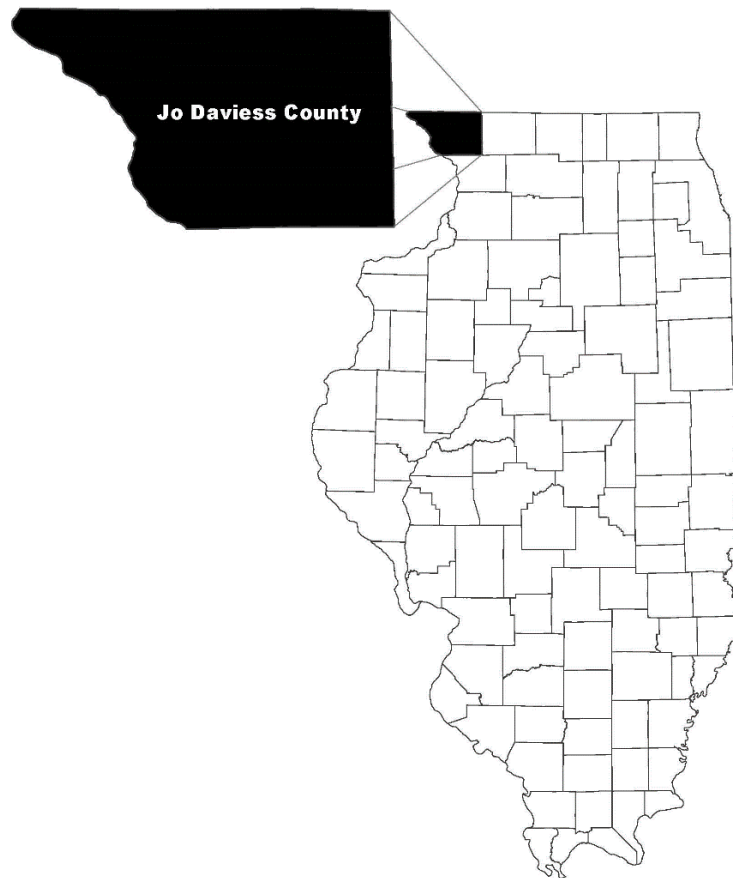


JO DAVIESS COUNTY
ASSESSMENT OFFICE
LAURA EDMONDS, CIAO
CHIEF COUNTY ASSESSMENT OFFICER

2021 ANNUAL REPORT



330 N Bench St
Galena IL 61036
815.777.1016
www.jodaviesscountyil.gov

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FROM THE CHIEF COUNTY ASSESSOR OFFICER

I am pleased to present the 2021 Jo Daviess County Annual Report on behalf of the Chief County Assessment Office.

The Chief County Assessment Office Mission Statement: To provide fair, accurate, and equitable assessments to all property owners in Jo Daviess County.

The main function of the Chief County Assessment Office is to monitor and direct the countywide valuation of real property for real estate taxation. We oversee the fair and equitable valuation of the real property in the county. This consists of 23,274 parcels of which 22,209 are taxable (22,130 by the county and 79 by the State), with a total assessed valuation of \$876,197,594.00. The County Assessment Office works closely with the IL Department of Revenue, we provide guidelines and assist the township assessors each year in valuing the property within their jurisdictions. These values are used to determine what portion of the total tax burden each property owner will endure. The Chief County Assessment Office also sends out and monitors all exemptions for the county as well as implements, once approved by the state all preferential assessments within the county.

On November 15, 2021, the Chief County Assessment Officer certified the completed 2021 tax roll to the County Clerk, after the Board of Review completed the 2021 assessment appeal session, the final abstract was signed by the County Clerk and mailed to IDOR with all other paperwork on November 16, 2021, and we were notified on November 30, 2021, that our state equalization factor is a 1.00. Before that, the tentative abstract and all related documents were sent to the Department of Revenue for their review on September 4, 2021; our tentative multiplier came back on October 26, 2021, and it was also 1.00.

I would like to thank all those involved in the assessment cycle. The Members of the Board of Review, the Township Assessors, DevNet as well as the County GIS, County Clerk, County Treasurer's office, and the IL Dept. of Revenue for their support and guidance. And a very special thank you to the employees of the Chief County Assessment Office, without the outstanding staff I have in this office, this would not have been possible. Over the past three years, we have all developed, adjusted, learned, and implemented new ways of working and communicating better with each other to keep the assessment cycle on track; and for that, I thank you again.

If you should have any questions concerning this annual report or any other concerns, please feel free to contact our office with your questions, we are here to assist in any way possible.

Laura Edmonds

Chief County Assessment Officer

THE PROPERTY TAX SYSTEM

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

- Owners of real property (like a house, land, commercial or industrial buildings) pay property taxes directly. People who do not own real property most likely pay the tax indirectly, perhaps in the form of rent to a landlord.
- Anyone who attends a public school, drives on roads or streets, uses the local library, has police protection, has fire protection services, or benefits from county services, receives services paid for, at least in part, by property taxes.

PROPERTY TAX DEFINED

Property tax is a tax that is based on a property's value. It is sometimes called an “*ad valorem*” tax, which means “according to value.”

Property tax is a local tax imposed by local government taxing districts (*e.g.*, school districts, municipalities, counties) and administered by local officials (*e.g.*, township assessors, chief county assessment officers, local boards of review, county clerk, and county treasurer). Property taxes are collected and spent at the local level.

WHERE DOES YOUR TAX MONEY GO

Property tax is a major source of tax revenue for the more than 6,000 taxing districts in Illinois, of which 110 are in Jo Daviess County; therefore, it funds most of the services local governments provide (schools, roads, libraries, parks, fire departments, etc.).

The largest share of the property tax dollars goes to school districts.

THE PROPERTY TAX CYCLE

Generally, the property tax cycle is a two-year cycle. During the first year, the property is assigned a value that reflects its value as of January 1 of that year. (For farm acreage and farm buildings, a certification and review procedure is initiated more than nine months before the assessment process begins.) During the second year, the tax bills are calculated and mailed and payments are distributed to local taxing districts.

This two-year cycle can be divided into six steps.

1 Assessment (performed by your local Township Assessor & the Chief County Assessment Officer) — All property is discovered, listed, and appraised so that values for property tax purposes can be determined. Local assessing officials determine most property values; the local county board of review and the Illinois Department of Revenue also have some assessment responsibilities. The chief county assessment officer ensures that assessment levels are uniform and at the legal assessment level by applying a uniform percentage increase or decrease to all assessments in the jurisdiction (*i.e.*, assessments are “equalized”).

2 Review of assessment decisions (performed by the Board of Review) — County boards of review determine whether local assessing officials have calculated assessed values correctly, equalize assessments within the county, assess any property that was omitted, and decide if homestead exemptions should be granted, and review non-homestead exemption applications. Property owners and local taxing districts may appeal unfair assessments to their local county boards of review and, if the owner is dissatisfied with the board's decision, the State Property Tax Appeal Board or circuit court.

3 State equalization (performed by the State of IL) — The Illinois Department of Revenue equalizes assessments among counties and issues a state equalization factor for each county.

THE PROPERTY TAX SYSTEM

THE PROPERTY TAX CYCLE CONT.

4 Levy (performed by taxing bodies (schools, parks, roads, etc.)) — Taxing districts determine the amount of revenues that they need to raise from property taxes, hold any required public Truth-in-Taxation hearings, and certify levies to the county clerk.

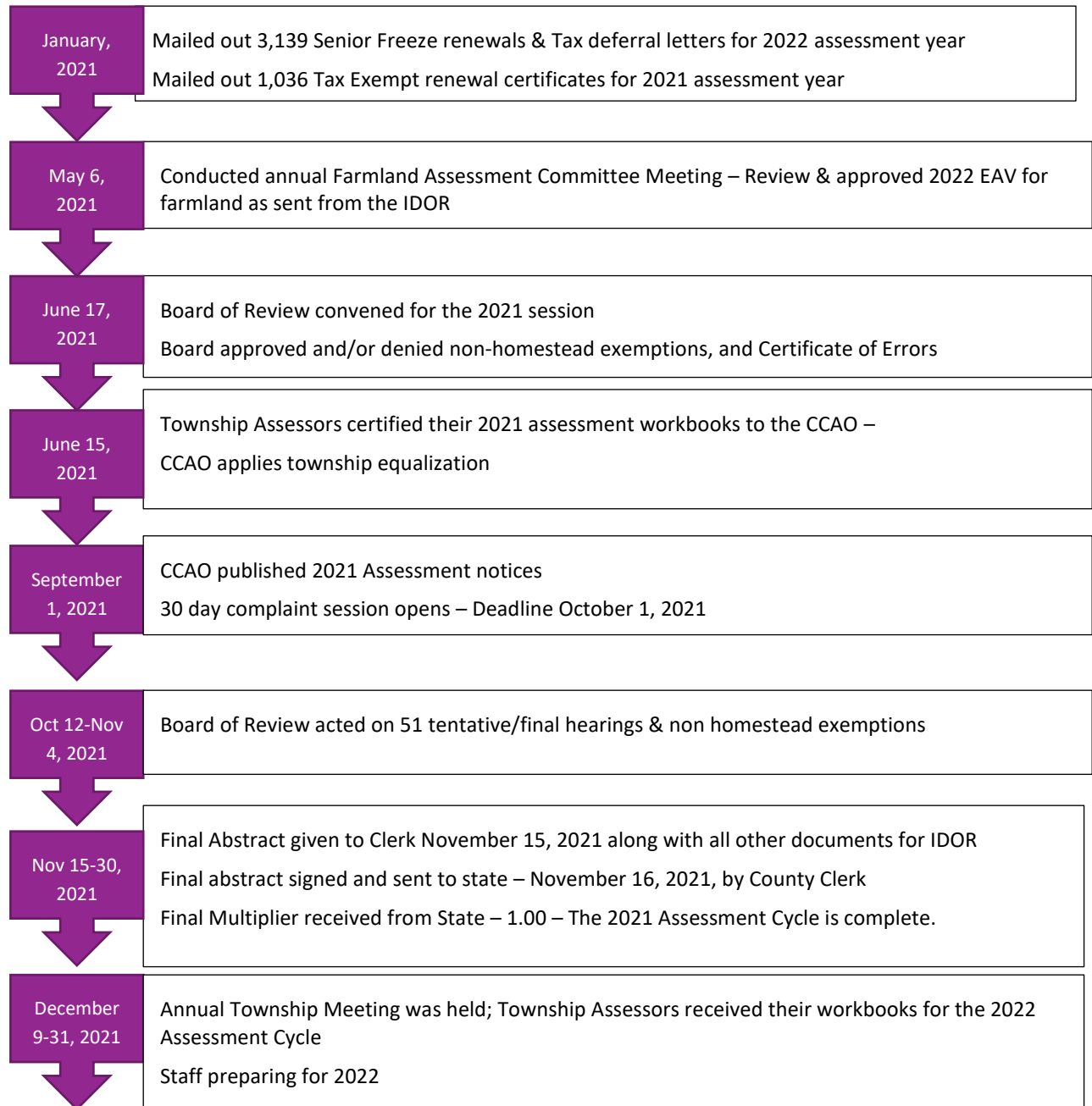
5 Extension (performed by the County Clerk) — The county clerk applies the state equalization factor, calculates the tax rate needed to produce the amount of revenues each taxing district may levy legally, and apportions the levy among the properties in a taxing district according to their equalized assessed values so that tax bills can be computed, abates taxes as directed by taxing districts, and prepares books for the county treasurer.

6 Collection and distribution (performed by the Country Treasurer) — The county treasurer prepares tax bills, receives property tax payments from property owners, distributes money from the tax payments to the local government taxing districts that levied them, and administers sales of liens on real estate parcels due to nonpayment of taxes.

JODAVIESS COUNTY – 2021 TOWNSHIP PARCEL COUNT BY TOWNSHIP/ASSESSORS

2021 Parcel Breakdown by Township/Assessors							
TOWNSHIP	Retired this Year	Taxable	Exempt	State Assessed	Total Parcels	Assessor	Elected/Contracted
Apple River	2	435	25	5	465	Sandy Davis	Contracted
Berremman	0	196	6	1	203	Sandy Davis	Contracted
Council Hill	0	215	3	4	222	Theresa Cole	Contracted
Derinda	0	369	11	0	380	Sandy Davis	Contracted
Dunleith	1	1950	159	5	2114	Gerarda Keppler	Elected
East Galena	0	1511	71	9	1591	Patrice Kuhn	Elected
Elizabeth	1	946	81	1	1028	David Marcure	Elected
Guilford	0	3487	13	1	3501	Theresa Cole	Contracted
Hanover	0	975	128	3	1106	David Marcure	Elected
Menominee	0	706	37	9	752	Theresa Cole	Elected
Nora	1	396	17	3	416	David Marcure	Contracted
Pleasant Valley	1	362	24	0	386	Sandy Davis	Contracted
Rawlins	0	423	29	1	453	Theresa Cole	Elected
Rice	0	483	41	10	534	David Marcure	Elected
Rush	0	395	25	1	421	David Marcure	Contracted
Scales Mound	0	469	23	7	499	Theresa Cole	Contracted
Stockton	1	1456	76	1	1533	Sandy Davis	Contracted
Thompson	3	3155	33	1	3189	Sandy Davis	Contracted
Vinegar Hill	1	276	6	0	282	Theresa Cole	Elected
Wards Grove	0	231	16	4	251	Sandy Davis	Contracted
Warren	0	1042	48	4	1094	David Marcure	Contracted
West Galena	0	2041	153	7	2201	John Huschik	Elected
Woodbine	0	611	40	2	653	David Marcure	Elected
Totals	11	22130	1065	79	23274		
*Data collected from DevNet software program							

ASSESSMENT TIMELINE



2021 TOTAL EAV BY TOWNSHIP – COMPARISON TO PRIOR YEAR

2021 TOTAL EQUALIZED ASSESSED VALUE BY TOWNSHIP						
Township	2020 Final EAV	2021 CCAO Tentative EAV	% Change	2021 Board of Review (Final)	% Changes (CCAO to BOR)	Total % Change from 2020 to 2021
Apple River	\$ 8,630,433.00	\$ 9,066,141.00	5.05%	\$ 9,066,141.00	0.00%	5.05%
Berremans	\$ 4,447,167.00	\$ 4,923,255.00	10.71%	\$ 4,923,252.00	0.00%	10.71%
Council Hill	\$ 5,942,202.00	\$ 6,607,326.00	11.19%	\$ 6,607,326.00	0.00%	11.19%
Derinda	\$ 11,500,327.00	\$ 12,708,210.00	10.50%	\$ 12,708,210.00	0.00%	10.50%
Dunleith	\$ 102,034,169.00	\$ 109,083,925.00	6.91%	\$ 108,980,836.00	-0.09%	6.81%
East Galena	\$ 67,379,904.00	\$ 71,603,482.00	6.27%	\$ 71,591,593.00	-0.02%	6.25%
Elizabeth	\$ 29,802,738.00	\$ 31,753,127.00	6.54%	\$ 31,752,376.00	0.00%	6.54%
Guilford	\$ 148,617,388.00	\$ 153,641,581.00	3.38%	\$ 153,592,343.00	-0.03%	3.35%
Hanover	\$ 21,545,439.00	\$ 22,940,236.00	6.47%	\$ 22,852,649.00	-0.38%	6.07%
Menominee	\$ 39,626,355.00	\$ 40,798,859.00	2.96%	\$ 40,798,859.00	0.00%	2.96%
Nora	\$ 12,876,093.00	\$ 13,435,571.00	4.35%	\$ 13,436,147.00	0.00%	4.35%
Pleasant Valley	\$ 10,267,309.00	\$ 11,244,616.00	9.52%	\$ 11,244,295.00	0.00%	9.52%
Rawlins	\$ 30,942,086.00	\$ 31,271,674.00	1.07%	\$ 31,233,363.00	-0.12%	0.94%
Rice	\$ 20,579,136.00	\$ 22,093,179.00	7.36%	\$ 22,093,176.00	0.00%	7.36%
Rush	\$ 12,822,309.00	\$ 13,450,702.00	4.90%	\$ 13,450,779.00	0.00%	4.90%
Scales Mound	\$ 14,087,470.00	\$ 14,901,038.00	5.78%	\$ 14,901,038.00	0.00%	5.78%
Stockton	\$ 44,884,980.00	\$ 48,467,588.00	7.98%	\$ 48,468,249.00	0.00%	7.98%
Thompson	\$ 80,366,771.00	\$ 87,469,979.00	8.84%	\$ 87,322,070.00	-0.17%	8.65%
Vinegar Hill	\$ 11,226,902.00	\$ 11,754,975.00	4.70%	\$ 11,750,228.00	-0.04%	4.66%
Wards Grove	\$ 9,190,034.00	\$ 10,042,982.00	9.28%	\$ 9,792,590.00	-2.49%	6.56%
Warren	\$ 27,075,730.00	\$ 27,516,688.00	1.63%	\$ 27,508,566.00	-0.03%	1.60%
West Galena	\$ 96,570,598.00	\$ 102,732,246.00	6.38%	\$ 102,685,067.00	-0.05%	6.33%
Woodbine	\$ 18,073,952.00	\$ 19,438,441.00	7.55%	\$ 19,438,441.00	0.00%	7.55%
County	\$ 828,489,492.00	\$ 876,945,821.00	5.85%	\$ 876,197,594.00	-0.09%	5.76%
*Data collected from DevNet software program/Abstracts						

ORIGINAL & NET ASSESSED VALUE THREE-YEAR COMPARISON

The ORIGINAL assessed values listed below, represent the EAV of the property. On the following page, the NET values represent the values AFTER homestead & non-homestead exemptions have been removed and dual assessments adjusted from any preferential assessments. The net value is what is used when computing the tax rate for each taxing body listed on the tax bill.

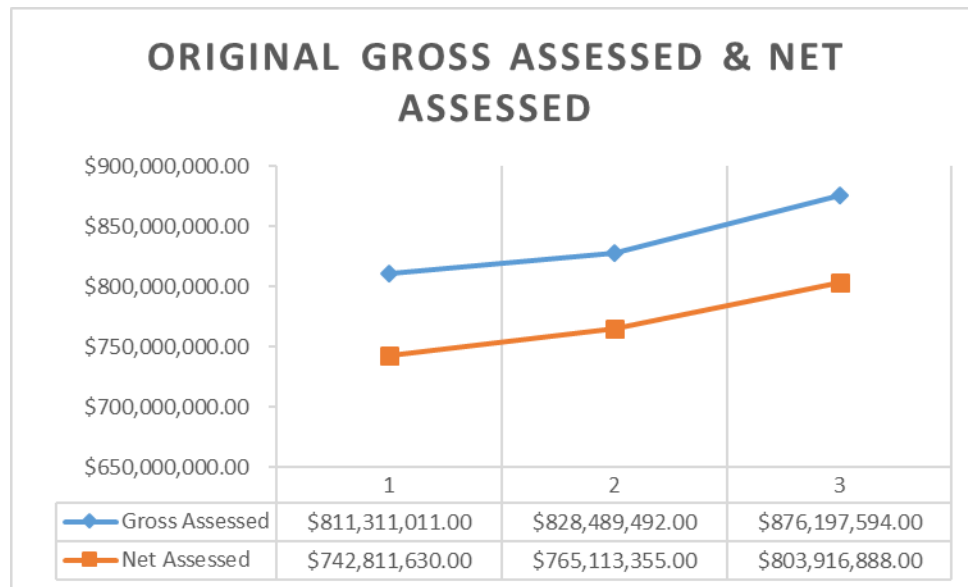
TIF & Enterprise Zone amounts as well as state-assessed property are also deducted from the Gross values, these amounts are computed from the County Clerk's office and are not included in the figures provided.

2021 GROSS ASSESSED VALUES BY TOWNSHIP													
Township	RESIDENTIAL	%	FARM A	%	FARM B	%	COMMERCIAL	%	INDUSTRIAL	%	OTHER	%	TOTAL TOWNSHIP
Apple River	3,365,556.00	37.12%	1,377,326.00	15.19%	3,377,105.00	37.25%	887,471.00	9.79%	-	0.00%	58,683.00	0.65%	9,066,141.00
Berremans	781,061.00	15.86%	1,885,393.00	38.30%	2,006,245.00	40.75%	215,960.00	4.39%	-	0.00%	34,593.00	0.70%	4,923,252.00
Council Hill	1,232,335.00	18.65%	2,941,987.00	44.53%	2,382,790.00	36.06%	50,214.00	0.76%	-	0.00%	-	0.00%	6,607,326.00
Derinda	2,501,974.00	19.69%	5,568,201.00	43.82%	4,489,056.00	35.32%	70,029.00	0.55%	-	0.00%	78,950.00	0.62%	12,708,210.00
Dunleith	86,057,697.00	78.97%	1,264,360.00	1.16%	420,035.00	0.39%	18,054,291.00	16.57%	3,179,402.00	2.92%	5,051.00	0.00%	108,980,836.00
East Galena	58,481,712.00	81.69%	4,376,108.00	6.11%	1,994,910.00	2.79%	6,403,811.00	8.94%	128,085.00	0.18%	206,967.00	0.29%	71,591,593.00
Elizabeth	14,781,518.00	46.55%	7,328,073.00	23.08%	4,286,069.00	13.50%	5,297,295.00	16.68%	37,217.00	0.12%	22,204.00	0.07%	31,752,376.00
Guilford	137,557,180.00	89.56%	7,710,417.00	5.02%	2,961,377.00	1.93%	5,252,355.00	3.42%	-	0.00%	111,014.00	0.07%	153,592,343.00
Hanover	11,464,299.00	50.17%	5,186,332.00	22.69%	3,524,416.00	15.42%	2,090,131.00	9.15%	170,617.00	0.75%	416,854.00	1.82%	22,852,649.00
Menominee	18,590,999.00	45.57%	5,285,900.00	12.96%	3,701,428.00	9.07%	921,266.00	2.26%	12,293,626.00	30.13%	5,640.00	0.01%	40,798,859.00
Nora	2,692,750.00	20.04%	1,777,508.00	13.23%	8,609,372.00	64.08%	236,953.00	1.76%	117,838.00	0.88%	1,726.00	0.01%	13,436,147.00
Pleasant Valley	1,647,051.00	14.65%	4,761,974.00	42.35%	4,771,974.00	42.44%	47,901.00	0.43%	-	0.00%	15,395.00	0.14%	11,244,295.00
Rawlins	11,881,543.00	38.04%	2,468,338.00	7.90%	1,514,063.00	4.85%	14,316,103.00	45.84%	1,053,316.00	3.37%	-	0.00%	31,233,363.00
Rice	9,315,510.00	42.16%	8,092,191.00	36.63%	1,501,598.00	6.80%	2,903,616.00	13.14%	-	0.00%	280,261.00	1.27%	22,093,176.00
Rush	2,478,803.00	18.43%	3,921,041.00	29.15%	6,840,453.00	50.86%	95,966.00	0.71%	-	0.00%	114,516.00	0.85%	13,450,779.00
Scales Mound	7,545,710.00	50.64%	2,569,872.00	17.25%	3,395,384.00	22.79%	1,257,183.00	8.44%	132,889.00	0.89%	-	0.00%	14,901,038.00
Stockton	26,679,753.00	55.05%	5,243,370.00	10.82%	6,467,934.00	13.34%	7,762,374.00	16.02%	1,921,335.00	3.96%	393,483.00	0.81%	48,468,249.00
Thompson	79,234,947.00	90.74%	3,944,249.00	4.52%	2,996,594.00	3.43%	990,581.00	1.13%	-	0.00%	155,699.00	0.18%	87,322,070.00
Vinegar Hill	6,552,363.00	55.76%	2,954,483.00	25.14%	2,243,382.00	19.09%	-	0.00%	-	0.00%	-	0.00%	11,750,228.00
Wards Grove	2,629,739.00	26.85%	1,759,143.00	17.96%	4,091,068.00	41.78%	1,074,844.00	10.98%	-	0.00%	237,796.00	2.43%	9,792,590.00
Warren	15,310,293.00	55.66%	1,545,698.00	5.62%	4,034,020.00	14.66%	2,916,683.00	10.60%	3,625,196.00	13.18%	76,676.00	0.28%	27,508,566.00
West Galena	69,935,084.00	68.11%	3,573,275.00	3.48%	498,955.00	0.49%	28,080,710.00	27.35%	516,846.00	0.50%	80,197.00	0.08%	102,685,067.00
Woodbine	7,635,837.00	39.28%	5,965,684.00	30.69%	4,536,923.00	23.34%	835,047.00	4.30%	3,232.00	0.02%	461,718.00	2.38%	19,438,441.00
County	578,353,714.00	66.01%	91,500,923.00	10.44%	80,645,151.00	9.20%	99,760,784.00	11.39%	23,179,599.00	2.65%	2,757,423.00	0.31%	876,197,594.00
*Data collected from DevNet software													

ORIGINAL & NET ASSESSED VALUE COMPARISON CONTINUED

3 YEAR ORIGINAL AND NET ASSESSED VALUE COMPARISON									
YEAR	2019			2020			2021		
Township	Original (from final abstract)	- exemptions	Net Assessed Value	Original (from final abstract)	- exemptions	Net Assessed Value	Original (from final abstract)	- exemptions	Net Assessed Value
Apple River	\$ 8,205,186.00	\$ 1,041,810.00	\$ 7,163,376.00	\$ 8,630,433.00	\$ 1,025,305.00	\$ 7,605,128.00	\$ 9,066,141.00	994,850.00	\$ 8,071,291.00
Berremans	\$ 4,220,572.00	\$ 416,207.00	\$ 3,804,365.00	\$ 4,447,167.00	\$ 373,413.00	\$ 4,073,754.00	\$ 4,923,252.00	378,874.00	\$ 4,544,378.00
Council Hill	\$ 5,723,457.00	\$ 438,136.00	\$ 5,285,321.00	\$ 5,942,202.00	\$ 420,928.00	\$ 5,521,274.00	\$ 6,607,326.00	579,042.00	\$ 6,028,284.00
Derinda	\$ 11,078,380.00	\$ 869,784.00	\$ 10,208,596.00	\$ 11,500,327.00	\$ 820,862.00	\$ 10,679,465.00	\$ 12,708,210.00	960,187.00	\$ 11,748,023.00
Dunleith	\$ 101,186,345.00	\$ 12,164,381.00	\$ 89,021,964.00	\$ 102,034,169.00	\$ 11,134,737.00	\$ 90,899,432.00	\$ 108,980,836.00	12,835,671.00	\$ 96,145,165.00
East Galena	\$ 66,550,709.00	\$ 4,849,542.00	\$ 61,701,167.00	\$ 67,379,904.00	\$ 4,292,512.00	\$ 63,087,392.00	\$ 71,591,593.00	5,036,779.00	\$ 66,554,814.00
Elizabeth	\$ 29,250,838.00	\$ 2,660,115.00	\$ 26,590,723.00	\$ 29,802,738.00	\$ 2,431,007.00	\$ 27,371,731.00	\$ 31,752,376.00	2,654,292.00	\$ 29,098,084.00
Guilford	\$ 145,677,689.00	\$ 6,518,867.00	\$ 139,158,822.00	\$ 148,617,388.00	\$ 5,652,170.00	\$ 142,965,218.00	\$ 153,592,343.00	7,255,617.00	\$ 146,336,726.00
Hanover	\$ 21,507,143.00	\$ 2,996,826.00	\$ 18,510,317.00	\$ 21,545,439.00	\$ 2,856,918.00	\$ 18,688,521.00	\$ 22,852,649.00	3,034,829.00	\$ 19,817,820.00
Menominee	\$ 38,670,006.00	\$ 3,005,988.00	\$ 35,664,018.00	\$ 39,626,355.00	\$ 2,717,999.00	\$ 36,908,356.00	\$ 40,798,859.00	3,091,268.00	\$ 37,707,591.00
Nora	\$ 12,373,402.00	\$ 812,738.00	\$ 11,560,664.00	\$ 12,876,093.00	\$ 753,287.00	\$ 12,122,806.00	\$ 13,436,147.00	802,302.00	\$ 12,633,845.00
Pleasant Valley	\$ 9,587,834.00	\$ 659,759.00	\$ 8,928,075.00	\$ 10,267,309.00	\$ 661,250.00	\$ 9,606,059.00	\$ 11,244,295.00	734,706.00	\$ 10,509,589.00
Rawlins	\$ 30,089,411.00	\$ 1,450,174.00	\$ 28,639,237.00	\$ 30,942,086.00	\$ 1,399,857.00	\$ 29,542,229.00	\$ 31,233,363.00	1,502,670.00	\$ 29,730,693.00
Rice	\$ 20,264,339.00	\$ 1,256,264.00	\$ 19,008,075.00	\$ 20,579,136.00	\$ 1,019,422.00	\$ 19,559,714.00	\$ 22,093,176.00	1,341,191.00	\$ 20,751,985.00
Rush	\$ 12,123,497.00	\$ 1,055,617.00	\$ 11,067,880.00	\$ 12,822,309.00	\$ 991,867.00	\$ 11,830,442.00	\$ 13,450,779.00	1,023,927.00	\$ 12,426,852.00
Scales Mound	\$ 13,587,577.00	\$ 1,542,665.00	\$ 12,044,912.00	\$ 14,087,470.00	\$ 1,496,855.00	\$ 12,590,615.00	\$ 14,901,038.00	1,728,896.00	\$ 13,172,142.00
Stockton	\$ 44,242,713.00	\$ 6,114,663.00	\$ 38,128,050.00	\$ 44,884,980.00	\$ 5,745,550.00	\$ 39,139,430.00	\$ 48,468,249.00	6,381,122.00	\$ 42,087,127.00
Thompson	\$ 78,586,897.00	\$ 4,622,321.00	\$ 73,964,576.00	\$ 80,366,771.00	\$ 3,977,741.00	\$ 76,389,030.00	\$ 87,322,070.00	4,719,848.00	\$ 82,602,222.00
Vinegar Hill	\$ 10,828,569.00	\$ 998,368.00	\$ 9,830,201.00	\$ 11,226,902.00	\$ 938,081.00	\$ 10,288,821.00	\$ 11,750,228.00	1,040,244.00	\$ 10,709,984.00
Wards Grove	\$ 8,954,876.00	\$ 632,150.00	\$ 8,322,726.00	\$ 9,190,034.00	\$ 596,097.00	\$ 8,593,937.00	\$ 9,792,590.00	633,559.00	\$ 9,159,031.00
Warren	\$ 26,690,395.00	\$ 3,847,177.00	\$ 22,843,218.00	\$ 27,075,730.00	\$ 3,566,265.00	\$ 23,509,465.00	\$ 27,508,566.00	3,835,102.00	\$ 23,673,464.00
West Galena	\$ 94,341,097.00	\$ 8,843,282.00	\$ 85,497,815.00	\$ 96,570,598.00	\$ 8,891,520.00	\$ 87,679,078.00	\$ 102,685,067.00	10,014,756.00	\$ 92,670,311.00
Woodbine	\$ 17,570,079.00	\$ 1,702,547.00	\$ 15,867,532.00	\$ 18,073,952.00	\$ 1,612,494.00	\$ 16,461,458.00	\$ 19,438,441.00	1,700,974.00	\$ 17,737,467.00
County	\$ 811,311,011.00	\$ 68,499,381.00	\$ 742,811,630.00	\$ 828,489,492.00	\$ 63,376,137.00	\$ 765,113,355.00	\$ 876,197,594.00	\$ 72,280,706.00	\$ 803,916,888.00

*Data collected from DevNet software program/Abstracts - Exemptions only included SR. Freeze, Gneral Homestead, Sr. Homestead, Vet Freeze, Fraternal Freeze, Home Improvement



2021 TOWNSHIP EAV BY PROPERTY CLASS

* Does not include exempt parcels in the total figures; exempt parcels are just for FYI

Township	Apple River	Bertram	Council Hill	Derinda	Dunleith	East Galena	Elizabeth	Gulford	Hanover	Menominee
RESIDENTIAL										
TOTAL # PARCELS	191	0	14	0	1366	980	360	2921	398	66
TOTAL EAV	2,521,071.00	-	216,653.00	-	62,535,209.00	46,771,912	9,002,400.00	130,227,007.00	6,748,062.00	2,630,142.00
% of TOWNSHIP EAV	27.81%	0.00%	3.28%	0.00%	57.38%	65.33%	28.35%	84.79%	29.53%	6.45%
FARM										
TOTAL # PARCELS	198	194	199	366	413	459	478	492	485	619
TOTAL ACREAGE	113,777.22	113,284.45	103,444.71	230,111.45	294,448	1,265,693	223,328.84	1,831,485	202,944.56	159,666.28
EAV RESIDENTIAL	1,377,326.00	1,885,393.00	2,941,987.00	5,568,201.00	1,264,360.00	4,376,108.00	7,328,073.00	7,710,417.00	5,186,332.00	5,285,900.00
EAV OTHER	844,485.00	781,061.00	1,015,682.00	2,501,974.00	23,522,488.00	11,709,800.00	5,779,118.00	7,330,173.00	4,716,237.00	15,960,857.00
EAV - FARMBUILDING	3,377,105.00	2,006,245.00	2,382,790.00	4,489,056.00	420,035.00	1,994,910.00	4,286,069.00	2,961,377.00	3,524,416.00	3,701,428.00
TOTAL EAV	5,598,916.00	4,672,699.00	6,340,459.00	12,559,231.00	25,206,883.00	18,080,818.00	17,393,260.00	18,001,967.00	13,426,985.00	24,948,185.00
% of TOWNSHIP EAV	61.76%	94.91%	95.96%	98.83%	23.13%	25.26%	54.78%	11.72%	58.75%	61.15%
COMMERCIAL										
TOTAL # PARCELS	44	1	2	2	167	66	107	71	80	18
TOTAL EAV	887,471.00	215,960.00	50,214.00	70,029.00	18,054,291.00	6,403,811.00	5,297,295.00	5,252,355.00	2,090,131.00	921,266.00
% of TOWNSHIP EAV	9.79%	4.39%	0.76%	0.55%	16.57%	8.94%	16.68%	3.42%	9.15%	2.26%
INDUSTRIAL										
TOTAL # PARCELS	0	0	0	0	3	3	2	0	6	2
TOTAL EAV	-	-	-	-	3,179,402.00	128,085.00	37,217.00	-	170,617.00	12,293,626.00
% of TOWNSHIP EAV	0.00%	0.00%	0.00%	0.00%	2.92%	0.18%	0.12%	0.00%	0.75%	30.13%
CONSERVATION STEWARDSHIP										
TOTAL # PARCELS	2	1	0	1	1	3	0	3	6	1
TOTAL EAV	58,683.00	34,593.00	-	78,950.00	5,051.00	206,967.00	22,204.00	111,014.00	416,854.00	5,640.00
% of TOWNSHIP EAV	0.65%	0.70%	0.00%	0.62%	0.00%	0.29%	0.07%	0.07%	1.82%	0.01%
WOODED ACREAGE TRANSITION										
TOTAL # PARCELS	0	0	0	0	0	0	0	0	0	0
TOTAL EAV	-	-	-	-	-	-	-	-	-	-
% of TOWNSHIP EAV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LOCALLY ASSESSED/RAILROAD										
TOTAL # PARCELS	0	0	0	0	0	0	0	0	0	0
TOTAL EAV	-	-	-	-	-	-	-	-	-	-
% of TOWNSHIP EAV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWNSHIP RECAP										
TOTAL EAV PER TOWNSHIP	9,066,141.00	4,923,252.00	6,607,376.00	12,708,210.00	108,980,836.00	71,591,593.00	31,752,376.00	153,592,343.00	22,852,649.00	40,798,859.00
TOTAL ASSESSED PARCELS	435	196	215	369	1950	1511	947	3487	975	706
EXEMPT PARCELS	25	6	4	11	159	71	81	13	128	37
TOTAL ALL PARCELS	460	202	219	380	2109	1582	1028	3500	1103	743
% OF COUNTY EAV	1.03%	0.56%	0.75%	1.45%	12.44%	8.17%	3.62%	17.53%	2.61%	4.66%
% OF COUNTY PARCELS	0.48%	0.21%	0.24%	0.40%	2.14%	1.65%	1.04%	3.82%	1.07%	0.77%
ALL COUNTY ASSED PARCEL TOTALS	91306									
ALL COUNTY EAV TOTALS	876,197,594.00									

* Local Level - does not include State Assessed property (79 parcels)

2020 TOWNSHIP EAV BY PROPERTY CLASS CONTINUED

*Does not include exempt parcels in the total figures; exempt parcels are just for FYI

Nora	Pleasant Valley	Rawlins	Rice	Ruth	Scales Mound	Stockton	Thompson	Vinegar Hill	Wards Grove	Warren	West Galena	Woodbine
RESIDENTIAL												
91	0	65	0	0	189	818	2761	10	0	694	1454	142
1,008,733.00	-	2,849,917.00	-	-	5,158,079.00	20,649,596.00	76,571,052.00	464,419.00	-	13,985,275.00	60,210,197.00	3,311,673.00
7.51%	0.00%	9.12%	0.00%	0.00%	34.62%	42.60%	87.69%	3.95%	0.00%	50.84%	58.64%	17.04%
FARM												
291	360	297	472	389	234	481	364	266	224	223	326	449
15794.06	23136.2	6843.4	12752.65	22613.34	1380.19	22302.26	18872.56	8782.86	10870.24	11566.96	4019.44	22053.68
1,777,508.00	4,761,974.00	2,468,338.00	8,092,191.00	3,921,041.00	2,569,872.00	5,243,370.00	3,944,249.00	2,954,483.00	1,759,143.00	1,545,698.00	3,573,275.00	5,965,684.00
1,684,017.00	1,647,051.00	9,031,626.00	9,315,510.00	2,478,803.00	2,387,631.00	6,030,157.00	2,663,895.00	6,087,944.00	2,629,739.00	1,325,018.00	9,724,887.00	4,324,164.00
8,609,372.00	4,771,974.00	1,514,063.00	1,501,598.00	6,840,453.00	3,395,384.00	6,467,934.00	2,996,594.00	2,243,382.00	4,091,068.00	4,034,020.00	498,955.00	4,536,923.00
12,070,897.00	11,180,999.00	13,014,027.00	18,909,299.00	13,240,297.00	8,352,887.00	17,741,461.00	9,604,738.00	11,285,809.00	8,479,950.00	6,904,736.00	13,797,117.00	14,826,771.00
89.84%	99.44%	41.67%	85.59%	98.44%	56.06%	36.60%	11.00%	96.05%	86.60%	25.10%	13.44%	76.28%
COMMERCIAL												
12	2	57	10	4	45	145	29	0	6	112	247	17
236,953.00	47,901.00	14,316,103.00	2,903,616.00	95,966.00	1,257,183.00	7,762,374.00	990,581.00	-	1,074,844.00	2,916,683.00	28,080,710.00	835,047.00
1.76%	0.43%	45.84%	13.14%	0.71%	8.44%	16.02%	1.13%	0.00%	10.98%	10.60%	27.35%	4.30%
INDUSTRIAL												
1	0	4	0	0	1	6	0	0	0	9	8	1
117,838.00	-	1,053,316.00	-	-	132,889.00	1,921,335.00	-	-	-	3,625,196.00	516,846.00	3,232.00
0.88%	0.00%	3.37%	0.00%	0.00%	0.89%	3.96%	0.00%	0.00%	0.00%	13.18%	0.50%	0.02%
CONSERVATION STEWARDSHIP												
0	0	0	1	2	0	3	0	0	0	69175	4	1
-	15,395.00	0	280,261.00	114,516.00	-	86,066.00	70,455.00	-	18,200.00	69,175.00	74,953.00	307,091.00
0.00%	0.14%	0.00%	1.27%	0.85%	0.00%	0.18%	0.08%	0.00%	0.19%	0.25%	0.07%	1.58%
WOODED ACREAGE TRANSITION												
0	0	0	0	0	0	1	0	0	0	0	0	1
-	-	-	-	-	-	22,447.00	-	-	-	-	-	154,627.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.80%
LOCALLY ASSESSED/RAILROAD/SOLAR												
1	0	0	0	0	0	2	1	0	1	3	3	0
1,726.00	-	-	-	-	-	284,970.00	85,244.00	-	219,596.00	7,501.00	5,244.00	-
0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.59%	0.10%	0.00%	2.24%	0.03%	0.01%	0.00%
TOWNSHIP RECAP												
13,436,147.00	11,244,295.00	31,233,363.00	22,093,176.00	13,450,779.00	14,901,038.00	48,468,249.00	87,322,070.00	11,750,228.00	9,792,590.00	27,508,566.00	102,685,067.00	19,438,441.00
396	362	423	483	395	469	1456	3155	276	231	70216	2042	611
17	24	29	41	25	23	76	33	6	16	48	153	40
413	386	452	524	420	492	1532	3188	282	247	70264	2195	651
1.53%	1.28%	3.56%	2.52%	1.54%	1.70%	5.53%	9.97%	1.34%	1.12%	3.14%	11.72%	2.22%
0.43%	0.40%	0.46%	0.53%	0.43%	0.51%	1.59%	3.46%	0.30%	0.25%	76.90%	2.24%	0.67%
ALL COUNTY PARCEL TOTALS	91306											
ALL COUNTY EAV TOTALS	876,197,594.00											
*Local Level - does not include State Assessed property (79 parcels)												

SCHOOL EAV VS PRIOR YEAR

3 Year look at the county's school gross EAVs. No homestead exemption has been negated. All non-homestead exemptions, TIFs, enterprise zone, or state-assessed property are not included in these figures; those exemptions are entered by the SOA, but are not removed until the county clerks level.

	2019 SCHOOL PARCEL COUNT & GROSS EAV		2020 SCHOOL PARCEL COUNT & GROSS EAV		2021 SCHOOL PARCEL COUNT & GROSS EAV		
SCHOOL DISTRICT	PARCEL COUNT	GROSS EAV	PARCEL COUNT	GROSS EAV	PARCEL COUNT	GROSS EAV	PERCENT CHANGE FROM PRIOR YR (GROSS)
EAST DUBUQUE #EU119	2,352	\$ 128,513,911.00	2,360	\$ 130,000,494.00	2,360	\$137,764,927.00	5.97%
GALENA #EU120	4,644	\$ 223,804,978.00	4,651	\$ 228,515,506.00	4,660	\$240,574,340.00	5.28%
PEARL CITY #EU200	69	\$ 1,206,060.00	69	\$ 1,284,001.00	68	\$ 1,430,830.00	11.44%
LENA-WINSLOW #EU202	27	\$ 1,494,697.00	28	\$ 1,557,944.00	28	\$ 1,631,918.00	4.75%
WARREN #EU205	2,696	\$ 69,203,662.00	2,701	\$ 70,820,853.00	2,698	\$ 74,400,360.00	5.05%
STOCKTON #EU206	3,773	\$ 106,438,820.00	3,776	\$ 109,679,965.00	3,797	\$118,074,476.00	7.65%
RIVER RIDGE #EU210	4,443	\$ 169,211,051.00	4,451	\$ 172,285,220.00	4,479	\$180,546,793.00	4.80%
SCALES MOUND #EU211	3,216	\$ 105,660,263.00	3,222	\$ 108,713,582.00	3,230	\$113,612,017.00	4.51%
WEST CARROLL #EU314	42	\$ 1,161,621.00	43	\$ 1,214,348.00	43	\$ 1,328,982.00	9.44%
HIGHLAND COLLEGE #EC519	21,262	\$ 806,695,063.00	21,301	\$ 824,071,913.00	21,363	\$869,364,643.00	5.50%
*Data collected from DevNet software program excludes exemptions							

MUNICIPALITY EAV VS PRIOR YEAR

3 Year look at the county's municipality's gross EAVS. NO homestead exemptions have been negated. All non-homestead exemptions, TIFs, enterprise zone, or state assessed-property are not included in these figures; those exemptions are entered by the SOA, but are not removed until the county clerks level.

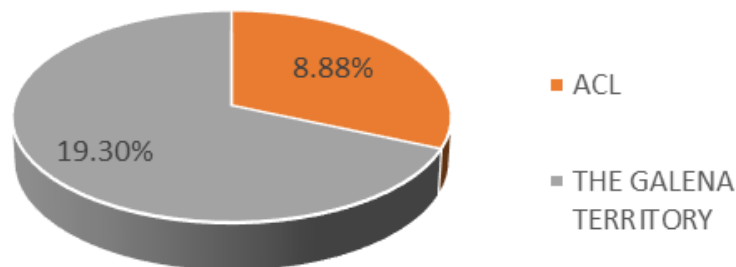
	2019 MUNICIPALITY PARCEL COUNT & GROSS EAV		2020 MUNICIPALITY PARCEL COUNT & GROSS EAV		2021 MUNICIPALITY PARCEL COUNT & GROSS EAV		
CITIES/VILLAGES	PARCEL COUNT	GROSS EAV	PARCEL COUNT	GROSS EAV	PARCEL COUNT	GROSS EAV	PERCENT CHANGE FROM PRIOR YR (GROSS)
APPLE RIVER	228	\$3,096,544.00	228	\$3,245,421.00	226	\$3,254,389.00	0.28%
EAST DUBUQUE	818	\$40,335,424.00	818	\$39,944,487.00	815	\$42,484,894.00	6.36%
ELIZABETH	434	\$12,931,847.00	432	\$13,139,514.00	439	\$13,870,859.00	5.57%
GALENA	2155	\$110,101,779.00	2153	\$112,730,220.00	2155	\$119,459,763.00	5.97%
HANOVER	469	\$8,190,074.00	469	\$8,257,429.00	466	\$8,711,136.00	5.49%
MENOMINEE	124	\$4,316,749.00	131	\$4,436,106.00	131	\$4,489,765.00	1.21%
NORA	141	\$1,510,392.00	141	\$1,532,275.00	140	\$1,533,119.00	0.06%
SCALES MOUND	242	\$6,120,769.00	243	\$6,254,987.00	244	\$6,468,367.00	3.41%
STOCKTON	912	\$27,204,026.00	913	\$27,278,843.00	914	\$29,056,950.00	6.52%
WARREN	822	\$17,302,215.00	824	\$17,327,772.00	824	\$17,365,566.00	0.22%
TOTAL	6345	\$231,109,819.00	6352	\$234,147,054.00	6354	\$246,694,808.00	5.36%
*Data collected from DevNet software program excludes exemptions							

RESORT COMMUNITIES VS PRIOR YEAR

3 Year look at the county's resort communities' gross only. No homestead exemptions have been negated. All non-homestead exemptions, TIFs, enterprise zone, or state-assessed property are not included in these figures; those exemptions are entered by the SOA; but are not removed until the county clerks level.

	2019 RESORT PARCEL COUNT & GROSS EAV		2020 RESORT PARCEL COUNT & GROSS EAV		2021 RESORT PARCEL COUNT & GROSS EAV		
RESORT COMMUNITY	PARCEL COUNT	GROSS EAV	PARCEL COUNT	GROSS EAV	PARCEL COUNT	GROSS EAV	PERCENT CHANGE FROM PRIOR YR (GROSS)
APPLE CANYON LAKE	2,633	\$65,392,640.00	2,628	\$ 66,744,036.00	2,625	\$ 77,196,383.00	15.66%
THE GALENA TERRITORY	3,313	\$155,027,254.00	3,310	\$ 156,678,071.00	3,308	\$ 167,775,699.00	7.08%
BREAKDOWN FOR GALENA TERRITORY							
EAST GALENA	609	\$ 31,786,578.00	608	\$ 31,696,785.00	610	\$ 34,466,836.00	8.74%
GUILFORD	2704	\$ 123,240,676.00	2702	\$ 124,981,286.00	2698	\$ 133,308,863.00	6.66%

Resort communities portion of
Gross Assessed Value vs. County



NEW CONSTRUCTION BY PROPERTY CLASS – 3-YEAR HISTORY

TOWNSHIP NEW CONSTRUCTION BY PROPERTY CLASS 2019-2021						
TOWNSHIP	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
Apple River	2019	\$ 9,450.00	\$ 50,971.00	\$ -	\$ 21,502.00	\$ 81,923.00
	2020	\$ 24,322.00	\$ 106,030.00	\$ -	\$ 11,864.00	\$ 142,216.00
	2021	\$ 778.00	\$ 64,502.00		\$ 6,937.00	\$ 72,217.00
Berreman	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ -	\$ -	\$ -	\$ -	\$ -
	2020	\$ -	\$ -	\$ -	\$ 1,865.00	\$ 1,865.00
	2021	\$ -	\$ -	\$ -	\$ 16,824.00	\$ 16,824.00
Council Hill	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ -	\$ -	\$ -	\$ 75,118.00	\$ 75,118.00
	2020	\$ -	\$ -	\$ -	\$ 9,870.00	\$ 9,870.00
	2021	\$ -			\$ 301,058.00	\$ 301,058.00
Derinda	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ -	\$ -	\$ -	\$ 177,090.00	\$ 177,090.00
	2020	\$ -	\$ -	\$ -	\$ 31,884.00	\$ 31,884.00
	2021	\$ -	\$ -	\$ -	\$ 150,694.00	\$ 150,694.00
Dunleith	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 289,609.00	\$ 326,402.00	\$ -	\$ 381,236.00	\$ 997,247.00
	2020	\$ 2,587,710.00	\$ 543,947.00	\$ -	\$ 1,250,380.00	\$ 4,382,037.00
	2021	\$ 532,172.00	\$ 552,778.00	\$ -	\$ 181,306.00	\$ 1,266,256.00
East Galena	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 109,899.00	\$ 10,577.00	\$ -	\$ 146,782.00	\$ 267,258.00
	2020	\$ 79,122.00	\$ 261,116.00	\$ -	\$ 266,093.00	\$ 606,331.00
	2021	\$ 392,095.00	\$ 111,898.00	\$ -	\$ 356,125.00	\$ 860,118.00
Elizabeth	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 3,981.00	\$ 1,548.00	\$ -	\$ 137,247.00	\$ 142,776.00
	2020	\$ 18,825.00	\$ 2,006.00	\$ -	\$ 132,478.00	\$ 153,309.00
	2021	\$ 292.00	\$ -	\$ -	\$ 49,797.00	\$ 50,089.00
Guilford	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 309,645.00	\$ -		\$ 118,792.00	\$ 428,437.00
	2020	\$ 406,674.00	\$ -	\$ -	\$ 95,030.00	\$ 501,704.00
	2021	\$ 955,220.00	\$ 55,388.00	\$ -	\$ 125,032.00	\$ 1,135,640.00
Hanover	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 6,839.00	\$ -	\$ -	\$ 67,765.00	\$ 74,604.00
	2020	\$ 5,364.00	\$ 55,430.00	\$ -	\$ 127,526.00	\$ 188,320.00
	2021	\$ 800.00	\$ -	\$ -	\$ 67,045.00	\$ 67,845.00
Menominee	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 85,238.00	\$ -	\$ 9,011.00	\$ 122,976.00	\$ 217,225.00
	2020	\$ 43,472.00	\$ 11,929.00	\$ -	\$ 437,970.00	\$ 493,371.00
	2021	\$ 19,990.00	\$ 11,929.00	\$ 762,102.00	\$ 193,558.00	\$ 987,579.00

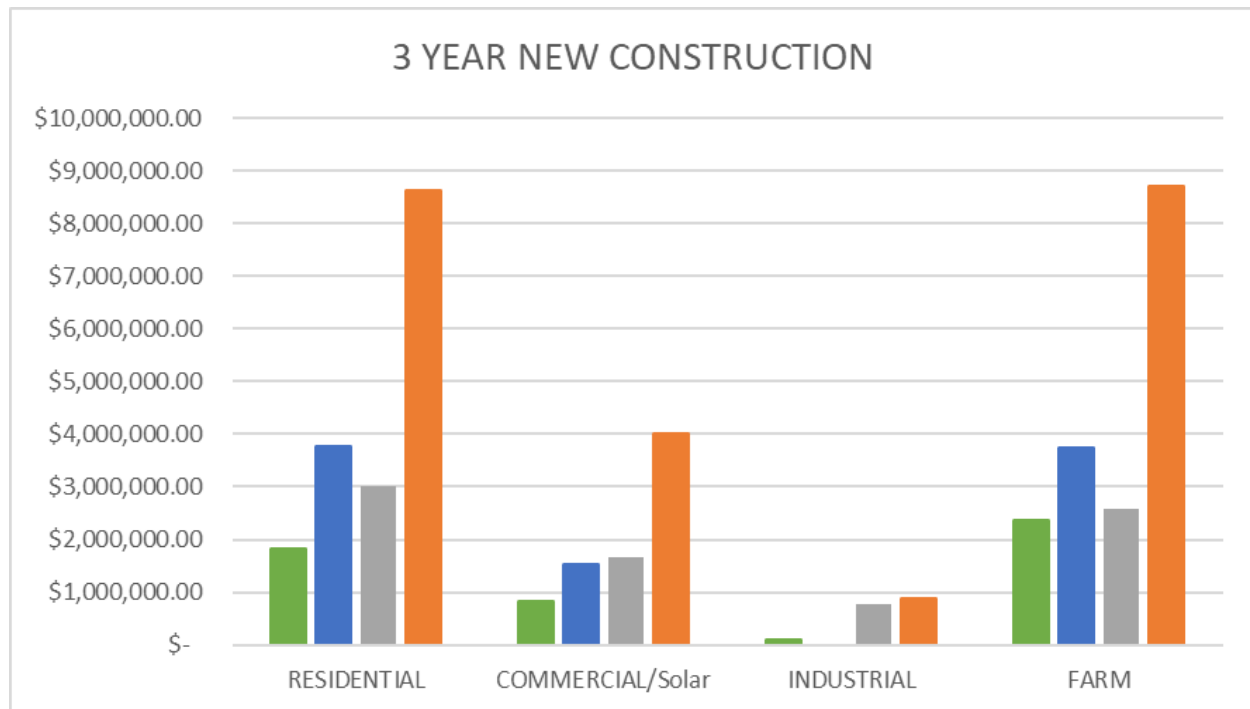
NEW CONSTRUCTION BY PROPERTY CLASS – 3-YEAR HISTORY

Nora	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 11,894.00	\$ 281.00	\$ -	\$ 59,036.00	\$ 71,211.00
	2020	\$ 13,072.00	\$ -	\$ -	\$ 47,300.00	\$ 60,372.00
	2021	\$ 5,562.00	\$ -	\$ -	\$ 52,999.00	\$ 58,561.00
Pleasant Valley	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ -	\$ -	\$ -	\$ 18,123.00	\$ 18,123.00
	2020	\$ -	\$ -	\$ -	\$ 212,921.00	\$ 212,921.00
	2021	\$ -	\$ -	\$ -	\$ -	\$ -
Rawlins	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 17,538.00	\$ 171,730.00	\$ -	\$ 67,150.00	\$ 256,418.00
	2020	\$ 37,787.00	\$ 423,549.00	\$ -	\$ 112,170.00	\$ 573,506.00
	2021	\$ 166,380.00	\$ -	\$ -	\$ 74,264.00	\$ 240,644.00
Rice	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ -	\$ 8,370.00	\$ -	\$ 525,361.00	\$ 533,731.00
	2020	\$ -	\$ -	\$ -	\$ 259,224.00	\$ 259,224.00
	2021	\$ -	\$ -	\$ -	\$ 319,662.00	\$ 319,662.00
Rush	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ -	\$ -	\$ -	\$ 51,110.00	\$ 51,110.00
	2020	\$ -	\$ -	\$ -	\$ 157,702.00	\$ 157,702.00
	2021	\$ -	\$ -	\$ -	\$ 16,630.00	\$ 16,630.00
Scales Mound	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 44,413.00	\$ -	\$ -	\$ 38,349.00	\$ 82,762.00
	2020	\$ 57,653.00	\$ -	\$ -	\$ 10,124.00	\$ 67,777.00
	2021	\$ 68,618.00	\$ 437.00	\$ -	\$ 107,496.00	\$ 176,551.00
Stockton	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 10,657.00	\$ 17,990.00	\$ 91,863.00	\$ 11,102.00	\$ 131,612.00
	2020	\$ 64,363.00	\$ 61,888.00	\$ -	\$ 246,941.00	\$ 373,192.00
	2021	\$ 55,733.00	\$ 477,105.00	\$ 14,710.00	\$ 100,158.00	\$ 647,706.00
Thompson	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 528,811.00	\$ 2,453.00	\$ -	\$ 86,899.00	\$ 618,163.00
	2020	\$ 216,481.00	\$ -	\$ -	\$ 39,992.00	\$ 256,473.00
	2021	\$ 272,815.00	\$ 85,244.00	\$ -	\$ 105,695.00	\$ 463,754.00
Vinegar Hill	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 117,220.00	\$ -	\$ -	\$ 43,113.00	\$ 160,333.00
	2020	\$ 1,633.00	\$ -	\$ -	\$ 110,815.00	\$ 112,448.00
	2021	\$ 51,651.00	\$ -	\$ -	\$ 197,892.00	\$ 249,543.00

NEW CONSTRUCTION BY PROPERTY – 3-YEAR HISTORY

Wards Grove	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ -	\$ 1,700.00	\$ -	\$ 75,031.00	\$ 76,731.00
	2020	\$ -	\$ -	\$ -	\$ 4,697.00	\$ 4,697.00
	2021	\$ -	\$ 219,596.00	\$ -	\$ 7,898.00	\$ 227,494.00
Warren	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 40,928.00	\$ 105,381.00	\$ -	\$ 43,683.00	\$ 189,992.00
	2020	\$ 25,215.00	\$ 11,900.00	\$ -	\$ 89,819.00	\$ 126,934.00
	2021	\$ 45,043.00	\$ -	\$ -	\$ 73,562.00	\$ 118,605.00
West Galena	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 237,347.00	\$ 115,110.00	\$ -	\$ 23,046.00	\$ 375,503.00
	2020	\$ 173,056.00	\$ 50,246.00	\$ -	\$ 55,500.00	\$ 278,802.00
	2021	\$ 434,305.00	\$ 88,959.00	\$ -	\$ 44,286.00	\$ 567,550.00
Woodbine	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 6,990.00	\$ 3,111.00	\$ -	\$ 72,288.00	\$ 82,389.00
	2020	\$ 13,218.00	\$ -	\$ -	\$ 42,302.00	\$ 55,520.00
	2021	\$ 18,744.00	\$ -	\$ -	\$ 42,801.00	\$ 61,545.00
COUNTY TOTALS	YEAR	RESIDENTIAL	COMMERCIAL/Solar	INDUSTRIAL	FARM	TOTAL
	2019	\$ 1,830,459.00	\$ 815,624.00	\$ 100,874.00	\$ 2,362,799.00	\$ 5,109,756.00
	2020	\$ 3,767,967.00	\$ 1,528,041.00	\$ -	\$ 3,754,467.00	\$ 9,050,475.00
	2021	\$ 3,020,198.00	\$ 1,667,836.00	\$ 776,812.00	\$ 2,591,719.00	\$ 8,056,565.00
	3 YR TOT.	\$8,618,624.00	\$ 4,011,501.00	\$ 877,686.00	\$8,708,985.00	\$22,216,796.00

*Data collected from DevNet software program/Abstract



REAL ESTATE TRANSFER DEEDS & DECLARATIONS

The Chief County Assessment Office processes thousands of real estate transfer declarations each year. After they have been recorded in the County Clerk & Records office, they are sent to GIS for updating mapping, and then forwarded to our office to be inputted and sent electronically to the IL State Department of Revenue. Each document needs to be thoroughly examined for accuracy of the legal description, and owner history. The Property Tax Code mandates the County Assessor to maintain up-to-date lists of property owners' names and addresses and property record cards for all the properties in the county. The Property Tax Code also mandates that the County Assessor shall procure at regular intervals from the records maintained by the county recorder information relating to transfers of property.

Form PTAX 203, Illinois Real Estate Transfer Declaration (RETD), must accompany each deed and assignment of beneficial interest of land trust recorded unless specifically exempted under Section 31-45 of the Property Tax Code. The assessment staff enters all the information listed on this form into the MyDec online system maintained by the Department of Revenue. The County Assessor and the Department of Revenue use this form to collect sales data and to determine if a sale can be used in assessment ratio studies to determine the median sales ratio for each township. The median sales ratio is used:

- In the computation of equalization factors;
- In the review and appeal of assessments;
- As a diagnostic tool to evaluate local assessment practices;
- To determine eligibility for the assessor bonus award;
- To determine eligibility for the reimbursement to the county of a portion of the salary of the Supervisor of Assessments.

Of the 1151 Real Estate Transfer Declaration recorded in 2020 (shown on pg. 21); 590 sales are considered arm's length transactions and are used in the sales ratio study. An arm's length transaction is defined as the most probable sale price (in terms of money) in a competitive and open market. This is the assumption that both buyer and seller are acting prudently and knowledgeably, and allowing sufficient time for the transaction which is not affected by undue pressures.

REAL ESTATE TRANSFERS USED IN SALES RATIO STUDY - 3 YEARS			
TOWNSHIP	2018 sales ratio/# of sales used in ratio	2019 sales ratio/# of sales used in ratio	2020 sales ratio/# of sales used in ratio
Apple River/Thompson	59	39	80
Berremans/Derinda/Pleasant Valley/Stockton/Wards Grove	41	31	39
Council Hill/Guilford/Scales Mound	134	103	217
Dunleith	30	37	43
East Galena	47	36	75
Elizabeth/Hanover/Rice/Woodbine	33	33	32
West Galena	60	39	62
All Others	39	45	42
County	443	363	590

*Data collected from the Sales Ratio Study, provided by the Illinois Department of Revenue (IDOR)

REAL ESTATE TRANSFER DECLARATIONS & DEEDS

CONTINUED....

*Data collected from the Sales Ratio Study, provided by the Illinois Department of Revenue (IDOR)

REAL ESTATE TRANSFERS - 4 YEARS				
MONTH	2017 # of Transfers	2018 # of Transfers	2019 # of Transfers	2020 # of Transfers
January	50	35	43	54
February	40	47	42	62
March	66	71	46	50
April	57	69	51	56
May	89	101	79	62
June	78	104	68	88
July	76	105	66	110
August	101	96	81	127
September	77	62	80	131
October	68	100	86	145
November	71	68	96	120
December	69	85	74	146
Total County	842	943	812	1151
**This number of transfer declarations reflect sales of property involving money changing hands. This count does not reflect quit claims deeds, etc. Or the number of parcels involved on a sale				

Percentage of sales used - Prior year sales to current year sales ratio		
2017 Sales 2018 Sales Ratio	2018 Sales 2019 Sales Ratio	2019 Sales 2020 Sales Ratio
53%	38%	73%

SALES RATIO STUDY

The sales ratio study shows whether assessments within a given area average 33 1/3 % of the market value (a requirement by State Statute 35 ILCS 200/9-145). If the study results in something other than 33 1/3%, a blanket percentage change (increase or decrease), called an “equalization factor” or a “multiplier”, is applied to all non-farm properties to bring the level of assessments to 33 1/3% (35 ILCS 200/9-205).

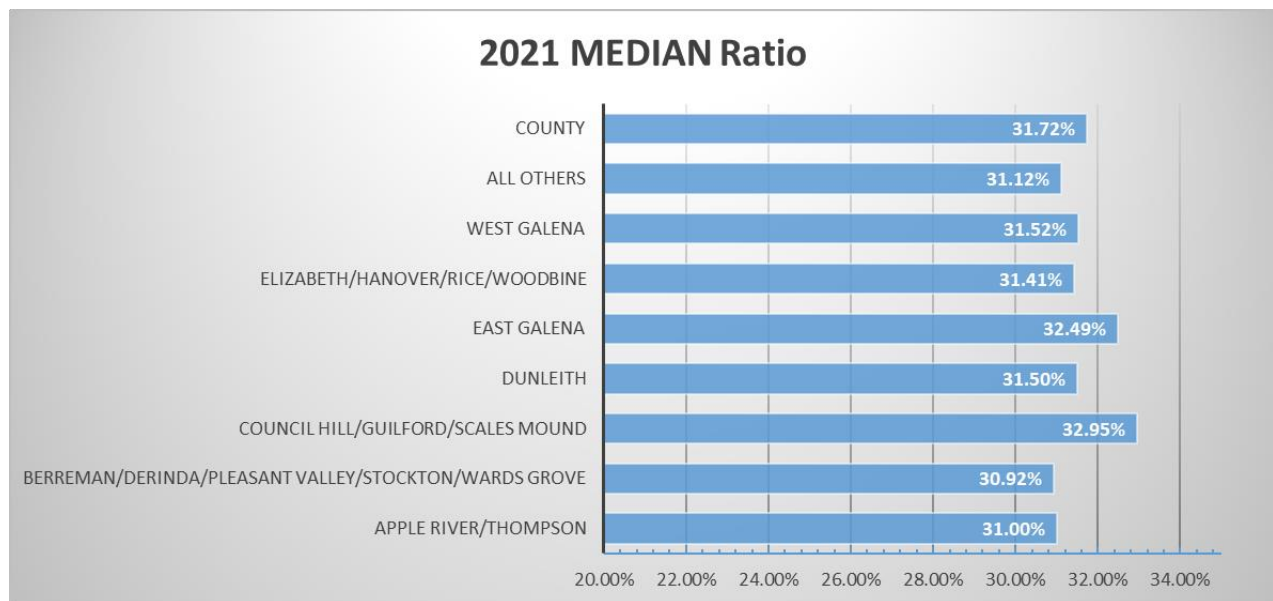
In addition to its value in determining inter-county equalization factors, an assessment/sales ratio study is a useful tool for local assisting officials in their efforts to achieve uniformity; a comparison of median levels for townships or property categories within a county can reveal a lack of uniformity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

Median Ratio

The sales ratio for an individual property is determined by dividing the current year’s sales price by the prior year’s assessed value. The median is found by ranking the individual assessment ratios in ascending order and counting down until the middle value is reached. The median shows how close, on average properties are being assessed to the legal assessment level of 33 1/3%.

Sales used from the prior three years include; 2020, 2019 & 2018.

*Data collected from the Sales Ratio Study, provided by the Illinois Department of Revenue (IDOR)



TOWNSHIP EQUALIZATION FACTORS

Equalization is the application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to the same percentage of market value.

In Jo Daviess County, on an annual basis, the Chief County Assessment Officer determines the level of assessments in each township based upon the sales transaction that have occurred in the three (3) years prior to the assessment date. This year's assessment valuation date was **January 1, 2021**. In analyzing the sales ratio study from the three prior years (**2020, 2019 & 2018**) the CCAO takes the median level of assessment for each of those years, then averages those medians to determine the adjustment in assessments required in a township. Once the township assessors have completed their assessment roll for the year, the CCAO again analyzes the changes in assessment by class (residential, commercial, and industrial) and determines what further adjustments are needed in a township, by applying a township factor/multiplier (increase or decrease) to all non-farm parcels in the specific jurisdiction.

If the CCOA does not apply township factors, or they fall short of the required 33 1/3 %, or does not apply the correct factors, the Department of Revenue will apply a County equalization factor. If this happens, the result is that properties already assessed at 33 1/3 % will be assessed at a higher or lower percentage. IDOR's role is to ensure that the county-wide assessment level on average is 33 1/3 %.

TOWNSHIP EQUALIZATION FACTORS - 10 YEAR HISTORY										
TOWNSHIP	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Apple River	.95 .8551	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Berremen	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0818
Council Hill	0.98	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0170	1.0000
Derinda	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0848
Dunleith	1.00	1.00	0.9386	1.00	1.07	1.0884	1.00	1.1068	1.07	1.0581
East Galena	.95 .98	1.00	0.987	0.95	1.00	1.00	1.00	0.9985	1.00	1.0000
Elizabeth	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0696
Guilford	.95 .98	1.00	0.987	1.00	1.00	1.00	1.00	0.9879	1.0170	1.0000
Hanover	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0696
Menominee	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0000
Nora	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0000
Pleasant Valley	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0818
Rawlins	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0000
Rice	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0696
Rush	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0000
Scales Mound	0.98	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0170	1.0000
Stockton	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0818
Thompson	.95 .8551	0.9069 0.40	0.5847	1.00	1.00	1.3866	1.153	1.00	1.0631	1.0912
Vinegar Hill	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0000
Wards Grove	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0818
Warren	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0000
West Galena	0.9515	1.00	1.00	0.95	1.00	1.00	1.0256	0.9719	1.00	1.0771
Woodbine	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.0696

TOP 25 PROPERTIES WITH THE LARGEST VALUATIONS - EAV

2020 Top 25 Properties with the largest valuation - EAV (2019)		
RANK	TAXPAYER	TOTAL EAV
1	East Dubuque Nitrogen Fertilizers LLC	\$ 11,532,174.00
2	Prairie Ridge of Galena LLC	\$ 3,817,051.00
3	Eagle Ridge	\$ 3,469,723.00
4	Gavilon Grain LLC	\$ 3,413,680.00
5	IEI Barge Services INC	\$ 3,083,319.00
6	Art Mortgage Borrower Propco	\$ 2,569,676.00
7	Wal-Mart Real Estate	\$ 2,072,339.00
8	Paul Family Real Estate Venture II LLC	\$ 1,992,052.00
9	Brewster Cheese Company	\$ 1,501,505.00
10	Burlingame Richard	\$ 1,320,512.00
11	SCI Galena LLC	\$ 1,208,559.00
12	Griffinstone Galena LLC	\$ 1,143,236.00
13	Galena Lodging Ventures INC	\$ 1,126,258.00
14	997 Galena LLC	\$ 1,125,837.00
15	LaComa Golf Club Inc	\$ 1,100,640.00
16	Harbach Farms LTD	\$ 1,087,069.00
17	Galena Prime Hotels LLC	\$ 1,007,452.00
18	Schuldt Living Trust Judith	\$ 946,341.00
19	Rigopoulos	\$ 928,714.00
20	Worldmark, The Club	\$ 856,455.00
21	Jones Living Trust	\$ 838,975.00
22	Elizabeth Nursing Home INC	\$ 812,928.00
23	Goldmoor Inn & Resort Inc	\$ 778,474.00
24	First American Trust FSB	\$ 776,857.00
25	Kelly Joint Declaration of Trust	\$ 755,432.00
*Data collected from DevNet software program		

2019 EAV Top 25 Taxes Paid 2020		
RANK	TAXPAYER	TOTAL EAV
1	East Dubuque Nitrogen Fertilizers LLC	\$ 722,561.92
2	Prairie Ridge of Galena LLC	\$ 284,279.00
3	Lynx Eagle Ridge REO LLC	\$ 278,695.58
4	IEI Barge Services INC	\$ 211,306.92
5	Art Mortgage Borrower Propco	\$ 201,189.46
6	Wal-Mart Real Estate	\$ 178,247.84
7	Brewster Cheese Company	\$ 146,260.22
8	Paul Family Real Estate Venture II LLC	\$ 141,093.18
9	Celtic Lodgings LLC	\$ 105,035.82
10	SCI Galena LLC	\$ 103,523.88
11	Burlingame Richard	\$ 103,442.18
12	Harbach Farms LTD	\$ 99,521.80
13	Galena Lodging Ventures INC	\$ 96,776.10
14	997 Galena LLC	\$ 96,472.22
15	Rigopoulos Dino & Sotiri	\$ 93,140.58
16	Galena Prime Hotels LLC	\$ 86,562.32
17	Schuldt Living Trust Judith	\$ 76,411.82
18	Gavilon Grain LLC	\$ 74,348.74
19	Harbach Family Partnership	\$ 67,789.14
20	Elizabeth Nursing Home INC	\$ 63,195.22
21	Farmers Exchange Inc	\$ 62,644.40
22	Worldmark The Club	\$ 59,851.74
23	Goldmoor Inn & Resort Inc	\$ 59,352.38
24	Galena Health Center LC	\$ 55,446.74
25	Briggs Brothers LLC	\$ 54,524.02
*Data collected from DevNet software program		

HOMESTEAD EXEMPTIONS

GENERAL HOMESTEAD EXEMPTION

- Must own & occupy as of January 1st of the assessment year;
- Must be your principal and full-time residence;
- Must be liable for the payment of property taxes;
- Reduces the taxable value by \$6,000 in EAV.
- One-time application, as long as you own and reside in the home.

SENIOR CITIZEN HOMESTEAD EXEMPTION

- Application may be made any time in the year when the owner of record turns 65 years old;
- Reduces the taxable value by \$5,000 in EAV;
- One-time application, as long as you own and reside in the home.

SENIOR CITIZEN ASSESSMENT FREEZE HOMESTEAD EXEMPTION

- Requires January 1st occupancy for the year of application and the prior year;
- Requires the TOTAL HOUSEHOLD (whoever is living in the house) gross income (including SS) of \$65,000 or less;
- Requires annual renewal application;
- Only applies to owner-occupied residences.

HOME IMPROVEMENT

- Single-family owner-occupied homes only;
- 4-year exemption of the increase in assessment due to a new improvement to an existing home;
- Exempts up to \$25,000 in EAV increase

HOMESTEAD EXEMPTION FOR PERSONS WITH DISABILITIES

- Initial application requires proof of total disability;
- Reduces the EAV by \$2,000
- Only applies to owner-occupied residences.

DISABLED VETERAN'S HOMESTEAD EXEMPTION

- Disability must be service connected;
- **Annual** application requires proof & percentage of disability;
- Only applies to owner-occupied residences;
 - Disability is from 30%-49%, the reduction in \$2,500 EAV;
 - Disability is from 50-69%, the reduction is \$5,000 EAV;
 - Disability is from 70-100%, the property is exempt from property taxes.

RETURNING VETERAN'S HOMESTEAD EXEMPTION

- A 2-year, \$5,000 per year, EAV reduction for the first and second year the veteran or spouse owned the home after the veteran returns from active duty in an armed conflict.

DISABLED VETERAN'S EXEMPTION FOR SPECIALLY ADAPTED HOUSING

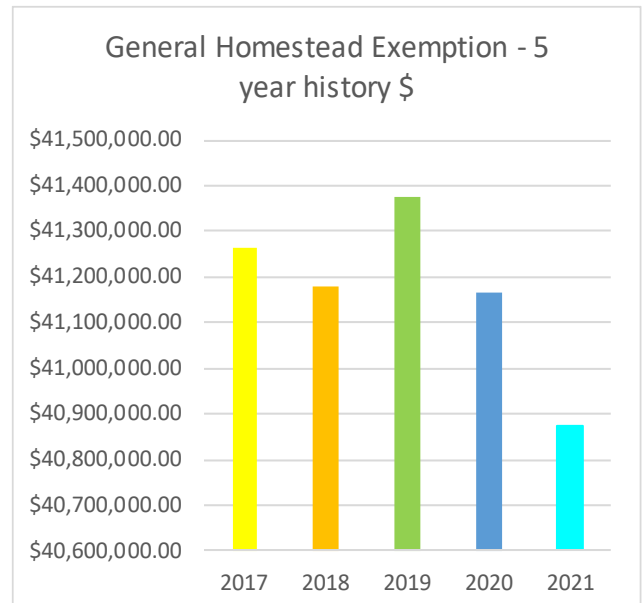
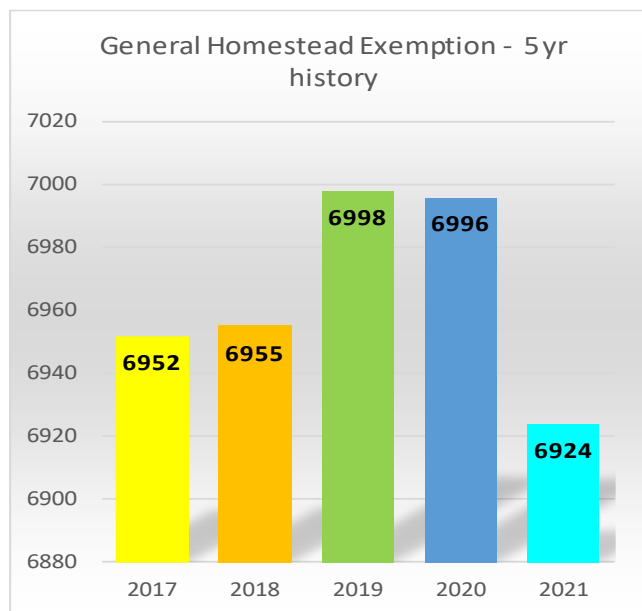
- Applies to housing specially adapted for the veteran's disability;
- Eligibility is certified annually by the Illinois Department of Veterans Affairs;
- Adaption needs to have been paid for with Federal funds;
- Exempt up to 100,000 EAV.

NATURAL DISASTER HOMESTEAD EXEMPTION

- Applies to homestead property for a rebuilt residential structure following a widespread natural disaster (must be declared and natural disaster);
- The amount of the exemption is the reduction in EAV of the residence in the first taxable year for which the taxpayer applies for an exemption minus the EAV of the residence for the taxable year before the taxable year in which the natural disaster occurred;
- Continues at the same amount until the taxable year in which the property is sold or transferred;
- Must be renewed annually.

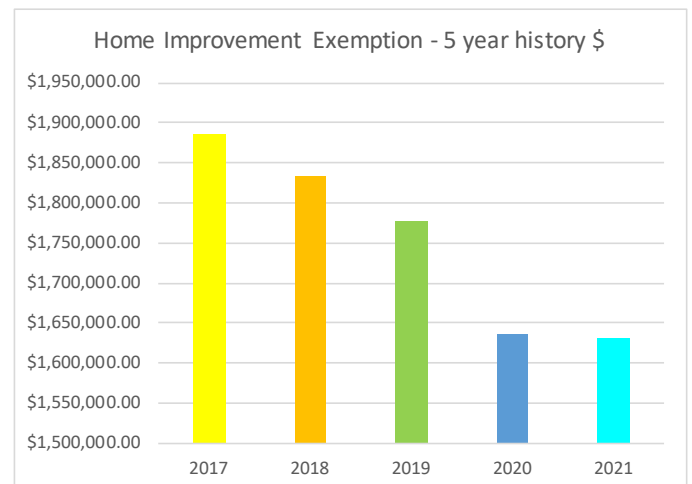
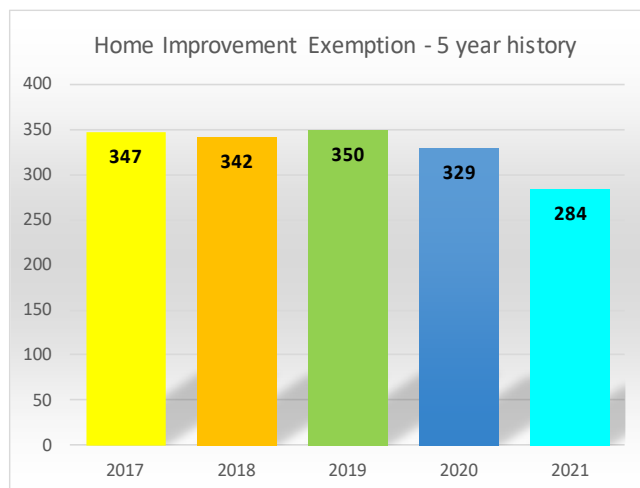
GENERAL HOMESTEAD – 5-YEAR HISTORY

General Homestead Exemption - 5 Year History										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	139	\$820,182.00	134	\$795,749.00	132	\$ 770,772.00	131	\$ 765,806.00	127	\$ 742,533.00
Berreman	41	\$239,185.00	41	\$232,313.00	41	\$ 232,313.00	41	\$ 244,313.00	40	\$ 239,245.00
Council Hill	50	\$300,000.00	50	\$300,000.00	48	\$ 288,000.00	49	\$ 288,000.00	47	\$ 276,000.00
Derinda	97	\$582,000.00	96	\$576,000.00	95	\$ 570,000.00	93	\$ 558,000.00	94	\$ 558,000.00
Dunleith	1065	\$6,318,807.00	1058	\$6,267,508.00	1062	\$ 6,312,810.00	1054	\$ 6,252,371.00	1039	\$ 6,146,962.00
East Galena	465	\$2,755,685.00	473	\$2,808,009.00	485	\$ 2,871,009.00	486	\$ 2,875,625.00	482	\$ 2,838,000.00
Elizabeth	310	\$1,840,842.00	310	\$1,837,710.00	305	\$ 1,813,398.00	301	\$ 1,788,362.00	294	\$ 1,748,706.00
Guilford	546	\$3,240,660.00	579	\$3,420,000.00	609	\$ 3,582,000.00	628	\$ 3,696,000.00	651	\$ 3,828,000.00
Hanover	330	\$1,948,684.00	331	\$1,891,303.00	335	\$ 1,922,292.00	326	\$ 1,872,874.00	319	\$ 1,828,669.00
Menominee	325	\$1,943,048.00	321	\$1,919,048.00	321	\$ 1,913,048.00	314	\$ 1,876,076.00	309	\$ 1,829,046.00
Nora	99	\$590,846.00	102	\$608,846.00	103	\$ 614,476.00	98	\$ 586,876.00	98	\$ 588,000.00
Pleasant Valley	76	\$452,388.00	74	\$440,388.00	73	\$ 434,388.00	70	\$ 416,388.00	67	\$ 402,000.00
Rawlins	157	\$942,000.00	154	\$924,000.00	157	\$ 942,000.00	164	\$ 984,000.00	162	\$ 972,000.00
Rice	113	\$670,664.00	110	\$652,664.00	113	\$ 670,664.00	110	\$ 649,997.00	117	\$ 692,229.00
Rush	111	\$666,000.00	115	\$690,000.00	115	\$ 690,000.00	116	\$ 696,000.00	114	\$ 684,000.00
Scales Mound	189	\$1,130,086.00	192	\$1,148,350.00	192	\$ 1,148,350.00	187	\$ 1,112,651.00	188	\$ 1,121,819.00
Stockton	711	\$4,230,309.00	706	\$4,190,057.00	708	\$ 4,203,133.00	695	\$ 4,115,271.00	687	\$ 4,077,704.00
Thompson	320	\$1,881,394.00	332	\$1,954,926.00	330	\$ 1,935,546.00	332	\$ 1,948,398.00	329	\$ 1,938,000.00
Vinegar Hill	120	\$720,000.00	121	\$726,000.00	125	\$ 750,000.00	124	\$ 744,000.00	122	\$ 726,000.00
Wards Grove	75	\$450,000.00	75	\$450,000.00	75	\$ 450,000.00	75	\$ 450,000.00	74	\$ 444,000.00
Warren	475	\$2,779,649.00	457	\$2,666,739.00	455	\$ 2,623,942.00	481	\$ 2,593,197.00	450	\$ 2,589,710.00
West Galena	945	\$5,603,990.00	936	\$5,553,726.00	933	\$ 5,535,443.00	938	\$ 5,562,242.00	936	\$ 5,541,292.00
Woodbine	193	\$1,157,918.00	188	\$1,126,950.00	186	\$ 1,102,950.00	183	\$ 1,090,950.00	178	\$ 1,061,543.00
County	6952	\$41,264,337.00	6955	\$41,180,286.00	6998	\$41,376,534.00	6996	\$41,167,397.00	6924	\$40,873,458.00



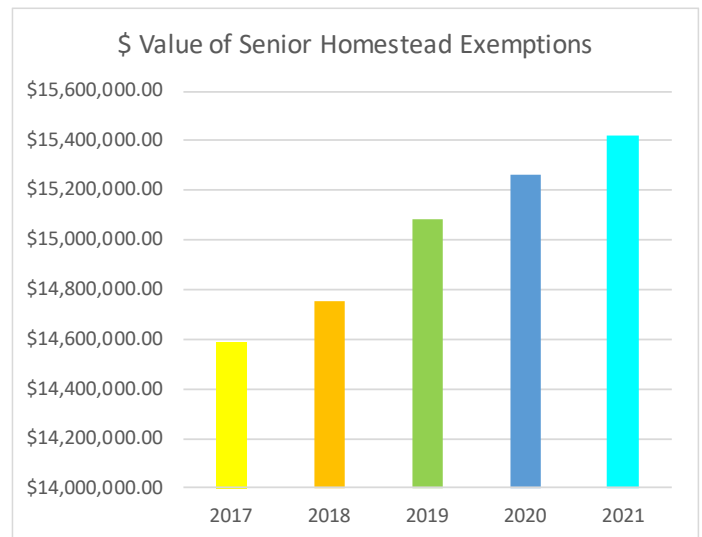
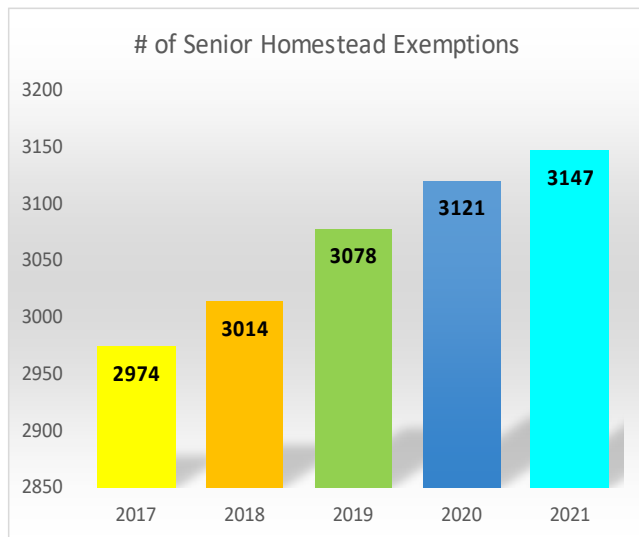
HOME IMPROVEMENT EXEMPTION – 5-YEAR HISTORY

Home Improvement Exemption - 5 Year History										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	5	\$17,323.00	4	\$12,273.00	7	\$23,535.00	4	\$4,935.00	3	\$2,434.00
Berremans	0	\$0.00	1	\$1,462.00	1	\$1,462.00	1	\$1,462.00	1	\$1,582.00
Council Hill	4	\$40,898.00	2	\$28,226.00	2	\$28,226.00	1	\$5,588.00	1	\$10,183.00
Derinda	1	\$9,138.00	1	\$9,138.00	1	\$9,138.00	0	\$0.00	1	\$9,478.00
Dunleith	30	\$237,348.00	42	\$236,048.00	51	\$296,639.00	46	\$263,087.00	44	\$268,729.00
East Galena	41	\$137,195.00	36	\$126,562.00	35	\$160,947.00	27	\$120,841.00	19	\$103,959.00
Elizabeth	19	\$143,145.00	12	\$94,763.00	13	\$103,153.00	10	\$83,027.00	5	\$19,400.00
Guilford	28	\$200,727.00	28	\$203,117.00	31	\$157,794.00	28	\$129,108.00	31	\$180,929.00
Hanover	8	\$88,759.00	13	\$72,237.00	13	\$49,193.00	12	\$17,976.00	9	\$13,694.00
Menominee	19	\$90,301.00	24	\$129,926.00	22	\$116,308.00	22	\$141,207.00	17	\$115,691.00
Nora	3	\$5,848.00	3	\$5,848.00	4	\$30,848.00	2	\$27,811.00	2	\$30,562.00
Pleasant Valley	2	\$16,729.00	3	\$21,282.00	2	\$10,066.00	3	\$29,942.00	3	\$31,220.00
Rawlins	8	\$69,588.00	8	\$68,052.00	12	\$93,490.00	11	\$88,037.00	13	\$118,909.00
Rice	9	\$53,371.00	5	\$26,540.00	7	\$28,244.00	5	\$25,894.00	3	\$19,846.00
Rush	4	\$41,419.00	6	\$38,799.00	7	\$44,616.00	7	\$39,505.00	6	\$34,052.00
Scales Mound	14	\$42,705.00	14	\$50,414.00	12	\$44,191.00	12	\$56,230.00	15	\$143,129.00
Stockton	43	\$227,895.00	30	\$189,641.00	23	\$145,904.00	35	\$162,070.00	28	\$120,824.00
Thompson	22	\$188,909.00	21	\$186,015.00	15	\$122,124.00	12	\$94,693.00	11	\$75,795.00
Vinegar Hill	12	\$32,014.00	16	\$46,041.00	16	\$51,710.00	20	\$59,497.00	16	\$80,437.00
Wards Grove	9	\$77,451.00	10	\$77,773.00	8	\$45,074.00	8	\$43,236.00	3	\$13,283.00
Warren	10	\$17,481.00	14	\$22,209.00	18	\$28,062.00	18	\$27,769.00	12	\$35,020.00
West Galena	32	\$92,923.00	42	\$123,690.00	43	\$122,975.00	35	\$142,319.00	35	\$146,882.00
Woodbine	24	\$54,723.00	7	\$62,723.00	7	\$62,723.00	10	\$71,952.00	6	\$55,685.00
County	347	\$1,885,890.00	342	\$1,832,779.00	350	\$1,776,422.00	329	\$1,636,186.00	284	\$1,631,723.00



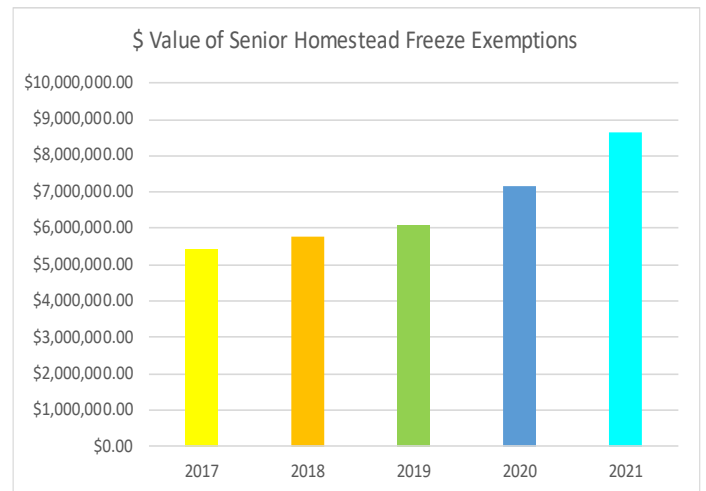
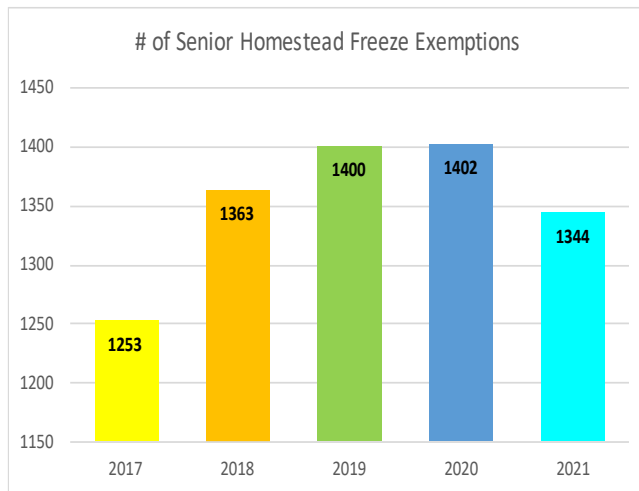
SENIOR HOMESTEAD EXEMPTION – 5-YEAR HISTORY

Senior Homestead Exemption										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemption	Value
Apple River	43	\$204,034.00	41	\$191,819.00	44	\$ 205,178.00	45	\$ 211,935.00	45	\$ 210,839.00
Berremans	14	\$59,322.00	14	\$58,310.00	16	\$ 68,310.00	17	\$ 78,310.00	16	\$ 74,007.00
Council Hill	19	\$94,810.00	20	\$99,810.00	20	\$ 99,810.00	23	\$ 109,810.00	22	\$ 104,810.00
Derinda	46	\$227,860.00	46	\$227,860.00	46	\$ 227,860.00	43	\$ 215,000.00	42	\$ 215,000.00
Dunleith	420	\$2,040,573.00	433	\$2,102,943.00	444	\$ 2,169,350.00	439	\$ 2,133,137.00	442	\$ 2,170,056.00
East Galena	220	\$1,081,767.00	228	\$1,123,140.00	235	\$ 1,158,140.00	245	\$ 1,205,000.00	246	\$ 1,205,000.00
Elizabeth	120	\$579,159.00	124	\$593,855.00	117	\$ 557,887.00	115	\$ 548,737.00	115	\$ 548,057.00
Guilford	335	\$1,651,542.00	341	\$1,663,092.00	361	\$ 1,763,092.00	376	\$ 1,835,714.00	403	\$ 1,970,626.00
Hanover	153	\$740,672.00	162	\$780,802.00	163	\$ 792,130.00	161	\$ 784,561.00	155	\$ 759,388.00
Menominee	109	\$540,000.00	114	\$564,591.00	120	\$ 595,000.00	119	\$ 590,000.00	117	\$ 580,000.00
Nora	25	\$119,078.00	29	\$138,075.00	29	\$ 138,102.00	30	\$ 143,102.00	32	\$ 154,431.00
Pleasant Valley	32	\$151,126.00	31	\$150,397.00	28	\$ 137,279.00	33	\$ 162,279.00	30	\$ 150,000.00
Rawlins	67	\$335,000.00	66	\$330,000.00	74	\$ 370,000.00	75	\$ 375,000.00	73	\$ 365,000.00
Rice	50	\$238,506.00	49	\$231,690.00	52	\$ 250,000.00	54	\$ 255,000.00	59	\$ 280,000.00
Rush	49	\$245,000.00	49	\$245,000.00	53	\$ 265,000.00	50	\$ 250,000.00	49	\$ 245,000.00
Scales Mound	59	\$293,792.00	60	\$298,792.00	59	\$ 293,792.00	63	\$ 313,633.00	65	\$ 323,506.00
Stockton	288	\$1,437,781.00	283	\$1,412,781.00	290	\$ 1,447,781.00	285	\$ 1,417,781.00	291	\$ 1,446,499.00
Thompson	198	\$969,408.00	204	\$999,408.00	205	\$ 991,436.00	206	\$ 991,436.00	200	\$ 967,826.00
Vinegar Hill	24	\$120,000.00	26	\$130,000.00	31	\$ 155,000.00	32	\$ 160,000.00	30	\$ 145,000.00
Wards Grove	26	\$128,563.00	26	\$128,563.00	25	\$ 123,563.00	27	\$ 133,563.00	27	\$ 133,563.00
Warren	180	\$879,153.00	175	\$846,411.00	172	\$ 839,942.00	172	\$ 829,942.00	174	\$ 842,233.00
West Galena	409	\$2,008,813.00	412	\$2,028,871.00	409	\$ 2,017,281.00	424	\$ 2,087,476.00	433	\$ 2,128,289.00
Woodbine	88	\$439,485.00	81	\$404,226.00	85	\$ 419,226.00	87	\$ 434,226.00	81	\$ 404,485.00
County	2974	\$14,585,444.00	3014	\$14,750,436.00	3078	\$15,085,159.00	3121	\$15,265,642.00	3147	\$15,423,615.00



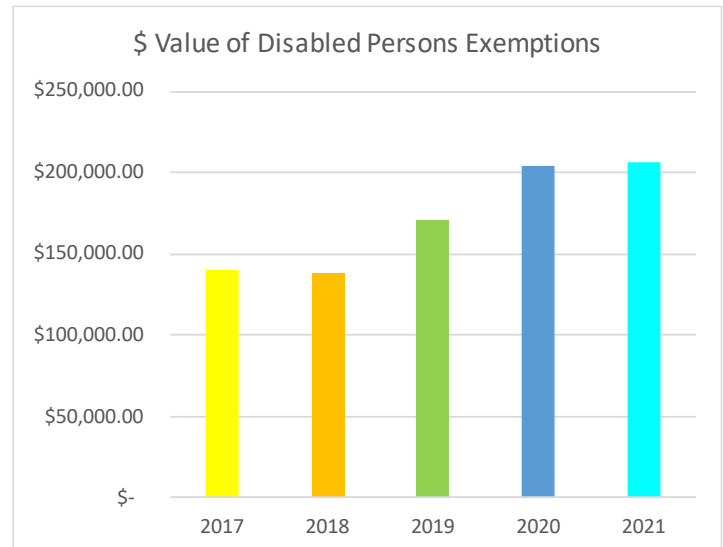
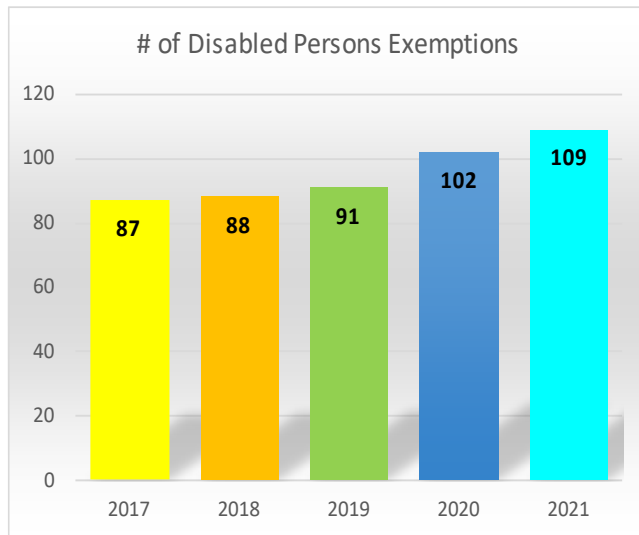
SENIOR HOMESTEAD FREEZE – 5-YEAR HISTORY

Senior Homestead Freeze Exemption										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	25	\$82,833.00	26	\$85,662.00	26	\$38,325.00	27	\$47,564.00	26	\$35,044.00
Berremans	11	\$36,435.00	10	\$50,790.00	12	\$50,790.00	13	\$50,790.00	11	\$62,040.00
Council Hill	7	\$28,777.00	9	\$28,777.00	8	\$19,600.00	8	\$23,118.00	9	\$44,277.00
Derinda	17	\$67,298.00	21	\$57,824.00	22	\$58,286.00	20	\$47,862.00	16	\$95,683.00
Dunleith	184	\$1,817,701.00	207	\$1,761,462.00	218	\$2,670,721.00	219	\$2,746,229.00	206	\$3,235,443.00
East Galena	61	\$264,246.00	68	\$225,262.00	71	\$218,870.00	76	\$211,887.00	78	\$302,567.00
Elizabeth	57	\$101,163.00	62	\$141,435.00	62	\$83,508.00	60	\$80,030.00	58	\$227,963.00
Guilford	48	\$100,622.00	61	\$104,134.00	71	\$71,050.00	69	\$120,456.00	68	\$154,470.00
Hanover	82	\$111,590.00	95	\$178,961.00	96	\$200,339.00	99	\$178,158.00	90	\$314,939.00
Menominee	50	\$266,778.00	52	\$273,540.00	57	\$241,177.00	54	\$251,923.00	54	\$203,792.00
Nora	12	\$30,952.00	13	\$30,392.00	14	\$23,312.00	12	\$23,309.00	14	\$23,309.00
Pleasant Valley	17	\$75,940.00	19	\$73,106.00	16	\$70,026.00	17	\$82,583.00	18	\$143,486.00
Rawlins	27	\$32,145.00	29	\$41,952.00	31	\$37,684.00	32	\$40,857.00	29	\$39,761.00
Rice	12	\$21,045.00	12	\$21,045.00	16	\$173,985.00	17	\$114,425.00	14	\$191,509.00
Rush	19	\$48,736.00	19	\$51,234.00	20	\$47,001.00	17	\$45,867.00	16	\$51,875.00
Scales Mound	31	\$50,599.00	30	\$36,686.00	33	\$54,332.00	33	\$70,571.00	32	\$91,800.00
Stockton	168	\$324,436.00	177	\$279,434.00	175	\$224,899.00	174	\$209,116.00	173	\$576,233.00
Thompson	63	\$557,186.00	73	\$923,581.00	73	\$883,993.00	70	\$1,037,907.00	64	\$1,137,414.00
Vinegar Hill	10	\$35,658.00	13	\$35,664.00	14	\$35,658.00	12	\$34,081.00	13	\$35,515.00
Wards Grove	8	\$11,437.00	11	\$13,100.00	9	\$11,513.00	12	\$12,534.00	10	\$40,713.00
Warren	109	\$326,221.00	115	\$300,296.00	114	\$147,687.00	114	\$829,942.00	109	\$121,994.00
West Galena	193	\$900,329.00	200	\$922,042.00	206	\$640,967.00	212	\$817,700.00	204	\$1,344,132.00
Woodbine	42	\$132,363.00	41	\$117,419.00	36	\$87,318.00	35	\$87,318.00	32	\$157,259.00
County	1253	\$5,424,490.00	1363	\$5,753,798.00	1400	\$6,091,041.00	1402	\$7,164,227.00	1344	\$8,631,218.00



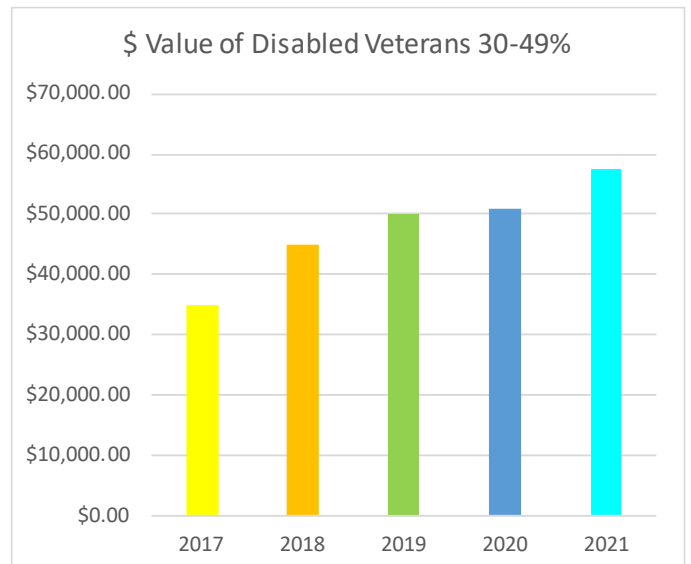
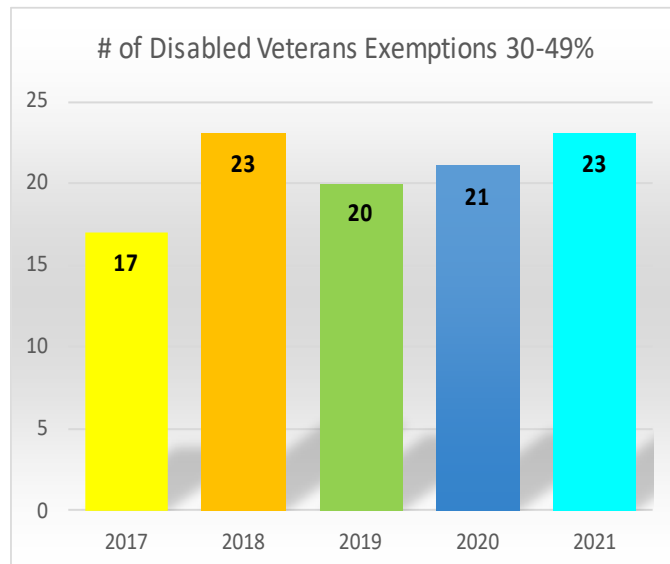
DISABLED PERSONS – 5-YEAR HISTORY

Disabled Persons Exemption										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	3	\$ 2,000.00	1	\$ 2,000.00	2	\$ 4,000.00	2	\$ 4,000.00	2	\$ 4,000.00
Berremar	0	\$ -	0	\$ -	0	\$ -	1	\$ 2,000.00	1	\$ 2,000.00
Council Hill	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Derinda	0	\$ -	0	\$ -	1	\$ 2,000.00	1	\$ 2,000.00	1	\$ -
Dunleith	10	\$ 18,000.00	11	\$ 14,000.00	13	\$ 22,000.00	15	\$ 30,000.00	20	\$ 38,000.00
East Galena	1	\$ 2,000.00	3	\$ 6,000.00	1	\$ 2,000.00	2	\$ 4,000.00	1	\$ 2,000.00
Elizabeth	4	\$ 8,000.00	4	\$ 4,000.00	3	\$ 6,000.00	3	\$ 6,000.00	4	\$ 8,000.00
Guilford	1	\$ 2,000.00	2	\$ 4,000.00	5	\$ 10,000.00	7	\$ 14,000.00	5	\$ 10,000.00
Hanover	10	\$ 16,000.00	9	\$ 18,000.00	10	\$ 18,000.00	13	\$ 26,000.00	11	\$ 22,000.00
Menominee	4	\$ 4,000.00	4	\$ 6,000.00	5	\$ 8,000.00	3	\$ 6,000.00	4	\$ 8,000.00
Nora	2	\$ 4,000.00	2	\$ 4,000.00	3	\$ 6,000.00	3	\$ 6,000.00	3	\$ 6,000.00
Pleasant Valley	2	\$ 4,000.00	4	\$ 6,000.00	4	\$ 8,000.00	4	\$ 8,000.00	4	\$ 8,000.00
Rawlins	1	\$ 2,000.00	1	\$ 2,000.00	1	\$ 2,000.00	1	\$ 2,000.00	1	\$ 2,000.00
Rice	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Rush	2	\$ 2,000.00	1	\$ 2,000.00	2	\$ 4,000.00	2	\$ 4,000.00	2	\$ 4,000.00
Scales Mound	1	\$ -	1	\$ 2,000.00	1	\$ 2,000.00	2	\$ 4,000.00	2	\$ 4,000.00
Stockton	10	\$ 14,000.00	9	\$ 10,000.00	6	\$ 10,000.00	5	\$ 10,000.00	7	\$ 14,000.00
Thompson	8	\$ 14,000.00	8	\$ 14,000.00	10	\$ 20,000.00	11	\$ 22,000.00	12	\$ 24,000.00
Vinegar Hill	3	\$ 4,000.00	2	\$ 4,000.00	3	\$ 6,000.00	3	\$ 6,000.00	3	\$ 4,000.00
Wards Grove	0	\$ -	0	\$ -	1	\$ 2,000.00	1	\$ 2,000.00	1	\$ 2,000.00
Warren	8	\$ 16,000.00	10	\$ 16,000.00	8	\$ 16,000.00	11	\$ 22,000.00	12	\$ 22,000.00
West Galena	12	\$ 22,000.00	12	\$ 18,000.00	8	\$ 16,000.00	9	\$ 18,000.00	11	\$ 18,000.00
Woodbine	5	\$ 6,000.00	4	\$ 6,000.00	4	\$ 6,000.00	3	\$ 6,000.00	2	\$ 4,000.00
County	87	\$ 140,000.00	88	\$ 138,000.00	91	\$ 170,000.00	102	\$ 204,000.00	109	\$ 206,000.00



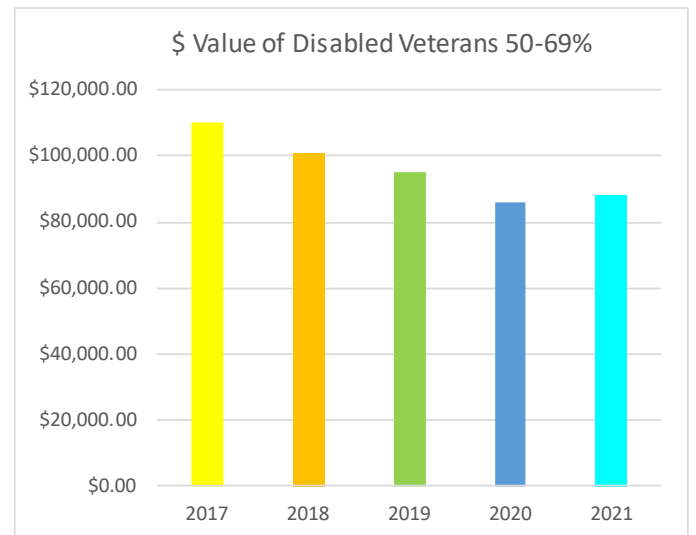
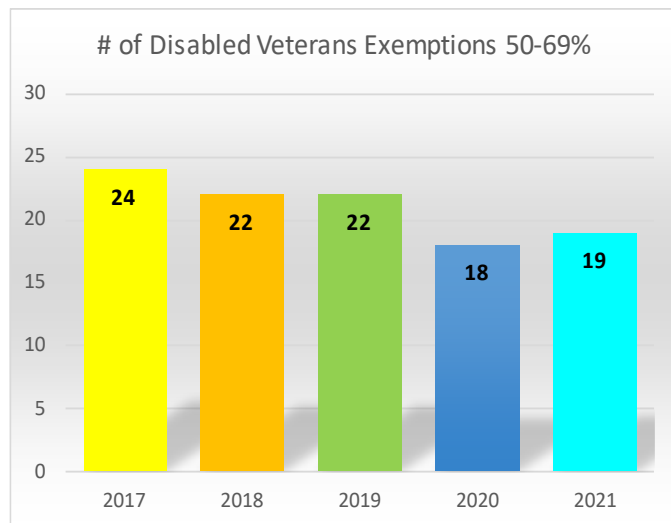
DISABLED VETERANS EXEMPTION 30-49% - 5-YEAR HISTORY

Disabled Veterans Exemption 30-49%										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Berremans	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Council Hill	0	\$0.00	0	\$0.00	1	\$2,500.00	0	\$0.00	0	\$0.00
Derinda	0	\$0.00	0	\$0.00	1	\$2,500.00	1	\$2,500.00	1	\$2,500.00
Dunleith	3	\$7,500.00	4	\$7,500.00	3	\$7,500.00	3	\$7,500.00	5	\$12,500.00
East Galena	2	\$2,500.00	2	\$7,500.00	2	\$5,000.00	2	\$5,000.00	1	\$2,500.00
Elizabeth	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Guilford	2	\$5,000.00	2	\$5,000.00	2	\$5,000.00	3	\$7,500.00	3	\$7,500.00
Hanover	1	\$2,500.00	0	\$0.00	1	\$2,500.00	1	\$2,500.00	1	\$2,500.00
Menominee	0	\$0.00	3	\$0.00	0	\$0.00	1	\$1,042.00	1	\$2,500.00
Nora	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Pleasant Valley	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Rawlins	0	\$0.00	1	\$2,500.00	2	\$5,000.00	2	\$5,000.00	2	\$5,000.00
Rice	1	\$0.00	1	\$2,500.00	1	\$2,500.00	1	\$2,500.00	1	\$2,500.00
Rush	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Scales Mound	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Stockton	4	\$10,000.00	5	\$10,000.00	4	\$10,000.00	4	\$10,000.00	4	\$10,000.00
Thompson	1	\$0.00	1	\$2,500.00	0	\$0.00	0	\$0.00	1	\$2,500.00
Vinegar Hill	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Wards Grove	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Warren	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
West Galena	1	\$2,500.00	2	\$5,000.00	2	\$5,000.00	2	\$5,000.00	3	\$7,500.00
Woodbine	2	\$5,000.00	2	\$2,500.00	1	\$2,500.00	1	\$2,500.00	0	\$0.00
County	17	\$35,000.00	23	\$45,000.00	20	\$50,000.00	21	\$51,042.00	23	\$57,500.00



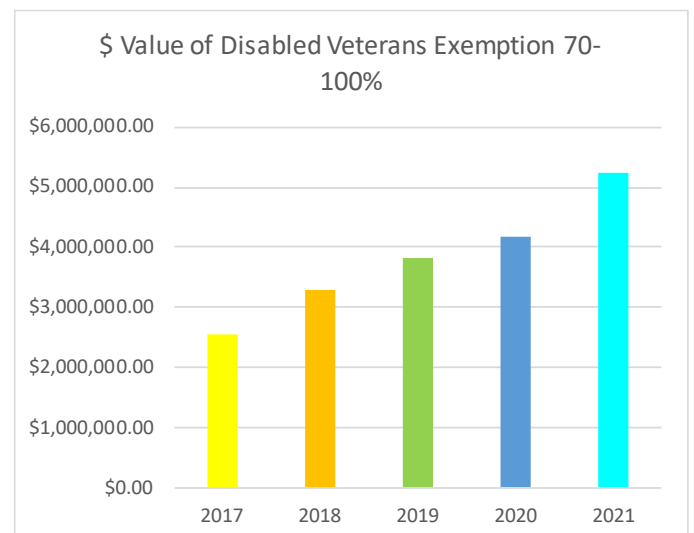
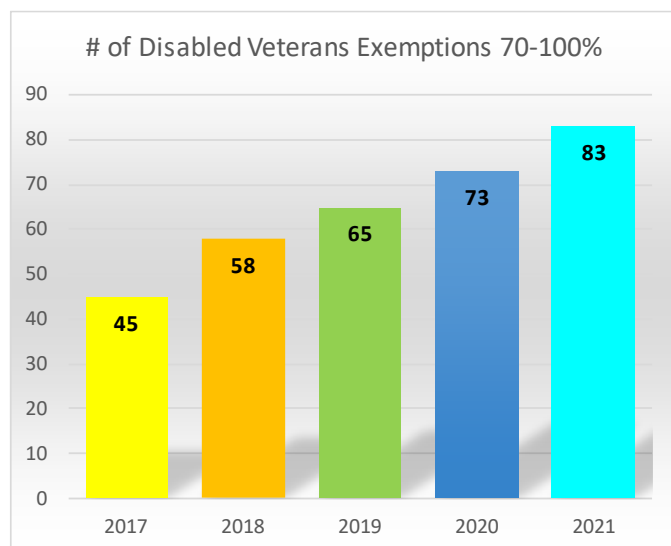
DISABLED VETERANS EXEMPTION 50-69% - 5-YEAR HISTORY

Disabled Veterans Exemption 50-69%										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	1	\$ 5,000.00	0	0.00	0	\$ -	0	\$ -	0	\$ -
Berreman	1	\$ 5,000.00	0	0.00	0	\$ -	0	\$ -	0	\$ -
Council Hill	0	\$ -	0	0.00	0	\$ -	0	\$ -	0	\$ -
Derinda	0	\$ -	0	0.00	0	\$ -	0	\$ -	0	\$ -
Dunleith	1	\$ 5,000.00	4	10,833.00	4	\$ 15,000.00	3	\$ 15,000.00	4	\$ 15,000.00
East Galena	0	\$ -	0	0.00	0	\$ -	0	\$ -	0	\$ -
Elizabeth	2	\$ 10,000.00	2	10,000.00	2	\$ 10,000.00	2	\$ 10,000.00	2	\$ 10,000.00
Guilford	3	\$ 15,000.00	2	10,000.00	3	\$ 15,000.00	3	\$ 13,333.00	4	\$ 18,333.00
Hanover	0	\$ -	0	0.00	0	\$ -	0	\$ -	0	\$ -
Menominee	3	\$ 5,000.00	3	15,000.00	4	\$ 20,000.00	4	\$ 17,500.00	4	\$ 20,000.00
Nora	0	\$ -	0	0.00	0	\$ -	0	\$ -	0	\$ -
Pleasant Valley	0	\$ -	0	0.00	0	\$ -	0	\$ -	0	\$ -
Rawlins	1	\$ 5,000.00	0	0.00	0	\$ -	0	\$ -	0	\$ -
Rice	2	\$ 10,000.00	2	10,000.00	2	\$ 10,000.00	2	\$ 10,000.00	2	\$ 10,000.00
Rush	1	\$ 5,000.00	1	5,000.00	1	\$ 5,000.00	1	\$ 5,000.00	1	\$ 5,000.00
Scales Mound	0	\$ -	0	0.00	0	\$ -	0	\$ -	0	\$ -
Stockton	3	\$ 15,000.00	3	15,000.00	3	\$ 15,000.00	2	\$ 10,000.00	2	\$ 10,000.00
Thompson	0	\$ -	0	0.00	0	\$ -	0	\$ -	0	\$ -
Vinegar Hill	1	\$ 5,000.00	1	5,000.00	1	\$ -	1	\$ 5,000.00	0	\$ -
Wards Grove	0	\$ -	0	0.00	0	\$ -	0	\$ -	0	\$ -
Warren	2	\$ 10,000.00	1	5,000.00	0	\$ -	0	\$ -	0	\$ -
West Galena	2	\$ 10,000.00	2	10,000.00	2	\$ 5,000.00	0	\$ -	0	\$ -
Woodbine	1	\$ 5,000.00	1	5,000.00	0	\$ -	0	\$ -	0	\$ -
County	24	\$110,000.00	22	100,833.00	22	95,000.00	18	85,833.00	19	\$ 88,333.00



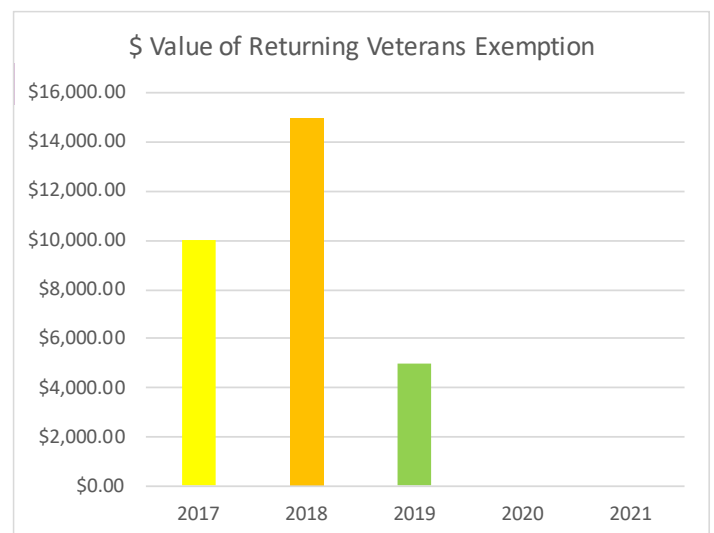
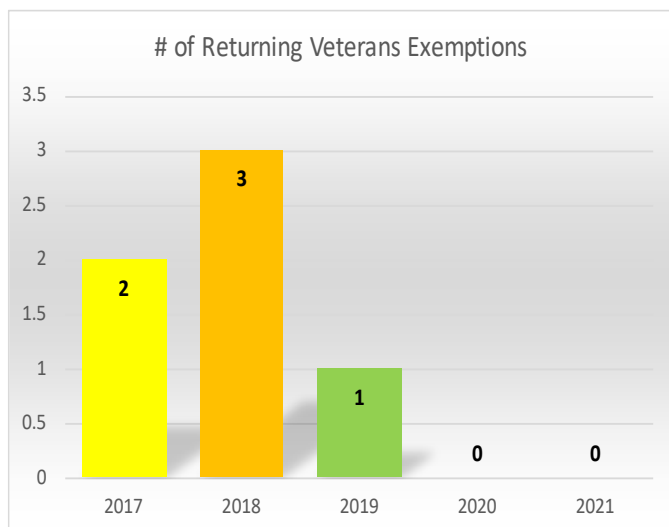
DISABLED VETERANS EXEMPTION 70-100% - 5-YEAR HISTORY

Disabled Veterans 70-100%										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	
Berremans	1	\$35,974.00	2	\$63,332.00	2	\$63,332.00	0	\$0.00	0	
Council Hill	0	\$0.00	0	\$0.00	0	\$0.00	1	\$140,900.00	1	\$143,772.00
Derinda	0	\$0.00	0	\$0.00	0	\$0.00	1	\$24,504.00	1	\$79,526.00
Dunleith	9	\$581,693.00	10	\$627,266.00	11	\$670,361.00	11	\$613,330.00	13	\$856,972.00
East Galena	4	\$286,656.00	5	\$304,733.00	6	\$433,576.00	6	\$433,576.00	8	\$582,753.00
Elizabeth	2	\$84,579.00	2	\$86,169.00	2	\$86,169.00	2	\$86,169.00	2	\$92,166.00
Guilford	5	\$269,486.00	12	\$836,894.00	12	\$914,931.00	13	\$974,163.00	15	\$1,085,759.00
Hanover	2	\$65,489.00	2	\$12,372.00	1	\$12,372.00	1	\$12,372.00	3	\$93,639.00
Menominee	1	\$59,461.00	2	\$79,686.00	2	\$112,455.00	4	\$191,300.00	4	\$332,239.00
Nora	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	
Pleasant Valley	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	
Rawlins	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	
Rice	1	\$96,510.00	1	\$96,510.00	1	\$120,871.00	1	\$120,871.00	2	\$145,107.00
Rush	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	
Scales Mound	1	\$0.00	0	\$0.00	0	\$0.00	1	\$43,415.00	1	\$44,642.00
Stockton	1	\$36,056.00	2	\$57,946.00	2	\$57,946.00	5	\$107,919.00	4	\$125,862.00
Thompson	5	\$453,613.00	5	\$507,621.00	8	\$669,222.00	7	\$609,528.00	6	\$574,313.00
Vinegar Hill	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	1	\$49,292.00
Wards Grove	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	
Warren	4	\$127,941.00	6	\$157,156.00	7	\$191,544.00	7	\$220,753.00	7	\$224,145.00
West Galena	9	\$446,087.00	9	\$459,358.00	10	\$470,813.00	12	\$564,173.00	14	\$796,585.00
Woodbine	0	\$0.00	0	\$0.00	1	\$16,830.00	1	\$16,830.00	1	\$18,002.00
County	45	\$2,543,545.00	58	\$3,289,043.00	65	\$3,820,422.00	73	\$4,159,803.00	83	\$5,244,774.00



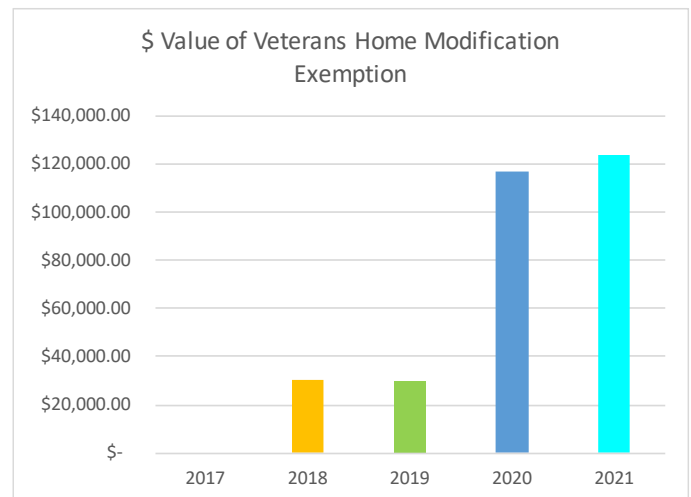
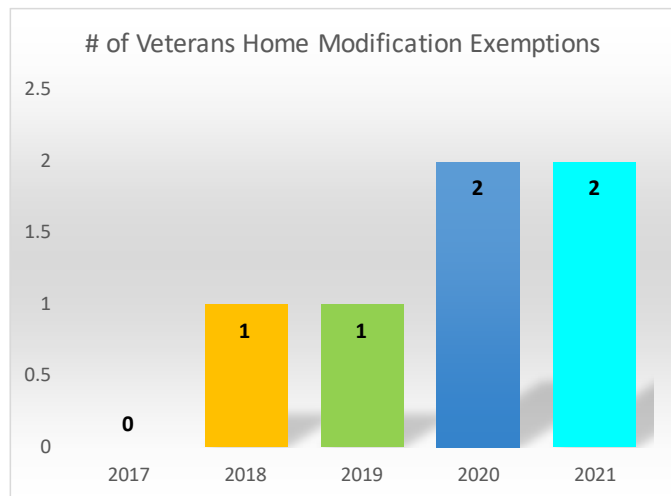
RETURNING VETERANS EXEMPTION – 5-YEAR HISTORY

Returning Veterans Exemption										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Berreman	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Council Hill	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Derinda	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Dunleith	1	\$5,000.00	1	\$5,000.00	0	\$0.00	0	\$0.00	0	\$0.00
East Galena	1	\$5,000.00	1	\$5,000.00	0	\$0.00	0	\$0.00	0	\$0.00
Elizabeth	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Guilford	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Hanover	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Menominee	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Nora	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Pleasant Valley	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Rawlins	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Rice	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Rush	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Scales Mound	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Stockton	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Thompson	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Vinegar Hill	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Wards Grove	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Warren	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
West Galena	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Woodbine	0	\$0.00	1	\$5,000.00	1	\$5,000.00	0	\$0.00	0	\$0.00
County	2	\$10,000.00	3	\$15,000.00	1	\$5,000.00	0	\$0.00	0	\$0.00



VETERANS HOME MODIFICATION EXEMPTION – 5-YEAR HISTORY

Veterans (Home Modification)										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Berremans	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Council Hill	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Derinda	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Dunleith	0	\$ -	0	\$ -	0	\$ -	1	\$ 86,957.00	1	\$ 92,009.00
East Galena	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Elizabeth	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Guilford	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Hanover	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Menominee	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Nora	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Pleasant Valley	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Rawlins	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Rice	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Rush	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Scales Mound	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Stockton	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Thompson	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Vinegar Hill	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Wards Grove	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Warren	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
West Galena	0	\$ -	1	\$ 30,665.00	1	\$ 29,803.00	1	\$ 29,803.00	1	\$ 32,076.00
Woodbine	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
County	0	\$ -	1	\$ 30,665.00	1	\$ 29,803.00	2	\$ 116,760.00	2	\$ 124,085.00



NATURAL DISASTER EXEMPTION – 5-YEAR HISTORY

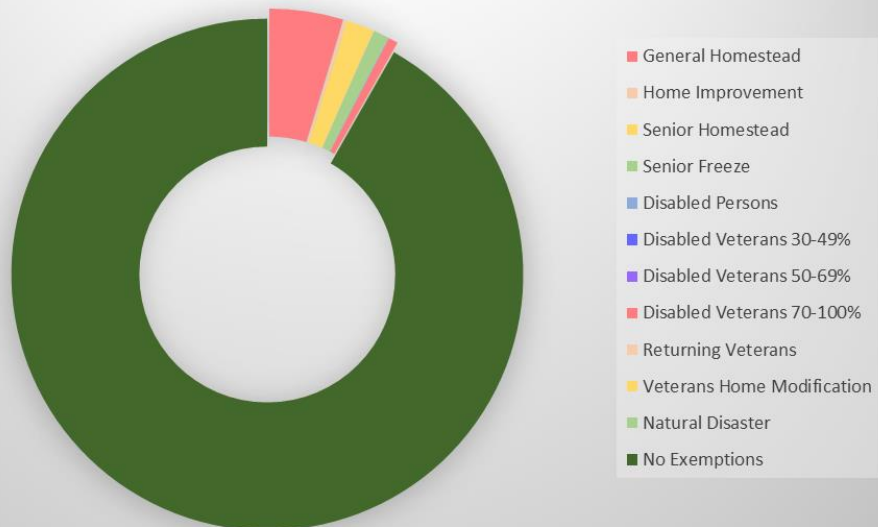
Natural Disaster										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Berremar	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Council Hill	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Derinda	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Dunleith	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
East Galena	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Elizabeth	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Guilford	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Hanover	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Menominee	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Nora	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Pleasant Valley	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Rawlins	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Rice	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Rush	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Scales Mound	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Stockton	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Thompson	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Vinegar Hill	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Wards Grove	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Warren	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
West Galena	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Woodbine	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
County	0	0	0	0	0	0	0	0	0	0

NO EXEMPTIONS IN JO DAVIESS COUNTY

SUBTRACTION FROM COUNTY EQUALIZED ASSESSED VALUE PER HOMESTEAD EXEMPTION

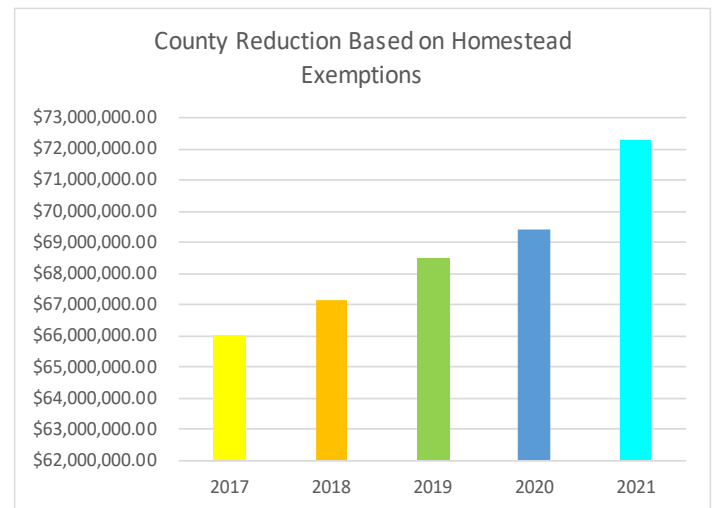
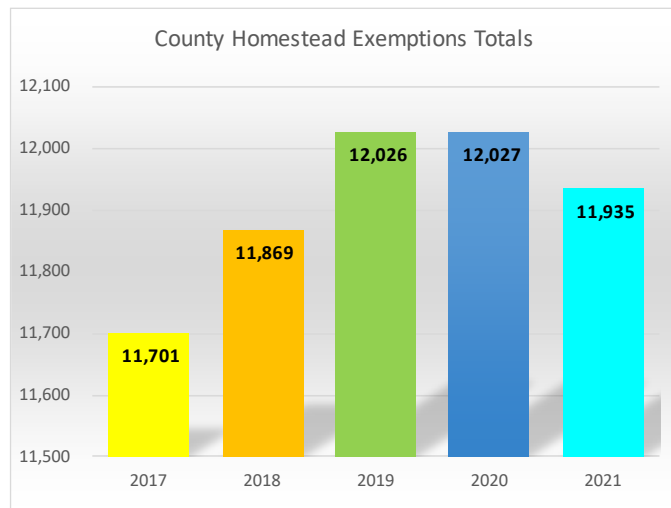
Current Exemption Values		
Name of Exemption	2021 Deduction	Percentage
General Homestead	\$ 40,873,458.00	4.66%
Home Improvement	\$ 1,631,723.00	0.19%
Senior Homestead	\$ 15,423,615.00	1.76%
Senior Freeze	\$ 8,631,218.00	0.99%
Disabled Persons	\$ 206,000.00	0.02%
Disabled Veterans 30-49%	\$ 57,500.00	0.01%
Disabled Veterans 50-69%	\$ 88,333.00	0.01%
Disabled Veterans 70-100%	\$ 5,244,774.00	0.60%
Returning Veterans	\$ -	0.00%
Veterans Home Modification	\$ 124,085.00	0.01%
Natural Disaster	\$ -	0.00%
No Exemptions	\$ 803,916,888.00	91.75%
County EAV	\$ 876,197,594.00	100.00%

2021 Current Exemption Deductions



TOTAL COUNTY EXEMPTIONS & ASSESSED VALUE REDUCTION FROM TOTAL EAV DUE TO EXEMPTIONS – 5-YEAR HISTORY

TOTAL COUNTY EXEMPTIONS & ASSESSED VALUE REDUCTION BASED ON HOMESTEAD EXEMPTIONS										
YEAR	2017		2018		2019		2020		2021	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	216	1,131,372	206	1,087,503	211	1,041,810	209	1,034,240	203	994,850
Berremans	68	375,916	68	406,207	72	416,207	73	376,875	69	378,874
Council Hill	80	464,485	81	456,813	79	438,136	82	567,416	80	579,042
Derinda	161	886,296	164	870,822	166	869,784	159	849,866	156	960,187
Dunleith	1,723	11,031,622	1,770	11,032,560	1,806	12,164,381	1,791	12,147,611	1,774	12,835,671
East Galena	795	4,535,049	816	4,606,206	835	4,849,542	844	4,855,929	835	5,036,779
Elizabeth	514	2,766,888	516	2,767,932	504	2,660,115	493	2,602,325	480	2,654,292
Guilford	968	5,485,037	1,027	6,246,237	1,094	6,518,867	1,127	6,790,274	1,180	7,255,617
Hanover	586	2,973,694	612	2,953,675	619	2,996,826	613	2,894,441	588	3,034,829
Menominee	511	2,908,588	523	2,987,791	531	3,005,988	521	3,075,048	510	3,091,268
Nora	141	750,724	149	787,161	153	812,738	145	787,098	149	802,302
Pleasant Valley	129	700,183	131	691,173	123	659,759	127	699,192	122	734,706
Rawlins	261	1,385,733	259	1,368,504	277	1,450,174	285	1,494,894	280	1,502,670
Rice	188	1,090,096	180	1,040,949	192	1,256,264	190	1,178,687	198	1,341,191
Rush	186	1,008,155	191	1,032,033	198	1,055,617	193	1,040,372	188	1,023,927
Scales Mound	295	1,517,182	297	1,536,242	297	1,542,665	298	1,600,500	303	1,728,896
Stockton	1,228	6,295,477	1,215	6,164,859	1,211	6,114,663	1,205	6,042,157	1,196	6,381,122
Thompson	617	4,064,510	644	4,588,051	641	4,622,321	638	4,703,962	623	4,719,848
Vinegar Hill	170	916,672	179	946,705	190	998,368	192	1,008,578	185	1,040,244
Wards Grove	118	667,451	122	669,436	118	632,150	123	641,333	115	633,559
Warren	788	4,156,445	778	4,013,811	774	3,847,177	803	4,523,603	764	3,835,102
West Galena	1,603	9,086,642	1,616	9,151,352	1,614	8,843,282	1,633	9,226,713	1,637	10,014,756
Woodbine	355	1,800,489	325	1,729,818	321	1,702,547	320	1,709,776	300	1,700,974
County	11,701	\$ 65,998,706.00	11,869	\$ 67,135,840.00	12,026	\$ 68,499,381.00	12,027	\$ 69,450,387.00	11,935	\$ 72,280,706.00



PREFERENTIAL ASSESSMENTS

Aside from the homestead exemption, the Illinois Property Tax Code provides for preferential treatment in the assessment process for property meeting certain criteria.

FORESTRY MANAGEMENT

- Unimproved land of 10 or more contiguous acres;
- Have one of the primary management goals be timber production (harvest);
- Must have a forestry management plan drawn up by a licensed forester;
- Plan and application must be filed with the DNR;
- Approval or denial of an application, done through the DNR;
- DNR forwards application to IDOR for final certification; IDOR sends to County Assessment Office;
- Must be renewed every 10 years;
- Assessed at 1/6 of the EAV certified by the IDOR for the PI of January 1 of the assessment year immediately following the plan's effective date.

CONSERVATION STEWARDSHIP

- Unimproved land of 5 or more contiguous acres;
- Must have an approved Conservation Management Plan submitted to the DNR;
- Plan and application must be filed with the DNR;
- Approval or denial of an application, done through the DNR;
- DNR forwards application to IDOR for final certification; IDOR sends to County Assessment Office;
- Must be renewed every 10 years;
- Property is assessed at 5% of its fair cash value.

CONSERVATION EASEMENT

- Filed with the DNR;
- Approval or denial of an application, done through the DNR;
- Easement property is valued at 8 1/3% of market value.

CONSERVATION RESERVE ENHANCEMENT PROGRAM (CREP)

- Filed with the DNR;
- Approval or denial of an application, done through the DNR;
- EAV is valued as cropland;
- Owner has the responsibility to bring the approved application from the DNR to the County Assessment Office.

PREFERENTIAL ASSESSMENTS

OPEN SPACE

- Unimproved land of 10 or more contiguous acres;
- MUST have been used as open space for the 3 years immediately preceding the year in which assessment is made;
- Applications are returned to the County Assessment Office, the deadline is June 30th of the assessment year;
- Valued on its fair cash value, estimated at the price it would bring at a fair, voluntary sale for use by the buyer for open space purposes.

VETERANS ORGANIZATION FREEZE

- Application due by January 31st of the assessment year to the County Assessment Office;
- A copy of the organization's congressional charter;
- The location of the property on which is located the principal building for the post, camp, or chapter;
- A written instrument evidencing that the organization is the record owner or has a legal equitable interest in the property;
- An affidavit that the organization is liable for paying real property taxes on the property;
- Signature of the organization's chief presiding officer.

FRATERNAL ORGANIZATION FREEZE

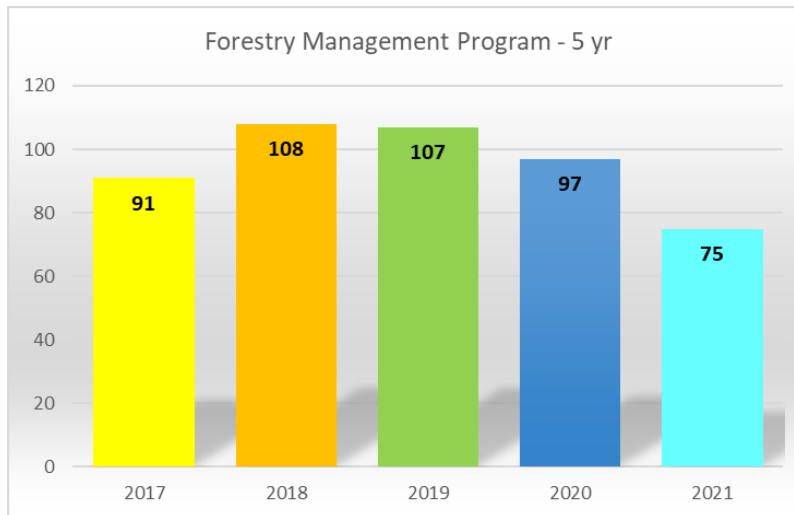
- Application due by January 31st of the assessment year to the County Assessment Office;
- Fraternal organization's Illinois charter;
- Proof of exempt status under IRC Section 501(c)(10);
- Proof of ownership or other legal or equitable interest in the property.

*Data collected from yearly applications

FORESTRY MANAGEMENT/CONSERVATION STEWARDSHIP – 5-YEAR HISTORY

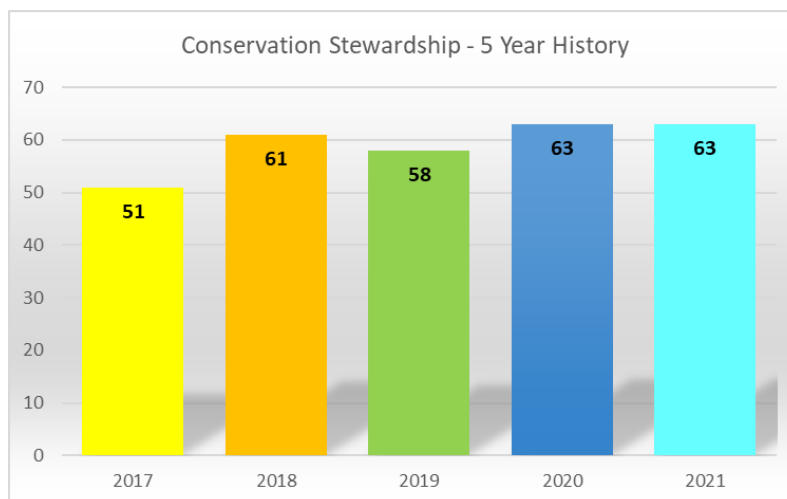
Both program's property owners complete an application through the DNR, the DNR then forwards it to the IDOR; IDOR then sends it to County once approved. Both are good for 10 years.

FORESTRY MANAGEMENT - 5 YEAR HISTORY					
YEAR	2017	2018	2019	2020	2021
County	91	108	107	97	75



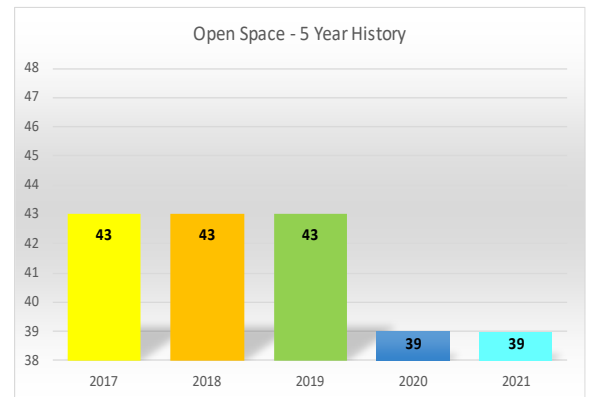
*Parcels in the FM Plan are significantly higher than what is reported. The reported numbers are new & renewed plans for the year only.

CONSERVATION STEWARDSHIP - 5 YEAR HISTORY					
YEAR	2017	2018	2019	2020	2021
County	51	61	58	63	63

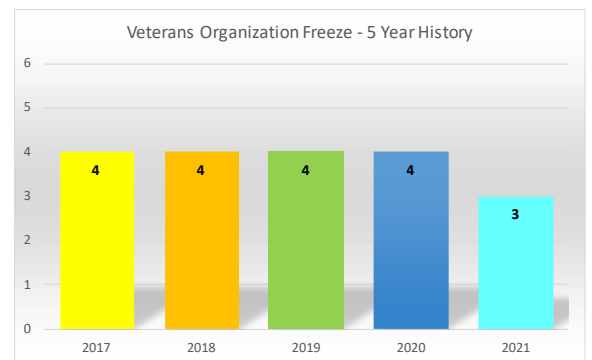


OPEN SPACE/VETERANS/FRATERNAL ORGANIZATION FREEZE

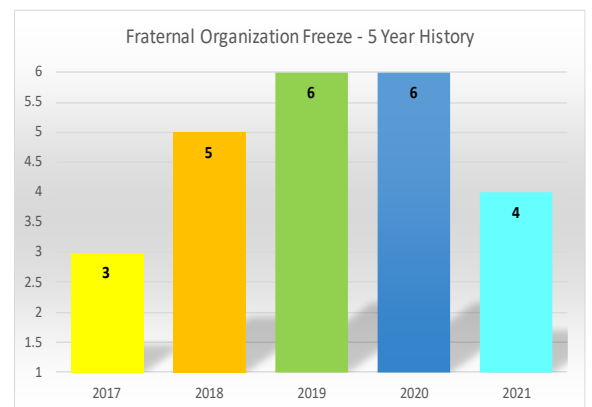
OPEN SPACE - 5 Year History					
YEAR	2017	2018	2019	2020	2021
County	43	43	43	39	39



VETERANS ORGANIZATION FREEZE - 5 Year History					
YEAR	2017	2018	2019	2020	2021
County	4	4	4	4	3



FRATERNAL ORGANIZATION FREEZE - 5 Year History					
YEAR	2017	2018	2019	2020	2021
County	3	5	6	6	4



BOARD OF REVIEW

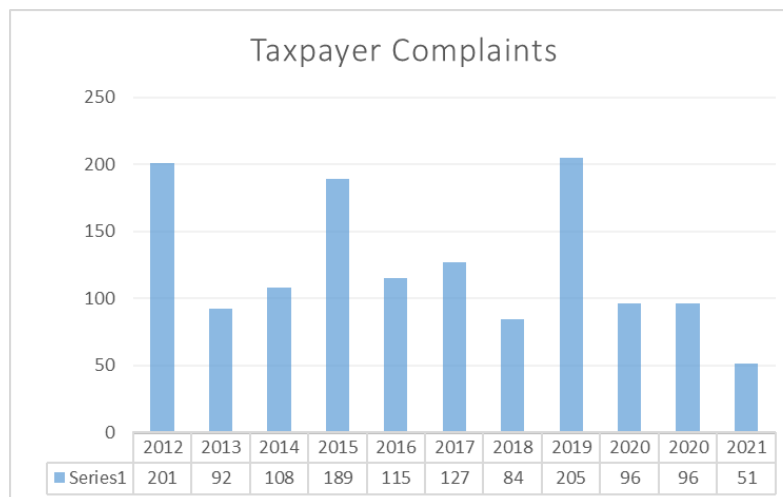
The Board of Review is the final local authority to ensure a uniform and equitable local property assessment. As such, the Board is responsible for the following functions:

- **Exemptions** – The Board of Review is responsible for processing non-homestead exemption requests for charitable and religious organizations. The Board of Review supplies forms and instructions to organizations and examines the completed forms and evidence supplies. The Board makes a recommendation to the Department of Revenue, which has the final authority to accept or deny the exemption of the property tax bill.
- **Certificates of Error** – The Board of Review reviews certificates of error issued by the office of the Chie County Assessor. A Certificate of Error is a document issued by the Assessor's Office that is used to correct an error on a real estate tax bill.
- **Assessment Complaints** – The Board of Review reviews complaints from property owners when they believe that their assessment is incorrect and the assessment books are no longer in the assessor's possession. The formal complaint session for the Board of Review opens on the date of publication and lasts for 30 days after. The Board of Review complaint forms along with the Board of Review Rules are available on the day of publication in the County Office or online.
- **Homestead Exemptions** – The Board of Review is the final authority in granting or denying homestead exemptions.

*Initial assessments are determined by the township assessor for four years. Within these four years, the first year is called the "general" assessment year or "quadrennial and/or quad". In the general/quadrennial assessment year, the assessors must view, inspect and revalue ALL property in their township.

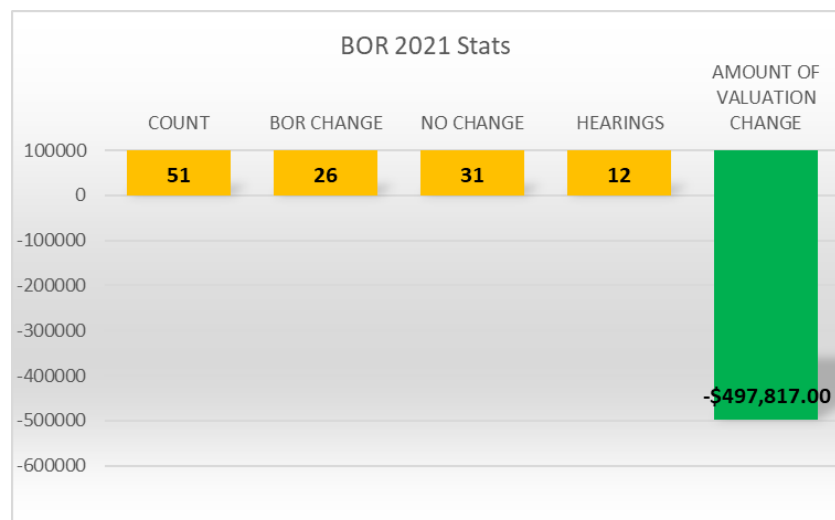
**Data collected from DevNet software

County Taxpayer Complaints - 10 years										
2012	2013	2014	2015	2016	2017	2018	2019	2020	2020	2021
201	92	108	189	115	127	84	205	96	96	51



2021 BOARD OF REVIEW COMPLAINTS FILED/AMOUNT OF CHANGE

2021 BOARD OF REVIEW STATISTICS					
TAXPAYER COMPLAINTS					
TOWNSHIP	COUNT	BOR CHANGE	NO CHANGE	HEARINGS	AMOUNT OF VALUATION CHANGE
Apple River	0	0	0	0	\$ -
Berremen	0	0	0	0	\$ -
Council Hill	0	0	0	0	\$ -
Derinda	0	0	0	0	\$ -
Dunleith	12	6	12	5	\$ (17,549.00)
East Galena	5	2	3	2	\$ (11,889.00)
Elizabeth	0	0	0	0	\$ -
Guilford	10	4	6	2	\$ (49,238.00)
Hanover	0	0	0	0	\$ -
Menominee	0	0	0	0	\$ -
Nora	0	0	0	0	\$ -
Pleasant Valley	0	0	0	0	\$ -
Rawlins	2	2	0	0	\$ 38,311.00
Rice	0	0	0	0	\$ -
Rush	0	0	0	0	\$ -
Scales Mound	0	0	0	0	\$ -
Stockton	0	0	0	0	\$ -
Thompson	7	2	5	1	\$ (13,562.00)
Vinegar Hill	0	0	0	0	\$ -
Wards Grove	4	4	0	1	\$ (406,536.00)
Warren	2	2	0	0	\$ (8,122.00)
West Galena	9	4	5	1	\$ (29,232.00)
Woodbine	0	0	0	0	\$ -
County	51	26	31	12	-\$497,817.00



BOARD OF REVIEW HEARINGS – 5 YEAR HISTORY/PTAB CASES

BOARD OF REVIEW STATISTICS - 5 YEAR HISTORY										
		2017		2018		2019		2020		2021
TOWNSHIP	COUNT	Value Change	COUNT	Value Change	COUNT	Value Change	COUNT	Value Change	COUNT	Value Change
Apple River	0	\$ -	0	\$ -	2	\$ (17,549.00)	0	\$ -	0	\$ -
Berremen	0	\$ -	2	\$ (4,190.00)	0	\$ -	0	\$ -	0	\$ -
Council Hill	1	\$ -	1	\$ (5,352.00)	0	\$ -	0	\$ -	0	\$ -
Derinda	0	\$ -	1	\$ -	0	\$ -	0	\$ -	0	\$ -
Dunleith	5	\$ (61,611.00)	6	\$ (43,514.00)	20	\$ (373,843.00)	39	\$ (185,117.00)	12	\$ (66,342.00)
East Galena	14	\$ (279,837.00)	4	\$ (46,144.00)	6	\$ (158,381.00)	5	\$ (8,927.00)	5	\$ (11,889.00)
Elizabeth	1	\$ -	2	\$ (18,120.00)	63	\$ -	0	\$ -	0	\$ -
Guilford	34	\$ (1,762,750.00)	13	\$ (114,049.00)	17	\$ (74,720.00)	5	\$ (75,128.00)	10	\$ (49,238.00)
Hanover	1	\$ (8,250.00)	14	\$ (22,801.00)	7	\$ (90,073.00)	0	\$ -	0	\$ -
Menominee	0	\$ -	5	\$ (47,045.00)	1	\$ (13,302.00)	1	\$ (7,846.00)	0	\$ -
Nora	1	\$ (15,249.00)	0	\$ -	1	\$ (8,454.00)	0	\$ -	0	\$ -
Pleasant Valle	0	\$ -	6	\$ -	0	\$ -	2	\$ (70,334.00)	0	\$ -
Rawlins	2	\$ -	5	\$ (12,384.00)	1	\$ (37,682.00)	4	\$ (37,331.00)	2	\$ (38,311.00)
Rice	5	\$ (50,288.00)	2	\$ (98,177.00)	13	\$ (101,924.00)	1	\$ (6,105.00)	0	\$ -
Rush	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Scales Mound	4	\$ (7,461.00)	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Stockton	3	\$ (7,673.00)	5	\$ (8,916.00)	1	\$ (31,548.00)	9	\$ (53,151.00)	0	\$ -
Thompson	33	\$ (56,400.00)	6	\$ (38,917.00)	64	\$ (1,641,886.00)	8	\$ -	7	\$ (13,562.00)
Vinegar Hill	1	\$ (12,994.00)	0	\$ -	1	\$ -	0	\$ -	0	\$ -
Wards Grove	0	\$ -	1	\$ (15,447.00)	0	\$ -	0	\$ -	4	\$ (406,536.00)
Warren	1	\$ (9,161.00)	0	\$ -	4	\$ (19,077.00)	0	\$ -	2	\$ (8,122.00)
West Galena	19	\$ (312,940.00)	5	\$ (213,449.00)	4	\$ (14,082.00)	22	\$ (113,229.00)	9	\$ (29,232.00)
Woodbine	2	\$ (9,611.00)	6	\$ (101,169.00)	0	\$ -	0	\$ -	0	\$ -
County	127	\$ (2,594,225.00)	84	\$ (789,674.00)	205	\$ (2,582,521.00)	96	\$ (557,168.00)	51	\$ (623,232.00)

BOARD OF REVIEW 5 YEAR HISTORY



Complaints Filed w/ Property Tax Appeal Board (PTAB) - 10 years										
2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
45	5	19	6	9	6	4	3	11	6	4

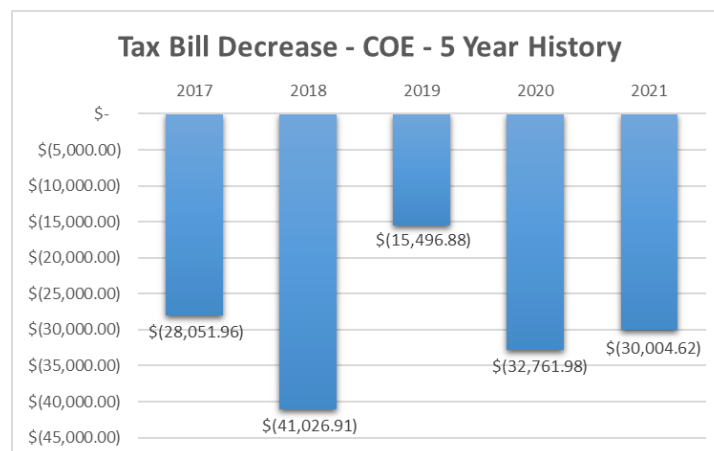
CERTIFICATE OF ERROR – FLUCTUATING 5 YEAR HISTORY

Note: Certificate of Errors (COE) represents a total count of errors or mistakes by the Township Assessor, Administration errors, an owner's failure to apply for a qualifying exemption, and/or PTAB decisions. This information will always be changing.

*Data collected from DevNet software program.

** This data is constantly changing from year to year, based on PTAB decisions, exemptions (late filings), etc.

Certificate of Error - Fluctuating 5 Year History					
TOWNSHIP	2017	2018	2019	2020	2021
Apple River	2	1	0	0	0
Berremman	0	1	0	0	3
Council Hill	0	0	0	0	0
Derinda	0	0	0	0	0
Dunleith	2	10	5	15	2
East Galena	2	2	4	4	0
Elizabeth	1	5	5	0	3
Guilford	1	5	2	2	7
Hanover	2	1	3	7	2
Menominee	0	0	0	1	0
Nora	0	1	0	0	0
Pleasant Valley	0	0	0	1	1
Rawlins	1	1	1	0	0
Rice	1	0	0	0	1
Rush	0	0	0	0	1
Scales Mound	0	0	0	2	0
Stockton	0	2	3	2	2
Thompson	8	3	5	3	0
Vinegar Hill	1	0	1	0	0
Wards Grove	0	0	0	0	0
Warren	1	4	1	2	1
West Galena	4	4	1	3	2
Woodbine	0	3	1	0	0
County	26	43	32	42	25
Decrease in tax bill per year for Certificate or Error - 5 Year History					
	2017	2018	2019	2020	2021
Decrease	\$ (28,051.96)	\$ (41,026.91)	\$ (15,496.88)	\$ (32,761.98)	\$ (30,004.62)



WHERE DO YOUR PROPERTY TAX DOLLARS GO

After the two-year process of the tax cycle (assessments, equalization, levy requests, tax rates set, tax bills mailed & monies collected); you may often wonder where exactly does your tax money go?

The majority of it goes to our county schools with them receiving 67.6% of all funds followed by:

Jo Daviess County 11.2%

Township & Roads 9.2%

Cities/Villages 4.1%

Fire Districts 3.2%

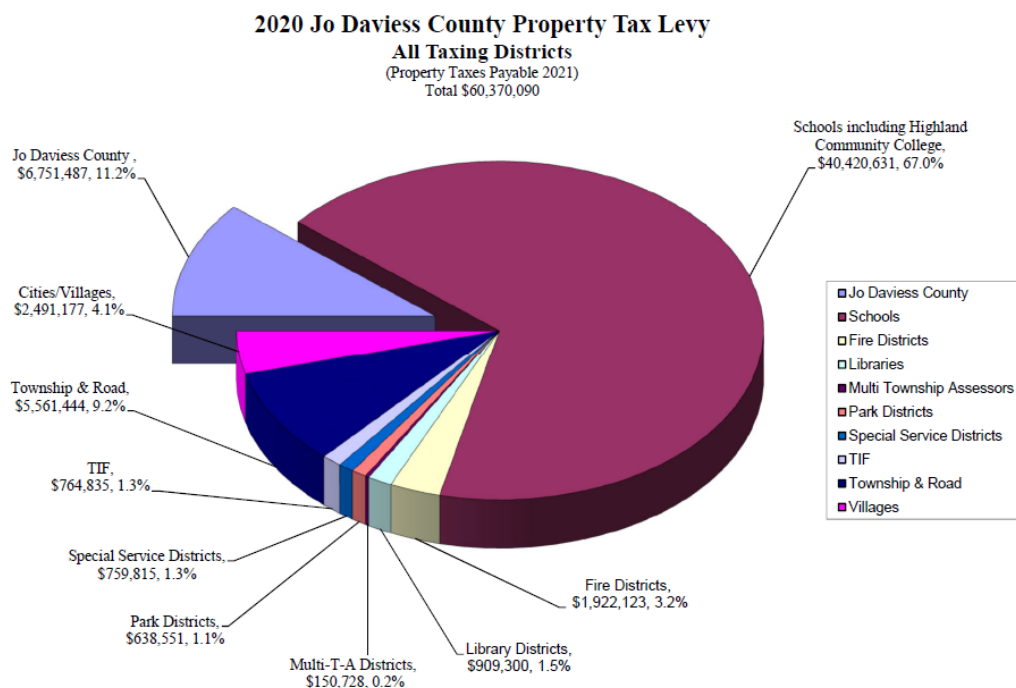
Library Districts 1.5%

TIF Districts 1.3%

Park Districts 1.1%

Special Service Districts (ambulance) 1.3%

MTAD Districts (Multi-Township Assessing) - 0.2%



Data provided by the County Treasurer

Based on 2020 net assessed values for the 2021 tax bills