August 16, 2025	Receive PAMS downloads to check information after factors added
August 18, 2025	Board of Review meets to finalize rules for 2024
August 25, 2025	Email assessment workbooks to assessors
September 15, 2025	Email townships updated BOR complaint forms, rules, etc.
September 19, 2025	Mail Assessment Change Notices
September 20, 2025	Publish 2024 assessment changes
September 26, 2025	Prepare and mail state tentative abstract and related reports
September 29, 2025	Board of Review meets to approve assessor's letters and proposed changes. Continues to meet every Wednesday until session is complete
October 3, 2025	Mail out BOR proposals every Friday until session is complete
October 21, 2025	Last day to file at the Board of Review
November 21, 2025	Send list to assessors of returned Assessment Change Notices
December 1, 2025	Begin Board of Review hearings
December 1, 2025	Deadline for turning in Instants to BOR. Last day to process cancel/combines
December 12, 2025	Annual Assessors Instructional Assembly
December 12, 2025	Last day to process certificates of error
December 31, 2025	Mail tax exempt renewals, and Preferential renewals
December 31, 2025	Deadline for model home applications

Chief County Assessment Officer

Amy Allman, CIAO-S
Phone: (309) 558-3650
aallman@rockislandcountyil.gov

Board of Review

Diane Overstreet Tyler	Chair	(309) 558-3669
Deborah Conness-Hinds	Member	(309) 558-3671
Peggy Laud	Member	(309) 558-3667

Chief County Assessment Office Staff

Taylor Smith, CIAO, Chief Deputy (309) 558-3651

tsmith@rockislandcountyil.gov

Administrative Office Manager

FOIA Officer, Abstract & State reports, Township equalization factors, PAMS transfer of assessment data, Taxing body valuations and statistics, Annexations, TIF.

Tiffany Long (309) 558-3653

tlong@rockislandcountyil.gov

Combining parcels, Farmland, Mapping questions, Preferential Assessments, Certificates of Error, Assessors' Changes, Board of Review, Property Tax Appeal Board, Non-Homestead Exemptions.

Tonya Richardson (309) 558-3657

trichardson@rockislandcountyil.gov

Real Estate transactions (Name changes, ownership information, legal descriptions), MyDec, Sales ratio, Board of Review.

Vacant (309) 558-3659

Real Estate transactions (Name changes, ownership information, legal descriptions).

Jesslyn Cohen (309) 558-3652

jcohen@rockislandcountyil.gov

Homestead Exemptions, Clerical assistant.

Casey Kremer (309) 558-3763

kkremer@rockislandcountyil.gov

Mapping, Splits, New parcels & subdivisions.

County Clerk (309) 558-3562

wroberts@ricountyclerk.org

Mobile Homes,
Delinquent taxes.

Treasurer (309) 558-3510

sengeman@rockislandcountyil.gov

Name & address changes,
Current taxes.

Rock Island County Township Assessors

Cordova/Port Byron- (Elected)

Assessor: Charlie Tague
Employees: Ann Tague
Hours: By appointment
(309) 738-9346

Coe- (Contracted)

Assessor: Charlie Tague
Employees: Erik Olsen
Hours: By appointment
(309) 523-2497

Canoe Creek/Zuma- (Contracted)

Assessor: Charlie Tague
Employees: Amanda Graham
Hours: By appointment
(309) 738-9346

Hampton- (Appointed)

Assessor: Jolane Lebold
Employees: Jim Cramblett
Presilla Badillo
Jessie Mackenzie
Brian Skaggs
Tyler Schofield
Hours: M-F 9-12 & 1-4
(309) 755-8141

South Moline- (Elected)

Assessor: Rick Mellinger
Employees: Roger Cheffer
Cindy Comp
Liz Spurgetis
Joel Cheffer
Hours: M-F 9-12 & 1-4
(309) 736-0814

Moline- (Elected)

Assessor: Derek Devers
Employees: Matthew Thomas
Kellie Kernan
Stephanie Scrichfield
Hours: M-TH 8-12 & 1-4:30
(309) 764-3559

Rock Island- (Elected)

Assessor: Christina Wilson
Employees: Connie Abernathy
Hours: M-F 8-12 & 1-4
(309) 786-2961

South Rock Island- (Elected)

Assessor: Nikki Parker
Employees: Stacie Young
Wendy MacDonald
Hours: M-F 9-12 & 1-4
(309) 788-4513

Blackhawk/Rural- (Elected)

Assessor: Winna Pannell
Employees: Madison Chastain
Terry Sierens
Hours: M-F 8-12 & 1-3:30
(309) 787-4784

Coal Valley- (Contracted)

Assessor: Winna Pannell
Hours: Tuesday 9-12
(309) 799-7110

Bowling- (Elected)

Assessor: Barb Esp
Employees: Catherine LeMaire
Emily LeMaire
Hours: By appointment
(309) 787-2115

Edginton- (Elected)

Assessor: Torrie Hofer
Hours: By appointment
(309) 798-5424

Andalusia- (Elected)

Assessor: Stacie Young
Hours: By appointment
(309) 631-7177

Buffalo Prairie/Drury- (Contracted)

Assessor: Torrie Hofer
Hours: By appointment
(309) 798-5424

Rock Island County 2025 Holiday Calendar		
January 1st, 2025	Wednesday	New Year's Day (2025)
January 20th, 2025	Monday	Martin Luther King, Jr. Day
February 17th, 2025	Monday	President's Day
April 18th, 2025	Friday	Good Friday
May 26th, 2025	Monday	Memorial Day
June 19th, 2025	Thursday	Juneteenth
July 4th, 2025	Friday	Independence Day
September 1st, 2025	Monday	Labor Day
October 13th, 2025	Monday	Columbus Day
November 11th, 2025	Tuesday	Veterans Day
November 27th, 2025	Thursday	Thanksgiving Day
November 28th, 2025	Friday	Thanksgiving Holiday
December 24th, 2025	Wednesday	Christmas Holiday
December 25th, 2025	Thursday	Christmas Day
January 1st, 2026	Thursday	New Year's Day (2026)