

Illinois

Property Taxes

2009
Update

Commission on Government
Forecasting and Accountability

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EXECUTIVE SUMMARY

The following document is the Commission's fifth examination of property taxes in Illinois. The previous reports, released in 1990, 1997, 2001, and 2005, 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. Illinois property tax data from 2006 is the primary source for this report as it is the latest year available. The major observations of the report are summarized below:

- Historically, local governments in Illinois have been more dependent on local property taxes than are local governments in other states. Illinois property taxes generated 36.3% of local government revenue, which exceeded the national average of 27.9%.
- In 2006, equalized assessed value of real property in Illinois was \$331.3 billion. Residential property (\$212.2 billion) comprised the largest component of the property tax base, followed by commercial property (\$80.9 billion), industrial property (\$29.6 billion), farm property (\$7.9 billion), and railroad property and mineral rights (\$0.7 billion).
- Local governments in Illinois extended (billed) \$22.4 billion in property taxes. Statewide, schools extended \$14.0 billion followed by municipalities (\$3.7 billion), special districts (\$2.4 billion), county governments (\$1.7 billion), and township governments (\$0.6 billion).
- Between 2001 and 2006, the equalized assessed value (EAV) of taxable property in Illinois increased from \$240.8 billion to \$331.3 billion. Over this same period, property tax extensions increased from \$16.9 billion to \$22.4 billion. As a result, equalized assessed value has risen by over 50%, while property tax extensions have risen by approximately 32%. This contrasts from the previous 5-year period in which EAV rose 33% and extensions rose by approximately 26%.
- Although the State's equalized assessed value increased by \$111 billion between 2001 and 2006, this increase was not equally distributed throughout the State. This growth consisted of a \$58.2 billion increase in Cook County, a \$38.8 billion increase in the collar counties, and a \$14.0 billion increase for the rest of the State. As a result, Cook County and the collar counties accounted for over 87% of the total increase.
- 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%. Now residential property makes up 64.0% of the EAV.

- Between 1991 and 2001, the equalized assessed value of farm property increased by 60.3% increasing from \$5.5 billion to \$8.8 billion. Since then, farm property assessments have steadily declined in value to \$7.9 billion.
- In 2006, \$22.4 billion in property taxes were extended. Almost \$14 billion went to school districts, which was 62.5% of all property taxes distributed. Municipalities received \$3.7 billion, while other special districts (such as fire, sanitary, park, etc.) were given \$2.4 billion. The remaining taxes were dispersed to Counties (\$1.7 billion) and Townships (\$568 million).
- Looking at the last 5 years of data, the aggregate State tax rate has declined from 7.68% to 6.77%. Regionally, Cook County saw a decline of over 1.7% (8.33% to 6.62%), while the Collar Counties declined 0.47% (6.89% to 6.42%). The rest of the state saw an increase of 0.22% (7.50% to 7.72%).
- At \$39.58, Illinois was ranked the twelfth highest state when property taxes per \$1,000 of personal income were compared, which was approximately 24% higher than the national average of \$32.03.
- Illinois has numerous property tax exemptions including a General Homestead exemption, a Senior Citizens Homestead exemption, a Disabled Veterans' Homestead exemption, and a Senior Citizens Assessment Freeze exemption.
- In 2006, approximately 4.3 million property tax exemptions were granted in Illinois resulting in a valuation reduction of \$36.2 billion.
- Other property tax relief programs include the Illinois circuit breaker program, the Senior Citizens Tax Deferral Program, and a general income tax credit program.
- Thirty-nine Illinois counties operate under the Property Tax Extension Limitation Law (PTELL) which limits the growth in property tax extensions to 5% or the increase in the Consumer Price Index (CPI) per year, whichever is less.

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 2, 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.

TABLE 1. NUMBER OF ILLINOIS TAXING DISTRICTS BY TYPE

	<u>1997</u>	<u>2001</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Total*	6,051	6,064	6,050	6,039	6,031
Counties	102	102	102	102	102
Townships ¹	1433	1433	1433	1433	1433
Road Districts ²	91	91	78	77	77
Cities, Villages & Incorp. Towns	1285	1289	1291	1292	1295
School District	941	935	922	915	922
Elementary	389	384	380	377	380
Unit	406	409	400	397	400
High	105	102	102	101	102
Non-High	1	1	1	1	1
Community College	40	39	39	39	39
Special Districts	2199	2214	2224	2220	2202
Fire Protection	827	833	837	836	841
Park	351	358	362	362	362
Sanitary	143	134	129	127	116
Forest Preserve	13	13	13	13	13
Mosquito Abatement	21	21	21	21	20
Public Health	4	4	4	4	4
T.B. Sanitarium	2	1	1	1	1
Airport Authority	28	28	28	28	28
Library	316	329	336	337	343
Hospital	19	18	18	18	18
Street Lighting	25	25	25	26	26
River Conservancy	14	14	14	14	14
Water Authority	16	17	17	16	17
Surface Water Prot.	9	9	8	8	6
Cemetery	31	34	32	33	33
Soil & Water Cons.	1	1	1	1	1
Conservation	5	5	5	5	5
Auditorium Authority	1	1	1	1	1
Mass Transit	11	6	6	6	6
Watershed/Flood	4	5	5	5	5
Multi-Twp Assessment	345	345	346	341	328
Water Service	3	3	4	5	2
Museum District	2	2	3	3	3
Solid Waste Disposal	5	5	5	5	5
Rescue Squad	2	2	3	3	3
Public Water District	1	1	0	1	1

¹ Townships include road and bridge districts.

² Commission counties only.

Source: Illinois Department of Revenue, Tax Year 2006 Illinois Property Tax Statistics

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 August 2009, 39 counties were subject to PTELL. A list of these counties and the year they became subject to PTELL can be found in Table 2. Nine other counties have had referendums on PTELL but did not pass it.

Table 2. Illinois Counties Subject to PTELL			
County	Assessment Year	County	Assessment Year
Boone	1997	Macoupin	1997
Champaign	1997	Marion	1999
Christian	1997	Massac	2001
Coles	2003	McDonough	1998
Cook	1994	McHenry	1991
Cumberland	2003	Menard	1997
Dekalb	2000	Monroe	1997
Dupage	1991	Morgan	1997
Franklin	1997	Randolph	1997
Greene	2001	Sangamon	1997
Jackson	1997	Schuylar	1997
Jefferson	1999	Shelby	2001
JoDaviess	1998	Stephenson	1998
Kane	1991	Tazewell	1999
Kankakee	1997	Union	1997
Kendall	1998	Washington	1999
Lake	1991	Will	1991
Lee	1997	Williamson	1997
Livingston	2000	Winnebago	1997
Logan	1997		

Source: Illinois Department of Revenue

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 1981 and 2006, local governments within the United States increased their total revenues by approximately 384%, which represented an annual growth rate of 6.51%. In 1981, local governments generated 56.7% of this money from local taxes and miscellaneous charges, 34.6% from state transfers, and 8.7% from federal transfers. In 2006, local government "own source" revenue grew to 61.7%, while state transfers were at 33.9%, and federal transfers declined to 4.4%. Table 2 provides a brief history of U.S. local government revenue.

Even though overall local revenues have stabilized over this time frame, property taxes have varied within a small range from 26% to 30% of total revenue. Property taxes began at 28.0% in 1981, 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 multiple year trends of steady, incremental change. In FY 2006, property taxes accounted for 27.9% of total general revenue for U.S. local governments.

Table 3. U.S. LOCAL GOVERNMENT GENERAL REVENUE (1981 - 2006)								
(\$ in millions)								
<u>Fiscal Year</u>	<u>Total Gen. Revenue</u>	Intergovernmental		<u>General Revenue</u>	<u>Total Taxes</u>	Own Sources		
		<u>From Federal</u>	<u>From State</u>			<u>Property Taxes</u>	<u>Other Taxes</u>	<u>Misc. & Charges</u>
FY 1981	\$ 257,179.1	8.7%	34.6%	56.7%	36.9%	28.0%	8.8%	19.8%
FY 1986	\$ 380,662.6	5.4%	33.3%	61.3%	38.1%	28.2%	9.9%	23.2%
FY 1991	\$ 541,752.5	3.5%	33.7%	62.7%	39.6%	29.9%	9.8%	23.1%
FY 1996	\$ 709,216.4	3.8%	34.3%	61.9%	38.2%	28.1%	10.0%	23.7%
FY 2001	\$ 955,427.6	3.7%	35.6%	60.6%	37.1%	26.5%	10.6%	23.6%
FY 2006	\$ 1,243,747.9	4.4%	33.9%	61.7%	38.9%	27.9%	11.0%	22.8%

SOURCE: U.S. Census Bureau, computations by Commission on Government Forecasting and Accountability

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 1981 and 2006, local governments in Illinois experienced a 311% increase in total revenues, which calculates to a 5.82% annual growth rate. In 1981, Illinois local governments generated 62.1% of this money from local taxes and miscellaneous charges, received 26.5% from state transfers, and 11.4% from federal transfers. In 2006, local government “own source” revenue were at 66.4%. This is an increase from 1981 but a decrease from the early 1990’s when these were equal to over 70% of local revenue. State transfers rose to 27.8%, and federal transfers declining to 5.8%. Similar to the national trend, property tax levels as a percentage of total general revenue increased from 1981 to 1993 and steadily decreased from 1994 to 2006. Table 3 provides a brief history of Illinois local government revenue by source.

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 2006, the property tax accounted for 36.3% of all Illinois local government revenue, while it comprised only 27.9% nationally and 31.9% in the other Great Lakes states (Indiana, Michigan, Ohio, and Wisconsin). In recent years the Great Lakes States have begun to more resemble Illinois. Wisconsin was actually more dependent on property taxes than Illinois in 2006. 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.

Table 4. ILLINOIS LOCAL GOVERNMENT REVENUE BY SOURCE (1981 - 1996)
(\$ in millions)

<u>Fiscal Year</u>	<u>Total Gen. Revenue</u>	<u>Intergovernmental</u>		<u>General Revenue</u>	<u>Total Taxes</u>	<u>Own Sources</u>		
		<u>From Federal</u>	<u>From State</u>			<u>Property Taxes</u>	<u>Other Taxes</u>	<u>Misc. & Charges</u>
1981	\$ 13,061.6	11.4%	26.5%	62.1%	45.8%	33.9%	11.9%	16.3%
1982	\$ 13,656.0	10.2%	26.1%	63.6%	45.8%	34.7%	11.1%	17.9%
1983	\$ 14,574.4	9.9%	23.8%	66.3%	48.0%	36.5%	11.5%	18.3%
1984	\$ 15,287.8	9.0%	23.9%	67.0%	48.8%	37.5%	11.4%	18.2%
1985	\$ 16,146.9	7.4%	25.1%	67.4%	48.2%	36.3%	11.8%	19.3%
1986	\$ 16,933.1	6.7%	26.7%	66.6%	47.6%	35.5%	12.1%	19.0%
1987	\$ 17,893.4	6.3%	26.9%	66.8%	48.5%	35.6%	12.9%	18.3%
1988	\$ 18,762.9	5.1%	25.8%	69.1%	51.2%	37.6%	13.6%	17.9%
1989	\$ 19,737.8	4.5%	26.1%	69.4%	50.8%	37.7%	13.2%	18.9%
1990	\$ 21,628.4	4.3%	25.4%	70.3%	51.5%	38.8%	12.7%	18.8%
1991	\$ 23,097.9	4.4%	28.1%	67.5%	49.0%	38.3%	10.8%	18.5%
1992	\$ 24,779.2	4.7%	27.8%	67.5%	49.0%	38.9%	10.1%	18.5%
1993	\$ 26,094.2	4.6%	28.9%	66.5%	48.9%	40.1%	8.8%	17.6%
1994	\$ 27,992.2	4.3%	28.5%	67.2%	48.3%	39.2%	9.0%	18.9%
1995	\$ 30,349.4	4.5%	28.1%	67.4%	47.4%	38.4%	9.0%	20.0%
1996	\$ 31,754.6	4.6%	28.0%	67.4%	47.6%	38.7%	8.8%	19.8%
1997	\$ 33,167.7	5.3%	28.2%	66.5%	47.4%	38.3%	9.1%	19.1%
1998	\$ 34,667.0	4.9%	29.2%	65.8%	45.8%	37.8%	7.9%	20.1%
1999	\$ 36,628.0	4.2%	30.5%	65.3%	45.8%	37.9%	7.8%	19.6%
2000	\$ 38,733.6	3.9%	31.3%	64.8%	45.1%	37.3%	7.8%	19.7%
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	\$ 42,483.6	5.3%	30.0%	64.7%	44.9%	37.2%	7.7%	19.7%
2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004	\$ 47,317.9	6.4%	29.8%	63.9%	45.6%	37.7%	7.9%	18.3%
2005	\$ 48,322.3	6.3%	29.2%	64.5%	46.2%	37.8%	8.5%	18.3%
2006	\$ 53,684.3	5.8%	27.8%	66.4%	44.7%	36.3%	8.4%	21.7%

SOURCE: U.S. Department of Commerce, computations by CGFA

Property Tax Base

In 2006, the property tax base, as measured by the equalized assessed value of real property in Illinois, was \$331.3 billion; an increase of 9.3% over 2005 equalized assessed value. Cook County accounted for 47.5% of equalized assessed value, the collar counties accounted for 32.5%, and the rest of the state contributed 20.0%. The largest component of the property tax base was residential property (64.0%), followed by commercial property (24.4%), industrial property (8.9%), farm property (2.4%), and railroad property and mineral rights (0.2%). Appendix 2 details the percentage share of each county's 2006 equalized assessed value by property class.

Between the years of 2001 and 2006, the equalized assessed value of taxable property, after exemptions, increased from \$220 billion to \$331 billion. This change amounted to an increase of approximately 50.4% (31.7% when adjusted for inflation). This compares to a 33.2% increase (an inflation adjusted change of 22.0%) between 1996 and 2001. This indicates that total EAV increased more rapidly from 2001 to 2006 than in the previous five year period.

Between 2001 and 2006, the equalized assessed value of residential property increased by over 62%. Other categories that increased in value included commercial property (43.0%) and industrial property (25.8%). Two other categories actually lost value over this time period. Farm property EAV fell by 10.4%, while railroad property and mineral rights were down 19.8%. The reduction in Farm property EAV can be most likely explained by farmland valuation methodology which takes market conditions into consideration. Appendix 3 provides a detailed summary regarding the changes in total equalized assessed value by property class.

Although the State's equalized assessed value increased by \$111 billion between 2001 and 2006, this increase was not equally distributed throughout the State. This growth consisted of a \$58.2 billion increase in Cook County, a \$38.8 billion increase in the collar counties, and a \$14.0 billion increase for the rest of the State. As a result, Cook County and the collar counties accounted for over 87% of the total increase. This is an increase from the previous 5-year time period, where these regions accounted for approximately 78% of the growth. The largest increase in EAV was in Kendall County which grew over 117% in value. Will County increased over 76%, while three other counties, Kane, Boone, and McHenry, grew more than 60% each.

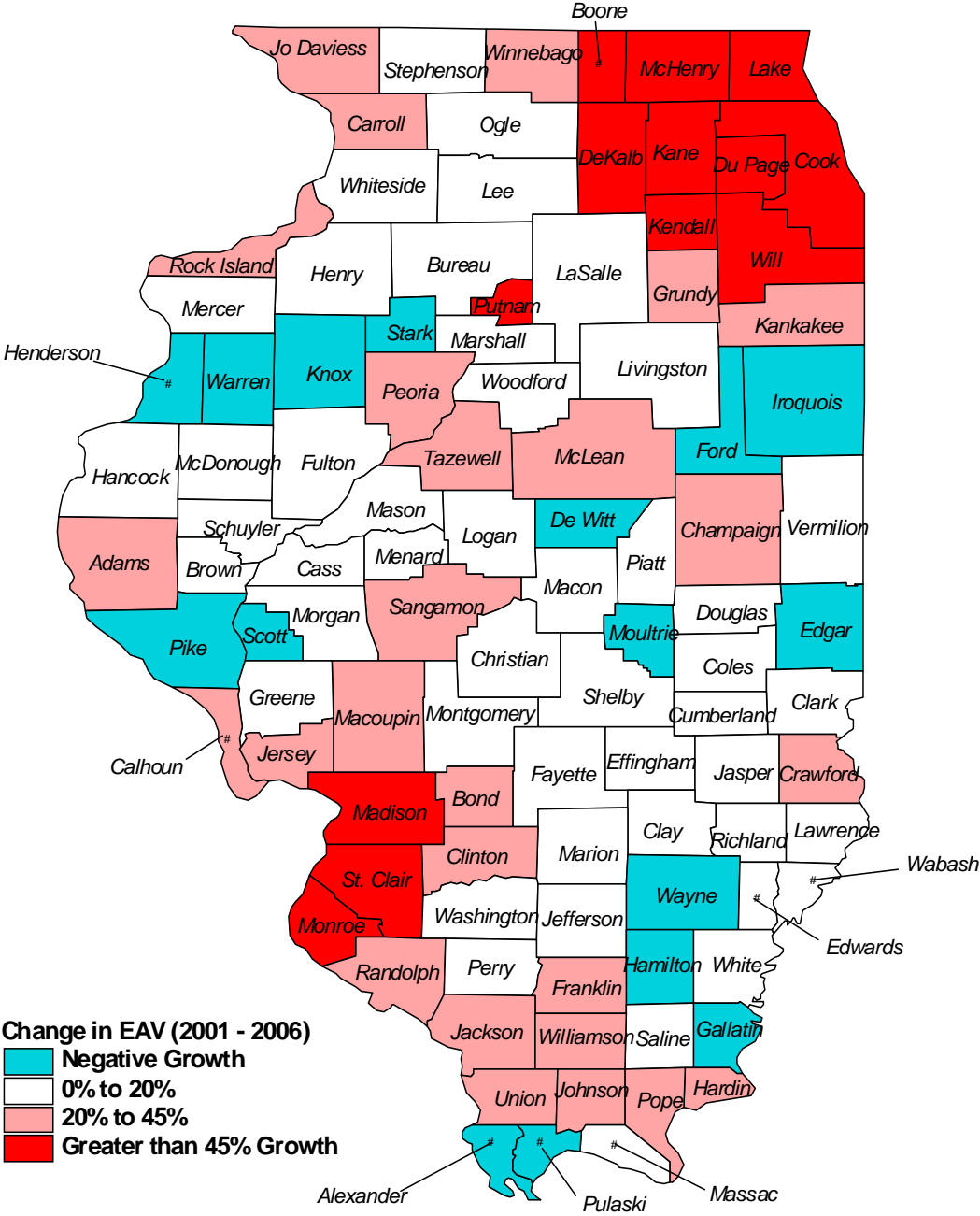
Fourteen counties experienced a decrease in equalized assessed value, those counties were:

- Alexander
- DeWitt
- Edgar
- Gallatin
- Hamilton
- Henderson
- Iroquois
- Knox
- Moultrie
- Pulaski
- Scott
- Stark
- Warren
- Wayne

Alexander County experienced a decline of 15.4% over this time period, while Wayne and Stark Counties also decreased a significant amount at -14.4% and -11.5%. Chart 1, on page 10, illustrates the percentage changes in equalized assessed value between the years of 2001 and 2006, 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%. Now residential property makes up 64.0% of the EAV. Residential property has become a larger percentage of total EAV, while all the rest of the categories have become a smaller percentage. From 1997 to 2001, farm property went from 4.5% to 4.0%. This reduction in percentage of total EAV continued as Farm property fell to 2.4% by 2006. Commercial property decreased from 26.4% in 1997 to 24.4% in 2006. Industrial declined from 12.2% to 8.9%, while railroad/mining property reduced to 0.2% from 0.5%.

Chart 1. Total EAV Growth (2001 to 2006)



Property Tax Extensions

Property taxes extended (billed) in 2006 and paid in 2007 totaled \$22.4 billion, an increase of 6.2% over 2005 property tax extensions. Cook County accounted for 46.4% of property tax extensions, while the Collar Counties and the Rest of the State made up 30.8% and 22.8% respectively. Residential property (64.1%) comprised the largest component of extensions followed by commercial property (23.9%), industrial property (9.1%), farm property (2.6%), and railroad property and mineral rights (0.2%). A break down of tax extensions from each region of the State can be seen in the Table 5. Appendix 4 exhibits property tax extensions by each property class for each county.

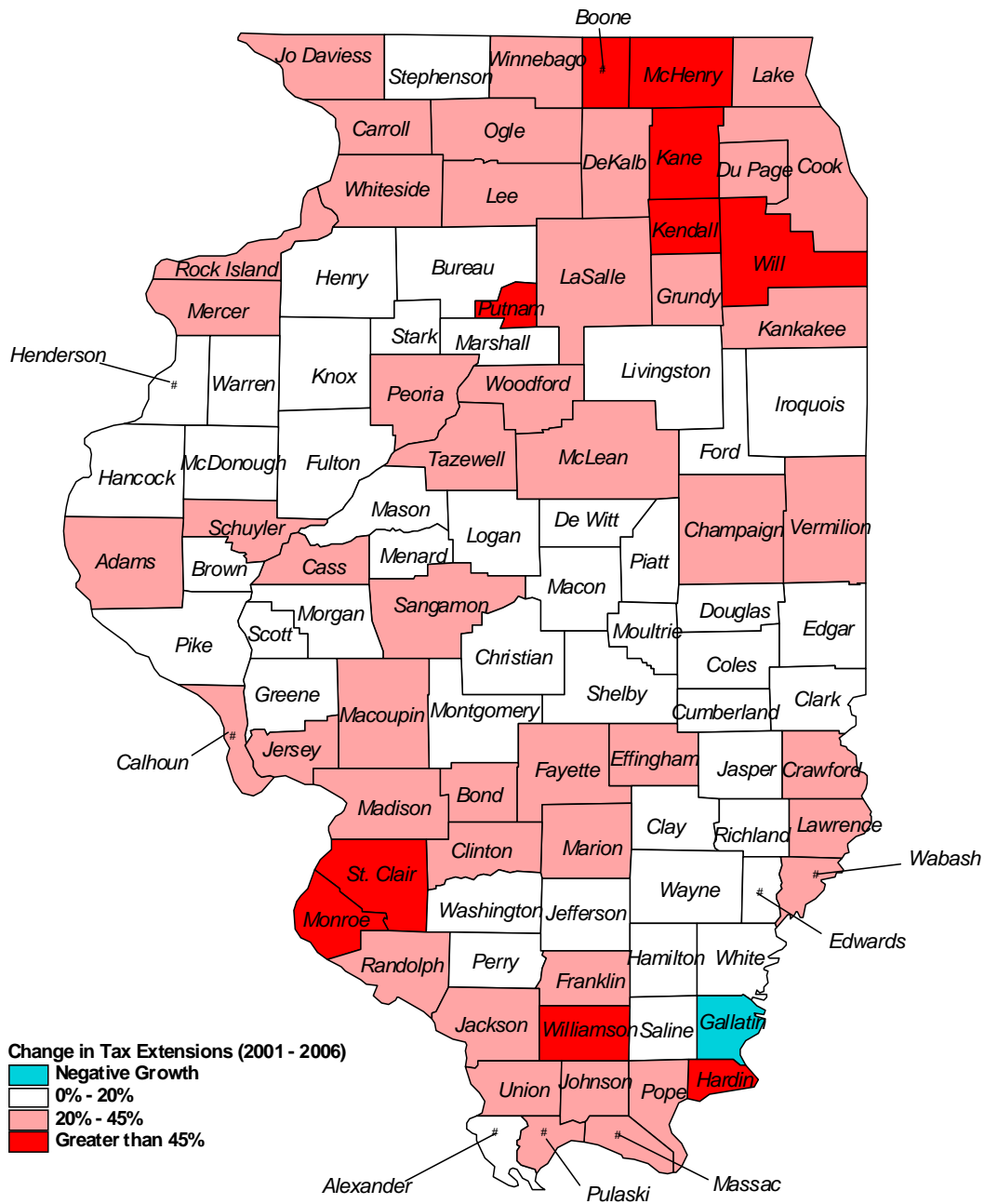
Between 2001 and 2006, statewide property tax extensions increased from \$16.9 billion to \$22.4 billion, an increase of 32.6% (16.4% when adjusted for inflation). This compares to a 25.5% (15.0% inflation adjusted) increase between 1996 and 2001. During this period, residential property taxes grew by 44.3%; followed by commercial property (20.8%) and Industrial (11.9%). Tax extensions for farm property and rail/mineral property actually decreased by 4.6% and 19.1%. Appendix 5 illustrates the total percentage change and mean annual percentage change in property tax extensions by each property class, by county.

During the previously mentioned timeframe, property tax extensions increased by \$5.52 billion. This growth consisted of a \$2.17 billion increase in the collar counties, a \$2.16 billion increase in Cook County, and a \$1.20 billion increase for the rest of the State. Each Illinois County experienced an increase in property tax extensions during this time period except Gallatin County, which decreased by 9.1%. The highest increases between 2001 and 2006 were in Kendall (118.7%), Will (68.4%), Kane (61.4%), Boone (60.6%), and Hardin (60.1%) counties.

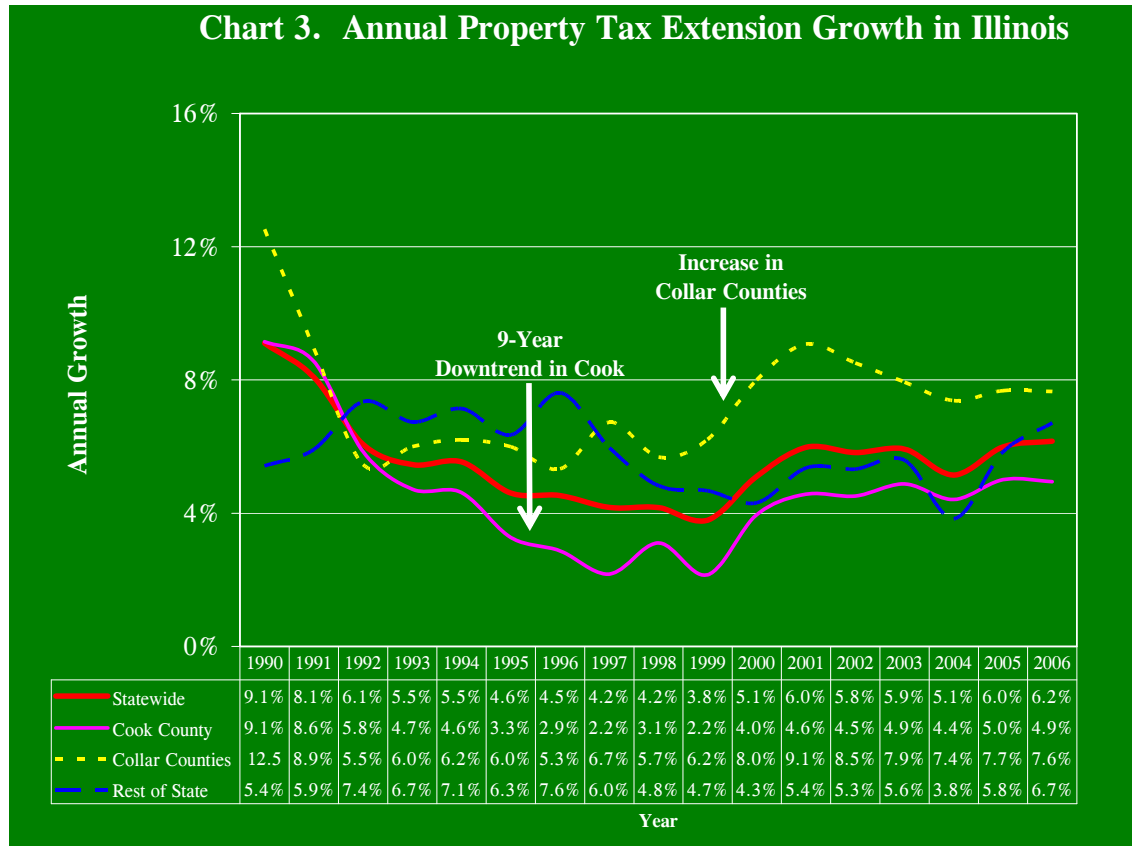
Chart 2, on the following page, illustrates the percentage changes in property tax extensions, by county, between the years 2001 and 2006.

Table 5. Tax Extensions by Property Class						
(2006)						
Region	Total Extensions (\$ Million)	Residential	Farm	Commercial	Industrial	RR/Mineral
Statewide	22,442.6	64.1%	2.6%	23.9%	9.1%	0.2%
Cook County	10,409.9	56.3%	0.0%	31.1%	12.5%	0.1%
Collar Counties	6,905.2	77.8%	0.8%	14.9%	6.4%	0.1%
Rest of State	5,127.5	61.7%	10.3%	21.2%	6.1%	0.8%

Chart 2. Property Tax Extension Growth (2001 to 2006)



After nine years of shrinking growth in property taxes statewide (1991 – 1999), property taxes went above 5% annual growth again in 2000 and reached 6% in 2006. The data in the following table illustrates the decline in growth rates between 1991 and 1999 and the increase thereafter. This trend is heavily due to the significant slowing of property tax extensions in Cook County during this time period. The chart also illustrates the jump in Collar County tax extensions that began around 1999.



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 commercial and industrial classes also increased, their share of total tax extensions was reduced. The farm and railroad/mineral classes were reduced in both total and proportion.

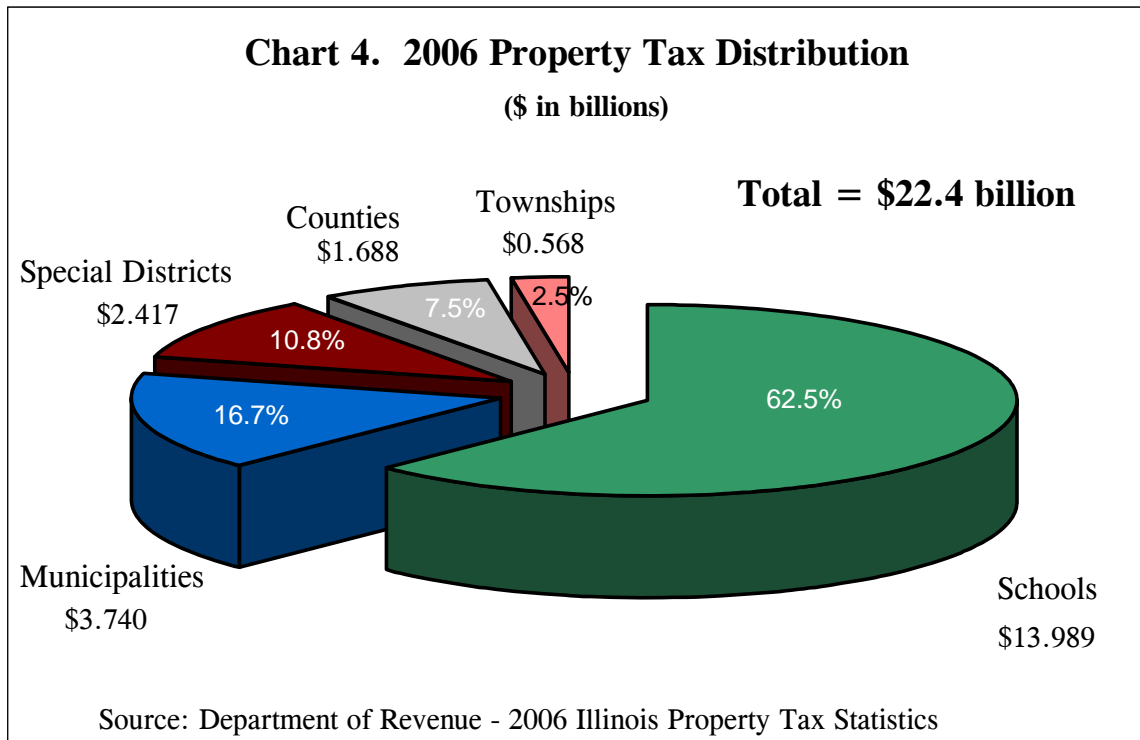
Residential property’s share of tax extensions increased from 55.6% in 1997 to 58.9% in 2001. By 2006, taxes on residential property made up over 64% of the total. Between 2001 and 2006, Commercial properties tax extensions shrank from 26.2% to 23.9% and industrial properties made up 9.1%, down from 10.8%. Farm properties went from 3.6% to 2.6% of total tax extensions, while railroad property and mineral rights extensions remained at less than 1% of total extensions.

Despite these composite figures, regional variations existed. Cook County saw a 5.8% increase in the percentage of taxes due to residential property, which was offset by a 3.3% decrease in commercial properties and a 2.2% decrease in industrial properties. Residential properties in the collar counties were taxed at a 2.2% greater portion of total property tax extensions in the region, while commercial (-1.4%) and industrial (-1.3%) became less significant. Downstate tax assessments saw an increase in the residential (4.2%) and commercial (0.3%) categories. Farm assessments went from 14.3% to 10.3% of total tax assessments.

Property Tax Distribution

Statewide, schools received the majority of the \$22.4 billion in property tax extensions, followed by municipalities, special districts, county governments, and township governments. Chart 3 details the amount of property taxes extended by the various local governments.

In 2006, almost \$14 billion went to school districts, which was 62.5% of all property taxes distributed. Municipalities received \$3.7 billion, while other special districts (such as fire, sanitary, park, etc.) were given \$2.4 billion. The remaining taxes were dispersed to Counties (\$1.7 billion) and Townships (\$568 million).



Once again, variations existed between areas. Schools accounted for 57.8% of extensions in Cook County, which was less than the 68.8% 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 22.7% of total property tax extensions, which was greater than the 10.6% extended by municipalities located within the collar counties and the 12.6% extended by municipalities located in the rest of the State. Townships tend to extend more taxes downstate (5.3%) compared to Cook County (1.2%) or in the Collar counties (2.4%). On the other hand, special districts make up a greater percentage in Cook County (11.3%) and the Collar Counties (12.4%) than in the rest of the State (7.5%). Appendix 6, 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. In scenarios in which the equalized assessed values increase while average daily attendance figures decrease, the likely result is a 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 2008 report titled Education Funding.)

Tax Burden

Illinois' relative tax burden depends on which statistical methodology is applied. Rankings: A Statistical View of the 50 United States ranked Illinois 15th highest when state and local taxes were compared on a per capita basis in 2005, the latest year available. In Illinois, the per capita average of state and local taxes was \$3,863, which exceeded the national average of \$3,705 by \$158. 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 the data found Illinois' tax burden of \$104.07 per \$1,000 of personal income to be ranked 21st highest. This was almost the exact same as the national average of \$104.09 and 4.36% lower than the Great Lakes states average of \$108.81.

Examining property tax collections per \$1,000 of personal income is another method of analyzing a state's tax burden. In 2005, Illinois property taxes per \$1,000 of personal income were \$39.58, 12th highest among all states. Illinois was above both the national average of \$32.03 and the Great Lakes state average of \$38.02.

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 7 compares the Illinois tax burden by county for tax year 2006.

Property Tax Rates

Between 2001 and 2006, the aggregate State property tax rate declined from 7.68% to 6.77%. Regionally, Cook County saw a decline of over 1.7% (8.33% to 6.62%), while the Collar Counties declined 0.47% (6.89% to 6.42%). The rest of the state saw an increase of 0.22% (7.50% to 7.72%).

Among the classes of property, farm and railroad/mineral properties saw an increase in their tax rates, while residential, commercial, and industrial declined significantly. Tax rates on farm property increased the most going from 6.97% to 7.42%, which was a 6.5% increase in the tax rate. Railroads/mineral properties tax rate increased 3.2%. Commercial tax rates decreased the most, going from 7.80% in 2001 to 6.94% in 2006. This was a decrease of over 15%. Appendix 8 displays the total changes in the aggregate property tax rate and changes in each property class, by county.

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, most property, excluding farmland and farm buildings, property in Cook County, and coal property, 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 major property classifications that range from 10% to 25%. This system was changed for tax year 2009. The property tax statistics reported in this report used tax rates between 16% and 38%. Table 6, on the following page, provides a list of the eleven classifications and includes their current assessment levels.

Table 6: COOK COUNTY PROPERTY TAX ASSESSMENT CLASSIFICATIONS

<u>Class</u>	<u>Description</u>	<u>Assessment Level</u>
1	Unimproved Real-Estate	10 percent
2	Residential, Farms, Small Apartments, Co-Ops	10 percent
3	Other Residential Property	16 percent in tax year 2009, 13 percent in tax year 2010, 10 percent in tax year 2011, and subsequent years
4	Non-Residential Property (Not-for-Profit)	25 percent
5a	Commercial Property	25 percent
5b	Industrial Property	25 percent
6b	Industrial Property (newly constructed or rehabilitated buildings)	10 percent; for first ten years and for any subsequent ten-year renewal periods, if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12
7a	Commercial Property (newly constructed or rehabilitated commercial property in an area in need of development (more than \$2 million)	10 percent for first ten years, 15 percent in year 11, and 20 percent in year 12
7b	Commercial Property (newly constructed or rehabilitated commercial property in an area in need of development (more than \$2 million)	10 percent for first ten years, 15 percent in year 11, and 20 percent in year 12
8	Commercial or Industrial Real-Estate (located in a severely blighted area)	10 percent; for first ten years and for any subsequent ten-year renewal periods, if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12
9	Residential Real-Estate (multi-family for low to moderate income persons)	10 percent for an initial ten-year period, renewable upon application for additional ten-year periods

SOURCE: Code of Ordinance of Cook County, Illinois

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 Domestic Product (GDP), in 2006 was \$588.9 billion. Total property tax extensions for 2006 were \$22.4 billion, or roughly 3.8% of Illinois GDP. In the same year, crop and animal production (farms) accounted for \$3.2 billion of the total GDP and the property taxes paid on farm property were approximately \$585 million, or 18.1% of the total agricultural value added. For the period 2002-2006, total property taxes minus farm property were equal to 5.5% of non-farm earnings in Illinois. However, property taxes on farm property accounted for 33.9% of farm earnings.

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 previous property tax reports, net farm income was analyzed and found to fluctuate from year-to-year. Table 7 reveals that this trend continues. Per farm net income ranged from a low of \$9,974 in 2002 to a high of \$70,264 in 2008.

TABLE 7. NET FARM INCOME (1999 - 2008)

<u>Year</u>	<u>Total (in millions)</u>	<u>Average Per Farm</u>
1999	\$1,089	\$13,785
2000	\$1,691	\$21,679
2001	\$1,619	\$21,303
2002	\$758	\$9,974
2003	\$1,732	\$23,726
2004	\$4,186	\$57,500
2005	\$1,609	\$22,193
2006	\$1,923	\$26,561
2007	\$2,953	\$38,561
2008	\$5,333	\$70,264

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.

TABLE 8. NET FARM INCOME, FIVE YEAR RUNNING AVERAGE

<u>Years</u>	<u>5 Year Average (in millions)</u>	<u>Per Farm</u>
1998 - 2002	\$1,327	\$17,095
1999 - 2003	\$1,378	\$18,034
2000 - 2004	\$1,997	\$26,573
2001 - 2005	\$1,981	\$26,746
2002 - 2006	\$2,042	\$27,837
2003 - 2007	\$2,481	\$33,740
2004 - 2008	\$3,201	\$43,196

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

Between 1999 and 2008, the number of Illinois farms fell from 79,000 to 75,900, a 3.9% decrease in total farms. Over this same period, the per-acre value of farmland and buildings increased from \$2,220 to \$4,550 resulting in an increase of approximately 105%. 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, below, illustrates the changes in the number of farms and per-acre value. As can be seen in the table below, the number of farms has been around 75,000 since about 2001, while the value of farm property has increased significantly starting in 2005.

Between 1991 and 2001, the equalized assessed value of farm property increased by 60.3% increasing from \$5.5 billion to \$8.8 billion. The trend since 2001 has been of decreasing equalized assessed value for farm property. Farm EAV decreased from \$8.8 billion to \$7.9 billion in 2006. This was a reduction of over 10% during this 5 year period. It is expected that farm property EAV will increase when additional years of data become available due the significant increases in farm income and value per acre that is seen in 2007 and 2008.

TABLE 9. TOTAL NUMBER OF ILLINOIS FARMS AND ASSOCIATED PER ACRE NOMINAL VALUE (1999 - 2008)		
<u>Year</u>	<u>Number of Farms</u>	<u>*Value Per Acre</u>
1999	79,000	\$2,220
2000	78,000	\$2,260
2001	76,000	\$2,290
2002	76,000	\$2,350
2003	73,000	\$2,430
2004	72,800	\$2,610
2005	72,500	\$3,330
2006	72,400	\$3,800
2007	76,900	\$4,300
2008	75,900	\$4,550

***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

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 2006, eighty-four 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 1999-2006.

The multiplier varies depending on which portion of the State is in question. Between 1999 and 2006, the multiplier applied in Cook County increased from 2.2505 to 2.7076 resulting in an overall increase of approximately 20%. 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, a tax of 0.8% on the invested capital of public utilities, an electricity distribution tax that starts at 0.031¢ per kilowatt hour, and a 0.5% telecommunications infrastructure maintenance fee. These State taxes were created specifically to replace the corporate personal property tax.

Other 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 except in Cook County. In 2006, 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 \$5000. Over 3.1 million Illinois homeowners received a general homestead exemption or an Alternative General Homestead Exemption (AGHE), resulting in a valuation reduction in excess of \$27 billion in 2006. For tax year 2009, the General Homestead Exemption maximum was raised to \$6,000.
- **Alternative General Homestead Exemption (AGHE)** - In Cook County, owner-occupied residences may be eligible for an Alternative General Homestead

Exemption (AGHE), also known as the 7% expanded homeowner exemption. This exemption limits the increase of a property's EAV to 7% each year which is applied as an expanded version to the General Homeowner Exemption. The exemption amount will vary each year from the minimum amount calculated for the GHE up to a maximum amount that is based on the property's annual increase in EAV and its general assessment year.

In October of 2007, the 7% AGHE was renewed for an additional reassessment cycle with new maximum exemption amounts. This legislation was in effect for the City of Chicago until 2008, for the North suburbs until 2009, and for the South suburbs until 2010. The State Legislature recently voted to not renew this provision.

- ***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 \$3,500. In 2006, over 680,000 senior citizens' exemptions were granted yielding a valuation reduction of over \$2.3 billion. Beginning in tax year 2008, this exemption was raised to \$4,000.
- ***Homestead Improvement Exemption*** - Up to \$75,000 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 2006, over 115,000 homestead improvement exemptions were allowed, resulting in a valuation decrease of \$562 million.
- ***Disabled Veterans' Homestead Exemption*** - This exemption is for up to \$70,000 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 2006, 793 disabled veterans' exemptions were granted, resulting in a valuation loss of approximately \$16 million.
- ***Senior Citizens Assessment Freeze Homestead Exemption*** - This exemption is available to persons 65 years or older, with a taxable income less than \$50,000 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 2006, 368,009 such exemptions were issued which resulted in a \$6.2 billion reduction in equalized assessed value. The average exemption was \$16,859. For tax year 2008, the total household maximum income was increased to \$55,000.

Several more types of exemptions have been introduced since tax year 2006, which is the latest year property tax data is available for. These new exemptions include the Long-time Occupant Homestead Exemption (LOHE), the Disable Veterans' Standard Homestead Exemption, and the Returning Veterans' Homestead Exemption.

- ***Long-time Occupant Homestead Exemption (LOHE)*** - Public Act 95-644 that passed into law in 2007 created a new homestead exemption for counties that are subject to the AGHE (currently only in Cook County). The new exemption is in effect in Cook County beginning with 2007 tax year for residential property that is occupied as a primary residence for a continuous period by a qualified taxpayer with a total household income of \$100,000 or less. The property must be occupied for 10 continuous years or 5 continuous years if the person receives assistance to acquire the property as part of a government or non-profit housing program.

This exemption limits EAV increases to a specific annual percentage increase that is based on the total household income of \$100,000 or less. A total household income of \$75,000 or less is limited to a 7% annual percentage increase in EAV or a total household income of over \$75,000 to \$100,000 is limited to a 10% annual percentage increase in EAV. The minimum limit is the same amount calculated for the General Homestead Exemption with no maximum limit amount for the exemption.

- ***Disabled Veterans' Standard Homestead Exemption*** - Public Act 95-644 that passed into law in 2007 created a new homestead exemption for disabled veterans beginning with the 2007 tax year (property taxes paid in 2008). This exemption is an annual reduction in EAV on the primary residence occupied by a qualified disabled veteran. The disabled veteran must own or lease a single family residence and be liable for the payment of property taxes. The amount of the exemption depends on the percentage of the service-connected disability as certified by the United States Department of Veterans' Affairs. A disabled veteran with a disability of at least 50%, but less than 75% will receive a \$2,500 reduction in EAV. A disabled veteran with a disability of at least 75% will receive a \$5,000 reduction in EAV.
- ***Returning Veterans' Standard Homestead Exemption*** - Public Act 95-644 that passed into law in 2007 created a new homestead exemption for returning veterans beginning with the 2007 tax year (property taxes paid in 2008). This exemption is a one-time \$5,000 reduction in EAV on the principal residence of a veteran upon

returning from active duty in an armed conflict involving the armed forces of the United States. Although the exemption is only for a single year, a qualifying veteran can receive the exemption for another tax year in which he or she returns from active duty.

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.
- ***Sports 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 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.

- ***Wind Energy Devices*** – Beginning in assessment year 2007, the fair cash value of wind energy devices shall be determined by subtracting the allowance for physical depreciation from the trended real property cost basis. Functional obsolescence and external obsolescence may further reduce the fair cash value.
- ***Pollution Control Facilities*** - The Department of Revenue assesses certified pollution control facilities at a rate of 33 1/3% of the fair cash value of their economic productivity to their owners with consideration given to the actual or probable net earnings attributable to the facilities in question, capitalized on the basis of their productive earning value to their owner; the probable net value which could be realized by their owner if the facilities were removed and sold at a fair, voluntary sale, giving due account to the expense of removal and condition of the particular facilities in question .
- ***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 their fair cash value.

Partial exemptions, for which data are available to determine participation levels, removed \$36.1 billion in equalized assessed valuation from the tax base in 2006. 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 over \$27 billion. Appendix 10 lists the number of homestead exemptions and valuation reduction by county.

State Property Tax Relief Programs

Illinois has several property tax relief programs. These programs include a circuit breaker program, property tax deferral system, and income tax credit program. These programs 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 November 2009, the maximum income level was \$22,218 for a household containing one person, \$29,480 for a household containing two persons, or \$36,740 for a household containing three or more persons. Each year, approximately 230,000 claimants are awarded a Circuit Breaker grant. These grants were funded at \$50.7 million in FY 2009 but were reduced to \$30.7 million for FY 2010. Due to this reduction in funding, the State has decided to cut each grant awarded in half. (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 \$50,000 and meet certain other qualifications to defer all or part of the real estate taxes and special assessments on their principal 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 FY 2006, the Senior Citizens Tax Deferral Program provided \$4.8 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 \$443.7 million in FY 2006.

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 2005, there were property tax abatements of \$39.5 million in 75 enterprise zones. More than half of the total abatement, \$23.4 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 certain 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 their fair cash value.

Tax Increment Finance (TIF) districts represent another tax break. 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. This 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. In all the years PTELL has been in affect except 1991, the Consumer Price Index has been used as the limit for the increase in tax extensions. In 1990, the CPI was 6.1%; therefore, a 5% maximum was used for levy year 1991. The limitation on the increase in property tax extension protects taxpayers from increasing tax bills resulting solely from rapidly increasing market values.

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.

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.

V. CONCLUSION

In conclusion, various analyses presented earlier in this report reveal numerous trends regarding the property tax in Illinois. Between 2001 and 2006, the Illinois property tax base (as measured by equalized assessed value) increased by over 50%, while property tax extensions increased by approximately 32%. 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 2006, the property tax accounted for 36.3% of local government revenue in Illinois while it comprised only 27.9% nationally.

Aggregate property tax rates have decreased in recent years. The aggregate property tax rate was 6.77% in 2006 which was almost a full percentage point lower than the 7.68% rate in 2001. Though property tax rates have been lowering, 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 \$39.58 in property taxes per \$1,000 of personal income, which was approximately 24% higher than the national average of \$32.03.

Though Illinois is on the higher end for property taxes, it also offers numerous exemptions and tax relief programs. Approximately 4.3 million Illinois residents benefited from the numerous property tax relief programs. Partial exemptions, for which data is available to determine participation levels, removed \$36.2 billion in equalized assessed value from the tax base in 2006. 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 Veterans Organization Assessment Freeze.

APPENDIX 1. THE PROPERTY TAX CYCLE

NON-FARMLAND PROPERTY ASSESSMENT ADMINISTRATION CYCLE

County Clerk

- Prepares two sets of real estate assessment books and delivers them to the CCAO by January 1

Chief County Assessment Officer (CCAO)

- Meets with township assessors before January 1 and establishes guidelines
- Delivers ones set of books to township assessors

Township Assessor

- Values real estate as of January 1
- Returns real estate assessment books to the CCAO by April 15th (November 15 for DuPage and Lake Counties)

Chief County Assessment Officer (CCAO)

- Reviews assessments and makes changes when necessary
- Equalizes assessments within county by class and/or by township (except for Cook County)
- Mails change of assessment notice to taxpayer
- Publishes changes in newspaper of general circulation
- Delivers books to board of review by first Monday in June

Illinois Department of Revenue

- Develops tentative equalization factor
- Publishes factor in newspaper
- Holds public hearing

Board of Review

- Assesses omitted property
- Acts on all homestead exemptions and mails recommendations on non-homestead exemptions to the Department of Revenue for approval
- Hears complaints and makes changes on any property when deemed necessary
- Mails change of assessment notices to taxpayers
- Equalizes assessments within county if necessary (except for Cook County)
- Delivers books to county clerk
- Mails report on equalization to the department
- Publishes changes in newspaper of general circulation

County Clerk

- Prepares the final abstract of assessments and mails it to the Illinois Department of Revenue

Illinois Department of Revenue

- Certifies the final equalization factor to the county clerk and publishes the factor

County Clerk

- Applies equalization factor to all local assessments (except farmland, farm buildings, and coal rights)

Illinois Department of Revenue

- Certifies state assessments and mails them to the county clerk

BUDGET, LEVY, TAX EXTENSION, AND COLLECTION CYCLE

County Clerk

- Totals the equalized assessed value for each taxing district

Taxing Body

- Prepares tentative budget (Dates differ based on type of taxing district)
- Publishes notice of public hearing; puts tentative budget on public display 30 days before public hearing
- Holds public hearing
- Passes budget with changes in form of ordinances
- Publishes levy and holds public hearing
- Truth-in-Taxation publication and, if required, public hearing
- Gives certificate of levy to county clerk by the last Tuesday in December 31

County Clerk

- Calculates tax rates for each combination of taxing districts
- Extends taxes on equalized assessed value and enters in collector's books
- Delivers collector's books to county treasurer by December 31

County Treasurer (serves as the county collector)

- Prepares and mails tax bills by May 1*
- Collects first installments for real estate by June 1*
- Distributes tax money proportionately to taxing districts as tax money is collected
- Collects second installment for real estate by September 1*
- Prepares delinquent tax list and sends notice of application for judgment and sale of a lien on real estate due to non-payment of taxes

Circuit Court

- Pronounces judgment for sale of a lien on real estate due to nonpayment of taxes and rules on tax objections

County Clerk and Treasurer

- Administers sale of lien on real estate due to nonpayment of taxes

*For counties using accelerated billing, estimated bill is mailed by January 31; first installment due by March 1 (or date provided in county ordinance or resolution)' final bill mailed June 30; last installment normally due by August 1. Counties may also provide a four-payment schedule.

SOURCE: "The Illinois Property Tax System", Illinois Department of Revenue

APPENDIX 2. PERCENTAGE SHARE OF EACH COUNTY'S 2006 EQUALIZED ASSESSED VALUATION (EAV) BY CLASS OF PROPERTY AFTER EXEMPTIONS (\$ Million)											
Area	Total EAV	Residential	%	Farm	%	Commercial	%	Industrial	%	Railroads/ Minerals	%
Statewide	331,337.0	212,217.3	64.0%	7,882.9	2.4%	80,935.9	24.4%	29,591.6	8.9%	709.3	0.2%
Cook County	157,320.8	87,209.1	55.4%	7.3	0.0%	51,614.4	32.8%	18,327.4	11.6%	162.6	0.1%
Collar Counties	107,627.2	84,071.0	78.1%	850.4	0.8%	15,890.9	14.8%	6,756.3	6.3%	58.5	0.1%
Rest of State	66,388.9	40,937.1	61.7%	7,025.2	10.6%	13,430.6	20.2%	4,507.9	6.8%	488.2	0.7%
County	Total EAV	Residential	%	Farm	%	Commercial	%	Industrial	%	Railroads/ Minerals	%
Adams	857.6	535.1	62.4%	83.1	9.7%	206.1	24.0%	30.8	3.6%	2.4	0.3%
Alexander	34.2	13.7	40.1%	8.1	23.8%	5.1	15.0%	5.0	14.7%	2.2	6.5%
Bond	155.8	77.2	49.5%	51.7	33.2%	20.1	12.9%	4.6	3.0%	2.2	1.4%
Boone	1,096.4	835.8	76.2%	89.4	8.2%	108.8	9.9%	61.0	5.6%	1.3	0.1%
Brown	51.9	19.8	38.2%	20.2	39.0%	11.6	22.4%	0.0	0.0%	0.2	0.4%
Bureau	536.7	235.3	43.8%	167.2	31.2%	95.6	17.8%	32.7	6.1%	5.9	1.1%
Calhoun	61.9	28.4	45.9%	23.9	38.7%	9.6	15.4%	0.0	0.0%	0.0	0.0%
Carroll	325.3	222.4	68.4%	63.8	19.6%	30.0	9.2%	5.1	1.6%	4.0	1.2%
Cass	120.8	53.0	43.9%	36.6	30.3%	29.9	24.7%	0.0	0.0%	1.4	1.1%
Champaign	3,199.0	1,933.3	60.4%	201.1	6.3%	1,013.4	31.7%	42.4	1.3%	8.8	0.3%
Christian	404.5	206.0	50.9%	109.3	27.0%	64.0	15.8%	17.5	4.3%	7.8	1.9%
Clark	160.6	92.4	57.5%	37.8	23.5%	26.5	16.5%	3.1	1.9%	0.9	0.5%
Clay	120.4	44.5	37.0%	30.9	25.7%	24.8	20.6%	12.2	10.1%	8.0	6.6%
Clinton	468.1	336.7	71.9%	57.3	12.3%	62.8	13.4%	5.0	1.1%	6.3	1.4%
Coles	560.3	322.7	57.6%	78.7	14.0%	137.3	24.5%	19.5	3.5%	2.0	0.4%
Cook	157,320.8	87,209.1	55.4%	7.3	0.0%	51,614.4	32.8%	18,327.4	11.6%	162.6	0.1%
Crawford	269.4	84.6	31.4%	33.6	12.5%	44.9	16.7%	102.0	37.9%	4.3	1.6%
Cumberland	94.8	52.6	55.4%	30.7	32.4%	8.4	8.8%	2.2	2.4%	0.9	1.0%
DeKalb	1,973.5	1,311.1	66.4%	175.7	8.9%	409.4	20.7%	72.5	3.7%	4.8	0.2%
DeWitt	451.5	109.1	24.2%	73.8	16.3%	36.6	8.1%	228.2	50.5%	3.8	0.8%
Douglas	292.9	143.3	48.9%	75.4	25.7%	59.5	20.3%	11.7	4.0%	3.1	1.0%
DuPage	38,066.3	28,387.9	74.6%	2.2	0.0%	6,794.0	17.8%	2,871.7	7.5%	10.5	0.0%
Edgar	222.0	87.4	39.4%	99.0	44.6%	19.7	8.9%	13.9	6.3%	2.0	0.9%
Edwards	50.9	21.4	42.0%	14.8	29.1%	6.3	12.3%	6.0	11.7%	2.5	4.9%
Effingham	524.0	287.5	54.9%	63.6	12.1%	142.7	27.2%	25.2	4.8%	5.0	0.9%
Fayette	168.3	67.0	39.8%	55.5	33.0%	26.9	16.0%	11.0	6.5%	7.9	4.7%
Ford	187.7	97.5	51.9%	56.7	30.2%	16.9	9.0%	14.1	7.5%	2.6	1.4%
Franklin	257.3	144.9	56.3%	35.4	13.7%	61.6	23.9%	4.5	1.8%	10.9	4.2%
Fulton	338.2	206.2	61.0%	72.5	21.4%	39.1	11.5%	16.4	4.9%	3.9	1.2%
Gallatin	40.9	13.1	31.9%	16.0	39.1%	3.7	9.1%	2.1	5.2%	6.0	14.6%
Greene	133.6	53.8	40.3%	56.7	42.5%	20.8	15.6%	1.7	1.3%	0.5	0.4%
Grundy	1,915.5	807.4	42.2%	75.1	3.9%	240.9	12.6%	788.9	41.2%	3.3	0.2%
Hamilton	54.4	19.3	35.5%	22.7	41.8%	5.9	10.8%	1.1	2.1%	5.4	9.8%
Hancock	234.8	107.3	45.7%	86.9	37.0%	38.8	16.5%	0.1	0.0%	1.6	0.7%
Hardin	26.0	14.0	54.0%	7.1	27.4%	2.1	8.3%	2.2	8.6%	0.4	1.7%
Henderson	90.6	36.7	40.6%	40.3	44.4%	10.1	11.1%	0.0	0.0%	3.5	3.9%
Henry	675.6	439.0	65.0%	127.2	18.8%	80.5	11.9%	25.9	3.8%	3.1	0.5%
Iroquois	393.5	222.3	56.5%	105.1	26.7%	53.4	13.6%	6.6	1.7%	6.1	1.6%
Jackson	633.7	356.1	56.2%	48.3	7.6%	201.2	31.7%	22.3	3.5%	5.9	0.9%
Jasper	214.1	34.2	16.0%	43.2	20.2%	9.0	4.2%	125.7	58.7%	1.9	0.9%
Jefferson	377.7	162.7	43.1%	69.8	18.5%	116.7	30.9%	18.5	4.9%	10.0	2.6%
Jersey	292.8	191.2	65.3%	48.1	16.4%	51.7	17.7%	1.5	0.5%	0.3	0.1%
JoDaviess	660.4	387.4	58.7%	183.3	27.8%	73.6	11.1%	12.6	1.9%	3.4	0.5%
Johnson	87.6	51.1	58.3%	25.5	29.1%	9.6	10.9%	0.0	0.0%	1.4	1.6%
Kane	13,733.3	10,696.5	77.9%	233.3	1.7%	1,954.2	14.2%	842.9	6.1%	6.5	0.0%
Kankakee	1,706.1	1,098.5	64.4%	165.3	9.7%	345.0	20.2%	88.6	5.2%	8.7	0.5%
Kendall	2,565.1	2,137.2	83.3%	101.8	4.0%	242.0	9.4%	82.5	3.2%	1.6	0.1%
Knox	613.4	349.1	56.9%	96.0	15.7%	136.4	22.2%	11.4	1.9%	20.4	3.3%
Lake	27,640.2	22,663.7	82.0%	138.3	0.5%	3,881.0	14.0%	945.7	3.4%	11.5	0.0%

APPENDIX 2. PERCENTAGE SHARE OF EACH COUNTY'S 2006 EQUALIZED ASSESSED VALUATION (EAV) BY CLASS OF PROPERTY AFTER EXEMPTIONS (\$ Million)												
County	Total EAV	Residential	%	Farm	%	Commercial	%	Industrial	%	Railroads/ Minerals	%	
LaSalle	2,176.0	1,227.3	56.4%	225.3	10.4%	405.1	18.6%	309.6	14.2%	8.7	0.4%	
Lawrence	103.1	52.0	50.4%	23.0	22.3%	18.3	17.7%	3.7	3.6%	6.2	6.0%	
Lee	571.6	325.4	56.9%	117.5	20.6%	77.7	13.6%	47.2	8.3%	3.8	0.7%	
Livingston	548.5	300.6	54.8%	137.6	25.1%	92.1	16.8%	13.2	2.4%	5.0	0.9%	
Logan	391.2	203.8	52.1%	110.0	28.1%	67.0	17.1%	5.8	1.5%	4.7	1.2%	
McDonough	297.5	152.7	51.3%	75.2	25.3%	62.6	21.0%	4.1	1.4%	2.8	1.0%	
McHenry	9,424.0	7,731.9	82.0%	242.3	2.6%	1,052.7	11.2%	376.9	4.0%	20.3	0.2%	
McLean	3,127.1	1,983.4	63.4%	210.9	6.7%	896.7	28.7%	27.0	0.9%	9.1	0.3%	
Macon	1,469.3	922.9	62.8%	100.5	6.8%	349.3	23.8%	82.3	5.6%	14.3	1.0%	
Macoupin	489.8	327.3	66.8%	93.4	19.1%	59.6	12.2%	3.3	0.7%	6.2	1.3%	
Madison	4,325.8	3,109.6	71.9%	29.4	0.7%	905.8	20.9%	262.8	6.1%	18.1	0.4%	
Marion	315.6	164.2	52.0%	44.0	13.9%	71.8	22.7%	13.6	4.3%	21.9	6.9%	
Marshall	203.6	106.9	52.5%	57.3	28.1%	27.9	13.7%	9.1	4.5%	2.4	1.2%	
Mason	163.9	83.4	50.9%	37.8	23.0%	16.1	9.8%	24.0	14.7%	2.6	1.6%	
Massac	162.3	76.8	47.3%	20.3	12.5%	32.5	20.0%	31.3	19.3%	1.5	0.9%	
Menard	197.1	133.9	67.9%	45.6	23.1%	15.4	7.8%	0.5	0.2%	1.8	0.9%	
Mercer	207.2	118.4	57.1%	65.5	31.6%	23.0	11.1%	0.4	0.2%	0.0	0.0%	
Monroe	667.6	517.6	77.5%	66.9	10.0%	71.2	10.7%	9.5	1.4%	2.5	0.4%	
Montgomery	339.6	139.0	40.9%	77.4	22.8%	69.1	20.3%	46.2	13.6%	7.9	2.3%	
Morgan	437.6	244.1	55.8%	82.5	18.8%	75.0	17.1%	31.7	7.2%	4.3	1.0%	
Moultrie	181.3	85.7	47.3%	64.1	35.4%	27.2	15.0%	2.5	1.4%	1.8	1.0%	
Ogle	1,354.6	611.6	45.2%	150.3	11.1%	85.0	6.3%	494.3	36.5%	13.4	1.0%	
Peoria	2,866.2	1,915.9	66.8%	100.7	3.5%	727.1	25.4%	114.6	4.0%	7.7	0.3%	
Perry	151.5	81.1	53.6%	31.5	20.8%	23.1	15.3%	5.8	3.8%	10.0	6.6%	
Piatt	303.7	186.4	61.4%	81.1	26.7%	30.3	10.0%	1.0	0.3%	4.9	1.6%	
Pike	158.4	67.0	42.3%	57.9	36.6%	25.3	16.0%	5.2	3.3%	3.1	1.9%	
Pope	38.8	17.4	44.9%	20.1	51.8%	0.5	1.4%	0.0	0.0%	0.7	1.9%	
Pulaski	25.3	9.7	38.3%	7.3	28.8%	3.8	15.1%	3.2	12.5%	1.3	5.2%	
Putnam	161.1	100.0	62.1%	29.2	18.1%	14.5	9.0%	16.3	10.1%	1.1	0.7%	
Randolph	377.5	177.9	47.1%	59.6	15.8%	47.6	12.6%	84.7	22.4%	7.7	2.0%	
Richland	164.6	85.6	52.0%	25.6	15.6%	30.2	18.4%	20.1	12.2%	3.1	1.9%	
Rock Island	2,235.0	1,349.1	60.4%	61.3	2.7%	591.4	26.5%	229.7	10.3%	3.6	0.2%	
St. Claire	3,558.2	2,209.6	62.1%	272.0	7.6%	988.3	27.8%	62.2	1.7%	26.1	0.7%	
Saline	190.0	92.8	48.9%	24.5	12.9%	46.4	24.4%	21.3	11.2%	4.9	2.6%	
Sangamon	3,317.2	2,206.2	66.5%	145.9	4.4%	943.0	28.4%	9.7	0.3%	12.4	0.4%	
Schuyler	75.3	34.9	46.3%	30.7	40.8%	8.6	11.4%	0.5	0.6%	0.7	0.9%	
Scott	50.4	22.7	45.0%	18.8	37.2%	3.1	6.2%	4.7	9.4%	1.1	2.1%	
Shelby	256.4	110.5	43.1%	95.4	37.2%	26.7	10.4%	18.3	7.1%	5.5	2.1%	
Stark	86.2	32.9	38.1%	44.7	51.9%	4.6	5.4%	3.7	4.3%	0.3	0.3%	
Stephenson	612.8	380.3	62.1%	108.1	17.6%	105.7	17.3%	17.5	2.9%	1.2	0.2%	
Tazewell	2,119.9	1,514.8	71.5%	109.6	5.2%	421.2	19.9%	69.6	3.3%	4.8	0.2%	
Union	143.7	75.8	52.8%	40.6	28.2%	23.7	16.5%	0.9	0.7%	2.6	1.8%	
Vermillion	836.2	451.5	54.0%	113.8	13.6%	216.8	25.9%	43.7	5.2%	10.4	1.2%	
Wabash	121.2	67.7	55.8%	17.3	14.2%	22.5	18.6%	5.9	4.9%	7.9	6.5%	
Warren	205.7	89.9	43.7%	81.0	39.4%	29.7	14.4%	1.6	0.8%	3.5	1.7%	
Washington	175.7	87.6	49.9%	53.6	30.5%	24.0	13.6%	4.7	2.7%	5.7	3.3%	
Wayne	105.5	42.9	40.6%	33.9	32.1%	20.1	19.1%	2.2	2.1%	6.4	6.0%	
White	120.9	55.3	45.7%	25.3	21.0%	21.3	17.6%	9.2	7.6%	9.8	8.1%	
Whiteside	701.7	471.8	67.2%	84.9	12.1%	120.2	17.1%	19.5	2.8%	5.3	0.8%	
Will	18,763.3	14,591.1	77.8%	234.3	1.2%	2,209.0	11.8%	1,719.1	9.2%	9.8	0.1%	
Williamson	861.6	481.2	55.8%	60.0	7.0%	250.4	29.1%	65.2	7.6%	5.0	0.6%	
Winnebago	4,288.8	3,125.9	72.9%	76.7	1.8%	787.6	18.4%	295.4	6.9%	3.1	0.1%	
Woodford	649.3	456.9	70.4%	115.2	17.7%	65.7	10.1%	10.9	1.7%	0.7	0.1%	

SOURCE: Illinois Department of Revenue; 2006 Property Tax Statistics

APPENDIX 3. EQUALIZED ASSESSED VALUATION GROWTH BY PROPERTY CLASS, (2001 - 2006)														
County	Total EAV (Millions)		Total % Change						Mean Annual % Change					
	2001	2006	Total EAV	Residential	Farm	Commercial	Industrial	Rail/ Mineral	Total EAV	Residential	Farm	Commercial	Industrial	Rail/ Mineral
Statewide	220,330.3	331,337.0	50.4%	62.6%	-10.4%	43.0%	25.8%	-19.8%	10.7%	12.9%	-2.7%	9.4%	5.9%	-5.4%
Cook County	99,102.4	157,320.8	58.7%	76.9%	-20.5%	48.2%	25.8%	-60.4%	12.2%	15.3%	-5.6%	10.3%	5.9%	-20.7%
Collar Counties	68,796.7	107,627.2	56.4%	63.4%	15.2%	41.2%	27.5%	21.8%	11.8%	13.1%	3.6%	9.0%	6.3%	5.1%
Rest of State	52,431.1	66,388.9	26.6%	37.5%	-12.7%	27.7%	23.2%	14.8%	6.1%	8.3%	-3.3%	6.3%	5.3%	3.5%
Adams	698.3	857.6	22.8%	26.7%	-10.5%	31.5%	31.6%	-14.9%	5.3%	6.1%	-2.7%	7.1%	7.1%	-4.0%
Alexander	40.4	34.2	-15.4%	-14.0%	-6.7%	-16.0%	-30.7%	-8.4%	-4.1%	-3.7%	-1.7%	-4.3%	-8.8%	-2.2%
Bond	125.0	155.8	24.7%	31.4%	15.5%	31.3%	22.3%	-8.1%	5.7%	7.1%	3.7%	7.0%	5.2%	-2.1%
Boone	675.0	1,096.4	62.4%	71.2%	4.1%	69.2%	71.7%	25.8%	12.9%	14.4%	1.0%	14.1%	14.5%	5.9%
Brown	49.1	51.9	5.6%	29.7%	-14.1%	15.2%	-	7.0%	1.4%	6.7%	-3.7%	3.6%	N/A	1.7%
Bureau	504.8	536.7	6.3%	18.2%	-15.5%	5.8%	213.7%	-15.2%	1.5%	4.3%	-4.1%	1.4%	33.1%	-4.0%
Calhoun	45.2	61.9	36.8%	70.8%	12.3%	31.1%	-	0.0%	8.2%	14.3%	2.9%	7.0%	N/A	0.0%
Carroll	249.6	325.3	30.3%	53.4%	-9.6%	14.9%	48.4%	-11.3%	6.8%	11.3%	-2.5%	3.5%	10.4%	-2.9%
Cass	112.2	120.8	7.7%	19.1%	-13.2%	24.5%	-	-7.0%	1.9%	4.5%	-3.5%	5.6%	N/A	-1.8%
Champaign	2,304.4	3,199.0	38.8%	46.4%	-12.4%	43.4%	7.5%	5.0%	8.5%	10.0%	-3.2%	9.4%	1.8%	1.2%
Christian	393.2	404.5	2.9%	24.4%	-26.8%	15.9%	2.5%	27.7%	0.7%	5.6%	-7.5%	3.8%	0.6%	6.3%
Clark	154.7	160.6	3.8%	17.2%	-22.3%	10.4%	31.0%	-0.3%	0.9%	4.0%	-6.1%	2.5%	7.0%	-0.1%
Clay	105.9	120.4	13.7%	15.7%	-6.4%	7.8%	96.4%	53.1%	3.3%	3.7%	-1.6%	1.9%	18.4%	11.2%
Clinton	343.8	468.1	36.2%	46.0%	11.7%	23.6%	-28.8%	56.4%	8.0%	9.9%	2.8%	5.4%	-8.1%	11.8%
Coles	526.4	560.3	6.4%	19.1%	-27.2%	9.5%	-1.6%	-12.3%	1.6%	4.5%	-7.6%	2.3%	-0.4%	-3.2%
Cook	99,102.4	157,320.8	58.7%	76.9%	-20.5%	48.2%	25.8%	-60.4%	12.2%	15.3%	-5.6%	10.3%	5.9%	-20.7%
Crawford	214.9	269.4	25.3%	12.6%	-21.9%	108.2%	42.7%	13.9%	5.8%	3.0%	-6.0%	20.1%	9.3%	3.3%
Cumberland	91.8	94.8	3.3%	17.2%	-16.6%	8.1%	63.2%	-11.8%	0.8%	4.1%	-4.4%	2.0%	13.0%	-3.1%
DeKalb	1,356.2	1,973.5	45.5%	59.9%	-8.3%	43.3%	34.2%	4.6%	9.8%	12.4%	-2.1%	9.4%	7.6%	1.1%
DeWitt	463.1	451.5	-2.5%	10.4%	-19.9%	35.4%	-5.0%	-25.5%	-0.6%	2.5%	-5.4%	7.9%	-1.3%	-7.1%
Douglas	290.1	292.9	1.0%	24.1%	-29.6%	8.4%	27.9%	-13.2%	0.2%	5.5%	-8.4%	2.0%	6.3%	-3.5%
DuPage	25,715.2	38,066.3	48.0%	56.1%	-28.3%	29.5%	26.8%	-5.2%	10.3%	11.8%	-8.0%	6.7%	6.1%	-1.3%
Edgar	229.0	222.0	-3.1%	21.3%	-22.9%	19.6%	39.0%	0.6%	-0.8%	4.9%	-6.3%	4.6%	8.6%	0.1%
Edwards	49.5	50.9	3.0%	12.2%	-16.9%	10.9%	27.3%	10.9%	0.7%	2.9%	-4.5%	2.6%	6.2%	2.6%
Effingham	440.3	524.0	19.0%	26.7%	-7.1%	11.6%	110.5%	-3.5%	4.4%	6.1%	-1.8%	2.8%	20.5%	-0.9%
Fayette	150.5	168.3	11.8%	8.1%	1.1%	33.3%	19.7%	83.7%	2.8%	2.0%	0.3%	7.5%	4.6%	16.4%
Ford	187.3	187.7	0.2%	26.4%	-29.2%	19.3%	8.3%	-10.5%	0.1%	6.0%	-8.3%	4.5%	2.0%	-2.7%
Franklin	206.0	257.3	24.9%	24.7%	11.2%	40.4%	19.4%	6.4%	5.7%	5.7%	2.7%	8.8%	4.5%	1.6%
Fulton	320.7	338.2	5.4%	16.7%	-20.3%	13.7%	15.9%	-12.6%	1.3%	3.9%	-5.5%	3.3%	3.8%	-3.3%
Gallatin	47.8	40.9	-14.3%	-5.6%	-35.6%	2.1%	-13.3%	103.0%	-3.8%	-1.4%	-10.4%	0.5%	-3.5%	19.4%
Greene	132.7	133.6	0.6%	50.9%	-27.4%	28.3%	13.2%	-61.2%	0.2%	10.8%	-7.7%	6.4%	3.1%	-21.1%
Grundy	1,369.2	1,915.5	39.9%	83.2%	-10.1%	11.5%	26.1%	-4.6%	8.8%	16.3%	-2.6%	2.8%	6.0%	-1.2%

Appendix 3 (continued)

County	Total EAV (Millions)		Total % Change						Mean Annual % Change					
	2001	2006	Total EAV	Residential	Farm	Commercial	Industrial	Rail/ Mineral	Total EAV	Residential	Farm	Commercial	Industrial	Rail/ Mineral
Hamilton	58.8	54.4	-7.6%	7.8%	-21.4%	62.9%	-38.3%	-18.4%	-1.9%	1.9%	-5.8%	13.0%	-11.4%	-5.0%
Hancock	221.2	234.8	6.1%	20.7%	-13.2%	29.0%	5.0%	-16.0%	1.5%	4.8%	-3.5%	6.6%	1.2%	-4.3%
Hardin	19.8	26.0	31.3%	33.0%	41.3%	46.4%	-2.1%	0.7%	7.0%	7.4%	9.0%	10.0%	-0.5%	0.2%
Henderson	95.7	90.6	-5.4%	10.8%	-20.0%	24.9%	-	-16.1%	-1.4%	2.6%	-5.4%	5.7%	N/A	-4.3%
Henry	620.3	675.6	8.9%	3.5%	17.5%	33.0%	7.5%	-9.0%	2.2%	0.9%	4.1%	7.4%	1.8%	-2.3%
Iroquois	406.6	393.5	-3.2%	16.0%	-33.1%	23.1%	-7.0%	-16.7%	-0.8%	3.8%	-9.6%	5.3%	-1.8%	-4.5%
Jackson	461.5	633.7	37.3%	33.8%	24.1%	45.8%	72.9%	5.3%	8.2%	7.5%	5.5%	9.9%	14.7%	1.3%
Jasper	202.0	214.1	6.0%	7.3%	-20.2%	-0.7%	19.6%	5.7%	1.5%	1.8%	-5.5%	-0.2%	4.6%	1.4%
Jefferson	324.8	377.7	16.3%	19.9%	5.8%	20.7%	8.9%	5.1%	3.8%	4.6%	1.4%	4.8%	2.2%	1.2%
Jersey	231.4	292.8	26.5%	30.7%	4.5%	39.2%	8.1%	-43.4%	6.1%	6.9%	1.1%	8.6%	2.0%	-13.3%
JoDaviess	487.6	660.4	35.4%	42.8%	31.1%	23.1%	-	-8.7%	7.9%	9.3%	7.0%	5.3%	-0.4%	-2.3%
Johnson	71.8	87.6	22.0%	24.2%	18.6%	24.2%	-	-3.4%	5.1%	5.6%	4.4%	5.6%	N/A	-0.9%
Kane	8,163.4	13,733.3	68.2%	71.8%	18.5%	70.4%	43.9%	-0.5%	13.9%	14.5%	4.3%	14.3%	9.5%	-0.1%
Kankakee	1,314.9	1,706.1	29.7%	38.4%	3.6%	21.9%	24.8%	14.9%	6.7%	8.5%	0.9%	5.1%	5.7%	3.5%
Kendall	1,177.4	2,565.1	117.9%	141.8%	-1.1%	96.8%	24.8%	-7.1%	21.5%	24.7%	-0.3%	18.4%	5.7%	-1.8%
Knox	617.7	613.4	-0.7%	7.5%	-24.8%	7.2%	-38.7%	5.6%	-0.2%	1.8%	-6.9%	1.8%	-11.5%	1.4%
Lake	18,474.4	27,640.2	49.6%	55.4%	15.2%	29.9%	21.9%	87.0%	10.6%	11.6%	3.6%	6.8%	5.1%	16.9%
LaSalle	1,840.0	2,176.0	18.3%	35.6%	-9.6%	-33.2%	338.6%	-4.0%	4.3%	7.9%	-2.5%	-9.6%	44.7%	-1.0%
Lawrence	98.0	103.1	5.2%	8.0%	-14.0%	20.3%	80.6%	3.9%	1.3%	1.9%	-3.7%	4.7%	15.9%	1.0%
Lee	498.3	571.6	14.7%	24.9%	-19.0%	20.7%	86.5%	25.9%	3.5%	5.7%	-5.1%	4.8%	16.9%	5.9%
Livingston	506.9	548.5	8.2%	26.4%	-24.4%	26.5%	28.0%	26.0%	2.0%	6.0%	-6.7%	6.1%	6.4%	5.9%
Logan	382.0	391.2	2.4%	16.2%	-23.5%	26.9%	14.6%	-7.2%	0.6%	3.8%	-6.5%	6.1%	3.5%	-1.8%
McDonough	295.7	297.5	0.6%	19.7%	-28.9%	14.3%	-5.2%	-14.8%	0.1%	4.6%	-8.2%	3.4%	-1.3%	-3.9%
McHenry	5,803.0	9,424.0	62.4%	67.6%	26.1%	54.8%	24.4%	39.7%	12.9%	13.8%	6.0%	11.5%	5.6%	8.7%
McLean	2,467.6	3,127.1	26.7%	36.5%	-21.5%	26.0%	-6.1%	61.2%	6.1%	8.1%	-5.9%	6.0%	-1.6%	12.7%
Macon	1,263.6	1,469.3	16.3%	23.1%	-24.1%	13.7%	31.5%	26.8%	3.8%	5.3%	-6.7%	3.3%	7.1%	6.1%
Macoupin	404.6	489.8	21.1%	34.7%	-12.6%	27.8%	30.3%	9.3%	4.9%	7.7%	-3.3%	6.3%	6.8%	2.2%
Madison	2,897.6	4,325.8	49.3%	50.4%	-21.3%	59.6%	24.0%	43.1%	10.5%	10.7%	-5.8%	12.4%	5.5%	9.4%
Marion	271.1	315.6	16.4%	13.7%	0.4%	22.6%	36.9%	52.2%	3.9%	3.3%	0.1%	5.2%	8.2%	11.1%
Marshall	181.8	203.6	12.0%	37.9%	-21.9%	36.3%	14.9%	-8.1%	2.9%	8.4%	-6.0%	8.0%	3.5%	-2.1%
Mason	160.2	163.9	2.3%	12.9%	-20.3%	15.7%	5.2%	21.4%	0.6%	3.1%	-5.5%	3.7%	1.3%	5.0%
Massac	142.3	162.3	14.0%	12.3%	-4.4%	68.1%	-0.8%	-20.7%	3.3%	2.9%	-1.1%	13.9%	-0.2%	-5.6%
Menard	177.9	197.1	10.8%	25.5%	-22.0%	43.4%	2.1%	16.5%	2.6%	5.8%	-6.0%	9.4%	0.5%	3.9%

Appendix 3 (continued)

County	Total EAV (Millions)		Total % Change						Mean Annual % Change					
	2001	2006	Total EAV	Residential	Farm	Commercial	Industrial	Rail/ Mineral	Total EAV	Residential	Farm	Commercial	Industrial	Rail/ Mineral
Mercer	186.0	207.2	11.4%	29.4%	-16.2%	42.2%	25.6%	N/A	2.7%	6.7%	-4.3%	9.2%	5.9%	N/A
Monroe	449.2	667.6	48.6%	60.3%	16.5%	16.7%	-	36.3%	10.4%	12.5%	3.9%	3.9%	11.5%	8.1%
Montgomery	310.3	339.6	9.4%	19.8%	-12.8%	30.0%	2.2%	10.5%	2.3%	4.6%	-3.4%	6.8%	0.5%	2.5%
Morgan	418.5	437.6	4.6%	15.7%	-25.3%	12.3%	22.0%	1.0%	1.1%	3.7%	-7.0%	2.9%	5.1%	0.3%
Moultrie	186.4	181.3	-2.7%	20.7%	-28.0%	21.1%	28.6%	-6.7%	-0.7%	4.8%	-7.9%	4.9%	6.5%	-1.7%
Ogle	1,199.2	1,354.6	13.0%	33.1%	-9.9%	24.7%	-1.1%	170.8%	3.1%	7.4%	-2.6%	5.7%	-0.3%	28.3%
Peoria	2,279.3	2,866.2	25.7%	26.0%	-5.4%	34.3%	11.7%	0.8%	5.9%	5.9%	-1.4%	7.7%	2.8%	0.2%
Perry	144.1	151.5	5.1%	11.4%	-9.2%	5.9%	-3.5%	13.7%	1.3%	2.7%	-2.4%	1.4%	-0.9%	3.3%
Piatt	271.6	303.7	11.8%	33.9%	-24.2%	46.9%	-35.3%	52.5%	2.8%	7.6%	-6.7%	10.1%	-10.3%	11.1%
Pike	158.3	158.4	0.1%	23.8%	-26.0%	28.6%	32.3%	29.3%	0.0%	5.5%	-7.3%	6.5%	7.3%	6.6%
Pope	28.0	38.8	38.5%	64.5%	23.4%	72.3%	-	-11.9%	8.5%	13.2%	5.4%	14.6%	N/A	-3.1%
Pulaski	26.4	25.3	-4.0%	5.7%	-22.2%	23.6%	6.5%	-24.9%	-1.0%	1.4%	-6.1%	5.4%	1.6%	-6.9%
Putnam	104.1	161.1	54.7%	92.0%	0.4%	33.7%	43.3%	51.6%	11.5%	17.7%	0.1%	7.5%	9.4%	11.0%
Randolph	300.3	377.5	25.7%	24.7%	7.0%	31.3%	42.9%	20.1%	5.9%	5.7%	1.7%	7.0%	9.3%	4.7%
Richland	157.0	164.6	4.9%	11.8%	-12.8%	-17.6%	62.4%	50.6%	1.2%	2.8%	-3.4%	-4.7%	12.9%	10.8%
Rock Island	1,785.5	2,235.0	25.2%	22.7%	-5.2%	36.1%	25.5%	-7.6%	5.8%	5.3%	-1.3%	8.0%	5.8%	-2.0%
St. Clair	2,386.4	3,558.2	49.1%	56.3%	24.3%	47.0%	2.0%	24.3%	10.5%	11.8%	5.6%	10.1%	0.5%	5.6%
Saline	167.5	190.0	13.4%	14.9%	-4.4%	20.2%	20.4%	2.3%	3.2%	3.5%	-1.1%	4.7%	4.8%	0.6%
Sangamon	2,703.2	3,317.2	22.7%	27.2%	-27.0%	25.9%	6.2%	17.6%	5.3%	6.2%	-7.6%	5.9%	1.5%	4.1%
Schuyler	67.7	75.3	11.2%	31.1%	-7.1%	29.4%	-26.0%	-15.7%	2.7%	7.0%	-1.8%	6.7%	-7.2%	-4.2%
Scott	56.0	50.4	-10.0%	6.9%	-27.7%	3.3%	-6.2%	48.3%	-2.6%	1.7%	-7.8%	0.8%	-1.6%	10.3%
Shelby	253.3	256.4	1.2%	11.4%	-7.9%	15.3%	-24.0%	71.9%	0.3%	2.7%	-2.0%	3.6%	-6.6%	14.5%
Stark	97.4	86.2	-11.5%	13.9%	-27.1%	13.0%	27.7%	36.2%	-3.0%	3.3%	-7.6%	3.1%	6.3%	8.0%
Stephenson	551.8	612.8	11.1%	14.5%	-2.6%	15.8%	7.5%	-0.1%	2.7%	3.5%	-0.7%	3.7%	1.8%	0.0%
Tazewell	1,691.8	2,119.9	25.3%	29.8%	-13.5%	23.6%	31.3%	2.0%	5.8%	6.7%	-3.6%	5.4%	7.1%	0.5%
Union	110.9	143.7	29.6%	37.4%	19.1%	30.1%	29.4%	-2.3%	6.7%	8.3%	4.5%	6.8%	6.7%	-0.6%
Vermillion	747.4	836.2	11.9%	21.7%	-21.1%	17.0%	7.9%	68.6%	2.8%	5.0%	-5.8%	4.0%	1.9%	14.0%
Wabash	103.7	121.2	16.8%	22.8%	-22.7%	29.9%	22.7%	87.6%	4.0%	5.3%	-6.2%	6.7%	5.3%	17.0%
Warren	228.3	205.7	-9.9%	22.2%	-33.3%	7.1%	39.4%	-18.7%	-2.6%	5.1%	-9.6%	1.7%	8.7%	-5.0%
Washington	154.2	175.7	13.9%	28.1%	7.0%	4.7%	-13.2%	-21.7%	3.3%	6.4%	1.7%	1.2%	-3.5%	-5.9%
Wayne	123.2	105.5	-14.4%	-0.2%	-39.4%	17.8%	-0.3%	28.0%	-3.8%	-0.1%	-11.8%	4.2%	-0.1%	6.4%
White	114.0	120.9	6.0%	27.6%	-32.4%	28.5%	17.0%	11.2%	1.5%	6.3%	-9.3%	6.5%	4.0%	2.7%
Whiteside	640.3	701.7	9.6%	13.6%	-19.8%	32.5%	-17.4%	13.0%	2.3%	3.2%	-5.4%	7.3%	-4.7%	3.1%
Will	10,640.7	18,763.3	76.3%	86.1%	3.5%	85.3%	25.5%	-0.3%	15.2%	16.8%	0.9%	16.7%	5.8%	-0.1%
Williamson	595.3	861.6	44.7%	38.7%	33.3%	51.8%	93.1%	6.8%	9.7%	8.5%	7.5%	11.0%	17.9%	1.6%
Winnebago	3,313.5	4,288.8	29.4%	35.2%	-4.6%	25.7%	1.2%	23.7%	6.7%	7.8%	-1.2%	5.9%	0.3%	5.5%
Woodford	544.6	649.3	19.2%	35.0%	-17.0%	16.8%	1.4%	17.2%	4.5%	7.8%	-4.5%	4.0%	0.4%	4.1%

SOURCE: Illinois Department of Revenue; 2001 & 2006 Illinois Property Tax Statistics, computations by CGFA

APPENDIX 4. PERCENTAGE SHARE OF EACH COUNTY'S 2006 TAXES EXTENDED BY CLASS OF PROPERTY (\$ Million)											
Area	Taxes Extended	Residential	%	Farm	%	Commercial	%	Industrial	%	Railroads/ Minerals	%
Statewide	22,442.6	14,393.1	64.1%	585.2	2.6%	5,355.6	23.9%	2,052.9	9.1%	55.8	0.2%
Cook County	10,409.9	5,856.7	56.3%	0.6	0.0%	3,241.3	31.1%	1,298.7	12.5%	12.6	0.1%
Collar Counties	6,905.2	5,373.9	77.8%	57.0	0.8%	1,028.6	14.9%	441.7	6.4%	3.9	0.1%
Rest of State	5,127.5	3,162.5	61.7%	527.5	10.3%	1,085.7	21.2%	312.5	6.1%	39.3	0.8%
County	Taxes Extended	Residential	%	Farm	%	Commercial	%	Industrial	%	Railroads/ Minerals	%
Adams	59.4	37.0	62.3%	5.8	9.8%	14.4	24.3%	2.0	3.4%	0.2	0.3%
Alexander	3.9	1.5	37.6%	0.7	18.8%	0.7	16.8%	0.8	20.2%	0.3	6.5%
Bond	12.9	6.5	50.1%	4.1	32.1%	1.7	13.4%	0.4	3.1%	0.2	1.4%
Boone	73.0	55.3	75.7%	5.9	8.0%	7.5	10.3%	4.3	5.8%	0.1	0.1%
Brown	4.6	1.8	39.4%	1.8	38.0%	1.0	22.2%	0.0	0.0%	0.0	0.4%
Bureau	45.0	20.3	45.0%	13.5	30.0%	8.1	18.0%	2.6	5.9%	0.5	1.1%
Calhoun	4.2	1.9	45.5%	1.6	38.9%	0.7	15.6%	0.0	0.0%	0.0	0.0%
Carroll	23.2	15.1	65.0%	4.7	20.4%	2.6	11.2%	0.5	2.0%	0.3	1.5%
Cass	11.3	5.1	44.7%	3.2	28.1%	3.0	26.1%	0.0	0.0%	0.1	1.1%
Champaign	238.8	143.5	60.1%	14.9	6.3%	76.2	31.9%	3.5	1.5%	0.6	0.3%
Christian	29.9	15.5	51.8%	7.8	26.0%	4.9	16.4%	1.2	3.9%	0.5	1.8%
Clark	12.3	7.0	57.2%	2.8	23.2%	2.1	17.0%	0.3	2.0%	0.1	0.5%
Clay	9.6	3.6	37.6%	2.3	24.4%	2.0	20.7%	1.0	10.9%	0.6	6.5%
Clinton	33.3	23.8	71.5%	3.9	11.7%	4.8	14.4%	0.4	1.1%	0.5	1.4%
Coles	47.2	27.3	57.7%	6.2	13.2%	12.0	25.3%	1.6	3.4%	0.2	0.3%
Cook	10,409.9	5,856.7	56.3%	0.6	0.0%	3,241.3	31.1%	1,298.7	12.5%	12.6	0.1%
Crawford	20.6	6.8	32.9%	2.8	13.5%	3.9	18.9%	6.8	32.9%	0.3	1.7%
Cumberland	8.1	4.6	56.5%	2.5	30.6%	0.8	9.4%	0.2	2.6%	0.1	0.9%
DeKalb	154.0	102.2	66.3%	13.1	8.5%	32.6	21.2%	5.8	3.8%	0.4	0.2%
DeWitt	27.5	8.0	29.2%	4.8	17.7%	2.8	10.3%	11.5	42.0%	0.2	0.9%
Douglas	23.2	11.4	49.2%	5.8	24.9%	4.9	21.3%	0.8	3.7%	0.2	1.0%
DuPage	2,157.1	1,598.2	74.1%	0.1	0.0%	381.6	17.7%	176.6	8.2%	0.6	0.0%
Edgar	16.9	6.8	40.4%	7.1	42.4%	1.6	9.6%	1.1	6.7%	0.2	0.9%
Edwards	4.4	1.9	43.9%	1.2	26.5%	0.6	13.0%	0.5	11.9%	0.2	4.7%
Effingham	33.5	18.0	53.6%	3.8	11.4%	9.7	29.0%	1.7	5.1%	0.3	0.9%
Fayette	14.6	5.9	40.5%	4.6	31.5%	2.4	16.8%	1.0	6.7%	0.6	4.5%
Ford	16.2	8.6	53.1%	4.7	29.1%	1.5	9.1%	1.2	7.3%	0.2	1.3%
Franklin	22.3	12.6	56.4%	2.8	12.8%	5.6	25.0%	0.4	1.8%	0.9	4.0%
Fulton	29.2	17.9	61.5%	6.3	21.6%	3.4	11.7%	1.2	4.0%	0.3	1.2%
Gallatin	3.3	1.1	32.8%	1.3	38.0%	0.3	9.6%	0.2	5.3%	0.5	14.2%
Greene	10.2	4.3	42.4%	4.1	40.3%	1.6	15.8%	0.1	1.2%	0.0	0.4%
Grundy	112.8	52.4	46.4%	5.0	4.4%	17.2	15.3%	38.0	33.7%	0.2	0.2%
Hamilton	5.3	2.0	38.0%	2.1	39.6%	0.6	11.3%	0.1	2.0%	0.5	9.2%
Hancock	18.3	8.5	46.1%	6.7	36.4%	3.1	16.7%	0.0	0.0%	0.1	0.7%
Hardin	1.6	0.9	54.4%	0.4	26.5%	0.1	8.6%	0.1	8.9%	0.0	1.7%
Henderson	7.9	3.3	41.2%	3.4	43.4%	0.9	11.3%	0.0	0.0%	0.3	4.0%
Henry	53.3	34.6	64.8%	9.6	18.1%	6.8	12.8%	2.1	3.9%	0.2	0.5%
Iroquois	35.3	20.0	56.7%	9.1	25.9%	4.9	14.0%	0.6	1.6%	0.7	1.9%
Jackson	50.4	28.3	56.1%	3.4	6.8%	14.7	29.2%	3.5	6.9%	0.4	0.9%
Jasper	13.8	2.6	18.7%	3.1	22.2%	0.7	5.0%	7.3	53.1%	0.1	1.0%
Jefferson	28.5	12.3	43.1%	5.2	18.2%	8.9	31.2%	1.4	4.8%	0.8	2.7%
Jersey	17.9	11.7	65.1%	2.8	15.7%	3.3	18.6%	0.1	0.5%	0.0	0.1%
JoDaviess	40.3	23.0	57.1%	11.2	27.9%	5.0	12.4%	0.8	2.1%	0.2	0.5%
Johnson	6.5	3.7	57.9%	1.9	28.9%	0.8	11.6%	0.0	0.0%	0.1	1.6%
Kane	947.5	733.3	77.4%	15.5	1.6%	139.2	14.7%	59.0	6.2%	0.4	0.0%
Kankakee	132.8	85.3	64.3%	11.7	8.8%	28.5	21.5%	6.7	5.0%	0.6	0.5%
Kendall	192.1	160.4	83.5%	7.0	3.7%	18.1	9.4%	6.4	3.3%	0.1	0.1%
Knox	51.5	28.9	56.2%	7.8	15.2%	12.1	23.4%	1.0	1.9%	1.7	3.3%
Lake	1,829.0	1,478.7	80.8%	9.5	0.5%	272.7	14.9%	67.3	3.7%	0.8	0.0%

APPENDIX 4. PERCENTAGE SHARE OF EACH COUNTY'S 2006 TAXES EXTENDED BY CLASS OF PROPERTY (\$ Million)												
County	Taxes Extended	Residential	%	Farm	%	Commercial	%	Industrial	%	Railroads/ Minerals	%	
LaSalle	168.2	99.3	59.0%	16.6	9.9%	32.7	19.4%	18.9	11.2%	0.7	0.4%	
Lawrence	8.3	4.3	51.1%	1.8	21.8%	1.5	17.8%	0.3	3.4%	0.5	5.9%	
Lee	44.8	25.4	56.6%	9.1	20.2%	6.4	14.3%	3.7	8.2%	0.3	0.7%	
Livingston	49.4	27.3	55.2%	12.2	24.7%	8.2	16.7%	1.2	2.5%	0.4	0.9%	
Logan	31.2	16.6	53.2%	8.3	26.7%	5.4	17.3%	0.5	1.6%	0.4	1.2%	
McDonough	28.6	14.9	52.2%	6.8	23.6%	6.2	21.8%	0.4	1.5%	0.3	0.9%	
McHenry	659.3	540.9	82.0%	15.4	2.3%	74.9	11.4%	26.8	4.1%	1.4	0.2%	
McLean	235.5	148.8	63.2%	16.4	6.9%	67.6	28.7%	2.0	0.9%	0.7	0.3%	
Macon	120.6	75.3	62.5%	7.4	6.1%	29.6	24.6%	7.1	5.9%	1.2	1.0%	
Macoupin	33.5	22.3	66.5%	6.5	19.3%	4.1	12.3%	0.2	0.7%	0.4	1.2%	
Madison	309.8	217.5	70.2%	1.9	0.6%	67.6	21.8%	21.2	6.8%	1.5	0.5%	
Marion	28.6	15.0	52.6%	3.7	12.8%	6.9	24.0%	1.2	4.2%	1.8	6.3%	
Marshall	16.1	8.5	52.4%	4.4	27.2%	2.4	15.1%	0.7	4.1%	0.2	1.2%	
Mason	15.6	8.0	51.6%	3.4	21.8%	1.7	10.8%	2.2	14.2%	0.2	1.5%	
Massac	11.5	5.4	47.4%	1.4	12.1%	2.4	20.9%	2.2	18.8%	0.1	0.9%	
Menard	14.6	9.8	66.9%	3.5	24.1%	1.1	7.8%	0.0	0.3%	0.1	0.9%	
Mercer	17.2	10.0	58.1%	5.2	30.3%	2.0	11.4%	0.0	0.2%	0.0	0.0%	
Monroe	40.9	31.8	77.8%	3.9	9.6%	4.4	10.8%	0.6	1.4%	0.2	0.4%	
Montgomery	27.7	11.7	42.3%	6.2	22.4%	5.9	21.4%	3.2	11.6%	0.6	2.3%	
Morgan	32.5	18.1	55.6%	6.1	18.7%	5.7	17.4%	2.4	7.3%	0.3	1.0%	
Moultrie	15.3	7.4	48.1%	5.2	34.1%	2.4	15.5%	0.2	1.3%	0.1	0.9%	
Ogle	100.1	47.8	47.8%	11.5	11.5%	7.0	7.0%	32.5	32.5%	1.2	1.2%	
Peoria	228.9	152.3	66.6%	7.4	3.2%	59.7	26.1%	8.9	3.9%	0.6	0.3%	
Perry	12.5	6.8	54.1%	2.5	19.6%	1.9	15.2%	0.6	5.0%	0.8	6.1%	
Piatt	21.6	12.9	59.8%	6.1	28.2%	2.1	10.0%	0.1	0.3%	0.4	1.8%	
Pike	12.9	5.5	42.9%	4.6	36.0%	2.1	15.9%	0.4	3.3%	0.2	1.9%	
Pope	2.5	1.1	45.6%	1.3	51.1%	0.0	1.4%	0.0	0.0%	0.0	1.9%	
Pulaski	2.6	1.0	38.4%	0.7	28.4%	0.4	15.2%	0.3	12.9%	0.1	5.1%	
Putnam	10.1	6.3	62.1%	1.8	18.0%	0.9	8.8%	1.0	10.4%	0.1	0.7%	
Randolph	23.1	11.5	49.7%	3.5	15.0%	3.3	14.4%	4.4	18.9%	0.5	2.0%	
Richland	12.2	6.3	52.1%	1.8	14.8%	2.3	18.9%	1.5	12.3%	0.2	1.9%	
Rock Island	187.8	114.6	61.0%	4.2	2.2%	53.2	28.3%	15.6	8.3%	0.3	0.2%	
St. Claire	287.2	170.1	59.2%	19.0	6.6%	87.4	30.4%	7.9	2.7%	2.8	1.0%	
Saline	16.8	8.3	49.6%	2.0	11.7%	4.5	26.7%	1.6	9.7%	0.4	2.3%	
Sangamon	243.6	160.7	66.0%	10.2	4.2%	71.1	29.2%	0.7	0.3%	0.9	0.4%	
Schuyler	7.2	3.4	46.8%	2.9	40.0%	0.9	11.8%	0.0	0.6%	0.1	0.9%	
Scott	4.2	1.9	44.9%	1.5	36.4%	0.3	6.2%	0.4	10.1%	0.1	2.3%	
Shelby	20.9	9.2	44.2%	7.5	35.9%	2.6	12.3%	1.1	5.4%	0.5	2.2%	
Stark	7.6	3.0	39.7%	3.8	50.1%	0.4	5.6%	0.3	4.3%	0.0	0.3%	
Stephenson	55.7	34.6	62.2%	9.1	16.3%	10.1	18.2%	1.7	3.1%	0.1	0.2%	
Tazewell	151.7	108.0	71.2%	7.4	4.9%	30.8	20.3%	5.1	3.4%	0.3	0.2%	
Union	10.0	5.3	53.3%	2.7	27.1%	1.7	17.1%	0.1	0.7%	0.2	1.8%	
Vermillion	75.3	40.3	53.5%	9.8	13.0%	20.4	27.0%	4.0	5.3%	0.9	1.2%	
Wabash	8.5	4.8	56.5%	1.1	13.3%	1.7	19.4%	0.4	4.7%	0.5	6.2%	
Warren	17.0	7.8	45.8%	6.1	35.9%	2.7	15.9%	0.2	0.9%	0.3	1.6%	
Washington	14.5	7.2	49.8%	4.3	29.7%	2.0	13.8%	0.4	3.0%	0.5	3.8%	
Wayne	9.5	3.9	41.2%	2.9	30.9%	1.9	20.0%	0.2	2.1%	0.6	5.8%	
White	9.5	4.4	46.8%	1.9	20.0%	1.7	18.3%	0.7	7.3%	0.7	7.6%	
Whiteside	60.5	40.9	67.5%	6.7	11.1%	10.8	17.8%	1.8	2.9%	0.4	0.7%	
Will	1,312.4	1,022.9	77.9%	16.5	1.3%	160.3	12.2%	112.1	8.5%	0.7	0.1%	
Williamson	56.6	31.7	56.1%	4.0	7.0%	16.6	29.4%	3.9	6.9%	0.3	0.6%	
Winnebago	397.5	285.9	71.9%	6.2	1.6%	76.7	19.3%	28.4	7.1%	0.3	0.1%	
Woodford	48.9	34.5	70.6%	8.4	17.1%	5.2	10.5%	0.8	1.7%	0.0	0.1%	

SOURCE: Illinois Department of Revenue; 2006 Property Tax Statistics

APPENDIX 5. TAX EXTENSION GROWTH BY PROPERTY CLASS, (2001 - 2006)														
County	Total Taxes Extended (Millions)		Total % Change						Mean Annual % Change					
	2001	2006	Total	Residential	Farm	Commercial	Industrial	Rail/ Mineral	Total EAV	Residential	Farm	Commercial	Industrial	Rail/ Mineral
Statewide	16,922.7	22,442.6	32.6%	44.3%	-4.6%	20.8%	11.9%	-19.1%	7.3%	9.6%	-1.2%	4.8%	2.8%	-5.2%
Cook County	8,253.7	10,409.9	26.1%	40.6%	-29.2%	14.1%	7.0%	-62.8%	6.0%	8.9%	-8.3%	3.4%	1.7%	-21.9%
Collar Counties	4,737.0	6,905.2	45.8%	51.5%	12.6%	33.6%	20.7%	17.4%	9.9%	10.9%	3.0%	7.5%	4.8%	4.1%
Rest of State	3,932.0	5,127.5	30.4%	39.9%	-6.1%	32.0%	22.4%	23.7%	6.9%	8.8%	-1.6%	7.2%	5.2%	5.5%
Adams	46.4	59.4	27.9%	31.2%	-0.6%	33.6%	39.5%	-7.0%	6.3%	7.0%	-0.2%	7.5%	8.7%	-1.8%
Alexander	3.7	3.9	6.7%	6.1%	17.3%	11.1%	-6.2%	16.8%	1.6%	1.5%	4.1%	2.7%	-1.6%	4.0%
Bond	10.0	12.9	29.0%	34.7%	20.9%	34.9%	25.4%	-3.3%	6.6%	7.7%	4.9%	7.8%	5.8%	-0.8%
Boone	45.5	73.0	60.6%	68.5%	6.0%	65.3%	69.9%	24.1%	12.6%	13.9%	1.5%	13.4%	14.2%	5.5%
Brown	3.9	4.6	18.7%	43.6%	-3.5%	30.0%	-	19.1%	4.4%	9.5%	-0.9%	6.8%	N/A	4.5%
Bureau	39.0	45.0	15.4%	27.1%	-6.6%	13.0%	192.8%	-3.4%	3.6%	6.2%	-1.7%	3.1%	30.8%	-0.9%
Calhoun	3.2	4.2	30.4%	61.2%	6.8%	29.2%	-	-8.8%	6.9%	12.7%	1.7%	6.6%	N/A	-2.3%
Carroll	18.1	23.2	28.2%	45.0%	-4.0%	23.2%	47.6%	-2.8%	6.4%	9.7%	-1.0%	5.4%	10.2%	-0.7%
Cass	9.3	11.3	21.4%	32.3%	0.4%	33.8%	-	2.7%	5.0%	7.2%	0.1%	7.5%	N/A	0.7%
Champaign	172.8	238.8	38.2%	45.7%	-7.0%	40.2%	5.5%	8.8%	8.4%	9.9%	-1.8%	8.8%	1.3%	2.1%
Christian	27.1	29.9	10.2%	30.7%	-20.8%	22.7%	9.5%	37.8%	2.5%	6.9%	-5.7%	5.2%	2.3%	8.4%
Clark	10.3	12.3	19.0%	34.2%	-12.2%	29.9%	43.4%	14.6%	4.4%	7.6%	-3.2%	6.8%	9.4%	3.5%
Clay	8.2	9.6	17.2%	17.0%	-0.5%	14.6%	64.7%	61.8%	4.1%	4.0%	-0.1%	3.5%	13.3%	12.8%
Clinton	24.0	33.3	38.5%	47.9%	13.6%	28.1%	-26.0%	59.7%	8.5%	10.3%	3.2%	6.4%	-7.3%	12.4%
Coles	40.9	47.2	15.5%	27.0%	-17.2%	16.4%	9.3%	-4.6%	3.7%	6.1%	-4.6%	3.9%	2.3%	-1.2%
Cook	8,253.7	10,409.9	26.1%	40.6%	-29.2%	14.1%	7.0%	-62.8%	6.0%	8.9%	-8.3%	3.4%	1.7%	-21.9%
Crawford	15.5	20.6	33.1%	21.1%	-13.6%	140.9%	42.9%	24.9%	7.4%	4.9%	-3.6%	24.6%	9.3%	5.7%
Cumberland	6.7	8.1	20.2%	36.9%	-5.7%	28.6%	97.3%	3.1%	4.7%	8.2%	-1.4%	6.5%	18.5%	0.8%
DeKalb	109.6	154.0	40.5%	53.2%	-7.9%	36.6%	27.5%	4.2%	8.9%	11.3%	-2.0%	8.1%	6.3%	1.0%
DeWitt	25.7	27.5	6.9%	19.1%	-11.9%	46.4%	2.6%	-15.7%	1.7%	4.5%	-3.1%	10.0%	0.6%	-4.2%
Douglas	19.7	23.2	17.6%	42.2%	-18.3%	29.2%	45.8%	-3.8%	4.1%	9.2%	-4.9%	6.6%	9.9%	-1.0%
DuPage	1,625.8	2,157.1	32.7%	39.0%	-36.5%	18.0%	16.6%	-13.2%	7.3%	8.6%	-10.7%	4.2%	3.9%	-3.5%
Edgar	15.7	16.9	7.4%	30.5%	-14.5%	29.3%	52.5%	10.7%	1.8%	6.9%	-3.8%	6.6%	11.1%	2.6%
Edwards	3.9	4.4	13.0%	20.1%	-6.8%	19.1%	37.6%	19.6%	3.1%	4.7%	-1.7%	4.5%	8.3%	4.6%
Effingham	27.5	33.5	21.8%	28.5%	-3.2%	14.4%	115.5%	0.4%	5.1%	6.5%	-0.8%	3.4%	21.2%	0.1%
Fayette	11.6	14.6	25.4%	22.3%	11.9%	50.2%	33.8%	99.8%	5.8%	5.2%	2.9%	10.7%	7.6%	18.9%
Ford	15.7	16.2	3.4%	29.8%	-27.6%	21.6%	10.8%	-9.4%	0.8%	6.7%	-7.7%	5.0%	2.6%	-2.4%
Franklin	18.0	22.3	23.8%	22.6%	11.4%	39.6%	17.8%	5.0%	5.5%	5.2%	2.7%	8.7%	4.2%	1.2%
Fulton	26.0	29.2	12.1%	23.6%	-13.5%	20.2%	16.1%	-4.3%	2.9%	5.4%	-3.6%	4.7%	3.8%	-1.1%
Gallatin	3.7	3.3	-9.1%	0.3%	-32.1%	9.6%	-9.3%	112.8%	-2.4%	0.1%	-9.2%	2.3%	-2.4%	20.8%
Greene	9.1	10.2	12.5%	60.2%	-18.5%	40.9%	27.1%	-56.5%	3.0%	12.5%	-5.0%	8.9%	6.2%	-18.8%
Grundy	82.7	112.8	36.4%	91.1%	-7.9%	15.9%	9.2%	-7.0%	8.1%	17.6%	-2.0%	3.8%	2.2%	-1.8%

Appendix 5 (continued)

County	Total Taxes Extended (Millions)		Total % Change						Mean Annual % Change					
	2001	2006	Total	Residential	Farm	Commercial	Industrial	Rail/ Mineral	Total EAV	Residential	Farm	Commercial	Industrial	Rail/ Mineral
Hamilton	4.7	5.3	11.6%	27.7%	-5.3%	76.9%	-25.8%	2.0%	2.8%	6.3%	-1.3%	15.3%	-7.2%	0.5%
Hancock	15.6	18.3	17.8%	32.6%	-2.8%	41.0%	14.1%	-3.6%	4.2%	7.3%	-0.7%	9.0%	3.4%	-0.9%
Hardin	1.0	1.6	60.1%	61.2%	74.0%	75.5%	21.9%	24.1%	12.5%	12.7%	14.9%	15.1%	5.1%	5.5%
Henderson	7.0	7.9	12.8%	30.9%	-4.5%	46.6%	-	1.3%	3.0%	7.0%	-1.2%	10.0%	N/A	0.3%
Henry	45.2	53.3	17.8%	11.6%	29.1%	41.9%	17.4%	0.7%	4.2%	2.8%	6.6%	9.1%	4.1%	0.2%
Iroquois	31.5	35.3	12.0%	31.8%	-21.5%	36.7%	4.6%	18.2%	2.9%	7.2%	-5.9%	8.1%	1.1%	4.3%
Jackson	38.2	50.4	31.9%	28.4%	27.7%	27.1%	138.8%	6.0%	7.2%	6.5%	6.3%	6.2%	24.3%	1.5%
Jasper	11.7	13.8	18.3%	22.9%	-9.3%	15.1%	34.0%	19.3%	4.3%	5.3%	-2.4%	3.6%	7.6%	4.5%
Jefferson	23.9	28.5	19.1%	21.6%	10.9%	22.6%	12.2%	11.3%	4.5%	5.0%	2.6%	5.2%	2.9%	2.7%
Jersey	13.0	17.9	38.2%	42.1%	13.7%	53.3%	20.2%	-37.9%	8.4%	9.2%	3.3%	11.3%	4.7%	-11.2%
JoDaviess	31.2	40.3	29.1%	33.9%	27.6%	21.1%	-	-11.9%	6.6%	7.6%	6.3%	4.9%	-0.1%	-3.1%
Johnson	4.8	6.5	35.3%	38.3%	30.0%	39.9%	-	5.5%	7.9%	8.5%	6.8%	8.8%	N/A	1.4%
Kane	587.0	947.5	61.4%	64.9%	15.8%	62.7%	38.0%	-5.5%	12.7%	13.3%	3.7%	12.9%	8.4%	-1.4%
Kankakee	101.2	132.8	31.3%	38.0%	10.1%	25.7%	21.2%	16.3%	7.0%	8.4%	2.4%	5.9%	4.9%	3.9%
Kendall	87.9	192.1	118.7%	143.0%	-1.6%	93.0%	24.5%	-6.9%	21.6%	24.8%	-0.4%	17.9%	5.6%	-1.8%
Knox	46.0	51.5	11.8%	19.8%	-14.0%	21.2%	-31.4%	20.1%	2.8%	4.6%	-3.7%	4.9%	-9.0%	4.7%
Lake	1,307.6	1,829.0	39.9%	44.7%	10.7%	26.4%	10.4%	85.7%	8.8%	9.7%	2.6%	6.0%	2.5%	16.7%
LaSalle	129.6	168.2	29.8%	43.3%	-3.7%	-11.0%	234.7%	3.3%	6.7%	9.4%	-0.9%	-2.9%	35.3%	0.8%
Lawrence	6.9	8.3	20.8%	22.0%	2.4%	34.1%	97.6%	28.0%	4.8%	5.1%	0.6%	7.6%	18.6%	6.4%
Lee	35.8	44.8	25.3%	33.0%	-6.3%	31.9%	89.4%	37.3%	5.8%	7.4%	-1.6%	7.2%	17.3%	8.2%
Livingston	41.7	49.4	18.3%	37.5%	-16.9%	36.8%	41.0%	34.5%	4.3%	8.3%	-4.5%	8.1%	9.0%	7.7%
Logan	28.2	31.2	10.6%	22.3%	-15.2%	31.7%	41.7%	1.6%	2.6%	5.2%	-4.0%	7.1%	9.1%	0.4%
McDonough	27.0	28.6	5.8%	23.2%	-23.6%	16.2%	0.2%	-8.3%	1.4%	5.4%	-6.5%	3.8%	0.1%	-2.1%
McHenry	437.2	659.3	50.8%	55.8%	19.4%	41.6%	15.1%	31.2%	10.8%	11.7%	4.5%	9.1%	3.6%	7.0%
McLean	178.0	235.5	32.3%	42.2%	-14.6%	30.8%	-2.9%	75.5%	7.2%	9.2%	-3.9%	6.9%	-0.7%	15.1%
Macon	102.4	120.6	17.7%	23.4%	-21.8%	14.1%	39.7%	30.9%	4.2%	5.4%	-6.0%	3.4%	8.7%	7.0%
Macoupin	27.6	33.5	21.4%	32.1%	-7.7%	29.8%	24.7%	12.2%	5.0%	7.2%	-2.0%	6.7%	5.7%	2.9%
Madison	215.1	309.8	44.0%	45.2%	-22.4%	55.4%	15.6%	42.5%	9.5%	9.8%	-6.1%	11.7%	3.7%	9.3%
Marion	22.9	28.6	24.9%	22.3%	5.2%	33.3%	47.0%	59.3%	5.7%	5.2%	1.3%	7.5%	10.1%	12.3%
Marshall	14.3	16.1	13.1%	34.0%	-19.8%	44.0%	11.7%	-3.6%	3.1%	7.6%	-5.4%	9.6%	2.8%	-0.9%
Mason	13.8	15.6	13.2%	24.3%	-13.1%	28.2%	16.9%	34.9%	3.1%	5.6%	-3.4%	6.4%	4.0%	7.8%
Massac	9.0	11.5	27.7%	22.7%	6.4%	82.5%	18.2%	-11.2%	6.3%	5.2%	1.6%	16.2%	4.3%	-2.9%
Menard	12.2	14.6	19.5%	34.6%	-13.8%	53.1%	15.0%	28.1%	4.5%	7.7%	-3.6%	11.2%	3.6%	6.4%

Appendix 5 (continued)

County	Total Taxes Extended (Millions)		Total % Change						Mean Annual % Change					
	2001	2006	Total	Residential	Farm	Commercial	Industrial	Rail/ Mineral	Total EAV	Residential	Farm	Commercial	Industrial	Rail/ Mineral
Mercer	14.1	17.2	21.3%	39.8%	-8.6%	50.4%	33.3%	N/A	4.9%	8.7%	-2.2%	10.7%	7.4%	N/A
Monroe	25.1	40.9	62.5%	72.1%	24.8%	44.9%	-	38.1%	12.9%	14.5%	5.7%	9.7%	12.6%	8.4%
Montgomery	23.8	27.7	16.7%	26.2%	-5.4%	36.1%	6.9%	18.3%	3.9%	6.0%	-1.4%	8.0%	1.7%	4.3%
Morgan	27.9	32.5	16.5%	27.2%	-13.4%	23.2%	31.1%	16.8%	3.9%	6.2%	-3.5%	5.4%	7.0%	4.0%
Moultrie	13.8	15.3	10.8%	34.8%	-17.3%	34.5%	48.1%	4.5%	2.6%	7.8%	-4.6%	7.7%	10.3%	1.1%
Ogle	79.7	100.1	25.5%	40.5%	-2.6%	29.8%	15.7%	211.6%	5.8%	8.9%	-0.7%	6.7%	3.7%	32.9%
Peoria	173.3	228.9	32.1%	31.9%	0.7%	41.5%	14.1%	7.1%	7.2%	7.2%	0.2%	9.1%	3.3%	1.7%
Perry	11.0	12.5	14.0%	20.8%	-2.9%	18.8%	3.4%	19.6%	3.3%	4.8%	-0.7%	4.4%	0.8%	4.6%
Piatt	18.5	21.6	16.8%	40.5%	-20.2%	60.5%	-31.1%	62.3%	4.0%	8.9%	-5.5%	12.6%	-8.9%	12.9%
Pike	11.2	12.9	14.8%	40.3%	-14.6%	47.1%	47.3%	46.0%	3.5%	8.8%	-3.9%	10.1%	10.2%	9.9%
Pope	1.8	2.5	43.4%	68.7%	28.1%	78.7%	-	-8.5%	9.4%	14.0%	6.4%	15.6%	N/A	-2.2%
Pulaski	2.0	2.6	26.6%	38.6%	4.0%	60.7%	37.6%	-1.6%	6.1%	8.5%	1.0%	12.6%	8.3%	-0.4%
Putnam	6.5	10.1	55.1%	84.5%	2.9%	45.2%	53.0%	52.4%	11.6%	16.5%	0.7%	9.8%	11.2%	11.1%
Randolph	18.8	23.1	23.2%	23.2%	5.3%	28.9%	37.7%	17.2%	5.3%	5.4%	1.3%	6.6%	8.3%	4.1%
Richland	10.9	12.2	11.9%	16.1%	-8.0%	-6.7%	77.6%	57.8%	2.9%	3.8%	-2.1%	-1.7%	15.4%	12.1%
Rock Island	146.8	187.8	27.9%	25.0%	1.8%	39.3%	23.7%	-4.0%	6.3%	5.7%	0.4%	8.6%	5.5%	-1.0%
St. Clair	189.0	287.2	52.0%	61.3%	31.1%	50.7%	-9.9%	26.8%	11.0%	12.7%	7.0%	10.8%	-2.6%	6.1%
Saline	14.2	16.8	18.3%	19.8%	-1.3%	27.3%	20.1%	3.9%	4.3%	4.6%	-0.3%	6.2%	4.7%	1.0%
Sangamon	195.0	243.6	24.9%	28.9%	-21.8%	27.1%	8.8%	21.7%	5.7%	6.6%	-6.0%	6.2%	2.1%	5.0%
Schuyler	5.8	7.2	24.5%	45.7%	4.1%	45.1%	-20.3%	-6.4%	5.6%	9.9%	1.0%	9.7%	-5.5%	-1.6%
Scott	3.8	4.2	9.0%	27.7%	-13.3%	21.9%	22.5%	96.5%	2.2%	6.3%	-3.5%	5.1%	5.2%	18.4%
Shelby	18.6	20.9	12.7%	20.7%	2.4%	37.6%	-22.4%	94.5%	3.0%	4.8%	0.6%	8.3%	-6.1%	18.1%
Stark	7.1	7.6	7.0%	32.5%	-10.8%	29.0%	54.8%	64.6%	1.7%	7.3%	-2.8%	6.6%	11.5%	13.3%
Stephenson	47.7	55.7	16.7%	19.5%	3.8%	20.9%	16.9%	6.3%	3.9%	4.5%	0.9%	4.9%	4.0%	1.5%
Tazewell	120.9	151.7	25.4%	29.5%	-10.4%	23.1%	31.8%	3.5%	5.8%	6.7%	-2.7%	5.3%	7.1%	0.9%
Union	8.2	10.0	21.8%	28.6%	12.5%	21.4%	19.9%	-5.0%	5.0%	6.5%	3.0%	5.0%	4.6%	-1.3%
Vermilion	61.9	75.3	21.6%	31.6%	-12.6%	25.9%	15.3%	84.1%	5.0%	7.1%	-3.3%	5.9%	3.6%	16.5%
Wabash	7.0	8.5	21.4%	27.1%	-19.9%	34.4%	25.5%	92.4%	5.0%	6.2%	-5.4%	7.7%	5.8%	17.8%
Warren	16.0	17.0	6.3%	38.3%	-21.7%	22.3%	60.7%	-3.1%	1.5%	8.4%	-5.9%	5.2%	12.6%	-0.8%
Washington	12.5	14.5	16.0%	30.5%	8.3%	7.0%	-10.5%	-14.4%	3.8%	6.9%	2.0%	1.7%	-2.7%	-3.8%
Wayne	9.4	9.5	0.9%	17.9%	-29.9%	40.2%	16.1%	44.8%	0.2%	4.2%	-8.5%	8.8%	3.8%	9.7%
White	8.2	9.5	15.9%	39.1%	-27.4%	41.0%	24.9%	20.6%	3.7%	8.6%	-7.7%	9.0%	5.7%	4.8%
Whiteside	49.2	60.5	22.9%	26.5%	-9.5%	46.9%	-4.9%	26.5%	5.3%	6.1%	-2.5%	10.1%	-1.2%	6.1%
Will	779.5	1,312.4	68.4%	75.4%	5.9%	73.4%	28.0%	-2.2%	13.9%	15.1%	1.4%	14.8%	6.4%	-0.6%
Williamson	38.4	56.6	47.4%	42.2%	38.7%	51.7%	101.6%	11.2%	10.2%	9.2%	8.5%	11.0%	19.2%	2.7%
Winnebago	314.8	397.5	26.3%	32.3%	-1.0%	21.1%	-1.6%	24.5%	6.0%	7.2%	-0.3%	4.9%	-0.4%	5.6%
Woodford	38.1	48.9	28.3%	43.6%	-9.3%	26.6%	10.7%	21.9%	6.4%	9.5%	-2.4%	6.1%	2.6%	5.1%

SOURCE: Illinois Department of Revenue; 2001 & 2006 Illinois Property Tax Statistics, computations by CGFA

APPENDIX 6. TOTAL PROPERTY TAX EXTENSIONS BY COUNTY BY LOCAL GOVERNMENT DISTRICT (2006)						
Area	Total Extended	School	Municipal	County	Township	All Special Districts
Statewide	\$ 22,442.6	62.4%	16.7%	7.5%	2.5%	10.8%
Cook County	\$ 10,409.9	57.8%	22.7%	6.9%	1.2%	11.3%
Collar Counties	\$ 6,905.2	68.8%	10.6%	5.8%	2.4%	12.4%
Rest of State	\$ 5,127.5	63.4%	12.6%	11.2%	5.3%	7.5%
County	Total Extended	School	Municipal	County	Township	All Special Districts
Adams	\$ 59.4	0.0%	0.0%	0.0%	0.0%	0.0%
Alexander	\$ 3.9	65.8%	8.9%	12.8%	5.0%	7.5%
Bond	\$ 12.9	51.1%	15.2%	29.4%	1.9%	2.4%
Boone	\$ 73.0	60.5%	5.4%	16.5%	10.1%	7.6%
Brown	\$ 4.6	67.7%	6.1%	10.4%	6.7%	9.0%
Bureau	\$ 45.0	59.8%	6.4%	18.5%	10.7%	4.7%
Calhoun	\$ 4.2	66.9%	9.3%	9.8%	8.6%	5.4%
Carroll	\$ 23.2	72.7%	1.1%	18.2%	4.5%	3.4%
Cass	\$ 11.3	67.8%	7.1%	9.6%	9.1%	6.3%
Champaign	\$ 238.8	57.4%	12.9%	19.8%	6.3%	3.6%
Christian	\$ 29.9	60.4%	15.4%	9.7%	3.7%	10.8%
Clark	\$ 12.3	61.1%	10.9%	10.8%	12.1%	5.1%
Clay	\$ 9.6	56.5%	6.3%	17.4%	11.8%	8.1%
Clinton	\$ 33.3	56.5%	12.6%	17.4%	9.6%	3.9%
Coles	\$ 47.2	62.7%	12.2%	14.7%	6.1%	4.3%
Cook	\$ 10,409.9	61.0%	14.4%	13.7%	7.1%	3.8%
Crawford	\$ 20.6	57.8%	22.7%	6.9%	1.2%	11.3%
Cumberland	\$ 8.1	63.8%	4.8%	14.8%	8.9%	7.7%
DeKalb	\$ 154.0	53.3%	5.6%	20.7%	15.9%	4.6%
DeWitt	\$ 27.5	64.8%	12.0%	10.6%	5.2%	7.3%
Douglas	\$ 23.2	65.8%	10.8%	12.8%	6.7%	4.0%
DuPage	\$ 2,157.1	55.5%	17.4%	10.5%	12.3%	4.3%
Edgar	\$ 16.9	71.6%	11.1%	3.0%	1.7%	12.6%
Edwards	\$ 4.4	63.0%	8.1%	17.0%	8.8%	3.1%
Effingham	\$ 33.5	56.1%	10.3%	26.9%	3.9%	2.8%
Fayette	\$ 14.6	60.3%	17.9%	8.7%	7.4%	5.7%
Ford	\$ 16.2	60.2%	7.8%	10.8%	10.9%	10.4%
Franklin	\$ 22.3	63.8%	8.8%	13.0%	8.4%	6.0%
Fulton	\$ 29.2	56.0%	10.7%	14.2%	10.1%	9.0%
Gallatin	\$ 3.3	60.4%	7.6%	16.1%	8.8%	7.1%
Greene	\$ 10.2	61.4%	4.1%	22.4%	10.8%	1.3%
Grundy	\$ 112.8	58.0%	7.9%	16.2%	14.4%	3.4%
Hamilton	\$ 5.3	66.7%	13.0%	9.6%	3.1%	7.6%
Hancock	\$ 18.3	58.8%	5.6%	14.6%	12.9%	8.1%
Hardin	\$ 1.6	60.9%	6.0%	15.7%	10.9%	6.5%
Henderson	\$ 7.9	51.7%	3.6%	44.8%	0.0%	< 0.1%
Henry	\$ 53.3	65.7%	1.7%	17.3%	9.6%	5.7%
Iroquois	\$ 35.3	60.5%	9.0%	11.2%	7.2%	12.0%
Jackson	\$ 50.4	61.7%	10.7%	11.5%	10.0%	6.1%
Jasper	\$ 13.8	68.2%	4.0%	16.0%	5.5%	6.3%
Jefferson	\$ 28.5	61.5%	3.0%	22.6%	9.4%	3.5%
Jersey	\$ 17.9	68.1%	7.3%	8.6%	8.8%	7.2%
JoDaviess	\$ 40.3	68.8%	10.1%	11.3%	7.1%	2.8%
Johnson	\$ 6.5	67.8%	7.0%	10.7%	9.5%	5.0%
Kane	\$ 947.5	75.2%	3.0%	15.6%	3.4%	2.9%
Kankakee	\$ 132.8	66.2%	13.9%	5.0%	2.8%	12.1%
Kendall	\$ 192.1	60.9%	14.5%	10.3%	5.7%	8.6%
Knox	\$ 51.5	70.2%	5.9%	7.9%	4.0%	12.0%
Lake	\$ 1,829.0	59.4%	15.8%	12.8%	6.6%	5.4%

APPENDIX 6. TOTAL PROPERTY TAX EXTENSIONS BY COUNTY BY LOCAL GOVERNMENT DISTRICT (2006)						
County	Total Extended	School	Municipal	County	Township	All Special Districts
LaSalle	\$ 168.2	68.5%	9.3%	6.8%	2.6%	12.8%
Lawrence	\$ 8.3	64.3%	14.8%	13.2%	4.9%	2.8%
Lee	\$ 44.8	55.8%	7.1%	20.8%	8.7%	7.7%
Livingston	\$ 49.4	67.5%	9.2%	10.2%	6.7%	6.4%
Logan	\$ 31.2	65.4%	10.4%	13.9%	6.6%	3.7%
McDonough	\$ 28.6	66.4%	6.6%	9.6%	6.2%	11.2%
McHenry	\$ 659.3	62.4%	6.5%	16.4%	7.0%	7.6%
McLean	\$ 235.5	66.2%	8.6%	10.1%	3.3%	11.8%
Macon	\$ 120.6	65.4%	14.1%	11.9%	4.1%	4.4%
Macoupin	\$ 33.5	55.3%	11.6%	14.4%	5.0%	13.7%
Madison	\$ 309.8	66.4%	7.1%	11.8%	10.5%	4.3%
Marion	\$ 28.6	62.2%	16.7%	9.0%	5.2%	6.9%
Marshall	\$ 16.1	58.0%	15.0%	11.0%	10.0%	6.1%
Mason	\$ 15.6	58.5%	11.9%	12.6%	8.4%	8.6%
Massac	\$ 11.5	52.2%	9.6%	17.6%	6.7%	13.9%
Menard	\$ 14.6	64.8%	8.4%	20.8%	2.9%	3.1%
Mercer	\$ 17.2	72.6%	2.8%	14.8%	6.5%	3.3%
Monroe	\$ 40.9	56.1%	7.4%	18.3%	9.6%	8.6%
Montgomery	\$ 27.7	72.3%	7.7%	14.9%	2.9%	2.2%
Morgan	\$ 32.5	61.8%	11.7%	13.3%	9.7%	3.4%
Moultrie	\$ 15.3	65.7%	14.6%	13.3%	5.3%	1.1%
Ogle	\$ 100.1	52.1%	12.8%	12.6%	13.2%	9.3%
Peoria	\$ 228.9	68.0%	3.6%	9.7%	5.7%	13.0%
Perry	\$ 12.5	61.1%	13.5%	10.3%	3.4%	11.7%
Piatt	\$ 21.6	65.4%	7.8%	20.3%	3.5%	3.0%
Pike	\$ 12.9	63.2%	4.6%	15.0%	12.3%	4.8%
Pope	\$ 2.5	65.4%	4.5%	16.3%	11.2%	2.5%
Pulaski	\$ 2.6	63.5%	2.3%	25.7%	3.9%	4.5%
Putnam	\$ 10.1	53.8%	2.8%	41.3%	2.1%	<0.1%
Randolph	\$ 23.1	67.3%	2.2%	13.5%	7.4%	9.6%
Richland	\$ 12.2	64.5%	11.8%	14.4%	7.0%	2.3%
Rock Island	\$ 187.8	62.1%	13.8%	12.9%	9.2%	2.0%
St. Clair	\$ 287.2	60.4%	24.0%	8.1%	2.7%	4.8%
Saline	\$ 16.8	59.4%	22.1%	11.1%	4.0%	3.3%
Sangamon	\$ 243.6	58.5%	12.0%	14.5%	6.5%	8.5%
Schuyler	\$ 7.2	65.8%	12.0%	8.9%	3.9%	9.4%
Scott	\$ 4.2	56.4%	5.5%	14.9%	11.5%	11.7%
Shelby	\$ 20.9	61.4%	5.0%	26.1%	5.3%	2.2%
Stark	\$ 7.6	59.5%	6.4%	16.2%	13.2%	4.8%
Stephenson	\$ 55.7	68.0%	5.4%	10.4%	8.6%	7.5%
Tazewell	\$ 151.7	61.8%	10.4%	12.1%	7.0%	8.6%
Union	\$ 10.0	70.3%	11.2%	6.2%	4.3%	8.0%
Vermilion	\$ 75.3	67.8%	5.6%	21.8%	2.2%	2.6%
Wabash	\$ 8.5	60.1%	11.2%	16.0%	7.5%	5.1%
Warren	\$ 17.0	57.5%	16.4%	20.1%	2.0%	4.1%
Washington	\$ 14.5	58.5%	11.7%	12.7%	9.2%	7.9%
Wayne	\$ 9.5	60.6%	4.0%	17.0%	10.1%	8.2%
White	\$ 9.5	56.5%	10.2%	15.4%	12.7%	5.2%
Whiteside	\$ 60.5	61.6%	7.4%	15.0%	14.3%	1.7%
Will	\$ 1,312.4	63.1%	9.1%	12.6%	6.7%	8.5%
Williamson	\$ 56.6	67.6%	10.4%	7.2%	2.8%	12.0%
Winnebago	\$ 397.5	64.1%	12.4%	18.3%	<0.1%	5.3%
Woodford	\$ 48.9	63.7%	14.4%	8.4%	2.3%	11.2%

Source: Illinois Department of Revenue; 2006 Illinois Property Tax Statistics

APPENDIX 7. PROPERTY TAX BURDEN, BY COUNTY, FOR THE 2006 TAX YEAR						
Area	Total Extended	Per-Capita	Per \$1,000 Personal Income	Residential Extended	Per Capita	Per \$1,000 Personal Income
Statewide	\$22,442,600,878	\$1,759	\$ 45.74	\$14,393,080,808	\$ 1,128	\$ 29.33
Cook County	\$10,409,860,878	\$1,975	\$ 46.83	\$ 5,856,678,378	\$ 1,111	\$ 26.35
Collar Counties	\$ 6,905,248,914	\$2,242	\$ 50.59	\$ 5,373,922,877	\$ 1,745	\$ 39.37
Rest of State	\$ 5,127,491,086	\$1,163	\$ 38.87	\$ 3,162,479,553	\$ 717	\$ 23.97
County	Total Extended	Per-Capita	Per \$1,000 Personal Income	Residential Extended	Per Capita	Per \$1,000 Personal Income
Adams	\$ 59,394,340	\$ 887	\$ 29.43	\$ 36,982,484	\$ 553	\$ 18.33
Alexander	\$ 3,903,626	\$ 464	\$ 23.24	\$ 1,468,148	\$ 175	\$ 8.74
Bond	\$ 12,896,030	\$ 712	\$ 26.16	\$ 6,456,107	\$ 356	\$ 13.10
Boone	\$ 73,047,589	\$1,418	\$ 47.74	\$ 55,293,836	\$ 1,073	\$ 36.14
Brown	\$ 4,608,604	\$ 697	\$ 32.69	\$ 1,817,026	\$ 275	\$ 12.89
Bureau	\$ 45,012,882	\$1,289	\$ 43.16	\$ 20,259,778	\$ 580	\$ 19.42
Calhoun	\$ 4,189,388	\$ 818	\$ 30.80	\$ 1,906,389	\$ 372	\$ 14.02
Carroll	\$ 23,233,553	\$1,453	\$ 52.68	\$ 15,092,807	\$ 944	\$ 34.22
Cass	\$ 11,343,485	\$ 840	\$ 32.32	\$ 5,070,341	\$ 375	\$ 14.45
Champaign	\$ 238,767,749	\$1,252	\$ 43.10	\$ 143,503,566	\$ 752	\$ 25.90
Christian	\$ 29,902,717	\$ 863	\$ 32.12	\$ 15,494,244	\$ 447	\$ 16.64
Clark	\$ 12,272,557	\$ 730	\$ 27.52	\$ 7,025,065	\$ 418	\$ 15.75
Clay	\$ 9,581,165	\$ 691	\$ 26.47	\$ 3,599,180	\$ 260	\$ 9.94
Clinton	\$ 33,270,074	\$ 916	\$ 28.63	\$ 23,776,258	\$ 655	\$ 20.46
Coles	\$ 47,189,918	\$ 902	\$ 34.78	\$ 27,251,444	\$ 521	\$ 20.08
Cook	\$10,409,860,878	\$1,975	\$ 46.83	\$ 5,856,678,378	\$ 1,111	\$ 26.35
Crawford	\$ 20,575,402	\$1,046	\$ 36.35	\$ 6,776,992	\$ 344	\$ 11.97
Cumberland	\$ 8,058,017	\$ 740	\$ 27.88	\$ 4,555,643	\$ 419	\$ 15.76
DeKalb	\$ 153,986,846	\$1,501	\$ 53.86	\$ 102,165,526	\$ 996	\$ 35.73
DeWitt	\$ 27,452,607	\$1,665	\$ 59.55	\$ 8,023,461	\$ 487	\$ 17.40
Douglas	\$ 23,195,218	\$1,181	\$ 42.40	\$ 11,416,486	\$ 581	\$ 20.87
DuPage	\$ 2,157,080,458	\$2,331	\$ 44.48	\$ 1,598,179,426	\$ 1,727	\$ 32.96
Edgar	\$ 16,859,965	\$ 892	\$ 35.49	\$ 6,814,765	\$ 361	\$ 14.35
Edwards	\$ 4,403,209	\$ 675	\$ 25.02	\$ 1,931,309	\$ 296	\$ 10.97
Effingham	\$ 33,546,584	\$ 979	\$ 33.08	\$ 17,986,399	\$ 525	\$ 17.74
Fayette	\$ 14,567,769	\$ 691	\$ 31.33	\$ 5,905,810	\$ 280	\$ 12.70
Ford	\$ 16,246,580	\$1,160	\$ 38.23	\$ 8,628,913	\$ 616	\$ 20.30
Franklin	\$ 22,284,849	\$ 565	\$ 24.04	\$ 12,562,545	\$ 319	\$ 13.55
Fulton	\$ 29,181,239	\$ 790	\$ 29.81	\$ 17,938,459	\$ 486	\$ 18.32
Gallatin	\$ 3,317,983	\$ 546	\$ 21.69	\$ 1,087,774	\$ 179	\$ 7.11
Greene	\$ 10,190,886	\$ 734	\$ 32.98	\$ 4,316,907	\$ 311	\$ 13.97
Grundy	\$ 112,796,389	\$2,478	\$ 79.04	\$ 52,355,805	\$ 1,150	\$ 36.69
Hamilton	\$ 5,282,601	\$ 637	\$ 26.28	\$ 2,005,833	\$ 242	\$ 9.98
Hancock	\$ 18,336,957	\$ 968	\$ 36.67	\$ 8,457,268	\$ 446	\$ 16.91
Hardin	\$ 1,580,369	\$ 351	\$ 15.96	\$ 859,678	\$ 191	\$ 8.68
Henderson	\$ 7,905,181	\$1,038	\$ 40.33	\$ 3,258,580	\$ 428	\$ 16.63
Henry	\$ 53,324,412	\$1,076	\$ 35.96	\$ 34,557,147	\$ 697	\$ 23.30
Iroquois	\$ 35,302,800	\$1,169	\$ 43.75	\$ 20,020,016	\$ 663	\$ 24.81
Jackson	\$ 50,390,951	\$ 854	\$ 32.76	\$ 28,294,280	\$ 480	\$ 18.40
Jasper	\$ 13,789,169	\$1,420	\$ 52.83	\$ 2,580,197	\$ 266	\$ 9.89
Jefferson	\$ 28,473,279	\$ 710	\$ 26.19	\$ 12,270,488	\$ 306	\$ 11.29
Jersey	\$ 17,917,682	\$ 802	\$ 26.70	\$ 11,656,470	\$ 522	\$ 17.37
JoDavie	\$ 40,278,064	\$1,801	\$ 50.47	\$ 22,986,982	\$ 1,028	\$ 28.81
Johnson	\$ 6,474,016	\$ 473	\$ 24.71	\$ 3,745,955	\$ 274	\$ 14.30
Kane	\$ 947,474,041	\$1,944	\$ 56.36	\$ 733,329,384	\$ 1,505	\$ 43.62
Kankakee	\$ 132,795,799	\$1,208	\$ 43.68	\$ 85,322,100	\$ 776	\$ 28.07
Kendall	\$ 192,114,662	\$2,197	\$ 67.96	\$ 160,394,043	\$ 1,834	\$ 56.74
Knox	\$ 51,458,916	\$ 984	\$ 38.15	\$ 28,896,036	\$ 553	\$ 21.42
Lake	\$ 1,828,962,520	\$2,606	\$ 49.27	\$ 1,478,674,467	\$ 2,107	\$ 39.83

APPENDIX 7. PROPERTY TAX BURDEN, BY COUNTY, FOR THE 2006 TAX YEAR

Area	Total Extended	Per-Capita	Per \$1,000 Personal Income	Residential Extended	Per Capita	Per \$1,000 Personal Income
LaSalle	\$ 168,244,963	\$1,507	\$ 50.94	\$ 99,337,136	\$ 890	\$ 30.07
Lawrence	\$ 8,348,700	\$ 503	\$ 20.56	\$ 4,267,160	\$ 257	\$ 10.51
Lee	\$ 44,842,261	\$1,284	\$ 46.61	\$ 25,374,054	\$ 727	\$ 26.38
Livingston	\$ 49,389,608	\$1,302	\$ 41.75	\$ 27,278,301	\$ 719	\$ 23.06
Logan	\$ 31,165,041	\$1,042	\$ 41.44	\$ 16,592,750	\$ 555	\$ 22.06
McDonough	\$ 28,620,872	\$ 869	\$ 37.27	\$ 14,939,231	\$ 454	\$ 19.45
McHenry	\$ 659,337,299	\$2,134	\$ 57.20	\$ 540,878,987	\$ 1,750	\$ 46.92
McLean	\$ 235,544,015	\$1,457	\$ 42.71	\$ 148,829,034	\$ 921	\$ 26.99
Macon	\$ 120,555,058	\$1,105	\$ 32.64	\$ 75,294,883	\$ 690	\$ 20.38
Macoupin	\$ 33,514,209	\$ 696	\$ 24.39	\$ 22,276,235	\$ 463	\$ 16.21
Madison	\$ 309,764,330	\$1,165	\$ 36.63	\$ 217,549,788	\$ 818	\$ 25.72
Marion	\$ 28,569,712	\$ 719	\$ 26.83	\$ 15,041,119	\$ 378	\$ 14.12
Marshall	\$ 16,142,999	\$1,259	\$ 41.29	\$ 8,461,879	\$ 660	\$ 21.64
Mason	\$ 15,570,758	\$1,026	\$ 37.89	\$ 8,037,923	\$ 530	\$ 19.56
Massac	\$ 11,472,757	\$ 760	\$ 29.19	\$ 5,434,990	\$ 360	\$ 13.83
Menard	\$ 14,590,258	\$1,183	\$ 38.50	\$ 9,759,457	\$ 791	\$ 25.75
Mercer	\$ 17,152,260	\$1,038	\$ 34.51	\$ 9,962,641	\$ 603	\$ 20.05
Monroe	\$ 40,870,314	\$1,282	\$ 36.17	\$ 31,777,946	\$ 997	\$ 28.12
Montgomery	\$ 27,732,855	\$ 925	\$ 37.53	\$ 11,737,075	\$ 392	\$ 15.88
Morgan	\$ 32,487,158	\$ 916	\$ 35.27	\$ 18,068,055	\$ 510	\$ 19.62
Moultrie	\$ 15,302,674	\$1,074	\$ 38.07	\$ 7,366,210	\$ 517	\$ 18.32
Ogle	\$ 100,061,982	\$1,834	\$ 65.66	\$ 47,833,550	\$ 877	\$ 31.39
Peoria	\$ 228,870,598	\$1,254	\$ 33.78	\$ 152,317,094	\$ 834	\$ 22.48
Perry	\$ 12,534,057	\$ 554	\$ 25.74	\$ 6,777,649	\$ 299	\$ 13.92
Piatt	\$ 21,554,894	\$1,307	\$ 38.91	\$ 12,879,510	\$ 781	\$ 23.25
Pike	\$ 12,896,699	\$ 781	\$ 31.61	\$ 5,538,690	\$ 335	\$ 13.58
Pope	\$ 2,520,499	\$ 614	\$ 25.46	\$ 1,149,884	\$ 280	\$ 11.61
Pulaski	\$ 2,567,982	\$ 392	\$ 17.71	\$ 986,357	\$ 151	\$ 6.80
Putnam	\$ 10,097,059	\$1,706	\$ 51.52	\$ 6,275,078	\$ 1,060	\$ 32.02
Randolph	\$ 23,117,952	\$ 701	\$ 29.01	\$ 11,487,293	\$ 348	\$ 14.41
Richland	\$ 12,172,255	\$ 776	\$ 30.51	\$ 6,342,124	\$ 404	\$ 15.90
Rock Island	\$ 187,828,499	\$1,283	\$ 38.85	\$ 114,571,830	\$ 783	\$ 23.70
St. Clair	\$ 287,236,537	\$1,103	\$ 35.28	\$ 170,121,514	\$ 653	\$ 20.89
Saline	\$ 16,759,655	\$ 645	\$ 25.82	\$ 8,316,115	\$ 320	\$ 12.81
Sangamon	\$ 243,635,047	\$1,260	\$ 36.74	\$ 160,742,882	\$ 832	\$ 24.24
Schuyler	\$ 7,219,928	\$1,030	\$ 36.10	\$ 3,376,105	\$ 482	\$ 16.88
Scott	\$ 4,183,760	\$ 797	\$ 33.74	\$ 1,879,957	\$ 358	\$ 15.16
Shelby	\$ 20,922,983	\$ 956	\$ 38.46	\$ 9,240,043	\$ 422	\$ 16.99
Stark	\$ 7,584,937	\$1,236	\$ 42.14	\$ 3,014,250	\$ 491	\$ 16.75
Stephenson	\$ 55,656,198	\$1,186	\$ 37.99	\$ 34,616,988	\$ 738	\$ 23.63
Tazewell	\$ 151,714,662	\$1,169	\$ 32.85	\$ 108,033,674	\$ 833	\$ 23.39
Union	\$ 9,994,289	\$ 550	\$ 22.77	\$ 5,329,064	\$ 294	\$ 12.14
Vermilion	\$ 75,280,821	\$ 922	\$ 36.23	\$ 40,266,979	\$ 493	\$ 19.38
Wabash	\$ 8,549,071	\$ 697	\$ 25.14	\$ 4,826,900	\$ 393	\$ 14.20
Warren	\$ 16,987,654	\$ 962	\$ 39.88	\$ 7,782,345	\$ 441	\$ 18.27
Washington	\$ 14,467,970	\$ 976	\$ 32.29	\$ 7,204,470	\$ 486	\$ 16.08
Wayne	\$ 9,535,218	\$ 579	\$ 21.33	\$ 3,931,969	\$ 239	\$ 8.80
White	\$ 9,454,046	\$ 638	\$ 21.88	\$ 4,427,086	\$ 299	\$ 10.25
Whiteside	\$ 60,545,545	\$1,023	\$ 36.02	\$ 40,880,817	\$ 691	\$ 24.32
Will	\$ 1,312,394,596	\$2,000	\$ 58.25	\$ 1,022,860,612	\$ 1,559	\$ 45.40
Williamson	\$ 56,569,842	\$ 891	\$ 32.03	\$ 31,735,404	\$ 500	\$ 17.97
Winnebago	\$ 397,482,298	\$1,356	\$ 45.35	\$ 285,928,169	\$ 976	\$ 32.63
Woodford	\$ 48,905,272	\$1,309	\$ 38.27	\$ 34,511,358	\$ 924	\$ 27.00

SOURCE: 2006 Illinois Property Tax Statistics, Bureau of Economic Analysis

**APPENDIX 8. CHANGE IN AGGREGATE PROPERTY TAX RATE IN EACH PROPERTY CLASS,
BY COUNTY (2001 - 2006)**

Area	Aggregate		Percent Change in Tax Rate					
	2001 Tax Rate	2006 Tax Rate	Total	Residential	Farm	Commercial	Industrial	Rail/Mineral
Statewide	7.68	6.77	-11.85%	-11.3%	6.5%	-15.5%	-11.0%	3.2%
Cook County	8.33	6.62	-20.53%	-20.5%	-11.0%	-22.9%	-14.9%	-6.1%
Collar Counties	6.89	6.42	-6.82%	-7.3%	-2.2%	-5.4%	-5.4%	-4.7%
Rest of State	7.50	7.72	2.93%	1.8%	7.6%	3.3%	-0.6%	7.9%

County	Aggregate		Percent Change in Tax Rate					
	2001 Tax Rate	2006 Tax Rate	Total	Residential	Farm	Commercial	Industrial	Rail/Mineral
Adams	6.65	6.93	4.21%	3.6%	11.1%	1.6%	6.0%	9.4%
Alexander	9.06	11.42	26.05%	23.4%	25.7%	32.3%	35.4%	24.1%
Bond	8.00	8.28	3.50%	2.6%	4.7%	2.8%	2.5%	4.8%
Boone	6.74	6.66	-1.19%	-1.5%	2.0%	-2.4%	-1.1%	-1.4%
Brown	7.90	8.88	12.41%	10.7%	12.3%	12.8%	-	11.1%
Bureau	7.73	8.39	8.54%	7.5%	10.5%	6.7%	-6.7%	14.9%
Calhoun	7.11	6.77	-4.78%	-5.6%	-4.8%	-1.4%	-	-10.5%
Carroll	7.26	7.14	-1.65%	-5.4%	6.3%	7.2%	-0.6%	9.4%
Cass	8.33	9.39	12.73%	11.0%	15.6%	7.5%	-	10.4%
Champaign	7.50	7.46	-0.53%	-0.5%	6.1%	-2.2%	-1.8%	93.5%
Christian	6.90	7.39	7.10%	5.0%	8.4%	5.9%	6.8%	8.1%
Clark	6.67	7.64	14.54%	14.6%	13.1%	17.6%	9.4%	14.4%
Clay	7.72	7.96	3.11%	1.1%	6.3%	6.4%	-16.2%	5.9%
Clinton	6.99	7.11	1.72%	1.3%	1.7%	3.5%	3.8%	2.1%
Coles	7.76	8.42	8.51%	6.6%	13.7%	6.2%	11.1%	9.4%
Cook	8.33	6.62	-20.53%	-20.5%	-11.0%	-22.9%	-14.9%	-6.1%
Crawford	7.19	7.64	6.26%	7.5%	10.5%	15.6%	0.2%	10.9%
Cumberland	7.30	8.50	16.44%	16.8%	13.1%	18.9%	20.9%	13.7%
DeKalb	8.08	7.80	-3.47%	-4.2%	0.4%	-4.7%	-5.0%	-0.4%
DeWitt	5.55	6.08	9.55%	7.9%	10.1%	8.0%	7.9%	14.6%
Douglas	6.80	7.92	16.47%	14.5%	16.1%	19.1%	14.0%	14.7%
DuPage	6.32	5.67	-10.28%	-10.9%	-11.4%	-8.8%	-8.1%	-8.5%
Edgar	6.86	7.60	10.79%	7.6%	11.1%	8.1%	9.8%	10.2%
Edwards	7.87	8.65	9.91%	7.0%	12.2%	7.5%	8.1%	9.7%
Effingham	6.25	6.40	2.40%	1.5%	4.2%	2.6%	2.4%	7.3%
Fayette	7.72	8.66	12.18%	13.2%	10.7%	12.8%	11.7%	8.6%
Ford	8.39	8.65	3.10%	2.7%	2.3%	2.0%	2.4%	1.2%
Franklin	8.74	8.66	-0.92%	-1.7%	0.2%	-0.6%	-1.2%	-1.6%
Fulton	8.11	8.63	6.41%	6.0%	8.5%	5.8%	0.1%	4.2%
Gallatin	7.64	8.10	6.02%	6.3%	5.5%	7.3%	4.7%	8.9%
Greene	6.83	7.63	11.71%	6.2%	12.2%	9.8%	12.3%	12.3%
Grundy	6.04	5.89	-2.48%	4.2%	2.5%	3.9%	-13.5%	-10.2%
Hamilton	8.05	9.72	20.75%	18.5%	20.5%	8.6%	20.4%	23.0%
Hancock	7.04	7.81	10.94%	9.7%	11.9%	9.3%	8.1%	14.7%
Hardin	4.99	6.08	21.84%	21.4%	23.3%	19.8%	24.4%	23.3%
Henderson	7.32	8.73	19.26%	18.1%	19.3%	17.4%	-	26.7%
Henry	7.29	7.89	8.23%	7.8%	9.9%	6.7%	9.2%	10.6%
Iroquois	7.75	8.97	15.74%	13.8%	17.3%	11.1%	12.5%	41.9%
Jackson	8.28	7.95	-3.99%	-4.0%	2.9%	-12.8%	38.2%	0.4%
Jasper	5.77	6.44	11.61%	14.6%	13.5%	15.9%	11.9%	13.0%
Jefferson	7.36	7.54	2.45%	1.5%	4.8%	1.5%	3.0%	6.4%
Jersey	5.60	6.12	9.29%	8.7%	8.7%	10.1%	11.1%	10.0%
JoDaviess	6.40	6.10	-4.69%	-6.3%	-2.7%	-1.6%	-	-3.7%
Johnson	6.66	7.39	10.96%	11.4%	9.6%	12.6%	-	9.1%
Kane	7.19	6.90	-4.03%	-3.9%	-2.4%	-4.6%	-4.1%	-5.0%
Kankakee	7.69	7.78	1.17%	-0.3%	6.3%	3.3%	-2.8%	1.2%
Kendall	7.46	7.49	0.40%	0.5%	-0.6%	-1.8%	-0.1%	0.3%
Knox	7.45	8.39	12.62%	11.4%	14.3%	12.9%	12.0%	13.7%
Lake	7.08	6.62	-6.50%	-7.0%	-3.8%	-2.6%	-9.4%	-0.7%

**APPENDIX 8. CHANGE IN AGGREGATE PROPERTY TAX RATE IN EACH PROPERTY CLASS,
BY COUNTY (2001 - 2006)**

County	Aggregate		Percent Change in Tax Rate					
	2001 Tax Rate	2006 Tax Rate	Total	Residential	Farm	Commercial	Industrial	Rail/Mineral
LaSalle	7.04	7.73	9.80%	5.6%	6.5%	33.2%	-23.8%	6.4%
Lawrence	7.05	8.10	14.89%	12.9%	19.1%	11.5%	9.4%	19.5%
Lee	7.18	7.85	9.33%	6.6%	15.7%	9.3%	1.4%	9.1%
Livingston	8.24	9.00	9.22%	8.9%	9.9%	8.1%	10.3%	6.7%
Logan	7.38	7.97	7.99%	5.3%	10.9%	3.7%	23.6%	10.2%
McDonough	9.15	9.62	5.14%	2.8%	7.5%	1.7%	5.7%	-43.2%
McHenry	7.53	7.00	-7.04%	-6.9%	-5.4%	-8.6%	-7.4%	-5.9%
McLean	7.21	7.53	4.44%	4.2%	8.7%	3.7%	3.5%	8.9%
Macon	8.10	8.20	1.23%	0.2%	3.0%	0.4%	6.3%	4.3%
Macoupin	6.82	6.84	0.29%	-2.0%	5.6%	1.5%	-4.4%	2.5%
Madison	7.42	7.16	-3.50%	-3.3%	-1.5%	-2.6%	-6.8%	-2.1%
Marion	8.44	9.05	7.23%	7.6%	4.8%	8.6%	7.4%	6.0%
Marshall	7.85	7.93	1.02%	-2.9%	2.7%	5.7%	-2.8%	8.8%
Mason	8.59	9.50	10.59%	10.2%	9.1%	10.8%	11.1%	11.2%
Massac	6.31	7.07	12.04%	9.3%	11.2%	8.5%	19.1%	12.0%
Menard	6.87	7.40	7.71%	7.2%	10.5%	6.7%	12.5%	9.9%
Mercer	7.60	8.28	8.95%	8.1%	9.1%	5.8%	N/A	-
Monroe	5.60	6.12	9.29%	7.3%	7.1%	24.0%	3.9%	1.4%
Montgomery	7.66	8.17	6.66%	5.4%	8.4%	4.6%	4.5%	7.7%
Morgan	6.66	7.42	11.41%	10.0%	15.9%	9.8%	7.5%	15.6%
Moultrie	7.41	8.44	13.90%	11.7%	14.8%	11.2%	15.0%	13.2%
Ogle	6.65	7.39	11.13%	5.5%	8.1%	4.0%	17.1%	15.0%
Peoria	7.60	7.99	5.13%	4.7%	6.5%	5.4%	2.1%	4.3%
Perry	7.63	8.27	8.39%	8.4%	7.0%	12.1%	7.2%	5.9%
Piatt	6.80	7.10	4.41%	5.0%	5.2%	9.4%	6.4%	6.4%
Pike	7.09	8.14	14.81%	13.3%	15.4%	14.3%	11.3%	13.0%
Pope	6.28	6.50	3.50%	2.5%	3.7%	3.7%	-	3.9%
Pulaski	7.70	10.15	31.82%	31.0%	33.5%	30.0%	29.2%	31.0%
Putnam	6.25	6.27	0.32%	-4.0%	2.5%	8.5%	6.6%	5.0%
Randolph	6.25	6.12	-2.08%	-1.1%	-1.5%	-1.7%	-3.6%	-6.6%
Richland	6.93	7.39	6.64%	3.8%	5.5%	13.1%	9.4%	4.3%
Rock Island	8.22	8.40	2.19%	1.9%	7.3%	2.3%	-1.3%	3.7%
St. Clair	7.92	8.07	1.89%	3.2%	5.6%	2.5%	-11.7%	5.1%
Saline	8.46	8.82	4.26%	4.2%	3.2%	5.9%	-0.3%	2.3%
Sangamon	7.21	7.34	1.80%	1.4%	7.2%	0.9%	2.6%	4.2%
Schuyler	8.56	9.59	12.03%	11.1%	12.2%	12.1%	7.5%	11.8%
Scott	6.85	8.30	21.17%	19.5%	19.8%	18.1%	30.6%	153.9%
Shelby	7.33	8.16	11.32%	8.3%	11.1%	19.3%	2.1%	13.0%
Stark	7.27	8.80	21.05%	16.5%	22.3%	14.3%	21.2%	21.1%
Stephenson	8.64	9.08	5.09%	4.2%	6.5%	4.5%	8.6%	6.3%
Tazewell	7.15	7.16	0.14%	-0.3%	3.7%	-0.3%	0.3%	1.4%
Union	7.40	6.96	-5.95%	-6.4%	-5.5%	-6.6%	-7.3%	-2.8%
Vermilion	8.28	9.00	8.70%	8.1%	10.8%	7.7%	6.8%	6.9%
Wabash	6.79	7.05	3.83%	3.3%	3.6%	3.5%	2.3%	3.0%
Warren	7.00	8.26	18.00%	13.1%	17.5%	14.3%	15.4%	19.2%
Washington	8.09	8.23	1.73%	1.9%	1.1%	2.1%	3.0%	9.8%
Wayne	7.67	9.04	17.86%	18.0%	15.9%	19.0%	16.4%	14.0%
White	7.16	7.82	9.22%	9.0%	7.3%	9.7%	6.9%	8.5%
Whiteside	7.69	8.63	12.22%	11.3%	12.9%	10.8%	15.2%	12.2%
Will	7.33	6.99	-4.64%	-5.8%	2.3%	-6.3%	2.0%	1.9%
Williamson	6.45	6.57	1.86%	2.6%	4.1%	-0.2%	4.4%	3.7%
Winnebago	9.50	9.27	-2.42%	-2.1%	3.7%	-3.7%	-2.8%	0.6%
Woodford	7.00	7.53	7.57%	6.3%	9.2%	8.3%	9.1%	4.0%

SOURCE: Illinois Department of Revenue; 2001 & 2006 Illinois Property Tax Statistics, computations by CGFA

APPENDIX 9. STATE ISSUED EQUALIZATION FACTORS (1999 - 2006)								
Area	1999 Multiplier	2000 Multiplier	2001 Multiplier	2002 Multiplier	2003 Multiplier	2004 Multiplier	2005 Multiplier	2006 Multiplier
Statewide (average)	1.0160	1.0167	1.0177	1.0196	1.0194	1.0207	1.0197	1.0213
Cook County	2.2505	2.1813	2.3098	2.4689	2.4598	2.5023	2.7320	2.7076
Collar counties (average)	1.0000	1.0000	1.0000	1.0079	1.0000	1.0000	1.0000	1.0000
Rest of State (average)	1.0040	1.0055	1.0052	1.0051	1.0054	1.0063	1.0029	1.0048
County	1999 Multiplier	2000 Multiplier	2001 Multiplier	2002 Multiplier	2003 Multiplier	2004 Multiplier	2005 Multiplier	2006 Multiplier
Adams	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Alexander	1.0455	1.0000	1.0000	1.0000	1.0274	1.0000	1.0000	1.0000
Bond	1.0000	1.0287	1.0249	1.0000	1.0000	1.0000	1.0000	1.0000
Boone	0.9846	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Brown	1.0000	1.0531	1.0165	1.0000	0.9636	1.0377	1.0000	1.0478
Bureau	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Calhoun	1.0000	1.0000	0.9814	0.9550	0.9675	1.0000	1.0000	1.0000
Carroll	1.0000	1.0000	1.0000	1.0000	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	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Clark	1.0186	1.0303	1.0000	1.0000	1.0177	1.0000	1.0000	1.0205
Clay	1.0000	1.0000	1.0000	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	1.0422	1.0527	0.9760	1.0000	1.0000	1.0000	1.0351	1.0000
Cook	2.2505	2.1813	2.3098	2.4689	2.4598	2.5023	2.7320	2.7076
Crawford	1.0221	1.0262	1.0000	1.0000	1.0233	1.0000	1.0000	1.0000
Cumberland	1.0000	1.0000	1.0000	1.0177	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	1.0233	1.0259	1.0591	0.9644	1.0000	1.0262	1.0551	1.0370
DuPage	1.0000	1.0000	1.0000	1.0396	1.0000	1.0000	1.0000	1.0000
Edgar	1.0265	0.9709	1.0221	1.0255	1.0452	1.0000	0.9751	1.0000
Edwards	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9686
Effingham	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9763	1.0000
Fayette	1.0000	1.0000	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	1.0162	1.0000	1.0000	1.0313	1.0000	1.0162	1.0000	1.0000
Fulton	1.0000	1.0000	1.0000	1.0000	0.9768	1.0000	1.0000	1.0000
Gallatin	1.0000	1.0255	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Greene	1.0000	0.9331	0.9666	1.0000	1.0390	1.0000	1.0498	1.0000
Grundy	1.0000	1.0000	1.0000	0.9849	1.0000	1.0000	1.0000	1.0000
Hamilton	0.9766	0.9740	1.0000	0.9832	1.0458	1.0268	1.0000	0.9809
Hancock	1.0000	1.0000	1.0000	1.0504	1.0000	1.0000	1.0278	1.0000
Hardin	1.0000	1.0859	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Henderson	1.0000	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	0.9806
Iroquois	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Jackson	1.0000	1.0284	1.0615	1.0000	1.0193	1.0000	1.0000	1.0000
Jasper	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Jefferson	1.0202	1.0309	1.0547	1.0000	1.0224	1.0544	1.0000	1.0445
Jersey	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
JoDavies	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Johnson	1.0000	1.0000	1.0000	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	1.0000	1.0000	1.0000	1.0000
Kendall	1.0000	1.0000	1.0000	1.0000	0.9838	1.0000	1.0000	0.9791
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. STATE ISSUED EQUALIZATION FACTORS (1999 - 2006)								
County	1999 Multiplier	2000 Multiplier	2001 Multiplier	2002 Multiplier	2003 Multiplier	2004 Multiplier	2005 Multiplier	2006 Multiplier
LaSalle	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Lawrence	0.9597	0.9717	1.0000	1.0000	1.0000	1.0287	1.0000	1.0399
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	1.0000	1.0000	1.0000	1.0000	1.0000
McDonough	1.0000	1.0000	1.0000	1.0196	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	1.0000	1.0488	1.0000	1.0000	1.0000	1.0000	1.0227	1.0221
Madison	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Marion	1.0524	1.0000	1.0000	1.0196	1.0000	1.0000	1.0000	1.0000
Marshall	1.0000	1.0000	1.0000	0.9729	0.9754	1.0000	0.9797	1.0578
Mason	1.0000	1.0000	1.0000	1.0561	1.0000	1.0000	1.0265	1.0000
Massac	1.0000	1.0221	1.0000	1.0000	1.0438	1.0000	1.0377	1.0000
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	1.0199	1.0000	1.0000	1.0000	0.9809
Montgomery	1.0000	1.0000	1.0240	1.0000	1.0000	1.0000	1.0000	1.0000
Morgan	1.0000	1.0000	1.0278	1.0000	1.0000	1.0271	1.0287	1.0345
Moultrie	1.0000	1.0000	1.0000	1.0000	1.0000	0.9976	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	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Perry	1.0000	1.0000	1.0000	1.0215	1.0000	1.0177	1.0000	1.0432
Piatt	1.0000	1.0000	1.0000	1.0202	1.0000	1.0000	1.0000	1.0000
Pike	1.0000	1.0000	1.0000	1.0165	1.0000	1.0000	1.0000	1.0000
Pope	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Pulaski	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Putnam	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0236	1.1314
Randolph	1.0287	1.0000	1.0000	1.0000	1.0364	1.0000	1.0000	1.0000
Richland	1.0000	1.0000	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	1.0230	1.0500	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Sangamon	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Schuyler	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Scott	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Shelby	1.1066	1.1678	1.2080	1.2549	1.2726	1.2859	1.0000	1.0468
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	1.0000	1.0000	1.0357	1.0190	1.0000	1.0345	1.0000	1.0448
Wabash	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Warren	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Washington	1.0000	1.0000	1.0000	1.0564	1.0186	1.0162	1.0000	1.0000
Wayne	1.0000	1.0000	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	1.0399	1.0000	1.0406	1.0000	1.0354	1.0399	1.0361	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 (2006)

Area	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	3,104,870	27,072,333,850	680,673	2,334,618,763	115,937	561,732,952	793	16,094,260	368,009	6,204,280,941	4,270,282	36,189,060,766
Cook County ¹	1,019,011	16,809,420,592	241,610	843,575,677	-	-	-	-	131,805	4,065,142,740	1,392,426	21,718,139,009
Collar Counties	852,848	4,244,434,243	122,688	429,637,617	53,749	300,348,117	79	5,323,002	44,167	861,365,334	1,073,531	5,841,108,313
Rest of State	1,233,011	6,018,479,015	316,375	1,061,405,469	62,188	261,384,835	714	10,771,258	192,037	1,277,772,867	1,804,325	8,629,813,444
County	Number	Reduction	Number	Reduction	Number	Reduction	Number	Reduction	Number	Reduction	Number	Reduction
Adams	18,699	92,136,661	5,106	17,092,913	424	1,750,360	4	241,280	3,178	20,928,670	27,411	132,149,884
Alexander	1,824	6,868,647	794	2,128,110	24	127,245	0	0	161	661,508	2,803	9,785,510
Bond	4,527	22,410,971	1,288	4,240,687	59	294,135	0	0	812	5,238,074	6,686	32,183,867
Boone	13,198	65,331,153	2,284	7,959,433	1,590	5,402,228	0	0	887	10,009,718	17,959	88,702,532
Brown	1,545	7,527,777	478	1,485,788	132	611,965	0	0	271	1,084,300	2,426	10,709,830
Bureau	11,373	55,996,858	3,436	11,914,820	741	2,306,004	1	19,848	2,478	16,038,040	18,029	86,275,570
Calhoun	1,770	8,578,588	560	1,778,269	65	342,085	0	0	373	2,676,599	2,768	13,375,541
Carroll	5,323	26,272,443	1,863	6,299,549	482	2,121,825	0	0	1,004	8,229,088	8,672	42,922,905
Cass	3,670	17,868,950	1,092	3,425,210	124	600,830	0	0	751	4,234,965	5,637	26,129,955
Champaign	41,072	205,017,910	9368	32,685,520	1568	8,004,944	9	370330	3,980	39,533,880	55,997	285,612,584
Christian	11,274	55,835,881	3,268	11,191,626	889	3,558,886	2	80,352	2,364	10,214,211	17,797	80,880,956
Clark	5,033	23,984,505	1391	4,519,923	59	407,345	1	36841	1,028	5,235,080	7,512	34,183,694
Clay	4,153	18,643,788	1,291	3,710,766	334	1,427,756	1	41834	747	2,891,666	6,526	26,715,810
Clinton	10,536	52,125,855	2,935	9,899,584	862	4,716,601	2	82146	1,682	13,978,422	16,017	80,802,608
Coles	11,999	56,683,231	3505	12,202,627	553	0	5	100220	1,864	9,699,676	17,926	78,685,754
Cook	1,019,011	16,809,420,592	241,610	843,575,677	0	0	0	0	131,805	4,065,142,740	1,392,426	21,718,139,009
Crawford	5,845	27,899,133	1715	5,479,428	53	292,989	3	81141	1,158	4,225,021	8,774	37,977,712
Cumberland	3,077	15,229,662	918	3,042,646	248	1,737,182	0	0	488	2,149,066	4,731	22,158,556
DeKalb	21,897	109,245,859	4,451	16,306,039	1,192	5,773,489	6	409336	1,711	18,591,152	29,257	150,325,875
DeWitt	5,035	24,861,282	1397	4,868,634	374	1,519,708	0	0	777	3,999,901	7,583	35,249,525
Douglas	5,859	29,028,520	1,709	5,731,506	551	2,286,180	3	151,862	1,101	7,834,718	9,223	45,032,786
DuPage	267,301	1,332,653,537	40739	142,348,339	15142	119,796,690	31	2126610	12,072	305,348,573	335,285	1,902,273,749
Edgar	5,704	27,167,686	1,668	5,333,569	616	2,280,582	2	67600	1,159	5,327,591	9,149	40,177,028
Edwards	2,011	9,452,645	668	2,088,947	35	233,890	0	0	409	1,017,061	3,123	12,792,543
Effingham	9,673	48,137,669	2649	8,931,656	248	1,669,270	2	79350	1,777	11,888,134	14,349	70,706,079
Fayette	6,252	30,204,853	1,857	5,866,727	162	904,245	0	0	1,356	6,319,979	9,627	43,295,804
Ford	4,383	21,807,063	1350	4,538,180	377	1,407,980	0	0	869	7,166,110	6,979	34,919,333
Franklin	12,843	59,236,596	3,368	8,557,668	25	253,061	4	87245	2,530	12,094,588	18,770	80,229,158
Fulton	10,742	51,922,551	3,190	10,324,452	793	2,147,250	0	0	2,328	15,205,777	17,053	79,600,030
Gallatin	1,865	8,385,234	607	1,587,599	12	87,676	0	0	485	1,474,272	2,969	11,534,781
Greene	4,195	19,107,372	1,425	3,977,500	291	1,254,425	1	24,765	1,087	3,373,797	6,999	27,737,859
Grundy	13,211	65,503,339	1968	6,860,362	1763	7,161,824	0	0	1,196	16,481,293	18,138	96,006,818
Hamilton	2,677	11,724,976	843	2,364,134	79	719,757	2	37343	493	1,987,436	4,094	16,833,646
Hancock	6,209	29,948,484	1,920	6,127,363	606	1,927,080	2	111004	1,147	7,865,427	9,884	45,379,358
Hardin	1,344	5,886,929	434	1,180,753	8	69,410	0	0	260	1,443,235	2,046	8,580,327
Henderson	2,391	10,958,630	747	2,278,027	326	819,055	0	0	393	2,227,166	3,857	16,282,878
Henry	16,181	79,987,142	4496	15,123,793	796	3,776,889	1	70000	2,543	20,003,847	24,017	118,961,671
Iroquois	9,113	44,298,424	2,975	10,035,144	0	0	0	0	1,613	11,555,826	13,701	65,889,394
Jackson	10,941	52,616,095	3,147	10,221,085	232	1,672,722	0	0	1,504	9,896,920	15,824	74,406,822
Jasper	3,175	14,957,925	970	3,020,035	326	1,045,750	0	0	580	1,509,727	5,051	20,533,437
Jefferson	10,289	46,266,748	2,787	8,497,328	384	2,059,434	1	28,605	1,476	6,014,873	14,937	62,866,988
Jersey	6,757	33,194,068	1538	5,188,642	92	662,456	5	201192	986	8,158,014	9,378	47,404,372
JoDavies	7,011	34,629,218	2,352	8,133,139	544	3,069,499	1	46559	1,115	10,610,998	11,023	56,409,313
Johnson	3,516	15,774,302	1,011	3,019,138	239	1,249,205	1	58000	541	3,159,812	5,308	23,260,457
Kane	110,524	547,925,457	15589	55,703,287	9420	35,909,545	1	70000	7,356	124,653,275	142,890	764,261,564
Kankakee	27,115	134,082,866	7,193	24,837,756	1243	4,620,563	1	70,000	3,105	34,401,491	38,657	198,012,676
Kendall	28,550	139,209,615	3130	10,877,642	827	4,301,279	3	21000	1,438	20,258,085	33,948	174,667,621
Knox	15,282	73,086,213	4,809	16,299,882	1210	4,498,280	1	70000	2,278	12,187,433	23,580	106,141,808
Lake	192,278	957,482,551	27,380	95,648,659	15,711	93,106,809	20	1370920	9,515	200,370,064	244,904	1,347,979,003
LaSalle	33,832	168,173,294	9015	30,815,847	2120	10,345,899	6	379182	5,684	51,638,151	50,657	261,352,373
Lawrence	4,399	20,480,817	0	0	56	682,245	0	0	888	4,244,522	5,343	25,407,584
Lee	10,821	53,827,073	2923	10,061,344	761	3,843,420	1	37898	1,349	12,473,899	15,855	80,243,634
Livingston	10,441	51,906,781	2,806	9,642,165	540	2,601,145	2	89774	1,507	12,219,156	15,296	76,459,021
Logan	8,045	40,137,039	2,232	7,755,650	183	1,058,350	2	66690	1,084	7,783,273	11,546	56,801,002
McDonough	7,356	35,920,506	2260	7,293,337	436	1,445,410	0	0	1,424	8,520,152	11,476	53,179,405
McHenry	93,586	464,704,921	12,791	44,580,080	7261	26,431,229	8	460,515	4,712	80,025,892	118,358	616,202,637
McLean	40,262	199,931,228	7873	27,703,743	2207	9,693,647	0	0	3,079	24,798,422	53,421	262,127,040
Macon	32,188	148,933,182	9,546	32,912,755	1887	7,116,831	5	185885	6,014	24,857,812	49,640	214,006,465
Macoupin	16,342	80,129,400	4,354	14,305,600	35	213,530	4	165070	2,451	19,702,469	23,186	114,516,069
Madison	82,311	409,101,270	19930	67,979,600	2991	18,606,190	17	2344006	10,934	94,863,520	116,183	592,894,586
Marion	12,074	54,431,807	3,327	10,057,269	319	1,680,600	1	29,090	2,339	11,556,086	18,060	77,754,852
Marshall	4,109	20,144,025	1323	4,447,193	488	2,986,999	1	57163	786	7,719,388	6,707	35,354,768
Mason	4,755	21,451,090	1,495	4,942,775	415	1,278,178	1	26831	998	4,730,869	7,664	32,429,743
Massac	4,817	22,723,779	1,479	4,610,703	93	641,910	2	52435	789	3,934,468	7,180	31,963,295
Menard	3,933	19,583,061	976	3,367,967	174	1,092,672	0	0	444	3,328,165	5,227	27,371,865
Mercer	5,309	26,090,379	1,440	4,645,203	237	1,588,095	1	62,305	1,059	8,511,447	8,046	40,897,429
Monroe	10,177	50,316,316	2,218	7,705,844	394	1,869,020	1	55,955	1,188	14,819,095	13,978	74,766,230
Montgomery	8,776	42,237,795	2,467	6,691,762	259	1,389,868	2	55,376	1,670	8,257,221	13,174	58,632,022

APPENDIX 10. NUMBER OF EXEMPTIONS TAKEN AND VALUATION REDUCTION, BY COUNTY (2006)												
Area	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
Morgan	9,273	45,875,629	2,531	8,619,595	458	1,722,910	2	77,040	1,321	8,231,116	13,585	64,526,290
Moultrie	4,264	21,358,974	1,269	4,445,467	728	2,369,168	0	0	898	4,542,114	7,159	32,715,723
Ogle	15,529	77,611,704	4,225	14,746,067	918	4,234,183	0	0	1,957	18,058,258	22,629	114,650,212
Peoria	50,944	249,962,518	11,805	41,299,532	2,647	11,065,887	5	244,280	5,309	43,984,564	70,710	346,556,781
Perry	6,118	29,108,483	1,795	5,067,947	178	513,007	0	0	1,205	5,299,123	9,296	39,988,560
Piatt	5,570	27,782,490	1,304	4,503,615	482	2,716,004	1	55,448	807	6,296,120	8,164	41,353,677
Pike	5,148	22,748,536	1,529	4,435,855	313	1,601,922	0	0	1,062	5,625,669	8,052	34,411,982
Pope	1,334	6,506,127	468	1,553,615	0	0	0	0	107	535,591	1,909	8,595,333
Pulaski	2,150	1,948,759	795	790,248	1	130,078	0	0	-	-	2,946	2,869,085
Putnam	1,998	9,976,239	594	1,972,354	210	1,610,898	0	0	367	5,719,943	3,169	19,279,434
Randolph	8,797	42,621,081	2,581	8,609,291	724	3,648,955	1	48,280	1,426	10,223,653	13,529	65,151,260
Richland	4,831	22,342,750	1,609	5,039,024	256	1,293,885	0	0	948	2,896,136	7,644	31,571,795
Rock Island	42,113	207,940,756	11,128	38,821,432	2,239	9,102,781	2	99,847	6,468	54,248,268	61,950	310,213,084
St. Clair	64,701	317,579,668	17,662	59,156,991	97	635,904	15	712,955	7,735	63,852,572	90,210	441,938,090
Saline	7,793	33,807,094	2,482	7,196,147	244	1,243,892	0	0	1,479	3,713,693	11,998	45,960,826
Sangamon	54,049	267,597,358	11,952	41,528,319	668	3,858,864	8	372,307	4,600	26,787,790	71,277	340,144,638
Schuyler	2,272	10,671,572	739	2,328,491	451	1,176,042	1	61,621	453	2,297,795	3,916	16,535,521
Scott	1,576	7,350,212	480	1,332,019	41	264,946	1	58,000	302	1,377,894	2,400	10,383,071
Shelby	-	-	2,266	7,561,779	0	0	339	1,577,508	7,287	34,793,138	9,892	43,932,425
Stark	-	-	649	2,243,380	128	7,560	209	437,882	1,943	9,446,068	2,929	12,134,890
Stephenson	14,341	70,900,238	4,206	14,421,715	1,049	3,818,818	2	125,223	2,287	13,044,219	21,885	102,310,213
Tazewell	41,031	203,842,148	10,200	35,322,438	2,513	10,692,506	2	101,700	4,801	44,547,051	58,547	294,505,843
Union	5,384	25,316,932	1,357	3,771,407	98	930,590	4	103,180	11,118	7,725,962	17,961	37,848,071
Vermilion	22,096	106,665,998	7,086	22,987,678	160	719,002	1	28,365	3,993	21,585,346	33,336	151,986,389
Wabash	3,544	17,106,120	1,111	3,593,807	11	79,010	1	54,120	598	2,747,319	5,265	23,580,376
Warren	5,330	26,166,850	1,593	5,271,571	597	2,248,410	0	0	898	5,400,480	8,418	39,087,311
Washington	5,004	24,488,562	1,476	4,935,062	531	2,500,507	0	0	795	4,428,139	7,806	36,352,270
Wayne	4,855	21,075,232	1,735	5,199,703	44	383,880	0	0	814	1,361,028	7,448	28,019,843
White	4,869	23,217,637	1,552	4,164,608	7	36,430	1	26,644	979	3,427,420	7,408	30,872,739
Whiteside	18,119	90,270,113	5,360	18,473,249	748	2,958,795	0	0	3,139	21,069,589	27,366	132,771,746
Will	189,159	941,667,777	26,189	91,357,252	6,215	25,103,844	19	1,294,957	10,512	150,967,530	232,094	1,210,391,360
Williamson	19,025	93,138,810	0	0	1,003	5,811,415	0	0	2,146	11,211,434	22,174	110,161,659
Winnebago	80,421	401,867,127	18,501	66,428,100	8,396	19,216,308	9	391,345	10,333	79,556,212	117,660	567,459,092
Woodford	11,446	57,020,139	2,720	9,412,607	1,095	5,484,930	0	0	1,292	11,298,401	16,553	83,216,077

SOURCE: Illinois Department of Revenue; 2006 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 "Bonded Indebtedness 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