

*Commission on Government  
Forecasting and Accountability*

***PROPERTY TAXES IN ILLINOIS  
2005 UPDATE***



September 2005  
703 Stratton Office Building  
Springfield, Illinois 62706

---

Commission on Government  
Forecasting and Accountability

---

***COMMISSION CO-CHAIRMEN***

Senator Jeffrey M. Shoenberg  
Representative Terry R. Parke

***SENATE***

Don Harmon  
Christine Radogno  
Steven Rauschenberger  
David Syverson  
Donne Trotter

***HOUSE***

Mark H. Beaubien, Jr.  
Frank Mautino  
Robert Molaro  
Richard Myers  
Elaine Nekritz

---

**EXECUTIVE DIRECTOR**

Dan R. Long

**DEPUTY DIRECTOR**

Trevor J. Clatfelter

**REVENUE MANAGER**

Jim Muschinske

**AUTHOR OF REPORT**

Benjamin L. Varner

**EXECUTIVE SECRETARY**

Donna K. Belknap

---

## TABLE OF CONTENTS

### Property Taxes in Illinois – September 2005

	<u>PAGE</u>
Executive Summary	i
I. Property Taxes in Illinois	1
II. Property Taxes as a Revenue Source	5
III. Assessment and Equalization	16
IV. Property Tax Relief in Illinois	22
V. Conclusion	29
 <u>TABLES:</u>	
1 Number of Illinois Taxing Districts by Type (1997 – 2001)	4
2 U.S. Local Government Revenue by Source (1985 – 2000)	6
3 Illinois Local Government Revenue by Source (1985 - 2000)	7
4 Tax Extensions by Property Class	10
5 Growth in Property Tax Extensions (1993 – 2002)	12
6 Cook County Property Tax Assessment Classifications	17
7 Net Farm Income (1991 - 2001)	18
8 Net Farm Income, Five Year Running Average	19
9 Total Number of IL Farms and Associated per Acre Nominal Value (1991-2001)	20
10 2000 PTELL Dollar Reduction	28
 <u>CHARTS:</u>	
1 Percentage Change of Equalized Assessed Value, By County (1997-2001)	9
2 Percentage Change of Property Tax Extensions, By County (1997-2001)	11
3 2001 Property Tax Distribution	13
 <u>APPENDIX:</u>	
1 The Property Tax Cycle	30
2 Percentage Share of Each County's 2001 Equalized Assessed Valuation	31
3 Percentage Change in Equalized Assessed Valuation by Property Class	33
4 Percentage Change in Total Property Tax Extensions by Property Class	35
5 Total Property Tax Extensions by County, by Local Government District	37
6 Property Tax Burden, by County, for the 2001 Tax Year	39
7 Change in Aggregate Property Tax Rate in Each Property Class	41
8 Changes in Farm Property Equalized Assessed Valuation, Extensions and Tax Rates	43
9 State Issued Equalization Factors	45
10 Number of Exemptions Taken and Valuation Reduction	47

## ***EXECUTIVE SUMMARY***

The following document is the Commission's fourth examination of property taxes in Illinois. The previous reports, released in 1990, 1997, and 2001, provided a history of the property tax as well as an examination of the property tax cycle, equalized assessed value, property tax exemptions, and property tax relief. This report is an update, and will focus on the trends associated with equalized assessed value, property tax extensions, and property tax relief. While compiling this data, the Commission utilized several reports generated by other agencies including the Department of Revenue's most recent editions of Illinois Property Tax Statistics. The major observations of the report are summarized below:

- Local governments in Illinois are more dependent on local property taxes than are local governments in other states. Illinois property taxes generate 37.2% of local government revenue, which exceeded the national average of 27.1%.
- In 2002, equalized assessed value of real property in Illinois was \$240.8 billion. Residential property (\$130.5 billion) comprised the largest component of the property tax base, followed by commercial property (\$56.6 billion), industrial property (\$23.5 billion), farm property (\$8.8 billion), and railroad property and mineral rights (\$0.9 billion).
- In 2001, local governments in Illinois extended (billed) \$16.9 billion in property taxes. Statewide, schools extended \$10.5 billion followed by municipalities (\$2.1 billion), special districts (\$1.6 billion), county governments (\$1.3 billion), and township governments (\$0.4 billion).
- Between 1997 and 2001, the equalized assessed value (EAV) of taxable property in Illinois increased from \$173.8 billion to \$240.8 billion. Over this same period, property tax extensions increased from \$14.1 billion to \$16.9 billion. As a result, equalized assessed value has risen by over 38%, while property tax extensions have risen by approximately 20%. This contrasts from the previous 4-year period in which both EAV and extensions rose by 20%.
- Between 1991 and 2001, the equalized assessed value of farm property increased by 60.3% increasing from \$5.5 billion to \$8.8 billion.
- Between 1991 and 2001, the number of Illinois farms fell from 82,000 to 76,000 resulting in a 7% decrease in total farms. Over this same period, the per-acre value of farmland and buildings increased from \$1,459 to \$2,290 resulting in an increase of approximately 57%.
- In 2001, approximately 2.8 million property tax exemptions were granted in Illinois resulting in a valuation reduction of \$8.9 billion.

## I. PROPERTY TAXES IN ILLINOIS

The property tax cycle is a two-year process that is responsible for assigning a value to property subject to taxation, levying a tax on that property, and collecting the tax. It can be divided into two phases. The first phase consists of the assessment, review, and equalization of real property. The second phase includes the levy, extension, collection, and distribution of property tax moneys. (Appendix 1, attached, summarizes the Illinois property tax cycle and the responsibilities associated with each “player” in the process.)

In Illinois, the property tax is a local tax. It is imposed by local governments and administered by local officials. It is the major source of tax revenue for approximately 6,000 taxing districts, and is used to finance the majority of the services provided by these governments and school districts. Table 1, on page 4, details the number of Illinois taxing districts by type.

The following two sections provide a brief history of the property tax in Illinois.

### The 1800's

The provision to tax property was included in the State's first constitution, in 1818. It included the statement: “...That the mode of levying a tax shall be by valuation so that every person shall pay a property tax in proportion to the value of the property he or she has in his or her possession.” The inclusion of this clause is unique to Illinois, as it was not included in the constitutions of Indiana, Kentucky, or Ohio; the models for the Illinois constitution.

The combination of State growth and political pressure brought changes to the property tax. In 1839, changes broadened the definition of taxable property, narrowed the scope of exemptions, and identified personal property subject to taxation. These changes made possible the taxation of personal property by counties, which prior to this date had not been achieved. The Revenue Code of 1853 once again revised the tax system with distinct acts applying to township and non-township counties. This code eliminated double taxation, included stocks and bonds in the tax base, declared that property was to be assessed at its true value in money, and mandated that local assessors swear an oath stating that they would assess at full value. These provisions remained essentially unchanged until 1867, when a State Board of Equalization was established. Based on State growth, the Illinois Constitution of 1870 provided additional details regarding assessment practices.

## The 1900's

There have been five major developments in the modern history of the Illinois property tax since 1900:

- Abolition of State property taxes.
- Abolition of personal property taxes.
- Classification of real property and homestead exemptions.
- Change in farmland assessment.
- Passage of the Property Tax Extension Limitation Law (PTELL).

### *Abolition of State Property Taxes*

The Depression of the 1930's brought about the first fundamental change in the property tax system. The collapse of personal income raised the specter of a general default on property taxes. Accordingly, the State stopped collecting a property tax: the last levy was in 1932 for \$18 million. The revenue lost was replaced by the inception of the State sales tax the following year.

### *Abolition of Taxes on Personal Property*

The second major change in the Illinois property tax was the abolition of taxes on personal property. Taxes on personal property were eliminated through a 1970 amendment to the Illinois Constitution of 1870, following the passage of the Illinois Income Tax Act of 1968. The corporate personal property tax was effectively eliminated on January 1, 1979, as provided by the 1970 Constitution. The corporate tax was replaced by taxes on corporate income and on invested capital of public utilities.

### *Classification and Homestead Exemption*

The third major development was the effort to shift a portion of property tax extensions away from owner-occupied residential property. When inflation accelerated in the 1970's, it had its greatest impact on home values, resulting in prices of homes usually rising faster than prices of other types of property. As a result of the differential rate of increase, homes in Illinois and most other states tended to comprise a large proportion of total assessed value. The State responded by enacting homestead exemption programs and, in Cook County, the County Board instituted a system of property classification.

### *The Change in Farmland Assessment*

The fourth twentieth century development was a change in the basis of assessing farmland from one based on market value to one based on agricultural economic value. Lawmakers, reacting to fears that development was driving up the price of farmland, passed a law in 1971 requiring that the value of land when used as farmland should be factored into the farmland assessments. With the value of farmland soaring in the late 1970s, further modifications required that farmland assessments be based on both the market value of farmland in the county and the value of farm products produced. By 1981 the State dropped the direct use of market value of farmland at the point of sale, basing assessments solely on the economic value of the soil.

### *Property Tax Extension Limitation Law (PTELL)*

The PTELL was originally passed in 1991 and affected only non-home rule taxing districts in the collar counties. The law was enacted in effort to limit the amount of increase in property tax extensions for non-home rule taxing districts when property values and assessments increase at a rate that exceeds the rate of inflation. Taxing district extensions, subject to the PTELL, are limited to an increase of 5% or the change in the Consumer Price Index (CPI), whichever is less. As of September 2005, 39 counties were subject to PTELL.

<b>TABLE 1. NUMBER OF ILLINOIS TAXING DISTRICTS BY TYPE (1997 -2001)</b>					
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>Total*</b>	<b>6,051</b>	<b>6,052</b>	<b>6,071</b>	<b>6,073</b>	<b>6,064</b>
Counties <sup>1</sup>	102	102	102	102	102
Townships <sup>2</sup>	1433	1433	1433	1433	1433
Road Districts	91	91	91	91	91
Cities, Villages & Incorp. Towns	1285	1285	1285	1287	1289
School District	941	937	938	935	935
Elementary	389	384	384	383	384
Unit	406	410	411	410	409
High	105	102	102	102	102
Non-High	1	1	1	1	1
Community College	40	40	40	39	39
Special Districts	2199	2204	2222	2225	2214
Fire Protection	827	829	830	830	833
Park	351	355	358	359	358
Sanitary	143	142	143	142	134
Forest Preserve	13	13	13	13	13
Mosquito Abatement	21	21	21	21	21
Public Health	4	4	4	4	4
T.B. Sanitarium	2	1	1	1	1
Airport Authority	28	28	28	28	28
Library	316	319	325	328	329
Hospital	19	18	18	18	18
Street Lighting	25	26	26	26	25
River Conservancy	14	14	14	14	14
Water Authority	16	17	17	17	17
Surface Water Prot.	9	7	9	9	9
Cemetary	31	31	34	34	34
Soil & Water Cons.	1	1	1	1	1
Conservation	5	5	5	5	5
Auditorium Authority	1	1	1	1	1
Mass Transit	11	11	11	11	6
Watershed/Flood	4	3	5	5	5
Multi-Twp Assessment	345	345	345	345	345
Water Service	3	3	3	3	3
Museum District	2	2	2	2	2
Solid Waste Disposal	5	5	5	5	5
Rescue Squad	2	2	2	2	2
Public Water District	1	1	1	1	1
<sup>1</sup> Townships include road and bridge districts. <sup>2</sup> Commission counties only. <b>Source: Illinois Department of Revenue, Tax Year 2001 Illinois Property Tax Statistics</b>					



## **II. PROPERTY TAXES AS A REVENUE SOURCE**

### National Trends in Local Government Funding

The Commission's 1997 Property Tax report noted that local governments were becoming less reliant on self-generated revenues and more reliant on federal and state transfers. Although this statement accurately reflects the history of local government finance, an analysis of the more recent past reveals that local government revenues have achieved a degree of consistency.

Between the years of 1985 and 2003, local governments within the United States increased their total revenues by approximately 194%, which represented an annual growth rate of 6.17%. In 1985, local governments generated 61.0% of this money from local taxes and miscellaneous charges, 32.9% from state transfers, and 6.1% from federal transfers. In 2003, local government "own source" revenue basically held steady at 59.9%, while state transfers slowly increased to 35.6%, and federal transfers declined to 4.4%. Table 2 provides a brief history of U.S. local government revenue.

**Table 2. U.S. LOCAL GOVERNMENT REVENUE BY SOURCE (1985 - 2000)**  
(\$ in millions)

Fiscal Year	Total Gen. Revenue	Intergovernmental		General Revenue	Own Sources			
		From Federal	From State		Total Taxes	Property Taxes	Other Taxes	Misc. & Charges
FY 1985	\$ 354,186.4	6.1%	32.9%	61.0%	38.0%	28.2%	9.8%	23.0%
FY 1986	\$ 380,662.6	5.4%	33.3%	61.3%	38.1%	28.2%	9.9%	23.2%
FY 1987	\$ 410,347.3	4.8%	33.3%	61.9%	38.6%	28.4%	10.1%	23.4%
FY 1988	\$ 433,976.6	3.7%	33.5%	62.5%	39.5%	29.3%	10.2%	23.0%
FY 1989	\$ 468,549.0	3.8%	33.6%	62.6%	39.4%	29.3%	10.1%	23.2%
FY 1990	\$ 512,322.2	3.6%	33.6%	62.8%	39.3%	29.2%	10.0%	23.5%
FY 1991	\$ 541,752.5	3.5%	33.7%	62.7%	39.6%	29.9%	9.8%	23.1%
FY 1992	\$ 573,255.3	3.5%	34.2%	62.3%	39.6%	30.0%	9.7%	22.7%
FY 1993	\$ 601,804.5	3.5%	34.2%	62.2%	39.7%	30.0%	9.7%	22.5%
FY 1994	\$ 639,242.5	3.8%	34.1%	62.1%	39.5%	29.5%	9.9%	22.7%
FY 1995	\$ 676,360.8	3.9%	34.4%	61.7%	38.7%	28.7%	10.0%	23.0%
FY 1996	\$ 709,216.4	3.8%	34.3%	61.9%	38.2%	28.1%	10.0%	23.7%
FY 1997	\$ 747,030.3	3.9%	34.6%	61.6%	38.1%	27.9%	10.2%	23.5%
FY 1998	\$ 794,250.2	3.9%	34.7%	61.4%	37.9%	27.6%	10.3%	23.6%
FY 1999	\$ 839,031.4	3.8%	35.3%	60.9%	37.6%	27.2%	10.4%	23.3%
FY 2000	\$ 888,864.5	3.7%	35.7%	60.6%	37.4%	26.8%	10.6%	23.2%

**SOURCE:** U.S. Department of Commerce, computations by Commission on Government Forecasting and Accountability

Even though overall local revenues have stabilized over this time frame, property taxes have varied within a small range from 26% to 30%. Property taxes began at 28.2% in 1985, steadily rose to a high of 30.0% in 1992 and 1993, and fell to a low of 26.5% of revenue in 2001. Though these changes are not major, they do indicate two seven-year trends of steady, incremental change.

### Illinois Local Government Funding Trends

For the most part, Illinois followed the national trend of supplementing local property taxes with state and federal transfers and alternate local funding sources. One major difference is the greater dependence by local governments in Illinois on property taxes. Property taxes have consistently made up 7–10% more of the annual revenues of Illinois local governments when compared to the national average. Other states make up for this difference by depending more on state funding, other taxes, and charges and miscellaneous general revenue.

Between 1985 and 2002, local governments in Illinois experienced a 163% increase in total revenues, which calculates to a 5.86% annual growth rate. In 1985, local governments generated 67.4% of this money from local taxes and miscellaneous charges, received 25.1% from state transfers, and 7.4% from federal transfers. In 2002, local government “own source” revenue had decreased to 64.7%, with state transfers rising to 30.0%, and federal transfers declining to 5.3%. Similar to the national trend, property tax levels steadily increased from 1985 to 1993 and steadily decreased from 1994 to 2000. Table 3 provides a brief history of Illinois local government revenue by source.

<u>Fiscal Year</u>	<u>Total Gen. Revenue</u>	<u>Intergovernmental</u>		<u>General Revenue</u>	<u>Own Sources</u>			<u>Misc. &amp; Charges</u>
		<u>From Federal</u>	<u>From State</u>		<u>Total Taxes</u>	<u>Property Taxes</u>	<u>Other Taxes</u>	
FY 1985	\$16,146.9	7.4%	25.1%	67.4%	48.2%	36.3%	11.8%	19.3%
FY 1986	\$16,933.1	6.7%	26.7%	66.6%	47.6%	35.5%	12.1%	19.0%
FY 1987	\$17,893.4	6.3%	26.9%	66.8%	48.5%	35.6%	12.9%	18.3%
FY 1988	\$18,762.9	5.1%	25.8%	69.1%	51.2%	37.6%	13.6%	17.9%
FY 1989	\$19,737.8	4.5%	26.1%	69.4%	50.8%	37.7%	13.2%	18.9%
FY 1990	\$21,628.4	4.3%	25.4%	70.3%	51.5%	38.8%	12.7%	18.8%
FY 1991	\$23,097.9	4.4%	28.1%	67.5%	49.0%	38.3%	10.8%	18.5%
FY 1992	\$24,779.2	4.7%	27.8%	67.5%	49.0%	38.9%	10.1%	18.5%
FY 1993	\$26,094.2	4.6%	28.9%	66.5%	48.9%	40.1%	8.8%	17.6%
FY 1994	\$27,992.2	4.3%	28.5%	67.2%	48.3%	39.2%	9.0%	18.9%
FY 1995	\$30,349.4	4.5%	28.1%	67.4%	47.4%	38.4%	9.0%	20.0%
FY 1996	\$31,754.6	4.6%	28.0%	67.4%	47.6%	38.7%	8.8%	19.8%
FY 1997	\$33,167.7	5.3%	28.2%	66.5%	47.4%	38.3%	9.1%	19.1%
FY 1998	\$34,667.0	4.9%	29.2%	65.8%	45.8%	37.8%	7.9%	20.1%
FY 1999	\$36,628.0	4.2%	30.5%	65.3%	45.8%	37.9%	7.8%	19.6%
FY 2000	\$38,733.6	3.9%	31.3%	64.8%	45.1%	37.3%	7.8%	19.7%

**SOURCE:** U.S. Department of Commerce, computations by Commission on Government Forecasting and Accountability

Despite the similarity in funding trends, local governments in Illinois remain more dependent on local property taxes than do local governments in most other states. In FY 2002, the property tax accounted for 37.2% of all Illinois local government revenue, while it comprised only 27.1% nationally and 28.6% in the other Great Lakes states (Indiana, Michigan, Ohio, and Wisconsin). Nationally, state transfers to local governments have exceeded local property tax revenue since 1975. In Illinois, however, property taxes continue to exceed all other sources of local government revenue, including state transfers.

## Property Tax Base

In 2002, the tax base, as measured by the equalized assessed value of real property in Illinois, was \$240.8 billion; an increase of 9.3% over 2001 equalized assessed value. Cook County accounted for 45.9% of equalized assessed value, the collar counties accounted for 31.3%, and the rest of the state contributed 22.8%. Currently a break down in the property tax base is not available for 2002, but in 2001 the largest component of the property tax base was residential property, followed by commercial property, industrial property, farm property, and railroad property and mineral rights. (Appendix 2, attached, details the percentage share of each county's 2001 equalized assessed value by property class.)

Between the years of 1997 and 2001, the equalized assessed value of taxable property, after exemptions, increased from \$173.8 billion to \$220.3 billion. This change amounted to an increase of approximately 27% (14.8% when adjusted for inflation). This compares to a real inflation adjusted change of 8.3% between 1993 and 1997. Between 1997 and 2001, the equalized assessed value of residential property increased by 33.1% followed by commercial property (23.4%), farm property (12.3%), industrial property (10.6%), and railroad property, and mineral rights (11.0%). (Appendix 3, attached, provides a detailed summary regarding the changes in total equalized assessed value by property class, by county.)

Although the State's equalized assessed value increased by \$46.5 billion, this increase was not equally distributed throughout the State. This growth consisted of a \$21.5 billion increase in Cook County, a \$15.8 billion increase in the collar counties, and a \$9.2 billion increase for the rest of the State. As a result, Cook County and the collar counties accounted for 80% of the total increase. This is an increase from the 1993 to 1997 time period, where these regions accounted for approximately 70% of the growth. Three counties experienced a decrease in equalized assessed value, those counties being Crawford, DeWitt, and Lawrence. DeWitt County experienced growth of -38.8% over this time period and was also one of only two counties during the 1993 to 1997 to experience negative growth. Chart 1, on page 10, illustrates the percentage changes in equalized assessed value between the years of 1997 and 2001, by county.

The residential property class has increasingly dominated the composition of the property tax base. In 1993, residential property made up 53.1% of the EAV. In 2001, this class accounted for 59.2%. Although all the categories have shown positive growth in value, they have all decreased in their percentage of the property tax base. From 1997 to 2001, farm property went from 4.5% to 4.0%. Commercial property decreased from 26.4% to 25.7%. Industrial declined from 12.2% to 10.7%, while railroad/mining property reduced to 0.4% from 0.5%.



## Property Tax Extensions

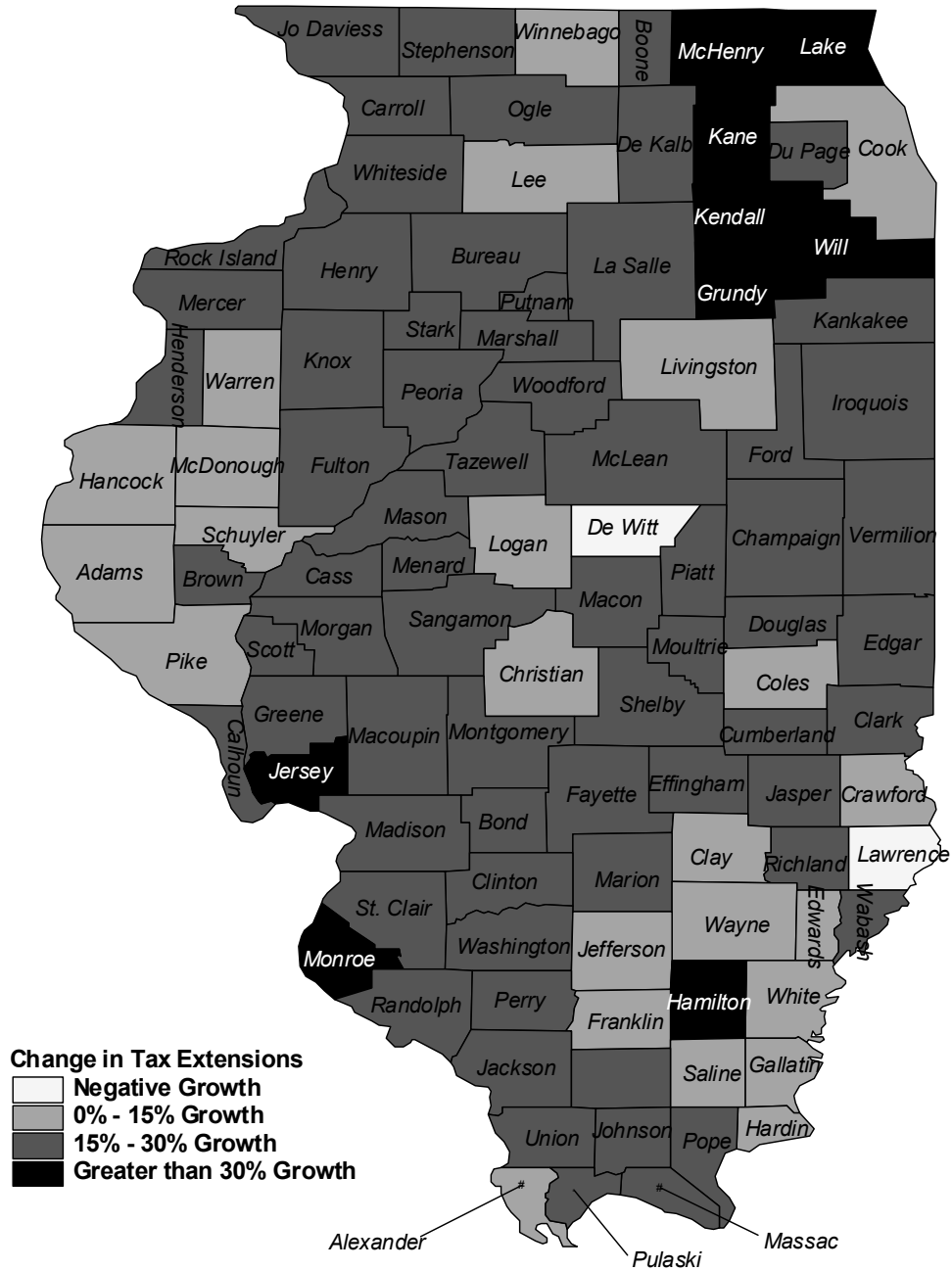
Property taxes extended (billed) in 2001 and paid in 2002 totaled \$16.9 billion, an increase of 6.0% over 2000 property tax extensions. Cook County accounted for 48.8% of property tax extensions, while the rest of the state contributed 51.2%. Residential property (58.9%) comprised the largest component of extensions followed by commercial property (26.2%), industrial property (10.8%), farm property (3.6%), and railroad property and mineral rights (0.4%). A break down of tax extensions can be seen in the following table.

<b>Area</b>	<b>Total Extensions (Thousands of \$)</b>	<b>% Residential</b>	<b>% Farm</b>	<b>% Commercial</b>	<b>% Industrial</b>	<b>% RR/Mineral</b>
Statewide	\$16,922,710,220	58.9%	3.6%	26.2%	10.8%	0.4%
Cook County	\$8,253,682,769	50.5%	0.0%	34.4%	14.7%	0.4%
Collar Counties	\$4,737,046,490	74.9%	1.1%	16.3%	7.7%	<0.1%
Rest of State	\$3,931,980,962	57.5%	14.3%	20.9%	6.5%	0.8%

Between 1997 and 2001, statewide property tax extensions increased from \$14.1 billion to \$16.9 billion, an increase of approximately 20% (8.6% when adjusted for inflation). During this period, residential property taxes grew by 27.6%; followed by commercial property (13.6%), farm property (12.2%), railroad property and mineral rights (6.5%) and industrial property (6.4%). Appendix 4, attached, shows the changes in property tax extensions and changes by each property class, by county.

During the previously mentioned timeframe, property tax extensions increased by \$2.87 billion. This growth consisted of a \$1.0 billion increase in Cook County, a \$1.2 billion increase in the collar counties, and a \$671 million increase for the rest of the State. Each Illinois County experienced an increase in property tax extensions during this time period except DeWitt and Lawrence counties. Chart 2 (page 12) illustrates the percentage changes in property tax extensions, by county, between the years 1997 and 2001.

**Chart 2. Percentage Change of Property Tax Extensions, By County (1997 – 2001)**



After five years of shrinking growth in property taxes (1995 – 1999), property taxes went above 5% annual growth again in 2000 and almost reached 6% in 2001. The data in the following table illustrates the decline in growth rates between 1995 and 1999 and the sharp increase thereafter.

**Table 5. Growth in Property Tax Extensions  
(1993 – 2002)**

<u>Year</u>	<u>Growth Rate over Previous Year</u>
1993	5.46%
1994	5.54%
1995	4.61%
1996	4.53%
1997	4.17%
1998	4.16%
1999	3.79%
2000	5.11%
2001	5.98%
2002	5.82%



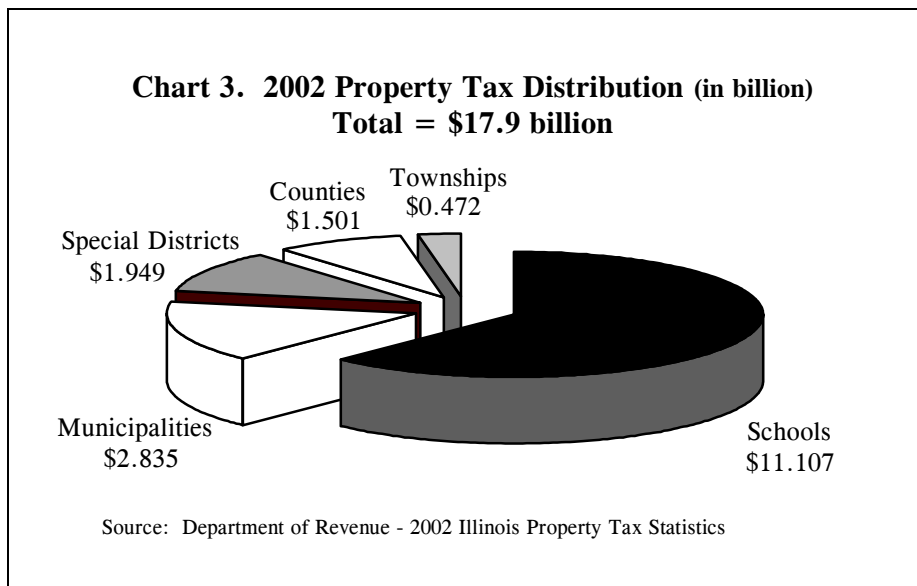
Another means of examining changes in tax extensions is to look at changes in the share of tax bills among respective property classes. Similar to EAV, residential properties made up an increased portion of tax extensions. While the tax extensions for the rest of the property classes grew, their fraction of total tax extensions was reduced.

Residential property's share of tax extensions increased from 55.6% in 1997 to 58.9% in 2001. Commercial properties and industrial properties were both reduced by over 1.5%. Commercial properties tax extensions shrank from 27.8% to 26.2% and industrial properties made up 10.8%, down from 12.3%. Farm properties went from 3.9% to 3.6% of total tax extensions, while railroad property and mineral rights extensions remained at less than 1% of the total.

Despite these composite figures, regional variations existed. Cook County saw a 4.7% increase in the percentage of taxes due to residential property, which was offset by a 2.7% decrease in commercial properties and a 2.0% decrease in industrial properties. The collar counties basically held steady with a meager 0.3% increase in the commercial property category, which was offset by 0.1% decreases in each of the residential, farm, and industrial categories. Downstate tax assessments saw an increase in the residential (1.3%) and commercial (0.8%) categories, whilst farm, industrial, and railroad/mineral properties decreased by 1.2%, 0.8%, and 0.1%.

### Property Tax Distribution

Statewide, schools comprised the majority of property tax extensions, followed by municipalities, special districts, county governments, and township governments. Chart 3 details the amount of property tax money extended by the various local governments.



Once again, variations existed between counties. Schools accounted for 57.9% of extensions in Cook County, which was less than the 68.6% associated with the collar counties and the 63.4% experienced in the remainder of the State. On the other hand, municipalities in Cook County extended 20.1% of total property tax extensions, which was greater than the 10.5% extended by municipalities located within the collar counties and the 11.9% extended by municipalities located in the rest of the State. (Appendix 5, attached, details the distribution of local tax extensions by local government within each county.)

Although property taxes are primarily a local issue, they are a key factor in determining the amount of funding that a school district receives from the State. Illinois' current statewide education funding formula incorporates average daily attendance and equalized assessed value when determining a school district's State aid. Scenarios where the equalized assessed values increase while average daily attendance figures decrease result in a likely decrease in state aid. This trend affects many Illinois districts, especially those located in downstate counties. (For more information regarding education funding, see the Commission's 2002 report titled Education Funding: Fair or Flawed?)

### Tax Burden

Illinois' relative tax burden depends on which statistical methodology is applied. In 2002, State Rankings: A Statistical View of the 50 United States ranked Illinois 14<sup>th</sup> highest when state and local taxes were compared on a per capita basis. In Illinois, the per capita average of state and local taxes was \$3,303, which exceeded the national average of \$3,143 by \$160. Another means of comparing tax burden can be derived by examining state and local tax burden per \$1,000 of personal income. An analysis of this data found Illinois' tax burden of \$99.47 to be approximately 0.44% lower than the national average of \$99.91 and 2.52% lower than the Great Lakes states average of \$102.04. Examining property tax collections per \$1,000 of personal income is another means of analyzing a state's tax burden. In 2003, Illinois property taxes per \$1,000 of personal income were \$37.98, 12<sup>th</sup> highest among all states. Illinois was above both the national average of \$30.80 and the Great Lakes state average of \$34.55.

Despite these figures, generalizations about a state like Illinois can be misleading because of the State's economic diversity and the contrast in wealth between different regions. (Appendix 6, attached, compares the Illinois tax burden by county for tax year 2001.)

### Property Tax Rates

Between 1997 and 2001, the aggregate State tax rate declined from 8.08% to 7.68%. Regionally, Cook County saw a decline of almost 1% (9.29% to 8.33%), while the

Collar Counties rose 0.13% (6.76 to 6.89%). The rest of the state saw a small decline of 0.05% (7.55% to 7.50%).

Among the classes of property, no category experienced growth in the aggregate tax rate. Commercial tax rates decreased the most, going from 8.50% to 7.83%. Appendix 7, attached, shows the total changes in the aggregate property tax rate and changes in each property class, by county.

Property taxes continue to be heavily relied upon by school districts and local governments. During the early to mid 1990s, the most significant piece of legislation affecting property taxes was the Property Tax Extension Limitation Law. In 2000, thirty-nine counties were subject to PTELL. During that year, PTELL reduced property tax levies by \$270.5 million. According to the Department of Revenue's 2000 Illinois Property Tax Statistics, this total consisted of a \$125 million reduction in Cook County, a \$136 million reduction in the collar counties, and a \$9 million reduction in the remaining counties. For more information on PTELL, see the Property Tax Extension Limitation Law section on page 27.

### III. ASSESSMENT AND EQUALIZATION

#### Statutory Assessment Levels

The assessment of property is the official act of identifying property within a jurisdiction, listing it, appraising it, and designating its value for tax purposes. In Illinois, all property, excluding farmland and farm buildings, is assessed at 33 1/3% of its “fair cash value.” The Illinois Supreme Court has interpreted “fair cash value” to be the price that *“the property would bring at a voluntary sale where the owner is ready, willing and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so.”*

Although the statutory assessment level is set at 33 1/3%, the 1970 Illinois State Constitution granted counties with populations exceeding 200,000 the option of classifying property for assessment purposes. The constitution provides that “...any such classification shall be reasonable and assessments shall be uniform within each class. The level of assessment or rate of tax of the highest class in the county shall not exceed two and one-half times the level of assessment or rate of tax of the lowest classes in that county.”

Despite this provision, only Cook County elected to classify property for assessment purposes. The Cook County Board passed the ordinance creating assessment classifications in 1974. The underlying principal behind classification was to shift the tax burden away from owner-occupied houses, farms, small apartments and co-ops, thus reducing taxes from one class of property while not severely impacting aggregate local government issues. In its present form, the system includes eleven property classifications that range from 16% to 38%. Table 6, on the following page, provides a list of the eleven classifications and includes their associated assessment levels.

**Table 6: COOK COUNTY PROPERTY TAX ASSESSMENT CLASSIFICATIONS**

<u>Class</u>	<u>Description</u>	<u>Assessment Level</u>
1	Unimproved Real-Estate	22 percent
2	Residential, Farms, Small Apartments, Co-Ops	16 percent
3	Other Residential Property	33 percent
4	Non-Residential Property (Not-for-Profit)	30 percent
5a	Commercial Property	38 percent
5b	Industrial Property	36 percent
6b	Industrial Property (newly constructed or rehabilitated buildings)	16 percent; for 10 years after which it reverts to the applicable classification under the ordinance
7a	Commercial Property (newly constructed or rehabilitated commercial property in an area in need of development (more than \$2 million)	16 percent; for 10 years after which it reverts to the applicable classification under the ordinance
7b	Commercial Property (newly constructed or rehabilitated commercial property in an area in need of development (more than \$2 million)	16 percent; for 10 years after which it reverts to the applicable classification under the ordinance
8	Commercial or Industrial Real-Estate (located in a severely blighted area)	16 percent; for 12 years after which it reverts to the applicable classification under the ordinance
9	Residential Real-Estate (multi-family for low to moderate income persons)	16 percent; for an initial 10 year period; renewable for two additional 10 year period

SOURCE: Illinois Department of Revenue – 1999 Property Tax Statistics

### Farmland Assessment

When attempting to ensure fairness in the tax system, policymakers must confront the question of ability to pay. Is ability to pay based on wealth or income? Although the two are similar, differences exist and farmers epitomize the distinction. Farmers are property rich and, relative to that property, income poor.

Because they are property rich, farmers spend a greater proportion of what they make for property taxes. The value of goods and services produced in Illinois (the nominal Illinois Gross State Product) in 2001 was \$475.5 billion. Total property tax extensions for 2001 were \$16.9 billion, or roughly 3.6% of the Gross State Product. In the same year farmers sold \$7.3 billion in crops and livestock, and the property taxes paid by farmers were approximately \$613 million, or 8.4% of total agricultural production. For the period 1997 – 2001, property taxes comprised 4.1% of total personal income in Illinois. However, property taxes accounted for 38.1% of farm personal income.

### Agricultural Economic Value

Unlike other property, farm property is not assessed based on its traditional market value. Instead, it is assessed according to its ability to produce income or its “agricultural economic value.” The Department of Revenue applies a complex formula that examines soil productivity, market conditions, production costs, and interest rates as a means of identifying this value.

The process of determining agricultural economic value begins with the University of Illinois – College of Agriculture rating each soil type found in Illinois. This rating is based on each soil type’s capability of producing crops, and is known as the “soil productivity index.” This soil capability data is combined with information regarding average crop yields, crop prices, rotation practices, and farm product prices as a means of calculating a gross income per acre. Production costs per acre are then calculated and subtracted from the gross income per acre to determine the net income per acre. This income is capitalized by dividing net income by the most recent five-year average Federal Land Bank farmland mortgage interest rate. This amount represents the estimated agricultural economic value and is equalized at 33 1/3% to account for the statutory assessment level.

### The Farm Economy and Farmland Assessment Changes

In the Commission’s 2001 report, net farm income was analyzed and found to fluctuate from year-to-year. Table 7 reveals that that this trend continues. Between the years of 1991 and 2001, per farm net income ranged from a low of \$10,951 in 1991 to a high of \$33,063 in 1996.

<u>Year</u>	<u>Total (in millions)</u>	<u>Per Farm</u>
1991	898	10,951
1992	1,825	22,531
1993	1,607	19,840
1994	2,144	26,800
1995	846	10,575
1996	2,612	33,063
1997	2,183	27,633
1998	1,476	18,684
1999	1,081	13,684
2000	1,502	19,256
2001	1,604	21,105

**SOURCE: Illinois Department of Agriculture, U.S. Department of Agriculture**

The inconsistency regarding net farm income arises from the fact that farmers keep their books on a cash basis. In some years, farmers complete the fiscal year without selling their crop as a means of seeking a more competitive price. During these years, net farm income decreases. The following year, however, farmers may choose to sell their crop early, therefore resulting in a doubling of income during a given year. As a result, a more accurate means of examining net farm income involves averaging net farm income over five years. Table 8 illustrates how averaging net farm income over five year increments provides a more accurate reflection, as it avoids the inherent peaks and valleys.

<b>TABLE 8. NET FARM INCOME, FIVE YEAR RUNNING AVERAGE</b>		
<u>Years</u>	<u>5 Year Average (in millions)</u>	<u>Per Farm</u>
1991-1995	1,464	18,119
1992-1996	1,807	22,529
1993-1997	1,878	23,539
1994-1998	1,852	23,327
1995-1999	1,640	20,702
1996-2000	1,771	22,472
1997-2001	1,569	20,066

SOURCE: Illinois Department of Agriculture; Illinois Agricultural Statistics,  
U.S. Department of Agriculture; Economic Research Service (ERS)

Between 1991 and 2001, the number of Illinois farms fell from 82,000 to 76,000, a 7% decrease in total farms. Over this same period, the per-acre value of farmland and buildings increased from \$1,459 to \$2,290 resulting in an increase of approximately 57%. These statistics stand in stark contrast to the trends experienced between 1978 and 1988, when the number of Illinois farms decreased by 20% and the per-acre value of farmland and buildings decreased by roughly 22%. Table 9, on the following page, illustrates the changes in the number of farms and per-acre value.

**TABLE 9. TOTAL NUMBER OF ILLINOIS FARMS AND ASSOCIATED  
PER ACRE NOMINAL VALUE  
(1991 - 2001)**

<u>Year</u>	<u>Number of Farms</u>	<u>*Value Per Acre</u>
1991	82,000	1,459
1992	81,000	1,536
1993	80,000	1,548
1994	80,000	1,670
1995	80,000	1,820
1996	79,000	1,900
1997	79,000	1,980
1998	79,000	2,130
1999	79,000	2,220
2000	78,000	2,260
2001	76,000	2,290

**\*This figure includes farmland and buildings in nominal dollars.**

**SOURCE: Illinois Department of Agriculture; Illinois Agricultural Statistics, U.S. Department of Agriculture; Economic Research Service (ERS) and National Agriculture Statistics Service**

Between 1991 and 2001, the equalized assessed value of farm property increased by 60.3% increasing from \$5.5 billion to \$8.8 billion. Once again, this trend is different than that experienced between 1977 and 1987. Over that period, equalized assessed value decreased by 16% falling from \$8.2 billion to \$6.9 billion.

Although the Statewide equalized assessed value of farm property increased, disparities in valuation exist between the various sections of the State. Between 1991 and 2001, only three counties witnessed a decrease in farm-equalized assessments. The counties that saw a decrease in farm-equalize assessments were Cook (-28.4%), DuPage (-46.8%), and Madison (-41.7%) counties. The remaining ninety-nine counties experienced an increase in equalized assessed value. These increases ranged from 14.6% in Lake County to 285.6% in St. Clair County. Despite these figures, total increases and decreases in equalized assessed value impact counties differently based on the composition of the tax-base with regards to the different types of property.

Appendix 8, attached, compares the changes in the farm property tax base to changes in extensions and tax rates by county.



## Equalization

According to the Illinois Department of Revenue: “Equalization is the application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average to the same percentage of market value.” In Illinois, the equalization factor (multiplier) is designed to ensure that the statutory 33 1/3% assessment level is reached. This goal is important as it provides assessment equity between the diverse counties located throughout the State.

The most significant feature in the recent history of equalization has been the increasing use of township multipliers, an essential part of the equalization process. Township level multipliers have brought about a vast improvement in the equalization process. In 2000, eighty-three of Illinois’ 102 counties received final equalization factors of 1.0000. Appendix 9, attached, shows the general course of aggregate county multipliers statewide for assessment years 1993-2000.

The multiplier varies depending on which portion of the State is in question. Between 1993 and 2000, the multiplier applied in Cook County increased from 2.1407 to 2.1813 resulting in an overall increase of approximately 2%. The very existence of classification guarantees a high multiplier because the property mix ensures that Cook County’s aggregate assessment levels do not approach 33 1/3%. Over this same time period, the multiplier associated with the collar counties and downstate remained almost unchained.

It must be emphasized that equalization from county to county, does not guarantee equitable assessments within a county, only good assessment does that. Instead, the multiplier’s goal is to create equity between counties, as well as in taxing districts that lie in more than one county. The multiplier is intended to provide a uniform and comparable basis for state school aid distribution, other grant-in-aid programs, and for the application of tax rate and bonded indebtedness limitations to units of local government.

## IV. PROPERTY TAX RELIEF IN ILLINOIS

Illinois has not been idle in the area of property tax relief. During the 1970s and early 1980s, actions by State lawmakers removed nearly \$18 billion from the local property tax base. Approximately half of this was the result of the abolition of the tax on personal property mandated by the 1970 Constitution. Revenues lost to local governments as a result of the abolition of the tax on corporate personal property were replaced by state revenues from a 2.5% corporate income tax surcharge and a tax of 0.8% on the invested capital of public utilities. These State taxes were created specifically to replace the corporate personal property tax.

Illinois property tax relief efforts have focused on the assessment side of the tax cycle and tax extension limitation. In addition, the state has created a series of state-funded programs to provide residential property with additional relief.

### Property Tax Exemptions

Under Illinois law, general tax-exempt status is accorded numerous organizations and institutions. These include school property, property used for religious purposes, Federal, State and local government property, charitable institutions, housing authorities, certain parks or conservation districts, public building cooperatives, not-for-profit retirement and nursing homes and certain veterans' organizations.

Aside from these general exemptions, a number of partial exemptions and special assessments have been enacted to provide homeowner relief, promote pollution control and conservation, and encourage property maintenance and rehabilitation. These measures have had a significant impact on the local tax base and have resulted in a shift in the tax burden. The partial exemptions include the following:

- ***General Homestead Exemption*** - A general homestead exemption is available on residential property that is owner-occupied and apartment buildings and life care facilities operated as cooperatives. In 2001, the amount of the exemption was limited to the increase in the current year's equalized assessed value above the 1977 equalized assessed value, up to a maximum of \$3,500 (\$4,500 in Cook County). Over 1.9 million Illinois homeowners received a general homestead exemption, resulting in a valuation reduction in excess of \$6.7 billion in 2001. In 2004, the General Homestead Exemption maximum was raised to \$5,000 for all counties.
- ***Senior Citizens Homestead Exemption*** - A homestead exemption is available for property occupied by a person 65 years of age or older. This exemption includes residences left unoccupied after the owner enters a nursing home or life care facility that qualifies as a cooperative. Unlike the general homestead exemption, this exemption is not tied to increases in assessment. Rather, the exemption reduced the

equalized assessed value by \$2,000 (\$2,500 in Cook County). In 2001, 424,172 senior citizens' exemptions were granted yielding a valuation reduction of over \$838 million. In 2004, this exemption was raised to \$3,000 for all counties.

- ***Homestead Improvement Exemption*** – Up to \$75,000 (\$45,000 prior to January 1, 2004) of increased total value added to an existing residence may be exempt for four years from completion and occupation of the structure or the next general assessment of the property, whichever is later. In 2001, 263,065 homestead improvement exemptions were allowed, resulting in a valuation loss of \$393 million.
- ***Disabled Veterans' Exemption*** - This exemption is for up to \$58,000 of the assessed value of housing adapted for veterans' service-related disabilities. Qualified housing must have been purchased or constructed with the aid of federal funds. Spouses or unmarried surviving spouses living in qualified dwellings are also eligible for the exemption. The exemption requires annual certification by the Department of Veterans Affairs. In 2001, 232 disabled veterans' exemptions were granted, resulting in a valuation loss of approximately \$10.2 million.
- ***Senior Citizens Assessment Freeze Homestead Exemption*** – This exemption is available to persons 65 years or older, with a taxable income less than \$40,000 who are responsible for property taxes on an owner occupied property (house). In addition, single-family residences, apartment buildings, and life-care facilities, which meet the previous conditions, are also eligible for the exemption. The amount of the exemption is dependent upon the equalized assessed value of the base year (equalized assessed value of the year prior to which the applicant become eligible for the exemption) and the equalized assessed value of the taxable year. The amount of the exemption would equal the difference between the equalized assessed value of the taxable year and base year. In 2001, 196,659 such exemptions were issued which resulted in a \$1.0 billion reduction in equalized assessed value. The average exemption was \$5,116.
- ***Veterans Organization Assessment Freeze*** – Effective January 1, 2000, this program allows qualified veterans organizations to freeze the assessed value of the real property it owns and on which is located the principal building for the post, camp, or chapter. The assessed value is frozen by the CCAO at 15% of the 1999 assessed value for the property that qualifies in tax year 2000, or 15% of the assessed value for the property for the tax year that the property first qualifies after tax year 2000.

Several types of property in Illinois are given special assessment procedures. These include the following:

- ***Solar Energy Systems*** - A solar energy system installed on real property is allowed an alternative valuation. Assessment of such equipment is done at the value of the equipment, or of conventional equipment, whichever is less.
- ***Model Homes, Townhomes, and Condominium Units*** - Display or demonstration houses, townhomes, or condominiums are also to be assessed at the same level the property was assessed at prior to the construction of such house, townhome, or condominium. The display dwelling would no longer be eligible for special assessment if sold or occupied, or used for another purpose. The special valuation may be applied for no more than 10 years.
- ***Subdivisions*** - In counties with less than 3,000,000 inhabitants, improvements to land over 10 acres in size which has been platted or subdivided, do not increase its assessed value. Rather, the property is assessed at the level appropriate for its prior purpose. The special assessment ends when the lot is sold, a habitable structure is completed, or the property is used.
- ***Historical Residences*** - The valuation of a single or a multi-family, owner-occupied, residence, which has been issued a certificate of rehabilitation by the Department of Historic Preservation, may be frozen for eight years. This freeze in assessment is granted at the discretion of a taxing district. After the eight-year valuation period expires, the assessment increases by 25% of the adjusted value due to the rehabilitation in the first year, 50% in the second year, and 75% in the third year. The property is assessed at its fair cash value in the fourth year.
- ***Open Space Land*** - A land area, which is 10 acres or larger and which has been used to promote conservation of natural resources or enhancement of scenic resources (including golf courses), would be valued at the price it would bring by a buyer for use as open space. If the property is converted to other use, the prior three years of the difference in tax levels must be made up, plus 5% interest.
- ***Sport Stadiums*** - In municipalities with more than 2,000,000 inhabitants, sports stadiums with a seating capacity between 18,000 and 28,000 and constructed for the purpose of holding professional sporting events, are assessed at 20% of their fair cash value (4 times annual net income). However, property taxes can not be less than \$600,000 in the base year, first year after the construction of the new stadium, \$735,000 the next year, \$870,000 the following year, and \$1,000,000 each year thereafter.
- ***Pollution Control Facilities*** - The Department of Revenue assesses certified pollution control facilities at a rate of 33 1/3% of salvage value, which in turn is approximately 1.5% of depreciated value.

- ***Coal-Fueled Low Sulfur Dioxide Emission Devices*** - This assessment applies to devices certified by the Illinois Pollution Control Board, which are intended to burn locally available coal without the need for additional sulfur abatement. It includes all machinery and equipment of coal gasification facilities. These devices are assessed at 33 1/3% of salvage value.

Partial exemptions, for which data are available to determine participation levels, removed \$8.9 billion in equalized assessed valuation from the tax base in 2001. Although estimates for the removal of tax base attributable to many of these exemptions cannot be calculated, it is clear that the major impact is the result of the general homestead exemptions, which accounted for \$6.7 billion. (Appendix 10, attached, lists the number of homestead exemptions and valuation reduction by county.)

### State Property Tax Relief Programs

Illinois has its own circuit breaker program, property tax deferral system, and income tax credit program. These are discussed in greater detail below.

Illinois' "circuit breaker" tax relief program is a state-financed credit that provides relief to the elderly and disabled when their property tax to income ratio exceeds a predetermined point. It began in 1972, with the adoption of The Senior Citizens and Disabled Persons Property Tax Relief Act (Public Act 77-2059). According to Illinois Statute, the purpose of this Act was to provide incentives to low income senior citizens and disabled persons to acquire and retain private housing, relieve those citizens from the burdens of extraordinary property taxes against their increasingly restricted earning power, and reduce the need for public housing.

As of March 1, 2004, the maximum income level was \$21,218 for a household containing one person, \$28,480 for a household containing two persons, or \$35,740 for a household containing three or more persons. In 2003, The Circuit Breaker Property Tax Relief Program serviced 268,189 participants and provided over \$52.5 million of relief to Illinois senior citizens. (For a more detailed discussion of the "circuit breaker" program, see the Commission's October 2000 report titled Senior Citizens Tax Relief Programs.)

The Senior Citizens Tax Deferral Program allows persons 65 years of age and older who have total household income of less than \$40,000 and meet certain other qualifications to defer all or part of the real estate taxes and special assessments on their principle residences. The deferral is similar to a loan against the property's market value. A lien is filed on the property in order to ensure repayment of the deferral. The State pays the property taxes and then recovers the money plus 6% annual interest when the property is sold. The deferral must be repaid one year after the taxpayer's death or ninety days after the property is sold, transferred, or ceases to qualify for the program. The maximum amount that can be deferred including interest and lien fees is 80% of

the taxpayer's equity interest in the property. In 2001, the Senior Citizens Tax Deferral Program serviced 1,706 participants and provided \$3.6 million in taxes deferred and lien fees.

The State's income tax credit program is considerably more expensive and has much greater participation. All Illinois homeowners, regardless of their income levels, are allowed a credit equal to 5% of the taxpayer's residential property tax bill. The tax credit was worth \$383.6 million in FY 2004.

### Business Property Tax Relief

There are two types of economic development tax abatements in Illinois. The first abatement is a general, property tax abatement for industrial and commercial firms. Industrial or commercial firms that move to Illinois and are newly created or expanded can seek abatement of property taxes for up to 10 years. Total taxes abated cannot exceed \$4 million. The second economic development tax abatement is for enterprise zones. Businesses can receive property tax abatement, if they are located in an enterprise zone, by seeking abatement of taxes on any improvements made to their property. In 2001, there were property tax abatements of \$41.9 million in 77 enterprise zones. More than half of the total abatement, \$24.0 million, was for taxes levied by elementary and secondary school districts and colleges.

As noted earlier, the Cook County classification system provides lower assessment levels for eligible properties. Some examples of such properties are: industrial property located in an enterprise zone and used for manufacturing, newly constructed or rehabilitated commercial property, and commercial and industrial real estate in blighted areas.

Businesses can receive breaks on property taxes from other programs, as well. As mentioned earlier in the discussion of special exemptions, property taxes on pollution control equipment and on devices that burn Illinois coal without producing sulfur dioxide are not based on the cost of the equipment. The Illinois Pollution Control Board must certify the properties, which are then assessed by the Department of Revenue based on 33 1/3% of salvage value.

Tax Increment Finance (TIF) districts represent another tax break, though not one that would save businesses money. Rather, it changes what the tax money is used for. As originally conceived, TIF districts allowed municipal governments to identify a section of the municipality as blighted and in need of rehabilitation. Assessments within the district would be frozen at their existing levels and the municipality would sell bonds to improve public infrastructure. Tax dollars can also be used to acquire and demolish property so as to encourage private development that would aid in increasing assessed value. The property taxes resulting from the increased assessed value are used to repay

the bonds. The TIF zone will exist until all bond related expenses have been repaid, at which time the TIF zone will be dissolved by ordinance.

### Property Tax Extension Limitation Law

Another effort by the legislature to provide property tax relief was the passage of the Property Tax Extension Limitation Law. When the law was originally passed in 1991, it only affected the taxing districts of the collar counties (DuPage, Kane, Lake, McHenry and Will). Since 1991, Cook County (1995) and 33 downstate counties have become subject to PTELL.

The downstate counties include Adams, Boone, Bureau, Champaign, Christian, DeKalb, Franklin, Jackson, Jefferson, JoDaviess, Kankakee, Kendall, LaSalle, Lee, Livingston, Logan, Macoupin, Marion, McDonough, Menard, Monroe, Morgan, Randolph, Sangamon, Schuyler, Shelby, Stephenson, Tazewell, Union, Washington, Whiteside, Williamson, and Winnebago.

The law limits the growth in a taxing district's amount of property tax extension. The growth in the property tax extension is limited to 5% or the increase in the Consumer Price Index (CPI), whichever is less. The limitation on the increase in property tax extension protects taxpayers from increasing tax bills resulting solely from rapidly increasing market values.

It should be noted that this law does not cap an individual taxpayer's tax bill; rather the law limits the amount of property tax extensions a taxing district can receive. The law also only applies to non-home rule units. Home rule units are able to raise their tax rates in order to produce the revenues necessary to meet their levy targets, regardless of reductions in the equalized assessed value due to tax relief legislation.

In 2000, PTELL reductions totaled over \$270 million statewide. A county-by-county examination of PTELL reductions can be seen in Table 10 on the following page.

**TABLE 10. 2000 PTELL DOLLAR REDUCTION**

	<u>Total</u>	<u>Schools</u>	<u>Cities</u>	<u>Township &amp; Road Districts</u>	<u>County</u>	<u>Other Districts</u>
Statewide	\$ 270,511,216	\$ 224,978,177	\$ 7,267,640	\$ 3,799,079	\$ 5,410,644	\$ 29,055,675
Cook County	\$ 125,207,015	\$ 112,370,610	\$ 3,332,907	\$ 666,444	\$ -	\$ 8,837,054
Collar Counties	\$ 135,874,013	\$ 106,075,292	\$ 3,479,680	\$ 2,135,792	\$ 4,810,936	\$ 19,372,313
Rest of State	\$ 9,430,188	\$ 6,532,276	\$ 455,053	\$ 996,842	\$ 599,708	\$ 846,309
Adams	None reported	—	—	—	—	—
Boone	124,084	58,434	5,372	11,223	—	49,056
Bureau	None reported	—	—	—	—	—
Champaign	817,946	537,905	78,259	133,634	—	68,147
Christian	48,085	29,371	9,231	4,677	1,703	3,103
Cook	125,207,015	112,370,610	3,332,907	666,444	—	8,837,054
DeKalb	39,617	19,880	1,944	8,347	—	9,446
DuPage	43,577,930	36,268,532	1,132,906	744,897	—	5,431,595
Franklin	104,804	103,884	—	714	—	205
Jackson	1,303,924	926,743	9,929	24,722	323,789	18,741
Jefferson	12,260	6,693	—	1,812	—	3,755
Jo Daviess	109,231	47,309	3,550	39,531	—	18,842
Kane	15,488,149	11,986,231	642,588	232,564	145,811	2,480,955
Kankakee	344,961	62,610	32,958	98,356	—	151,037
Kendall	1,217,483	972,457	961	81,520	5,209	157,335
Lake	35,623,877	27,995,246	789,453	74,349	841,563	5,923,267
LaSalle	710	—	—	—	—	710
Lee	22,319	9,880	440	9,571	—	2,428
Livingston	26,938	16,277	—	10,424	—	236
Logan	211,880	133,974	9,490	52,297	—	16,119
Macoupin	201,743	40,073	79,141	73,587	—	8,942
Marion	92,986	15,470	2,338	20,501	44,232	10,446
McDonough	571,021	491,985	1,521	38,082	34,446	4,988
McHenry	15,812,099	12,319,154	565,602	463,812	58,918	2,404,613
Menard	126,129	42,976	1,786	77,938	—	3,430
Monroe	48,945	4,921	3,177	12,968	15,253	12,626
Morgan	129,122	98,865	13,907	13,899	—	2,452
Randolph	149,333	12,222	40,594	96,517	—	—
Sangamon	583,532	401,288	29,126	46,020	17,636	89,461
Schuyler	22,538	19,526	—	3,012	—	—
Shelby	528	528	—	—	—	—
Stephensen	297,418	169,703	3,038	82,373	8,755	33,549
Tazewell	1,502,529	1,388,217	57,858	14,922	—	41,532
Union	194,859	46,218	14,786	18,853	113,138	1,863
Washington	29,621	17,878	4,692	843	—	6,208
Whiteside	None reported	—	—	—	—	—
Will	25,371,958	17,506,129	349,132	620,170	3,764,644	3,131,883
Williamson	431,982	344,695	50,956	—	13,657	22,674
Winnebago	663,658	512,293	—	20,499	21,889	108,976

Source: Department of Revenue - 2000 Illinois Property Tax Statistics



## V. CONCLUSION

In conclusion, various analyses presented earlier in this report reveal numerous trends regarding the property tax in Illinois. Between 1997 and 2001, the Illinois property tax base (as measured by equalized assessed value) increased by over 38%, while property tax extensions increased by approximately 20%. This was a welcome occurrence for Illinois local governments, as they are more reliant on the property tax than are local governments in most other states. In FY 2001, the property tax accounted for 37.2% of local government revenue in Illinois while it comprised only 27.5% nationally.

Aggregate property tax rates remained at approximately 8% between 1997 and 2001. Though property tax rates have been stable, Illinois continues to be one of the highest property tax states in the nation. Illinois was ranked twelfth highest when property taxes per \$1,000 of personal income were compared. Illinois residents paid \$40.68 in property taxes per \$1,000 of personal income, which was approximately 35% higher than the national average of \$30.80.

Between 1991 and 2001, the number of Illinois farms decreased by 7% and the per-acre value of farm property increased from \$1,459 to \$2,290 yielding an increase of approximately 57%. These figures are much different than those experienced between 1978 and 1988, when the number of Illinois farms decreased by 20% and the per-acre value of farm property decreased by roughly 22%. In addition, the equalized assessed value of farm property increased from \$5.5 billion to \$8.8 billion between 1991 and 2001. In contrast, the equalized assessed value of property decreased from \$8.2 billion to \$6.9 billion between 1977 and 1987.

In addition, 2.8 million Illinois residents benefited from the numerous property tax relief programs. Partial exemptions, for which data is available to determine participation levels, removed \$8.9 billion in equalized assessed value from the tax base in 2001. Although the majority of savings were experienced through the General Homestead Exemption, other programs benefited senior citizens, veterans, and businesses. In fact, senior citizens benefited from the Senior Citizens Homestead Exemption, the Senior Citizens Assessment Freeze Homestead Exemption, the Illinois "Circuit Breaker" Tax Relief Program, and the Senior Citizens Tax Deferral Program. Veterans benefited from Disabled Veterans' Exemption and the newly created Veterans Organization Assessment Freeze.

## **APPENDIX 1.**

### **THE PROPERTY TAX CYCLE**

#### ASSESSOR

Assesses property as of January 1st of the assessment year

In counties with less than 600,000 inhabitants, deliver assessment books to supervisor of assessments by April 15th

In counties with more than 600,000 inhabitants but less than 3,000,000, deliver assessment books to supervisor of assessment by November 15th

#### SUPERVISOR OF ASSESSMENTS

Reviews assessments and makes necessary changes

Mails change notices and publishes changes by December 31<sup>st</sup>

Prepares and sends tentative abstract to Department of Revenue

Delivers assessment books to board of review by the 3rd Monday in June

#### BOARD OF REVIEW

Finalizes assessments and delivers assessment books to county clerk by September 7 in counties of less than 50,000 inhabitants, by October 7 in counties with more than 50,000 and less than 75,000 inhabitants, by November 7 in counties with more than 75,000 and less than 100,000 inhabitants, and by December 31 in counties with more than 100,000 inhabitants

#### COUNTY CLERK

Reports assessments to Department of Revenue for use in final multiplier

Determines total equalized assessed value for each taxing district, calculates tax rates for each taxing district

Extends taxes on equalized assessed value and enters in Collector's books

Delivers Collector's book to the county treasurer by December 31st

#### COUNTY TREASURER

Prepares tax bill and mails them by May 1st

Collects first installments by June 1st and distributes proportionately to taxing districts

Collects second installments by September 1st and distributes proportionately to taxing districts

Prepares delinquent tax list and sends notice to owner

Obtains judgment in court

Holds lien sale on real estate (treasurer and county clerk)

**Sources: Illinois Revised Statutes, Illinois Department of Revenue.**

**APPENDIX 2. PERCENTAGE SHARE OF EACH COUNTY'S 2001 EQUALIZED ASSESSED VALUATION  
BY CLASS OF PROPERTY AFTER EXEMPTIONS  
(Thousands of Dollars)**

	Total EAV	Residential	%	Farm	%	Commercial	%	Industrial	%	Railroads/ Minerals	%
Statewide	220,330,253	130,528,324	59.2%	8,796,437	4.0%	56,595,619	25.7%	23,525,759	10.7%	884,113	0.4%
Cook County	99,102,430	49,288,711	49.7%	9,171	0.0%	34,826,516	35.1%	14,567,050	14.7%	410,982	0.4%
Collar Counties	68,796,685	51,458,683	74.8%	738,541	1.1%	11,252,352	16.4%	5,299,065	7.7%	48,044	0.1%
Rest of State	52,431,139	29,780,930	56.8%	8,048,726	15.4%	10,516,751	20.1%	3,659,644	7.0%	425,088	0.8%
Adams	698,304	422,413	60.5%	92,879	13.3%	156,771	22.5%	23,388	3.3%	2,853	0.4%
Alexander	40,413	15,941	39.4%	8,702	21.5%	6,104	15.1%	7,242	17.9%	2,424	6.0%
Bond	124,987	58,710	47.0%	44,798	35.8%	15,303	12.2%	3,779	3.0%	2,397	1.9%
Boone	674,983	488,119	72.3%	85,944	12.7%	64,298	9.5%	35,557	5.3%	1,065	0.2%
Brown	49,142	15,288	31.1%	23,559	47.9%	10,095	20.5%	0	0.0%	200	0.4%
Bureau	504,791	199,088	39.4%	197,985	39.2%	90,353	17.9%	10,427	2.1%	6,938	1.4%
Calhoun	45,217	16,624	36.8%	21,303	47.1%	7,286	16.1%	0	0.0%	4	0.0%
Carroll	249,615	144,966	58.1%	70,564	28.3%	26,128	10.5%	3,460	1.4%	4,497	1.8%
Cass	112,156	44,524	39.7%	42,154	37.6%	23,997	21.4%	0	0.0%	1,481	1.3%
Champaign	2,304,412	1,320,565	57.3%	229,441	10.0%	706,582	30.7%	39,417	1.7%	8,407	0.4%
Christian	393,205	165,505	42.1%	149,354	38.0%	55,214	14.0%	17,042	4.3%	6,091	1.5%
Clark	154,692	78,817	51.0%	48,672	31.5%	23,979	15.5%	2,352	1.5%	871	0.6%
Clay	105,922	38,476	36.3%	33,036	31.2%	22,989	21.7%	6,207	5.9%	5,214	4.9%
Clinton	343,759	230,638	67.1%	51,338	14.9%	50,768	14.8%	6,977	2.0%	4,039	1.2%
Coles	526,425	270,868	51.5%	108,094	20.5%	125,305	23.8%	19,826	3.8%	2,332	0.4%
Cook	99,102,430	49,288,711	49.7%	9,171	0.0%	34,826,516	35.1%	14,567,050	14.7%	410,982	0.4%
Crawford	214,936	75,137	35.0%	42,958	20.0%	21,585	10.0%	71,521	33.3%	3,736	1.7%
Cumberland	91,836	44,848	48.8%	36,834	40.1%	7,737	8.4%	1,375	1.5%	1,042	1.1%
DeKalb	1,356,157	820,158	60.5%	191,626	14.1%	285,775	21.1%	54,005	4.0%	4,593	0.3%
DeWitt	463,136	98,796	21.3%	92,072	19.9%	27,054	5.8%	240,105	51.8%	5,111	1.1%
Douglas	290,094	115,419	39.8%	107,137	36.9%	54,880	18.9%	9,136	3.1%	3,522	1.2%
DuPage	25,715,215	18,189,482	70.7%	3,109	0.0%	5,246,934	20.4%	2,264,635	8.8%	11,054	0.0%
Edgar	228,951	72,027	31.5%	128,506	56.1%	16,449	7.2%	10,016	4.4%	1,952	0.9%
Edwards	49,469	19,079	38.6%	17,820	36.0%	5,639	11.4%	4,688	9.5%	2,242	4.5%
Effingham	440,318	226,862	51.5%	68,440	15.5%	127,933	29.1%	11,952	2.7%	5,131	1.2%
Fayette	150,525	61,963	41.2%	54,917	36.5%	20,189	13.4%	9,150	6.1%	4,307	2.9%
Ford	187,294	77,140	41.2%	80,035	42.7%	14,143	7.6%	13,045	7.0%	2,930	1.6%
Franklin	205,969	116,183	56.4%	31,824	15.5%	43,883	21.3%	3,810	1.8%	10,269	5.0%
Fulton	320,712	176,727	55.1%	90,953	28.4%	34,355	10.7%	14,169	4.4%	4,508	1.4%
Gallatin	47,786	13,854	29.0%	24,850	52.0%	3,657	7.7%	2,477	5.2%	2,949	6.2%
Greene	132,730	35,677	26.9%	78,047	58.8%	16,208	12.2%	1,534	1.2%	1,263	1.0%
Grundy	1,369,170	440,755	32.2%	83,573	6.1%	216,010	15.8%	625,409	45.7%	3,422	0.2%
Hamilton	58,817	17,919	30.5%	28,889	49.1%	3,599	6.1%	1,849	3.1%	6,561	11.2%
Hancock	221,168	88,896	40.2%	100,127	45.3%	30,108	13.6%	100	0.0%	1,938	0.9%
Hardin	19,794	10,552	53.3%	5,049	25.5%	1,465	7.4%	2,283	11.5%	445	2.2%
Henderson	95,707	33,154	34.6%	50,292	52.5%	8,061	8.4%	0	0.0%	4,199	4.4%
Henry	620,315	424,063	68.4%	108,271	17.5%	60,539	9.8%	24,057	3.9%	3,384	0.5%
Iroquois	406,635	191,683	47.1%	157,095	38.6%	43,418	10.7%	7,085	1.7%	7,355	1.8%
Jackson	461,547	266,146	57.7%	38,902	8.4%	137,971	29.9%	12,897	2.8%	5,632	1.2%
Jasper	202,004	31,899	15.8%	54,145	26.8%	9,034	4.5%	105,093	52.0%	1,834	0.9%
Jefferson	324,808	135,691	41.8%	65,952	20.3%	96,666	29.8%	16,978	5.2%	9,521	2.9%
Jersey	231,446	146,334	63.2%	46,059	19.9%	37,151	16.1%	1,381	0.6%	521	0.2%
JoDaviess	487,583	271,361	55.7%	139,850	28.7%	59,795	12.3%	12,825	2.6%	3,752	0.8%
Johnson	71,841	41,158	57.3%	21,518	30.0%	7,708	10.7%	0	0.0%	1,457	2.0%
Kane	8,163,404	6,227,653	76.3%	196,831	2.4%	1,146,529	14.0%	585,866	7.2%	6,524	0.1%
Kankakee	1,314,924	793,707	60.4%	159,557	12.1%	283,150	21.5%	70,964	5.4%	7,547	0.6%
Kendall	1,177,398	883,681	75.1%	102,895	8.7%	122,986	10.4%	66,145	5.6%	1,691	0.1%
Knox	617,662	324,668	52.6%	127,798	20.7%	127,251	20.6%	18,587	3.0%	19,359	3.1%
Lake	18,474,400	14,585,517	78.9%	120,079	0.6%	2,986,805	16.2%	775,859	4.2%	6,140	0.0%

APPENDIX 2 (continued)

LaSalle	1,840,013	904,961	49.2%	249,330	13.6%	606,051	32.9%	70,585	3.8%	9,086	0.5%
Lawrence	98,019	48,105	49.1%	26,759	27.3%	15,190	15.5%	2,031	2.1%	5,933	6.1%
Lee	498,250	260,470	52.3%	145,048	29.1%	64,354	12.9%	25,322	5.1%	3,056	0.6%
Livingston	506,866	237,765	46.9%	181,978	35.9%	72,833	14.4%	10,354	2.0%	3,936	0.8%
Logan	381,954	175,377	45.9%	143,728	37.6%	52,757	13.8%	5,045	1.3%	5,048	1.3%
McDonough	295,740	127,539	43.1%	105,724	35.7%	54,783	18.5%	4,355	1.5%	3,338	1.1%
McHenry	5,802,973	4,613,464	79.5%	192,153	3.3%	679,877	11.7%	302,958	5.2%	14,521	0.3%
McLean	2,467,640	1,453,170	58.9%	268,510	10.9%	711,548	28.8%	28,762	1.2%	5,649	0.2%
Macon	1,263,558	749,899	59.3%	132,403	10.5%	307,316	24.3%	62,639	5.0%	11,301	0.9%
Macoupin	404,573	242,890	60.0%	106,862	26.4%	46,631	11.5%	2,514	0.6%	5,676	1.4%
Madison	2,897,620	2,068,074	71.4%	37,382	1.3%	567,543	19.6%	211,946	7.3%	12,675	0.4%
Marion	271,118	144,410	53.3%	43,826	16.2%	58,528	21.6%	9,943	3.7%	14,410	5.3%
Marshall	181,818	77,522	42.6%	73,295	40.3%	20,446	11.2%	7,908	4.3%	2,647	1.5%
Mason	160,186	73,862	46.1%	47,402	29.6%	13,927	8.7%	22,845	14.3%	2,150	1.3%
Massac	142,349	68,345	48.0%	21,228	14.9%	19,316	13.6%	31,552	22.2%	1,909	1.3%
Menard	177,901	106,708	60.0%	58,469	32.9%	10,713	6.0%	471	0.3%	1,540	0.9%
Mercer	186,023	91,463	49.2%	78,085	42.0%	16,189	8.7%	285	0.2%	0	0.0%
Monroe	449,235	322,842	71.9%	57,404	12.8%	61,011	13.6%	6,136	1.4%	1,842	0.4%
Montgomery	310,301	116,052	37.4%	88,751	28.6%	53,143	17.1%	45,194	14.6%	7,161	2.3%
Morgan	418,518	211,066	50.4%	110,415	26.4%	66,808	16.0%	25,986	6.2%	4,244	1.0%
Moultrie	186,402	71,039	38.1%	89,077	47.8%	22,421	12.0%	1,957	1.0%	1,907	1.0%
Ogle	1,199,231	459,472	38.3%	166,791	13.9%	68,150	5.7%	499,880	41.7%	4,937	0.4%
Peoria	2,279,283	1,521,107	66.7%	106,526	4.7%	541,316	23.7%	102,654	4.5%	7,681	0.3%
Perry	144,123	72,865	50.6%	34,679	24.1%	21,812	15.1%	5,965	4.1%	8,802	6.1%
Piatt	271,564	139,233	51.3%	106,949	39.4%	20,629	7.6%	1,551	0.6%	3,202	1.2%
Pike	158,288	54,101	34.2%	78,265	49.4%	19,655	12.4%	3,909	2.5%	2,359	1.5%
Pope	28,012	10,585	37.8%	16,281	58.1%	318	1.1%	0	0.0%	827	3.0%
Pulaski	26,363	9,161	34.7%	9,368	35.5%	3,097	11.7%	2,982	11.3%	1,756	6.7%
Putnam	104,144	52,106	50.0%	29,088	27.9%	10,843	10.4%	11,404	11.0%	704	0.7%
Randolph	300,316	142,720	47.5%	55,667	18.5%	36,244	12.1%	59,273	19.7%	6,412	2.1%
Richland	157,023	76,541	48.7%	29,382	18.7%	36,675	23.4%	12,391	7.9%	2,034	1.3%
Rock Island	1,785,485	1,099,337	61.6%	64,665	3.6%	434,601	24.3%	183,033	10.3%	3,850	0.2%
St. Clair	2,386,358	1,413,454	59.2%	218,775	9.2%	672,139	28.2%	60,952	2.6%	21,039	0.9%
Saline	167,508	80,746	48.2%	25,644	15.3%	38,618	23.1%	17,710	10.6%	4,790	2.9%
Sangamon	2,703,166	1,734,825	64.2%	199,912	7.4%	748,761	27.7%	9,119	0.3%	10,549	0.4%
Schuyler	67,696	26,601	39.3%	33,076	48.9%	6,623	9.8%	624	0.9%	771	1.1%
Scott	56,017	21,232	37.9%	25,966	46.4%	3,044	5.4%	5,058	9.0%	717	1.3%
Shelby	253,327	99,226	39.2%	103,647	40.9%	23,162	9.1%	24,108	9.5%	3,185	1.3%
Stark	97,426	28,853	29.6%	61,354	63.0%	4,095	4.2%	2,917	3.0%	207	0.2%
Stephenson	551,753	331,959	60.2%	111,016	20.1%	91,337	16.6%	16,270	2.9%	1,170	0.2%
Tazewell	1,691,752	1,166,617	69.0%	126,622	7.5%	340,848	20.1%	52,968	3.1%	4,698	0.3%
Union	110,885	55,182	49.8%	34,059	30.7%	18,232	16.4%	731	0.7%	2,681	2.4%
Vermilion	747,434	371,171	49.7%	144,253	19.3%	185,377	24.8%	40,465	5.4%	6,168	0.8%
Wabash	103,735	55,084	53.1%	22,315	21.5%	17,331	16.7%	4,812	4.6%	4,194	4.0%
Warren	228,300	73,624	32.2%	121,491	53.2%	27,717	12.1%	1,130	0.5%	4,338	1.9%
Washington	154,193	68,407	44.4%	50,112	32.5%	22,879	14.8%	5,466	3.5%	7,329	4.8%
Wayne	123,214	42,954	34.9%	55,967	45.4%	17,078	13.9%	2,248	1.8%	4,966	4.0%
White	114,042	43,292	38.0%	37,500	32.9%	16,595	14.6%	7,861	6.9%	8,794	7.7%
Whiteside	640,290	415,482	64.9%	105,817	16.5%	90,649	14.2%	23,656	3.7%	4,684	0.7%
Will	10,640,694	7,842,567	73.7%	226,368	2.1%	1,192,207	11.2%	1,369,748	12.9%	9,804	0.1%
Williamson	595,279	347,003	58.3%	44,987	7.6%	164,895	27.7%	33,750	5.7%	4,644	0.8%
Winnebago	3,313,520	2,311,999	69.8%	80,366	2.4%	626,709	18.9%	291,919	8.8%	2,527	0.1%
Woodford	544,571	338,354	62.1%	138,694	25.5%	56,247	10.3%	10,696	2.0%	580	0.1%

Source: Illinois Department of Revenue, Tax Year 2001 Illinois Property Tax Statistics

APPENDIX 3. PERCENTAGE CHANGE IN EQUALIZED ASSESSED VALUATION BY PROPERTY CLASS, BY COUNTY (1997 - 2001)										
County	1997		2001		% Change Total EAV	% Change Residential	% Change Farm	% Change Commercial	% Change Industrial	% Change Rail/Mineral
	Total EAV (000's)	Total EAV (000's)	Total EAV (000's)	Total EAV (000's)						
Statewide	\$ 173,812,593	\$ 220,330,253			26.8%	33.1%	12.3%	23.4%	10.6%	11.0%
Cook County	\$ 77,577,277	\$ 99,102,430			27.7%	41.2%	-15.4%	19.4%	10.5%	29.5%
Collar Counties	\$ 53,024,178	\$ 68,796,685			29.7%	30.2%	12.8%	34.2%	19.7%	20.9%
Rest of State	\$ 43,211,139	\$ 52,431,139			21.3%	26.1%	12.3%	26.4%	0.0%	-3.3%
Adams	\$ 602,412	\$ 698,304			15.9%	16.5%	9.7%	19.5%	5.3%	74.5%
Alexander	\$ 38,349	\$ 40,413			5.4%	21.8%	7.4%	18.2%	-0.5%	-48.6%
Bond	\$ 104,683	\$ 124,987			19.4%	25.7%	20.0%	20.9%	-18.4%	-28.8%
Boone	\$ 549,043	\$ 674,983			22.9%	27.5%	12.3%	18.0%	3.8%	4.3%
Brown	\$ 41,020	\$ 49,142			19.8%	31.4%	9.0%	36.4%	-	-45.5%
Bureau	\$ 415,824	\$ 504,791			21.4%	21.9%	14.7%	34.3%	36.5%	38.5%
Calhoun	\$ 37,610	\$ 45,217			20.2%	34.9%	14.2%	9.9%	-	33.3%
Carroll	\$ 197,155	\$ 249,615			26.6%	34.5%	11.1%	32.4%	-1.0%	73.5%
Cass	\$ 97,774	\$ 112,156			14.7%	18.4%	4.1%	27.6%	-	73.6%
Champaign	\$ 1,833,529	\$ 2,304,412			25.7%	27.8%	12.8%	28.0%	13.5%	-15.2%
Christian	\$ 335,481	\$ 393,205			17.2%	28.3%	9.6%	17.2%	6.7%	-14.9%
Clark	\$ 122,860	\$ 154,692			25.9%	42.4%	7.8%	26.3%	41.9%	-49.7%
Clay	\$ 91,808	\$ 105,922			15.4%	29.5%	-2.6%	21.6%	53.5%	0.2%
Clinton	\$ 273,859	\$ 343,759			25.5%	33.0%	14.7%	34.7%	-40.9%	-34.3%
Coles	\$ 461,055	\$ 526,425			14.2%	18.7%	11.2%	15.6%	-19.8%	-9.5%
Cook	\$ 77,577,277	\$ 99,102,430			27.7%	41.2%	-15.4%	19.4%	10.5%	29.5%
Crawford	\$ 235,653	\$ 214,936			-8.8%	11.9%	5.2%	1.4%	-29.9%	-14.1%
Cumberland	\$ 74,525	\$ 91,836			23.2%	35.3%	13.1%	25.6%	39.9%	-37.6%
DeKalb	\$ 1,101,765	\$ 1,356,157			23.1%	22.7%	12.9%	28.5%	45.1%	24.1%
DeWitt	\$ 756,873	\$ 463,136			-38.8%	23.4%	17.2%	20.9%	-58.0%	6.2%
Douglas	\$ 229,315	\$ 290,094			26.5%	38.2%	14.5%	36.4%	6.4%	3.9%
DuPage	\$ 20,415,047	\$ 25,715,215			26.0%	23.5%	-30.4%	29.3%	40.2%	30.8%
Edgar	\$ 186,795	\$ 228,951			22.6%	35.7%	13.7%	63.5%	32.4%	-36.0%
Edwards	\$ 41,266	\$ 49,469			19.9%	33.7%	1.0%	17.1%	122.6%	-7.5%
Effingham	\$ 362,450	\$ 440,318			21.5%	25.9%	16.4%	19.9%	9.7%	-13.0%
Fayette	\$ 133,046	\$ 150,525			13.1%	26.1%	10.5%	23.8%	-4.2%	-48.3%
Ford	\$ 161,247	\$ 187,294			16.2%	26.8%	6.6%	19.3%	24.7%	-3.1%
Franklin	\$ 160,297	\$ 205,969			28.5%	29.8%	27.2%	35.3%	-6.2%	10.6%
Fulton	\$ 265,814	\$ 320,712			20.7%	32.2%	11.5%	15.5%	-21.1%	56.0%
Gallatin	\$ 43,330	\$ 47,786			10.3%	24.9%	4.1%	7.0%	17.4%	3.5%
Greene	\$ 119,664	\$ 132,730			10.9%	15.0%	10.6%	-0.1%	1.5%	251.8%
Grundy	\$ 1,055,326	\$ 1,369,170			29.7%	26.6%	9.7%	171.4%	14.1%	14.8%
Hamilton	\$ 45,250	\$ 58,817			30.0%	49.5%	17.2%	17.1%	-9.3%	87.6%
Hancock	\$ 181,981	\$ 221,168			21.5%	38.8%	9.8%	17.7%	-9.9%	77.1%
Hardin	\$ 16,669	\$ 19,794			18.7%	27.6%	18.9%	10.3%	-4.6%	3.0%
Henderson	\$ 80,551	\$ 95,707			18.8%	32.7%	9.6%	10.2%	-	77.0%
Henry	\$ 474,401	\$ 620,315			30.8%	36.6%	5.4%	41.5%	47.1%	59.7%
Iroquois	\$ 359,772	\$ 406,635			13.0%	21.8%	2.5%	13.1%	110.2%	-0.4%
Jackson	\$ 377,508	\$ 461,547			22.3%	22.5%	29.4%	19.7%	35.5%	3.2%
Jasper	\$ 148,430	\$ 202,004			36.1%	28.3%	14.3%	4.0%	61.5%	-24.8%
Jefferson	\$ 284,346	\$ 324,808			14.2%	12.5%	9.0%	23.0%	12.2%	0.2%
Jersey	\$ 178,092	\$ 231,446			30.0%	35.0%	12.2%	34.2%	78.7%	145.8%
JoDaviess	\$ 393,235	\$ 487,583			24.0%	18.1%	37.7%	29.6%	-	45.5%
Johnson	\$ 58,429	\$ 71,841			23.0%	27.7%	10.2%	49.6%	-	-4.5%
Kane	\$ 6,033,146	\$ 8,163,404			35.3%	35.5%	11.2%	36.4%	41.8%	32.5%
Kankakee	\$ 1,082,903	\$ 1,314,924			21.4%	23.6%	28.7%	10.5%	35.9%	-8.8%
Kendall	\$ 821,930	\$ 1,177,398			43.2%	44.0%	21.8%	41.7%	86.1%	16.5%
Knox	\$ 470,419	\$ 617,662			31.3%	38.3%	17.5%	25.8%	52.8%	43.0%
Lake	\$ 14,387,833	\$ 18,474,400			28.4%	28.0%	8.3%	36.4%	12.4%	37.9%

APPENDIX 3 (continued)

LaSalle	\$	1,636,277	\$	1,840,013	12.5%	19.7%	14.3%	2.3%	15.0%	7.3%
Lawrence	\$	115,709	\$	98,019	-15.3%	18.3%	16.3%	-54.5%	-83.1%	-11.0%
Lee	\$	419,018	\$	498,250	18.9%	21.7%	9.9%	29.2%	24.2%	6.6%
Livingston	\$	446,902	\$	506,866	13.4%	22.8%	4.2%	14.8%	-8.8%	2.6%
Logan	\$	327,651	\$	381,954	16.6%	21.2%	12.7%	18.7%	-17.2%	4.4%
McDonough	\$	245,845	\$	295,740	20.3%	24.5%	14.4%	22.8%	4.9%	52.6%
McHenry	\$	4,496,261	\$	5,802,973	29.1%	28.7%	12.1%	37.0%	31.5%	5.9%
McLean	\$	1,969,640	\$	2,467,640	25.3%	29.6%	10.7%	24.4%	6.3%	-16.9%
Macon	\$	1,040,877	\$	1,263,558	21.4%	25.1%	15.7%	26.4%	-10.7%	-18.6%
Macoupin	\$	324,057	\$	404,573	24.8%	35.0%	10.7%	19.5%	-9.8%	-3.2%
Madison	\$	2,300,532	\$	2,897,620	26.0%	33.0%	-59.5%	36.2%	-2.1%	-36.7%
Marion	\$	216,291	\$	271,118	25.3%	25.6%	18.4%	36.4%	39.3%	1.0%
Marshall	\$	146,446	\$	181,818	24.2%	30.6%	15.5%	36.2%	15.0%	50.9%
Mason	\$	138,240	\$	160,186	15.9%	12.6%	28.9%	27.0%	-1.8%	32.4%
Massac	\$	115,886	\$	142,349	22.8%	34.8%	24.0%	28.3%	0.9%	9.8%
Menard	\$	146,257	\$	177,901	21.6%	32.2%	8.5%	18.4%	-64.1%	22.6%
Mercer	\$	153,087	\$	186,023	21.5%	30.7%	10.5%	30.0%	-	-
Monroe	\$	315,636	\$	449,235	42.3%	42.7%	26.8%	64.0%	-	-1.6%
Montgomery	\$	260,548	\$	310,301	19.1%	29.8%	8.9%	36.6%	4.6%	-5.2%
Morgan	\$	353,056	\$	418,518	18.5%	20.7%	13.4%	20.8%	17.5%	26.8%
Moultrie	\$	151,898	\$	186,402	22.7%	27.5%	19.2%	30.6%	-18.0%	-0.7%
Ogle	\$	1,076,709	\$	1,199,231	11.4%	25.2%	12.4%	14.4%	0.4%	34.8%
Peoria	\$	1,742,286	\$	2,279,283	30.8%	31.6%	22.0%	33.4%	17.4%	32.1%
Perry	\$	124,417	\$	144,123	15.8%	20.4%	8.5%	51.2%	-1.9%	-22.8%
Piatt	\$	221,098	\$	271,564	22.8%	34.7%	13.2%	17.4%	12.1%	-25.6%
Pike	\$	140,995	\$	158,288	12.3%	24.7%	4.2%	21.8%	3.1%	-8.4%
Pope	\$	23,183	\$	28,012	20.8%	32.0%	16.0%	4.6%	-	0.5%
Pulaski	\$	22,152	\$	26,363	19.0%	23.3%	6.4%	75.8%	32.2%	-7.5%
Putnam	\$	79,683	\$	104,144	30.7%	35.7%	22.8%	50.6%	19.7%	-20.0%
Randolph	\$	242,102	\$	300,316	24.0%	21.6%	17.3%	26.5%	41.2%	-3.5%
Richland	\$	124,838	\$	157,023	25.8%	27.2%	9.1%	45.4%	22.1%	-13.2%
Rock Island	\$	1,421,115	\$	1,785,485	25.6%	25.4%	15.0%	29.6%	21.9%	59.7%
St. Clair	\$	1,926,958	\$	2,386,358	23.8%	20.7%	17.2%	37.7%	6.1%	-9.6%
Saline	\$	153,166	\$	167,508	9.4%	18.3%	9.5%	18.8%	-14.1%	-42.7%
Sangamon	\$	2,275,411	\$	2,703,166	18.8%	19.5%	11.1%	20.1%	20.7%	-13.4%
Schuyler	\$	59,406	\$	67,696	14.0%	29.4%	6.8%	2.7%	-32.7%	47.7%
Scott	\$	47,637	\$	56,017	17.6%	36.8%	8.7%	17.9%	6.6%	-21.5%
Shelby	\$	194,464	\$	253,327	30.3%	33.6%	14.5%	26.8%	252.3%	-30.9%
Stark	\$	81,621	\$	97,426	19.4%	38.5%	12.4%	26.3%	6.5%	-5.9%
Stephenson	\$	463,944	\$	551,753	18.9%	19.4%	18.3%	22.4%	0.2%	-5.6%
Tazewell	\$	1,288,744	\$	1,691,752	31.3%	33.5%	18.6%	37.2%	-3.2%	-1.4%
Union	\$	87,647	\$	110,885	26.5%	28.8%	21.5%	34.1%	22.4%	3.7%
Vermilion	\$	610,318	\$	747,434	22.5%	27.2%	9.6%	30.9%	10.7%	-29.1%
Wabash	\$	85,598	\$	103,735	21.2%	28.5%	8.1%	26.7%	22.8%	-7.1%
Warren	\$	185,532	\$	228,300	23.1%	36.9%	15.3%	21.7%	-2.7%	77.5%
Washington	\$	128,919	\$	154,193	19.6%	31.0%	14.5%	27.7%	1.8%	-24.1%
Wayne	\$	114,618	\$	123,214	7.5%	17.9%	4.3%	16.3%	-12.2%	-31.8%
White	\$	109,968	\$	114,042	3.7%	20.5%	-10.7%	15.5%	4.7%	-13.6%
Whiteside	\$	530,895	\$	640,290	20.6%	24.4%	8.2%	25.7%	2.2%	21.7%
Will	\$	7,691,890	\$	10,640,694	38.3%	50.3%	18.6%	49.3%	-7.2%	19.7%
Williamson	\$	453,502	\$	595,279	31.3%	29.9%	35.6%	37.1%	18.0%	8.7%
Winnebago	\$	2,856,297	\$	3,313,520	16.0%	14.4%	14.3%	22.4%	16.9%	-5.0%
Woodford	\$	410,317	\$	544,571	32.7%	38.1%	19.7%	42.1%	17.0%	-21.2%

SOURCE: Illinois Department of Revenue; 1997 & 2001 Illinois Property Tax Statistics, computations by CGFA

APPENDIX 4. PERCENTAGE CHANGE IN TOTAL PROPERTY TAX EXTENSIONS BY PROPERTY CLASS, BY COUNTY (1997 -2001)								
County	1997 Total Extended	2001 Total Extended	% Change Total Extended	% Change Residential	% Change Farm	% Change Commercial	% Change Industrial	% Change Rail/Mineral
Statewide	\$ 14,051,445,772	\$ 16,922,710,220	20.4%	27.6%	12.2%	13.6%	6.4%	6.5%
Cook County	\$ 7,208,368,579	\$ 8,253,682,769	14.5%	26.3%	-17.1%	6.2%	0.6%	16.0%
Collar Counties	\$ 3,582,298,984	\$ 4,737,046,490	32.2%	32.1%	20.3%	34.8%	30.4%	23.9%
Rest of State	\$ 3,260,778,210	\$ 3,931,980,962	20.6%	23.5%	11.5%	25.5%	7.3%	-3.4%
Adams	40,613,573	46,440,355	14.3%	13.9%	14.2%	16.2%	5.2%	71.9%
Alexander	3,390,681	3,660,208	7.9%	23.3%	8.9%	17.9%	1.6%	-40.1%
Bond	8,335,805	9,995,352	19.9%	26.1%	20.3%	21.6%	-16.4%	-28.3%
Boone	36,958,798	45,484,524	23.1%	27.7%	13.1%	18.2%	2.2%	3.4%
Brown	3,247,639	3,881,802	19.5%	28.2%	10.2%	34.0%	-	-43.8%
Bureau	32,748,424	39,000,024	19.1%	18.4%	13.5%	30.2%	41.3%	32.8%
Calhoun	2,484,819	3,213,379	29.3%	46.4%	20.9%	21.7%	-	30.2%
Carroll	15,029,589	18,119,481	20.6%	27.7%	5.9%	25.1%	-1.3%	65.6%
Cass	7,846,616	9,343,001	19.1%	21.9%	6.9%	33.0%	-	79.9%
Champaign	143,189,998	172,755,359	20.6%	22.2%	12.7%	21.3%	27.1%	-17.2%
Christian	23,881,076	27,140,241	13.6%	23.0%	6.9%	13.0%	3.3%	-17.8%
Clark	8,249,921	10,312,241	25.0%	41.2%	7.2%	24.9%	42.4%	-48.9%
Clay	7,138,245	8,171,965	14.5%	27.9%	-4.1%	21.4%	29.4%	3.1%
Clinton	19,191,630	24,017,261	25.1%	32.1%	15.9%	30.8%	-37.3%	-32.3%
Coles	35,911,519	40,871,858	13.8%	18.0%	9.4%	16.1%	-19.6%	-11.3%
Cook	7,208,368,579	8,253,682,769	14.5%	26.3%	-17.1%	6.2%	0.6%	16.0%
Crawford	14,729,928	15,454,298	4.9%	26.5%	18.8%	15.5%	-19.9%	0.4%
Cumberland	5,381,369	6,704,487	24.6%	37.0%	13.2%	28.5%	49.1%	-37.4%
DeKalb	85,787,417	109,638,180	27.8%	27.2%	16.7%	33.2%	50.7%	26.1%
DeWitt	30,017,357	25,681,540	-14.4%	37.3%	29.9%	36.6%	-41.6%	25.9%
Douglas	15,802,980	19,730,336	24.9%	35.1%	12.6%	36.1%	4.8%	4.4%
DuPage	1,328,110,736	1,625,756,019	22.4%	19.6%	-32.3%	26.4%	38.2%	27.1%
Edgar	13,542,366	15,705,388	16.0%	20.8%	11.8%	43.0%	12.9%	-37.5%
Edwards	3,647,774	3,895,228	6.8%	17.3%	-11.6%	3.1%	94.1%	-11.9%
Effingham	23,594,715	27,540,991	16.7%	20.9%	13.3%	14.5%	6.0%	-15.2%
Fayette	9,752,057	11,614,158	19.1%	32.7%	16.1%	28.5%	2.3%	-45.9%
Ford	13,635,616	15,707,886	15.2%	25.6%	5.5%	16.9%	24.1%	-3.2%
Franklin	15,822,415	17,994,253	13.7%	14.7%	13.7%	18.7%	-15.1%	-1.4%
Fulton	21,938,037	26,019,949	18.6%	29.6%	8.7%	14.4%	-22.6%	51.4%
Gallatin	3,242,299	3,650,367	12.6%	26.4%	6.6%	8.3%	19.8%	5.8%
Greene	7,700,095	9,059,623	17.7%	22.8%	16.5%	6.8%	8.9%	271.8%
Grundy	58,357,982	82,703,180	41.7%	29.9%	10.6%	177.0%	29.8%	20.6%
Hamilton	3,556,490	4,732,561	33.1%	50.6%	21.5%	17.4%	-5.3%	83.8%
Hancock	13,707,227	15,569,563	13.6%	28.7%	3.4%	7.9%	-18.8%	63.9%
Hardin	908,011	987,405	8.7%	16.9%	10.0%	0.7%	-14.2%	-4.8%
Henderson	5,879,885	7,010,203	19.2%	32.1%	10.2%	10.3%	-	75.6%
Henry	35,269,575	45,249,068	28.3%	33.2%	6.1%	35.3%	38.8%	55.0%
Iroquois	27,180,468	31,525,254	16.0%	25.2%	4.3%	17.6%	94.0%	1.8%
Jackson	32,165,451	38,196,199	18.7%	20.4%	25.2%	10.1%	91.4%	-1.0%
Jasper	9,556,835	11,652,270	21.9%	19.5%	5.7%	-3.1%	43.0%	-30.7%
Jefferson	21,372,832	23,915,008	11.9%	9.6%	11.7%	16.3%	11.5%	3.9%
Jersey	9,695,199	12,962,568	33.7%	38.2%	15.4%	39.9%	84.1%	133.4%
JoDaviess	26,496,924	31,191,801	17.7%	11.6%	30.9%	24.1%	-	39.8%
Johnson	4,005,121	4,783,831	19.4%	22.6%	10.4%	37.3%	-	-2.9%
Kane	438,341,718	586,963,592	33.9%	34.2%	12.3%	34.0%	39.3%	28.7%
Kankakee	84,705,862	101,154,752	19.4%	21.9%	29.0%	9.7%	21.7%	-7.8%
Kendall	62,991,100	87,852,814	39.5%	39.6%	18.7%	38.2%	87.4%	13.1%
Knox	35,478,260	46,020,716	29.7%	35.8%	16.5%	24.9%	52.3%	41.3%
Lake	987,398,436	1,307,613,151	32.4%	32.6%	15.9%	38.8%	13.4%	45.2%

APPENDIX 4 (continued)

LaSalle	112,079,270	129,623,241	15.7%	18.8%	14.8%	11.3%	11.8%	9.3%
Lawrence	8,214,553	6,912,918	-15.8%	17.0%	12.0%	-52.7%	-82.5%	-18.8%
Lee	31,183,465	35,783,333	14.8%	16.5%	7.1%	21.6%	24.9%	3.0%
Livingston	36,623,174	41,746,438	14.0%	23.2%	4.5%	15.8%	-8.2%	2.3%
Logan	25,797,180	28,173,541	9.2%	12.3%	6.6%	10.3%	-20.4%	-0.9%
McDonough	24,032,400	27,049,810	12.6%	14.5%	9.6%	13.7%	-6.5%	44.8%
McHenry	319,540,174	437,235,832	36.8%	36.7%	19.7%	42.7%	38.4%	11.4%
McLean	142,378,577	178,036,086	25.0%	29.3%	12.2%	24.4%	-8.5%	-14.7%
Macon	82,456,260	102,387,464	24.2%	27.7%	15.0%	30.3%	-6.8%	-16.0%
Macoupin	23,586,547	27,607,928	17.0%	25.7%	5.6%	10.9%	-28.7%	-8.1%
Madison	169,434,540	215,147,068	27.0%	34.3%	-58.5%	36.5%	-1.4%	-29.9%
Marion	18,695,706	22,872,441	22.3%	21.9%	17.1%	32.7%	34.9%	-2.1%
Marshall	11,423,478	14,274,048	25.0%	30.5%	16.5%	38.7%	10.9%	52.5%
Mason	11,328,768	13,757,006	21.4%	18.2%	31.7%	34.3%	6.1%	39.9%
Massac	7,592,338	8,982,755	18.3%	29.9%	20.0%	24.3%	-5.7%	5.7%
Menard	9,884,996	12,214,180	23.6%	32.4%	12.6%	19.7%	-59.0%	25.7%
Mercer	11,729,712	14,138,408	20.5%	28.3%	9.9%	30.3%	-	-
Monroe	18,238,931	25,147,863	37.9%	41.4%	23.1%	39.7%	-	-10.4%
Montgomery	20,589,079	23,772,032	15.5%	23.5%	6.3%	30.1%	2.2%	-8.1%
Morgan	24,010,189	27,891,228	16.2%	17.3%	12.4%	17.6%	17.4%	25.0%
Moultrie	11,860,755	13,810,834	16.4%	20.4%	13.2%	24.1%	-26.7%	-6.1%
Ogle	67,086,006	79,737,529	18.9%	30.9%	20.8%	17.3%	6.3%	38.6%
Peoria	135,033,056	173,317,514	28.4%	29.1%	20.5%	31.1%	12.1%	29.9%
Perry	8,546,454	10,992,383	28.6%	31.5%	18.9%	58.9%	52.0%	-14.1%
Piatt	14,926,863	18,455,392	23.6%	35.3%	15.3%	15.4%	15.8%	-22.7%
Pike	9,997,129	11,229,590	12.3%	22.4%	5.4%	19.5%	3.5%	-3.2%
Pope	1,393,705	1,758,179	26.2%	38.8%	20.4%	8.8%	-	4.3%
Pulaski	1,672,631	2,029,205	21.3%	25.5%	8.8%	85.8%	27.2%	-6.1%
Putnam	5,519,175	6,510,957	18.0%	23.6%	9.4%	29.6%	11.1%	-27.9%
Randolph	15,496,727	18,771,782	21.1%	18.8%	16.7%	22.2%	38.3%	-3.9%
Richland	8,704,332	10,876,698	25.0%	26.6%	7.3%	37.6%	40.6%	-14.2%
Rock Island	117,997,570	146,837,036	24.4%	23.5%	12.7%	29.2%	21.3%	55.6%
St. Clair	147,145,911	188,957,895	28.4%	23.4%	19.4%	53.0%	-4.9%	-7.4%
Saline	12,837,663	14,163,805	10.3%	17.1%	11.7%	17.4%	-11.3%	-39.5%
Sangamon	165,558,252	195,032,535	17.8%	18.3%	8.0%	19.8%	16.6%	-14.8%
Schuyler	5,186,883	5,797,556	11.8%	26.9%	4.5%	1.4%	-36.4%	46.7%
Scott	3,276,291	3,837,742	17.1%	35.5%	8.2%	16.0%	8.1%	-19.5%
Shelby	14,573,220	18,568,754	27.4%	34.5%	12.3%	30.0%	162.4%	-32.2%
Stark	5,927,150	7,087,037	19.6%	36.6%	12.6%	25.0%	4.9%	-4.4%
Stephenson	40,380,600	47,682,704	18.1%	18.0%	18.7%	21.5%	1.8%	-6.4%
Tazewell	99,909,394	120,946,533	21.1%	22.9%	13.1%	24.7%	-9.6%	-7.6%
Union	7,082,271	8,206,736	15.9%	16.6%	13.4%	21.4%	9.3%	-0.9%
Vermilion	51,160,346	61,894,562	21.0%	24.9%	9.8%	28.4%	8.4%	-29.5%
Wabash	5,981,197	7,043,715	17.8%	23.5%	7.0%	21.7%	18.7%	-7.5%
Warren	13,982,417	15,981,019	14.3%	24.7%	7.8%	11.7%	-12.7%	60.6%
Washington	10,563,593	12,469,348	18.0%	28.5%	13.6%	26.2%	1.3%	-22.7%
Wayne	8,441,847	9,448,155	11.9%	23.6%	7.5%	22.3%	-8.7%	-28.5%
White	8,021,399	8,159,971	1.7%	12.6%	-9.0%	7.1%	6.6%	-11.5%
Whiteside	42,094,928	49,248,711	17.0%	20.3%	5.2%	21.2%	0.0%	18.5%
Will	508,907,920	779,477,896	53.2%	58.5%	33.0%	56.6%	25.5%	27.0%
Williamson	30,573,796	38,381,132	25.5%	25.0%	26.2%	29.9%	13.1%	-0.9%
Winnebago	285,876,787	314,795,929	10.1%	8.5%	15.7%	15.3%	10.3%	-10.4%
Woodford	30,550,720	38,121,309	24.8%	30.2%	11.4%	32.7%	9.8%	-31.5%

SOURCE: Illinois Department of Revenue; 1997 & 2001 Illinois Property Tax Statistics, computations by CGFA



<b>APPENDIX 5. TOTAL PROPERTY TAX EXTENSIONS BY COUNTY BY LOCAL GOVERNMENT DISTRICT (2001)</b>						
	<u>Total Extended</u>	<u>School</u>	<u>Muni</u>	<u>County</u>	<u>Township</u>	<u>All Special Districts</u>
Statewide	\$ 220,330,253	62.2%	15.5%	8.6%	2.7%	11.0%
Cook County	\$ 99,102,430	57.9%	20.1%	8.8%	1.2%	12.0%
Collar Counties	\$ 68,796,685	68.6%	10.5%	6.2%	2.7%	12.0%
Rest of State	\$ 52,431,139	63.4%	11.9%	11.3%	5.9%	7.5%
Adams	\$ 698,304	62.5%	11.7%	12.7%	5.3%	7.8%
Alexander	\$ 40,413	50.2%	15.4%	29.3%	2.4%	2.8%
Bond	\$ 124,987	57.0%	6.2%	18.6%	10.9%	7.3%
Boone	\$ 674,983	67.1%	6.0%	11.3%	7.0%	8.7%
Brown	\$ 49,142	55.7%	5.6%	20.8%	12.7%	5.1%
Bureau	\$ 504,791	67.8%	9.1%	8.8%	9.2%	5.1%
Calhoun	\$ 45,217	70.1%	1.2%	19.7%	4.7%	4.2%
Carroll	\$ 249,615	66.5%	7.2%	9.9%	9.5%	6.9%
Cass	\$ 112,156	59.2%	12.0%	17.5%	7.4%	4.0%
Champaign	\$ 2,304,412	63.7%	13.1%	8.0%	4.3%	10.9%
Christian	\$ 393,205	62.7%	9.5%	10.4%	12.2%	5.2%
Clark	\$ 154,692	57.0%	4.7%	17.9%	13.3%	7.0%
Clay	\$ 105,922	57.1%	12.8%	15.9%	9.9%	4.3%
Clinton	\$ 343,759	61.5%	11.6%	15.5%	7.0%	4.3%
Coles	\$ 526,425	59.4%	15.4%	14.3%	7.1%	3.9%
Cook	\$ 99,102,430	57.9%	20.1%	8.8%	1.2%	12.0%
Crawford	\$ 214,936	66.1%	3.4%	12.3%	9.8%	8.3%
Cumberland	\$ 91,836	54.8%	4.3%	19.6%	18.3%	3.0%
DeKalb	\$ 1,356,157	65.6%	10.6%	10.4%	6.0%	7.4%
DeWitt	\$ 463,136	67.6%	8.7%	12.0%	6.8%	4.9%
Douglas	\$ 290,094	57.5%	15.1%	9.6%	13.7%	4.1%
DuPage	\$ 25,715,215	70.9%	10.9%	3.7%	1.9%	12.7%
Edgar	\$ 228,951	64.5%	7.7%	15.1%	9.6%	3.2%
Edwards	\$ 49,469	58.0%	11.3%	23.9%	4.1%	2.7%
Effingham	\$ 440,318	61.3%	16.5%	9.4%	7.9%	4.9%
Fayette	\$ 150,525	59.6%	7.0%	11.0%	12.0%	10.4%
Ford	\$ 187,294	62.1%	6.9%	16.8%	8.7%	5.5%
Franklin	\$ 205,969	55.1%	11.3%	14.1%	10.6%	8.9%
Fulton	\$ 320,712	61.6%	7.7%	15.1%	9.3%	6.4%
Gallatin	\$ 47,786	65.5%	2.5%	20.0%	10.7%	1.3%
Greene	\$ 132,730	59.1%	7.4%	15.3%	14.7%	3.5%
Grundy	\$ 1,369,170	67.0%	15.9%	7.4%	3.4%	6.4%
Hamilton	\$ 58,817	59.5%	5.2%	14.3%	13.6%	7.5%
Hancock	\$ 221,168	59.2%	5.8%	16.3%	12.5%	6.1%
Hardin	\$ 19,794	53.8%	4.7%	37.6%	3.8%	<00.1
Henderson	\$ 95,707	63.4%	1.8%	17.6%	10.3%	6.9%
Henry	\$ 620,315	61.2%	8.2%	10.8%	8.1%	11.6%
Iroquois	\$ 406,635	62.0%	8.8%	12.1%	10.7%	6.3%
Jackson	\$ 461,547	64.3%	7.7%	14.1%	6.5%	7.4%
Jasper	\$ 202,004	64.9%	2.9%	20.4%	10.2%	1.5%
Jefferson	\$ 324,808	66.9%	7.4%	8.5%	10.1%	7.1%
Jersey	\$ 231,446	67.7%	9.0%	11.8%	8.4%	3.0%
JoDaviess	\$ 487,583	66.8%	7.2%	10.5%	10.3%	5.2%
Johnson	\$ 71,841	74.2%	3.1%	16.5%	3.8%	2.5%
Kane	\$ 8,163,404	66.3%	12.9%	6.3%	3.3%	11.2%
Kankakee	\$ 1,314,924	60.6%	13.2%	11.0%	6.1%	9.1%
Kendall	\$ 1,177,398	69.6%	4.8%	10.0%	5.3%	10.4%
Knox	\$ 617,662	60.3%	15.3%	12.8%	6.7%	4.8%
Lake	\$ 18,474,400	67.4%	9.9%	7.3%	2.8%	12.5%

APPENDIX 5 (continued)

LaSalle	\$	1,840,013	70.2%	11.7%	10.2%	5.4%	2.4%
Lawrence	\$	98,019	53.9%	7.2%	21.9%	11.0%	6.0%
Lee	\$	498,250	68.2%	8.7%	9.5%	7.6%	6.0%
Livingston	\$	506,866	65.9%	9.5%	13.3%	7.3%	4.1%
Logan	\$	381,954	67.5%	6.5%	9.3%	6.4%	10.2%
McDonough	\$	295,740	66.8%	5.5%	13.3%	7.4%	7.0%
McHenry	\$	5,802,973	68.6%	8.3%	8.4%	3.8%	10.9%
McLean	\$	2,467,640	66.0%	13.7%	12.8%	3.7%	3.7%
Macon	\$	1,263,558	53.3%	10.9%	17.2%	5.1%	13.4%
Macoupin	\$	404,573	65.7%	7.3%	11.8%	11.3%	3.8%
Madison	\$	2,897,620	60.1%	15.5%	10.3%	5.7%	8.4%
Marion	\$	271,118	57.6%	14.5%	11.2%	10.8%	5.9%
Marshall	\$	181,818	64.4%	8.9%	11.3%	8.0%	7.4%
Mason	\$	160,186	55.0%	8.2%	15.8%	7.5%	13.5%
Massac	\$	142,349	66.3%	4.6%	22.3%	3.4%	3.4%
Menard	\$	177,901	72.2%	2.7%	15.3%	6.6%	3.1%
Mercer	\$	186,023	57.7%	5.9%	18.5%	10.0%	7.9%
Monroe	\$	449,235	67.6%	9.3%	17.6%	3.7%	1.8%
Montgomery	\$	310,301	63.2%	8.5%	14.7%	10.5%	3.1%
Morgan	\$	418,518	66.1%	13.4%	13.5%	6.1%	1.0%
Moultrie	\$	186,402	55.3%	10.8%	11.7%	13.8%	8.4%
Ogle	\$	1,199,231	65.9%	3.3%	9.9%	5.9%	15.0%
Peoria	\$	2,279,283	61.2%	13.0%	11.3%	3.6%	11.0%
Perry	\$	144,123	62.7%	10.1%	18.6%	5.2%	3.5%
Piatt	\$	271,564	62.4%	4.4%	15.6%	12.7%	5.0%
Pike	\$	158,288	65.8%	4.8%	14.6%	12.1%	2.7%
Pope	\$	28,012	61.7%	2.4%	26.6%	4.4%	4.8%
Pulaski	\$	26,363	50.0%	3.3%	43.9%	2.8%	< 00.1
Putnam	\$	104,144	64.7%	2.2%	13.6%	9.0%	10.5%
Randolph	\$	300,316	64.9%	10.9%	15.1%	6.4%	2.6%
Richland	\$	157,023	61.9%	13.0%	13.7%	8.9%	2.5%
Rock Island	\$	1,785,485	62.5%	22.1%	8.6%	2.3%	4.4%
St. Clair	\$	2,386,358	58.2%	22.6%	10.8%	4.6%	3.8%
Saline	\$	167,508	56.8%	10.8%	17.8%	6.5%	8.1%
Sangamon	\$	2,703,166	64.8%	12.0%	10.7%	4.2%	8.4%
Schuyler	\$	67,696	58.5%	4.6%	14.8%	13.5%	8.7%
Scott	\$	56,017	67.5%	4.9%	19.8%	6.2%	1.6%
Shelby	\$	253,327	59.5%	6.7%	15.8%	13.6%	4.3%
Stark	\$	97,426	69.0%	5.3%	10.0%	8.4%	7.2%
Stephenson	\$	551,753	63.9%	9.6%	11.1%	7.2%	8.2%
Tazewell	\$	1,691,752	70.6%	11.3%	6.0%	4.4%	7.7%
Union	\$	110,885	62.7%	5.7%	26.9%	2.1%	2.6%
Vermilion	\$	747,434	62.3%	11.5%	12.4%	8.3%	5.5%
Wabash	\$	103,735	60.4%	13.9%	19.2%	2.2%	4.3%
Warren	\$	228,300	61.2%	10.0%	10.8%	10.1%	8.0%
Washington	\$	154,193	61.1%	3.4%	16.3%	10.9%	8.3%
Wayne	\$	123,214	59.1%	7.6%	14.6%	13.4%	5.3%
White	\$	114,042	63.0%	5.3%	13.8%	15.8%	2.0%
Whiteside	\$	640,290	65.8%	7.7%	11.0%	7.1%	8.3%
Will	\$	10,640,694	67.7%	9.9%	8.4%	3.4%	10.7%
Williamson	\$	595,279	66.6%	12.1%	15.4%	< 00.1	5.9%
Winnebago	\$	3,313,520	62.4%	13.6%	8.3%	2.3%	13.3%
Woodford	\$	544,571	74.1%	4.9%	4.7%	8.7%	7.5%

Source: Illinois Department of Revenue; 2001 Illinois Property Tax Statistics

<b>APPENDIX 6. PROPERTY TAX BURDEN, BY COUNTY, FOR THE 2001 TAX YEAR</b>						
<u>County</u>	<u>Total Extended</u>	<u>Per-Capita</u>	<u>Per \$1,000 Personal Income</u>	<u>Residential Extended</u>	<u>Per Capita</u>	<u>Per \$1,000 Personal Income</u>
Statewide	\$ 16,922,710,220	\$ 1,337	\$ 40.68	\$ 9,973,157,977	\$ 788	\$ 23.97
Cook County	\$ 8,253,682,769	\$ 1,542	\$ 43.66	\$ 4,165,275,759	\$ 778	\$ 22.03
Collar Counties	\$ 4,737,046,490	\$ 1,611	\$ 42.26	\$ 3,547,114,184	\$ 1,206	\$ 31.64
Rest of State	\$ 3,931,980,962	\$ 901	\$ 34.23	\$ 2,260,768,034	\$ 518	\$ 19.68
Adams	46,440,355	687	25.84	28,182,163	417	15.68
Alexander	3,660,208	392	21.91	1,383,313	148	8.28
Bond	9,995,352	557	22.80	4,791,517	267	10.93
Boone	45,484,524	979	37.13	32,814,474	706	26.79
Brown	3,881,802	564	32.07	1,265,429	184	10.45
Bureau	39,000,024	1,107	41.96	15,937,013	452	17.15
Calhoun	3,213,379	634	27.06	1,182,371	233	9.96
Carroll	18,119,481	1,116	43.11	10,409,215	641	24.77
Cass	9,343,001	675	28.23	3,833,480	277	11.58
Champaign	172,755,359	925	34.78	98,463,339	527	19.82
Christian	27,140,241	773	30.97	11,854,297	337	13.53
Clark	10,312,241	607	26.20	5,233,784	308	13.30
Clay	8,171,965	571	24.60	3,077,452	215	9.26
Clinton	24,017,261	665	23.83	16,079,226	445	15.96
Coles	40,871,858	788	32.79	21,463,959	414	17.22
Cook	8,253,682,769	1,542	43.66	4,165,275,759	778	22.03
Crawford	15,454,298	777	32.68	5,597,579	281	11.84
Cumberland	6,704,487	606	24.86	3,326,673	301	12.33
DeKalb	109,638,180	1,166	45.32	66,670,492	709	27.56
DeWitt	25,681,540	1,540	58.15	6,734,237	404	15.25
Douglas	19,730,336	990	38.56	8,030,713	403	15.69
DuPage	1,625,756,019	1,757	39.02	1,150,056,617	1,243	27.60
Edgar	15,705,388	810	39.49	5,222,799	269	13.13
Edwards	3,895,228	569	24.18	1,607,595	235	9.98
Effingham	27,540,991	798	30.23	13,993,420	405	15.36
Fayette	11,614,158	539	27.21	4,829,098	224	11.31
Ford	15,707,886	1,115	38.95	6,649,677	472	16.49
Franklin	17,994,253	460	21.34	10,245,676	262	12.15
Fulton	26,019,949	691	29.05	14,513,799	385	16.20
Gallatin	3,650,367	587	27.50	1,084,705	174	8.17
Greene	9,059,623	616	30.35	2,695,009	183	9.03
Grundy	82,703,180	2,092	69.42	27,397,037	693	23.00
Hamilton	4,732,561	568	25.96	1,570,576	188	8.62
Hancock	15,569,563	803	32.06	6,378,922	329	13.13
Hardin	987,405	210	10.50	533,346	113	5.67
Henderson	7,010,203	868	36.91	2,489,662	308	13.11
Henry	45,249,068	893	33.34	30,971,908	612	22.82
Iroquois	31,525,254	1,027	42.28	15,185,131	495	20.37
Jackson	38,196,199	648	27.53	22,028,427	374	15.88
Jasper	11,652,270	1,170	48.83	2,100,109	211	8.80
Jefferson	23,915,008	593	25.47	10,088,297	250	10.75
Jersey	12,962,568	584	22.28	8,204,314	370	14.10
JoDaviess	31,191,801	1,385	46.35	17,167,220	762	25.51
Johnson	4,783,831	369	20.33	2,707,695	209	11.50
Kane	586,963,592	1,284	43.69	444,789,261	973	33.11
Kankakee	101,154,752	958	37.24	61,844,634	586	22.77
Kendall	87,852,814	1,320	46.64	66,016,900	992	35.05
Knox	46,020,716	845	34.62	24,124,098	443	18.15
Lake	1,307,613,151	1,909	41.84	1,021,953,957	1,492	32.70

APPENDIX 6 (continued)

LaSalle	129,623,241	1,157	44.65	69,312,661	619	23.87
Lawrence	6,912,918	452	18.49	3,498,758	229	9.36
Lee	35,783,333	1,007	41.74	19,073,401	537	22.25
Livingston	41,746,438	1,065	38.98	19,836,496	506	18.52
Logan	28,173,541	917	39.76	13,563,760	442	19.14
McDonough	27,049,810	823	38.09	12,124,899	369	17.07
McHenry	437,235,832	1,528	47.02	347,122,077	1,213	37.33
McLean	178,036,086	1,135	37.10	104,682,869	667	21.82
Macon	102,387,464	921	32.43	61,032,842	549	19.33
Macoupin	27,607,928	563	22.84	16,868,809	344	13.96
Madison	215,147,068	822	29.51	149,785,494	572	20.55
Marion	22,872,441	561	23.67	12,294,768	302	12.72
Marshall	14,274,048	1,095	40.26	6,315,776	484	17.81
Mason	13,757,006	866	34.21	6,464,573	407	16.08
Massac	8,982,755	593	25.91	4,429,679	293	12.78
Menard	12,214,180	970	34.39	7,253,196	576	20.42
Mercer	14,138,408	832	32.45	7,124,722	419	16.35
Monroe	25,147,863	846	27.49	18,467,920	621	20.19
Montgomery	23,772,032	783	35.03	9,299,212	306	13.70
Morgan	27,891,228	775	32.11	14,204,043	395	16.35
Moultrie	13,810,834	955	40.43	5,462,976	378	15.99
Ogle	79,737,529	1,509	58.94	34,039,854	644	25.16
Peoria	173,317,514	951	32.16	115,451,262	633	21.42
Perry	10,992,383	485	25.09	5,609,872	247	12.80
Piatt	18,455,392	1,124	37.52	9,165,179	558	18.63
Pike	11,229,590	663	30.19	3,947,489	233	10.61
Pope	1,758,179	413	20.76	681,503	160	8.05
Pulaski	2,029,205	287	15.13	711,496	101	5.31
Putnam	6,510,957	1,064	42.79	3,401,665	556	22.36
Randolph	18,771,782	565	26.29	9,324,465	280	13.06
Richland	10,876,698	680	29.45	5,461,582	341	14.79
Rock Island	146,837,036	993	36.00	91,629,555	619	22.46
St. Clair	188,957,895	731	27.27	105,485,572	408	15.23
Saline	14,163,805	541	24.08	6,941,577	265	11.80
Sangamon	195,032,535	1,016	32.18	124,678,368	650	20.57
Schuyler	5,797,556	826	32.58	2,317,400	330	13.02
Scott	3,837,742	697	33.96	1,471,794	267	13.02
Shelby	18,568,754	829	37.57	7,657,745	342	15.49
Stark	7,087,037	1,143	44.50	2,274,333	367	14.28
Stephenson	47,682,704	990	36.03	28,977,311	602	21.90
Tazewell	120,946,533	944	32.06	83,449,829	652	22.12
Union	8,206,736	452	20.73	4,144,213	228	10.47
Vermilion	61,894,562	747	33.10	30,605,113	370	16.37
Wabash	7,043,715	555	23.56	3,798,577	300	12.70
Warren	15,981,019	876	40.86	5,628,798	308	14.39
Washington	12,469,348	821	30.70	5,521,275	364	13.59
Wayne	9,448,155	558	24.22	3,335,737	197	8.55
White	8,159,971	540	21.72	3,182,544	211	8.47
Whiteside	49,248,711	822	33.38	32,311,659	540	21.90
Will	779,477,896	1,329	47.40	583,192,272	994	35.46
Williamson	38,381,132	615	25.64	22,324,525	357	14.91
Winnebago	314,795,929	1,107	41.23	216,121,848	760	28.30
Woodford	38,121,309	1,048	37.76	24,038,262	661	23.81

SOURCE: 2001 Illinois Property Tax Statistics, 2004 Illinois Statistical Abstract (Table 1-2, and Table 9-2)

**APPENDIX 7. CHANGE IN AGGREGATE PROPERTY TAX RATE IN EACH PROPERTY CLASS,  
BY COUNTY (1997 - 2001)**

County	Aggregate		Percent Change in Tax Rate					
	1997 Tax Rate	2001 Tax Rate	Total	Residential	Farm	Commercial	Industrial	Rail/Mineral
Statewide	8.08	7.68	-4.95%	-4.1%	-0.1%	-7.9%	-3.8%	-2.2%
Cook County	9.29	8.33	-10.33%	-10.6%	-1.9%	-11.1%	-9.0%	-10.4%
Collar Counties	6.76	6.89	1.92%	1.3%	6.5%	0.4%	9.0%	3.4%
Rest of State	7.55	7.50	-0.66%	-2.1%	-0.6%	-0.8%	7.2%	0.1%
Adams	6.74	6.65	-1.34%	-2.2%	4.1%	-2.7%	0.0%	-1.4%
Alexander	8.84	9.06	2.49%	1.3%	1.4%	-0.2%	2.1%	0.6%
Bond	7.96	8.00	0.50%	0.2%	0.1%	0.5%	2.4%	1.4%
Boone	6.73	6.74	0.15%	0.1%	0.6%	0.1%	-1.5%	-0.9%
Brown	7.92	7.90	-0.25%	-2.4%	1.0%	-1.6%	-	0.1%
Bureau	7.88	7.73	-1.90%	-2.9%	-0.9%	-3.1%	3.5%	-3.9%
Calhoun	6.61	7.11	7.56%	8.4%	5.8%	10.7%	-	3.8%
Carroll	7.62	7.26	-4.72%	-5.0%	-4.6%	-5.5%	-0.2%	-4.5%
Cass	8.03	8.33	3.74%	3.0%	2.7%	4.3%	-	3.6%
Champaign	7.81	7.50	-3.97%	-4.2%	-0.1%	-5.3%	1.5%	-2.3%
Christian	7.12	6.90	-3.09%	-4.3%	-2.5%	-3.6%	-3.1%	-3.4%
Clark	6.71	6.67	-0.60%	-0.9%	-0.6%	-1.2%	0.4%	-0.4%
Clay	7.78	7.72	-0.77%	-1.1%	-1.5%	-0.1%	-15.7%	1.7%
Clinton	7.01	6.99	-0.29%	-0.7%	1.1%	-2.9%	6.2%	2.5%
Coles	7.79	7.76	-0.39%	-0.6%	-1.6%	0.5%	0.3%	-2.7%
Cook	9.29	8.33	-10.33%	-10.6%	-1.9%	-11.1%	-9.0%	-10.4%
Crawford	6.25	7.19	15.04%	13.1%	13.0%	14.0%	14.3%	16.1%
Cumberland	7.22	7.30	1.11%	1.2%	0.0%	2.3%	6.7%	-1.6%
DeKalb	7.79	8.08	3.72%	3.7%	3.3%	3.7%	3.8%	1.6%
DeWitt	3.97	5.55	39.80%	11.4%	10.8%	13.0%	38.9%	15.6%
Douglas	6.89	6.80	-1.31%	-2.2%	-1.6%	-0.1%	-1.5%	-6.3%
DuPage	6.51	6.32	-2.92%	-3.2%	-2.8%	-2.2%	-1.5%	-2.7%
Edgar	7.25	6.86	-5.38%	-10.9%	-1.7%	-12.5%	-14.8%	-2.1%
Edwards	8.84	7.87	-10.97%	-12.3%	-12.5%	-12.0%	-12.8%	-7.7%
Effingham	6.51	6.25	-3.99%	-4.0%	-2.7%	-4.6%	-3.5%	-2.3%
Fayette	7.33	7.72	5.32%	5.3%	5.1%	3.7%	6.9%	4.3%
Ford	8.46	8.39	-0.83%	-0.9%	-1.1%	-2.0%	-0.5%	-0.1%
Franklin	9.87	8.74	-11.45%	-11.6%	-10.7%	-12.3%	-9.6%	-10.7%
Fulton	8.25	8.11	-1.70%	-2.0%	-2.5%	-1.0%	-1.9%	-3.3%
Gallatin	7.48	7.64	2.14%	1.2%	2.5%	1.3%	2.0%	6.9%
Greene	6.43	6.83	6.22%	6.8%	5.4%	6.8%	7.3%	5.7%
Grundy	5.53	6.04	9.22%	2.6%	0.8%	2.1%	13.9%	8.1%
Hamilton	7.86	8.05	2.42%	0.8%	3.7%	0.3%	4.4%	0.9%
Hancock	7.53	7.04	-6.51%	-7.2%	-5.8%	-8.3%	-9.7%	-7.4%
Hardin	5.45	4.99	-8.44%	-8.5%	-7.6%	-8.5%	-10.0%	-7.4%
Henderson	7.30	7.32	0.27%	-0.4%	0.6%	0.1%	-	-5.6%
Henry	7.43	7.29	-1.88%	-2.5%	0.6%	-4.3%	-5.6%	-2.8%
Iroquois	7.55	7.75	2.65%	2.7%	1.8%	4.1%	-7.8%	2.2%
Jackson	8.52	8.28	-2.82%	-1.7%	-3.2%	-8.0%	41.1%	-4.1%
Jasper	6.44	5.77	-10.40%	-6.9%	-7.4%	-6.8%	-11.4%	-7.9%
Jefferson	7.52	7.36	-2.13%	-2.6%	2.5%	-5.4%	-0.6%	4.1%
Jersey	5.44	5.60	2.94%	2.4%	2.9%	4.3%	3.2%	-5.2%
JoDaviess	6.74	6.40	-5.04%	-5.4%	-5.0%	-4.3%	-	-4.0%
Johnson	6.85	6.66	-2.77%	-3.9%	0.1%	-8.2%	-	1.6%
Kane	7.27	7.19	-1.10%	-1.0%	1.0%	-1.8%	-1.7%	-2.9%
Kankakee	7.82	7.69	-1.66%	-1.4%	0.3%	-0.7%	-10.5%	1.1%
Kendall	7.66	7.46	-2.61%	-3.1%	-2.5%	-2.6%	0.6%	-3.0%
Knox	7.54	7.45	-1.19%	-1.8%	-0.8%	-0.6%	-0.3%	-1.2%
Lake	6.86	7.08	3.21%	3.7%	6.9%	1.7%	0.9%	5.3%

APPENDIX 7 (continued)

LaSalle	6.85	7.04	2.77%	-0.8%	0.4%	8.8%	-2.8%	-0.4%
Lawrence	7.10	7.05	-0.70%	-1.2%	-3.8%	3.8%	3.8%	-7.2%
Lee	7.44	7.18	-3.49%	-4.3%	-2.6%	-5.9%	0.7%	-3.3%
Livingston	8.19	8.24	0.61%	0.2%	0.4%	1.0%	0.7%	-0.1%
Logan	7.87	7.38	-6.23%	-7.4%	-5.4%	-7.1%	-3.8%	-5.8%
McDonough	9.78	9.15	-6.44%	-7.9%	-4.2%	-7.5%	-10.9%	-3.5%
McHenry	7.11	7.53	5.91%	6.2%	6.8%	4.1%	5.1%	5.0%
McLean	7.23	7.21	-0.28%	-0.3%	1.4%	0.0%	-13.9%	2.6%
Macon	7.92	8.10	2.27%	2.0%	-0.6%	3.1%	4.4%	2.3%
Macoupin	7.28	6.82	-6.32%	-6.8%	-4.7%	-7.1%	-20.9%	-5.0%
Madison	7.37	7.42	0.68%	1.0%	2.6%	0.1%	0.7%	5.2%
Marion	8.64	8.44	-2.31%	-3.0%	-1.1%	-2.8%	-3.2%	-3.3%
Marshall	7.80	7.85	0.64%	-0.1%	0.8%	1.8%	-3.5%	1.4%
Mason	8.20	8.59	4.76%	4.9%	2.1%	5.7%	7.9%	5.7%
Massac	6.55	6.31	-3.66%	-3.6%	-3.2%	-3.1%	-6.6%	-3.6%
Menard	6.76	6.87	1.63%	0.3%	3.9%	1.0%	14.1%	2.5%
Mercer	7.66	7.60	-0.78%	-1.9%	-0.7%	0.2%	N/A	-
Monroe	5.78	5.60	-3.11%	-0.9%	-3.0%	-14.7%	-2.8%	-8.9%
Montgomery	7.90	7.66	-3.04%	-4.9%	-2.4%	-4.8%	-2.2%	-2.7%
Morgan	6.80	6.66	-2.06%	-2.7%	-0.8%	-2.7%	-0.1%	-1.4%
Moultrie	7.81	7.41	-5.12%	-5.5%	-5.0%	-5.0%	-10.7%	-5.9%
Ogle	6.23	6.65	6.74%	4.7%	7.5%	2.6%	5.8%	2.8%
Peoria	7.75	7.60	-1.94%	-1.9%	-1.1%	-1.6%	-4.4%	-1.7%
Perry	6.87	7.63	11.06%	9.4%	9.6%	5.1%	55.0%	10.8%
Piatt	6.75	6.80	0.74%	0.5%	1.9%	-1.8%	3.3%	3.8%
Pike	7.09	7.09	0.00%	-1.9%	1.2%	-1.9%	0.4%	5.7%
Pope	6.01	6.28	4.49%	5.2%	3.9%	3.7%	-	3.7%
Pulaski	7.55	7.70	1.99%	1.8%	2.3%	5.8%	-3.7%	1.6%
Putnam	6.93	6.25	-9.81%	-8.9%	-11.0%	-13.9%	-7.2%	-11.7%
Randolph	6.40	6.25	-2.34%	-2.4%	-0.5%	-3.4%	-2.0%	2.8%
Richland	6.97	6.93	-0.57%	-0.4%	-1.6%	-5.3%	15.1%	-0.6%
Rock Island	8.30	8.22	-0.96%	-1.5%	-2.0%	-0.2%	-0.6%	-2.5%
St. Clair	7.64	7.92	3.66%	2.2%	1.8%	11.1%	-10.3%	2.1%
Saline	8.38	8.46	0.95%	-1.0%	2.0%	-1.1%	3.2%	3.0%
Sangamon	7.28	7.21	-0.96%	-1.0%	-2.8%	-0.3%	-3.5%	-1.9%
Schuyler	8.73	8.56	-1.95%	-2.0%	-2.2%	-1.3%	-5.4%	-2.2%
Scott	6.88	6.85	-0.44%	-1.0%	-0.6%	-1.6%	1.5%	2.4%
Shelby	7.49	7.33	-2.14%	0.7%	-1.9%	2.5%	-25.5%	-1.9%
Stark	7.26	7.27	0.14%	-1.4%	0.1%	-1.1%	-1.5%	1.5%
Stephenson	8.70	8.64	-0.69%	-1.1%	0.4%	-0.6%	1.7%	-0.8%
Tazewell	7.75	7.15	-7.74%	-7.9%	-4.7%	-9.2%	-6.6%	-6.2%
Union	8.08	7.40	-8.42%	-9.5%	-6.7%	-9.5%	-10.7%	-4.4%
Vermilion	8.38	8.28	-1.19%	-1.8%	0.1%	-1.9%	-2.2%	0.7%
Wabash	6.99	6.79	-2.86%	-3.9%	-1.1%	-3.9%	-3.4%	-0.7%
Warren	7.54	7.00	-7.16%	-8.9%	-6.6%	-8.2%	-10.4%	-9.5%
Washington	8.19	8.09	-1.22%	-1.9%	-0.8%	-1.2%	-0.5%	-0.9%
Wayne	7.37	7.67	4.07%	4.9%	3.0%	5.2%	3.9%	4.1%
White	7.29	7.16	-1.78%	-6.6%	1.9%	-7.2%	1.7%	0.5%
Whiteside	7.93	7.69	-3.03%	-3.2%	-2.8%	-3.6%	-2.1%	-3.4%
Will	6.62	7.33	10.73%	5.5%	12.2%	4.9%	35.1%	-15.9%
Williamson	6.74	6.45	-4.30%	-3.7%	-6.9%	-5.3%	-4.2%	-8.9%
Winnebago	10.01	9.50	-5.09%	-5.1%	1.2%	-5.8%	-5.7%	-5.7%
Woodford	7.45	7.00	-6.04%	-5.8%	-6.9%	-6.6%	-6.1%	-13.1%

SOURCE: Illinois Department of Revenue; 1997 & 2001 Illinois Property Tax Statistics, computations by CGFA

<b>APPENDIX 8. CHANGES IN FARM PROPERTY EQUALIZED ASSESSED VALUATION, EXTENSIONS AND TAX RATES, BY COUNTY (1991 - 2001)</b>			
<u>County</u>	<u>% Change in Farm EAV</u>	<u>% Change in Farm Extensions</u>	<u>% Change in Farm Tax Rates</u>
Statewide	60.3%	61.0%	0.4%
Cook County	-28.4%	-22.3%	8.5%
Collar counties	54.4%	57.4%	0.6%
Rest of State	61.1%	61.6%	0.4%
Adams	64.6%	68.9%	2.6%
Alexander	63.6%	72.3%	5.3%
Bond	79.2%	83.5%	2.3%
Boone	103.0%	87.1%	-7.9%
Brown	56.1%	54.4%	-1.2%
Bureau	67.0%	63.3%	-2.3%
Calhoun	214.7%	197.1%	-5.7%
Carroll	49.3%	48.3%	-0.7%
Cass	51.5%	53.0%	1.1%
Champaign	41.0%	53.1%	8.5%
Christian	50.4%	41.5%	-6.0%
Clark	83.2%	63.1%	-11.1%
Clay	24.7%	10.3%	-11.6%
Clinton	67.4%	93.6%	15.6%
Coles	52.7%	53.9%	0.9%
Cook	-28.4%	-22.3%	8.5%
Crawford	62.7%	90.8%	17.2%
Cumberland	54.8%	50.5%	-2.9%
DeKalb	57.6%	63.0%	3.5%
DeWitt	59.4%	65.6%	3.8%
Douglas	49.2%	54.4%	3.5%
DuPage	-46.8%	-50.4%	-7.1%
Edgar	54.4%	55.9%	0.9%
Edwards	38.9%	32.5%	-4.6%
Effingham	74.6%	65.3%	-5.2%
Fayette	72.7%	76.6%	2.2%
Ford	51.1%	44.4%	-4.5%
Franklin	103.3%	86.8%	-8.1%
Fulton	63.5%	62.6%	-0.5%
Gallatin	48.7%	36.4%	-8.2%
Greene	49.8%	57.6%	5.2%
Grundy	51.2%	71.3%	13.3%
Hamilton	74.7%	86.4%	6.7%
Hancock	54.4%	45.7%	-5.6%
Hardin	80.5%	54.2%	-14.5%
Henderson	45.9%	51.9%	4.1%
Henry	42.5%	36.3%	-4.4%
Iroquois	39.4%	32.3%	-5.0%
Jackson	95.3%	68.9%	-13.6%
Jasper	172.9%	191.0%	6.7%
Jefferson	79.9%	86.1%	3.4%
Jersey	70.2%	50.3%	-11.6%
JoDaviess	168.3%	175.3%	2.6%
Johnson	105.5%	94.6%	-5.2%
Kane	47.0%	51.8%	3.2%
Kankakee	119.5%	118.1%	-0.6%
Kendall	62.4%	80.6%	11.2%
Knox	54.7%	56.4%	1.1%
Lake	14.6%	21.2%	5.8%

APPENDIX 8 (continued)

LaSalle	57.3%	70.0%	8.1%
Lawrence	74.8%	57.4%	-10.0%
Lee	55.3%	43.7%	-7.5%
Livingston	47.9%	52.9%	3.3%
Logan	46.3%	32.9%	-9.2%
McDonough	68.8%	68.1%	-0.5%
McHenry	76.1%	73.9%	-1.2%
McLean	41.6%	46.5%	3.5%
Macon	50.4%	50.9%	0.4%
Macoupin	56.2%	43.8%	-8.0%
Madison	-41.7%	-38.6%	5.4%
Marion	82.7%	76.8%	-3.2%
Marshall	59.8%	63.4%	2.2%
Mason	92.9%	100.9%	4.0%
Massac	137.9%	101.6%	-15.2%
Menard	57.8%	61.3%	2.2%
Mercer	43.2%	41.9%	-1.0%
Monroe	99.5%	86.4%	-6.6%
Montgomery	56.1%	63.2%	4.5%
Morgan	49.8%	54.9%	3.4%
Moultrie	51.5%	44.2%	-4.8%
Ogle	64.8%	87.1%	13.5%
Peoria	78.5%	81.1%	1.5%
Perry	50.6%	70.9%	13.4%
Piatt	39.0%	54.2%	10.9%
Pike	32.8%	26.8%	-4.5%
Pope	85.9%	89.2%	1.8%
Pulaski	62.6%	66.8%	2.6%
Putnam	48.7%	43.9%	-3.2%
Randolph	77.7%	79.7%	1.0%
Richland	80.9%	82.7%	0.9%
Rock Island	78.7%	69.0%	-5.4%
St. Clair	285.5%	310.1%	6.3%
Saline	43.6%	47.5%	2.7%
Sangamon	41.9%	43.5%	1.2%
Schuyler	56.4%	61.2%	3.1%
Scott	60.6%	61.5%	0.6%
Shelby	68.9%	50.3%	-10.9%
Stark	84.6%	78.9%	-3.2%
Stephenson	61.8%	68.2%	4.0%
Tazewell	59.4%	55.3%	-2.7%
Union	89.5%	80.7%	-4.6%
Vermilion	48.6%	54.2%	3.7%
Wabash	50.4%	52.4%	1.4%
Warren	48.0%	41.7%	-4.3%
Washington	72.2%	76.4%	2.5%
Wayne	75.3%	77.4%	1.2%
White	33.1%	34.6%	1.2%
Whiteside	56.4%	53.5%	-1.8%
Will	81.8%	84.4%	1.5%
Williamson	98.0%	107.6%	5.0%
Winnebago	75.5%	93.4%	10.2%
Woodford	69.2%	63.9%	-3.1%
<b>SOURCE: Illinois Department of Revenue; 1991 &amp; 2001 Illinois Property Tax Statistics, computations by CGFA</b>			



<b>APPENDIX 9.</b>		<b>STATE ISSUED EQUALIZATION FACTORS (1993 - 2000)</b>						
	1993	1994	1995	1996	1997	1998	1999	2000
County	<u>Multiplier</u>	<u>Multiplier</u>	<u>Multiplier</u>	<u>Multiplier</u>	<u>Multiplier</u>	<u>Multiplier</u>	<u>Multiplier</u>	<u>Multiplier</u>
Statewide	1.0189	1.0186	1.0146	1.0203	1.0147	1.0152	1.0160	1.0167
Cook County	2.1407	2.1135	2.1243	2.1517	2.1489	2.1799	2.2505	2.1813
Collar counties	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Rest of State	1.0082	1.0082	1.0038	1.0096	1.0037	1.0039	1.0040	1.0055
Adams	1.0588	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Alexander	1.0000	0.9558	0.9310	0.9700	1.0000	1.0000	1.0455	1.0000
Bond	1.0581	1.0531	0.9843	1.0000	1.0000	1.0412	1.0000	1.0287
Boone	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9846	1.0000
Brown	1.0386	1.0000	1.0300	1.0766	1.0000	1.0000	1.0000	1.0531
Bureau	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Calhoun	1.0297	1.0000	1.0000	0.9692	1.0000	1.0000	1.0000	1.0000
Carroll	1.0000	1.0000	1.0000	1.0561	1.0000	1.0000	1.0000	1.0000
Cass	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Champaign	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Christian	1.0554	1.0306	1.0249	1.0000	1.0000	1.0000	1.0000	1.0000
Clark	1.0000	1.0000	1.0000	1.0000	1.0000	0.9751	1.0186	1.0303
Clay	1.0000	1.0383	0.9812	1.0000	1.0000	1.0000	1.0000	1.0000
Clinton	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Coles	1.0000	0.9434	1.0000	1.0588	1.1283	1.0293	1.0422	1.0527
Cook	2.1407	2.1135	2.1243	2.1517	2.1489	2.1799	2.2505	2.1813
Crawford	1.0000	0.9800	1.0274	1.0000	1.0416	0.9841	1.0221	1.0262
Cumberland	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
DeKalb	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
DeWitt	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Douglas	1.0000	1.0000	1.0000	0.9205	0.9558	1.0000	1.0233	1.0259
DuPage	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Edgar	0.9697	1.0000	1.0000	1.0435	0.9575	1.0000	1.0265	0.9709
Edwards	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Effingham	0.9754	0.9485	0.9686	0.9823	1.0000	1.0000	1.0000	1.0000
Fayette	1.0501	1.0364	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Ford	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Franklin	1.0000	1.0649	1.0000	1.0000	1.0000	1.0465	1.0162	1.0000
Fulton	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Gallatin	1.0000	0.9539	1.0000	1.0000	1.0236	1.0000	1.0000	1.0255
Greene	1.0000	1.0265	1.0455	1.0000	1.0406	1.0000	1.0000	0.9331
Grundy	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Hamilton	1.0000	1.0000	0.9672	0.9849	1.0246	0.9564	0.9766	0.9740
Hancock	1.0332	1.0000	0.9055	1.0000	1.0000	1.0000	1.0000	1.0000
Hardin	1.0000	1.0000	1.0000	1.0000	0.9630	1.0000	1.0000	1.0859
Henderson	1.0652	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Henry	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Iroquois	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Jackson	1.0354	1.0000	0.9740	1.0274	1.0000	1.0448	1.0000	1.0284
Jasper	1.0199	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Jefferson	1.0000	1.0481	1.0000	1.0501	0.9712	1.0000	1.0202	1.0309
Jersey	1.0364	1.0351	1.0243	1.0274	1.0300	1.0367	1.0000	1.0000
JoDaviess	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Johnson	1.0000	0.9611	0.9661	1.0000	1.0000	1.0000	1.0000	1.0000
Kane	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Kankakee	1.0000	1.0000	1.0000	1.0000	1.0171	1.0000	1.0000	1.0000
Kendall	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Knox	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Lake	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

APPENDIX 9 (continued)

LaSalle	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Lawrence	1.0396	1.0000	1.0000	1.0000	1.0000	1.0000	0.9597	0.9717
Lee	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Livingston	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Logan	1.0000	1.0000	1.0000	1.0738	1.0000	1.0000	1.0000	1.0000
McDonough	1.0171	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
McHenry	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
McLean	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Macon	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Macoupin	1.0316	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0488
Madison	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Marion	1.0000	1.0676	1.0000	1.0000	1.0000	1.0000	1.0524	1.0000
Marshall	1.0000	1.0000	1.0000	1.0000	1.0000	1.0557	1.0000	1.0000
Mason	1.0541	1.0000	1.0168	1.0000	1.0000	1.0000	1.0000	1.0000
Massac	1.0524	1.0357	1.0205	1.0425	0.9771	1.0183	1.0000	1.0221
Menard	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Mercer	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Monroe	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Montgomery	1.0524	1.0906	1.0177	1.0000	1.0000	1.0000	1.0000	1.0000
Morgan	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Moultrie	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Ogle	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Peoria	1.0000	1.0000	1.0249	1.0000	1.0000	1.0000	1.0000	1.0000
Perry	1.0316	1.0571	1.0000	1.0478	1.0000	1.0000	1.0000	1.0000
Piatt	1.0000	1.0155	1.0373	1.0445	1.0000	1.0000	1.0000	1.0000
Pike	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Pope	1.0000	1.0000	1.0297	1.0000	1.0000	1.0000	1.0000	1.0000
Pulaski	1.0246	1.0710	1.0000	1.0281	1.0000	1.0000	1.0000	1.0000
Putnam	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Randolph	1.0000	1.0233	1.0828	1.0000	1.0000	1.0000	1.0287	1.0000
Richland	1.0000	1.0672	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Rock Island	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
St. Clair	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Saline	0.9814	1.0000	1.0000	1.0000	1.0303	1.0000	1.0230	1.0500
Sangamon	1.0000	1.0000	1.0000	1.0000	1.0306	1.0000	1.0000	1.0000
Schuyler	1.0000	1.0306	1.0000	1.0498	1.0000	1.0348	1.0000	1.0000
Scott	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Shelby	1.0332	1.1036	1.2085	1.2874	1.0000	1.0745	1.1066	1.1678
Stark	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Stephenson	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Tazewell	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Union	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Vermilion	1.0316	1.0000	1.0000	1.0345	1.0000	1.0265	1.0000	1.0000
Wabash	1.0000	1.0313	1.0000	1.0000	1.0000	1.0501	1.0000	1.0000
Warren	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Washington	1.0316	1.0574	1.0488	1.0461	1.0227	1.0000	1.0000	1.0000
Wayne	0.9843	1.0564	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
White	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Whiteside	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Will	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Williamson	1.0000	1.0000	1.0504	1.0957	1.1383	1.0000	1.0399	1.0000
Winnebago	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Woodford	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

SOURCE: Illinois Department of Revenue

APPENDIX 10. NUMBER OF EXEMPTIONS TAKEN AND VALUATION REDUCTION, BY COUNTY (2001)												
County	General Homestead		Senior Citizens		Homestead Improvement		Disabled Veterans		Sr. Citizens Assess. Freeze		Total Exemptions	
	Number	Reduction	Number	Reduction	Number	Reduction	Number	Reduction	Number	Reduction	Number	Reduction
Statewide	1,944,647	6,701,292,322	424,172	838,295,894	263,055	393,283,974	232	10,233,338	196,659	1,006,231,026	2,828,765	8,949,336,554
Cook County <sup>1</sup>	---	---	---	---	---	---	---	---	---	---	---	---
Collar Counties	768,877	2,683,373,386	106,535	213,021,877	198,040	187,449,323	86	4,715,603	32,432	256,863,085	1,105,970	3,345,423,274
Rest of State	1,175,770	4,017,918,936	317,637	625,274,017	65,015	205,834,651	146	5,517,735	164,227	749,367,941	1,722,795	5,603,913,280
Adams	18,342	62,968,554	5,309	10,429,906	402	1,150,760	4	208,450	3,025	15,027,378	27,082	89,785,048
Alexander	2,099	5,852,688	821	1,442,095	75	405,969	0	0	309	655,573	3,304	8,356,325
Bond	4,315	14,869,944	1,315	2,582,905	106	350,308	0	0	766	2,887,736	6,502	20,690,893
Boone	10,377	36,043,165	1,840	3,680,000	1,387	3,832,854	0	0	673	4,567,976	14,277	48,123,995
Brown	1,506	5,146,904	485	922,948	128	466,005	0	0	208	550,409	2,327	7,086,266
Bureau	10,804	37,566,660	3,377	6,740,760	828	3,150,230	1	17,830	2,371	12,048,830	17,381	59,524,310
Calhoun	1,680	5,546,419	571	1,077,187	57	230,030	0	0	357	953,421	2,665	7,807,057
Carroll	5,180	17,761,896	1,809	3,576,651	592	2,118,440	0	0	925	4,493,695	8,506	27,950,682
Cass	3,775	12,846,210	1,192	2,271,835	80	289,305	0	0	792	2,763,038	5,839	18,170,388
Champaign	37,469	130,905,860	8,435	16,870,000	1,397	5,188,830	7	259,030	3,127	14,661,550	50,435	167,885,270
Christian	11,181	38,795,308	3,310	6,551,751	1,229	4,445,570	1	35,680	2,342	7,820,344	18,063	57,648,653
Clark	4,885	16,508,033	1,609	3,020,548	107	390,765	1	26,695	1,026	5,149,861	7,628	25,095,902
Clay	4,183	13,362,545	1,419	2,539,545	279	1,101,823	1	39,539	800	2,958,708	6,682	20,002,160
Clinton	9,906	34,250,368	2,789	5,482,127	692	2,451,047	2	48,933	1,502	7,600,115	14,891	49,832,590
Coles	11,873	41,333,900	3,610	7,212,601	557	1,947,480	5	118,993	1,877	8,639,434	17,922	59,252,408
Cook	---	---	---	---	---	---	0	---	---	---	---	---
Crawford	5,813	19,576,562	1,738	3,388,095	87	415,132	3	72,788	1,102	2,503,014	8,743	25,955,591
Cumberland	3,191	11,078,913	983	1,958,995	195	812,545	0	0	729	2,334,052	5,098	16,184,505
DeKalb	18,022	63,219,385	3,940	8,227,932	1,378	4,424,048	4	218,905	1,244	8,050,454	24,588	84,140,724
DeWitt	4,788	16,549,672	1,380	2,731,485	447	1,706,713	0	0	708	3,105,491	7,323	24,093,361
Douglas	5,706	19,670,778	1,758	3,439,520	597	1,875,775	4	166,806	989	5,096,456	9,054	30,249,335
DuPage	260,437	908,124,095	37,569	75,138,000	14,717	67,603,350	32	1,782,680	8,690	82,185,053	321,445	1,134,833,178
Edgar	5,733	19,166,961	1,782	3,442,359	490	1,714,064	2	60,047	1,001	3,647,195	9,008	28,030,626
Edwards	2,030	6,751,979	737	1,394,617	81	280,597	1	18,910	274	746,880	3,123	9,192,983
Effingham	9,312	32,454,083	2,446	4,833,269	301	1,299,573	2	76,435	1,534	8,081,830	13,595	46,745,190
Fayette	6,116	20,476,973	1,962	3,754,530	183	803,150	0	0	1,230	3,430,670	9,491	28,465,323
Ford	4,329	14,983,812	1,422	2,798,211	469	1,408,820	0	0	765	4,630,050	6,985	23,820,893
Franklin	13,182	42,939,101	3,583	6,561,992	30	209,635	3	41,670	2,554	7,687,298	19,352	57,439,696
Fulton	10,744	35,749,624	3,344	6,663,270	824	1,888,210	0	0	2,251	12,401,461	17,163	56,702,565
Gallatin	1,992	6,458,228	687	1,175,323	26	124,442	0	0	618	1,593,799	3,323	9,351,792
Greene	4,112	13,250,425	1,458	2,870,920	209	817,592	1	22,657	1,090	2,437,999	6,870	19,399,593
Grundy	10,006	34,782,779	1,749	3,496,000	1,253	4,411,430	0	0	1,009	7,088,780	14,017	49,778,989
Hamilton	2,645	8,314,486	908	1,615,886	97	507,630	0	0	456	1,574,835	4,106	12,012,837
Hancock	6,383	21,666,566	2,062	3,921,925	659	2,254,776	1	40,494	1,288	6,473,645	10,393	34,357,406
Hardin	1,418	4,421,844	481	828,875	17	88,865	0	0	214	310,440	2,130	5,650,024
Henderson	2,555	8,632,880	767	1,471,593	127	326,378	0	0	465	2,100,610	3,914	12,531,461
Henry	15,883	54,935,606	4,568	8,906,685	668	2,680,335	1	58,000	2,583	18,935,911	23,703	85,516,537
Iroquois	9,066	30,580,597	2,965	5,766,848	0	0	0	1,660	10,548,053	13,691	46,895,498	
Jackson	10,798	36,567,631	3,262	6,324,426	217	1,193,298	0	0	1,332	5,261,461	15,609	49,346,816
Jasper	3,082	10,479,810	949	1,814,095	238	798,575	0	0	475	1,359,670	4,744	14,452,150
Jefferson	10,152	31,785,984	2,871	5,365,547	666	2,854,361	1	24,365	1,291	3,040,198	14,981	43,070,455
Jersey	6,396	21,996,684	1,582	3,115,713	158	1,120,776	4	131,955	1,045	5,069,391	9,185	31,434,519
JoDaviess	6,591	22,973,965	2,189	4,350,763	513	2,156,353	1	41,103	1,015	5,318,545	10,309	34,840,729
Johnson	3,252	10,362,901	1,014	1,855,789	129	542,884	1	55,921	645	2,831,554	5,041	15,649,049
Kane	109,742	384,033,183	15,857	31,714,000	156,807	20,058,182	8	455,374	5,829	39,455,895	288,243	475,716,634
Kankakee	24,761	86,470,686	7,024	14,009,750	773	2,197,422	2	116,000	2,749	22,189,514	35,309	124,983,372
Kendall	17,658	60,728,673	2,323	4,646,000	760	2,958,787	3	170,400	1,009	6,365,853	21,753	74,869,713
Knox	15,420	51,572,960	4,880	9,751,690	1,409	4,787,130	1	58,000	3,377	13,669,898	25,087	79,839,678
Lake	172,222	602,401,189	23,748	47,448,042	13,249	59,468,584	20	1,135,270	7,124	62,013,725	216,363	772,466,810
LaSalle	32,715	113,463,687	9,183	18,313,248	1,758	5,669,119	6	290,368	5,567	29,134,979	49,229	166,871,401
Lawrence	4,333	14,489,771	1,407	2,589,717	79	291,866	0	0	752	4,033,219	6,571	21,404,573
Lee	10,373	36,053,080	2,853	5,676,000	1,163	3,871,160	0	0	1,637	13,136,548	16,026	58,736,788
Livingston	10,089	35,045,651	2,801	5,578,438	496	2,082,581	3	111,897	1,272	6,891,143	14,661	49,709,710
Logan	7,792	27,226,205	2,215	4,426,333	266	1,326,580	3	81,770	1,036	5,219,660	11,312	38,280,548
McDonough	7,533	25,861,005	2,355	4,526,884	242	726,005	0	0	1,234	6,046,974	11,364	37,160,868
McHenry	80,084	276,505,876	9,453	18,906,000	7,386	21,547,057	8	366,558	3,817	26,214,310	100,748	343,539,801
McLean	36,361	126,830,279	7,023	14,171,712	2,995	8,763,758	0	0	2,830	16,222,865	49,209	165,988,614
Macon	32,172	107,137,566	9,443	18,864,160	1,827	6,872,639	6	197,286	6,031	15,395,898	49,479	148,467,549
Macoupin	15,893	54,362,945	4,376	8,489,326	54	300,179	4	181,274	2,840	13,319,918	23,167	76,653,642
Madison	76,586	265,350,190	19,031	37,769,840	2,009	8,355,440	0	10,228	42,723,120	107,854	354,198,590	
Marion	12,452	39,671,469	3,601	6,977,025	363	1,411,125	2	55,100	2,258	807,646	18,676	48,922,365
Marshall	4,127	14,000,678	1,348	2,649,943	535	2,426,590	1	46,942	707	4,353,555	6,718	23,477,708
Mason	4,766	14,955,681	1,496	2,908,276	524	1,739,029	0	0	974	3,718,947	7,760	23,321,933
Massac	4,830	16,499,639	1,580	2,994,145	130	613,375	2	48,675	933	3,446,709	7,475	23,602,543
Menard	3,746	13,055,831	936	1,862,068	398	1,133,905	0	0	384	2,347,447	5,464	18,399,251
Mercer	5,094	17,454,477	1,196	2,307,411	229	933,867	1	44,455	798	4,543,789	7,318	25,283,999
Monroe	8,604	30,006,090	1,871	3,733,460	142	550,150	1	50,000	1,061	7,754,710	11,679	42,094,410
Montgomery	9,057	30,354,325	2,699	5,156,417	265	1,149,690	2	46,183	1,500	4,548,214	13,523	41,254,829

APPENDIX 10 (continued)

Morgan	9,028	31,285,647	2,565	5,057,374	792	2,231,380	2	67,125	1,326	6,561,488	13,713	45,203,014
Moultrie	4,176	14,357,186	1,271	2,521,581	667	2,058,320	0	0	876	3,755,895	6,990	22,692,982
Ogle	14,523	50,804,586	3,989	7,985,490	886	3,134,747	1	58,000	1,471	11,231,586	20,870	73,214,409
Peoria	48,945	165,102,928	12,238	24,272,380	3,535	10,397,170	2	90,730	5,399	35,419,933	70,119	235,283,141
Perry	6,174	20,629,296	1,784	3,499,252	129	348,709	0	0	1,183	3,211,819	9,270	27,689,076
Piatt	5,221	18,198,260	1,373	2,740,473	443	2,055,172	2	79,431	711	4,037,337	7,750	27,110,673
Pike	5,139	14,798,686	1,725	3,291,978	217	814,694	0	0	1,321	4,427,300	8,402	23,332,658
Pope	1,203	4,061,410	407	798,285	0	0	0	0	34	83,967	1,644	4,943,662
Pulaski	2,104	5,906,446	691	1,260,219	20	99,521	0	0	518	818,822	3,333	8,085,008
Putnam	1,886	6,450,175	587	1,171,830	242	1,265,803	0	0	344	2,415,655	3,059	11,303,463
Randolph	8,988	29,848,485	2,672	5,281,766	843	2,941,945	1	33,933	1,664	5,448,243	14,168	43,554,372
Richland	4,909	16,178,264	1,612	3,099,269	302	1,165,145	0	0	962	2,435,774	7,785	22,878,452
Rock Island	40,544	140,330,586	10,918	21,836,000	2,211	5,682,795	2	80,881	5,520	32,506,864	59,195	200,437,126
St. Clair	60,924	205,780,084	16,791	32,557,850	238	1,168,333	14	437,966	6,626	23,895,984	84,593	263,840,217
Saline	7,726	24,023,518	2,680	5,103,120	216	719,740	0	0	1,270	2,040,595	11,892	31,886,973
Sangamon	51,369	178,052,810	11,076	22,123,056	723	2,884,569	10	445,437	4,229	15,947,716	67,407	219,453,588
Schuyler	2,200	7,151,370	774	1,478,500	743	759,822	0	0	429	1,205,199	4,146	10,594,891
Scott	1,534	5,175,949	501	975,997	27	139,411	1	58,000	308	1,519,619	2,371	7,868,976
Shelby	7,142	24,507,606	2,247	4,450,912	352	1,552,453	0	0	1,333	6,002,965	11,074	36,513,936
Stark	1,953	6,662,958	650	1,294,133	192	686,090	0	0	337	1,622,563	3,132	10,265,744
Stephenson	14,091	48,861,650	3,881	7,731,967	1,067	2,586,099	3	173,507	1,790	9,298,013	20,832	68,651,236
Tazewell	38,516	133,708,037	9,934	19,822,150	2,338	7,999,420	2	89,720	4,203	31,358,540	54,993	192,977,867
Union	5,321	17,662,021	1,553	2,955,793	70	358,320	3	62,010	1,229	5,000,395	8,176	26,038,539
Vermilion	22,565	75,478,846	7,292	14,295,767	261	857,978	1	24,534	4,049	13,265,039	34,168	103,922,164
Wabash	3,491	11,844,000	1,094	2,116,503	19	89,440	1	44,190	513	1,455,164	5,118	15,549,297
Warren	5,352	18,351,760	1,589	3,124,590	618	1,766,100	0	0	776	3,763,120	8,335	27,005,570
Washington	4,880	16,699,219	1,554	3,053,480	552	1,886,900	0	0	727	2,681,878	7,713	24,321,477
Wayne	4,844	15,417,975	1,713	3,262,144	50	209,385	0	0	460	1,005,545	7,067	19,895,049
White	4,904	16,431,481	1,673	3,009,728	0	0	1	21,180	949	1,565,485	7,527	21,027,874
Whiteside	17,894	62,357,544	5,139	10,271,307	1,099	3,593,903	2	100,000	3,327	16,095,634	27,461	92,418,388
Will	146,392	512,309,043	19,908	39,815,835	5,881	18,772,150	18	975,721	6,972	46,994,102	179,171	618,866,851
Williamson	17,904	61,609,675	5,783	11,459,167	1,209	4,037,370	0	0	1,598	4,581,014	26,494	81,687,226
Winnebago	74,494	259,066,377	17,273	34,528,031	9,126	14,955,907	9	309,535	8,887	34,085,064	109,789	342,944,914
Woodford	10,592	36,946,530	2,489	4,966,560	1,436	4,992,240	1	58,000	1,014	8,315,310	15,532	55,278,640

<sup>1</sup> No figures reported for Cook County in 2001

SOURCE: Illinois Department of Revenue: 2001 Illinois Property Tax Statistics

## **BACKGROUND**

The Commission on Government Forecasting and Accountability (CGFA), a bipartisan, joint legislative commission, provides the General Assembly with information relevant to the Illinois economy, taxes and other sources of revenue and debt obligations of the State. The Commission's specific responsibilities include:

- 1) Preparation of annual revenue estimates with periodic updates;
- 2) Analysis of the fiscal impact of revenue bills;
- 3) Preparation of "State Debt Impact Notes" on legislation which would appropriate bond funds or increase bond authorization;
- 4) Periodic assessment of capital facility plans;
- 5) Annual estimates of public pension funding requirements and preparation of pension impact notes;
- 6) Annual estimates of the liabilities of the State's group health insurance program and approval of contract renewals promulgated by the Department of Central Management Services;
- 7) Administration of the State Facility Closure Act.

The Commission also has a mandate to report to the General Assembly ". . . on economic trends in relation to long-range planning and budgeting; and to study and make such recommendations as it deems appropriate on local and regional economic and fiscal policies and on federal fiscal policy as it may affect Illinois. . . ." This results in several reports on various economic issues throughout the year.

The Commission publishes several reports each year. In addition to a Monthly Briefing, the Commission publishes the "Revenue Estimate and Economic Outlook" which describes and projects economic conditions and their impact on State revenues. The "Illinois Bond Watcher" report examines the State's debt position as well as other issues directly related to conditions in the financial markets. The "Financial Conditions of the Illinois Public Retirement Systems" provides an overview of the funding condition of the State's retirement systems. Also published are an Annual Fiscal Year Budget Summary; Report on the Liabilities of the State Employees' Group Insurance Program; and Report of the Cost and Savings of the State Employees' Early Retirement Incentive Program. The Commission also publishes each year special topic reports that have or could have an impact on the economic well being of Illinois. All reports are available on the Commission's website.

These reports are available from:

Commission on Government Forecasting and Accountability  
703 Stratton Office Building  
Springfield, Illinois 62706  
(217) 782-5320  
(217) 782-3513 (FAX)

[http://www.ilga.gov/commission/cgfa/cgfa\\_home.html](http://www.ilga.gov/commission/cgfa/cgfa_home.html)