2025 ANNUAL INSTRUCTIONAL MEETING PACKET

(35 ILCS 200/Art. 9 Div. 4 heading)

Division 4. Valuation procedures

(35 ILCS 200/9-145)

Sec. 9-145. Statutory level of assessment. Except in counties with more than 200,000 inhabitants which classify property for purposes of taxation, property shall be valued as follows:

(a) Each tract or lot of property shall be valued at 33 1/3% of its fair cash value.

(b) Each taxable leasehold estate shall be valued at 33 1/3% of its fair cash value.

(c) Each building or structure which is located on the right of way of any canal, railroad or other company leased or granted to another company or person for a term of years, shall be valued at 33 1/3% of its fair cash value.

(d) Any property on which there is a coal or other mine, or stone or other quarry, shall be valued at 33 1/3% of its fair cash value. Oil, gas and other minerals, except coal, shall have value and be assessed separately at 33 1/3% of the fair cash value of such oil, gas and other minerals. Coal shall be assessed separately at 33 1/3% of the coal reserve economic value, as provided in Sections 10-170 through 10-200.

(e) In the assessment of property encumbered by public easement, any depreciation occasioned by such easement shall be deducted in the valuation of such property. Any property dedicated as a nature preserve or as a nature preserve buffer under the Illinois Natural Areas Preservation Act, for the purposes of this paragraph, is encumbered by a public easement and shall be depreciated for assessment purposes to a level at which its valuation shall be $1 per acre or portion thereof.

This Section is subject to and modified by Sections 10-110 through 10-140 and 11-5 through 11-65.

(Source: P.A. 91-497, eff. 1-1-00.)

(35 ILCS 200/9-160)

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

the destruction or injury by fire, flood, cyclone, storm or otherwise, or removal of any structures of any kind, or of the destruction of or any injury to orchard timber, ornamental trees or groves, the value of which has been included in any former valuation of the property, the assessor shall determine as near as practicable how much the value of the property has been diminished, and make return thereof.
Beginning January 1, 1996, the authority within a unit of local government that is responsible for issuing building or occupancy permits shall notify the chief county assessment officer, by December 31 of the assessment year, when a full or partial occupancy permit has been issued for a parcel of real property. The chief county assessment officer shall include in the assessment of the property for the current year the proportionate value of new or added improvements on that property from the date the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use until December 31 of that year. If the chief county assessment officer has already certified the books for the year, the board of review or interim board of review shall assess the new or added improvements on a proportionate basis for the year in which the occupancy permit was issued or the new or added improvement was inhabitable and fit for occupancy or for intended customary use. The proportionate value of the new or added improvements may be assessed by the board of review or interim board of review as omitted property pursuant to Sections 9-265, 9-270, 16-50 and 16-140 in a subsequent year on a proportionate basis for the year in which the occupancy permit was issued or the new or added improvement was inhabitable and fit for occupancy or for intended customary use if it was not assessed in that year.
(Source: P.A. 91-486, eff. 1-1-00.)

Unless there is a change to the property, the assessor cannot change an individual assessment in a non-general assessment year. (Albee V. Soat, 315 Ill App.3rd 888, 735 N.E2d 716 (2000, 2nd Dist).

The assessor is permitted to apply an equalization factor to an entire neighborhood.

(35 ILCS 200/9-165)

Sec. 9-165. Definitions. As used in Sections 9-160 and 9-180:

"Municipality" means a city, village or incorporated town.

"Governing body" means (a) the corporate authorities of a municipality with respect to territory within its corporate limits and (b) the county board with respect to territory in the county not within the corporate limits of any municipality.

"Occupancy permit" means the certificate or permit, by whatever name denominated, which a municipality or county, under its authority to regulate the construction of buildings, issues as evidence that all applicable requirements have been complied with and requires before any new, reconstructed or remodeled building may be lawfully occupied.

(Source: P.A. 91-357, eff. 7-29-99; 91-486, eff. 1-1-00.)

(35 ILCS 200/9-180)

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

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

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

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

Land is only pro-rated if the property was assessed under 10-30 developer. (0032, 0052, 0082). If it was assessed as a non-developer vacant lot, then the land is not pro-rated and will remain at the full value.

PROPERTY CLASS TABLE

0011	FARM WITH BUILDINGS
0021	VACANT FARMLAND
0028	CONSERVATION STEWARDSHIP
0029	WOODED TRANSITION
0030	RESIDENTIAL VACANT LAND
0032	10-30 RESIDENTIAL VACANT LAND*
0040	IMPROVED RESIDENTIAL
0041	MODEL HOME 10-25
0050	COMMERCIAL VACANT LAND
0052	10-30 COMMERCIAL VACANT LAND*
0060	IMPROVED COMMERCIAL LAND
0070	COMMERCIAL CONDO
0080	INDUSTRIAL
0082	10-30 INDUSTRIAL VACANT LAND*
0090	TAX EXEMPT
4500	STATE ASSESSED RAILROAD
4600	POLLUTION CONTROL
5000	LOCALLY ASSESSED RAILROAD

***USE FOR DEVELOPER ASSESSMENTS ONLY**

PREFERRED REASONS FOR CHANGE

TOWNSHIP ASSESSOR EQUALIZATION FACTOR **(NON-GENERAL REASSESSMENT YEARS ONLY)**

REVALUATION **(GENERAL REASSESSMENT YEARS ONLY)**

PRO-RATED ASSESSMENT (**DO NOT USE NEW HOUSE INCOMPLETE**)

- ANY NEW BUILDINGS THAT ARE NOT COMPLETE AS OF JANUARY 1. THIS DOES NOT APPLY TO ANY IMPROVEMENT THAT QUALIFYS FOR AN HIE AS THOSE ARE NEVER PRO-RATED.
- DEV NET USERS BE SURE TO CHECK THE "PARTIAL BUILDING" BOX AND POST THE NEW CONSTRUCTION AMOUNT.
- PAMS USERS CHANGE THE TYPE TO PRO-RATED ON PAGE 1 OF THE ASSESSMENT PAGE. SELECT THE "PRO- RATED/PARTIAL" BOX THAT APPEARS UNDER **APPLY TO** ON THE ASSESSMENT POSTING PAGE AND MAKE SURE TO POST THE NEW CONSTRUCTION AMOUNT.

IMPROVEMENT REMOVED

NEW HOUSE COMPLETE

NEW COMMERCIAL PROPERTY COMPLETE

NEW IMPROVEMENT (S) COMPLETE – USE FOR HIE'S

NEW PARCEL

EXEMPT PARCEL

FARMLAND RECALCULATION

RECLASS

Publication 134

July 2021

Developer's Preferential Assessment for Subdivisions Property Tax Code, Section 10-30

Applicable Statute

(35 ILCS 200/10-30)

Sec. 10-30. Subdivisions; counties of less than 3,000,000.

(a) In counties with less than 3,000,000 inhabitants, the platting and subdivision of property into separate lots and the development of the subdivided property with streets, sidewalks, curbs, gutters, sewer, water and utility lines shall not increase the assessed valuation of all or any part of the property, if:

Contents

Qualifications

(1) The property is platted and subdivided in accordance with the Plat Act;
(2) The platting occurs after January 1, 1978;
(3) At the time of platting the property is in excess of 5 acres; and
(4) At the time of platting the property is vacant or used as a farm as defined in Section 1-60.

Assessed value

(b) Except as provided in subsection (c) of this Section, the assessed valuation of property so platted and subdivided shall be determined each year based on the estimated price the property would bring at a fair voluntary sale for use by the buyer for the same purposes for which the property was used when last assessed prior to its platting.

Remove preferential assessment

(c) Upon completion of a habitable structure on any lot of subdivided property, or upon the use of any lot, either alone or in conjunction with any contiguous property, for any business, commercial or residential purpose, or upon the initial sale of any platted lot, including a platted lot which is vacant: (i) the provisions of subsection (b) of this Section shall no longer apply in determining the assessed valuation of the lot, (ii) each lot shall be assessed without regard to any provision of this Section, and (iii) the assessed valuation of the remaining property, when next determined, shall be reduced proportionately to reflect the exclusion of the property that no longer qualifies for valuation under this Section. Holding or offering a platted lot for initial sale shall not constitute a use of the lot for business, commercial or residential purposes unless a habitable structure is situated on the lot or unless the lot is otherwise used for a business, commercial or residential purpose.

(Source: P.A. 83-837; 88-455; 95-135.)

About this publication

The information in this publication is current as of the date of the publication. Please visit our web site at **tax.illinois.gov** to verify you have the most current revision.

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

This publication is issued according to Section 8-5 of the Property Tax Code which states, "The department shall confer with, advise and assist local assessment officers relative to the performance of their duties." As such, this publication is provided to help local assessment officials determine the proper valuation method to use when assessing subdivided land for property tax purposes and to facilitate statewide uniformity in these assessment practices. This document is not all-inclusive and is not intended to replace the assessor's professional judgment.

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Overview

What is the "developer's" preferential assessment?

Section 10-30 of the Illinois Property Tax Code[1] 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".

The preferential assessment is available in all counties except Cook County.

What criteria must be met?

To qualify, the land must be

- platted and subdivided as required by the Illinois Plat Act[2];
- platted after January 1, 1978;
- more than 5 acres when platted; and
- vacant land or used as a farm[3] when platted.

Note Before January 1, 2008, the subdivision had to be more than 10 acres 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[4], it is assessed at the estimated selling price of farmland.
- tax-exempt, it is assessed based on its classification when the exemption is removed (i.e., vacant land or farmland). The exempt entity must notify the CCAO within 30 days of the date the property was sold[5]. The exempt status is removed as of the date of the transaction[6].

Note A recent Illinois Appellate Court decision says that land previously assessed under the Farmland Assessment Law should continue to be assessed as farmland based on the soils' productivity indexes until the property no longer qualifies for the developer's preferential assessment. Chief county assessment officers (CCAOs) should consult their respective State's Attorney for more information and guidance.

Must the developer apply for this preferential assessment?

No. The CCAO must send a notice to the property owner if the assessment changes[7]. The developer may contact the CCAO if it appears that the land is being assessed at a higher level because of added infrastructure or if the property is not assessed as it was in the assessment year before the plat and subdivision was filed. The developer may also file a formal assessment appeal with the county board of review or circuit court.

When does the preferential assessment expire?

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

- A habitable structure on any lot of subdivided property is completed.
- A lot is used for a business, residential, or commercial purpose.
- A platted lot or vacant platted lot is sold.

Note The preferential assessment does not expire if an improvement qualifies for the model home assessment.

1 35 ILCS 200/10-30
2 35 ILCS 205/1 *et seq.*
3 35 ILCS 200/1-60
4 35 ILCS 200/10-110 through 10-135
5 35 ILCS 200/15-20
6 35 ILCS 200/9-200
7 35 ILCS 200/12-30

How is the property assessed after it no longer qualifies for the developer's preferential assessment?

The preferential assessment is removed and the land and any improvements are valued at one-third of their respective market values.

Note If a single lot is sold, the rest of the land continues to receive the preferential assessment. The assessed value of the unsold land is reduced proportionally to reflect the fact that the lot no longer qualifies for the preferential assessment.

Developer's lot preferential assessment example

A farmer owns 100 acres of land and has planted crops on the entire acreage for the previous two years. His property is assessed as farmland. On January 1, 2007, he decides to plat and subdivide a quarter of his farm into 25 one-acre lots, but continues to plant crops on the entire 100 acres for the 2007 assessment year. The act of platting does not require assessment officials to make any changes in the property value for the 2007 assessment year.

The farmer decides to develop one of the lots, so he plants crops on 99 acres during the 2008 assessment year. On March 1, 2008, he begins construction of a house on a one-acre lot and completes construction on August 1, 2008. The house is not occupied, sold, or used as a model home in 2008. Assessing officials should continue to value the 99 acres as cropland. The one-acre lot and house should be assessed at one-third of full market value as residential property and prorated from August 1, 2008 through December 31, 2008[8].

Frequently asked questions

Can the developer combine multiple plat recordings so that the overall development exceeds 5 acres?

No. The final recorded plat must be more than 5 acres.

When must the developer record the plat and subdivision to receive the preferential assessment?

Generally, the plat must be recorded before the chief county assessment officer reassesses or reclassifies the property.

Note A recent Illinois appellate court decision determined that land that is platted and subdivided the

- same assessment year as it is reassessed or reclassified qualifies for the preferential assessment.
- year after the assessment year it is reclassified does not qualify for the preferential assessment.

If the developer sells all or a portion of the land to another developer, does the property continue to receive the preferential assessment?

No. When any sale occurs, the preferential assessment is removed. It does not matter that one developer sold land to another developer.

If only a portion is sold, then that portion is assessed at one-third of its fair market value. The portion remaining with the original developer continues to receive the preferential assessment. Beginning with the next assessment year, the assessed value is reduced proportionately to reflect the portion that was sold.

If the entire development is sold to another developer, then that entire development no longer qualifies for the preferential assessment. This applies even if no habitable structures have been built or the area has not been used for any business, commercial, or residential purpose.

8 35 ILCS 200/9-180

When is a structure considered "habitable"?

"Habitable" means fit for occupancy. Assessors regularly decide when a structure is habitable as part of their work. Though not the only resource available, one reliable source of evidence that a structure is habitable is the issuance of a certificate of occupancy by a municipality or county.

Is the preferential land assessment removed when an "instant assessment" on an improvement is done?

Yes. The preferential land assessment is removed when a habitable structure is completed on any lot of the subdivided property. Section 10-30, paragraph (c) states that the preferential assessment procedure in paragraph (b) no longer applies to that lot when a habitable structure is completed (or a lot is sold, or a lot is used for a residential, business, or commercial purpose). This means that both the assessed value of both the lot and the improvement will be prorated from the date of completion through the end of the assessment year. If the completion of a habitable structure occurs after the assessment books are closed, the change in value will commence January 1 of the next assessment year.

Section 10-30, paragraph (c) also requires that the assessed value of the remaining land, when next determined, must be reduced proportionately to reflect the fact that a portion of land no longer qualifies for this preferential assessment. In other words, the remaining portion of land will continue to receive the preferential assessment, but will be reduced proportionately on the next January 1 assessment date.

If habitable structures are completed during the prior assessment year but are not sold, should the land be assessed at market value based on its actual use the next January 1st?

Yes. If the structures were instantly assessed during the prior assessment year, then the preferential land assessment should be removed at the same time. If the habitable structures were not instantly assessed, then the preferential assessment is removed on January 1st.

Section 10-30, paragraph (c) states that the preferential assessment procedure in paragraph (b) no longer applies when a habitable structure is completed (or a lot is sold, or a lot is used for a residential, business, or commercial purpose). This means the lot's assessed value will not be based on market value of the estimated price it would bring in a sale for the purpose of which it was previously assessed (usually farmland). Once a structure is completed, the structure and the land are assessed according to the highest and best use.

If a model home is constructed, does the lot continue to receive the developer's preferential assessment?

Yes. The model home assessment provision under Section 10-25 states that the assessed value on the property on which the model home is built must be the same as it was before the model home was constructed and before any zoning classification changes were made. If the model home is occupied or is sold, it no longer qualifies for the model home preferential assessment and the land no longer qualifies for the developer's preferential assessment. Both the land and the improvements will be assessed at 100% of the fair market value.

Is the preferential assessment removed from the entire parcel when a single unit condominium unit is sold and the land is under a single PIN?

The answer depends on whether the other units are habitable. If they are not, then the sold unit and its corresponding portion of the land is assessed at market value. Each January 1st the preferential assessment will be reduced proportionally to reflect the creation of new PINs as units are sold.

Additional references

Court Decisions

Bond County Bd. of Review v. Property Tax Appeal Bd., App. 5 Dist.2003, 277 Ill.Dec. 542, 343 Ill.App.3d 289, 796 N.E.2d 628

Mill Creek Development, Inc. v. Property Tax Appeal Bd. of State of Ill., App. 3 Dist.2003, 281 Ill.Dec. 270, 345 Ill.App.3d 790, 803 N.E.2d 891

Paciga v. Property Tax Appeal Bd., App.2 Dist.2001, 255 Ill. Dec.590, 322 Ill.App.3d 157, 749 N.E.2d 1072, appeal denied 261 Ill.Dec.350, 196 Ill.2d 546, 763 N.E.2d 320

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PUB-134 (R-07/21)

(35 ILCS 200/1-60)
Sec. 1-60. Farm. When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.
(Source: P.A. 86-1481; 87-877; 88-455.

(35 ILCS 200/10-115)
Sec. 10-115. Department guidelines and valuations for farmland. The Department shall issue guidelines and recommendations for the valuation of farmland to achieve equitable assessment within and between counties.

The Director of Revenue shall appoint a five-person Farmland Assessment Technical Advisory Board, consisting of technical experts from the colleges or schools of agriculture of the State universities and State and federal agricultural agencies, to advise in and provide data and technical information needed for implementation of this Section.

By May 1 of each year, the Department shall certify to each chief county assessment officer the following, calculated from data provided by the Farmland Technical Advisory Board, on a per acre basis by soil productivity index for harvested cropland, using moving averages for the most recent 5-year period for which data are available:

(a) gross income, estimated by using yields per acre as assigned to soil productivity indices, the crop mix for each soil productivity index as determined by the College of Agriculture of the University of Illinois and average prices received by farmers for principal crops as published by the Illinois Crop Reporting Service;

(b) production costs, other than land costs, provided by the College of Agriculture of the University of Illinois;

(c) net return to land, which shall be the difference between (a) and (b) above;

(d) a proposed agricultural economic value determined

by dividing the net return to land by the moving average of the Federal Land Bank farmland mortgage interest rate as calculated by the Department;

(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;

(f) a proposed average equalized assessed value per acre of cropland for each individual county, weighted by the distribution of soils by productivity index in the county; and

(g) a proposed average equalized assessed value per acre for all farmland in each county, weighted (i) to consider the proportions of all farmland acres in the county which are cropland, permanent pasture, and other farmland, and (ii) to reflect the valuations for those types of land and debasements for slope and erosion as required by Section 10-125.

(Source: P.A. 98-109, eff. 7-25-13.)

Publication 122

January 2025

Instructions for Farmland Assessments

About this publication

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

Table of Contents

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

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Other Publications for Assessors:

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

Publication 122

January 2025

Instructions for Farmland Assessments

Definition of Land Use

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

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

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

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

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

Acronyms used in this publication

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

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

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How is farmland assessed?

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

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

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

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

  Step 2 Divide the result of Step 1 by 5.

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

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

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

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

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

What are the adjustment factors?

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

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

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

  Flood adjustment procedures should

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

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

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

What are the guidelines for alternative uses?

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

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

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

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

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

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

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

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

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

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

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

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

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

Other guidelines

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

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

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

Guidelines for the assessment of idle land are as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- **Effect of a designated Ag area on farmland assessments.** The Agricultural Areas Conservation and Protection Act, 505 ILCS 5/1 *et seq.,* provides for the establishment of agricultural conservation and protection areas (commonly called "Ag Areas"). The establishment of an Ag area provides the following benefits:

  - Landowners are protected from local laws or ordinances that would restrict normal farming practices, including nuisance ordinances.
  - Protection from special benefit assessments for sewer, water, lights or nonfarm drainage (unless landowners are benefited) is provided.
  - Land is protected from locally-initiated projects that would lead to the conversion of that land to other uses.
  - State agencies may consider the existence of Ag Areas when selecting a site for a project; however, the Act does not prohibit these agencies from acquiring land in Ag Areas for development purposes.

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

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

Assessment of Farmland

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

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

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

Individual soil weighting method

Using a detailed soil survey

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Example — Steps 4, 5, and 6

Property Record —

Ownership/Mailing Address & Abbr. Legal

Year 2025

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

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

PRC-1F (R-6/99)

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

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

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

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

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

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

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

Property Record —

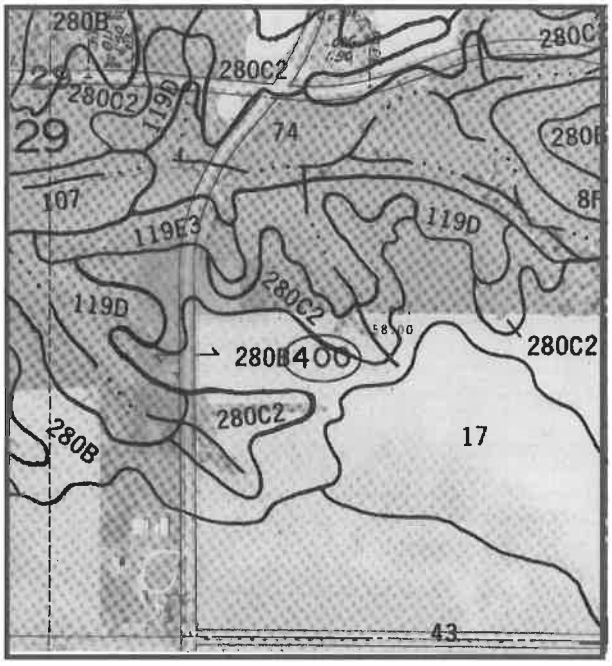
Ownership/Mailing Address & Abbr. Legal

	Soil ID	PI	Adj. Factor(s)	Adj. PI	No. Acres	Year 2025 Cert. Value	Asmt.
Cropland (Full EAV)	17	105		105	28	518.75	14,525
	43	126		126	35	898.20	31,437
	119D	99	0.94 (S)	93	1	420.55	421
	280B	108	0.99(S)	107	14	535.46	7,496
	280C2	108	0.93(S & E)	100	5	469.35	2,347
			Subtotal:		83		56,226
Permanent Pasture (1/3 EAV)	8F	81	0.71(S)	58	4	126.34	505
	43	126		126	1	299.37	299
	74	120		120	12	224.66	2,696
	107	123		123	4	260.06	1,040
	119D	99	0.94 (S)	93	17	140.17	2,383
	119E3	99	0.75 (S & E)	74	4	126.34	505
	280B	108	0.99 (S)	107	6	178.47	1,071
	280C2	108	0.93 (S & E)	100	8	156.43	1,251
			Subtotal:		56		9,750
Other Farmland (1/6 EAV)	43	126		126	4	149.73	599
	280C2	108	0.93 (S & E)	100	3	78.24	235
			Subtotal:		7		834
Contributory Wasteland 1/6 Lowest EAV					6	63.19	379
Non-Contributory Wasteland					2	0	0
Dedicated Roads					2	0	0
Total All Farmland					156		67,189

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

PRC-1F (R-6/99)

Figure 1



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

Soil complex adjustments

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

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

Table 1

Certified Values for Assessment Year 2025 ($ per acre)

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

The 5-year capitalization rate is 4.83 percent.

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

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

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

Table 2 Information and Acknowledgement

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

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

Table 2

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

Revised January 1, 2012

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

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

Table 2

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

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

Table 2

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

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

Table 2

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

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

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

Table 2

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

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Table 2

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

Revised January 1, 2012

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

Duplicate IL Map Symbols are in Bold Print (use the appropriate soil type name)
+ Overwash phase

Table 3

BULLETIN 810 SLOPE & EROSION ADJUSTMENT TABLE

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

Assessment of Farm Homesites and Rural Residential Land

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

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

Assessment of farm residences

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

Assessment of farm buildings

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

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

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

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

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

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

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

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

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

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

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

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

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

Functional features to note include:

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

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

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

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

Step 1

Estimate RCN of the building, in its current use.

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

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

Step 2

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

Step 3

Compute remaining economic life (REL) factor.

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

Step 4

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

Cost Adjustment

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

Additional Schedules

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

Summary

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

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

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

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

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

General Purpose Barns

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

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

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

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

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

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

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

Adjustments (per SF)

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

Size Adjustments

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

Typical life expectancies

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

Sample Appraisal - Barn

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

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

Pole Frame Buildings
Per SF of ground area

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

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

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

Lean-tos

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

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

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

Wood frame corn cribs

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

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

Poultry buildings

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

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

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

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

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

Confinement buildings

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

Swine finishing barns Based on 10' eave height				
Base price includes concrete or masonry foundation; concrete slab floor; gable roof; electrical wiring and lighting; water service; insulation, vents, and feed storage room.				
SF Floor Area	**Construction Type**			
	Wood Frame	**Masonry**	**Steel Frame**	**Pole Frame**
800	$38.28	$45.78	$35.92	$31.21
1,000	$35.19	$42.33	$32.97	$28.53
1,500	$32.61	$38.57	$30.53	$26.37
2,000	$31.32	$36.23	$29.31	$25.29
2,400	$30.73	$35.33	$28.75	$24.79
3,000	$30.03	$34.54	$28.08	$24.18
4,000	$29.28	$33.71	$27.37	$23.56
5,000	$26.53	$30.87	$24.76	$21.21
6,000	$26.08	$30.33	$24.33	$20.84
8,000	$25.62	$29.78	$23.90	$20.45
10,000	$25.22	$29.29	$23.52	$20.11
12,000	$24.04	$28.04	$22.39	$19.10
15,000	$23.78	$27.68	$22.15	$18.88
20,000	$23.53	$27.33	$21.91	$18.67
25,000	$23.36	$27.06	$21.75	$18.52
30,000 and higher	$23.26	$26.86	$21.65	$18.44
Add or subtract for each foot of height	$0.72	$1.37	$0.70	$0.98
Adjustments				
Concrete slotted floor per SF				$6.02
Equipment of crates, waterers, and feeder per SFFA				$5.35
Pit, 6' deep per SF				$19.33

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

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

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

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

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

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

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

Hoop Buildings
per SFFA

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

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

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

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

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

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

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Publication 136

Property Assessment and Equalization

April 2016

The information in this publication is current as of the date of the publication. Please visit our web site at **tax.illinois.gov** to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes and the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, and court decisions. For many topics, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Code.

About this publication

Property tax is the largest single tax in the state of Illinois. It is also a major source of revenue for local government taxing districts. Every person and business in Illinois is affected by property taxes, whether by paying the tax or receiving services or benefits paid for by property taxes.

When Illinois became a state in 1818, the constitution contained a provision for taxing property in direct proportion to the value of the property. From 1818 to 1930, amendments to the constitution provided the state with various powers concerning property taxation. The last year the state levied real estate taxes was 1932. Since then, property taxes have been levied at the local level.

Property tax is governed by the Property Tax Code, 35 ILCS 200/1-1 through 32-20. It is a local tax imposed by local government taxing districts (*e.g.,* schools, municipalities, counties). Revenues from property tax are collected and spent at the local level. Property taxation produces more than three-fourths of the total tax revenue and finances a major part of the services provided by local governmental units which benefit citizens and their property. The largest share of property tax goes to school districts.

There are 102 counties in Illinois. Most counties, referred to as township counties, have a township level of government. There are 17 counties, called commission counties, which do not have the township form of government. The supervisor of assessments has the primary assessment responsibility in commission counties.

Property can be divided into two classes – real and personal. **Real property** is land and anything permanently attached to the land (*e.g.* buildings and fixtures permanently or constructively attached to a building). **Personal property** is all property that is not real property (*e.g.,* automobiles, livestock, money). In Illinois, taxpayers pay property taxes only on their real property.

This publication is designed to explain, in general terms, the sales ratio and equalization procedures authorized by statute and the people and agencies responsible. It is not a definitive interpretation of property tax law. Local assessment officials are the resource for specific factual information about property taxes. The applicable Illinois laws can be reviewed in the Illinois Property Tax Code.

Note: See "Illinois Property Tax System" publication on our Web site for general information about Illinois property assessment and billing procedures.

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Acronyms

Board of Review	**BOR**
Chief County Assessment Officer	**CCAO**
Coefficient of concentration	**COC**
Coefficient of dispersion	**COD**
Equalized assessed value	**EAV**
Illinois Department of Revenue	**IDOR**
Price-related differential	**PRD**
Real Estate Transfer Declaration	**RETD**
State Property Tax Appeal Board	**PTAB**

Glossary of terms

Ad valorem - According to value.

Appraisal - Opinion of value supported by evidence.

Arm's length sale - Sale between two parties, neither is related to or under abnormal pressure from the other.

Assessed value - Value placed upon property after multiplying its market value by the level of assessment.

Assessment - Official act of discovering, listing, appraising, and entering a value for property on the assessment rolls for ad valorem tax.

Assessment level - Percentage of full value at which property is being assessed. This may refer to the statutory level ($33^{1/3}$ percent) or the actual level as inferred from a sales ratio study.

Board of Review (BOR) - Appeal agency in each county, consists of 3 members; commission counties - county commissioners; in other counties members are appointed by the county board, or are elected.

Classification - Practice of classifying various types of property according to use, and assigning different assessment levels to each class. Purpose is to tax various kinds of property at different effective tax rates though the nominal rate is the same.

Coefficient of concentration (COC) - Percentage of observations falling within 10 percent of the median level of assessments. A high COC indicates more uniformity.

Coefficient of dispersion (COD) - Statistical measure of variation of individual assessment ratios around the median level of assessments: Average error expressed as a percent (%); Indicator of assessment uniformity found by dividing the average deviation by the median.

Effective tax rate - Ratio of taxes billed to market value. Generally found by multiplying the level of assessment by the local current tax rate. Expressed as a percentage, applied to the full market value (if level of assessments is $33^{1/3}$ percent and the local rate is 6 percent; Effective Tax Rate = 2 percent; if market value $90,000, tax = $1,800).

Equalization - Application of a uniform percent increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on the average, to a uniform level of market value.

Equalization factor (multiplier) - Factor applied to assessed valuation of each county that raises or lowers the level of assessments to the mandated level of $33^{1/3}$ percent of market value (intra-county factors may be used by a county to bring all property to a uniform level. Factors are sometimes referred to as multipliers. Not applied to farm land, buildings and coal rights.

Equalized assessed value (EAV) - Assessed value multiplied by any applicable equalization factor; can form tax base from which tax rate is calculated; for farm acreage, farm buildings, and coal rights the final assessed value is the equalized value.

Exemption - Removal of property from the tax base; may be a partial (a homestead) or complete (church building used exclusively for religious use).

Extension - Process in which the county clerk determines the tax rate needed to raise the revenue (levy) certified by each taxing district. The actual dollar amount billed to property taxpayers in district.

General assessment year - Assessment year that occurs every 4 years in which all property assessments are reviewed, formerly known as quadrennial year.

Level of assessments - Ratio of assessed value to the sale price.

Levy - Money a taxing body certifies to be raised from the property tax to meet its operating expenses.

Market value (full value) - Most probable sale price of a property in terms of money in a competitive and open market, assuming that the buyer and seller are acting prudently and knowledgeably, allowing

Glossary of terms

sufficient time for the sale, and assuming that the transaction is not affected by undue pressures.

Mean - An arithmetic average.

Median - Middle value of a group of numbers after they have been ranked.

Mode - Number that occurs most frequently in a set of numbers.

Outlier - Observations that have unusual values, that is, differ markedly from the median.

Overlapping taxing districts - Taxing districts that are located in more than one county.

Price-related differential (PRD) - Measures a pattern of inequity in assessments related to the value of property.

Quartiles - Values that divide a set of data into four equal parts (25%, 50%, 75%, 100%) when the data are arrayed in ascending order.

Sales ratio study - Analysis of the percentage relationship of assessed value (AV) to market value; ratio equals prior year assessed value (AV) divided by the current year sales price (SP) (Minimum of 25 useable sales/appraisals required).

State Property Tax Appeal Board (PTAB) - Highest state quasi-judicial body which hears appeals from taxpayers and taxing bodies on property tax assessment decisions by the county Board of Review.

Tax base - Composed of the equalized assessed value (EAV) of all locally assessed property, less all qualified exemptions, plus the value of any state assessed property.

Tax rate - Amount of tax due stated as a percentage of the tax base, derived by dividing the levy by the EAV. Some districts have a maximum statutory rate; the sum of the fund rates equals the total district rate.

Tax year - Refers to the year of assessment.

Taxing body - Governmental organization that levies a property tax.

Taxing district - Territorial area under the taxing body's jurisdiction.

$33^{1/3}$ % - Means $33^{1/3}$ percent of the actual value of real property as determined by IDOR's assessment/sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account the implementation of any changes in assessment levels since the data for such studies were calculated.

Urban weighted method - Non-farm values; used in determining a county's median level of assessment by dividing the county's total assessed value (AV) by the county's total estimate of full value (EFV); this is the preferred method of calculating a county multiplier.

Useable sales/appraisals - Those sales that reflect the definition of "market value"

General Information

What is property tax?

Property Tax is a tax based on the value of a property. For this reason it is often called an ***ad valorem*** *tax. (i.e.,* according to value). Property tax is a local tax imposed by local government taxing districts (*e.g.,* school districts, municipalities, counties) and administered by local officials (*e.g.,* township assessors, Chief County Assessment Officers (CCAOs), local Boards of Review (BORs), county collectors). Property taxes are also collected and spent at the local level. The state of Illinois does not have a state property tax.

What is "market value"?

"Market value" is the most probable sale price (in terms of money) in a competitive, open market. This is under the assumption both buyer and seller are acting prudently and knowledgeably, and allowing sufficient time for the transaction which is not affected by undue pressures.

In Illinois, most real property must be assessed based on its market value. The Illinois Property Tax Code uses the term **"fair cash value"** to describe market value.

How is fair cash value determined?

Fair cash value is determined by using one or more of the following methods:

- **Market data**: Comparison of similar, neighboring properties recently sold to the property being assessed.
- **Cost**: Calculation of the cost to reproduce (or rebuild) a property, subtracted by the depreciation (*e.g.,* wear and tear, age) amount, plus the land value.
- **Income**: The present worth of the income from an income-producing property is calculated by measuring the amount, quality, and duribility of the future net income the property can be expected to return to an investor.

Illinois law requires farmland to be reassessed each year and all other property must be viewed, inspected, and revalued every four years. The only exception is for Cook County, which has a three-year reassessment cycle. The general assessment date is January 1. This is also the date the assessment cycle begins for all real property which must be valued as to its condition at that time. Local assessment officials may revalue property at any time if its value is incorrect.

Once market value has been determined, assessors put a value on the property for the tax assessment books. This value should be $33^{1/3}$ percent of the fair cash value. For example, if the fair cash value of a property is $150,000, and the county level of assessments is at the statutory level of $33^{1/3}$ percent, the assessed value of the property to be entered in the assessment books would be $50,000.

Sales Ratio Studies

A sales ratio study compares a property's assessed value as of January 1 in one year to its selling price in the following year. For example, the assessed value of property as of January 1, 2015, is compared to its selling price in 2016. The sales ratio is the prior year's assessed value (*e.g.,* 2015) divided by the current year's selling price (*e.g.,* 2016).

What is the purpose of a sales ratio study?

The sales ratio study shows whether assessments within a given area actually average $33^{1/3}$ percent of the market value. If the study results in something other than $33^{1/3}$ percent, a blanket percentage change (increase or decrease), called an "equalization factor" or "multiplier", is applied to all non-farm property to bring the level of assessments to $33^{1/3}$ percent.

In addition to its value in determining inter-county equalization factors, an assessment/sales ratio study is a useful tool for local assessing officials in their efforts to achieve assessment uniformity; Comparison of median assessment levels for townships or property categories within a county can reveal a lack of uniformity among categories or geographic areas within the county. This lack of uniformity can often be remedied by intra-county equalization, which may raise the average assessment level in some townships, areas, or categories and lower it in others, until all are at the average assessment level of the county.

In addition to supplying information about average assessment levels, the study can also provide knowledge of the degree of uniformity, or degree of divergence from the average, in the assessments of individual parcels within a district. The closeness of individual assessments to the average assessment level is just as important to a property owner as the level itself.

What is the sales ratio study process?

Step 1: County recorded RETDs are sent to IDOR.
When property is sold in Illinois, a real estate transfer declaration (RETD) is completed. The RETD identifies the property sold, amount paid, and other information used to determine if a sale is a useable (arm's-length) transaction. An arm's length transaction is a sale between two parties, neither of whom is related to or under abnormal pressure from the other. The assessed value as of January 1 from the year prior to the sale is also included.
Note: Transfers of farmland are excluded because farmland assessments are not based on market value; instead, farmland is assessed based on its use value (ability to generate income from farming based on the soil's ability to produce a crop).

Step 2: IDOR reviews each real estate transfer declaration
Identifies bona fide useable (arm's-length) sales occurring between willing sellers and buyers. Once identified, IDOR calculates the sales ratio for each useable transfer.

Step 3: Statistical measures are calculated
Statistical measures, (median ratio, first and third quartiles, coefficient of dispersion (COD), *etc.*) are computed for urban or non-farm property in each geographic area with 25 or more useable (arm's-length) sales. For Cook County, statistical measures are computed for any class of property with 25 or more useable sales. For all other counties, IDOR calculates median assessment levels for both "improved" and "unimproved" urban property when there are 25 or more useable transfers in each category. Statistical information helps assessing officials identify systematic bias toward assessment levels on unimproved property.

Step 4: Median levels of assessment are adjusted
Median levels of assessment from the sales ratio study are adjusted to reflect any significant assessment changes during the year of the study. By analyzing the county's assessment data,

township medians can be adjusted to reflect the extent of any reassessment during that period. Revised township levels are used to obtain an adjusted urban-weighted county average, forming the basis of IDOR's inter-county equalization process.

Step 5: Adjust prior years' assessment levels
Step 4 is for a single-year sales ratio study. If significant adjustments are made during the year of the study, medians for the two prior years are also adjusted. Finally, the average of the last three years' medians is calculated. The result is the basis on which the tentative and final multipliers will be certified.

See Exhibit A on Page 18 to determine which years are included when adjusting prior year assessment levels for equalization purposes.

Which transfers (sales) are not included in a sales ratio study?

Some examples of transfers (sales) not included in the sales ratio study are

- Land and improvements classified as "farm"
- Between relatives
- Conveying less than full title
- To governmental units
- To/from a charitable organization
- To/from a lending institution
- Auction sales
- Transfers in which the assessed value and sales price are not comparable (*e.g.,* property formerly assessed as a "model home", parcel was split/divided, building destroyed or torn down)
- Deeds of convenience or to correct errors
- Deeds recording sales made in previous years
- Certain specific deed types

Are any other sales excluded from the sales ratio study?

Yes. Outlier ratios are observations that have unusual values, that is, values that differ markedly from the median. For example, a property assessed at $30,000 and selling for $5,000 would very likely be an outlier ratio since the ratio of 600% (30,000 ÷ 5,000 x 100%) is so extreme. There are various explanations for outlier ratios:

- **Unusual market changes** — Inflation or deflation in the regional economy, variation in the interest rates, population movements due to shifts in the labor market often cause rapidly rising or decreasing real estate prices. Under such conditions accurate property assessments become very difficult and may differ significantly from market price.
- **Non-market transactions** — The most common is transactions involving related parties where the property sells for below its market price. Forced sales are also non-market transactions.
- **Data errors** — These are usually clerical errors, such as mismatching the assessment and the sale price.
- **Erroneous assessment or sale price information** — Incorrect sale price and/or assessment entries on the real estate transfer declarations.
- **Assessment errors** — Limited or total lack of access to a property, inaccuracies in measurements, or incomplete assessments.

Do outliers affect the statistics obtained from the sales ratio study?

Some of the measures of uniformity are sensitive to the presence of outlier ratios; others are not. The COD, one of the most widely used measures of uniformity, may vary greatly when outlier ratios are present. By definition, the COD is a statistical measure of variation of individual assessment ratios around the median level of assessments (an average error expressed as a percentage). Eliminating these outlier ratios may lower the COD. The affect on the PRD is very minimal.

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Statistics and what they represent

The COD is the most commonly used statistical measure of uniformity of assessments. The higher the COD, the greater the scattering of individual assessments around the county median level and the greater the degree of inequity in the sharing of the tax burden among property owners in a county.

To illustrate the practical effect of dispersion and inequity in assessments on a property with a $40,000 market value, consider the following example:

Assume a county has a median level of 35.00 percent and a COD of 30.00 percent. A COD of this degree means the assessment levels of individual properties can be expected, on average, to deviate from the median level by 30.00 percent.

Thirty percent of the median is 10.50; therefore, 30.00 percent less than the median is 24.50 percent and 30.00 percent more is 45.50 percent. The assessed value of the property at 35.00 percent would be $14,000 ($40,000 x .35 = $14,000); at 24.50 percent it would be $9,800; and at 45.50 percent it could be $18,200. Assuming a tax rate of $6.80 per $100 of assessed value, a taxpayer owning property with a market value of $40,000 would pay a property tax bill of $952 on an assessment of 35.00 percent ($14,000 x 6.80 ÷ 100 = $952); $666 on an assessment of 24.50 percent; and $1,238 on an assessment of 45.50 percent.

Below is a listing of the statistical tables the state maintains, followed by a detailed explanation of their contents.

- Table 1, Assessment Ratios
- Table 2, Urban Weighted Median Ratios
- Table 3, Final Equalization Factors

Table 1, Assessment Ratios

Example of Table 1:

Assessment Ratios

Geographic Area		Adjusted Median	Median	Coefficient of Dispersion (COD)	Number of Sales	Quartiles 1st	Quartiles 2nd	Ratio Range	Price-related Differential (PRD)	86% Confidence Interval	Coefficient of Concentration (COC)
County Name											
Total County	Urban	-	28.42	18.68	727	26.10	31.77	68.58	1.01	27.89 - 28.92	43.19
Townships											
Township 1	Urban	31.72	30.34	14.53	42	25.45	33.91	25.40	1.01	26.70 - 31.73	40.48
Township 2	Urban	29.87	28.57	16.50	532	25.44	31.53	64.19	1.00	27.93 - 29.00	46.80
All others	Urban	28.68	27.50	25.71	153	23.26	32.68	66.72	1.03	26.36 - 29.14	33.99

Description of Table 1 contents

- **Column 1— Geographic Area (County, township, and multi-township)**
  This column lists the geographic area to which the ratios apply. Separate township studies are reported if there were 25 or more usable sales in that township. All townships with less than 25 useable sales are grouped together and reported in the All Others category.

- **Column 2— Category**
  The category shown is "urban," with the exception of Cook County. For Cook County, the major classes, as defined by the county ordinance, are shown. The Total county median shown in this table is an un-weighted median. When sufficient usable sales were available, the urban sales were further separated into "unimproved" and "improved" subcategories. In order for the subcategories to be presented, there must have been more than 25 useable sales contained in both "unimproved" and "improved". For this purpose, "unimproved" property is defined as a property without a building.

- **Column 3— Adjusted median**
  The ratio study was conducted using the current year selling price and the prior year assessed value. For example, in the 2015 tables, the 2014 assessments were compared to the 2015 selling price. The ratios are then adjusted according to the percentage changes in assessments made in 2015 by any township or multi-township assessor, CCAO, or BOR. If there was a reassessment in 2015, the adjusted median becomes the level of assessment for that township in 2015. If there were no significant assessment changes in 2015, the median in Column 4 is the 2015 level of assessment.

- **Column 4— Median**
  The median is the best measure of the average assessment level for a category and a geographic area since it is not unduly sensitive to extreme ratios (as can be the case with mathematical average or mean). The median is the exact midpoint of all individual assessment ratios for a given property and area category. The median is found by ranking the individual assessment ratios in ascending or descending order and counting downward until the middle value is reached. If an even number of ratios is found, the two middle ratios are averaged to calculate the median.

- **Column 5— 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. How ever, 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.

  Statistically, the COD expresses the average absolute deviation of the individual ratios from the median ratio as a percentage of that median.

  The average absolute deviation from the median is the sum of the differences between each individual ratio and the median ratio (disregarding whether the difference is positive or negative) divided by the total number of ratios.

- **Column 6 — Number of sales**
  The number shown is the number of "usable" or "arms length" transactions that were included in the study. This figure represents the total number of property transfers used in the analysis.

- **Columns 7 and 8 — Quartiles**
  Just as the median is the ratio that divides the ranking of all individual assessment ratios into two equal parts, quartiles are ratios that divide the ranking into four equal parts. These measures define the distribution in greater detail and indicate any skewness.

- **Column 9— Ratio range**
  The range is the difference between the highest and lowest ratios in a given geographic area or category. This measure indicates the absolute variation in the distribution.

- **Column 10— Price-related differential (PRD)**
  In addition to the COD, the intra-area price-related differential can be used as an indicator of assessment uniformity. While the COD measures the general scattering of individual ratios around the median ratio, the intra-area 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 mean assessment ratio is the sum of all ratios divided by the number of ratios. The sales-based average ratio is computed by adding all assessed values and sale prices and then dividing the first sum by the second. The intra-area price-related differential, like the COD, is an indicator of a specific type of inequity. It cannot be used to calculate factors that will correct an inequity, nor will it indicate if a particular parcel of property has been assessed fairly. However, it will help locate the source of the inequity so a program can be formulated to correct the inequity.

- **Column 11 — 95% confidence level**
  The range in which one can predict with 95 percent confidence the true median assessment level. As the interval widens, the measure of central tendency is less reliable.

- **Column 12 — Coefficient of concentration (COC)**
  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 IDOR'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.

Table 2, Urban Weighted Median Ratios

Urban-weighted assessment levels are calculated using township aggregate assessment totals in conjunction with the median levels. This process ensures that each township's median level of assessment has an impact on the countywide figure in proportion to the relative market value of its property.

The urban-weighted assessment level is used in the computation of the state equalization factor. Before that factor is calculated, an adjustment is made to the ratio to account for any significant changes in assessments made by local assessing officials since the data was collected.

The steps in the weighting procedure are shown below. The aggregate assessed values for each category or area are obtained from the abstract of assessments, submitted by the county clerk after final action by the board of review, but prior to state equalization. To prevent bias, any parcels (non-farm only) having assessments greater than $999,999 are not included in the weighting process. The remaining assessed values are divided by the corresponding median ratio to obtain an estimated full market value of real estate for each category or area. The assessed values are added to a county urban total and then divided by the sum of the estimated full values. The result is an urban-weighted median that represents the best estimate of the average assessment level for urban property in the county.

Steps in the weighting procedure
(Amounts reported in thousands)

Area	Assessed value	Median ratio	Estimated full value
Urban township 1	$ 1,648	25.00%	$ 6,592
Urban township 2	10,450	31.62%	33,049
All other urban townships	3,105	28.75%	10,800
Urban total	$15,203		$50,441

Urban weighted ratio: **$15,203 ÷ $50,441 x 100% = 30.14%**

Table 3, Final Equalization Factors

Example of Table 3:

Table 3, 2015 Final Equalization Factors						
County	**2012**	**2013**	**2014**	**3-year Average**	**2015 Final Equalization Factor**	**Equalized Assessment Level**
County A	34.47	33.67	31.90	33.35	1.0000	33.33
County B	32.03	31.26	32.15	31.81	1.0478	33.33
County C	32.58	37.49	33.16	34.41	0.9686	33.33

IDOR is required to provide an equalization factor for each county that will equalize the level of assessment at the statutory level of $33^{1/3}$ percent of the fair cash value. The level of assessment to be equalized is the mean, or average, of the urban-weighted medians of the three years immediately preceding the assessment year, after adjustment for assessment changes through the current assessment year.

The urban-weighted levels of assessment for the three years involved in the calculation of the equalization factor are shown in Columns 2 through 4. These levels have been adjusted for assessment changes, including those made by any board of review for the current assessment year. Column 5 indicates the mean of the urban-weighted medians for the three years. Column 6 shows the final equalization factor and Column 7 shows the equalized level of assessment.

Formulas for Sales Ratio Studies and Equalization

Sales Ratio = Prior year assessed value ÷ current year sale price X 100%

Coefficient of Dispersion (COD) = Average deviation ÷ median X 100%

Coefficient of Concentration (COC) = No. of sales ratios within 10% of the median ÷ total no. of sales ratios X 100%

Price-Related Differential (PRD)
Sales-Based Average Ratio = Sum of assessed values ÷ sum of sales price X 100%

Mean Assessment Ratio = Sum of the sales ratios ÷ number of ratios

Price-Related Differential = Mean assessment ratio ÷ sales-based average ratio

Equalization Factor = Desired level (33.33%) ÷ prior 3-year average median level

Examples of Statistical Calculations

Distribution of sales ratios

	Assessment		Sale price		Sales ratio	Absolute deviation from the median
	$ 9,000	÷	$ 45,000	=	20%	15
	6,000		30,000		20%	15
	9,000		30,000		30%	5
	7,500		25,000		30%	5
	7,000		20,000		35%	0
	7,000		20,000		35%	0
	6,000		15,000		40%	5
	4,500		10,000		45%	10
	7,500		15,000		50%	15
	5,000		10,000		50%	35
Total	$68,500		$220,000		355%	85

Calculations
(derived from above data)

Number of transfers: 10
Median: $\frac{35 + 35}{2}$ = 35%

First Quartile: 30%
Lowest ratio: 20%
Range: (50% - 20%) = 30%

Third Quartile: 45%
Highest ratio: 50%

Coefficient of Dispersion (COD)

Sum of absolute deviations from the median: 85

Average absolute deviation: 85 ÷ 10 = 8.5

COD: $\frac{\text{Average absolute deviation}}{\text{Median}}$ = 8.5 ÷ 35% = 24.3%

Price-related Differential (PRD)

Mean assessment ratio: $\frac{\text{Sum of ratios}}{\text{Number of ratios}} = \frac{355\%}{10}$ = 35.5%

Sales-based average ratio: $\frac{\text{Sum of Assessments}}{\text{Sum of sales prices}} = \frac{68{,}500}{220{,}000} \times 100\%$ = 31.1%

Price-related differential: $\frac{\text{Mean assessment ratio}}{\text{Sales-based average ratio}} = \frac{35.5\%}{31.1\%}$ = 1.14

Coefficient of Concentration (COC)
(derived from distribution of sales ration data)

Median: 35
Department's concentration percentage: 10%

35 x .90 = 31.50
35 x 1.10 = 38.50

Only 2 of the 10 ratios are in the range of 31.50 to 38.50; therefore, the COC is 20 percent.

How are sales ratio studies used?

Sales ratio studies are used for a number of purposes.

Computation of multipliers —
Determing both county and township multipliers used in equalizing the level of assessments among counties (inter-county) and within the county (intra-county). Examples of intra-county multipliers include township, neighborhood, and class (residential, commercial, industrial, *etc.*) multipliers.

Review and appeal of assessments —
Provides a measure of the average assessment level for a given geographic area or category of property against which assessments of individual parcels may be judged in determining the degree of over or under statement, if any.

Diagnostic tool to evaluate local assessment practices —
Local assessing officials are required to use the sales ratio study to evaluate their assessment policies and make assessment changes to sales and non-sales so the final assessments are at the uniform percentage of value.

Determine the assessor bonus —
To qualify for the assessor bonus award, the average median levels of assessments of the prior 3 years must be between $31^{1/3}$ percent and $35^{1/3}$ percent and the COD must be below the appropriate COD as determined by the county's population.

Reimbursement to a county of a portion of S/A salary —
To qualify for the reimbursement to the county, the average median levels of assessments of the prior 3 years must be between $31^{1/3}$ percent and $35^{1/3}$ percent.

Assessment Levels

What is an "assessment level"?

The percentage of fair cash value a property is assessed is the "assessment level". Illinois law requires the assessed value of non-farm property equal 33$^{1/3}$ percent of its fair cash value except for in Cook County.

How is level of assessment computed?

The level of assessments is computed by using the following steps to calculate a "sales ratio study" for each county in the state. You must know the total assessed values and total fair cash values of property in the county. Total assessed values for each township are reported to IDOR on the counties' tentative and final abstracts. Estimating the total market value (Estimate of Full Value) is necessary and computed by dividing the total assessed value for the township by the median level of assessments (as a decimal number). If a township had at least 25 usable sales, IDOR will calculate a median level of assessment. If not, the remaining sales are placed in an "All Others" category from which a median is calculated. Once both median levels have been determined, a county median is calculated to determine the county's state equalization factor.

Urban (non-farm) weighted assessment levels are calculated by the township's aggregate assessment totals in conjunction with the township's median levels. This ensures each township's median level of assessment has an impact on the county's median level of assessment in proportion to the relative market value of its property.

Urban weighted assessment levels are used in the state equalization factor after any adjustments to ratio(s), after considering any significant changes in assessments by local assessing officials since the data had been compiled. To avoid bias, parcels (non-farm only) with assessments greater than $999,999 are deducted before the weighting process. The remaining assessment values are divided by the corresponding median ratio to obtain an estimated fair cash value of property for each category or area. The assessed values are added to provide a county urban total assessed value. The sum of all estimated fair cash values provide a county urban total estimated full value. The total assessed value is divided by the total estimated fair cash value for the county's median level of assessment for the year. This urban weighted median represents the best estimate of the average assessment level for non-farm property in the county.

Do assessment levels vary?

Yes. Assessment levels may vary from the statutory 33$^{1/3}$ percent within or between assessment jurisdictions within a county, and between counties. These occur for many reasons including the large number of local assessing officials with different value opinions, and the inherent difficulties of the assessment process (*e.g.,* pressure to keep assessments low, lack of time and resources, ministerial errors, outdated valuations, changes in economic conditions).

Why must assessment levels be uniform?

Assessment levels must be uniform to ensure

- equal distribution of the tax burden among taxpayers;
- that tax rate and bonded indebtedness limitations are applied equally to local government taxing bodies; and,
- fair distribution of state grants-in-aid for education, highways, and public assistance. Assessed valuation is a component in the formulas used to calculate these distributions.

The following examples help clarify why uniform assessment levels provide equal distribution of the tax burden among taxpayers.

Example 1: Assessment level not uniform within assessment jurisdiction. Two homes with identical market values of $150,000.

In valuing each property, the assessor estimates:

House #1's value = $144,000
House #2's value = $162,000

Level of assessments of 33$^{1/3}$ percent applied to each valuation:

#1 assessed at $48,000 (32% of fair cash value)
#2 assessed at $54,000 (36% of fair cash value)

The owner of House #2 will have a higher tax bill although the true value is identical to House #1.

Example 2: Assessment level not uniform within the county. Two townships (A and B) within the same county and school district.

A assessed at average level of 20% of full value
B assessed at average level of 40% of full value

Taxpayers in the township assessed at the higher level would, on average, pay twice as much in school taxes as taxpayers of similar properties in the other township.

Who must ensure uniform assessments?

Both local assessment officials (township assessors, CCAOs, and county BOR) and IDOR are responsible for ensuring property assessments are uniform.

Equalization

What is equalization?

Equalization is the application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of the market value ($33^{1/3}$ percent). Both local assessment officials and IDOR are responsible for equalizing assessment levels.

Two types of equalization:

Intra-county: Multipliers issued within the county to equalize the level of assessments within that county. *"Intra-county equalization"* is the work done by local assessment officials.

Inter-county: State-issued county multiplier used to carry out the statutory responsibility of equalizing the level of assessments among counties. *"Inter-county equalization"* is the work done by IDOR.

Equalization factors will not correct assessment inequities between properties within an area or class. If the average three-year level of assessment for a county is

- less than $33^{1/3}$ percent, IDOR will certify an equalization factor (multiplier) greater than 1.0000.
- greater than $33^{1/3}$ percent, IDOR will certify an equalization factor (multiplier) less than 1.0000

This is to bring the counties assessments levels, on average, to a uniform level of market value.

Inter-county equalization of assessments is necessary to

- maintain the statutory assessment level throughout the state,
- provide a uniform basis for the distribution of state aid to schools and other state grant-in-aid programs,
- allow for an equitable distribution of the tax burden in districts that lie in more than on county, and
- provide a comparable base of r the applications of tax rate and bonded indebtedness limitations for units of local government

Equalization of assessment levels within counties, intra-county equalization, is necessary to achieve equitable distribution of the tax burden, prior to IDOR's inter-county equalization. Local assessing officials are responsible for using the assessment/sales ratio study to evaluate their assessment policies and to make any changes needed to ensure that final assessments of all properties within their jurisdictions reflect a uniform percentage of value.

Do all counties use intra-county equalization?

No. Every county but Cook County possesses this intra-county equalization authority. Township assessors, chief county assessment officers, and county boards of review use equalization within the county only (intra-county equalization). Local assessment officials may equalize assessments within the county by class, area, and/or by township in order to ensure that the median level of assessments is at $33^{1/3}$ percent of market value (fair cash value).

Why do local assessors and boards of review issue multipliers?

Local jurisdictions must focus on valuing all property (uniformly and equitably), assuring all assessed values represent current market values. The assessment/sales ratio study becomes a tool of the county to evaluate assessment policies and make assessment changes when warranted. Ideally, the final assessments of all properties in the jurisdictions are then at a uniform percentage of value to provide an equitable distribution of the property tax burden.

Does the state force local assessment officials to do local equalization?

No; but the Property Tax Code states that they act as the equalizing authority. Factors may be used to raise or lower assessment levels based on the county's independent monitoring of property transfers, based on results of the sales ratio study performed by IDOR, or based on the tentative multiplier certification.

For example, a township assessor who monitors sales within a particular development may note that the sales prices are increasing and will apply a factor to ensure that the development is assessed at the statutory level. Chief County Assessment Officers and County Boards of Review may notice similar trends. Factors can be applied based on a geographic area (*e.g.,* neighborhood, township), property characteristics (*e.g.,* lakefront lots, lots near a golf course), or type of property (*e.g.,* residential, commercial). Similarly, if IDOR's sales ratio study and tentative multiplier calculations indicate that a particular township is under-assessed, then local assessment officials have two options: correct the assessment level for the particular township (to raise assessments to $33^{1/3}$ percent) or do nothing and apply the state multiplier to all properties. If the second option is chosen, the result is that properties already assessed at $33^{1/3}$ percent will be assessed at a higher percentage. IDOR's role is to ensure that the county-wide assessment level, on average, is $33^{1/3}$ percent.

PUB-136 (R-04/16); (reformatted 05/19)

Must IDOR equalize assessments?

Yes. IDOR is required by law to provide for each county an equalization factor which will equalize the level of assessments at the statutory level of $33^{1/3}$ percent of fair market value. The level of assessments to be equalized is the mean, or average, of the urban-weighted medians of the three years immediately before the assessment year, after adjustments for assessment changes through the assessment year.

Why is IDOR required to issue a state multiplier?

The purpose of the state multiplier is to equalize assessments between counties (inter-county equalization). Inter-county equalization eliminates certain tax burden inequities among taxpayers who live within the boundaries of taxing districts that overlap two or more counties. It is not, however, a substitute for proper intra-county equalization by local officials. IDOR's emphasis is slightly different from local concerns. The state's concern is developing inter-county equalization and does not focus on inconsistencies that may exist among individual properties.

How does the state calculate the county-wide multiplier?

As explained on Page 7, IDOR uses information from the Real Estate Transfer Declarations (RETD's) to develop sales ratio studies. Assessed values from the Tentative Abstract are used to compute the tentative multiplier and assessed values from the Final Abstract are used to compute the final multiplier. If the average three-year level of assessments for a county **is less than** $33^{1/3}$ percent, IDOR will certify an equalization factor (multiplier) greater than 1.0000 to bring the counties assessments levels, on average, to a uniform level of market value. If the average three-year level of assessments **is greater than** $33^{1/3}$ percent, IDOR will certify an equalization factor less than 1.0000 to bring the counties assessments levels, on average, to a uniform level of market value.

How is the state multiplier computed?

The preferred method is to divide the county's total assessed value reported to IDOR by the county's total estimated full value (based on the assessment levels from the sales ratio study). Only non-farm values are used.

Which years of sales are used when the multiplier is calculated?

Sales from the three years immediately before the year for which the multiplier is calculated are used. For example, the 2015 multiplier is based on the sales ratio studies from sales in 2012, 2013, and 2014. Because the sales ratio study compares the prior year assessed value to the current year selling price, any reassessment work by the township assessor, CCAO, and BOR in subsequent years is also used when the multiplier is calculated. In essence, the ratios are adjusted so that "credit" is given when property is reassessed or local equalization factors are applied.

Why are three years' worth of sales ratios used?

Using sales ratios from three years provides some predictability when the market is fluctuating. It prevents extreme changes from happening in one year. When the market is rising rapidly, the effect is to "smooth" out the increases and owners are not forced to pay a dramatic increase in a single year. The same is true when the market decreases. This helps taxing districts with determining their budgets and how much must be raised from property taxes.

How does the state multiplier affect assessments?

The county clerk must multiply the assessed value of each parcel of non-farm property, as corrected and equalized by local assessment officers or the county BOR, by the state certified Multiplier.

Example based on a $90,000 home:

County A - Multiplier is 1.0000

Home assessed at $30,000 with an EAV of $30,000

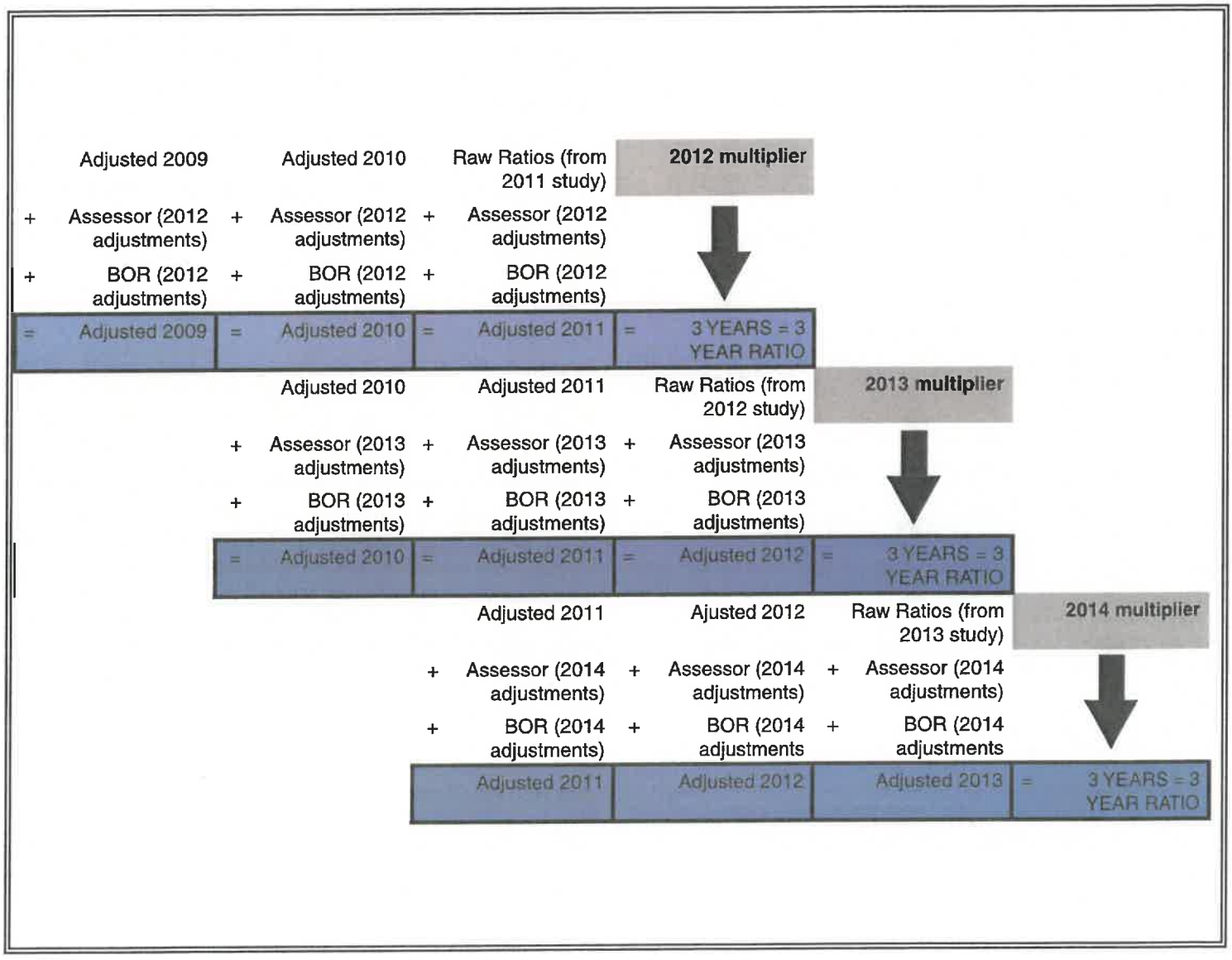
($30,000 x 1.0000 = $30,000)

County B - Multiplier is 2.0000

Home assessed at $15,000 with an EAV of $30,000.

($15,000 x 2.0000 = $30,000)

Equalization has eliminated the effects of the original underassessment in County B by the use of the equalization factor (multiplier). This new value is called the "equalized assessed value." By law, the equalization factor (multiplier) is not applied to farm acreage, farm buildings, or coal rights, which are assessed using alternate assessment methods specified in Illinois law.


Adjusted 2009
Adjusted 2010
Raw Ratios (from 2011 study)
2012 multiplier
+ Assessor (2012 adjustments)
+ Assessor (2012 adjustments)
+ Assessor (2012 adjustments)
+ BOR (2012 adjustments)
+ BOR (2012 adjustments)
+ BOR (2012 adjustments)
= Adjusted 2009
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= Adjusted 2011
= 3 YEARS = 3 YEAR RATIO
Adjusted 2010
Adjusted 2011
Raw Ratios (from 2012 study)
2013 multiplier
+ Assessor (2013 adjustments)
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+ BOR (2014 adjustments
Adjusted 2011
Adjusted 2012
Adjusted 2013
= 3 YEARS = 3 YEAR RATIO

Applicable Statutes

Property Tax Code
(35 ILCS 200/1-1)
Sec. 1-1. Short title. This Act may be cited as the Property Tax Code.
(Source: P.A. 88 455.)

Defines "fair cash value"
(35 ILCS 200/1-50)
Sec. 1-50. Fair cash value. The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.
(Source: P.A. 88 455.)

Defines "33 1/3 percent"
(35 ILCS 200/1-55)
Sec. 1-55. 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.
(Source: P.A. 86 1481; 87-877; 88-455.)

Defines "property"
(35 ILCS 200/1-130)
Sec. 1-130. Property; real property; real estate; land; tract; lot. The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon, including all oil, gas, coal, and other minerals in the land and the right to remove oil, gas and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. Not included therein are low-income housing tax credits authorized by Section 42 of the Internal Revenue Code, 26 U.S.C. 42.(Source: P.A. 91 502, eff. 8 13 99.)

Supervisor of Assessments
(35 ILCS 200/Art. 3 heading)
Article 3. County Assessment Officials
Sec. 3-5.
Supervisor of assessments. In counties with less than 3,000,000 inhabitants and in which no county assessor has been elected under Section 3-45, there shall be a county supervisor of assessments, either appointed as provided in this Section, or elected.

In counties with less than 3,000,000 inhabitants and not having an elected county assessor or an elected supervisor of assessments, the office of supervisor of assessments shall be filled by appointment by the presiding officer of the county board with the advice and consent of the county board.

To be eligible for appointment or to be eligible to file nomination papers or participate as a candidate in any primary or general election for, or be elected to, the office of supervisor of assessments, or to enter upon the duties of the office, a person must possess one of the following qualifications as certified by the individual to the county clerk:

(1) A Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute, plus the additional training required for additional compensation under Section 4-10.

(2) A Certified Assessment Evaluator certificate from the International Association of Assessing Officers.

(3) A Member of the Appraisal Institute (MAI), Residential Member (RM), Senior Real Estate Analyst (SREA), Senior Real Property Analyst (SRPA) or Senior Residential Analyst (SRA) certificate from the Appraisal Institute or its predecessor organizations.

(4) If the person has served as a supervisor of assessments for 12 years or more, a Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute with a minimum of 360 additional hours of successfully completed courses approved by the Department if at least 180 of the course hours required a written examination.

In addition, a person must have had at least 2 years' experience in the field of property sales, assessments, finance or appraisals and must have passed an examination conducted by the Department to determine his or her competence to hold the office. The examination may be conducted by the Department at a convenient location in the county or region. Notice of the time and place shall be given by publication in a newspaper of general circulation in the counties, at least one week prior to the exam. The Department shall certify to the county board a list of the names and scores of persons who pass the examination. The Department may provide by rule the maximum time that the name of a person who has passed the examination will be included on a list of persons eligible for appointment or election. The term of office shall be 4 years from the date of appointment and until a successor is appointed and qualified.
(Source: P.A. 92-667, eff. 7-16-02.)

IDOR responsibility to equalize assessments
(35 ILCS 200/Art. 8 heading)
Article 8. Department of Revenue
Sec. 8-5. General duties. The Department shall:

(1) Direct and supervise the assessment of all property so that all assessments are made relatively just and equal.

(2) Confer with, advise and assist local assessment officers relative to the performance of their duties.

(3) Prescribe for assessment officers general rules, relative to the assessment of property, which rules shall be binding upon all assessment officers until reversed, annulled or modified by a court of competent jurisdiction.

(4) Prescribe or approve forms for returns, reports, complaints, notices and other documents, and the contents of required files and records authorized or required by law or by rule and regulation of the Department. All assessing officers shall use true copies of such forms or reasonable electronic facsimiles of them.

(5) Assess all property owned by or used by railroad companies operating within this State, except non-carrier real estate.

(6) Equalize the assessment of property among the different counties of the State and fix the aggregate amount of the assessment for each county upon which taxes shall be extended in each year; and publish a statement of the methods and procedures used in making such equalization.

(7) Keep a correct record of its acts relative to the assessment of property and the equalization of assessments. The record shall be available for public inspection and copies shall be distributed to any person upon request and payment of the cost of reproduction.

(8) Grant or deny non-homestead exemptions under Sections 16-70 and 16-130.
(Source: P.A. 91-357, eff. 7-29-99.)

Statutory level of assessments
(35 ILCS 200/Art. 9 Div. 4 heading)
Division 4. Valuation procedures
Sec. 9-145. Statutory level of assessment. Except in counties with more than 200,000 inhabitants which classify property for purposes of taxation, property shall be valued as follows:

(a) Each tract or lot of property shall be valued at 33 1/3% of its fair cash value.

Applicable Statutes *(continued)*

(b) Each taxable leasehold estate shall be valued at 33 1/3% of its fair cash value.

(c) Each building or structure which is located on the right of way of any canal, railroad or other company leased or granted to another company or person for a term of years, shall be valued at 33 1/3% of its fair cash value.

(d) Any property on which there is a coal or other mine, or stone or other quarry, shall be valued at 33 1/3% of its fair cash value. Oil, gas and other minerals, except coal, shall have value and be assessed separately at 33 1/3% of the fair cash value of such oil, gas and other minerals. Coal shall be assessed separately at 33 1/3% of the coal reserve economic value, as provided in Sections 10-170 through 10-200.

(e) In the assessment of property encumbered by public easement, any depreciation occasioned by such easement shall be deducted in the valuation of such property. Any property dedicated as a nature preserve or as a nature preserve buffer under the Illinois Natural Areas Preservation Act, for the purposes of this paragraph, is encumbered by a public easement and shall be depreciated for assessment purposes to a level at which its valuation shall be $1 per acre or portion thereof.

This Section is subject to and modified by Sections 10-110 through 10-140 and 11-5 through 11-65.
(Source: P.A. 91-497, eff. 1-1-00.)

Township assessor or CCAO authority to equalize assessments within or between townships or by class of property

(35 ILCS 200/9-205)
Sec. 9-205. Equalization. When deemed necessary to equalize assessments between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to the level prescribed by law, changes in individual assessments may be made by a township assessor or chief county assessment officer, under Section 9-75, by application of a percentage increase or decrease to each assessment.
(Source: P.A. 81-1034; 88-455.)

County equalization by CCAO

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

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

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

Publication of BOR equalization factor

(35 ILCS 200/12-40)
Sec. 12-40. Notice provisions; equalization by board of review. The assessment of any class of property or of any township or multi-township or part thereof, or any portion of the county, shall not be increased by an equalization factor applied by a board of review until the board has made one publication of notice in a newspaper of general circulation published in the county, of such proposed increase and has given an opportunity to be heard, within 20 days of the publication date, to the owners of the property affected or any one representing them, and other citizens of the territory. The assessor or chief county assessment officer shall have like opportunity to be heard thereon, except where such action is taken in individual cases upon complaint. The board shall hear any person, upon request, in opposition to a proposed reduction in the assessment of any person or territory.
(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

Mailed notice to property owner of BOR equalization factor

(35 ILCS 200/12-50)
Sec. 12-50. Mailed notice to taxpayer after change by board of review or board of appeals. In counties with less than 3,000,000 inhabitants, if final board of review or board of appeals action regarding any property, including equalization under Section 16-60 or Section 16-65, results in an increased or decreased assessment, the board shall mail a notice to the taxpayer whose property is affected by such action, at his or her address as it appears on the complaint, unless the taxpayer has been represented in the appeal by an attorney, in which case the notice shall be mailed to the attorney, and in the case of a complaint filed with a board of review under Section 16-25 or 16-115, the board shall mail a notice to the taxing body filing the complaint. In counties with 3,000,000 or more inhabitants, the board shall provide notice by mail, or by means of electronic record, to the taxpayer whose property is affected by such action, at his or her address or e-mail address as it appears in the assessment records or a complaint filed with the board, unless the taxpayer has been represented in the appeal by an attorney, in which case the notice shall be mailed or e-mailed to the attorney, and, in the case of a complaint filed with a board of review under Section 16-125 or 16-115, the board shall provide notice to the taxing body filing the complaint. A copy shall be given to the assessor or chief county assessment officer if his or her assessment was reversed or modified by the board. Written notice shall also be given to any taxpayer who filed a complaint in writing with the board and whose assessment was not changed. The notice shall set forth the assessed value prior to board action; the assessed value after final board action but prior to any equalization; and the assessed value as equalized by the board, if the board equalizes. This notice shall state that the value as certified to the county clerk by the board will be the locally assessed value of the property for that year and each succeeding year, unless revised in a succeeding year in the manner provided in this Code. The written notice shall also set forth specifically the facts upon which the board's decision is based. In counties with less than

Applicable Statutes *(continued)*

3,000,000 inhabitants, the notice shall also contain the following statement: "You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after this notice is mailed to you or your agent, or is personally served upon you or your agent". In counties with 3,000,000 or more inhabitants, the notice shall also contain the following statement: "You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after the date of this notice or within 30 days after the date that the Board of Review transmits to the county assessor pursuant to Section 16-125 its final action on the township in which your property is located, whichever is later". The Board shall publish its transmittal date of final action on each township in at least one newspaper of general circulation in the county. The changes made by this amendatory Act of the 91st General Assembly apply to the 1999 assessment year and thereafter.
(Source: P.A. 97-1054, eff. 1-1-13.)

BOR equalization authority after publication

(35 ILCS 200/16-60)
Sec. 16-60. Equalization within counties - Publication and hearing. After notice and hearing as required by Section 12-40, the board of review may increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The board may also equalize the assessment in any multi-township or township, or part thereof, or any portion of the county.
(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

BOR equalization process

(35 ILCS 200/16-65)
Sec. 16-65. Equalization process. The board of review shall act as an equalizing authority, if after equalization by the supervisor of assessments the equalized assessed value of property in the county is not 33 1/3% of the total fair cash value. The board shall, after notice and hearing as required by Section 12-40, lower or raise the total assessed value of property in any assessment district within the county so that the property, other than farm and coal property assessed under Sections 10-110 through 10-140 and Sections 10-170 through 10-200, will be assessed at 33 1/3% of its fair cash value.

For each assessment district of the county, the board of review shall annually determine the percentage relationship between the valuations at which property other than farm and coal property is listed and the estimated 33 1/3% of the fair cash value of such property. To make this analysis, the board shall use at least 25 property transfers, or a combination of at least 25 property transfers and property appraisals, such information as may be submitted by interested taxing bodies, or any other means as it deems proper and reasonable. If there are not 25 property transfers available, or if these 25 property transfers do not represent a fair sample of the types of properties and their proportional distribution in the assessment district, the board shall select a random sample of properties of a number necessary to provide a combination of at least 25 property transfers and property appraisals as much as possible representative of the entire assessment district, and provide for their appraisal. The township or multi-township assessor shall be notified of and participate in the deliberations and determinations.

In assessment year 2011, the board of review shall consider compulsory sales in its equalization process.

The board of review, in conjunction with the chief county assessment officer, shall determine the number of compulsory sales from the prior year for the purpose of revising and correcting assessments. The board of review shall determine if the number of compulsory sales is at least 25% of all property transfers within the neighborhood, township, multi-township assessment district, or other specific geographic region in the county for that class of property, but shall exclude from the calculation (i) all property transfers for which the property characteristics and condition are not the same as those characteristics and condition used to determine the assessed value and (ii) any property transfer that is not an arm's length transaction based on existing sales ratio study standards (except for compulsory sales). If the board determines that the number of compulsory sales is at least 25% of all property transfers within the defined geographic region for that class of property, then the board of review must determine (i) the median assessment level of arm's length transactions and (ii) the median assessment level of compulsory sales. If the median assessment level of compulsory sales is higher than the median assessment level of arm's length transactions, then compulsory sales shall be included in the arm's length transaction study and the board must calculate the new median assessment level. Assessed values of properties within the specific geographic area for that class of property must be revised to reflect this new median assessment level. The revised median assessment level shall be the basis for equalization as otherwise provided in this Section.

With the ratio determined for each assessment district, the board shall ascertain the amount to be added or deducted from the aggregate assessment on property subject to local assessment jurisdiction, other than farm and coal property, to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%. However, in determining the amount to be added to the aggregate assessment on property subject to local jurisdiction in order to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%, the board shall not, in any one year, increase or decrease the aggregate assessment of any assessment district by more than 25% of the equalized valuation of the district for the previous year, except that additions, deletions or depletions to the taxable property shall be excluded in computing the 25% limitation. The board shall complete the equalization by the date prescribed in Section 16-35 for the board's adjournment, and, within 10 days thereafter, shall report the results of its work under this Section to the Department. At least 30 days prior to its adjournment, the board shall publish a notice declaring whether it intends to equalize assessments as provided in this Section. The notice shall be published in a newspaper of general circulation in the county. If the board fails to report to the Department within the required time, or if the report discloses that the board has failed to make a proper and adequate equalization of assessments, the Department shall direct, determine, and supervise the assessment so that all assessments of property are relatively just and equal as provided in Section 8-5.
(Source: P.A. 96-1083, eff. 7-16-10.)

State equalization process (equalization among counties)

(35 ILCS 200/Art. 17 heading)
Article 17. State Equalization Process
Sec. 17-5. Equalization among counties. The Department shall act as an equalizing authority. It shall examine the abstracts of property assessed for taxation in the counties and in the assessment districts in counties having assessment districts, as returned by the county clerks, and shall equalize the assessments between counties as provided in this Code. Except as hereinafter provided, the Department shall lower or raise the total assessed value of property in each county as returned by the county clerk, other than property assessed under Sections 10-110 through

Applicable Statutes *(continued)*

10-140 and 10-170 through 10-200, so that the property will be assessed at 33 1/3% of its fair cash value.

The Department shall annually determine the percentage relationship, for each county of the State, between the valuations at which locally-assessed property, other than property assessed under the Sections 10-110 through 10-140 and 10-170 through 10-200, as listed by assessors and revised by boards of review, and the estimated 33 1/3% of the fair cash value of the property. To make this analysis, the Department shall use property transfers, property appraisals, and other means as it deems proper and reasonable.

With the ratio determined for each county, the Department shall then determine the percentage to be added to or deducted from the aggregate reviewed assessment on property subject to local assessment jurisdiction, other than property assessed under the Sections cited above, to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%.
(Source: P.A. 91-555, eff. 1-1-00.)

Sales ratio studies

(35 ILCS 200/17-10)

Sec. 17-10. Sales ratio studies. The Department shall monitor the quality of local assessments by designing, preparing and using ratio studies, and shall use the results as the basis for equalization decisions. In compiling sales ratio studies, the Department shall exclude from the reported sales price of any property any amounts included for personal property and, for sales occurring through December 31, 1999, shall exclude seller paid points. The Department shall not include in its sales ratio studies sales of property which have been platted and for which an increase in the assessed valuation is restricted by Section 10-30. The Department shall not include in its sales ratio studies the initial sale of residential property that has been converted to condominium property. The Department shall include compulsory sales occurring on or after January 1, 2011 in its sales ratio studies. The Department shall also consider whether the compulsory sale would otherwise be considered an arm's length transaction, based on existing sales ratio study standards.

When the declaration required under the Real Estate Transfer Tax Law contains financing information required under Section 31-25, the Department shall adjust sales prices to exclude seller-paid points and shall adjust sales prices to "cash value" when seller related financing is used that is different than the prevailing cost of cash. The prevailing cost of cash for sales occurring on or after January 1, 1992 shall be established as the monthly average 30-year fixed Primary Mortgage Market Survey rate for the North Central Region as published weekly by the Federal Home Loan Mortgage Corporation, as computed by the Department, or such other rate as determined by the Department. This rate shall be known as the survey rate. For sales occurring on or after January 1, 1992, through December 31, 1999, adjustments in the prevailing cost of cash shall be made only after the survey rate has been at or above 13% for 12 consecutive months and will continue until the survey rate has been below 13% for 12 consecutive months. For sales occurring on or after January 1, 2000, adjustments for seller paid points and adjustments in the prevailing cost of cash shall be made only after the survey rate has been at or above 13% for 12 consecutive months and will continue until the survey rate has been below 13% for 12 consecutive months. The Department shall make public its adjustment procedure upon request.
(Source: P.A. 96-1083, eff. 7-16-10.)

Tentative equalization factor

(35 ILCS 200/17-15)

Sec. 17-15. Tentative equalization factor. The Department shall forward to the County Clerk of each county in each year its estimate of the percentage, established under Section 17-5, to be added to or deducted from the aggregate of the locally assessed property in that county, other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200. The percentage relationship to be certified to each county by the Department as provided by Section 17-25 shall be determined by the ratio between the percentage estimate so made and forwarded, as provided by this Section, and the level of assessments of the assessed valuations as made by the assessors and thereafter finally revised by the board of review of that county. Such estimate shall be forwarded by the Department to the County Clerk of any County within 15 days after the chief county assessment officer files with the Department an abstract of the assessments of the locally assessed property in the county, as finally revised. The abstract shall be in substantially the same form as required of the County Clerk by Sections 9-250 and 9-255 after completion of the revisions thereafter to be made by the board of review of the county, except that the abstract shall specify separately the amount of omitted property, and the amount of improvements upon property assessed for the first time in that year. The chief county assessment officer shall forward the abstract to the Department within 30 days after returning the county assessment books to the county board of review.
(Source: P.A. 91-555, eff. 1-1-00.)

Tentative equalization factor hearing

(35 ILCS 200/17-20)

Sec. 17-20. Hearing on tentative equalization factor. The Department shall, after publishing its tentative equalization factor and giving notice of hearing to the public in a newspaper of general circulation in the county, hold a hearing on its estimate not less than 10 days nor more than 30 days from the date of the publication. The notice shall state the date and time of the hearing, which shall be held in either Chicago or Springfield, the basis for the estimate of the Department, and further information as the Department may prescribe. The Department shall, after giving a hearing to all interested parties and opportunity for submitting testimony and evidence in support of or adverse to the estimate as the Department considers requisite, either confirm or revise the estimate so as to correctly represent the considered judgment of the Department respecting the estimated percentage to be added to or deducted from the aggregate assessment of all locally assessed property in the county except property assessed under Sections 10-110 through 10-140 or 10-170 through 10-200. Within 30 days after the conclusion of the hearing the Department shall mail to the County Clerk, by certified mail, its determination with respect to such estimated percentage to be added to or deducted from the aggregate assessment.
(Source: P.A. 91-555, eff. 1-1-00.)

Application of equalization factor

(35 ILCS 200/17-25)

Sec. 17-25. Application of final equalization factor. The assessments of all property, other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200, as returned by the county clerks, shall be equalized by adding to the aggregate assessed value thereof in every county in which the Department finds the valuation to be less than 33 1/3% of the fair cash value of the property, the rate per cent which will raise

Applicable Statutes *(continued)*

the aggregate assessed valuation to 33 1/3% of fair cash value, and by deducting from the aggregate assessed value thereof, in every county in which the Department finds the valuation to be more than 33 1/3% of the fair cash value, the rate per cent which will reduce the aggregate assessed valuation to 33 1/3% of fair cash value.

However, no equalization factor shall be certified by the Department to raise or reduce the aggregate assessed value of any county in which the aggregate assessed value of property other than that assessed under the Sections cited above, is more than 99% and less than 101% of 33 1/3% of fair cash value.
(Source: P.A. 91-555, eff. 1-1-00.)

Certification of final equalization factor

(35 ILCS 200/17-30)
Sec. 17-30. Certification of final equalization factor. When the Department has completed its equalization of assessments in each year, it shall certify to each county clerk the percentage finally determined by it to be added to or deducted from the listed or assessed valuation of property in the county as returned by the county clerk.
(Source: P.A. 91-555, eff. 1-1-00.)

Publication of final equalization factor

(35 ILCS 200/17-40)
Sec. 17-40. Publication of final equalization factor. The Department shall publish in each county the percentage and equalization factor certified to each county clerk under Section 17-30. If the percentage differs from the percentage derived from the initial estimate certified under Section 17-15, a statement as to the basis for the final percentage shall also be published. The Department shall provide the statement to any member of the public upon request.
(Source: P.A. 79-703; 88-455.)

County clerk applies final equalization factor

(35 ILCS 200/18-40)
Sec. 18-40. Application of equalization factor. Each county clerk shall apply the percentages certified by the Department and enter the equalized valuations in the columns provided for that purpose. The percentages certified by the Department shall be applied to the assessed valuation of property, as corrected and equalized by the board of review, board of appeals, or local assessment officers. In all cases of extension of valuations where the equalized valuations are fractional, the clerk shall reject all fractions that fall below 50¢. Fractions of 50¢ or more shall be extended as $1.

If the equalized assessed value of any property is less than $150 for an assessment year, the county clerk may declare the imposition and collection of all tax for that year to be extended on the parcel to be unfeasible and cancelled. No tax shall be extended or collected on the parcel for that year and the parcel shall not be sold for delinquent taxes.
(Source: P.A. 85-312; 88-455.)

County and state equalization factor printed on tax bill

(35 ILCS 200/20-15)
Sec. 20-15.
Information on bill or separate statement. There shall be printed on each bill, or on a separate slip which shall be mailed with the bill:

(a) a statement itemizing the rate at which taxes have been extended for each of the taxing districts in the county in whose district the property is located, and in those counties utilizing electronic data processing equipment the dollar amount of tax due from the person assessed allocable to each of those taxing districts, including a separate statement of the dollar amount of tax due which is allocable to a tax levied under the Illinois Local Library Act or to any other tax levied by a municipality or township for public library purposes,

(b) a separate statement for each of the taxing districts of the dollar amount of tax due which is allocable to a tax levied under the Illinois Pension Code or to any other tax levied by a municipality or township for public pension or retirement purposes,

(c) the total tax rate,

(d) the total amount of tax due, and

(e) the amount by which the total tax and the tax allocable to each taxing district differs from the taxpayer's last prior tax bill.

The county treasurer shall ensure that only those taxing districts in which a parcel of property is located shall be listed on the bill for that property.

In all counties the statement shall also provide:

(1) the property index number or other suitable description,

(2) the assessment of the property,

(3) the statutory amount of each homestead exemption applied to the property,

(4) the assessed value of the property after application of all homestead exemptions,

(5) the equalization factors imposed by the county and by the Department, and

(6) the equalized assessment resulting from the application of the equalization factors to the basic assessment.

In all counties which do not classify property for purposes of taxation, for property on which a single family residence is situated the statement shall also include a statement to reflect the fair cash value determined for the property. In all counties which classify property for purposes of taxation in accordance with Section 4 of Article IX of the Illinois Constitution, for parcels of residential property in the lowest assessment classification the statement shall also include a statement to reflect the fair cash value determined for the property.

In all counties, the statement must include information that certain taxpayers may be eligible for tax exemptions, abatements, and other assistance programs and that, for more information, taxpayers should consult with the office of their township or county assessor and with the Illinois Department of Revenue.

In all counties, the statement shall include information that certain taxpayers may be eligible for the Senior Citizens and Persons with Disabilities Property Tax Relief Act and that applications are available from the Illinois Department on Aging.

In counties which use the estimated or accelerated billing methods, these statements shall only be provided with the final installment of taxes due. The provisions of this Section create a mandatory statutory duty. They are not merely directory or discretionary. The failure or neglect of the collector to mail the bill, or the failure of the taxpayer to receive the bill, shall not affect the validity of any tax, or the liability for the payment of any tax.
(Source: P.A. 98-93, eff. 7-16-13; 99-143, eff. 7-27-15.)

(35 ILCS 200/10-25)

Sec. 10-25. Model homes, townhomes, and condominium units. If the construction of a single family dwelling is completed after December 29, 1986 or the construction of a single family townhome or condominium unit is completed after the effective date of this amendatory Act of 1994, and that dwelling, townhome, or condominium unit is not occupied as a dwelling but is used as a display or demonstration model home, townhome or condominium unit for prospective buyers of the dwelling or of similar homes, townhomes, or condominium units to be built on other property, the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in the zoning classification of the property prior to construction of the dwelling, townhome or condominium unit. The application of this Section shall not be affected if the display or demonstration model home, townhome or condominium unit contains home furnishings, appliances, offices, and office equipment to further sales activities. This Section shall not be applicable if the dwelling, townhome, or condominium unit is occupied as a dwelling or the property on which the dwelling, townhome, or condominium unit is situated is sold or leased for use other than as a display or demonstration model home, townhome, or condominium unit. No property shall be eligible for calculation of its assessed value under this Section for more than a 10-year period. If the dwelling, townhome, or condominium unit becomes ineligible for the alternate valuation, the owner shall within 60 days file with the chief county assessment officer a certificate giving notice of such ineligibility.

For the purposes of this Section, no corporation, individual, sole proprietor or partnership may have more than a total of 3 model homes, townhomes, or condominium units at the same time within a 3 mile radius. The center point of each radius shall be the display or demonstration model that has been used as such for the longest period of time. The person liable for taxes on property eligible for assessment as provided in this Section shall file a verified application with the chief county assessment officer on or before (i) April 30 of each assessment year for which that assessment is desired in counties with a population of 3,000,000 or more and (ii) December 31 of each assessment year for which that assessment is desired in all other counties. Failure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year.

(Source: P.A. 91-347, eff. 1-1-00.)

Model homes are processed by the county. Please do not assign a 0041 property class when certifying assessment roll. These will be assigned when the model home application is approved. We will provide a list of approved model homes to you.

(35 ILCS 200/15-180)

Sec. 15-180. Homestead improvements. Homestead properties that have been improved and residential structures on homestead property that have been rebuilt following a catastrophic event are entitled to a homestead improvement exemption, limited to $75,000 per year for that homestead property beginning January 1, 2004 and thereafter, in fair cash value, when that property is owned and used exclusively for a residential purpose and 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, or until the next following general assessment of that property, whichever is later.

A proclamation of disaster by the President of the United States or Governor of the State of Illinois is not a prerequisite to the classification of an occurrence as a catastrophic event under this Section. A "catastrophic event" may include an occurrence of widespread or severe damage or loss of property resulting from any catastrophic cause including but not limited to fire, including arson (provided the fire was not caused by the willful action of an owner or resident of the property), flood, earthquake, wind, storm, explosion, or extended periods of severe inclement weather. In the case of a residential structure affected by flooding, the structure shall not be eligible for this homestead improvement exemption unless it is located within a local jurisdiction which is participating in the National Flood Insurance Program.

In counties of less than 3,000,000 inhabitants, in addition to the notice requirement under Section 12-30, a supervisor of assessments, county assessor, or township or multi-township assessor responsible for adding an assessable improvement to a residential property's assessment shall either notify a taxpayer whose assessment has been changed since the last preceding assessment that he or she may be eligible for the exemption provided under this Section or shall grant the exemption automatically.

#_____

BOARD OF REVIEW, KENDALL COUNTY

REQUEST FOR CHANGE

DATE _____

THE _____ OF _____ COUNTY
HERBY CERTIFIES THAT PROPERTY DESCRIBED AS FOLLOWS:

PERMANENT PARCEL # _____

ASSESSED IN THE NAME OF _____ WHOSE ADDRESS IS

_____

WAS ERRONEOUSLY ASSESSED FOR THE YEAR _____ AT $ _____

ORIGINAL ASSESSMENT

NON-FARMLAND	_____
FARMLAND	_____
NON-FARM BUILDING	_____
FARM BUILDING	_____
TOTAL	_____

REASON FOR CHANGE: _____

_____

ADJUSTED TO

NON-FARMLAND	_____
FARMLAND	_____
NON-FARM BUILDING	_____
FARM BUILDING	_____
TOTAL	_____

_____
DATE SIGNED

_____

_____

_____

SIGNATURE (S) OF THE ASSESSING OFFICIALS

I (WE) CONCUR IN THE ABOVE STATEMENTS AND REVISED ASSESSMENT

_____
DATE SIGNED

_____

_____

_____

SIGNATURES(S) OF THE MAJORITY OF THE BOARD APPROVING THE ACTION OF THE ORIGINATING AGENCY IN THE ISSUING OF THIS CERTIFICATE.

PTAX-238 Certificate of Error

KENDALL County

Step 1: Complete the following information

1 _____
Property owner's name
_____
Address
_____
Address
_____
City State ZIP

Send notice to (if different than above):

2 _____
Name
_____
Address
_____
Address
_____
City State ZIP

3 County docket number: _____

4 **a** PIN __ __ - __ __ - __ __ __ - __ __ __ - __ __ __ __

b Legal description (only if PIN is unavailable):
_____
_____

5 Assessment year: ____ ____ ____ ____

6 Check who issued this certificate:
☐ Board of review
☐ Chief county assessment officer (CCAO)

7 Date certificate was issued: __ __ / __ __ / __ __ __ __
Month Day Year

Step 2: Identify the nature of error

8 ☐ Incorrect computations

9 ☐ Duplicate assessment

10 ☐ Improvements damaged or destroyed: __ __ / __ __ / __ __ __ __
Month Day Year

11 ☐ Incorrect description of property assessed

12 ☐ Mobile home incorrect square footage or tax rate

13 ☐ Homestead exemption: _____
Type(s)
Effective date: __ __ / __ __ / __ __ __ __
Month Day Year

14 ☐ SCAFHE base amount: _____

15 ☐ Non-homestead exemption _____
Docket number

16 ☐ Other: _____
_____

Step 3: Check the type of property and write the values

		1 Current assessed value	2 Proposed corrected assessed value
17 ☐	Non-farm land/lot or farm homesite	17	
18 ☐	Non-farm buildings and structures	18	
19 ☐	Farmland	19	
20 ☐	Farm buildings	20	
21 **Total**	Subject to equalization by state and subtraction of homestead exemptions.	21	
22 **Taxable value**		22	

Step 4: Sign below

This certificate of error is issued by the board of review or the CCAO due to an error or mistake made in the assessment of this property for the assessment year listed above.

_____ __ __ / __ __ / __ __ __ __
CCAO's signature Month Day Year

Certificates issued by the board of review **must be** approved by the CCAO.

Certificates issued by the CCAO **must be** approved by a majority of the board of review.

_____ __ __ / __ __ / __ __ __ __
Board of review member's signature Month Day Year

_____ __ __ / __ __ / __ __ __ __
Board of review member's signature Month Day Year

_____ __ __ / __ __ / __ __ __ __
Board of review member's signature Month Day Year

For use by county clerk and county collector

	Current	Correction
Mobile home:		
Square footage:	_____	_____
Tax rate:	_____	_____
Homestead amt.:	_____	_____
Total EAV:	_____	_____

Aggregate rate: _____ Total tax paid: $_____
Total taxes due: _____ Total refund due: $_____
Interest rate: _____ % Total refund paid: $_____

_____ __ __ / __ __ / __ __ __ __
County clerk's signature Month Day Year

Refund issued: __ __ / __ __ / __ __ __ __
Month Day Year

_____ __ __ / __ __ / __ __ __ __
County collector's signature Month Day Year

Distribute copies of this certificate to the board of review, county clerk, county collector, and the property owner.