

Cook County Classification System and Equalization

Presented to: Property Tax Relief Task Force
Subcommittee on Assessment and Exemptions
October 4, 2019

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Cook County Classification System and Equalization

Illinois state statute requires that all real property be valued for the purpose of property taxation at 33.33% of its fair market value in every county – except Cook.

Market Value

\$100,000

Residential



Assessed Value

\$33,330

33.33%



Market Value

\$100,000

Commercial



Assessed Value

\$33,330

Cook County Classification System and Equalization

***In Cook County,
property is “classified” as Commercial or Residential and each
class is assessed at different levels***

Market Value

\$100,000

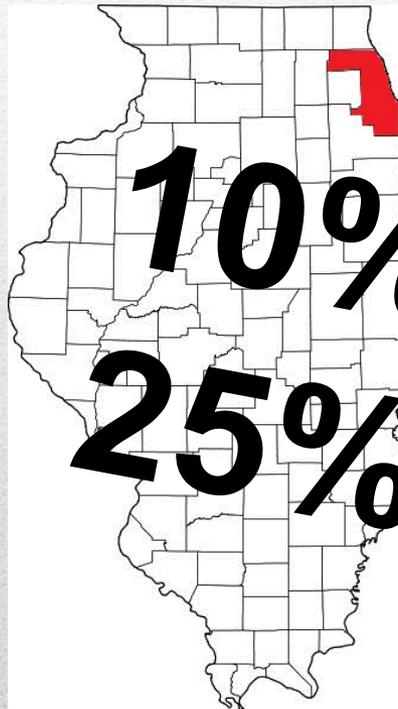
(10%)

Residential



Assessed Value

\$10,000



Market Value

\$100,000

(25%)

Commercial



Assessed Value

\$25,000

**Commercial property owners will
pay 2.5x the tax of residential
owners for the same amount of
market value.**

Cook County Classification System and Equalization

***In Cook County,
property is classified as Commercial or Residential and each class
is assessed at different levels***



Cook County is the only county in the State of Illinois to utilize a ***classification system*** that sets different property tax assessment levels for different types of property.

Although authorized for any county over 200,000 in population, no other county has adopted it.

Cook County Classification System and Equalization

***In Cook County,
property is classified as Commercial or Residential and each class
is assessed at different levels***



Overview...

- 1970 Illinois Constitutional Convention ratified the classification system
- General Assembly provided that future classifications had to be enacted by the County Board to be valid
- Cook County passed its first classification ordinance effective 1/1/1974

Cook County Classification System and Equalization

***In Cook County,
property is classified as Commercial or Residential and each class
is assessed at different levels***



Overview...

- Cook County Board made numerous changes to the assessment levels since 1974
- Changes were reductions in the level of assessment
- Most recent change was in September of 2008 when the current levels of 10 and 25 were adopted

Cook County Classification System and Equalization

***In Cook County,
property is classified as Commercial or Residential and each class
is assessed at different levels***



Why 25 and 10?

The state constitution, which allows for the use of a classification system, also requires that the ***level of assessment*** or rate of taxation for the highest class of property can be no more than ***2.5 times*** the level of assessment of the lowest class of property.

Cook County Classification System and Equalization

***In Cook County,
property is classified as Commercial or Residential and each class
is assessed at different levels***



History...

The action taken by the Constitutional Convention was to preserve a ***de facto*** classification system that had evolved in Cook County over decades, dating back to the 1920's, even though it violated the uniformity provisions of the pre-1970 constitution.

The action legitimized and codified unfair assessment practices and gave license to perpetuate disparity in the Cook County tax system.

Cook County Classification System and Equalization

State Equalization and the Cook County Outlier



State Equalization is the application of a factor, or multiplier to all assessed values in order to bring the aggregate total assessed values to 33.33% of fair market value.

All counties – *including Cook* – are required to apply the state equalizer determined annually by the Illinois Department of Revenue for their county.

Cook County Classification System and Equalization

State Equalization and the Cook County Outlier



The state equalizer is calculated annually through the use of an **assessment/sales ratio study**, using multi-year comparison of property assessments and sales prices.

If the median level of assessment for all property in the county varies from the 33 1/3 percent level, an equalization factor is assigned to bring assessments to the legally mandated level.

Cook County Classification System and Equalization

State Equalization and the Cook County Outlier



An equalization factor of 1.0 is issued to any county whose actual level of assessment is within 1% of the required level.

If the assessments overall were lower than actual sales, the equalization factor would be greater than 1.0.

If assessments overall were higher than actual sales, the equalization factor would be below 1.0.

Cook County Classification System and Equalization

State Equalization and the Cook County Outlier

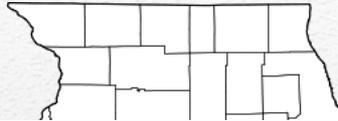


Table 3. 2017 Final Equalization Factors
(Levels adjusted through 2017 Board Review)

COUNTY	2014	2015	2016	3-Year Average	2017 Final Assessment	Equalized Assessment Level	Equalization Factor	COUNTY	2014	2015	2016	3-Year Average	2017 Final Assessment	Equalized Assessment Level	Equalization Factor
ADELPHI	33.68	33.58	32.85	33.44	10000	33.48	*	LEE	33.99	33.47	32.32	32.26	10000	33.25	*
ALEXANDER	32.84	29.21	37.62	33.22	10000	33.32	*	LIVINGSTON	33.38	33.79	32.73	33.30	10000	33.30	*
BOND	31.76	33.43	32.99	32.89	10000	33.27	*	LOGAN	33.41	33.16	32.84	33.16	10000	33.16	*
BROOME	36.07	33.68	31.69	33.81	0.9829	33.33	*	MCDONOUGH	33.60	33.37	33.22	33.40	10000	33.40	*
BROWN	35.62	35.53	32.52	32.72	1.0166	33.33	*	MCHEERY	34.86	33.16	31.49	33.21	10000	33.21	*
BUREAU	33.67	33.26	32.90	33.28	10000	33.28	*	MCLEAN	33.43	33.28	33.21	33.31	10000	33.31	*
CAHON	35.62	37.07	33.46	35.38	10000	33.33	*	MADISON	33.69	33.26	33.49	33.45	10000	33.45	*
CHAMPAIGN	33.82	34.96	32.68	33.81	10000	33.51	*	MADISON	33.81	33.59	32.63	33.31	10000	33.31	*
CHAMPAIGN	34.33	33.17	34.16	33.89	10000	33.33	*	MADISON	33.28	33.25	33.65	33.26	10000	33.26	*
CHRISTIAN	34.33	33.38	32.86	33.16	10000	33.18	*	MADISON	33.10	32.95	32.85	33.02	10000	33.02	*
CLAY	34.33	33.98	32.86	33.39	10000	33.33	*	MARSHALL	32.31	33.40	34.26	33.32	10000	33.32	*
CLAY	34.64	32.77	32.39	33.33	10000	33.33	*	MASON	33.34	34.28	33.95	33.82	10000	33.82	*
CLINTON	33.15	32.38	32.26	32.60	1.0224	33.25	*	MASSAC	33.89	33.45	33.74	33.69	10000	33.69	*
COOK	11.94	11.28	10.23	11.25	2.0627	33.25	*	MCRAE	33.69	32.57	32.91	33.14	10000	33.14	*
CRAWFORD	32.98	36.13	31.75	33.62	10000	33.62	*	MONTGOMERY	33.95	34.11	31.35	33.14	10000	33.14	*
CUMBERLAND	31.62	32.71	32.23	31.69	1.0419	33.33	*	MORGAN	33.91	32.98	33.38	33.42	10000	33.42	*
DEKALB	34.95	33.12	31.87	33.31	10000	33.31	*	MOUTRIE	33.08	33.10	32.84	32.93	10000	32.93	*
DEWITT	34.69	33.79	31.54	33.07	10000	33.21	*	MCRAE	34.02	33.57	32.07	33.22	10000	33.22	*
DOUGLAS	33.67	33.65	31.47	32.70	1.0193	33.33	*	PEORIA	33.15	33.12	33.52	33.26	10000	33.26	*
DUPAGE	34.67	33.43	31.68	33.33	10000	33.33	*	PERY	32.31	34.78	33.69	33.26	10000	33.26	*
EDGAR	32.54	33.84	32.33	32.90	10000	32.90	*	PIATT	34.94	33.47	31.92	33.44	10000	33.44	*
EDWARDS	33.70	31.87	34.24	33.20	10000	33.20	*	PINE	34.89	32.68	32.76	33.44	10000	33.44	*
EFFINGHAM	33.56	33.08	32.40	33.01	10000	33.01	*	POPE	31.79	35.82	32.53	33.39	10000	33.39	*
FAIRFIELD	32.82	33.48	32.45	32.87	10000	32.87	*	PULASKI	32.26	29.82	29.82	29.84	1.4477	33.33	*
FORD	33.40	31.82	32.47	32.56	1.0236	33.33	*	POTOMAC	32.72	32.99	33.34	33.01	10000	33.01	*
FRANKLIN	34.78	34.22	30.99	33.29	10000	33.29	*	RANDOLPH	33.85	33.68	33.23	33.57	10000	33.57	*
FULTON	33.72	34.27	31.97	33.32	10000	33.32	*	RICHLAND	34.99	32.60	32.16	33.25	10000	33.25	*
GALLATIN	33.72	33.81	30.23	32.92	1.0155	33.33	*	ROCKFORD	33.79	33.34	32.84	33.32	10000	33.32	*
GRENE	33.87	33.52	33.88	33.42	10000	33.42	*	ST. CLAIR	34.27	34.4	33.91	34.53	10000	34.53	*
GRANDDUPAGE	34.64	33.99	32.00	33.54	10000	33.54	*	SALINE	34.18	31.92	31.94	32.68	1.0199	33.33	*
HAMILTON	33.98	34.98	35.14	34.70	1.0099	33.33	*	SANGAMON	34.81	32.19	31.73	32.93	1.0099	33.33	*
HANDSHOOK	33.95	32.58	33.87	33.36	10000	33.36	*	SCHUYLER	32.13	34.38	34.06	33.52	10000	33.52	*
HANCOCK	42.99	34.95	36.69	38.24	0.9708	33.33	*	SCOTT	34.26	32.30	33.36	33.30	10000	33.30	*
HANCOCK	35.10	33.52	31.58	33.33	10000	33.33	*	SHELBY	33.02	34.43	31.87	33.11	10000	33.11	*
HENDERSON	34.23	34.40	32.37	33.33	10000	33.33	*	STARK	31.37	33.79	34.13	33.08	10000	33.08	*
HOLOGUES	32.81	33.24	33.03	33.03	10000	33.03	*	STEPHENSON	33.21	33.41	33.06	33.23	10000	33.23	*
HUNTER	32.82	33.62	34.26	33.87	0.9441	33.33	*	TARRANT	32.70	33.81	32.91	33.07	10000	33.07	*
JASPER	34.03	33.39	31.79	33.04	10000	33.04	*	UNION	31.45	34.34	34.18	33.32	10000	33.32	*
JEFFERSON	32.82	33.04	31.87	32.54	1.0343	33.33	*	VERMILION	34.49	32.66	32.66	33.26	10000	33.26	*
JERSEY	33.89	32.16	32.57	32.21	10000	32.21	*	WARREN	31.41	35.12	35.02	34.36	0.9995	33.33	*
JONES	33.84	32.87	33.55	33.35	10000	33.35	*	WARREN	34.49	32.92	32.72	33.24	10000	33.24	*
JOHNSON	34.29	32.68	32.84	33.27	10000	33.27	*	WASHINGTON	33.37	33.56	32.43	33.12	10000	33.12	*
KANE	34.81	32.21	31.63	33.32	10000	33.32	*	WAYNE	30.00	33.92	31.49	31.81	10000	31.81	*
KANKAKEE	33.92	33.42	32.65	33.33	10000	33.33	*	WHITE	33.75	33.83	33.40	33.33	10000	33.33	*
KENDALL	34.46	33.35	31.82	33.28	10000	33.28	*	WHITESIDE	34.20	33.12	32.44	33.23	10000	33.23	*
KNOX	33.34	33.30	33.04	33.24	10000	33.24	*	WILL	34.49	33.33	32.14	33.32	10000	33.32	*
LAKE	33.84	33.12	32.38	33.15	10000	33.15	*	WILLIAMSON	33.05	33.49	33.19	33.23	10000	33.23	*
LAGAINE	33.70	32.98	32.65	33.11	10000	33.11	*	WINNEBAGO	34.12	33.75	31.92	33.26	10000	33.26	*
LAWRENCE	32.48	31.93	31.17	32.29	1.0322	33.33	*	WOODFORD	33.04	32.95	33.15	33.02	10000	33.02	*



Most counties will have an equalizer close to 1.0 because they do not classify properties at different assessment levels. All counties

# of Counties	Equalizer
5	<1.0
82	=1.0
15	>1.0

*Chart is 2017 Data

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State Equalization and the Cook County Outlier

Most counties will have an equalizer close to 1.0 because they do not classify properties at different assessment levels.

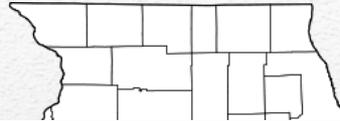


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ALEXANDER	32.84	29.21	37.62	33.32	1.0000	33.32	LIVINGSTON	33.38	33.79	32.73	33.30	1.0000	33.30
BOND	31.76	33.43	32.99	32.89	1.0000	32.89	LOGAN	33.41	33.16	32.94	33.16	1.0000	33.16
BROWN	36.67	33.68	31.69	33.81	0.9829	33.33	MCDONOUGH	33.60	33.37	33.22	33.40	1.0000	33.40
BROWN	36.62	33.53	32.52	32.72	1.0166	33.33	MCHEERY	34.86	33.16	31.49	33.21	1.0000	33.21
BUREAU	33.67	33.26	32.90	33.28	1.0000	33.28	MCLEAN	33.43	33.28	33.21	33.31	1.0000	33.31
CAHON	35.62	37.07	34.16	35.61	1.0000	35.61	MADISON	32.59	32.49	31.43	32.17	1.0000	32.17
CALHOUN	33.82	33.79	32.69	33.24	1.0000	33.24	MADISON	33.19	32.95	31.48	32.87	1.0000	32.87
CARROLL	33.82	34.86	32.68	33.81	1.0000	33.81	MADISON	33.01	33.50	32.63	33.21	1.0000	33.21
CASS	32.28	32.37	34.16	32.93	1.0000	32.93	MADISON	32.59	32.65	31.28	32.17	1.0000	32.17
CHRISTIAN	34.33	31.97	32.69	32.99	1.0000	32.99	MADISON	33.19	32.95	31.48	32.87	1.0000	32.87
CHRISTIAN	33.44	33.39	32.86	33.16	1.0000	33.16	MARSHALL	32.31	33.40	34.26	33.32	1.0000	33.32
CLAY	34.31	33.94	32.89	33.39	1.0000	33.39	MARSHALL	32.34	34.26	33.95	33.82	1.0000	33.82
CLAY	34.84	32.77	32.39	33.33	1.0000	33.33	MASAC	33.89	33.45	33.74	33.69	1.0000	33.69
CLINTON	33.15	32.39	32.26	32.60	1.0000	32.60	MENARD	33.69	32.25	32.91	32.94	1.0000	32.94
COLES	33.02	33.04	33.46	33.18	1.0000	33.18	MENARD	34.50	33.09	32.87	33.49	1.0000	33.49
COOK	11.94	11.29	10.23	11.25	2.0627	33.23	MERSCHE	33.16	33.23	31.84	32.91	1.0168	33.23
CRAWFORD	32.98	36.13	31.75	33.62	1.0000	33.62	MONTGOMERY	33.95	34.11	31.35	33.14	1.0000	33.14
CUMBERLAND	31.62	32.71	32.23	31.69	1.0419	33.23	MORGAN	33.91	32.96	33.38	33.42	1.0000	33.42
DEKALB	34.95	33.12	31.87	33.31	1.0000	33.31	MOUTRIE	33.06	33.52	32.84	33.13	1.0000	33.13
DEKALB	34.69	33.79	31.54	33.27	1.0000	33.27	MORGAN	34.62	33.07	33.22	33.30	1.0000	33.30
DOUGLAS	33.67	33.65	31.47	32.79	1.0193	33.33	PEORIA	33.15	33.52	32.84	33.26	1.0000	33.26
DUPAGE	34.67	33.43	31.88	33.33	1.0000	33.33	PEORIA	34.62	33.07	33.22	33.30	1.0000	33.30
EDGAR	32.54	33.84	32.33	32.90	1.0000	32.90	PRATT	34.94	33.47	31.92	33.44	1.0000	33.44
EDWARDS	33.70	31.87	34.24	33.29	1.0000	33.29	PIKE	34.89	32.66	32.76	33.44	1.0000	33.44
EFFINGHAM	33.56	33.08	32.40	33.01	1.0000	33.01	POPE	31.79	35.82	32.53	33.39	1.0000	33.39
FALETTE	32.82	33.48	32.85	33.07	1.0000	33.07	POLK	32.26	29.82	29.84	1.4477	33.33	
FORD	33.40	31.82	32.47	32.56	1.0236	33.33	POTOMAC	32.72	32.98	33.34	33.01	1.0000	33.01
FRANKLIN	34.78	34.22	30.99	33.29	1.0000	33.29	RANDOLPH	33.85	33.66	32.53	33.07	1.0000	33.07
FULTON	33.72	34.27	31.97	33.32	1.0000	33.32	RICHLAND	34.99	32.60	32.16	33.25	1.0000	33.25
GALLATIN	33.72	33.51	30.23	32.82	1.0156	33.33	ROCK ISLAND	33.79	32.94	32.84	33.22	1.0000	33.22
GRENE	33.87	33.52	33.88	33.82	1.0000	33.82	ST. CLAIR	34.27	34.4	33.91	33.53	1.0000	33.53
GRANDY	34.64	33.99	32.00	33.54	1.0000	33.54	SALINE	34.18	31.92	31.94	32.68	1.0159	33.33
HAMILTON	33.98	33.98	35.14	33.69	1.0000	33.69	SANGAMON	34.81	32.1	31.73	33.53	1.0000	33.53
HANCOCK	33.96	32.58	33.57	33.36	1.0000	33.36	SCHUYLER	32.13	34.38	34.06	33.52	1.0000	33.52
HANCOCK	42.99	34.95	36.69	38.24	0.9706	33.33	SCOTT	35.46	32.30	32.30	33.96	1.0000	33.96
HENDERSON	35.10	33.52	31.58	33.33	1.0000	33.33	SHELBY	33.02	34.43	31.87	33.11	1.0000	33.11
HENDERSON	34.23	34.40	32.37	33.23	1.0000	33.23	STARK	31.37	33.79	34.13	33.09	1.0000	33.09
HOUDESS	32.81	33.24	33.03	33.03	1.0000	33.03	STEPHENSON	33.21	33.41	33.06	33.23	1.0000	33.23
HUNTER	33.54	33.62	34.26	33.87	0.9841	33.33	TASSEL	32.70	33.81	32.97	33.07	1.0000	33.07
JASPER	34.03	33.39	31.79	33.04	1.0000	33.04	UNION	31.45	34.34	34.18	33.32	1.0000	33.32
JEFFERSON	32.62	33.04	31.87	32.54	1.0543	33.33	VERMILION	34.49	32.66	32.36	33.28	1.0000	33.28
JERRY	33.89	32.16	32.57	32.21	1.0000	32.21	WARREN	31.41	35.12	35.02	34.36	0.9956	33.33
JOCKES	33.84	32.87	33.56	33.35	1.0000	33.35	WARREN	33.49	32.92	32.72	33.24	1.0000	33.24
JOHNSON	34.29	32.69	32.84	32.27	1.0000	32.27	WASHINGTON	33.37	33.56	32.43	33.12	1.0000	33.12
JONES	34.81	32.21	31.63	32.92	1.0000	32.92	WAYNE	30.00	33.95	31.49	33.01	1.0000	33.01
KANKAKEE	33.92	33.42	32.65	33.33	1.0000	33.33	WHITE	33.75	33.83	33.40	33.33	1.0000	33.33
KENDALL	34.86	33.35	31.62	33.28	1.0000	33.28	WHITESIDE	34.25	33.12	32.44	33.23	1.0000	33.23
KNOX	33.34	33.30	33.04	33.24	1.0000	33.24	WHYTE	34.49	33.32	32.14	33.32	1.0000	33.32
LAKE	33.84	33.12	32.38	33.11	1.0000	33.11	WILLIAMSON	33.05	32.49	31.19	32.91	1.0000	32.91
LAGAIE	33.70	32.98	32.65	33.11	1.0000	33.11	WINNEBAGO	34.12	33.75	31.92	33.26	1.0000	33.26
LAWRENCE	32.88	31.93	31.17	32.29	1.0322	33.33	WOODFORD	33.04	32.95	33.15	33.32	1.0000	33.32



Top 3 Highest – Not including Cook

Pulaski	1.1477
Lawrence	1.0322
Calhoun	1.0309

Bottom 3 Lowest

Mason	.9826
Hardin	.9706
Wabash	.9695

*Chart is 2017 Data

Cook County Classification System and Equalization

Market Value	Assessed Value	State Equalizer (To get to 33.33%)	Equalized Assessed Value (TAXABLE VALUE)
\$100,000	\$33,330	1	\$33,330
\$100,000	\$29,040	1.1477	\$33,330
\$100,000	\$34,340	.9706	\$33,330

In counties that do not use a classification system, the application of the state equalizer produces fair and equal assessments across all property types and provides taxpayers with equal protection under the 33.33% law.

Cook County Classification System and Equalization

All counties - except Cook - assess property at the same assessment level. The result is that properties of equal value pay the same tax regardless of class.

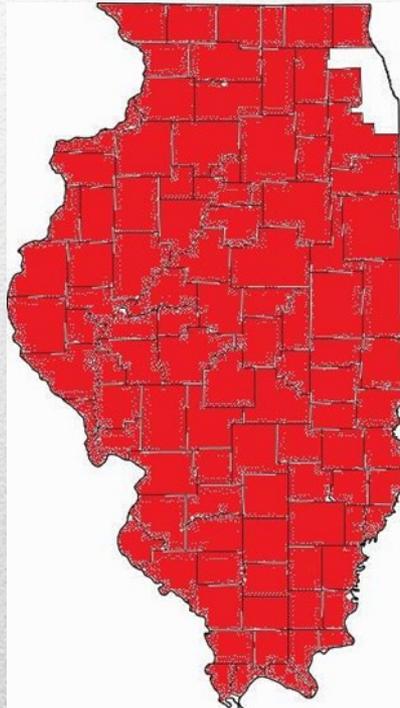
Market Value: \$100,000
Taxable Value: \$ 33,330
Sample Tax Rate: 2.92%

Residential



Tax Bill

\$973



Market Value: \$100,000
Taxable Value: \$ 33,330
Sample Tax Rate: 2.92%

Commercial



Taxable Bill

\$973

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State Equalization and the Cook County Outlier

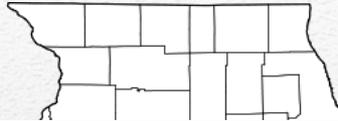


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ADELMAN	33.68	33.58	32.85	33.44	1.0000	33.44	LEE	33.99	33.47	32.32	32.26	1.0000	32.26
ALEXANDER	32.84	29.21	37.62	33.22	1.0000	33.22	LIVINGSTON	33.38	33.79	32.73	33.30	1.0000	33.30
BOND	31.76	23.43	32.99	32.89	1.0227	33.32	LOGAN	33.41	33.16	32.84	33.16	1.0000	33.16
BROOME	36.07	33.86	31.69	33.91	0.9829	33.33	MCDONOUGH	33.60	33.37	33.22	33.40	1.0000	33.40
BROWN	35.62	35.53	32.52	32.72	1.0166	33.33	MCHEERY	34.86	33.26	31.49	33.21	1.0000	33.21
BUREAU	33.67	33.26	32.80	33.28	1.0000	33.28	MCLEAN	33.43	33.28	33.21	33.31	1.0000	33.31
CAHON	35.62	37.07	34.72	35.80	1.0000	35.80	MCMURDO	33.59	33.26	31.49	33.43	1.0000	33.43
CHAMPAIGN	33.82	34.86	32.68	33.81	1.0000	33.81	MCCOY	33.81	33.59	32.63	33.31	1.0000	33.31
CHICAGO	32.82	32.37	34.16	33.11	1.0000	33.11	MADISON	32.85	32.65	32.65	32.85	1.0000	32.85
CHRISTIAN	34.33	33.19	32.69	33.24	1.0000	33.24	MADISON	33.04	32.95	31.48	1.0000	31.48	
CHRISTIAN	33.44	33.38	32.86	33.16	1.0000	33.16	MARSHALL	32.31	33.40	34.26	33.32	1.0000	33.32
CLAY	34.31	33.84	32.89	33.39	1.0000	33.39	MASON	33.34	34.28	33.95	33.92	1.0000	33.92
CLAY	34.84	32.77	32.39	33.33	1.0000	33.33	MASSAC	33.89	33.45	33.74	33.69	1.0000	33.69
CLINTON	33.15	32.38	32.26	32.60	1.0224	33.23	MCRAE	33.69	32.57	32.91	33.14	1.0000	33.14
COLES	33.02	33.04	33.45	33.18	1.0000	33.18	MENARD	34.50	33.98	32.87	33.49	1.0000	33.49
COOK	11.94	11.28	10.23	11.25	2.0627	33.23	MERCER	33.16	33.23	31.84	33.01	1.0168	33.23
CRAWFORD	32.98	36.13	31.75	33.62	1.0000	33.62	MONTGOMERY	33.95	34.11	31.35	33.14	1.0000	33.14
CUMBERLAND	31.62	32.71	32.23	31.69	1.0419	33.23	MORGAN	33.91	32.96	33.38	33.42	1.0000	33.42
DEKALB	34.95	33.12	31.87	33.31	1.0000	33.31	MUSKIEGEE	34.02	33.57	32.07	33.22	1.0000	33.22
DEWITT	34.69	33.79	31.54	33.27	1.0000	33.27	NEEDHAM	33.31	34.78	33.69	33.26	1.0000	33.26
DOUGLAS	33.67	33.65	31.47	32.79	1.0193	33.33	NEEDHAM	33.15	33.12	32.84	33.26	1.0000	33.26
DUPAGE	34.47	33.43	31.88	33.33	1.0000	33.33	NEEDHAM	33.31	34.78	33.69	33.26	1.0000	33.26
EDGAR	32.54	33.84	32.33	32.90	1.0000	32.90	PIATT	34.94	33.47	31.92	33.44	1.0000	33.44
EDWARDS	33.70	31.87	34.24	33.29	1.0000	33.29	PINE	34.89	32.86	32.76	33.44	1.0000	33.44
EFFINGHAM	33.56	33.08	32.40	33.01	1.0000	33.01	POPE	31.79	35.82	32.53	33.39	1.0000	33.39
EFFINGHAM	32.82	32.48	32.65	1.0000	32.65	32.65	PULASKI	30.26	29.82	29.84	1.1477	33.33	
FALETTE	33.40	31.82	32.47	32.56	1.0236	33.33	PULASKI	32.72	32.90	33.34	33.01	1.0000	33.01
FRANKLIN	34.79	34.22	30.99	33.29	1.0000	33.29	RANDOLPH	33.85	33.64	32.23	33.07	1.0000	33.07
FULTON	33.72	34.27	31.97	33.32	1.0000	33.32	RICHLAND	34.99	32.60	32.16	33.25	1.0000	33.25
GALLATIN	33.71	35.11	30.23	33.02	1.0155	33.33	ROCKFORD	31.79	32.84	32.32	32.84	1.0000	32.84
GRENE	33.87	32.52	33.88	32.82	1.0000	32.82	ST. CLAIR	34.27	34.4	33.91	33.53	1.0000	33.53
GRANDDUPAGE	34.64	33.99	32.00	33.54	1.0000	33.54	SALINE	34.18	31.92	31.94	32.68	1.0199	33.33
HAMILTON	33.98	34.38	34.14	34.29	1.0000	34.29	SANGAMON	34.81	32.28	31.73	33.29	1.0000	33.29
HANCOCK	33.96	32.58	33.57	33.36	1.0000	33.36	SCHUYLER	32.13	34.38	34.06	33.52	1.0000	33.52
HANCOCK	42.93	44.95	36.69	41.44	0.9136	33.23	SCOTT	35.46	32.20	33.36	1.0000	33.36	
HENDERSON	35.10	33.52	31.58	33.33	1.0000	33.33	SHAWNEE	33.02	34.43	31.87	33.11	1.0000	33.11
HENDERSON	34.23	34.02	32.57	33.23	1.0000	33.23	STARK	31.37	33.79	34.13	33.09	1.0000	33.09
HOLOGUES	32.81	33.24	33.03	33.03	1.0000	33.03	STEPHENSON	33.21	33.41	33.06	33.23	1.0000	33.23
HUNTER	32.82	33.62	34.26	33.67	0.9841	33.33	TANNEHILL	32.70	33.81	32.91	1.0000	32.91	
JASPER	34.03	33.39	31.79	33.04	1.0000	33.04	UNION	31.45	34.34	34.18	33.32	1.0000	33.32
JACKSON	32.62	33.04	31.87	32.54	1.0343	33.33	VERMILION	34.49	32.66	32.66	33.28	1.0000	33.28
JEFFERSON	33.89	32.16	32.57	32.21	1.0000	32.21	WARREN	31.41	35.12	35.02	34.36	0.9956	33.33
JONES	33.84	32.87	33.55	33.35	1.0000	33.35	WARREN	34.49	32.66	32.72	33.24	1.0000	33.24
JOHNSON	34.29	32.68	32.84	33.27	1.0000	33.27	WASHINGTON	32.37	33.56	32.43	33.12	1.0000	33.12
KANE	34.41	32.21	31.63	33.32	1.0000	33.32	WAYNE	30.00	33.95	31.49	33.81	1.0000	33.81
KANKAKEE	33.82	33.42	32.65	33.23	1.0000	33.23	WHITE	33.76	33.83	33.40	33.33	1.0000	33.33
KANKAKEE	34.46	33.35	31.62	33.28	1.0000	33.28	WHITESIDE	34.25	33.21	32.44	33.23	1.0000	33.23
KNOX	33.34	33.30	33.04	33.24	1.0000	33.24	WILLIAMSON	34.49	33.33	32.14	33.32	1.0000	33.32
LAKE	33.84	33.12	32.38	33.15	1.0000	33.15	WILLIAMSON	33.05	33.49	33.49	33.19	1.0000	33.19
LAGAN	33.70	32.98	32.65	33.11	1.0000	33.11	WINNEBAGO	34.12	33.75	31.92	33.26	1.0000	33.26
LAKE	32.84	31.93	31.17	32.29	1.0322	33.33	WOODFORD	33.04	32.95	33.12	33.32	1.0000	33.32



Most counties will have an equalizer close to 1.0 because they do not classify properties at different assessment levels.

Cook County is the Outlier.

Top 3 Highest – Including Cook	
Cook	2.9627
Pulaski	1.1477
Calhoun	1.0309

*Chart is 2017 Data

Cook County Classification System and Equalization

COOK COUNTY				
	Market Value	Assessed Value	State Equalizer (To get to 33.33%)	Equalized Assessed Value
Residential	\$100,000	\$10,000	2.9627	\$29,630
Commercial	\$100,000	\$25,000	2.9627	\$74,070

In Cook County, the use of the classification system grossly distorts the effect of the state equalizer and results in an unfair distribution of the tax burden and fails to provide taxpayers equal protection under the 33.33% law.

Cook County Classification System and Equalization

***In Cook County,
property is classified as Commercial or Residential and each class
is assessed at different levels – this results in very disparate tax
bills for property of equal value***

Market Value: \$100,000
Taxable Value: \$ 29,630
Sample Tax Rate: 2.92%

Residential



Tax Bill
\$865

Market Value: \$100,000
Taxable Value: \$ 74,070
Sample Tax Rate: 2.92%

Commercial



Taxable Bill
\$2,163

**With the Cook
County
Equalizer
Applied**

Commercial property owners will
pay 2.5x the tax of residential
owners for the same amount of
market value.

Cook County Classification System and Equalization

Questions?

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