

***ILLINOIS ECONOMIC
and
FISCAL COMMISSION***

***PROPERTY TAXES IN ILLINOIS
JANUARY 2001 UPDATE***



***JANUARY 2001
703 Stratton Office Building
Springfield, Illinois 62706***

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EXECUTIVE SUMMARY

The following document is the Commission's third examination of property taxes in Illinois. The previous reports, released in 1990 and 1997, 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 (1997) and the Assessment/Sales Ratio Study (1997). The major conclusions of this report are summarized below:

- The provision to tax property was included in the State of Illinois' first constitution, in 1818.
- Local governments in Illinois are more dependent on local property taxes than are local governments in other states. In Illinois, property taxes generate 38.7 percent of local government revenue, which exceeds the national average of 28.1 percent.
- In 1997, equalized assessed value of real property in Illinois was \$173.8 billion. Residential property (\$98.0 billion) comprised the largest component of the property tax base, followed by commercial property (\$45.9 billion), industrial property (\$21.3 billion), farm property (\$7.8 billion), and railroad property and mineral rights (\$0.8 billion).
- In 1997, local governments in Illinois extended (billed) \$14.1 billion in property taxes. Statewide, schools extended \$8.6 billion followed by municipalities (\$2.1 billion), special districts (\$1.6 billion), county governments (\$1.3 billion), and township governments (\$0.4 billion).
- Between 1993 and 1997, the equalized assessed value of taxable property in Illinois increased from \$144.5 billion to \$173.8 billion. Over this same period, property tax extensions increased from \$11.7 billion to \$14.1 billion. As a result, equalized assessed value and extensions each increased by approximately 20 percent.
- Between 1987 and 1997, the equalized assessed value of farm property increased by roughly 13 percent increasing from \$6.9 billion to \$7.8 billion.
- Between 1988 and 1998, the number of Illinois farms fell from 88,000 to 79,000 resulting in an 10 percent decrease in total farms. Over this same period, the per-acre value of farmland and buildings increased from \$1,262 to \$2,130 resulting in an increase of approximately 69 percent.
- In 1997, approximately 3.5 million property tax exemptions were granted in Illinois resulting in a valuation reduction of \$12.2 billion.

I. PROPERTY TAXES IN ILLINOIS

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

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

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

The 1800's

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

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

The 1900's

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

- 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 percent or the change in the Consumer Price Index (CPI), whichever is less. As of April 2000, 34 counties were subject to PTELL.

TABLE 1. NUMBER OF ILLINOIS TAXING DISTRICTS BY TYPE (1993 - 1997)

	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
Total*	6,038	6,041	6,051	6,051	6,043
Counties	102	102	102	102	102
Townships	1,433	1,427	1,432	1,433	1,423
Road Districts	95	94	93	92	91
Cities, Villages & Incorp. Towns	1,282	1,289	1,287	1,286	1,286
School District	963	953	947	941	941
Elementary	400	395	392	389	389
Unit	413	408	408	406	406
High	109	109	106	105	105
Non-High	1	1	1	1	1
Community College	40	40	40	40	40
Special Districts	2,163	2,176	2,190	2,197	2,200
Fire Protection	825	826	826	826	827
Park	348	348	350	351	351
Sanitary	144	138	142	144	142
Forest Preserve	13	13	13	13	13
Mosquito Abatement	21	21	21	21	21
Public Health	4	4	4	4	4
T.B. Sanitarium	2	2	2	2	2
Airport Authority	27	28	28	28	28
Library	286	297	309	312	316
Hospital	22	22	20	20	19
Street Lighting	24	25	25	25	26
River Conservancy	14	14	14	14	14
Water Authority	14	16	16	18	15
Surface Water Prot.	10	9	9	9	9
Cemetery	31	31	31	31	33
Soil & Water Cons.	0	1	1	1	1
Conservation	7	6	5	5	5
Auditorium Authority	1	1	1	1	1
Mass Transit	11	11	11	11	11
Watershed/Flood	4	5	4	4	4
Multi-Twp Assessment	343	346	346	345	345
Water Service	3	3	3	3	3
Museum District	2	2	2	2	2
Solid Waste Disposal	5	5	5	5	5
Rescue Squad	2	2	2	2	2
Public Water District	0	0	0	0	1
Special Service Areas	517	571	574	628	706
TIF Areas	239	363	409	456	493

* Excluding Special Service Districts and TIF Areas

Source: Illinois Department of Revenue, Illinois Property Taxes 1993 - 1997

II. THE PROPERTY TAX 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 1996, local governments within the United States increased their total revenues by approximately 175 percent. In 1981, local governments generated 56.7 percent of this money from local taxes and miscellaneous charges, 34.6 percent from state transfers, and 8.7 percent from federal transfers. By 1996, local government "own source" revenue increased to 61.9 percent, with state transfers holding steady at 34.3 percent, and federal transfers declining to 3.8 percent. Table 2 provides a brief history of U.S. local government revenue by source.

<u>Year</u>	<u>Total Gen. Revenue</u>	<u>Intergovernmental</u>		<u>General Revenue</u>	<u>Own Sources</u>			<u>Misc. & Charges</u>
		<u>From Federal</u>	<u>From State</u>		<u>Total Taxes</u>	<u>Property Taxes</u>	<u>Other Taxes</u>	
1980-1981	\$ 257,179.1	8.7%	34.6%	56.7%	36.9%	28.0%	8.8%	19.8%
1981-1982	\$ 279,203.3	7.5%	34.0%	58.5%	37.1%	28.2%	8.9%	21.3%
1982-1983	\$ 298,542.2	7.0%	33.0%	60.0%	37.9%	28.8%	9.1%	22.1%
1983-1984	\$ 323,235.6	6.5%	32.7%	60.8%	38.2%	28.6%	9.5%	22.6%
1994-1985	\$ 354,186.4	6.1%	32.9%	61.0%	38.0%	28.2%	9.8%	23.0%
1985-1986	\$ 380,662.6	5.4%	33.3%	61.3%	38.1%	28.2%	9.9%	23.2%
1986-1987	\$ 410,347.3	4.8%	33.3%	61.9%	38.6%	28.4%	10.1%	23.4%
1987-1988	\$ 433,976.6	3.7%	33.5%	62.5%	39.5%	29.3%	10.2%	23.0%
1988-1989	\$ 468,549.0	3.8%	33.6%	62.6%	39.4%	29.3%	10.1%	23.2%
1989-1990	\$ 512,322.2	3.6%	33.6%	62.8%	39.3%	29.2%	10.0%	23.5%
1990-1991	\$ 541,752.5	3.5%	33.7%	62.7%	39.6%	29.9%	9.8%	23.1%
1991-1992	\$ 573,255.3	3.5%	34.2%	62.3%	39.6%	30.0%	9.7%	22.7%
1992-1993	\$ 601,804.5	3.5%	34.2%	62.2%	39.7%	30.0%	9.7%	22.5%
1993-1994	\$ 639,242.5	3.8%	34.1%	62.1%	39.5%	29.5%	9.9%	22.7%
1994-1995	\$ 676,360.8	3.9%	34.4%	61.7%	38.7%	28.7%	10.0%	23.0%
1995-1996	\$ 709,216.4	3.8%	34.3%	61.9%	38.2%	28.1%	10.0%	23.7%

SOURCE: U.S. Department of Commerce, computations by Illinois Economic and Fiscal Commission

This relative stability in local government funding was accompanied by consistency regarding the percentage of local government revenue generated via the property tax. Over the previously mentioned period, local property taxes comprised 28 to 30 percent of locally generated revenues.

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. Between 1981 and 1996, local governments in Illinois experienced a 143 percent increase in total revenues. In 1981, local governments generated 62.1 percent of this money from local taxes and miscellaneous charges, received 26.5 percent from state transfers, and 11.4 percent from federal transfers. By 1996, local government “own source” revenue increased to 67.4 percent, with state transfers remaining stable at 28.0 percent, and federal transfers declining to 4.6 percent. Table 3 provides a brief history of Illinois local government revenue by source.

Year	Total Gen. Revenue	Intergovernmental		General Revenue	Own Sources			Misc. & Charges
		From Federal	From State		Total Taxes	Property Taxes	Other Taxes	
1980-1981	\$ 13,061.6	11.4%	26.5%	62.1%	45.8%	33.9%	11.9%	16.3%
1981-1982	\$ 13,656.0	10.2%	26.1%	63.6%	45.8%	34.7%	11.1%	17.9%
1982-1983	\$ 14,574.4	9.9%	23.8%	66.3%	48.0%	36.5%	11.5%	18.3%
1983-1984	\$ 15,287.8	9.0%	23.9%	67.0%	48.8%	37.5%	11.4%	18.2%
1994-1985	\$ 16,146.9	7.4%	25.1%	67.4%	48.2%	36.3%	11.8%	19.3%
1985-1986	\$ 16,933.1	6.7%	26.7%	66.6%	47.6%	35.5%	12.1%	19.0%
1986-1987	\$ 17,893.4	6.3%	26.9%	66.8%	48.5%	35.6%	12.9%	18.3%
1987-1988	\$ 18,762.9	5.1%	25.8%	69.1%	51.2%	37.6%	13.6%	17.9%
1988-1989	\$ 19,737.8	4.5%	26.1%	69.4%	50.8%	37.7%	13.2%	18.9%
1989-1990	\$ 21,628.4	4.3%	25.4%	70.3%	51.5%	38.8%	12.7%	18.8%
1990-1991	\$ 23,097.9	4.4%	28.1%	67.5%	49.0%	38.3%	10.8%	18.5%
1991-1992	\$ 24,779.2	4.7%	27.8%	67.5%	49.0%	38.9%	10.1%	18.5%
1992-1993	\$ 26,094.2	4.6%	28.9%	66.5%	48.9%	40.1%	8.8%	17.6%
1993-1994	\$ 27,992.2	4.3%	28.5%	67.2%	48.3%	39.2%	9.0%	18.9%
1994-1995	\$ 30,349.4	4.5%	28.1%	67.4%	47.4%	38.4%	9.0%	20.0%
1995-1996	\$ 31,754.6	4.6%	28.0%	67.4%	47.6%	38.7%	8.8%	19.8%

SOURCE: U.S. Department of Commerce, computations by Illinois Economic and Fiscal Commission

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 1996, the property tax accounted for 38.7 percent of all Illinois local government revenue, while it comprised only 28.1 percent nationally and 31.2 percent in the Great Lakes states. Nationally, state transfers to local governments have exceeded local property tax revenue since 1975. In Illinois, however, property taxes continue to exceed all other sources of local government revenue, including State transfers.

Property Tax Base

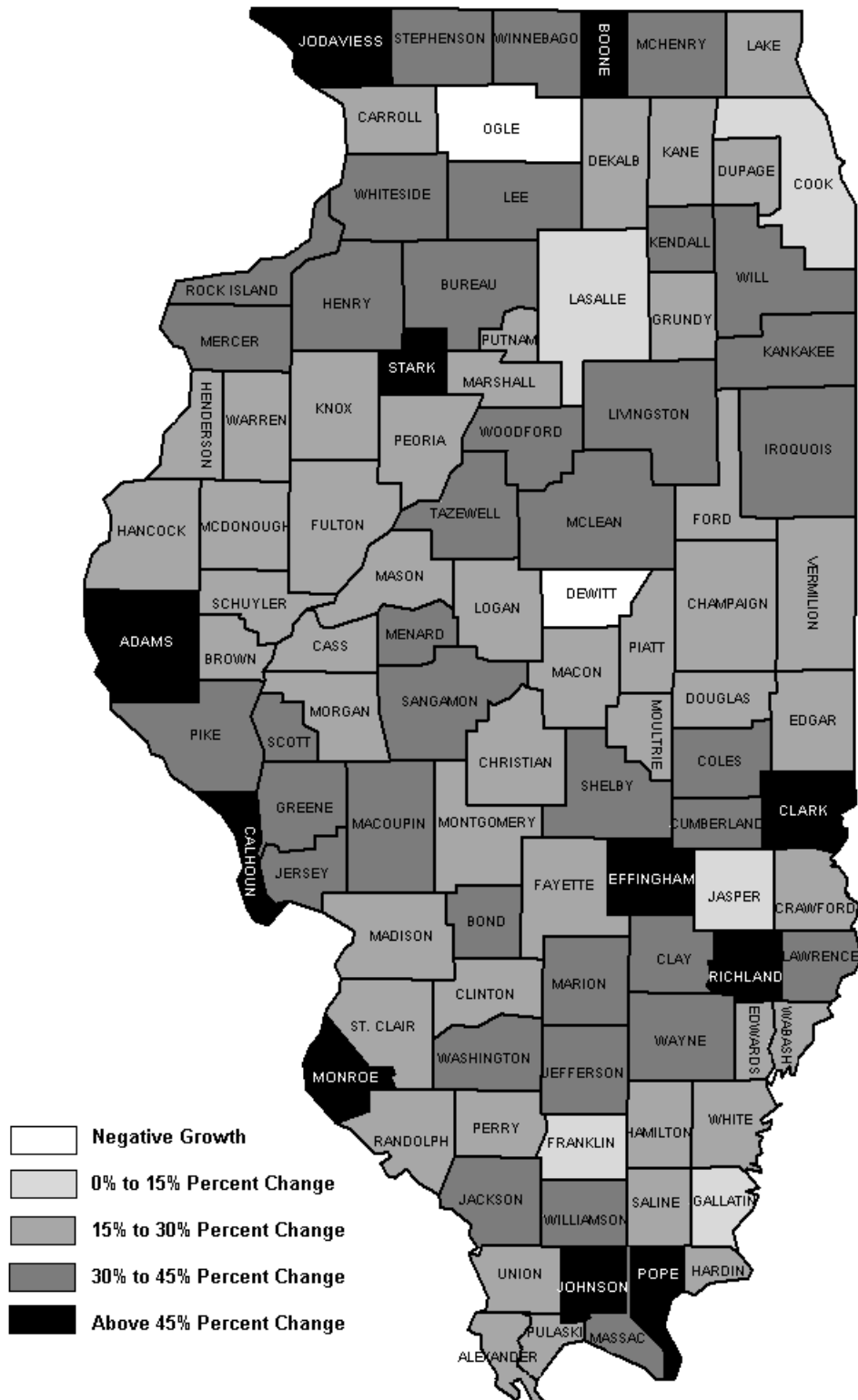
In 1997, the tax base, as measured by the equalized assessed value of real property in Illinois, was \$173.8 billion, an increase of 5.1 percent over 1996 equalized assessed value. Cook County accounted for 45 percent of equalized assessed value, while the rest of the State contributed 55 percent. The largest component of the property tax base was residential property, followed by commercial property, industrial property, farm property, and railroad property and mineral rights. (Appendix 2, attached, details the percentage share of each county's 1997 equalized assessed value by property class.)

Between the years of 1993 and 1997, the equalized assessed value of taxable property, after exemptions, increased from \$144.5 billion to \$173.8 billion. This change amounted to an increase of approximately 20 percent (8.3 percent when adjusted for inflation). During this period, the equalized assessed value of residential property increased by 27.8 percent followed by farm property (25.7 percent), commercial property (13.6 percent), industrial property (3.9 percent), and railroad property, and mineral rights (11.8 percent). (Appendix 3, attached, provides a detailed summary regarding the changes in total equalized assessed value by property class, by county.)

Although the State's equalized assessed value increased by \$29.3 billion, this increase was not equally distributed throughout the State. This growth consisted of an \$11.2 billion increase in the collar counties, a \$9.3 billion increase in Cook County, and an \$8.9 billion increase for the rest of the State. As a result, Cook and the collar counties provided approximately 70 percent of the total increase. Despite this fact, Dewitt and Ogle were the only counties that experienced a decrease in equalized assessed value. Chart 1, on the following page, illustrates the percentage changes in equalized assessed value between the years of 1993 and 1997, by county.

The composition of the property tax base also shifted. Between 1993 and 1997, the commercial share of equalized assessed value declined from 27.9 percent to 26.4 percent and industrial assessments dropped from 14.2 percent to 12.2 percent. Furthermore, the share of equalized assessed value generated by residential property increased from 53.1 percent to 56.4 percent and the assessed value of farmland increased slightly from 4.3 percent to 4.5 percent. The share of mineral rights and railroad property remained constant at less than 1 percent of the total.

CHART 1. PERCENTAGE CHANGE OF EQUALIZED ASSESSED VALUE, BY COUNTY (1993 – 1997)



Property Tax Extensions

Property taxes extended (billed) in 1997 and paid in 1998 totaled \$14.1 billion, an increase of 4.2 percent over 1996 property tax extensions. Cook County accounted for 51 percent of property tax extensions, while the rest of the state contributed 49 percent. Residential property comprised the largest component of extensions followed by commercial property, industrial property, farm property, and railroad property and mineral rights.

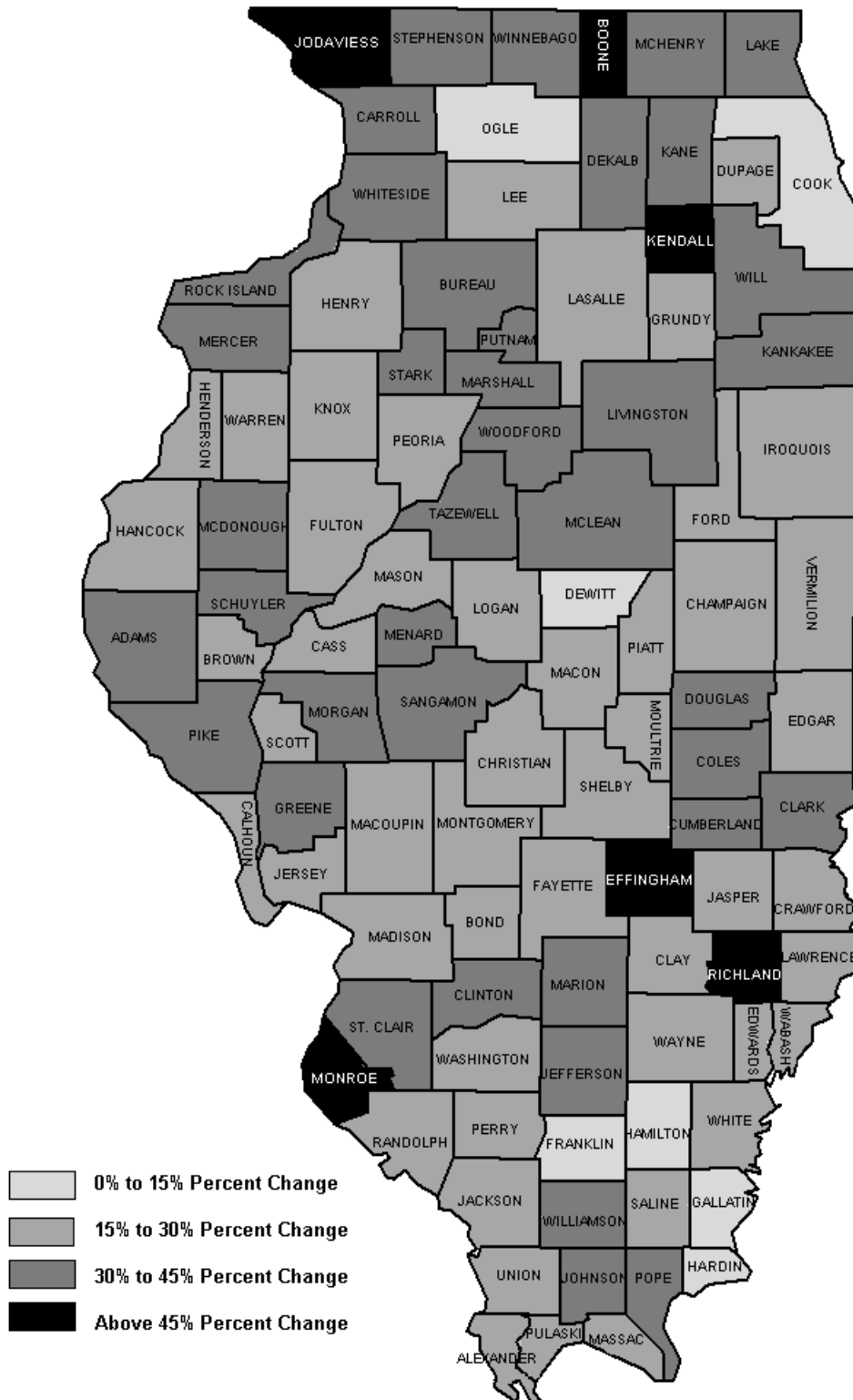
Between 1993 and 1997, Statewide property tax extensions increased from \$11.7 billion to \$14.1 billion, an increase of approximately 20 percent (8.2 percent when adjusted for inflation). During this period, residential property taxes grew by 27.9 percent, followed by farm property (26.2 percent), commercial property (11.9 percent), industrial property (7.8 percent), and railroad property and mineral rights (8.8 percent). (Appendix 4, attached, shows the changes in property tax extensions and changes by each property class, by county.)

During the previously mentioned timeframe, property tax extensions increased by \$2.4 billion. This growth consisted of an \$861 million increase in Cook County, a \$751 million increase in the collar counties, and a \$751 million increase for the rest of the State. Furthermore, each Illinois county experienced an increase in property tax extensions in 1997. Chart 2, on the following page, illustrates the percentage changes in property tax extensions, by county, between years of 1993 and 1997.

Although property tax extensions continued to grow, the rate of growth associated with extensions declined during the last three years for which accurate data is available (1995 – 1997). The following data illustrates the subtle decline in growth rates between 1993 and 1997.

<u>Year</u>	<u>Growth Rate over Previous Year</u>
1993	5.46 percent
1994	5.54 percent
1995	4.61 percent
1996	4.53 percent
1997	4.17 percent

CHART 2. PERCENTAGE CHANGE OF PROPERTY TAX EXTENSIONS, BY COUNTY (1993 – 1997)

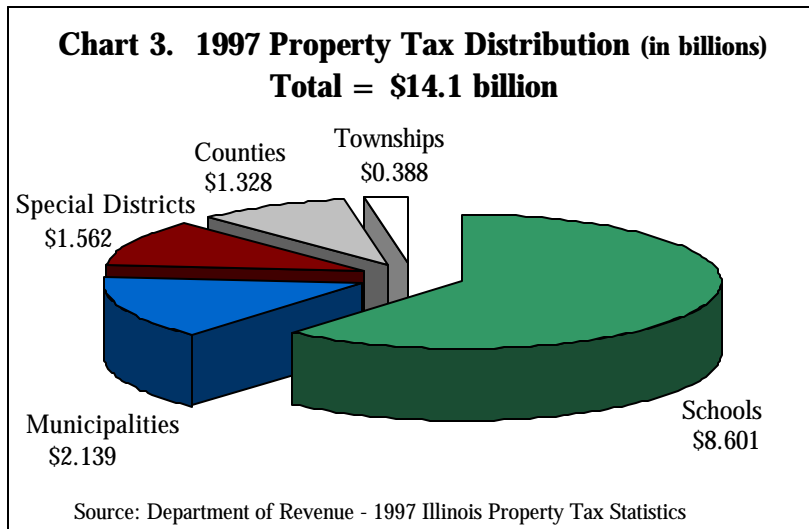


Another means of examining changes in tax extensions is to look at changes in the share of tax bills among respective property classes. Between 1993 and 1997, residential and farm property's, which experienced an increase in their share of the tax base, also experienced an increase in their share of extensions. The residential property share of extensions increased modestly from 52.3 percent to 55.6 percent and the farm property share increased from 3.7 percent to 3.9 percent. On the other hand, commercial and industrial property's share of the tax base declined, as did their share of extensions. The commercial property share of extensions decreased from 29.8 percent to 27.8 percent and the industrial property share of extensions declined from 13.7 percent to 12.3 percent. The share of railroad property and mineral rights extensions remained at less than 1 percent of the total.

Despite these composite figures, regional variations existed. In Cook County, industrial and commercial property's share of the total extensions dropped from 17.6 percent to 16.7 percent and 39.4 percent to 37.1 percent, respectively. The difference was made up by an increase in residential property's share from 42.6 percent to 45.7 percent of the tax base. Downstate farmland properties' share of tax extensions decreased from 15.8 percent to 15.4 percent and industrial properties' share also decreased from 9.7 percent to 7.3 percent. These drops resulted in a larger share borne by residential property, which increased from 53.1 percent to 56.1 percent.

Property Tax Distribution

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



Once again, variations existed between counties. Schools accounted for 57.3 percent of extensions in Cook County, which was less than the 67.7 percent associated with the collar counties and the 63.3 percent experienced in the remainder of the State. On the other hand, municipalities in Cook County extended 19.4 percent of total property tax extensions, which was greater than the 10.5 percent extended by municipalities located within the collar counties and the 11.3 percent extended by municipalities located in the rest of the State. (Appendix 5, attached, details the distribution of local tax extensions by local government within each county.)

Although property taxes are primarily a local issue, they are a key factor determining the amount of funding that a school district receives from the State. Illinois' current statewide education funding formula incorporates average daily attendance and equalized assessed value when determining a school district's State aid. Scenarios where the equalized assessed values increase while average daily attendance figures decrease result in a likely decrease in State aid. This trend affects many Illinois districts, especially those located in downstate counties. (For more information regarding education funding, see the Commission's 2000 report titled The Funding of Elementary and Secondary Education in Illinois.)

Tax Burden

Illinois' relative tax burden depends on which statistical methodology is applied. In 1996, State Rankings: A Statistical View of the 50 United States ranked Illinois 13th highest when state and local taxes were compared on a per capita basis. In Illinois, the per capita average of state and local taxes was \$2,737, which exceeded the national average of \$2,594 by \$143. Another means of comparing tax burden can be derived by examining state and local tax burden per \$1,000 of personal income. An analysis of this data found Illinois' tax burden of \$102.68 to be approximately 3 percent lower than the national and Great Lakes states averages. Examining property tax collections per \$1,000 of personal income is another means of analyzing a state's tax burden. In 1996, Illinois property taxes per \$1,000 of personal income were \$38.66, 11th highest among all states. Illinois was above both the national average of \$30.76 and the Great Lakes state average of \$32.73.

Despite these figures, generalizations about a state like Illinois can be misleading because of the State's economic diversity and the contrast in wealth between different regions. (Appendix 6, attached, compares the Illinois tax burden by county for tax year 1997.)

Property Tax Rates

Between 1993 and 1997, the aggregate State tax rate remained at approximately 8 percent. Cook and the collar counties had no change in tax rates, while the rest of the

State experienced a growth of 3.1 percent in their aggregate tax rate. Among the classes of property, only industrial property and farmland experienced a growth in aggregate tax rate, while the remaining classes experienced no growth or decreasing aggregate tax rates. (Appendix 7, attached, shows the total changes in the aggregate property tax rate and changes in each property class, by county.)

Property taxes continue to be heavily relied upon by school districts and local governments. During the early to mid 1990s, the most major piece of legislation affecting property taxes was the Property Tax Extension Limitation Law. In 1997, twenty-four counties were subject to PTELL. During that year, PTELL reduced property tax levies by approximately \$160 million. According to the Department of Revenue's 1997 Illinois Property Tax Statistics, this total consisted of a \$60 million reduction in Cook County, a \$96 million reduction in the collar counties, and a \$4 million reduction in the remaining counties.

	<u>Total</u>	<u>Schools</u>	<u>Cities</u>	<u>Township & Road Districts</u>	<u>County</u>	<u>Other Districts</u>
Statewide	159,927,929	128,408,614	5,391,963	2,421,978	3,573,715	20,131,658
Cook County	59,837,779	52,053,827	1,648,646	820,719	-	5,314,587
Collar Counties	96,106,927	73,306,683	3,526,735	1,442,594	3,402,336	14,428,579
Rest of State	3,983,224	3,048,104	216,583	158,665	171,379	388,492
Boone	82,299	6,601	-	-	16,272	59,426
Champaign	428,541	333,520	29,939	8,634	-	56,448
Christian	2,556	615	-	628	-	1,312
Cook	59,837,779	52,053,827	1,648,646	820,719	-	5,314,587
DuPage	23,111,067	18,460,715	433,004	154,024	-	4,063,324
Franklin	54,992	49,346	2,881	1,429	-	1,337
Jackson	247,475	215,782	7,378	20,100	-	4,216
Kane	8,340,510	4,993,815	1,804,670	111,624	-	1,430,401
Kankakee	657,397	443,708	47,564	520,230	79,997	34,098
Lake	29,795,043	23,119,301	353,636	169,337	1,135,136	5,017,632
Lee	3,897	-	396	2,514	823	163
Logan	16,986	110	5,602	8,792	-	2,481
Macoupin	125,000	125,000	-	-	-	-
McHenry	17,164,693	14,123,198	650,557	239,261	377,244	1,774,433
Menard	42,576	23,911	92	18,446	-	126
Monroe	157,650	68,647	50,899	21,421	-	16,683
Morgan	744	-	623	121	-	-
Randolph	70,192	12,877	38,372	1,687	14,880	2,377
Sangamon	806,198	710,122	5,240	7,257	-	83,579
Schuyler	11,000	-	-	-	11,000	-
Union	219,540	140,600	23,005	3,171	48,407	4,358
Will	17,695,614	12,609,654	284,867	768,348	1,889,955	2,142,789
Williamson	38,758	35,599	2,009	-	-	1,149
Winnebago	1,017,421	881,666	2,582	12,435	-	120,738

Source: Department of Revenue - 1997 Illinois Property Tax Statistics

III. ASSESSMENT AND EQUALIZATION

Statutory Assessment Levels

The assessment of property is the official act of identifying property within a jurisdiction, listing it, appraising it, and designating its value for tax purposes. In Illinois, all property, excluding farmland and farm buildings, is assessed at 33 1/3 percent 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 percent, the 1970 Illinois State Constitution granted counties with populations exceeding 200,000 the option of classifying property for assessment purposes. The constitution provides that “...any such classification shall be reasonable and assessments shall be uniform within each class. The level of assessment or rate of tax of the highest class in the county shall not exceed two and one-half times the level of assessment or rate of tax of the lowest classes in that county.”

Despite this provision, only Cook County elected to classify property for assessment purposes. The Cook County Board passed the ordinance creating assessment classifications in 1974. The underlying principal behind classification was to shift the tax burden away from owner-occupied houses, farms, small apartments and co-ops, thus reducing taxes from one class of property while not severely impacting aggregate local government issues. In its present form, the system includes eleven property classifications that range from 16 percent to 38 percent. Table 5, on the following page, provides a list of the eleven classifications and includes their associated assessment levels.

TABLE 5. COOK COUNTY PROPERTY TAX ASSESSMENT CLASSIFICATIONS

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

SOURCE: Illinois Department of Revenue - Findings of the 1997 Assessment/Sales Ratio Study

Farmland Assessment

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

Because they are property rich, farmers spend a greater proportion of what they make for property taxes. The value of goods and services produced in Illinois (the nominal Illinois Gross State Product) in 1997 was \$374.5 billion. Total property tax extensions for 1997 were \$14.1 billion, or roughly 3.8 percent of the Gross State Product. In the same year farmers sold \$9.0 billion in crops and livestock, and the property taxes paid by farmers were approximately \$547 million, or 6.1 percent of total agricultural production. For the period 1994 - 1997 property taxes comprised 4.3 percent of total personal income in Illinois. However, property taxes accounted for 37.4 percent of farm personal income.

Agricultural Economic Value

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

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

The Farm Economy and Farmland Assessment Changes

In the Commission’s 1997 report, net farm income was analyzed and found to fluctuate from year-to-year. Table 6 reveals that that this trend continues. Between the years of 1988 and 1998, per farm net income ranged from a low of \$9,084 in 1991 to a high of \$31,968 in 1996.

Year	Total (\$ in Millions)	Per Farm
1988	877	9,966
1989	1,957	22,756
1990	1,513	18,223
1991	745	9,084
1992	1,721	21,242
1993	1,483	18,304
1994	2,067	25,843
1995	733	9,164
1996	2,526	31,968
1997	2,146	27,158
1998	1,484	18,781

SOURCE: Illinois Dept. of Agriculture, U.S. Dept. 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 7 illustrates how averaging net farm income over five year increments provides a more accurate reflection, as it avoids the inherent peaks and valleys.

TABLE 7. NET FARM INCOME, FIVE-YEAR RUNNING AVERAGE		
Year	Total (\$ in Millions)	Per Farm
1988-1992	1,362	16,219
1989-1993	1,484	17,960
1990-1994	1,506	18,496
1991-1995	1,350	16,704
1992-1996	1,706	21,270
1993-1997	1,791	22,441
1994-1998	1,791	22,557

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

Between 1988 and 1998, the number of Illinois farms fell from 88,000 to 79,000 resulting in a 10 percent decrease in total farms. Over this same period, the per-acre value of farmland and buildings increased from \$1,262 to \$2,130 resulting in an increase of approximately 69 percent. These statistics stand in stark contrast to the trends experienced between 1978 and 1988, when the number of Illinois farms decreased by 20 percent and the per-acre value of farmland and buildings decreased by roughly 22 percent. Table 8, on the following page, illustrates the changes in the number of farms and per-acre value.

TABLE 8. TOTAL NUMBER OF ILLINOIS FARMS AND ASSOCIATED PER ACRE NOMINAL VALUE (1988-1999)		
<u>Year</u>	<u>Number of Farms</u>	<u>*Value Per Acre</u>
1988	88,000	1,262
1989	86,000	1,391
1990	83,000	1,405
1991	82,000	1,459
1992	81,000	1,536
1993	81,000	1,548
1994	80,000	1,694
1995	80,000	1,863
1996	79,000	2,064
1997	79,000	2,210
1998	79,000	2,130

*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 Agricultural Statistics Service

Between 1987 and 1997, the equalized assessed value of farm property increased by 12.8 percent increasing from \$6.9 million to \$7.8 million. (The time period of 1987 to 1997 was used as 1998 equalized assessed data is not available.) Once again, this trend is different than that experienced between 1977 and 1987. Over that period, equalized assessed value decreased by 16 percent falling from \$8.2 million to \$6.9 million.

Although the Statewide equalized assessed value of farm property increased, disparities in valuation exist between the various sections of the State. Between 1987 and 1997, twenty-three counties witnessed a decrease in farm equalized assessments. These decreases ranged from a low of 0.4 percent in Tazewell County to a high of 47.7 percent in DuPage County. The remaining seventy-nine counties experienced an increase in equalized assessed value. These increases ranged from 0.7 percent in Vermilion County to 165.1 percent in St. Clair County. Despite these figures, total increases and decreases in equalized assessed value impact counties differently based on the composition of the tax-base with regards to the different types of property.

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

Equalization

According to the Illinois Department of Revenue: "Equalization is the application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average to the same percentage of market value." In Illinois, the equalization factor (multiplier) is designed to ensure that the statutory 33 1/3 percent 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 1997, eighty-five 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 1990-1997.

The multiplier varies depending on which portion of the State is in question. Between 1990 and 1997, the multiplier applied in Cook County increased from 1.9946 to 2.1489 resulting in an overall increase of approximately 8 percent. 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 percent. Over this same time period, the multiplier associated with the collar counties and downstate remained relatively stable.

It must be emphasized that equalization 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 percent corporate income tax surcharge and a tax of 0.8 percent on the invested capital of public utilities. These State taxes were created specifically to replace the corporate personal property tax.

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

Property Tax Exemptions

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

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

- **General Homestead Exemption** - A general homestead exemption is available on residential property that is owner-occupied and apartment buildings and life care facilities operated as cooperatives. The amount of the exemption is limited to the increase in the current year's equalized assessed value above the 1977 equalized assessed value, up to a maximum of \$3,500 (\$4,500 in Cook County). In 1997, over 2.7 million Illinois homeowners received a general homestead exemption, resulting in a valuation reduction in excess of \$10.5 billion.
- **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 reduces the equalized assessed value by \$2,000 (\$2,500 in Cook County). In 1997, 681,613

senior citizens' exemptions were granted yielding a valuation reduction of almost \$1.5 billion.

- **Homestead Improvement Exemption** – Effective January 1, 1998, up to \$45,000 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. (Prior to Public Act 90-0186, this exemption was limited to \$30,000.) In 1997, 80,832 homestead improvement exemptions were allowed, resulting in a valuation loss of approximately \$242.5 million.
- **Disabled Veterans' Exemption** - This exemption is for up to \$58,000 of the assessed value of housing adapted for veterans' service-related disabilities. Qualified housing must have been purchased or constructed with the aid of federal funds. Spouses or unmarried surviving spouses living in qualified dwellings are also eligible for the exemption. The exemption requires annual certification by the Department of Veterans Affairs. In 1997, 373 disabled veterans' exemptions were granted, resulting in a valuation loss of approximately \$10.8 million.
- **Senior Citizens Assessment Freeze Homestead Exemption** – This exemption is available to persons 65 years or older, with a taxable income less than \$40,000 (\$35,000 prior to January 1, 1999) 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 1997, 277,292 such exemptions were issued which resulted in a \$912.8 million reduction in equalized assessed value. The average exemption was \$3,292.
- **Veterans Organization Assessment Freeze** – Effective January 1, 2000, this program allows qualified veterans organizations to freeze the assessed value of the real property it owns and on which is located the principal building for the post, camp, or chapter. The assessed value is frozen by the CCAO at 15 percent of the 1999 assessed value for the property that qualifies in tax year 2000, or 15 percent of the assessed value for the property for the tax year that the property first qualifies after tax year 2000.

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

- **Solar Energy Systems** - A solar energy system installed on real property is allowed an alternative valuation. Assessment of such equipment is 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 multi-family owner-occupied residences, which have 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 percent of the adjusted value due to the rehabilitation in the first year, 50 percent in the second year, and 75 percent 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 percent interest.
- **Sport Stadiums** - In municipalities with more than 2,000,000 inhabitants, sports stadiums with a seating capacity between 18,000 and 28,000 and constructed for the purpose of holding professional sporting events, are assessed at 20 percent of their fair cash value (4 times annual net income). However, property taxes can not be less than \$600,000 in the base year, first year after the construction of the new stadium, \$735,000 the next year, \$870,000 the following year, and \$1,000,000 each year thereafter.
- **Pollution Control Facilities** - The Department of Revenue assesses certified pollution control facilities at a rate of 33 1/3 percent of salvage value, which in turn is approximately 1.5 percent of depreciated value.

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

Partial exemptions, for which data are available to determine participation levels, removed \$12.240 billion in equalized assessed valuation from the tax base in 1997. 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. (Appendix 10, attached, lists the number of homestead exemptions and valuation reduction by county.)

State Property Tax Relief Programs

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

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

Prior to the 1999 grant year, the "circuit breaker" programs' maximum income level was set at \$14,000. This income level was increased to \$16,000 for the 1999 grant year. Effective January 1, 2001, the maximum income level was raised to \$21,218 for a household containing one person, \$28,480 for a household containing two persons, or \$35,740 for a household containing three or more persons. In 1999, The Circuit Breaker Property Tax Relief Program serviced 206,540 participants and provided over \$51.7 million of relief to Illinois senior citizens. (For a more detailed discussion of the "circuit breaker" program, see the Commission's October 2000 report titled Senior Citizens Tax Relief Programs.)

The Senior Citizens Tax Deferral Program allows persons 65 years of age and older who have total household income of less than \$25,000 and meet certain other qualifications to defer all or part of the real estate taxes and special assessments on their principle residences. The deferral is similar to a loan against the property's market value. A lien is filed on the property in order to ensure repayment of the deferral. The State pays the property taxes and then recovers the money plus 6 percent 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 percent of the taxpayer's equity interest in the property. In 1997, the Senior Citizens Tax Deferral Program serviced 1,784 participants and provided \$3.7 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 percent of the taxpayer's residential property tax bill. While the tax credit was worth \$288 million in FY 1999, it provided only minimal tax relief because of the State's low personal income tax rate of 3 percent.

In addition to this credit, the Illinois General Assembly passed Public Act 91-0703 in the spring of 2000. This Act amended the Illinois Income Tax Act by providing a homeowners' tax relief rebate equal to the amount of credit received on the taxpayers' 1999 Illinois income tax return for residential real property taxes paid on the principal residence of the tax payer. This rebate was limited to no more than \$300 per principle residence, and was paid to all eligible taxpayers filing a 1999 Illinois income tax return on or before October 17, 2000. This one-time rebate cost the State \$280 million, and was funded by a portion of the Tobacco Settlement Recovery Fund. In reality, this measure was really income tax relief, rather than property tax relief as individuals not owing State income tax were ineligible to participate.

Business Property Tax Relief

There are two types of economic development tax abatements in Illinois. 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. Businesses can also 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 1997, there were property tax abatements of \$33.5 million in 93 enterprise zones. More than half of the total abatement, \$18.3 million, was for taxes levied by elementary and secondary school districts and colleges.

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

Businesses can receive breaks on property taxes from other programs, as well. As mentioned earlier in the discussion of special exemptions, property taxes on pollution control equipment and on devices that burn Illinois coal without producing sulfur dioxide are not based on the cost of the equipment. The Illinois Pollution Control

Board must certify the properties, which are then assessed by the Department of Revenue based on 33 1/3 percent of salvage value.

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

Property Tax Extension Limitation Law

The latest effort by the legislature to provide property tax relief was the passage of the Property Tax Extension Limitation Law. When the law was originally passed in 1991, it only affected the taxing districts of the collar counties (DuPage, Kane, Lake, McHenry and Will). Since 1991, Cook County (1995) and 28 downstate counties have become subject to PTELL.

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

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

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

V. CONCLUSION

In conclusion, various analyses presented earlier in this report reveal numerous trends regarding the property tax in Illinois. Between 1993 and 1997, the Illinois property tax base (as measured by equalized assessed value) and property tax extensions increased by approximately 20 percent. This was a welcome occurrence for local governments, as they are more reliant on the property tax than are local governments in most other states. In FY 1996, the property tax accounted for 38.7 percent of local government revenue in Illinois while it comprised only 28.1 percent nationally.

Despite the growth in equalized assessed value and property tax extensions, taxpayers can take relief in two facts. First, the Statewide rate of growth in property tax extensions has decreased over the past three years for which accurate data is available (1995 – 1997). Second, the aggregate property tax rate remained at approximately 8 percent between 1993 and 1997. In spite of these occurrences, Illinois still ranked eleventh highest when property taxes per \$1,000 of personal income were compared. In 1996, Illinois residents paid \$38.66 in property taxes per \$1,000 of personal income, which was approximately 25 percent higher than the national average of \$30.76.

Between 1988 and 1998, the number of Illinois farms decreased by 10 percent and the per-acre value of farm property increased from \$1,262 to \$2,130 yielding an increase of approximately 69 percent. These figures are much different than those experienced between 1978 and 1988, when the number of Illinois farms decreased by 20 percent and the per-acre value of farm property decreased by roughly 22 percent. In addition, the equalized assessed value of farm property increased from \$6.9 billion to \$7.8 billion between 1987 and 1997. In contrast, the equalized assessed value of property decreased from \$8.2 billion to \$6.9 billion between 1977 and 1987.

In addition, 3.5 million Illinois residents benefited from the numerous property tax relief programs. Partial exemptions, for which data is available to determine participation levels, removed \$12.2 billion in equalized assessed value from the tax base in 1997. Although the majority of savings were experienced through the General Homestead Exemption, other programs benefited senior citizens, veterans, and businesses. In fact, senior citizens benefited from the Senior Citizens Homestead Exemption, the Senior Citizens Assessment Freeze Homestead Exemption, the Illinois “Circuit Breaker” Tax Relief Program, and the Senior Citizens Tax Deferral Program. Veterans benefited from Disabled Veterans’ Exemption and the newly created Veterans Organization Assessment Freeze.

APPENDIX 1

THE PROPERTY TAX CYCLE

ASSESSOR

Assesses property as of January 1st of the assessment year

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

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

SUPERVISOR OF ASSESSMENTS

Reviews assessments and makes necessary changes

Mails change notices and publishes changes by December 31st

Prepares and sends tentative abstract to Department of Revenue

Delivers assessment books to board of review by the 1st Monday in June

BOARD OF REVIEW

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

COUNTY CLERK

Reports assessments to Department of Revenue for use in final multiplier

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

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

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

COUNTY TREASURER

Prepares tax bill and mails them by May 1st

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

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

Prepares delinquent tax list and sends notice to owner

Obtains judgment in court

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

Sources: Illinois Revised Statutes, Illinois Department of Revenue.

APPENDIX 2. PERCENTAGE SHARE OF EACH COUNTY'S 1997 EQUALIZED ASSESSED VALUATION BY CLASS OF PROPERTY (AFTER EXEMPTIONS)											
	Total EAV	Residential	%	Farm	%	Commercial	%	Industrial	%	Railroads/ Minerals	%
Statewide	173,812,593	98,043,723	56.4%	7,834,253	4.5%	45,871,470	26.4%	21,266,333	12.2%	796,813	0.5%
Cook County	77,577,277	34,898,530	45.0%	10,845	0.0%	29,169,455	37.6%	13,181,058	17.0%	317,388	0.4%
Collar Counties	53,024,178	39,521,861	74.5%	654,677	1.2%	8,382,721	15.8%	4,425,191	8.3%	39,727	0.1%
Rest of State	43,211,139	23,623,331	54.7%	7,168,731	16.6%	8,319,294	19.3%	3,660,085	8.5%	439,698	1.0%
Adams	602,412	362,681	60.2%	84,666	14.1%	131,208	21.8%	22,221	3.7%	1,635	0.3%
Alexander	38,349	13,089	34.1%	8,101	21.1%	5,166	13.5%	7,279	19.0%	4,714	12.3%
Bond	104,683	46,708	44.6%	37,323	35.7%	12,653	12.1%	4,632	4.4%	3,367	3.2%
Boone	549,043	382,762	69.7%	76,507	13.9%	54,483	9.9%	34,269	6.2%	1,021	0.2%
Brown	41,020	11,639	28.4%	21,610	52.7%	7,403	18.0%	-	0.0%	367	0.9%
Bureau	415,824	163,316	39.3%	172,599	41.5%	67,262	16.2%	7,639	1.8%	5,009	1.2%
Calhoun	37,610	12,322	32.8%	18,656	49.6%	6,629	17.6%	-	0.0%	3	0.0%
Carroll	197,155	107,785	54.7%	63,542	32.2%	19,740	10.0%	3,496	1.8%	2,592	1.3%
Cass	97,774	37,614	38.5%	40,507	41.4%	18,800	19.2%	-	0.0%	853	0.9%
Champaign	1,833,529	1,033,642	56.4%	203,437	11.1%	551,809	30.1%	34,723	1.9%	9,919	0.5%
Christian	335,481	128,950	38.4%	136,276	40.6%	47,130	14.0%	15,968	4.8%	7,157	2.1%
Clark	122,860	55,340	45.0%	45,151	36.7%	18,979	15.4%	1,658	1.3%	1,732	1.4%
Clay	91,808	29,719	32.4%	33,930	37.0%	18,913	20.6%	4,044	4.4%	5,202	5.7%
Clinton	273,859	173,462	63.3%	44,762	16.3%	37,688	13.8%	11,798	4.3%	6,150	2.2%
Coles	461,055	228,156	49.5%	97,185	21.1%	108,407	23.5%	24,730	5.4%	2,577	0.6%
Cook	77,577,277	34,898,530	45.0%	10,845	0.0%	29,169,455	37.6%	13,181,058	17.0%	317,388	0.4%
Crawford	235,653	67,139	28.5%	40,836	17.3%	21,295	9.0%	102,032	43.3%	4,350	1.8%
Cumberland	74,525	33,138	44.5%	32,574	43.7%	6,159	8.3%	983	1.3%	1,670	2.2%
DeKalb	1,101,765	668,679	60.7%	169,782	15.4%	222,395	20.2%	37,209	3.4%	3,701	0.3%
DeWitt	756,873	80,078	10.6%	78,557	10.4%	22,384	3.0%	571,040	75.4%	4,813	0.6%
Douglas	229,315	83,545	36.4%	93,560	40.8%	40,236	17.5%	8,585	3.7%	3,390	1.5%
DuPage	20,415,047	14,729,587	72.2%	4,467	0.0%	4,057,489	19.9%	1,615,053	7.9%	8,451	0.0%
Edgar	186,795	53,097	28.4%	113,023	60.5%	10,063	5.4%	7,563	4.0%	3,049	1.6%
Edwards	41,266	14,269	34.6%	17,648	42.8%	4,817	11.7%	2,106	5.1%	2,425	5.9%
Effingham	362,450	180,167	49.7%	58,783	16.2%	106,707	29.4%	10,892	3.0%	5,901	1.6%
Fayette	133,046	49,134	36.9%	49,714	37.4%	16,312	12.3%	9,551	7.2%	8,336	6.3%
Ford	161,247	60,826	37.7%	75,083	46.6%	11,855	7.4%	10,458	6.5%	3,024	1.9%
Franklin	160,297	89,503	55.8%	25,013	15.6%	32,436	20.2%	4,062	2.5%	9,284	5.8%
Fulton	265,814	133,658	50.3%	81,547	30.7%	29,756	11.2%	17,963	6.8%	2,890	1.1%
Gallatin	43,330	11,089	25.6%	23,863	55.1%	3,419	7.9%	2,109	4.9%	2,850	6.6%
Greene	119,664	31,035	25.9%	70,540	58.9%	16,218	13.6%	1,512	1.3%	359	0.3%
Grundy	1,055,326	348,282	33.0%	76,188	7.2%	79,577	7.5%	548,297	52.0%	2,981	0.3%
Hamilton	45,250	11,989	26.5%	24,650	54.5%	3,074	6.8%	2,038	4.5%	3,498	7.7%
Hancock	181,981	64,027	35.2%	91,161	50.1%	25,588	14.1%	111	0.1%	1,094	0.6%
Hardin	16,669	8,267	49.6%	4,248	25.5%	1,328	8.0%	2,393	14.4%	432	2.6%
Henderson	80,551	24,990	31.0%	45,878	57.0%	7,312	9.1%	-	0.0%	2,372	2.9%
Henry	474,401	310,464	65.4%	102,677	21.6%	42,792	9.0%	16,349	3.4%	2,119	0.4%
Iroquois	359,772	157,326	43.7%	153,291	42.6%	38,402	10.7%	3,370	0.9%	7,383	2.1%
Jackson	377,508	217,201	57.5%	30,057	8.0%	115,274	30.5%	9,515	2.5%	5,460	1.4%
Jasper	148,430	24,871	16.8%	47,365	31.9%	8,686	5.9%	65,068	43.8%	2,440	1.6%
Jefferson	284,346	120,603	42.4%	60,513	21.3%	78,590	27.6%	15,135	5.3%	9,505	3.3%
Jersey	178,092	108,388	60.9%	41,033	23.0%	27,686	15.5%	773	0.4%	212	0.1%
JoDaviss	393,235	229,757	58.4%	101,553	25.8%	46,137	11.7%	13,209	3.4%	2,579	0.7%
Johnson	58,429	32,231	55.2%	19,519	33.4%	5,154	8.8%	-	0.0%	1,525	2.6%
Kane	6,033,146	4,597,321	76.2%	177,055	2.9%	840,667	13.9%	413,180	6.8%	4,924	0.1%
Kankakee	1,082,903	642,234	59.3%	123,960	11.4%	256,217	23.7%	52,217	4.8%	8,276	0.8%
Kendall	821,930	613,613	74.7%	84,506	10.3%	86,819	10.6%	35,541	4.3%	1,451	0.2%
Knox	470,419	234,796	49.9%	108,775	23.1%	101,143	21.5%	12,168	2.6%	13,537	2.9%
Lake	14,387,833	11,392,068	79.2%	110,883	0.8%	2,189,982	15.2%	690,447	4.8%	4,452	0.0%

APPENDIX 2 (continued)

LaSalle	1,636,277	755,962	46.2%	218,117	13.3%	592,362	36.2%	61,367	3.8%	8,469	0.5%
Lawrence	115,709	40,648	35.1%	23,009	19.9%	33,366	28.8%	12,021	10.4%	6,664	5.8%
Lee	419,018	214,009	51.1%	131,950	31.5%	49,802	11.9%	20,389	4.9%	2,867	0.7%
Livingston	446,902	193,556	43.3%	174,687	39.1%	63,464	14.2%	11,357	2.5%	3,838	0.9%
Logan	327,651	144,694	44.2%	127,580	38.9%	44,448	13.6%	6,096	1.9%	4,833	1.5%
McDonough	245,845	102,475	41.7%	92,413	37.6%	44,619	18.1%	4,150	1.7%	2,188	0.9%
McHenry	4,496,261	3,584,658	79.7%	171,385	3.8%	496,190	11.0%	230,317	5.1%	13,709	0.3%
McLean	1,969,640	1,121,475	56.9%	242,509	12.3%	571,803	29.0%	27,055	1.4%	6,798	0.3%
Macon	1,040,877	599,245	57.6%	114,405	11.0%	243,195	23.4%	70,151	6.7%	13,882	1.3%
Macoupin	324,057	179,864	55.5%	96,532	29.8%	39,010	12.0%	2,788	0.9%	5,862	1.8%
Madison	2,300,532	1,555,117	67.6%	92,341	4.0%	416,601	18.1%	216,433	9.4%	20,039	0.9%
Marion	216,291	114,990	53.2%	37,002	17.1%	42,900	19.8%	7,137	3.3%	14,262	6.6%
Marshall	146,446	59,350	40.5%	63,457	43.3%	15,010	10.2%	6,875	4.7%	1,754	1.2%
Mason	138,240	65,611	47.5%	36,780	26.6%	10,967	7.9%	23,258	16.8%	1,624	1.2%
Massac	115,886	50,705	43.8%	17,125	14.8%	15,054	13.0%	31,262	27.0%	1,739	1.5%
Menard	146,257	80,739	55.2%	53,901	36.9%	9,047	6.2%	1,313	0.9%	1,256	0.9%
Mercer	153,087	69,975	45.7%	70,660	46.2%	12,452	8.1%	-	0.0%	-	0.0%
Monroe	315,636	226,161	71.7%	45,261	14.3%	37,211	11.8%	5,131	1.6%	1,872	0.6%
Montgomery	260,548	89,440	34.3%	81,466	31.3%	38,891	14.9%	43,194	16.6%	7,556	2.9%
Morgan	353,056	174,896	49.5%	97,408	27.6%	55,293	15.7%	22,112	6.3%	3,347	0.9%
Moultrie	151,898	55,696	36.7%	74,727	49.2%	17,170	11.3%	2,386	1.6%	1,920	1.3%
Ogle	1,076,709	366,994	34.1%	148,362	13.8%	59,582	5.5%	498,108	46.3%	3,663	0.3%
Peoria	1,742,286	1,155,785	66.3%	87,322	5.0%	405,928	23.3%	87,438	5.0%	5,813	0.3%
Perry	124,417	60,541	48.7%	31,963	25.7%	14,430	11.6%	6,082	4.9%	11,400	9.2%
Piatt	221,098	103,361	46.7%	94,485	42.7%	17,568	7.9%	1,383	0.6%	4,302	1.9%
Pike	140,995	43,369	30.8%	75,119	53.3%	16,142	11.4%	3,790	2.7%	2,575	1.8%
Pope	23,183	8,016	34.6%	14,040	60.6%	304	1.3%	-	0.0%	823	3.6%
Pulaski	22,152	7,430	33.5%	8,805	39.7%	1,762	8.0%	2,256	10.2%	1,898	8.6%
Putnam	79,683	38,395	48.2%	23,684	29.7%	7,200	9.0%	9,524	12.0%	880	1.1%
Randolph	242,102	117,356	48.5%	47,456	19.6%	28,654	11.8%	41,991	17.3%	6,645	2.7%
Richland	124,838	60,191	48.2%	26,926	21.6%	25,227	20.2%	10,152	8.1%	2,343	1.9%
Rock Island	1,421,115	876,987	61.7%	56,238	4.0%	335,312	23.6%	150,167	10.6%	2,411	0.2%
St. Claire	1,926,958	1,171,308	60.8%	186,666	9.7%	488,253	25.3%	57,453	3.0%	23,279	1.2%
Saline	153,166	68,265	44.6%	23,415	15.3%	32,514	21.2%	20,617	13.5%	8,354	5.5%
Sangamon	2,275,411	1,452,095	63.8%	179,983	7.9%	623,597	27.4%	7,552	0.3%	12,184	0.5%
Schuyler	59,406	20,550	34.6%	30,961	52.1%	6,446	10.9%	927	1.6%	522	0.9%
Scott	47,637	15,517	32.6%	23,879	50.1%	2,582	5.4%	4,745	10.0%	913	1.9%
Shelby	194,464	74,256	38.2%	90,490	46.5%	18,269	9.4%	6,843	3.5%	4,606	2.4%
Stark	81,621	20,839	25.5%	54,582	66.9%	3,242	4.0%	2,738	3.4%	220	0.3%
Stephenson	463,944	277,987	59.9%	93,839	20.2%	74,638	16.1%	16,241	3.5%	1,239	0.3%
Tazewell	1,288,744	874,151	67.8%	106,768	8.3%	248,349	19.3%	54,711	4.2%	4,766	0.4%
Union	87,647	42,838	48.9%	28,031	32.0%	13,596	15.5%	597	0.7%	2,585	2.9%
Vermillion	610,318	291,803	47.8%	131,617	21.6%	141,643	23.2%	36,555	6.0%	8,700	1.4%
Wabash	85,598	42,852	50.1%	20,634	24.1%	13,679	16.0%	3,918	4.6%	4,514	5.3%
Warren	185,532	53,769	29.0%	105,379	56.8%	22,779	12.3%	1,161	0.6%	2,444	1.3%
Washington	128,919	52,225	40.5%	43,755	33.9%	17,914	13.9%	5,368	4.2%	9,657	7.5%
Wayne	114,618	36,424	31.8%	53,659	46.8%	14,689	12.8%	2,559	2.2%	7,286	6.4%
White	109,968	35,918	32.7%	41,988	38.2%	14,374	13.1%	7,509	6.8%	10,180	9.3%
Whiteside	530,895	333,937	62.9%	97,835	18.4%	72,117	13.6%	23,157	4.4%	3,850	0.7%
Will	7,691,890	5,218,227	67.8%	190,886	2.5%	798,393	10.4%	1,476,193	19.2%	8,191	0.1%
Williamson	453,502	267,203	58.9%	33,174	7.3%	120,262	26.5%	28,590	6.3%	4,274	0.9%
Winnebago	2,856,297	2,021,824	70.8%	70,288	2.5%	511,897	17.9%	249,628	8.7%	2,660	0.1%
Woodford	410,317	244,952	59.7%	115,909	28.2%	39,578	9.6%	9,142	2.2%	736	0.2%

SOURCE: Illinois Department of Revenue; 1997 Property Tax Statistics

**APPENDIX 3. PERCENTAGE CHANGE IN EQUALIZED ASSESSED VALUATION
BY PROPERTY CLASS, BY COUNTY (1993 - 1997)**

County	1993		1997		% Change	% Change	% Change	% Change	% Change
	Total EAV (000's)	Total EAV (000's)	Total EAV	Residential	Farm	Commercial	Industrial	Rail/Mineral	
Statewide	\$ 144,468,536	\$ 173,812,593	20.3%	27.8%	25.7%	13.6%	3.9%	11.8%	
Cook County	\$ 68,325,781	\$ 77,577,277	13.5%	20.2%	-5.2%	9.0%	7.8%	7.4%	
Collar Counties	\$ 41,854,135	\$ 53,024,178	26.7%	30.1%	17.5%	21.3%	11.2%	38.7%	
Rest of State	\$ 34,288,620	\$ 43,211,139	26.0%	36.7%	26.6%	24.4%	-14.2%	13.1%	
Adams	407,488	602,412	47.8%	51.4%	41.2%	52.7%	7.5%	23.8%	
Alexander	32,488	38,349	18.0%	15.6%	50.0%	3.4%	-8.0%	65.3%	
Bond	79,866	104,683	31.1%	37.7%	37.1%	19.7%	42.0%	-31.0%	
Boone	370,315	549,043	48.3%	54.9%	44.9%	41.6%	8.5%	157.2%	
Brown	32,249	41,020	27.2%	39.7%	24.6%	21.7%	-	-25.1%	
Bureau	316,712	415,824	31.3%	43.4%	23.2%	33.6%	-11.3%	34.8%	
Calhoun	25,005	37,610	50.4%	-12.6%	144.5%	104.0%	-	-87.0%	
Carroll	151,755	197,155	29.9%	37.8%	17.0%	44.6%	2.3%	21.6%	
Cass	75,303	97,774	29.8%	36.3%	26.4%	26.0%	-	14.8%	
Champaign	1,485,022	1,833,529	23.5%	26.8%	11.5%	25.0%	-7.4%	19.1%	
Christian	266,780	335,481	25.8%	43.1%	18.8%	28.9%	-13.3%	2.6%	
Clark	79,625	122,860	54.3%	65.8%	47.3%	46.0%	20.8%	40.8%	
Clay	67,428	91,808	36.2%	37.6%	42.5%	52.6%	5.4%	-10.1%	
Clinton	213,108	273,859	28.5%	35.9%	33.6%	24.5%	-20.0%	-12.1%	
Coles	337,211	461,055	36.7%	48.1%	20.1%	41.7%	7.7%	-9.3%	
Cook	68,325,781	77,577,277	13.5%	20.2%	-5.2%	9.0%	7.8%	7.4%	
Crawford	197,152	235,653	19.5%	36.7%	33.2%	-7.0%	15.6%	-30.5%	
Cumberland	56,888	74,525	31.0%	49.8%	16.2%	33.3%	39.0%	17.5%	
DeKalb	852,870	1,101,765	29.2%	33.0%	17.7%	25.6%	38.3%	97.4%	
DeWitt	762,602	756,873	-0.8%	45.4%	17.2%	41.1%	-8.0%	32.4%	
Douglas	178,657	229,315	28.4%	36.3%	14.2%	91.9%	-17.7%	-16.2%	
DuPage	16,826,083	20,415,047	21.3%	23.2%	-27.8%	14.0%	24.7%	46.4%	
Edgar	153,804	186,795	21.5%	28.2%	19.4%	15.8%	13.0%	31.3%	
Edwards	33,253	41,266	24.1%	24.7%	28.7%	25.3%	24.4%	-5.3%	
Effingham	246,710	362,450	46.9%	49.1%	35.3%	60.5%	0.5%	14.1%	
Fayette	106,012	133,046	25.5%	36.7%	35.4%	5.8%	11.1%	-10.6%	
Ford	125,593	161,247	28.4%	46.0%	23.5%	17.5%	-0.7%	20.8%	
Franklin	140,067	160,297	14.4%	36.9%	48.0%	39.4%	-83.2%	-9.9%	
Fulton	209,285	265,814	27.0%	45.4%	26.9%	18.8%	-30.8%	34.7%	
Gallatin	37,926	43,330	14.2%	19.7%	23.0%	10.3%	-33.7%	-4.4%	
Greene	91,368	119,664	31.0%	34.5%	24.5%	66.9%	21.3%	-45.0%	
Grundy	900,911	1,055,326	17.1%	43.1%	18.5%	38.5%	2.7%	59.8%	
Hamilton	36,576	45,250	23.7%	19.9%	33.1%	14.5%	-16.4%	19.3%	
Hancock	141,312	181,981	28.8%	41.1%	22.9%	23.5%	105.6%	12.8%	
Hardin	13,353	16,669	24.8%	28.3%	36.8%	19.5%	9.2%	-14.3%	
Henderson	65,698	80,551	22.6%	44.2%	16.9%	-3.0%	-	49.3%	
Henry	343,502	474,401	38.1%	53.7%	16.0%	28.0%	-8.0%	22.6%	
Iroquois	268,711	359,772	33.9%	56.7%	20.6%	21.9%	8.5%	12.4%	
Jackson	275,051	377,508	37.3%	41.6%	41.0%	32.4%	14.5%	10.4%	
Jasper	135,668	148,430	9.4%	-24.5%	104.8%	18.4%	-5.7%	-25.3%	
Jefferson	211,220	284,346	34.6%	31.1%	42.5%	50.2%	-8.9%	20.9%	
Jersey	126,866	178,092	40.4%	44.7%	32.4%	43.3%	-44.2%	-15.2%	
JoDaviess	258,885	393,235	51.9%	46.7%	67.8%	16.3%	-	22.6%	
Johnson	39,668	58,429	47.3%	41.7%	59.3%	46.8%	-	32.1%	
Kane	4,698,014	6,033,146	28.4%	31.4%	12.2%	20.6%	20.9%	60.1%	
Kankakee	813,391	1,082,903	33.1%	37.3%	43.2%	27.5%	1.5%	27.4%	
Kendall	593,189	821,930	38.6%	44.8%	17.2%	32.9%	15.8%	22.2%	
Knox	385,522	470,419	22.0%	25.9%	15.0%	26.0%	-1.5%	13.7%	
Lake	11,382,391	14,387,833	26.4%	27.8%	0.5%	31.6%	-0.7%	98.1%	

APPENDIX 3 (continued)

LaSalle	1,564,640	1,636,277	4.6%	39.1%	19.0%	-22.6%	-7.7%	43.9%
Lawrence	87,839	115,709	31.7%	48.5%	36.6%	24.1%	77.3%	-33.1%
Lee	315,939	419,018	32.6%	48.1%	20.6%	12.8%	20.6%	205.7%
Livingston	322,668	446,902	38.5%	54.6%	23.9%	40.9%	21.7%	84.3%
Logan	257,904	327,651	27.0%	40.0%	13.6%	32.6%	0.3%	80.4%
McDonough	194,008	245,845	26.7%	40.2%	15.1%	28.4%	4.2%	15.4%
McHenry	3,235,414	4,496,261	39.0%	40.8%	27.7%	31.8%	38.2%	14.8%
McLean	1,406,417	1,969,640	40.0%	49.9%	14.9%	37.5%	-1.0%	65.6%
Macon	850,121	1,040,877	22.4%	22.5%	13.7%	29.4%	13.1%	32.0%
Macoupin	246,624	324,057	31.4%	41.2%	22.6%	20.1%	30.0%	0.2%
Madison	1,944,377	2,300,532	18.3%	28.0%	27.0%	27.0%	-30.6%	16.5%
Marion	161,237	216,291	34.1%	37.5%	41.4%	43.8%	16.5%	-7.7%
Marshall	116,447	146,446	25.8%	32.0%	16.7%	55.7%	5.7%	84.2%
Mason	115,185	138,240	20.0%	27.5%	27.1%	18.6%	-3.7%	18.5%
Massac	86,982	115,886	33.2%	59.9%	60.7%	75.1%	-9.5%	16.9%
Menard	105,093	146,257	39.2%	54.7%	21.6%	39.2%	9.5%	41.4%
Mercer	109,408	153,087	39.9%	56.1%	26.6%	42.1%	-	-
Monroe	210,292	315,636	50.1%	47.3%	56.3%	65.4%	-	24.8%
Montgomery	215,525	260,548	20.9%	32.6%	26.0%	23.2%	1.5%	-18.6%
Morgan	276,684	353,056	27.6%	37.7%	16.5%	34.7%	-0.1%	16.6%
Moultrie	124,485	151,898	22.0%	35.9%	13.5%	25.2%	-5.4%	36.0%
Ogle	1,446,219	1,076,709	-25.6%	50.5%	31.1%	27.9%	-52.1%	39.3%
Peoria	1,383,706	1,742,286	25.9%	36.3%	24.0%	20.6%	-30.5%	87.9%
Perry	101,821	124,417	22.2%	21.6%	28.0%	21.7%	-17.1%	45.2%
Piatt	181,376	221,098	21.9%	39.9%	8.9%	11.8%	-16.0%	27.4%
Pike	100,108	140,995	40.8%	43.7%	41.2%	42.4%	15.8%	20.9%
Pope	15,561	23,183	49.0%	50.9%	50.5%	29.4%	-	20.0%
Pulaski	17,483	22,152	26.7%	20.1%	35.5%	4.1%	27.0%	43.0%
Putnam	61,687	79,683	29.2%	57.0%	11.7%	20.7%	2.0%	60.6%
Randolph	196,444	242,102	23.2%	33.0%	44.4%	48.2%	-15.6%	5.5%
Richland	77,037	124,838	62.0%	56.4%	49.3%	79.7%	318.3%	-42.4%
Rock Island	1,048,331	1,421,115	35.6%	38.4%	41.5%	31.3%	27.1%	53.5%
St. Claire	1,505,668	1,926,958	28.0%	18.4%	197.3%	28.2%	4.3%	29.8%
Saline	123,707	153,166	23.8%	24.9%	19.7%	30.0%	9.5%	47.7%
Sangamon	1,706,607	2,275,411	33.3%	37.5%	8.9%	33.5%	-15.3%	28.7%
Schuyler	47,229	59,406	25.8%	26.4%	27.5%	17.8%	22.3%	14.0%
Scott	36,486	47,637	30.6%	46.8%	27.5%	41.2%	2.4%	26.3%
Shelby	145,257	194,464	33.9%	-3.8%	103.8%	27.2%	43.8%	0.5%
Stark	55,374	81,621	47.4%	67.4%	39.1%	75.2%	53.8%	243.8%
Stephenson	355,288	463,944	30.6%	38.4%	23.0%	25.0%	-4.6%	-14.3%
Tazewell	932,442	1,288,744	38.2%	44.7%	17.3%	35.6%	8.1%	27.8%
Union	67,792	87,647	29.3%	28.5%	43.3%	11.7%	20.6%	16.1%
Vermillion	505,377	610,318	20.8%	24.1%	17.6%	22.8%	1.9%	23.8%
Wabash	69,241	85,598	23.6%	27.4%	26.2%	29.0%	32.9%	-20.7%
Warren	153,976	185,532	20.5%	30.5%	13.1%	36.2%	1.0%	41.3%
Washington	98,961	128,919	30.3%	36.8%	38.2%	13.6%	88.3%	-7.9%
Wayne	83,669	114,618	37.0%	36.7%	48.3%	53.5%	18.0%	-19.8%
White	90,703	109,968	21.2%	24.0%	29.1%	26.6%	6.0%	-5.4%
Whiteside	402,812	530,895	31.8%	45.4%	25.7%	19.2%	-30.3%	148.4%
Will	5,712,233	7,691,890	34.7%	50.7%	28.2%	30.4%	-0.4%	45.9%
Williamson	340,939	453,502	33.0%	39.9%	20.5%	31.3%	8.0%	-0.4%
Winnebago	2,193,750	2,856,297	30.2%	32.4%	32.9%	25.7%	22.1%	29.3%
Woodford	289,617	410,317	41.7%	51.9%	21.1%	54.8%	39.6%	23.1%

SOURCE: Illinois Department of Revenue; 1993 & 1997 Illinois Property Tax Statistics, computations by IEFC

**APPENDIX 4: PERCENTAGE CHANGE IN TOTAL PROPERTY TAX EXTENSIONS
BY PROPERTY CLASS, BY COUNTY (1993 -1997)**

County	1993 Total Extended	1997 Total Extended	% Change Total Extended	% Change Residential	% Change Farm	% Change Commercial	% Change Industrial	% Change Rail/Mineral
Statewide	\$ 11,688,433,768	\$ 14,051,445,772	20.2%	27.9%	26.2%	11.9%	7.8%	8.8%
Cook County	\$ 6,347,722,928	\$ 7,208,368,579	13.6%	21.9%	3.0%	7.0%	8.2%	2.4%
Collar Counties	\$ 2,830,898,438	\$ 3,582,298,984	26.5%	29.5%	18.4%	19.0%	16.9%	35.2%
Rest of State	\$ 2,509,812,402	\$ 3,260,778,210	29.9%	37.3%	27.0%	29.4%	-2.6%	13.1%
Adams	28,637,429	40,613,573	41.8%	45.0%	35.0%	45.2%	4.7%	20.3%
Alexander	2,788,177	3,390,681	21.6%	18.5%	61.9%	10.1%	1.1%	72.3%
Bond	6,487,050	8,335,805	28.5%	33.4%	36.4%	16.5%	36.7%	-30.5%
Boone	25,324,370	36,958,798	45.9%	53.6%	43.0%	36.2%	5.6%	165.8%
Brown	2,607,285	3,247,639	24.6%	33.5%	22.1%	21.6%	-	-25.8%
Bureau	24,705,179	32,748,424	32.6%	43.5%	24.7%	33.5%	-9.1%	40.9%
Calhoun	1,932,090	2,484,819	28.6%	-25.8%	112.6%	67.8%	-	-87.7%
Carroll	11,194,209	15,029,589	34.3%	41.5%	21.2%	49.2%	9.3%	25.5%
Cass	6,152,382	7,846,616	27.5%	32.7%	25.7%	22.5%	-	9.1%
Champaign	112,250,463	143,189,998	27.6%	30.0%	16.0%	29.0%	-5.0%	24.4%
Christian	19,102,899	23,881,076	25.0%	38.4%	20.1%	23.6%	-10.6%	2.7%
Clark	5,755,361	8,249,921	43.3%	52.6%	39.0%	33.5%	20.2%	29.4%
Clay	5,727,972	7,138,245	24.6%	25.6%	32.0%	32.6%	11.7%	-16.7%
Clinton	14,301,863	19,191,630	34.2%	42.7%	39.7%	28.1%	-18.2%	-9.0%
Coles	25,797,461	35,911,519	39.2%	49.4%	25.0%	41.4%	9.4%	-8.4%
Cook	6,347,722,928	7,208,368,579	13.6%	21.9%	3.0%	7.0%	8.2%	2.4%
Crawford	11,945,372	14,729,928	23.3%	39.0%	36.7%	-4.9%	20.3%	-28.9%
Cumberland	4,051,746	5,381,369	32.8%	49.6%	19.3%	32.8%	36.3%	20.4%
DeKalb	65,949,978	85,787,417	30.1%	33.6%	19.1%	26.5%	37.3%	104.1%
DeWitt	27,714,837	30,017,357	8.3%	41.9%	8.4%	40.3%	0.4%	24.5%
Douglas	12,095,915	15,802,980	30.6%	34.3%	19.9%	86.2%	-16.5%	-16.0%
DuPage	1,129,287,752	1,328,110,736	17.6%	19.6%	-30.6%	9.0%	22.6%	46.4%
Edgar	10,773,647	13,542,366	25.7%	32.2%	23.1%	19.9%	20.8%	35.7%
Edwards	2,837,520	3,647,774	28.6%	29.3%	32.7%	30.8%	28.7%	-1.7%
Effingham	15,650,652	23,594,715	50.8%	53.0%	35.4%	65.6%	3.7%	17.1%
Fayette	8,188,331	9,752,057	19.1%	29.2%	29.5%	0.2%	4.8%	-14.1%
Ford	10,874,992	13,635,616	25.4%	39.7%	22.8%	12.2%	-4.5%	17.1%
Franklin	13,835,107	15,822,415	14.4%	31.8%	48.0%	32.7%	-79.8%	-10.0%
Fulton	17,921,322	21,938,037	22.4%	35.2%	27.6%	9.2%	-31.8%	27.5%
Gallatin	3,040,919	3,242,299	6.6%	12.1%	14.2%	4.9%	-36.5%	-11.3%
Greene	5,616,075	7,700,095	37.1%	38.6%	32.2%	65.2%	23.2%	-44.7%
Grundy	46,463,477	58,357,982	25.6%	378.9%	22.6%	38.6%	11.4%	68.0%
Hamilton	3,204,481	3,556,490	11.0%	7.8%	19.7%	3.9%	-25.3%	7.6%
Hancock	10,918,692	13,707,227	25.5%	34.2%	22.3%	17.7%	89.5%	12.9%
Hardin	803,175	908,011	13.1%	16.1%	23.9%	8.4%	-0.1%	-22.4%
Henderson	4,748,442	5,879,885	23.8%	43.9%	18.1%	-1.0%	-	52.7%
Henry	27,207,950	35,269,575	29.6%	43.2%	9.7%	20.3%	-13.2%	12.8%
Iroquois	21,361,684	27,180,468	27.2%	46.7%	16.8%	11.7%	-1.5%	7.2%
Jackson	25,033,812	32,165,451	28.5%	32.3%	33.7%	23.6%	13.3%	4.7%
Jasper	7,619,910	9,556,835	25.4%	-14.4%	128.1%	30.9%	9.3%	-15.5%
Jefferson	15,385,882	21,372,832	38.9%	35.5%	40.5%	56.3%	-0.3%	24.3%
Jersey	7,598,586	9,695,199	27.6%	31.1%	22.0%	28.2%	-48.0%	-16.1%
JoDaviess	17,806,705	26,496,924	48.8%	44.4%	65.3%	13.2%	-	16.6%
Johnson	2,919,147	4,005,121	37.2%	30.3%	49.8%	43.4%	-	24.4%
Kane	329,657,646	438,341,718	33.0%	35.9%	22.3%	25.2%	23.9%	65.7%
Kankakee	61,887,753	84,705,862	36.9%	41.4%	49.0%	28.6%	13.5%	31.0%
Kendall	42,897,839	62,991,100	46.8%	53.3%	24.5%	40.7%	21.0%	29.6%
Knox	29,278,704	35,478,260	21.2%	23.6%	15.7%	25.7%	0.3%	12.9%
Lake	758,965,068	987,398,436	30.1%	32.0%	3.6%	33.1%	4.8%	99.0%

APPENDIX 4 (continued)

LaSalle	87,333,472	112,079,270	28.3%	49.9%	26.8%	5.6%	3.2%	55.8%
Lawrence	6,771,813	8,214,553	21.3%	34.4%	28.9%	13.4%	62.2%	-36.3%
Lee	24,187,288	31,183,465	28.9%	44.7%	15.9%	8.5%	18.6%	197.4%
Livingston	26,630,104	36,623,174	37.5%	51.7%	25.7%	35.2%	16.5%	81.9%
Logan	20,627,944	25,797,180	25.1%	36.5%	11.8%	30.0%	-10.1%	78.8%
McDonough	17,232,411	24,032,400	39.5%	52.8%	27.1%	39.2%	17.3%	13.1%
McHenry	234,297,722	319,540,174	36.4%	38.5%	24.4%	28.4%	33.2%	11.3%
McLean	105,596,956	142,378,577	34.8%	43.7%	12.7%	31.2%	7.8%	60.2%
Macon	69,158,674	82,456,260	19.2%	19.0%	11.4%	26.1%	8.8%	28.7%
Macoupin	18,948,520	23,586,547	24.5%	32.8%	18.0%	9.5%	56.8%	-6.2%
Madison	142,318,950	169,434,540	19.1%	29.3%	28.2%	29.0%	-26.9%	18.3%
Marion	14,345,508	18,695,706	30.3%	32.7%	38.1%	37.9%	13.3%	-7.5%
Marshall	8,749,351	11,423,478	30.6%	38.5%	18.0%	60.4%	20.9%	81.7%
Mason	9,643,131	11,328,768	17.5%	24.4%	26.2%	14.2%	-7.5%	17.8%
Massac	5,905,597	7,592,338	28.6%	51.9%	51.4%	79.5%	-14.4%	10.7%
Menard	7,030,640	9,884,996	40.6%	55.7%	23.9%	36.9%	5.5%	41.6%
Mercer	8,584,370	11,729,712	36.6%	49.9%	24.4%	38.9%	-	-
Monroe	12,471,349	18,238,931	46.2%	43.4%	54.3%	59.8%	-	18.2%
Montgomery	16,960,703	20,589,079	21.4%	32.3%	23.1%	24.3%	4.0%	-18.8%
Morgan	18,425,995	24,010,189	30.3%	38.7%	20.1%	35.9%	6.5%	18.0%
Moultrie	9,501,592	11,860,755	24.8%	37.4%	16.8%	26.5%	-8.6%	40.6%
Ogle	66,395,447	67,086,006	1.0%	59.0%	34.9%	33.4%	-32.5%	47.4%
Peoria	113,631,018	135,033,056	18.8%	29.0%	24.3%	10.8%	-31.6%	80.5%
Perry	6,800,947	8,546,454	25.7%	24.5%	33.9%	20.6%	-11.7%	50.0%
Piatt	11,552,166	14,926,863	29.2%	49.2%	15.3%	19.9%	-6.7%	33.1%
Pike	7,582,627	9,997,129	31.8%	36.1%	30.5%	35.3%	13.9%	9.6%
Pope	1,041,534	1,393,705	33.8%	34.5%	35.6%	17.6%	-	8.8%
Pulaski	1,451,816	1,672,631	15.2%	8.8%	23.8%	-9.8%	20.7%	30.1%
Putnam	4,045,651	5,519,175	36.4%	64.5%	17.8%	23.2%	6.3%	69.7%
Randolph	12,082,955	15,496,727	28.3%	34.1%	49.8%	55.4%	-11.8%	8.2%
Richland	5,295,287	8,704,332	64.4%	57.6%	61.5%	75.9%	321.5%	-36.0%
Rock Island	90,346,869	117,997,570	30.6%	33.4%	32.6%	29.8%	14.5%	44.9%
St. Claire	113,107,721	147,145,911	30.1%	18.7%	204.1%	39.7%	13.8%	28.3%
Saline	10,528,943	12,837,663	21.9%	21.8%	18.8%	26.4%	10.6%	46.4%
Sangamon	119,660,221	165,558,252	38.4%	42.0%	12.1%	39.9%	-17.2%	31.4%
Schuyler	3,757,637	5,186,883	38.0%	42.6%	36.1%	34.7%	36.7%	23.4%
Scott	2,532,580	3,276,291	29.4%	42.4%	27.7%	36.7%	2.1%	25.1%
Shelby	11,746,646	14,573,220	24.1%	-9.6%	91.5%	16.0%	31.8%	-7.1%
Stark	4,370,392	5,927,150	35.6%	45.4%	30.1%	53.0%	42.0%	203.5%
Stephenson	29,031,704	40,380,600	39.1%	48.0%	24.9%	36.9%	4.9%	-8.9%
Tazewell	76,069,942	99,909,394	31.3%	37.0%	16.9%	26.5%	4.7%	19.8%
Union	5,540,656	7,082,271	27.8%	27.4%	40.9%	12.2%	23.2%	15.3%
Vermillion	41,242,135	51,160,346	24.0%	26.5%	20.2%	27.3%	7.4%	28.0%
Wabash	5,017,891	5,981,197	19.2%	22.0%	21.7%	24.5%	27.4%	-22.3%
Warren	11,634,947	13,982,417	20.2%	24.8%	15.2%	30.4%	-3.2%	35.4%
Washington	8,294,147	10,563,593	27.4%	33.2%	35.4%	8.9%	82.1%	-5.5%
Wayne	6,549,751	8,441,847	28.9%	25.1%	41.5%	43.2%	7.2%	-21.2%
White	6,662,164	8,021,399	20.4%	20.4%	30.4%	23.4%	5.8%	-4.5%
Whiteside	32,150,924	42,094,928	30.9%	44.7%	22.8%	18.3%	-28.8%	146.8%
Will	378,690,249	508,907,920	34.4%	42.6%	22.2%	21.1%	12.5%	34.3%
Williamson	22,478,924	30,573,796	36.0%	43.3%	27.9%	30.5%	13.3%	9.1%
Winnebago	198,367,824	285,876,787	44.1%	46.3%	44.4%	41.0%	34.9%	46.3%
Woodford	22,019,720	30,550,720	38.7%	47.1%	20.6%	49.7%	34.3%	26.6%

SOURCE: Illinois Department of Revenue; 1993 & 1997 Illinois Property Tax Statistics, computations by IEFC

APPENDIX 5.

**TOTAL PROPERTY TAX EXTENSIONS BY COUNTY
BY LOCAL GOVERNMENT DISTRICT (1997)**

	<u>Total Extended</u>	<u>School</u>	<u>Muni</u>	<u>County</u>	<u>Township</u>	<u>All Special Districts</u>
Statewide	\$14,051,445,772	61.4%	15.3%	9.5%	2.8%	11.1%
Cook County	\$ 7,208,368,579	57.3%	19.4%	9.8%	1.1%	12.4%
Collar Counties	\$ 3,582,298,984	67.7%	10.5%	6.9%	3.0%	11.9%
Rest of State	\$ 3,260,778,210	63.3%	11.3%	11.7%	6.2%	7.6%
Adams	\$ 40,613,573	61.9%	12.2%	12.0%	5.5%	8.4%
Alexander	\$ 3,390,681	50.3%	15.5%	30.4%	2.2%	1.5%
Bond	\$ 8,335,805	57.3%	6.5%	17.8%	11.6%	6.8%
Boone	\$ 36,958,798	65.8%	7.6%	11.0%	7.2%	8.3%
Brown	\$ 3,247,639	54.5%	6.7%	20.2%	13.8%	4.8%
Bureau	\$ 32,748,424	65.4%	9.1%	10.2%	10.0%	5.2%
Calhoun	\$ 2,484,819	66.5%	1.4%	22.2%	5.1%	4.8%
Carroll	\$ 15,029,589	66.2%	6.9%	9.6%	10.2%	7.0%
Cass	\$ 7,846,616	58.5%	11.4%	17.3%	8.6%	4.3%
Champaign	\$ 143,189,998	63.0%	12.5%	8.6%	4.8%	11.0%
Christian	\$ 23,881,076	62.3%	9.6%	10.1%	12.9%	5.1%
Clark	\$ 8,249,921	57.3%	4.5%	16.9%	13.7%	7.5%
Clay	\$ 7,138,245	55.2%	8.7%	20.2%	11.7%	4.2%
Clinton	\$ 19,191,630	63.5%	10.0%	14.6%	7.6%	4.3%
Coles	\$ 35,911,519	61.9%	13.8%	12.6%	7.4%	4.2%
Cook	\$ 7,208,368,579	57.3%	19.4%	9.8%	1.1%	12.4%
Crawford	\$ 14,729,928	65.3%	3.8%	12.9%	9.6%	8.4%
Cumberland	\$ 5,381,369	56.7%	3.5%	17.2%	19.8%	2.7%
DeKalb	\$ 85,787,417	66.4%	10.4%	10.4%	6.1%	6.7%
DeWitt	\$ 30,017,357	64.8%	6.4%	19.0%	5.4%	4.4%
Douglas	\$ 15,802,980	57.7%	13.3%	10.2%	14.5%	4.3%
DuPage	\$ 1,328,110,736	69.9%	10.3%	4.6%	2.0%	13.2%
Edgar	\$ 13,542,366	62.9%	7.2%	16.2%	10.4%	3.4%
Edwards	\$ 3,647,774	60.0%	10.0%	24.1%	3.6%	2.3%
Effingham	\$ 23,594,715	60.4%	16.6%	10.2%	8.0%	4.8%
Fayette	\$ 9,752,057	58.3%	6.5%	11.1%	12.8%	11.3%
Ford	\$ 13,635,616	61.1%	6.9%	17.7%	9.7%	4.6%
Franklin	\$ 15,822,415	53.0%	11.5%	13.9%	10.8%	10.8%
Fulton	\$ 21,938,037	61.6%	7.9%	15.0%	9.3%	6.3%
Gallatin	\$ 3,242,299	70.2%	2.7%	14.5%	11.3%	1.3%
Greene	\$ 7,700,095	57.2%	7.4%	16.4%	15.3%	3.6%
Grundy	\$ 58,357,982	72.3%	7.7%	8.5%	4.0%	7.5%
Hamilton	\$ 3,556,490	56.5%	5.7%	13.5%	15.3%	9.0%
Hancock	\$ 13,707,227	56.4%	5.9%	19.7%	12.4%	5.6%
Hardin	\$ 908,011	55.0%	5.7%	35.3%	3.9%	0.0%
Henderson	\$ 5,879,885	65.4%	2.0%	15.9%	11.0%	5.7%
Henry	\$ 35,269,575	60.6%	8.5%	10.2%	8.8%	11.9%
Iroquois	\$ 27,180,468	62.6%	8.2%	12.1%	11.2%	5.9%
Jackson	\$ 32,165,451	60.4%	7.3%	17.7%	6.5%	8.1%
Jasper	\$ 9,556,835	64.3%	2.3%	20.5%	11.1%	1.7%
Jefferson	\$ 21,372,832	66.5%	7.2%	7.6%	10.7%	7.9%
Jersey	\$ 9,695,199	66.5%	8.9%	12.3%	9.2%	3.2%
JoDaviess	\$ 26,496,924	65.4%	8.1%	10.7%	10.5%	5.4%
Johnson	\$ 4,005,121	72.4%	3.7%	17.9%	3.6%	2.4%
Kane	\$ 438,341,718	66.5%	13.1%	6.8%	3.6%	10.0%
Kankakee	\$ 84,705,862	58.6%	15.3%	10.6%	6.6%	8.9%
Kendall	\$ 62,991,100	68.3%	4.0%	11.4%	5.6%	10.8%
Knox	\$ 35,478,260	60.2%	16.3%	11.1%	7.3%	5.1%
Lake	\$ 987,398,436	66.5%	10.8%	7.8%	3.0%	12.0%

APPENDIX 5 (continued)

LaSalle	\$ 112,079,270	71.4%	10.5%	10.2%	5.5%	2.4%
Lawrence	\$ 8,214,553	52.3%	6.4%	24.9%	10.8%	5.6%
Lee	\$ 31,183,465	66.2%	8.3%	11.6%	7.9%	6.0%
Livingston	\$ 36,623,174	65.8%	9.3%	13.0%	7.8%	4.1%
Logan	\$ 25,797,180	65.7%	6.7%	11.1%	6.6%	9.9%
McDonough	\$ 24,032,400	63.3%	6.5%	14.8%	7.5%	7.9%
McHenry	\$ 319,540,174	69.7%	7.4%	9.3%	4.2%	9.4%
McLean	\$ 142,378,577	65.7%	13.9%	13.2%	3.3%	3.8%
Macon	\$ 82,456,260	48.3%	12.4%	19.1%	5.5%	14.7%
Macoupin	\$ 23,586,547	64.5%	7.4%	12.4%	12.0%	3.7%
Madison	\$ 169,434,540	58.4%	15.6%	11.6%	6.2%	8.3%
Marion	\$ 18,695,706	57.2%	14.4%	11.1%	11.1%	6.2%
Marshall	\$ 11,423,478	64.7%	7.5%	11.2%	9.6%	7.1%
Mason	\$ 11,328,768	53.4%	7.3%	16.4%	8.2%	14.7%
Massac	\$ 7,592,338	64.6%	4.7%	22.5%	3.3%	4.9%
Menard	\$ 9,884,996	70.5%	2.9%	16.7%	6.7%	3.1%
Mercer	\$ 11,729,712	58.4%	5.2%	18.8%	10.2%	7.5%
Monroe	\$ 18,238,931	66.0%	9.5%	18.2%	4.2%	2.0%
Montgomery	\$ 20,589,079	61.9%	7.5%	16.3%	11.3%	3.0%
Morgan	\$ 24,010,189	65.1%	13.6%	14.2%	6.2%	1.0%
Moultrie	\$ 11,860,755	55.5%	9.0%	12.2%	15.2%	8.1%
Ogle	\$ 67,086,006	65.8%	3.6%	10.1%	6.0%	14.5%
Peoria	\$ 135,033,056	62.2%	12.5%	10.1%	3.9%	11.2%
Perry	\$ 8,546,454	65.8%	8.5%	15.9%	5.8%	3.9%
Piatt	\$ 14,926,863	59.0%	4.2%	16.6%	14.9%	5.3%
Pike	\$ 9,997,129	65.5%	4.9%	15.0%	12.2%	2.5%
Pope	\$ 1,393,705	61.3%	2.0%	26.1%	5.0%	5.6%
Pulaski	\$ 1,672,631	46.4%	3.2%	47.7%	2.6%	0.1%
Putnam	\$ 5,519,175	65.6%	2.2%	13.5%	9.1%	9.6%
Randolph	\$ 15,496,727	64.5%	10.5%	15.5%	6.5%	3.0%
Richland	\$ 8,704,332	61.3%	12.4%	16.1%	8.0%	2.2%
Rock Island	\$ 117,997,570	64.9%	21.1%	7.6%	2.6%	3.9%
St. Claire	\$ 147,145,911	60.0%	18.2%	12.8%	5.1%	3.9%
Saline	\$ 12,837,663	57.5%	10.3%	18.2%	6.5%	7.5%
Sangamon	\$ 165,558,252	64.5%	11.5%	10.9%	4.4%	8.6%
Schuyler	\$ 5,186,883	57.7%	4.3%	14.4%	14.6%	9.0%
Scott	\$ 3,276,291	67.5%	4.8%	19.1%	6.8%	1.7%
Shelby	\$ 14,573,220	59.0%	7.1%	15.0%	14.1%	4.7%
Stark	\$ 5,927,150	65.0%	4.8%	13.5%	9.2%	7.5%
Stephenson	\$ 40,380,600	63.8%	8.9%	10.6%	7.6%	9.0%
Tazewell	\$ 99,909,394	68.6%	12.3%	6.7%	4.5%	7.9%
Union	\$ 7,082,271	61.0%	5.7%	28.5%	2.1%	2.6%
Vermillion	\$ 51,160,346	62.8%	10.2%	12.7%	8.9%	5.4%
Wabash	\$ 5,981,197	63.7%	13.3%	17.8%	2.2%	3.0%
Warren	\$ 13,982,417	60.9%	9.0%	11.4%	10.4%	8.2%
Washington	\$ 10,563,593	61.1%	3.7%	15.5%	11.1%	8.6%
Wayne	\$ 8,441,847	61.7%	6.7%	12.9%	13.9%	4.8%
White	\$ 8,021,399	60.2%	4.8%	14.1%	14.8%	6.0%
Whiteside	\$ 42,094,928	65.1%	7.7%	11.9%	7.6%	7.7%
Will	\$ 508,907,920	64.6%	10.2%	9.5%	3.9%	11.7%
Williamson	\$ 30,573,796	65.7%	11.5%	16.6%	0.0%	6.2%
Winnebago	\$ 285,876,787	64.6%	12.9%	7.5%	2.3%	12.6%
Woodford	\$ 30,550,720	73.2%	4.2%	7.5%	9.0%	6.0%

Source: Illinois Department of Revenue; 1997 Illinois Property Tax Statistics

APPENDIX 6. PROPERTY TAX BURDEN, BY COUNTY, FOR THE 1997 TAX YEAR						
<u>County</u>	<u>Total Extended</u>	<u>Per-Capita</u>	<u>Per \$1,000 Personal Income</u>	<u>Residential Extended</u>	<u>Per Capita</u>	<u>Per \$1,000 Personal Income</u>
Statewide	\$14,051,445,772	\$1,172	\$ 42.33	\$ 7,814,278,360	\$ 652	\$ 23.54
Cook County	\$ 7,208,368,579	\$1,390	\$ 47.35	\$ 3,297,732,894	\$ 636	\$ 21.66
Collar Counties	\$ 3,582,298,984	\$1,418	\$ 41.75	\$ 2,685,682,868	\$ 1,063	\$ 31.30
Rest of State	\$ 3,260,778,210	\$ 763	\$ 34.71	\$ 1,830,862,597	\$ 428	\$ 19.49
Adams	40,613,573	603	27.28	24,732,321	367	16.61
Alexander	3,390,681	344	22.28	1,122,167	114	7.37
Bond	8,335,805	529	26.48	3,800,054	241	12.07
Boone	36,958,798	975	39.93	25,689,200	677	27.75
Brown	3,247,639	510	32.62	986,777	155	9.91
Bureau	32,748,424	916	43.66	13,465,512	377	17.95
Calhoun	2,484,819	496	24.82	807,864	161	8.07
Carroll	15,029,589	889	43.92	8,152,133	482	23.82
Cass	7,846,616	592	29.40	3,144,812	237	11.79
Champaign	143,189,998	849	38.67	80,563,890	478	21.76
Christian	23,881,076	689	31.85	9,640,140	278	12.86
Clark	8,249,921	502	26.77	3,706,961	226	12.03
Clay	7,138,245	496	25.41	2,405,539	167	8.56
Clinton	19,191,630	543	25.35	12,174,560	344	16.08
Coles	35,911,519	702	34.74	18,189,711	356	17.60
Cook	7,208,368,579	1,390	47.35	3,297,732,894	636	21.66
Crawford	14,729,928	700	38.55	4,425,380	210	11.58
Cumberland	5,381,369	483	25.41	2,428,092	218	11.46
DeKalb	85,787,417	1,029	44.57	52,395,698	629	27.22
DeWitt	30,017,357	1,788	80.38	4,904,644	292	13.13
Douglas	15,802,980	795	38.07	5,944,482	299	14.32
DuPage	1,328,110,736	1,528	39.36	961,822,844	1,107	28.50
Edgar	13,542,366	687	35.84	4,323,932	219	11.44
Edwards	3,647,774	519	24.90	1,370,650	195	9.36
Effingham	23,594,715	708	31.59	11,578,753	347	15.50
Fayette	9,752,057	451	26.26	3,638,261	168	9.80
Ford	13,635,616	965	42.56	5,292,477	375	16.52
Franklin	15,822,415	390	23.80	8,935,769	220	13.44
Fulton	21,938,037	570	30.13	11,195,806	291	15.38
Gallatin	3,242,299	487	26.10	857,942	129	6.91
Greene	7,700,095	496	30.22	2,195,467	141	8.62
Grundy	58,357,982	1,611	61.02	21,088,753	582	22.05
Hamilton	3,556,490	414	22.41	1,042,637	121	6.57
Hancock	13,707,227	649	31.81	4,956,091	234	11.50
Hardin	908,011	183	11.68	456,201	92	5.87
Henderson	5,879,885	681	36.18	1,884,491	218	11.59
Henry	35,269,575	684	32.12	23,254,882	451	21.18
Iroquois	27,180,468	865	42.50	12,127,856	386	18.96
Jackson	32,165,451	529	30.43	18,292,540	301	17.30
Jasper	9,556,835	900	45.50	1,757,675	166	8.37
Jefferson	21,372,832	573	28.70	9,204,150	247	12.36
Jersey	9,695,199	456	23.52	5,937,583	279	14.40
JoDaviess	26,496,924	1,222	50.57	15,376,826	709	29.35
Johnson	4,005,121	306	23.58	2,207,936	169	13.00
Kane	438,341,718	1,148	43.53	331,497,767	868	32.92
Kankakee	84,705,862	830	38.30	50,724,663	497	22.94
Kendall	62,991,100	1,263	50.32	47,297,043	949	37.79
Knox	35,478,260	637	30.27	17,762,538	319	15.15
Lake	987,398,436	1,660	41.24	770,590,673	1,296	32.19

APPENDIX 6 (continued)

LaSalle	112,079,270	1,022	48.44	58,361,133	532	25.22
Lawrence	8,214,553	529	23.90	2,991,593	193	8.70
Lee	31,183,465	871	44.47	16,370,008	457	23.35
Livingston	36,623,174	910	41.17	16,094,804	400	18.09
Logan	25,797,180	827	43.04	12,079,137	387	20.15
McDonough	24,032,400	707	39.05	10,585,344	312	17.20
McHenry	319,540,174	1,354	45.65	253,940,800	1,076	36.28
McLean	142,378,577	1,012	40.17	80,974,099	576	22.84
Macon	82,456,260	722	29.96	47,811,030	419	17.37
Macoupin	23,586,547	482	22.13	13,422,512	274	12.60
Madison	169,434,540	654	28.38	111,502,596	431	18.68
Marion	18,695,706	444	22.03	10,082,860	240	11.88
Marshall	11,423,478	888	43.50	4,841,020	376	18.43
Mason	11,328,768	672	35.78	5,470,671	324	17.28
Massac	7,592,338	490	27.02	3,409,645	220	12.13
Menard	9,884,996	796	34.86	5,476,237	441	19.31
Mercer	11,729,712	667	31.85	5,552,767	316	15.08
Monroe	18,238,931	705	28.59	13,057,733	505	20.47
Montgomery	20,589,079	664	34.17	7,530,604	243	12.50
Morgan	24,010,189	670	31.96	12,109,726	338	16.12
Moultrie	11,860,755	822	42.06	4,536,216	314	16.09
Ogle	67,086,006	1,337	61.22	25,998,170	518	23.73
Peoria	135,033,056	741	29.12	89,403,426	490	19.28
Perry	8,546,454	404	22.55	4,264,879	201	11.25
Piatt	14,926,863	906	38.85	6,773,043	411	17.63
Pike	9,997,129	578	33.25	3,225,405	186	10.73
Pope	1,393,705	294	20.61	490,955	104	7.26
Pulaski	1,672,631	232	14.65	567,094	79	4.97
Putnam	5,519,175	950	36.61	2,752,024	474	18.26
Randolph	15,496,727	456	26.35	7,851,175	231	13.35
Richland	8,704,332	516	24.49	4,315,512	256	12.14
Rock Island	117,997,570	798	32.26	74,212,683	502	20.29
St. Claire	147,145,911	558	26.36	85,503,539	324	15.32
Saline	12,837,663	489	26.41	5,929,089	226	12.20
Sangamon	165,558,252	865	34.87	105,387,973	550	22.20
Schuyler	5,186,883	676	40.74	1,826,491	238	14.35
Scott	3,276,291	584	35.52	1,086,452	194	11.78
Shelby	14,573,220	642	34.36	5,695,073	251	13.43
Stark	5,927,150	936	44.50	1,665,005	263	12.50
Stephenson	40,380,600	823	34.54	24,559,240	501	21.01
Tazewell	99,909,394	784	32.71	67,876,125	532	22.22
Union	7,082,271	392	22.06	3,554,851	197	11.07
Vermillion	51,160,346	603	30.83	24,502,478	289	14.76
Wabash	5,981,197	471	24.60	3,076,309	242	12.65
Warren	13,982,417	743	41.11	4,515,450	240	13.28
Washington	10,563,593	688	31.44	4,296,550	280	12.79
Wayne	8,441,847	496	25.71	2,698,947	159	8.22
White	8,021,399	511	25.19	2,825,939	180	8.87
Whiteside	42,094,928	702	31.81	26,861,605	448	20.30
Will	508,907,920	1,145	46.10	367,830,784	827	33.32
Williamson	30,573,796	505	25.60	17,853,913	295	14.95
Winnebago	285,876,787	1,071	43.93	199,126,734	746	30.60
Woodford	30,550,720	877	38.05	18,465,879	530	23.00

SOURCE: 1997 Illinois Property Tax Statistics, 1999 Illinois Statistical Abstract (Table 1-2, and Table 9-2)

**APPENDIX 7. CHANGE IN AGGREGATE PROPERTY TAX RATE IN EACH PROPERTY CLASS,
BY COUNTY (1993 - 1997)**

County	Aggregate		Percent Change in Tax Rate					
	1993 Tax Rate	1997 Tax Rate	Total	Residential	Farm	Commercial	Industrial	Rail/Mineral
Statewide	8.09	8.08	-0.12%	0.0%	0.4%	-1.7%	3.8%	-2.8%
Cook County	9.29	9.29	0.00%	1.4%	8.6%	-1.7%	0.3%	-4.6%
Collar Counties	6.76	6.76	0.00%	-0.3%	0.8%	-2.0%	5.1%	-2.1%
Rest of State	7.32	7.55	3.14%	0.5%	0.3%	3.7%	13.4%	-0.7%
Adams	7.03	6.74	-4.13%	-4.2%	-4.4%	-5.2%	-2.7%	-2.8%
Alexander	8.57	8.84	3.15%	2.4%	7.9%	6.7%	10.0%	9.2%
Bond	8.12	7.96	-1.97%	-3.1%	-0.4%	-3.1%	-3.7%	-0.5%
Boone	6.84	6.73	-1.61%	-0.9%	-1.2%	-4.8%	-2.7%	3.3%
Brown	8.08	7.92	-1.98%	-4.4%	-1.9%	-0.1%	-	-2.3%
Bureau	7.80	7.88	1.03%	0.1%	1.2%	-1.2%	2.5%	3.9%
Calhoun	7.73	6.61	-14.49%	-15.0%	-13.0%	-17.7%	-	-13.2%
Carroll	7.37	7.62	3.39%	2.7%	3.5%	3.1%	6.7%	3.3%
Cass	8.17	8.03	-1.71%	-2.7%	-0.5%	-2.7%	-	-4.9%
Champaign	7.62	7.81	2.49%	2.5%	4.2%	0.4%	13.2%	4.4%
Christian	7.16	7.12	-0.56%	-3.2%	1.2%	-4.1%	3.0%	-0.2%
Clark	7.24	6.71	-7.32%	-8.0%	-5.6%	-9.5%	-0.5%	-4.7%
Clay	8.61	7.78	-9.64%	-8.8%	-7.3%	-21.6%	6.0%	-8.3%
Clinton	6.71	7.01	4.47%	4.9%	4.6%	3.3%	2.1%	2.4%
Coles	7.65	7.79	1.83%	0.8%	4.0%	-0.5%	1.5%	2.4%
Cook	9.29	9.29	0.00%	1.4%	8.6%	-1.7%	0.3%	-4.6%
Crawford	6.05	6.25	3.31%	1.5%	2.6%	1.4%	4.1%	3.2%
Cumberland	7.12	7.22	1.40%	-0.1%	2.6%	-0.4%	-2.0%	3.6%
DeKalb	7.73	7.79	0.78%	0.5%	1.1%	0.8%	-0.7%	3.4%
DeWitt	3.63	3.97	9.37%	-2.4%	-7.5%	-0.5%	9.1%	-15.9%
Douglas	6.77	6.89	1.77%	-1.4%	4.9%	-2.9%	1.4%	-6.1%
DuPage	6.71	6.51	-2.98%	-3.0%	-3.9%	-4.4%	-1.6%	0.0%
Edgar	7.00	7.25	3.57%	3.0%	3.1%	3.6%	6.9%	3.7%
Edwards	8.53	8.84	3.63%	3.8%	3.1%	4.4%	3.4%	3.7%
Effingham	6.34	6.51	2.68%	2.7%	0.0%	3.3%	3.2%	0.4%
Fayette	7.71	7.33	-4.93%	-5.6%	-4.3%	-4.7%	-5.7%	-4.6%
Ford	8.66	8.46	-2.31%	-4.3%	-0.6%	-4.5%	-3.8%	-3.0%
Franklin	9.86	9.87	0.10%	-3.8%	0.0%	-4.3%	20.3%	-0.1%
Fulton	8.56	8.25	-3.62%	-7.0%	0.5%	-8.2%	-1.5%	-5.3%
Gallatin	8.02	7.48	-6.73%	-6.4%	-7.2%	-4.8%	-4.4%	-4.7%
Greene	6.15	6.43	4.55%	3.1%	6.2%	-1.1%	1.6%	0.4%
Grundy	5.16	5.53	7.17%	2.4%	3.5%	0.0%	8.4%	5.0%
Hamilton	8.76	7.86	-10.27%	-10.0%	-10.1%	-9.3%	-10.7%	-9.9%
Hancock	7.73	7.53	-2.59%	-4.9%	-0.5%	-4.7%	-7.9%	0.1%
Hardin	6.01	5.45	-9.32%	-9.5%	-9.3%	-9.3%	-8.5%	-9.6%
Henderson	7.23	7.30	0.97%	-0.1%	1.0%	2.0%	-	2.3%
Henry	7.91	7.43	-6.07%	-6.8%	-5.4%	-5.0%	-5.6%	-8.0%
Iroquois	7.95	7.55	-5.03%	-6.3%	-3.1%	-8.5%	-9.1%	-4.7%
Jackson	9.09	8.52	-6.27%	-6.5%	-5.3%	-6.9%	-1.0%	-5.8%
Jasper	5.62	6.44	14.59%	13.5%	11.2%	10.5%	15.8%	12.5%
Jefferson	7.28	7.52	3.30%	3.2%	-1.4%	3.4%	9.5%	2.7%
Jersey	5.99	5.44	-9.18%	-9.4%	-7.9%	-10.7%	-7.0%	-0.9%
JoDaviess	6.88	6.74	-2.03%	-1.6%	-1.3%	-2.7%	-	-4.7%
Johnson	7.36	6.85	-6.93%	-8.1%	-6.0%	-2.3%	-	-5.9%
Kane	7.02	7.27	3.56%	3.4%	8.9%	3.8%	2.5%	3.6%
Kankakee	7.73	7.82	1.16%	3.0%	3.9%	-7.0%	11.9%	2.8%
Kendall	7.23	7.66	5.95%	5.9%	6.3%	5.9%	4.6%	6.0%
Knox	7.59	7.54	-0.66%	-1.8%	0.6%	-0.4%	1.9%	-0.7%
Lake	6.67	6.86	2.85%	3.2%	3.1%	1.3%	5.4%	0.4%

APPENDIX 7 (continued)

LaSalle	5.57	6.85	22.98%	7.8%	6.5%	39.3%	11.8%	8.5%
Lawrence	7.82	7.10	-9.21%	-9.5%	-5.7%	-17.5%	-8.5%	-5.6%
Lee	7.65	7.44	-2.75%	-2.3%	-3.8%	-4.0%	-1.7%	-2.7%
Livingston	8.25	8.19	-0.73%	-1.8%	1.4%	-4.2%	-4.3%	-1.2%
Logan	8.02	7.87	-1.87%	-2.5%	-1.6%	-4.1%	-10.4%	0.7%
McDonough	8.87	9.78	10.26%	9.1%	10.4%	8.8%	12.6%	-5.0%
McHenry	7.24	7.11	-1.80%	-1.7%	-2.6%	-2.6%	-3.4%	-2.8%
McLean	7.51	7.23	-3.73%	-4.1%	-1.9%	-5.0%	9.0%	-3.4%
Macon	8.05	7.92	-1.61%	-2.8%	-2.1%	2.1%	-3.8%	-1.7%
Macoupin	7.68	7.28	-5.21%	-6.0%	-3.8%	-8.9%	20.7%	-7.6%
Madison	7.32	7.37	0.68%	1.0%	0.9%	1.6%	5.3%	-0.1%
Marion	8.89	8.64	-2.81%	-3.4%	-2.3%	-4.2%	-2.7%	-1.5%
Marshall	7.51	7.80	3.86%	5.0%	1.2%	3.0%	14.4%	-3.0%
Mason	8.37	8.20	-2.03%	-2.3%	-0.6%	-3.7%	-3.9%	-0.6%
Massac	6.83	6.55	-4.10%	-5.1%	-5.8%	-3.7%	-5.4%	-5.4%
Menard	6.69	6.76	1.05%	0.6%	1.8%	-1.7%	-3.6%	0.1%
Mercer	7.85	7.66	-2.42%	-3.9%	-1.6%	-2.3%	-	-
Monroe	5.93	5.78	-2.53%	-2.7%	-1.2%	-3.5%	-2.4%	-5.3%
Montgomery	7.88	7.90	0.25%	-0.2%	-2.3%	0.1%	2.4%	-0.1%
Morgan	6.66	6.80	2.10%	0.7%	3.1%	1.0%	6.6%	1.1%
Moultrie	7.63	7.81	2.36%	1.0%	2.9%	1.0%	-3.3%	1.1%
Ogle	4.59	6.23	35.73%	5.5%	2.8%	4.4%	40.8%	5.9%
Peoria	8.23	7.75	-5.83%	-5.4%	0.1%	-9.3%	-1.7%	-2.9%
Perry	6.68	6.87	2.84%	2.3%	4.6%	-1.5%	6.5%	3.5%
Piatt	6.37	6.75	5.97%	6.7%	5.9%	7.3%	10.9%	-50.8%
Pike	7.57	7.09	-6.34%	-5.2%	-7.5%	-5.0%	-1.8%	-9.4%
Pope	6.69	6.01	-10.16%	-10.9%	-9.8%	-8.8%	-	-9.4%
Pulaski	8.30	7.55	-9.04%	-9.4%	-8.6%	-13.4%	-4.9%	-9.0%
Putnam	6.58	6.93	5.32%	5.6%	5.6%	-1.8%	4.2%	4.1%
Randolph	6.15	6.40	4.07%	0.8%	3.7%	4.9%	4.4%	3.3%
Richland	6.88	6.97	1.31%	0.7%	8.1%	-2.3%	0.9%	9.6%
Rock Island	8.62	8.30	-3.71%	-3.6%	-6.3%	-1.1%	-9.9%	-5.5%
St. Claire	7.51	7.64	1.73%	0.3%	2.2%	9.1%	9.0%	-1.4%
Saline	8.51	8.38	-1.53%	-2.5%	-0.8%	-2.7%	1.1%	-1.0%
Sangamon	7.01	7.28	3.85%	3.3%	3.1%	4.8%	-2.1%	2.1%
Schuyler	7.96	8.73	9.67%	12.8%	6.7%	14.3%	11.8%	8.1%
Scott	6.94	6.88	-0.86%	-3.0%	0.3%	-3.1%	-0.4%	-0.9%
Shelby	8.09	7.49	-7.42%	-6.1%	-6.0%	-8.8%	-8.3%	-7.4%
Stark	7.89	7.26	-7.98%	-13.1%	-6.5%	-12.7%	-7.7%	-11.3%
Stephenson	8.17	8.70	6.49%	6.8%	1.6%	9.5%	9.9%	6.4%
Tazewell	8.16	7.75	-5.02%	-5.4%	-0.3%	-7.4%	-3.2%	-6.2%
Union	8.17	8.08	-1.10%	-0.8%	-1.7%	0.5%	2.1%	-0.8%
Vermillion	8.15	8.38	2.82%	1.9%	2.2%	3.4%	5.5%	3.0%
Wabash	7.24	6.99	-3.45%	-4.1%	-3.6%	-3.5%	-4.2%	-2.9%
Warren	7.54	7.54	0.00%	-4.3%	1.9%	-3.8%	-4.2%	-4.1%
Washington	8.36	8.19	-2.03%	-2.6%	-2.1%	-2.6%	-3.3%	0.7%
Wayne	7.83	7.37	-5.87%	-8.4%	-4.6%	-6.8%	-9.2%	-3.0%
White	7.36	7.29	-0.95%	-2.8%	1.0%	-4.6%	0.0%	0.2%
Whiteside	8.00	7.93	-0.88%	-0.5%	-2.3%	-2.6%	2.2%	0.4%
Will	6.63	6.62	-0.15%	-5.4%	-4.7%	-7.6%	12.9%	13.4%
Williamson	6.59	6.74	2.28%	2.5%	6.1%	-0.6%	5.1%	11.0%
Winnebago	9.05	10.01	10.61%	10.5%	8.6%	11.9%	10.4%	13.2%
Woodford	7.60	7.45	-1.97%	-3.2%	-0.4%	-3.4%	-3.8%	3.0%

SOURCE: Illinois Department of Revenue; 1993 & 1997 Illinois Property Tax Statistics, computations by IEFIC

APPENDIX 8. CHANGES IN FARM PROPERTY EQUALIZED ASSESSED VALUATION, EXTENSIONS AND TAX RATES, BY COUNTY (1987 - 1997)			
County	% Change in Farm EAV	% Change in Farm Extensions	% Change in Farm Tax Rates
Statewide	12.8%	30.0%	15.4%
Cook County	-26.9%	-17.3%	13.2%
Collar counties	50.5%	43.9%	-6.2%
Rest of State	10.3%	29.2%	15.4%
Adams	1.2%	21.4%	19.9%
Alexander	20.3%	31.6%	9.2%
Bond	38.5%	72.0%	24.3%
Boone	53.7%	59.9%	4.1%
Brown	14.7%	38.6%	20.8%
Bureau	16.6%	36.5%	17.1%
Calhoun	102.7%	118.4%	7.8%
Carroll	4.2%	29.3%	24.0%
Cass	12.8%	35.7%	20.3%
Champaign	-12.4%	11.0%	26.8%
Christian	1.2%	21.1%	19.8%
Clark	60.3%	68.1%	4.9%
Clay	16.3%	28.1%	10.1%
Clinton	35.2%	67.5%	23.9%
Coles	-3.4%	13.8%	17.7%
Cook	-26.9%	-17.3%	13.2%
Crawford	28.7%	42.3%	10.5%
Cumberland	62.7%	63.5%	0.4%
DeKalb	13.9%	18.2%	3.9%
DeWitt	-7.4%	22.2%	32.1%
Douglas	-7.4%	11.6%	20.5%
DuPage	-47.7%	-51.1%	-6.4%
Edgar	-3.1%	19.9%	23.8%
Edwards	15.7%	38.4%	19.5%
Effingham	58.5%	77.9%	12.3%
Fayette	27.0%	46.1%	15.0%
Ford	3.1%	28.1%	24.3%
Franklin	38.2%	60.8%	16.3%
Fulton	11.7%	31.9%	18.1%
Gallatin	6.6%	8.3%	1.7%
Greene	3.3%	22.2%	18.3%
Grundy	11.9%	38.7%	23.9%
Hamilton	-4.0%	13.1%	17.7%
Hancock	4.6%	21.4%	15.9%
Hardin	35.3%	26.4%	-6.5%
Henderson	-3.3%	23.2%	27.4%
Henry	-5.0%	8.9%	14.5%
Iroquois	-4.0%	7.2%	11.6%
Jackson	33.2%	35.0%	1.3%
Jasper	65.1%	108.6%	26.3%
Jefferson	47.8%	60.6%	8.7%
Jersey	23.2%	9.7%	-10.9%
JoDaviess	77.0%	91.9%	8.5%
Johnson	70.7%	79.1%	4.9%
Kane	54.9%	60.9%	3.9%
Kankakee	39.4%	63.9%	17.6%
Kendall	17.5%	50.0%	27.5%
Knox	-1.6%	19.1%	21.1%
Lake	12.7%	9.3%	-2.9%

APPENDIX 8 (continued)

LaSalle	3.2%	26.3%	22.6%
Lawrence	24.4%	42.0%	14.2%
Lee	2.8%	19.0%	15.9%
Livingston	3.1%	27.2%	23.3%
Logan	-5.9%	14.9%	22.0%
McDonough	5.5%	28.9%	22.1%
McHenry	78.2%	52.1%	-14.7%
McLean	-7.3%	7.5%	16.0%
Macon	-10.9%	8.6%	21.8%
Macoupin	13.1%	26.4%	11.7%
Madison	65.0%	77.1%	7.3%
Marion	26.4%	42.4%	12.6%
Marshall	-1.3%	21.3%	22.9%
Mason	2.6%	9.5%	6.7%
Massac	60.4%	79.2%	11.6%
Menard	4.7%	16.2%	10.9%
Mercer	-7.2%	9.9%	18.4%
Monroe	57.5%	61.0%	2.3%
Montgomery	13.5%	43.4%	26.2%
Morgan	-5.7%	13.4%	20.3%
Moultrie	3.2%	24.1%	20.1%
Ogle	20.4%	35.1%	12.1%
Peoria	17.5%	29.0%	9.9%
Perry	17.2%	34.6%	14.9%
Piatt	-14.4%	11.1%	29.9%
Pike	1.0%	11.5%	10.3%
Pope	52.3%	51.0%	-0.8%
Pulaski	13.5%	20.0%	5.8%
Putnam	-4.1%	27.0%	32.6%
Randolph	37.4%	60.0%	16.2%
Richland	43.0%	58.8%	10.9%
Rock Island	23.7%	39.8%	13.0%
St. Clair	165.1%	210.7%	17.1%
Saline	16.5%	48.2%	27.3%
Sangamon	-1.8%	16.1%	18.2%
Schuyler	10.3%	41.0%	27.7%
Scott	8.8%	21.8%	12.0%
Shelby	17.1%	27.1%	8.6%
Stark	18.4%	26.2%	6.6%
Stephenson	11.0%	39.6%	25.8%
Tazewell	-0.4%	11.6%	12.0%
Union	58.7%	66.1%	4.7%
Vermilion	0.7%	20.4%	19.6%
Wabash	9.8%	16.4%	5.9%
Warren	-10.4%	9.0%	21.7%
Washington	37.4%	61.9%	17.9%
Wayne	23.2%	39.8%	13.6%
White	6.7%	22.4%	14.8%
Whiteside	14.5%	24.0%	8.3%
Will	62.4%	58.7%	-2.2%
Williamson	47.6%	98.7%	34.6%
Winnebago	34.0%	59.8%	19.2%
Woodford	5.8%	29.9%	22.9%

SOURCE: Illinois Department of Revenue; 1987 & 1997 Illinois Property Tax Statistics, computations by IEFCA

APPENDIX 9. STATE ISSUED EQUALIZATION FACTORS (1990-1997)

	1990	1991	1992	1993	1994	1995	1996	1997
County	Multiplier	Multiplier	Multiplier	Multiplier	Multiplier	Multiplier	Multiplier	Multiplier
Statewide	1.0144	1.0160	1.0197	1.0189	1.0186	1.0146	1.0203	1.0147
Cook County	1.9946	2.0523	2.0897	2.1407	2.1135	2.1243	2.1517	2.1489
Collar counties	1.0032	1.0000	0.9970	1.0000	1.0000	1.0000	1.0000	1.0000
Rest of State	1.0048	1.0061	1.0098	1.0082	1.0082	1.0038	1.0096	1.0037
Adams	1.0000	0.9567	1.0000	1.0588	1.0000	1.0000	1.0000	1.0000
Alexander	1.0000	0.9630	0.9442	1.0000	0.9558	0.9310	0.9700	1.0000
Bond	1.0508	1.0287	1.0498	1.0581	1.0531	0.9843	1.0000	1.0000
Boone	1.0481	0.9496	1.0527	1.0000	1.0000	1.0000	1.0000	1.0000
Brown	1.0601	1.0000	1.0357	1.0386	1.0000	1.0300	1.0766	1.0000
Bureau	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Calhoun	0.9843	1.0000	1.0000	1.0297	1.0000	1.0000	0.9692	1.0000
Carroll	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0561	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	0.9550	1.0000	1.0554	1.0306	1.0249	1.0000	1.0000
Clark	1.0438	1.0588	1.1245	1.0000	1.0000	1.0000	1.0000	1.0000
Clay	1.0351	1.0000	1.0000	1.0000	1.0383	0.9812	1.0000	1.0000
Clinton	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Coles	1.0000	1.0000	1.0287	1.0000	0.9434	1.0000	1.0588	1.1283
Cook	1.9946	2.0523	2.0897	2.1407	2.1135	2.1243	2.1517	2.1489
Crawford	1.0000	1.0000	1.0373	1.0000	0.9800	1.0274	1.0000	1.0416
Cumberland	1.0000	1.0461	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
DeKalb	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
DeWitt	1.0000	1.0000	1.0322	1.0000	1.0000	1.0000	1.0000	1.0000
Douglas	1.0193	1.0419	1.0000	1.0000	1.0000	1.0000	0.9205	0.9558
DuPage	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Edgar	1.0000	1.0000	1.0000	0.9697	1.0000	1.0000	1.0435	0.9575
Edwards	0.9777	1.1090	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Effingham	1.0632	1.1158	1.1372	0.9754	0.9485	0.9686	0.9823	1.0000
Fayette	1.0000	1.0236	1.0514	1.0501	1.0364	1.0000	1.0000	1.0000
Ford	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Franklin	0.9586	0.9843	1.0000	1.0000	1.0649	1.0000	1.0000	1.0000
Fulton	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Gallatin	1.0000	0.9768	0.9482	1.0000	0.9539	1.0000	1.0000	1.0236
Greene	1.0000	1.0000	1.0000	1.0000	1.0265	1.0455	1.0000	1.0406
Grundy	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Hamilton	1.0000	1.0574	1.0484	1.0000	1.0000	0.9672	0.9849	1.0246
Hancock	0.9666	0.9746	1.0000	1.0332	1.0000	0.9055	1.0000	1.0000
Hardin	1.0000	1.0180	0.9817	1.0000	1.0000	1.0000	1.0000	0.9630
Henderson	1.0000	1.0000	1.0240	1.0652	1.0000	1.0000	1.0000	1.0000
Henry	1.0000	0.9843	1.0494	1.0000	1.0000	1.0000	1.0000	1.0000
Iroquois	1.0000	1.0000	1.0158	1.0000	1.0000	1.0000	1.0000	1.0000
Jackson	1.0364	1.0186	1.0000	1.0354	1.0000	0.9740	1.0274	1.0000
Jasper	1.0357	1.0000	1.0174	1.0199	1.0000	1.0000	1.0000	1.0000
Jefferson	0.9780	1.0000	1.0345	1.0000	1.0481	1.0000	1.0501	0.9712
Jersey	1.0303	1.0807	1.1192	1.0364	1.0351	1.0243	1.0274	1.0300
JoDaviess	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Johnson	0.9712	0.9681	0.9743	1.0000	0.9611	0.9661	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	1.0171
Kendall	1.0000	1.0000	1.0300	1.0000	1.0000	1.0000	1.0000	1.0000
Knox	0.9849	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Lake	1.0000	1.0000	0.9852	1.0000	1.0000	1.0000	1.0000	1.0000

TABLE 9 (continued)

LaSalle	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Lawrence	1.0000	1.0000	1.0000	1.0396	1.0000	1.0000	1.0000	1.0000
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	1.0171	1.0000	1.0960	1.0000	1.0000	1.0000	1.0738	1.0000
McDonough	0.9838	1.0000	1.0364	1.0171	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	1.0316	1.0000	1.0000	1.0000	1.0000
Madison	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Marion	0.9647	0.9672	0.9774	1.0000	1.0676	1.0000	1.0000	1.0000
Marshall	1.0000	1.0762	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Mason	0.9661	1.0000	1.0000	1.0541	1.0000	1.0168	1.0000	1.0000
Massac	1.0000	1.0000	1.0581	1.0524	1.0357	1.0205	1.0425	0.9771
Menard	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Mercer	1.0193	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Monroe	1.0380	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Montgomery	0.9826	1.0190	1.0504	1.0524	1.0906	1.0177	1.0000	1.0000
Morgan	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Moultrie	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Ogle	1.0458	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	1.0249	1.0000	1.0000
Perry	1.0000	1.0180	1.0000	1.0316	1.0571	1.0000	1.0478	1.0000
Piatt	1.0000	1.0162	1.0000	1.0000	1.0155	1.0373	1.0445	1.0000
Pike	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Pope	1.0000	1.0000	1.0000	1.0000	1.0000	1.0297	1.0000	1.0000
Pulaski	1.0000	0.9823	1.0000	1.0246	1.0710	1.0000	1.0281	1.0000
Putnam	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Randolph	1.0199	1.0293	1.0177	1.0000	1.0233	1.0828	1.0000	1.0000
Richland	1.0000	1.0000	1.0000	1.0000	1.0672	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	1.1469	1.1321	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Saline	0.9748	0.9553	0.9740	0.9814	1.0000	1.0000	1.0000	1.0303
Sangamon	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0306
Schuyler	1.0171	1.0000	1.0000	1.0000	1.0306	1.0000	1.0498	1.0000
Scott	1.0227	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Shelby	1.0554	1.0759	1.0000	1.0332	1.1036	1.2085	1.2874	1.0000
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	0.9832	1.0000	1.0000	1.0316	1.0000	1.0000	1.0345	1.0000
Wabash	1.0000	0.9748	1.0000	1.0000	1.0313	1.0000	1.0000	1.0000
Warren	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Washington	1.0615	1.0534	1.0432	1.0316	1.0574	1.0488	1.0461	1.0227
Wayne	0.9754	0.9697	0.9814	0.9843	1.0564	1.0000	1.0000	1.0000
White	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Whiteside	0.9820	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Will	1.0158	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Williamson	0.9597	0.9542	0.9650	1.0000	1.0000	1.0504	1.0957	1.1383
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; Findings of the Assessment/Sales Ratio Study (1990 - 1997)

APPENDIX 10 (continued)

Morgan	9,124	30,748,329	2,752	5,479,873	542	1,619,362	2	57,273	1,751	4,508,689	12,420	37,904,837
Moultrie	3,936	13,230,859	1,289	2,554,733	445	1,081,560	0	-	861	1,721,627	5,670	16,867,152
Ogle	13,309	46,461,062	3,561	7,120,161	404	1,670,327	2	90,860	2,059	8,936,068	17,276	55,342,410
Peoria	44,346	150,729,585	12,946	25,892,000	3,210	7,459,781	0	-	6,155	22,694,080	60,502	184,081,366
Perry	6,133	19,978,858	1,964	3,891,297	163	350,219	0	-	921	1,327,540	8,260	24,220,374
Piatt	4,971	17,240,451	1,462	2,912,929	380	1,128,119	3	78,740	674	1,696,623	6,816	21,360,239
Pike	5,011	13,374,553	1,859	3,509,454	47	159,020	0	-	1,277	2,221,401	6,917	17,043,027
Pope	1,117	3,669,772	373	719,292	-	-	0	-	25	23,446	1,490	4,389,064
Pulaski	2,076	5,345,983	765	1,373,296	8	36,575	0	-	374	233,844	2,849	6,755,854
Putnam	1,798	6,099,780	556	1,118,865	38	316,661	0	-	274	1,193,078	2,392	7,535,306
Randolph	8,873	28,985,114	2,812	5,579,617	702	1,794,515	2	44,310	1,437	1,878,292	12,389	36,403,556
Richland	4,677	15,465,600	1,539	3,002,754	105	416,610	0	-	609	1,262,904	6,321	18,884,964
Rock Island	39,253	132,914,236	11,763	23,525,972	1,954	4,459,053	2	68,852	6,168	21,365,204	52,972	160,968,113
St. Claire	60,137	192,875,412	16,204	31,543,582	171	740,721	16	452,616	7,753	10,109,232	76,528	225,612,331
Saline	7,704	23,556,700	2,914	5,650,014	316	908,010	0	-	1,061	777,938	10,934	30,114,724
Sangamon	49,028	169,098,929	11,085	22,136,738	504	2,263,991	10	405,055	4,757	13,770,039	60,627	193,904,713
Schuyler	2,165	6,556,712	814	1,583,906	250	497,632	0	-	384	488,389	3,229	8,638,250
Scott	1,617	5,327,319	523	1,001,518	10	28,545	0	-	280	756,723	2,150	6,357,382
Shelby	6,753	22,655,195	2,216	4,376,679	209	786,490	0	-	1,312	3,398,758	9,178	27,818,364
Stark	1,889	6,224,551	688	1,369,950	92	287,130	0	-	277	899,449	2,669	7,881,631
Stephenson	13,595	46,961,618	3,978	7,923,501	714	1,451,775	3	135,374	1,697	6,280,019	18,290	56,472,268
Tazewell	37,339	127,848,608	9,495	18,967,960	928	3,180,240	0	-	3,278	13,990,260	47,762	149,996,808
Union	5,166	17,275,991	1,553	2,980,669	52	191,990	3	50,660	1,226	2,269,398	6,774	20,499,310
Vermillion	22,471	71,675,467	7,518	14,781,060	525	1,753,953	1	22,831	3,665	5,949,564	30,515	88,233,311
Wabash	3,475	11,660,610	1,112	2,170,691	21	102,245	1	37,145	480	618,312	4,609	13,970,691
Warren	4,989	16,133,870	1,693	3,321,190	290	748,480	0	-	856	1,797,200	6,972	20,203,540
Washington	4,867	16,488,301	1,625	3,197,428	365	1,011,860	0	-	675	1,372,364	6,857	20,697,589
Wayne	4,457	14,295,985	1,749	3,347,675	24	75,130	0	-	256	514,267	6,230	17,718,790
White	4,907	15,651,759	1,741	3,156,866	-	-	1	18,640	790	852,785	6,649	18,827,265
Whiteside	16,667	57,938,021	4,996	9,982,768	482	1,472,826	2	90,540	2,565	9,968,074	22,147	69,484,155
Will	119,276	417,340,545	16,923	33,844,836	2,806	8,384,374	15	717,084	6,475	25,933,889	139,020	460,286,839
Williamson	16,591	56,661,303	5,329	10,545,399	861	2,337,800	0	-	1,096	2,198,801	22,781	69,544,502
Winnebago	70,311	241,953,050	17,381	34,742,006	2,227	5,966,198	11	369,764	9,033	29,147,966	89,930	283,031,018
Woodford	9,995	34,678,080	2,505	5,001,760	1,207	3,070,220	1	50,000	1,034	4,937,835	13,708	42,800,060

SOURCE: Illinois Department of Revenue; 1997 Illinois Property Tax Statistics

BACKGROUND

The Illinois Economic and Fiscal Commission, 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; and
- 5) 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.

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 two primary reports. The "Revenue Estimate and Economic Outlook" describes and projects economic conditions and their impact on State revenues. "The Illinois Bond Watcher" examines the State's debt position as well as other issues directly related to conditions in the financial markets. The Commission also periodically publishes special topic reports that have or could have an impact on the economic well being of Illinois.

These reports are available from:

Illinois Economic and Fiscal Commission
703 Stratton Office Building
Springfield, Illinois 62706
(217) 782-5320
(217) 782-3513 (FAX)

Reports can also be accessed from our Webpage:

http://www.legis.state.il.us/commission/ecfisc/ecfisc_home.html