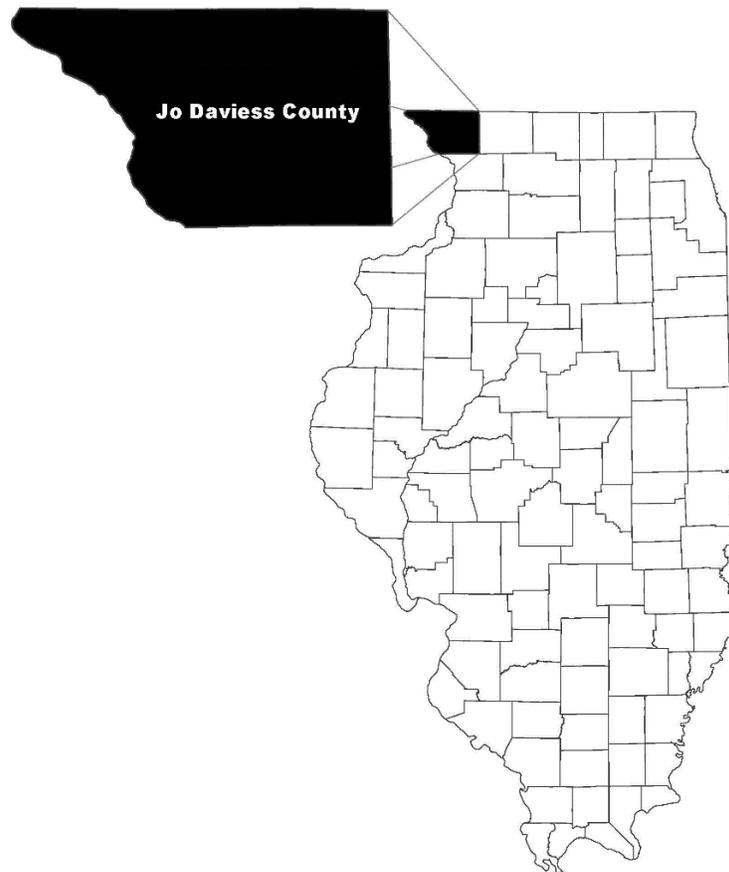


**JO DAVIESS COUNTY
ASSESSMENT OFFICE
LAURA EDMONDS, CIAO
CHIEF COUNTY ASSESSMENT OFFICER**

2019 ANNUAL REPORT



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CONTENTS

Administration

Supervisor of Assessments Introduction Letter.....	4
The Property Tax System.....	5-6
Jo Daviess County Parcel Count.....	7

Assessments

Assessment Timeline.....	8
Total Equalization Assessed Value by Township Compare to Prior Year.....	9
Original and Net Assessed Value Three Year Comparison.....	10-11
Current Year Equalized Value by Property Class.....	12-14
School Equalized Assessed Value	15
Municipality Equalized Assessed Value	16
Resort Communities Equalize Assessed Value	17
New Construction by Property Class – Five year History.....	18-20

Sales Ratio and Equalization

Real Estate Transfer Deeds and Declarations.....	21-22
Sales Ratio Study.....	23
Median Ratio.....	23
Township Equalization Factors – 10 Year History.....	24
Top 25 properties with the largest valuations.....	25
Top 25 tax paid.....	26

Exemptions

Qualification for Homestead Exemptions.....	27-28
General Homestead Exemption – Five Year History.....	29
Home Improvement Exemption – Five Year History.....	30
Senior Homestead Exemption – Five Year History.....	31
Senior Freeze Exemption – Five Year History.....	32
Disabled Person Exemption – Five Year History.....	33
Disabled Veterans Exemption 30-49% - Five Year History.....	34

Disabled Veterans Exemption 50-69% - Five Year History.....	35
Disabled Veterans Exemption 70-100% - Five Year History.....	36
Returning Veterans Exemption – Five Year History.....	37
Veterans with Disabilities (Home Modification) Exemption.....	38
Natural Disaster Exemption.....	39
Subtractions (Exemptions) from the County Equalized Assessed Value.....	40-41
Qualification for Preferential Assessments.....	42-43
Forestry Management/Conservation Stewardship.....	44
Open Space/Veterans & Fraternal Organizations.....	45

Board of Review

Duties of the Board of Review.....	46
Current Board of Review Filings/Amount of Change.....	46-47
Board of Review Filings 5 year history.....	48
Property Tax Appeal Board Cases – Ten Year History.....	48
Certificates of Error – Five Year History.....	49
Where Does Your Property Tax Dollars Go.....	50

FROM THE ASSESSOR

I am pleased to present the 2019 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 the purpose of real estate taxation. We oversee the fair and equitable valuation of the real property in the county. This consists of 23,140 parcels of which 22,019 are taxable, with a total assessed valuation of \$811,311,011. The County Assessment Office works closely with IL Department of Revenue, provides guidelines and assists the township assessors each year for valuing the property in 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 January 15, 2020, the Chief County Assessment Officer certified the completed 2019 roll to the County Clerk, after the Board of Review completed the 2019 assessment appeal session. Prior to that, the tentative abstract and all related documents were sent to the Department of Revenue for their review on October 3, 2019; our tentative multiplier came back on November 8, 2019 and it was 1.00. The Final Abstract was prepared by the Chief County Assessor, and then given to the County Clerk to sign on January 15, 2020; the final abstract was mailed to the Department of Revenue on January 16, 2020 with all appropriate documents, and we have been notified on March 3, 2020 that our state equalization factor is a 1.00.

I would like to thank all those involved with the assessment cycle including the employees of the Chief County Assessment Office, the Members of the Board of Review, the Township Assessors, DevNet as well and the County GIS, County Clerk, County Treasurer's offices and the IL DOR.

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 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 collectors). 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 134 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 dollar goes to school districts.

THE PROPERTY TAX CYCLE

Generally, the property tax cycle is a two-year cycle. During the first year, 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, 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 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.

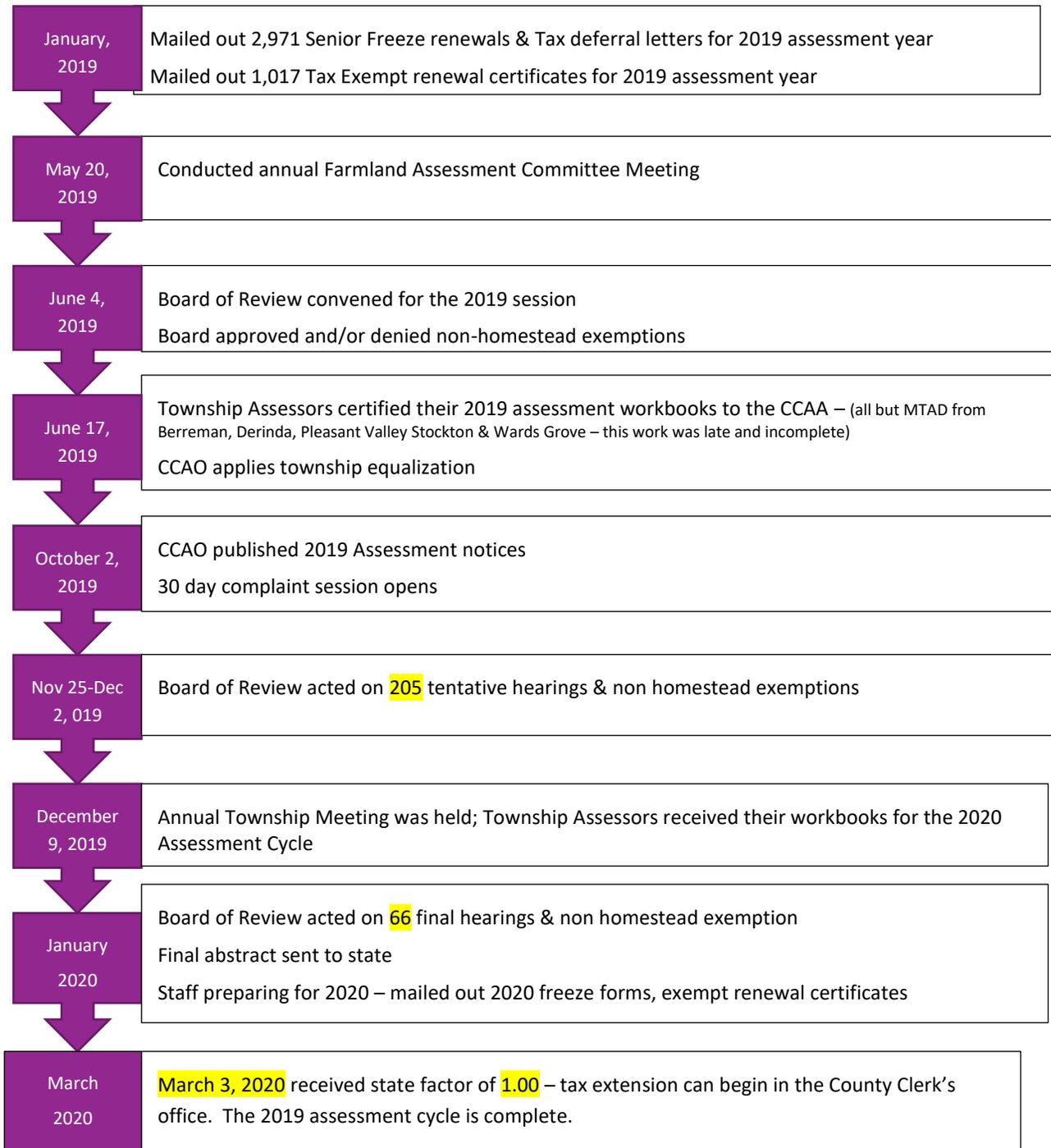
5 Extension (performed by the County Clerk) — The county clerk applies the state equalization factor, calculates the tax rate needed to produce the amount of revenues each taxing district may levy legally, apportions the levy among the properties in a taxing district according to their equalized assessed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

6 Collection and distribution (performed by the Country Treasurer) — The county treasurer prepares tax bills, receives property tax payments from property owners, distributes taxes 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 – 2019 TOWNSHIP PARCEL COUNT BY TOWNSHIP/ASSESSORS

2019 Parcel Breakdown by Township/Assessors							
TOWNSHIP	Retired this Year	Taxable	Exempt	State Assessed	Total Parcels	Assessor	Elected/Contracted
Apple River	1	436	26	5	467	Sandy Davis	Contracted
Berreman	0	195	6	1	202	Sandy Davis	Contracted
Council Hill	0	212	3	4	219	Theresa Cole	Contracted
Derinda	0	364	11	0	375	Sandy Davis	Contracted
Dunleith	0	1944	159	5	2108	Gerarda Keppler	Data Collector
East Galena	2	1508	68	9	1585	Patrice Kuhn	Elected
Elizabeth	1	935	75	2	1012	David Marcure	Contracted*
Guilford	0	3472	13	1	3486	Theresa Cole	Contracted
Hanover	0	963	122	3	1088	David Marcure	Contracted*
Menominee	0	701	37	9	747	Theresa Cole	Elected
Nora	0	391	17	3	411	David Marcure	Contracted
Pleasant Valley	0	361	24	0	385	Sandy Davis	Contracted
Rawlins	0	421	29	1	451	Theresa Cole	Elected
Rice	0	481	39	9	529	David Marcure	Contracted*
Rush	0	391	25	1	417	David Marcure	Contracted
Scales Mound	0	466	24	7	497	Theresa Cole	Contracted
Stockton	0	1448	76	2	1526	Sandy Davis	Contracted
Thompson	2	3149	29	1	3179	Sandy Davis	Contracted
Vinegar Hill	0	271	6	0	277	Theresa Cole	Elected
Wards Grove	1	230	16	4	250	Sandy Davis	Contracted
Warren	1	1036	50	4	1090	David Marcure	Contracted
West Galena	0	2034	146	7	2187	John Huschik	Elected
Woodbine	0	610	40	2	652	David Marcure	Contracted*
Totals	8	22019	1041	80	23140		
*Data collected from DevNet software program						* Contracted, but lives in district	

ASSESSMENT TIMELINE



2019 TOTAL EAV BY TOWNSHIP – COMPARISON TO PRIOR YEAR

2019 TOTAL EQUALIZED ASSESSED VALUE BY TOWNSHIP						
Township	2018 Final EAV	2019 CCAO Tentative EAV	% Change	2019 Board of Review (Final)	% Changes (CCAO to BOR)	Total % Change from 2018 to 2019
Apple River	\$ 8,341,247.00	\$ 8,222,736.00	-1.42%	\$ 8,205,186.00	-0.21%	-1.63%
Berremans	\$ 4,008,879.00	\$ 4,220,572.00	5.28%	\$ 4,220,572.00	0.00%	5.28%
Council Hill	\$ 5,480,305.00	\$ 5,723,457.00	4.44%	\$ 5,723,457.00	0.00%	4.44%
Derinda	\$ 10,496,969.00	\$ 11,078,380.00	5.54%	\$ 11,078,380.00	0.00%	5.54%
Dunleith	\$ 93,091,302.00	\$ 101,543,464.00	9.08%	\$ 101,186,345.00	-0.35%	8.70%
East Galena	\$ 67,088,251.00	\$ 66,707,718.00	-0.57%	\$ 66,550,709.00	-0.24%	-0.80%
Elizabeth	\$ 29,209,720.00	\$ 29,250,589.00	0.14%	\$ 29,250,838.00	0.00%	0.14%
Guilford	\$ 151,101,270.00	\$ 145,942,051.00	-3.41%	\$ 145,677,689.00	-0.18%	-3.59%
Hanover	\$ 21,517,056.00	\$ 21,764,957.00	1.15%	\$ 21,507,143.00	-1.18%	-0.05%
Menominee	\$ 38,276,453.00	\$ 38,683,308.00	1.06%	\$ 38,670,006.00	-0.03%	1.03%
Nora	\$ 12,082,755.00	\$ 12,381,856.00	2.48%	\$ 12,373,402.00	-0.07%	2.41%
Pleasant Val	\$ 9,238,903.00	\$ 9,587,666.00	3.77%	\$ 9,587,834.00	0.00%	3.78%
Rawlins	\$ 29,774,484.00	\$ 30,127,058.00	1.18%	\$ 30,089,411.00	-0.12%	1.06%
Rice	\$ 19,085,891.00	\$ 20,443,852.00	7.11%	\$ 20,264,339.00	-0.88%	6.17%
Rush	\$ 11,780,910.00	\$ 12,126,313.00	2.93%	\$ 12,123,497.00	-0.02%	2.91%
Scales Mound	\$ 13,268,526.00	\$ 13,587,577.00	2.40%	\$ 13,587,577.00	0.00%	2.40%
Stockton	\$ 43,845,175.00	\$ 44,274,493.00	0.98%	\$ 44,242,713.00	-0.07%	0.91%
Thompson	\$ 73,887,396.00	\$ 80,171,677.00	8.51%	\$ 78,586,897.00	-1.98%	6.36%
Vinegar Hill	\$ 10,582,807.00	\$ 10,899,749.00	2.99%	\$ 10,828,569.00	-0.65%	2.32%
Wards Grove	\$ 8,660,487.00	\$ 8,954,876.00	3.40%	\$ 8,954,876.00	0.00%	3.40%
Warren	\$ 27,470,796.00	\$ 26,713,095.00	-2.76%	\$ 26,690,395.00	-0.08%	-2.84%
West Galena	\$ 96,076,245.00	\$ 94,326,841.00	-1.82%	\$ 94,341,097.00	0.02%	-1.81%
Woodbine	\$ 17,063,697.00	\$ 17,571,214.00	2.97%	\$ 17,570,079.00	-0.01%	2.97%
County	\$ 801,429,524.00	\$ 814,303,499.00	1.61%	\$ 811,311,011.00	-0.37%	1.23%
*Data collected from DevNet software program/Abstracts						

ORIGINAL & NET ASSESSED VALUE THREE YEAR COMPARISON

The ORIGINAL assessed values listed below, represent the EAV of 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 individual taxing body listed on the tax bill.

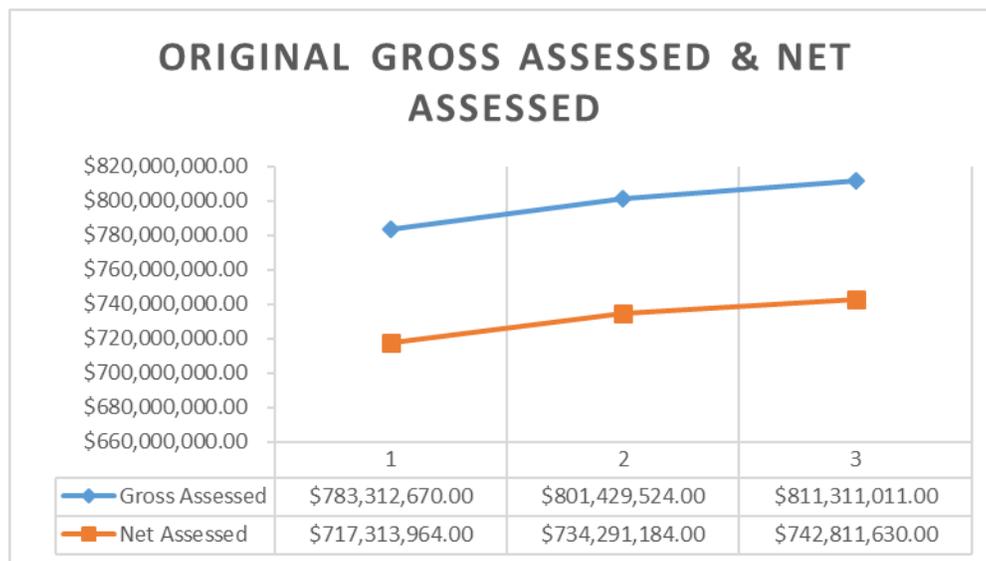
TIF & Enterprise Zone amounts as well as state assessed property are also deducted from the Gross values, these amounts are computed from the County Clerk's office and are not included in the figures provided.

2019 GROSS ASSESSED VALUES BY TOWNSHIP											
Township	RESIDENTIAL	%	FARM	%	COMMERCIAL	%	INDUSTRIAL	%	OTHER	%	TOTAL TOWNSHIP
Apple River	3,313,341.00	40.38%	4,183,479.00	50.99%	649,683.00	7.92%	-	0.00%	58,683.00	0.72%	8,205,186.00
Berremans	721,083.00	17.08%	3,248,430.00	76.97%	215,960.00	5.12%	-	0.00%	35,099.00	0.83%	4,220,572.00
Council Hill	1,160,402.00	20.27%	4,511,244.00	78.82%	51,811.00	0.91%	-	0.00%	-	0.00%	5,723,457.00
Derinda	2,440,652.00	22.03%	8,479,469.00	76.54%	70,029.00	0.63%	-	0.00%	88,230.00	0.80%	11,078,380.00
Dunleith	80,239,924.00	79.30%	1,548,177.00	1.53%	16,376,992.00	16.18%	3,004,919.00	2.97%	16,333.00	0.02%	101,186,345.00
East Galena	55,747,886.00	83.77%	5,427,475.00	8.16%	5,037,234.00	7.57%	131,130.00	0.20%	206,984.00	0.31%	66,550,709.00
Elizabeth	13,686,740.00	46.79%	10,214,193.00	34.92%	5,312,688.00	18.16%	37,217.00	0.13%	-	0.00%	29,250,838.00
Guilford	132,259,137.00	90.79%	9,633,754.00	6.61%	3,659,690.00	2.51%	-	0.00%	125,108.00	0.09%	145,677,689.00
Hanover	10,657,972.00	49.56%	7,833,184.00	36.42%	2,220,084.00	10.32%	274,277.00	1.28%	521,626.00	2.43%	21,507,143.00
Menominee	17,922,919.00	46.35%	8,304,085.00	21.47%	905,774.00	2.34%	11,531,588.00	29.82%	5,640.00	0.01%	38,670,006.00
Nora	2,656,369.00	21.47%	9,360,516.00	75.65%	236,953.00	1.92%	117,838.00	0.95%	1,726.00	0.01%	12,373,402.00
Pleasant Valley	1,364,189.00	14.23%	8,117,983.00	84.67%	47,901.00	0.50%	-	0.00%	57,761.00	0.60%	9,587,834.00
Rawlins	11,589,069.00	38.52%	3,692,822.00	12.27%	13,772,259.00	45.77%	1,035,261.00	3.44%	-	0.00%	30,089,411.00
Rice	8,719,530.00	43.03%	8,370,546.00	41.31%	2,903,616.00	14.33%	-	0.00%	270,647.00	1.34%	20,264,339.00
Rush	2,365,649.00	19.51%	9,598,766.00	79.17%	95,966.00	0.79%	-	0.00%	63,116.00	0.52%	12,123,497.00
Scales Mound	7,261,890.00	53.45%	4,981,825.00	36.66%	1,212,844.00	8.93%	131,018.00	0.96%	-	0.00%	13,587,577.00
Stockton	24,643,171.00	55.70%	9,860,869.00	22.29%	7,690,298.00	17.38%	1,940,812.00	4.39%	107,563.00	0.24%	44,242,713.00
Thompson	71,368,645.00	90.81%	6,146,892.00	7.82%	988,914.00	1.26%	-	0.00%	82,446.00	0.10%	78,586,897.00
Vinegar Hill	6,094,714.00	56.28%	4,733,855.00	43.72%	-	0.00%	-	0.00%	-	0.00%	10,828,569.00
Wards Grove	2,480,664.00	27.70%	5,130,572.00	57.29%	1,325,440.00	14.80%	-	0.00%	18,200.00	0.20%	8,954,876.00
Warren	15,135,651.00	56.71%	4,952,612.00	18.56%	2,906,732.00	10.89%	3,634,398.00	13.62%	61,002.00	0.23%	26,690,395.00
West Galena	63,279,074.00	67.07%	3,179,961.00	3.37%	27,306,755.00	28.94%	514,593.00	0.55%	60,714.00	0.06%	94,341,097.00
Woodbine	7,093,905.00	40.37%	9,212,383.00	52.43%	835,047.00	4.75%	3,232.00	0.02%	425,512.00	2.42%	17,570,079.00
County	542,202,576.00	66.83%	150,723,092.00	18.58%	93,822,670.00	11.56%	22,356,283.00	2.76%	2,206,390.00	0.27%	811,311,011.00
*Data collected from DevNet software											

ORIGINAL & NET ASSESSED VALUE COMPARISON CONTINUED

3 YEAR ORIGINAL AND NET ASSESSED VALUE COMPARISON									
YEAR	2017			2018			2019		
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	\$ 8,070,783.00	\$ 1,131,372.00	\$ 6,939,411.00	\$ 8,341,247.00	\$ 1,090,003.00	\$ 7,251,244.00	\$ 8,205,186.00	\$ 1,041,810.00	\$ 7,163,376.00
Berremans	\$ 3,803,020.00	\$ 375,916.00	\$ 3,427,104.00	\$ 4,008,879.00	\$ 406,207.00	\$ 3,602,672.00	\$ 4,220,572.00	\$ 416,207.00	\$ 3,804,365.00
Council Hill	\$ 5,299,744.00	\$ 464,485.00	\$ 4,835,259.00	\$ 5,480,305.00	\$ 456,813.00	\$ 5,023,492.00	\$ 5,723,457.00	\$ 438,136.00	\$ 5,285,321.00
Derinda	\$ 10,141,711.00	\$ 886,296.00	\$ 9,255,415.00	\$ 10,496,969.00	\$ 870,822.00	\$ 9,626,147.00	\$ 11,078,380.00	\$ 869,784.00	\$ 10,208,596.00
Dunleith	\$ 92,329,179.00	\$ 11,031,622.00	\$ 81,297,557.00	\$ 93,091,302.00	\$ 11,032,560.00	\$ 82,058,742.00	\$ 101,186,345.00	\$ 12,164,381.00	\$ 89,021,964.00
East Galena	\$ 66,802,731.00	\$ 4,535,049.00	\$ 62,267,682.00	\$ 67,088,251.00	\$ 4,606,206.00	\$ 62,482,045.00	\$ 66,550,709.00	\$ 4,849,542.00	\$ 61,701,167.00
Elizabeth	\$ 28,759,657.00	\$ 2,766,888.00	\$ 25,992,769.00	\$ 29,209,720.00	\$ 2,767,932.00	\$ 26,441,788.00	\$ 29,250,838.00	\$ 2,660,115.00	\$ 26,590,723.00
Guilford	\$ 151,014,845.00	\$ 5,485,037.00	\$ 145,529,808.00	\$ 151,101,270.00	\$ 6,246,237.00	\$ 144,855,033.00	\$ 145,677,689.00	\$ 6,518,867.00	\$ 139,158,822.00
Hanover	\$ 21,926,051.00	\$ 2,973,694.00	\$ 18,952,357.00	\$ 21,517,056.00	\$ 2,953,675.00	\$ 18,563,381.00	\$ 21,507,143.00	\$ 2,996,826.00	\$ 18,510,317.00
Menominee	\$ 37,174,589.00	\$ 2,908,588.00	\$ 34,266,001.00	\$ 38,276,453.00	\$ 2,987,791.00	\$ 35,288,662.00	\$ 38,670,006.00	\$ 3,005,988.00	\$ 35,664,018.00
Nora	\$ 11,683,862.00	\$ 750,724.00	\$ 10,933,138.00	\$ 12,082,755.00	\$ 787,161.00	\$ 11,295,594.00	\$ 12,373,402.00	\$ 812,738.00	\$ 11,560,664.00
Pleasant Valley	\$ 8,854,559.00	\$ 700,183.00	\$ 8,154,376.00	\$ 9,238,903.00	\$ 691,173.00	\$ 8,547,730.00	\$ 9,587,834.00	\$ 659,759.00	\$ 8,928,075.00
Rawlins	\$ 27,802,106.00	\$ 1,385,733.00	\$ 26,416,373.00	\$ 29,774,484.00	\$ 1,368,504.00	\$ 28,405,980.00	\$ 30,089,411.00	\$ 1,450,174.00	\$ 28,639,237.00
Rice	\$ 19,463,638.00	\$ 1,090,096.00	\$ 18,373,542.00	\$ 19,085,891.00	\$ 1,040,949.00	\$ 18,044,942.00	\$ 20,264,339.00	\$ 1,256,264.00	\$ 19,008,075.00
Rush	\$ 11,293,010.00	\$ 1,008,155.00	\$ 10,284,855.00	\$ 11,780,910.00	\$ 1,032,033.00	\$ 10,748,877.00	\$ 12,123,497.00	\$ 1,055,617.00	\$ 11,067,880.00
Scales Mound	\$ 12,966,096.00	\$ 1,517,182.00	\$ 11,448,914.00	\$ 13,268,526.00	\$ 1,536,242.00	\$ 11,732,284.00	\$ 13,587,577.00	\$ 1,542,665.00	\$ 12,044,912.00
Stockton	\$ 43,214,619.00	\$ 6,295,477.00	\$ 36,919,142.00	\$ 43,845,175.00	\$ 6,164,859.00	\$ 37,680,316.00	\$ 44,242,713.00	\$ 6,114,663.00	\$ 38,128,050.00
Thompson	\$ 65,939,162.00	\$ 4,064,510.00	\$ 61,874,652.00	\$ 73,887,396.00	\$ 4,588,051.00	\$ 69,299,345.00	\$ 78,586,897.00	\$ 4,622,321.00	\$ 73,964,576.00
Vinegar Hill	\$ 10,329,893.00	\$ 916,672.00	\$ 9,413,221.00	\$ 10,582,807.00	\$ 946,705.00	\$ 9,636,102.00	\$ 10,828,569.00	\$ 998,368.00	\$ 9,830,201.00
Wards Grove	\$ 8,150,476.00	\$ 667,451.00	\$ 7,483,025.00	\$ 8,660,487.00	\$ 669,436.00	\$ 7,991,051.00	\$ 8,954,876.00	\$ 632,150.00	\$ 8,322,726.00
Warren	\$ 27,122,577.00	\$ 4,156,445.00	\$ 22,966,132.00	\$ 27,470,796.00	\$ 4,013,811.00	\$ 23,456,985.00	\$ 26,690,395.00	\$ 3,847,177.00	\$ 22,843,218.00
West Galena	\$ 94,554,940.00	\$ 9,086,642.00	\$ 85,468,298.00	\$ 96,076,245.00	\$ 9,151,352.00	\$ 86,924,893.00	\$ 94,341,097.00	\$ 8,843,282.00	\$ 85,497,815.00
Woodbine	\$ 16,615,422.00	\$ 1,800,489.00	\$ 14,814,933.00	\$ 17,063,697.00	\$ 1,729,818.00	\$ 15,333,879.00	\$ 17,570,079.00	\$ 1,702,547.00	\$ 15,867,532.00
County	\$ 783,312,670.00	\$ 65,998,706.00	\$ 717,313,964.00	\$ 801,429,524.00	\$ 67,138,340.00	\$ 734,291,184.00	\$ 811,311,011.00	\$ 68,499,381.00	\$ 742,811,630.00

*Data collected from DevNet software program/Abstracts -



2019 TOWNSHIP EAV BY PROPERTY CLASS

Township	Apple River	Berreman	Council Hill	Derinda	Dunleith	East Galena	Elizabeth	Guilford	Hanover	Menominee
RESIDENTIAL										
TOTAL # PARCELS	192	0	14	0	1369	979	358	2921	402	70
TOTAL EAV	2,499,049.00	-	215,618.00	-	59,550,509.00	44,550,981.00	8,363,653.00	125,079,493.00	6,319,546.00	2,548,603.00
% of TOWNSHIP EAV	30.46%	0.00%	3.77%	0.00%	58.85%	66.94%	28.59%	85.86%	29.38%	6.59%
FARM										
TOTAL # PARCELS	197	193	196	361	414	456	468	475	468	610
TOTAL ACREAGE	11380.42	11328.57	10347.4	23008.42	2890.46	12683.35	22294.40	18262.23	20341.78	15971.48
EAV RESIDENTIAL	1,386,683.00	1,729,938.00	2,495,175.00	4,945,190.00	1,208,287.00	3,897,658.00	6,814,286.00	7,333,047.00	5,014,688.00	5,284,268.00
EAV OTHER	814,292.00	721,083.00	944,784.00	2,440,652.00	20,689,415.00	11,196,905.00	5,323,087.00	7,179,644.00	4,338,426.00	15,374,316.00
EAV - FARM/BUILDING	2,794,796.00	1,518,492.00	2,016,069.00	3,534,279.00	339,890.00	1,529,817.00	3,399,907.00	2,300,707.00	2,818,496.00	3,019,817.00
TOTAL EAV	4,997,771.00	3,969,513.00	5,456,028.00	10,920,121.00	22,237,592.00	16,624,380.00	15,537,280.00	16,813,398.00	12,171,610.00	23,678,401.00
% of TOWNSHIP EAV	60.91%	94.05%	95.33%	98.57%	21.98%	24.98%	53.12%	11.54%	56.59%	61.23%
COMMERCIAL										
TOTAL # PARCELS	45	1	2	2	157	66	107	72	81	18
TOTAL EAV	649,683.00	215,960.00	51,811.00	70,029.00	16,376,992.00	5,037,234.00	5,312,688.00	3,659,690.00	2,220,084.00	905,774.00
% of TOWNSHIP EAV	7.92%	5.12%	0.91%	0.63%	16.18%	7.57%	18.16%	2.51%	10.32%	2.34%
INDUSTRIAL										
TOTAL # PARCELS	0	0	0	0	3	4	2	0	6	2
TOTAL EAV	-	-	-	-	3,004,919.00	131,130.00	37,217.00	-	274,277.00	11,531,588.00
% of TOWNSHIP EAV	0.00%	0.00%	0.00%	0.00%	2.97%	0.20%	0.13%	0.00%	1.28%	29.82%
CONSERVATION STEWARDSHIP										
TOTAL # PARCELS	2	1	0	1	1	3	0	4	6	1
TOTAL EAV	58,683.00	35,099.00	-	88,230.00	16,333.00	206,984.00	-	125,108.00	521,626.00	5,640.00
% of TOWNSHIP EAV	0.72%	0.83%	0.00%	0.80%	0.02%	0.31%	0.00%	0.09%	2.43%	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	8,205,186.00	4,220,572.00	5,723,457.00	11,078,380.00	101,186,345.00	66,550,709.00	29,250,838.00	145,677,689.00	21,507,143.00	38,670,006.00
TOTAL ASSESSED PARCELS	436	195	212	364	1944	1508	935	3472	963	701
EXEMPT PARCELS	26	6	3	11	159	68	75	13	122	37
TOTAL ALL PARCELS	462	201	215	375	2103	1576	1010	3485	1085	738
% OF COUNTY EAV	1.01%	0.52%	0.71%	1.37%	12.47%	8.20%	3.61%	17.96%	2.65%	4.77%
% OF COUNTY PARCELS	2.10%	0.91%	0.98%	1.70%	9.55%	7.16%	4.59%	15.83%	4.93%	3.35%
ALL COUNTY PARCEL TOTALS	22019									
ALL COUNTY EAV TOTALS	811,311,011.00									

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

2019 TOWNSHIP EAV BY PROPERTY CLASS CONTINUED

Nora	Pleasant Valley	Rawlins	Rice	Rush	Scales Mound	Stockton	Thompson	Vinegar Hill	Wards Grove	Warren	West Galena	Woodbine
RESIDENTIAL												
91	0	65	0	0	189	817	2769	13	0	691	1451	142
1,002,731.00	-	2,655,448.00	-	-	4,828,451.00	19,023,387.00	68,635,553.00	332,257.00	-	13,935,739.00	54,144,089.00	3,069,971.00
8.10%	0.00%	8.83%	0.00%	0.00%	35.54%	43.00%	87.34%	3.07%	0.00%	52.21%	57.39%	17.47%
FARM												
286	359	296	469	385	232	475	353	258	223	221	325	448
1578.49	23141.36	6838.12	12795.01	22666.39	11376.78	22089.01	19033.07	8709.75	10889.03	11577.85	4040.17	2221.74
1,772,749.00	4,375,088.00	2,488,584.00	7,214,307.00	3,970,450.00	2,187,772.00	4,590,803.00	3,886,122.00	2,877,084.00	1,629,914.00	1,550,886.00	2,793,025.00	5,621,664.00
1,653,638.00	1,364,189.00	8,933,621.00	8,719,530.00	2,365,649.00	2,433,439.00	5,619,784.00	2,733,092.00	5,762,457.00	2,480,664.00	1,199,912.00	9,134,985.00	4,023,934.00
7,587,767.00	3,742,895.00	1,204,238.00	1,156,239.00	5,628,316.00	2,794,053.00	5,270,066.00	2,260,770.00	1,856,771.00	3,500,658.00	3,401,726.00	386,936.00	3,590,719.00
11,014,154.00	9,482,172.00	12,626,443.00	17,090,076.00	11,964,415.00	7,415,264.00	15,480,653.00	8,879,984.00	10,496,312.00	7,611,236.00	6,152,524.00	12,314,946.00	13,236,317.00
89.01%	98.90%	41.96%	84.34%	98.69%	54.57%	34.99%	11.30%	96.93%	85.00%	23.05%	13.05%	75.33%
COMMERCIAL												
12	2	56	10	4	44	145	28	0	7	112	245	17
236,953.00	47,901.00	13,772,259.00	2,903,616.00	95,966.00	1,212,844.00	7,690,298.00	988,914.00	-	1,325,440.00	2,906,732.00	27,306,755.00	835,047.00
1.92%	0.50%	45.77%	14.33%	0.79%	8.93%	17.38%	1.26%	0.00%	14.80%	10.89%	28.94%	4.75%
INDUSTRIAL												
1	0	4	0	0	1	6	0	0	0	9	8	1
117,838.00	-	1,035,261.00	-	-	131,018.00	1,940,812.00	-	-	-	3,634,398.00	514,593.00	3,232.00
0.95%	0.00%	3.44%	0.00%	0.00%	0.96%	4.39%	0.00%	0.00%	0.00%	13.62%	0.55%	0.02%
CONSERVATION STEWARDSHIP												
0	0	0	1	2	0	3	0	0	0	1	3	0
-	57,761.00	0	270,647.00	63,116.00	85,116.00	82,446.00	-	-	18,200.00	53,501.00	55,470.00	280,552.00
0.00%	0.60%	0.00%	1.34%	0.52%	0.00%	0.19%	0.10%	0.00%	0.20%	0.20%	0.06%	1.60%
WOODED ACREAGE TRANSITION												
0	0	0	0	0	0	1	0	0	0	0	0	1
-	-	-	-	-	-	22,447.00	-	-	-	-	-	144,960.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%
LOCALLY ASSESSED/RAILROAD												
1	0	0	0	0	0	0	0	0	0	3	3	0
1,726.00	-	-	-	-	-	-	-	-	-	7,501.00	5,244.00	-
0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%	0.00%
TOWNSHIP RECAP												
12,373,402.00	9,587,834.00	30,089,411.00	20,264,339.00	12,123,497.00	13,587,577.00	44,242,713.00	78,586,897.00	10,828,569.00	8,954,876.00	26,690,395.00	94,341,097.00	17,570,079.00
391	361	421	480	391	466	1447	3150	271	230	1037	2035	609
17	24	29	39	25	24	76	29	6	16	50	146	40
408	385	450	519	416	490	1523	3179	277	246	1087	2181	649
1.53%	1.18%	3.71%	2.50%	1.49%	1.67%	5.45%	9.69%	1.33%	1.10%	3.29%	11.63%	2.17%
1.78%	1.64%	1.91%	2.18%	1.78%	2.12%	6.57%	14.31%	1.23%	1.04%	4.71%	9.24%	2.77%
ALL COUNTY PARCEL TOTALS												
22019												
811,311,011.00												

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

2019 SCHOOL EAV VS PRIOR YEAR

3 Year look at the county's school net EAVs (net for the assessment office) only homestead exemption has been negated out. All non-homestead exemptions, TIFs, enterprise zone or state assessed property are not included in these figures; those exemption are entered by the SOA, but are not removed until the county clerks level.

SCHOOL DISTRICT	2017 SCHOOL PARCEL COUNT & NET EAV		2018 SCHOOL PARCEL COUNT & NET EAV		2019 SCHOOL PARCEL COUNT & NET EAV		PERCENT CHANGE FROM PRIOR YR (NET)
	PARCEL COUNT	NET EAV	PARCEL COUNT	NET EAV	PARCEL COUNT	NET EAV	
EAST DUBUQUE #EU119	2,345	\$118,450,838.00	2,350	\$120,000,078.00	2,352	\$128,513,911.00	7.09%
GALENA #EU120	4,633	\$219,300,808.00	4,636	\$223,487,473.00	4,644	\$223,804,978.00	0.14%
PEARL CITY #EU200	67	\$1,040,193.00	69	\$1,103,835.00	69	\$ 1,206,060.00	9.26%
LENA-WINSLOW #EU202	27	\$1,449,180.00	27	\$1,505,358.00	27	\$ 1,494,697.00	-0.71%
WARREN #EU205	2,686	\$64,885,603.00	2,688	\$68,031,656.00	2,696	\$ 69,203,662.00	1.72%
STOCKTON #EU206	3,776	\$98,711,744.00	3,759	\$103,370,359.00	3,773	\$106,438,820.00	2.97%
RIVER RIDGE #EU210	4,421	\$170,187,458.00	4,431	\$170,447,353.00	4,443	\$169,211,051.00	-0.73%
SCALES MOUND #EU211	3,208	\$100,497,676.00	3,211	\$104,426,538.00	3,216	\$105,660,263.00	1.18%
WEST CARROLL #EU314	41	\$1,161,000.00	42	\$1,206,250.00	42	\$ 1,161,621.00	-3.70%
HIGHLAND COLLEGE #EC519	21,204	\$775,684,500.00	21,213	\$793,578,900.00	21,262	\$806,695,063.00	1.65%
*Data collected from DevNet software program							

2019 MUNICIPALITY EAV VS PRIOR YEAR

3 Year look at the county's municipality's net EAVs (net for the assessment office) only homestead exemption has been negated out. All non-homestead exemptions, TIFs, enterprise zone or state assessed property are not included in these figures; those exemption are entered by the SOA, but are not removed until the county clerks level.

CITIES/VILLAGES	2017 MUNICIPALITY PARCEL COUNT & NET EAV		2018 MUNICIPALITY PARCEL COUNT & NET EAV		2019 MUNICIPALITY PARCEL COUNT & NET EAV		PERCENT CHANGE FROM PRIOR YR (NET)
	PARCEL COUNT	NET EAV	PARCEL COUNT	NET EAV	PARCEL COUNT	NET EAV	
APPLE RIVER	229	\$3,163,223.00	229	\$3,154,047.00	228	\$3,096,544.00	-1.82%
EAST DUBUQUE	812	\$37,416,871.00	818	\$37,644,986.00	818	\$40,335,424.00	7.15%
ELIZABETH	429	\$12,654,540.00	431	\$12,947,227.00	434	\$12,931,847.00	-0.12%
GALENA	2140	\$109,889,444.00	2148	\$111,345,712.00	2155	\$110,101,779.00	-1.12%
HANOVER	465	\$8,737,646.00	468	\$8,318,002.00	469	\$8,190,074.00	-1.54%
MENOMINEE	123	\$4,177,249.00	123	\$4,195,092.00	124	\$4,316,749.00	2.90%
NORA	141	\$1,531,921.00	141	\$1,544,890.00	141	\$1,510,392.00	-2.23%
SCALES MOUND	242	\$6,057,896.00	242	\$6,065,235.00	242	\$6,120,769.00	0.92%
STOCKTON	938	\$27,097,601.00	911	\$27,135,853.00	912	\$27,204,026.00	0.25%
WARREN	820	\$18,414,860.00	820	\$18,410,729.00	822	\$17,302,215.00	-6.02%
TOTAL	6339	\$229,141,251.00	6331	\$230,761,773.00	6345	\$231,109,819.00	0.15%

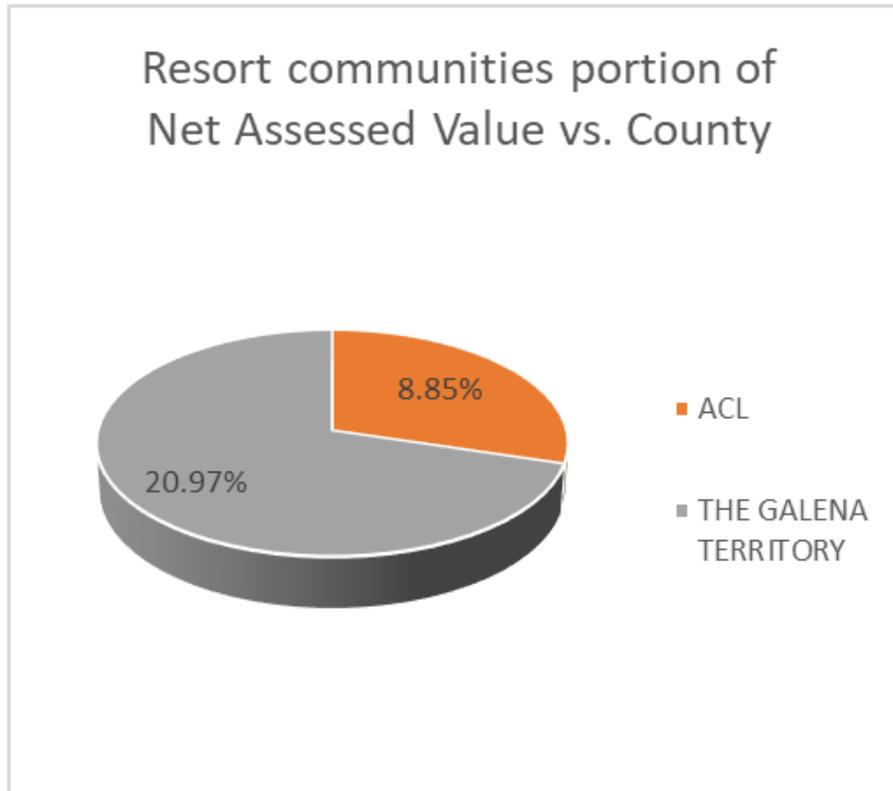
*Data collected from DevNet software program

2019 RESORT COMMUNITIES VS PRIOR YEAR

3 Year look at the county's resort communities net EAVs (net for the assessment office) only homestead exemption has been negated out. All non-homestead exemptions, TIFs, enterprise zone or state assessed property are not included in these figures; those exemption are entered by the SOA, but are not removed until the county clerks level.

RESORT COMMUNITY	2017 RESORT PARCEL COUNT & NET EAV		2018 RESORT PARCEL COUNT & NET EAV		2019 RESORT PARCEL COUNT & NET EAV		PERCENT CHANGE FROM PRIOR YR (NET)
	PARCEL COUNT	NET EAV	PARCEL COUNT	NET EAV	PARCEL COUNT	NET EAV	
APPLE CANYON LAKE	2,632	\$52,976,282.00	2,634	\$60,076,175.00	2,633	\$ 65,392,640.00	8.85%
THE GALENA TERRITORY	3,313	\$160,332,687.00	3,313	\$159,324,579.00	3,313	\$ 155,027,254.00	-2.70%
BREAKDOWN FOR GALENA TERRITORY							
EAST GALENA	609	\$ 32,074,535.00	609	\$ 32,043,650.00	609	\$ 31,786,578.00	-0.80%
GUILFORD	2704	\$ 128,258,152.00	2704	\$ 127,280,929.00	2704	\$ 123,240,676.00	-3.17%

*Data collected from DevNet software program



NEW CONSTRUCTION BY PROPERTY CLASS – 3 YEAR HISTORY

TOWNSHIP NEW CONSTRUCTION BY PROPERTY CLASS 2017-2019						
TOWNSHIP	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
Apple River	2017	\$ 2,479.00	\$ 42,157.00	\$ -	\$ 2,501.00	\$ 47,137.00
	2018	\$ -	\$ -	\$ -	\$ 19,976.00	\$ 19,976.00
	2019	\$ 9,450.00	\$ 50,971.00	\$ -	\$ 21,502.00	\$ 81,923.00
Berreman	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ -	\$ -	\$ -	\$ 29,128.00	\$ 29,128.00
	2018	\$ -	\$ -	\$ -	\$ 38,551.00	\$ 38,551.00
	2019	\$ -	\$ -	\$ -	\$ -	\$ -
Council Hill	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ -	\$ -	\$ -	\$ 62,032.00	\$ 62,032.00
	2018	\$ -	\$ -	\$ -	\$ 33,120.00	\$ 33,120.00
	2019	\$ -	\$ -	\$ -	\$ 75,118.00	\$ 75,118.00
Derinda	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ -	\$ -	\$ -	\$ 27,949.00	\$ 27,949.00
	2018	\$ -	\$ -	\$ -	\$ 12,860.00	\$ 12,860.00
	2019	\$ -	\$ -	\$ -	\$ 177,090.00	\$ 177,090.00
Dunleith	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 472,242.00	\$ 951,970.00	\$ -	\$ 558,527.00	\$ 1,982,739.00
	2018	\$ 491,357.00	\$ 162,336.00	\$ -	\$ 117,120.00	\$ 770,813.00
	2019	\$ 289,609.00	\$ 326,402.00	\$ -	\$ 381,236.00	\$ 997,247.00
East Galena	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 315,276.00	\$ 7,307.00	\$ -	\$ 152,312.00	\$ 474,895.00
	2018	\$ 178,004.00	\$ 120,940.00	\$ -	\$ 53,551.00	\$ 352,495.00
	2019	\$ 109,899.00	\$ 10,577.00	\$ -	\$ 146,782.00	\$ 267,258.00
Elizabeth	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 3,924.00	\$ 269,402.00	\$ -	\$ 243,459.00	\$ 516,785.00
	2018	\$ 33,203.00	\$ 12,162.00	\$ -	\$ 155,865.00	\$ 201,230.00
	2019	\$ 3,981.00	\$ 1,548.00	\$ -	\$ 137,247.00	\$ 142,776.00
Guilford	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 664,851.00	\$ 166,910.00	\$ -	\$ 233,615.00	\$ 1,065,376.00
	2018	\$ 419,038.00	\$ -	\$ -	\$ 107,017.00	\$ 526,055.00
	2019	\$ 309,645.00	\$ -	\$ -	\$ 118,792.00	\$ 428,437.00
Hanover	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 26,406.00	\$ -	\$ -	\$ 45,903.00	\$ 72,309.00
	2018	\$ 90,545.00	\$ 20,569.00	\$ 25,944.00	\$ 113,264.00	\$ 250,322.00
	2019	\$ 6,839.00	\$ -	\$ -	\$ 67,765.00	\$ 74,604.00
Menominee	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ -	\$ -	\$ 1,583,729.00	\$ 245,887.00	\$ 1,829,616.00
	2018	\$ -	\$ -	\$ 732,216.00	\$ 198,972.00	\$ 931,188.00
	2019	\$ 85,238.00	\$ -	\$ 9,011.00	\$ 122,976.00	\$ 217,225.00

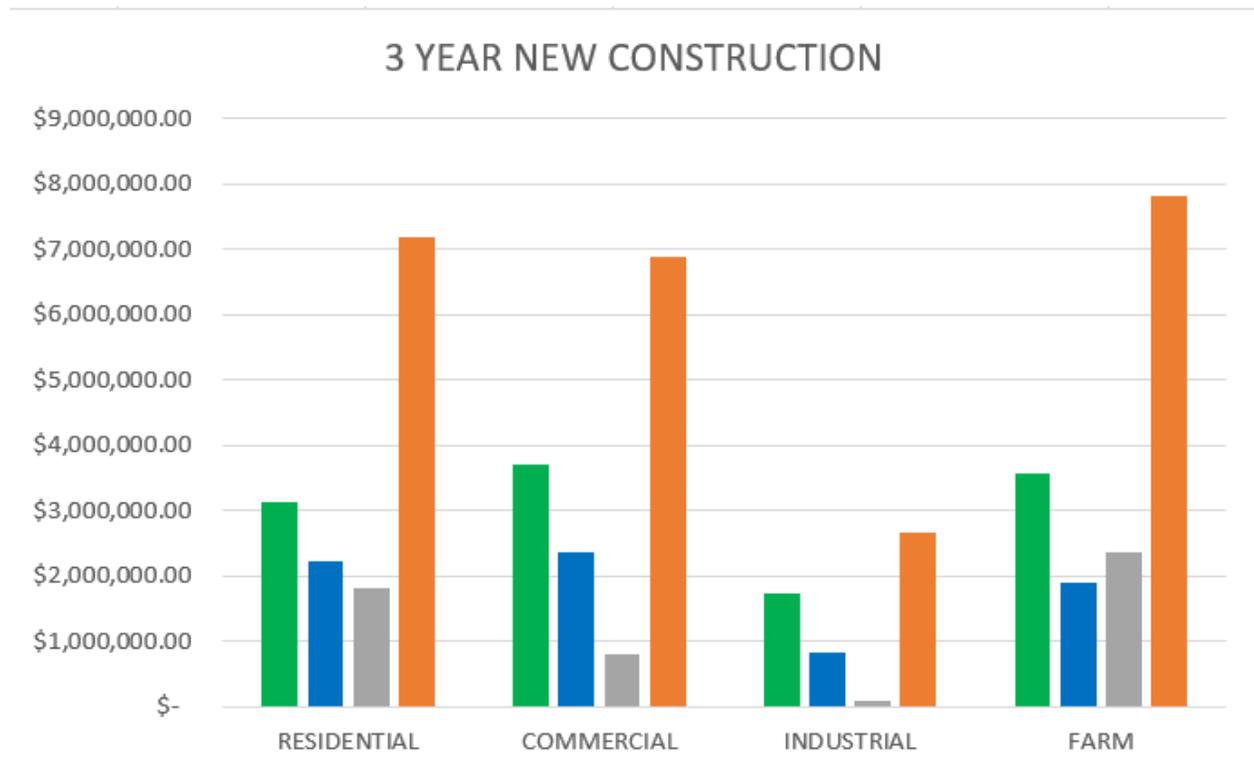
NEW CONSTRUCTION BY PROPERTY CLASS – 3 YEAR HISTORY

Nora	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 27,600.00	\$ -	\$ -	\$ 105,651.00	\$ 133,251.00
	2018	\$ 4,032.00	\$ -	\$ -	\$ 70,227.00	\$ 74,259.00
	2019	\$ 11,894.00	\$ 281.00	\$ -	\$ 59,036.00	\$ 71,211.00
Pleasant Valley	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ -	\$ -	\$ -	\$ 5,641.00	\$ 5,641.00
	2018	\$ -	\$ -	\$ -	\$ 148,757.00	\$ 148,757.00
	2019	\$ -	\$ -	\$ -	\$ 18,123.00	\$ 18,123.00
Rawlins	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 473,587.00	\$ 2,100,369.00	\$ -	\$ 32,113.00	\$ 2,606,069.00
	2018	\$ 37,015.00	\$ 1,856,845.00	\$ -	\$ 84,837.00	\$ 1,978,697.00
	2019	\$ 17,538.00	\$ 171,730.00	\$ -	\$ 67,150.00	\$ 256,418.00
Rice	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ -	\$ -	\$ -	\$ 350,336.00	\$ 350,336.00
	2018	\$ -	\$ -	\$ -	\$ 34,202.00	\$ 34,202.00
	2019	\$ -	\$ 8,370.00	\$ -	\$ 525,361.00	\$ 533,731.00
Rush	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ -	\$ -	\$ -	\$ 200,097.00	\$ 200,097.00
	2018	\$ -	\$ -	\$ -	\$ 43,736.00	\$ 43,736.00
	2019	\$ -	\$ -	\$ -	\$ 51,110.00	\$ 51,110.00
Scales Mound	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 27,426.00	\$ 92,272.00	\$ 55,994.00	\$ 127,180.00	\$ 302,872.00
	2018	\$ 19,872.00	\$ -	\$ -	\$ 68,924.00	\$ 88,796.00
	2019	\$ 44,413.00	\$ -	\$ -	\$ 38,349.00	\$ 82,762.00
Stockton	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 72,775.00	\$ 42,439.00	\$ 108,076.00	\$ 156,906.00	\$ 380,196.00
	2018	\$ 14,447.00	\$ 19,728.00	\$ 46,795.00	\$ 147,899.00	\$ 228,869.00
	2019	\$ 10,657.00	\$ 17,990.00	\$ 91,863.00	\$ 11,102.00	\$ 131,612.00
Thompson	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 456,473.00	\$ -	\$ -	\$ 89,527.00	\$ 546,000.00
	2018	\$ 615,004.00	\$ -	\$ -	\$ 48,651.00	\$ 663,655.00
	2019	\$ 528,811.00	\$ 2,453.00	\$ -	\$ 86,899.00	\$ 618,163.00
Vinegar Hill	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 46,100.00	\$ -	\$ -	\$ 299,630.00	\$ 345,730.00
	2018	\$ 71,386.00	\$ -	\$ -	\$ 45,908.00	\$ 117,294.00
	2019	\$ 117,220.00	\$ -	\$ -	\$ 43,113.00	\$ 160,333.00

NEW CONSTRUCTION BY PROPERTY – 3 YEAR HISTORY

Wards Grove	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ -	\$ 23,935.00	\$ -	\$ 245,432.00	\$ 269,367.00
	2018	\$ -	\$ 84,046.00	\$ -	\$ 16,840.00	\$ 100,886.00
	2019	\$ -	\$ 1,700.00	\$ -	\$ 75,031.00	\$ 76,731.00
Warren	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 9,300.00	\$ -	\$ -	\$ 52,144.00	\$ 61,444.00
	2018	\$ 6,075.00	\$ 51,911.00	\$ 13,012.00	\$ 124,864.00	\$ 195,862.00
	2019	\$ 40,928.00	\$ 105,381.00	\$ -	\$ 43,683.00	\$ 189,992.00
West Galena	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 516,400.00	\$ 22,272.00	\$ -	\$ 265,033.00	\$ 803,705.00
	2018	\$ 223,696.00	\$ 24,040.00	\$ -	\$ 86,219.00	\$ 333,955.00
	2019	\$ 237,347.00	\$ 115,110.00	\$ -	\$ 23,046.00	\$ 375,503.00
Woodbine	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 8,412.00	\$ 459.00	\$ -	\$ 74,005.00	\$ 82,876.00
	2018	\$ 18,088.00	\$ -	\$ -	\$ 153,864.00	\$ 171,952.00
	2019	\$ 6,990.00	\$ 3,111.00	\$ -	\$ 72,288.00	\$ 82,389.00
COUNTY TOTALS	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2017	\$ 3,123,251.00	\$ 3,719,492.00	\$ 1,747,799.00	\$ 3,575,880.00	\$ 12,166,422.00
	2018	\$ 2,221,762.00	\$ 2,352,577.00	\$ 817,967.00	\$ 1,886,673.00	\$ 7,278,979.00
	2019	\$ 1,830,459.00	\$ 815,624.00	\$ 100,874.00	\$ 2,362,799.00	\$ 5,109,756.00
	3 YR TOT.	\$7,175,472.00	\$6,887,693.00	\$2,666,640.00	\$7,825,352.00	\$24,555,157.00

*Data collected from DevNet software program/Abstract



REAL ESTATE TRANSFER DEEDS & DECLARATIONS

The Chief County Assessment Office processes thousands of real estate transfer declaration 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 property 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 on-line 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 ration 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 943 Real Estate Transfer Declaration recorded in 2018 (as shown below), 443 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.

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

REAL ESTATE TRANSFERS USED IN SALES RATIO STUDY - 3 YEARS			
TOWNSHIP	2016 sales ratio/# of sales used in ratio	2017 sales ratio/# of sales used in ratio	2018 sales ratio/# of sales used in ratio
Apple River/Thompson	51	51	59
Berreman/Derinda/Pleasant Valley/Stockton/Wards Grove	25	0	41
Council Hill/Guilford/Scales Mound	101	103	134
Dunleith	30	41	30
East Galena	32	37	47
Elizabeth/Hanover/Rice/Woodbine	0	0	33
West Galena	64	49	60
All Others	70	97	39
County	373	378	443

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	2016 # of Transfers	2017 # of Transfers	2018 # of Transfers	2019 # of Transfers
January	57	50	35	43
February	49	40	47	42
March	55	66	71	46
April	75	57	69	51
May	74	89	101	79
June	71	78	104	68
July	96	76	105	66
August	87	101	96	81
September	83	77	62	80
October	69	68	100	86
November	61	71	68	96
December	73	69	85	74
Total County	850	842	943	812
<p>**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</p>				

Percentage of sales used - Prior year sales to current year sales ratio		
2015 Sales 2016 Sales Ratio	2016 Sales 2017 Sales Ratio	2017 Sales 2018 Sales Ratio
44%	45%	47%

SALES RATIO STUDY

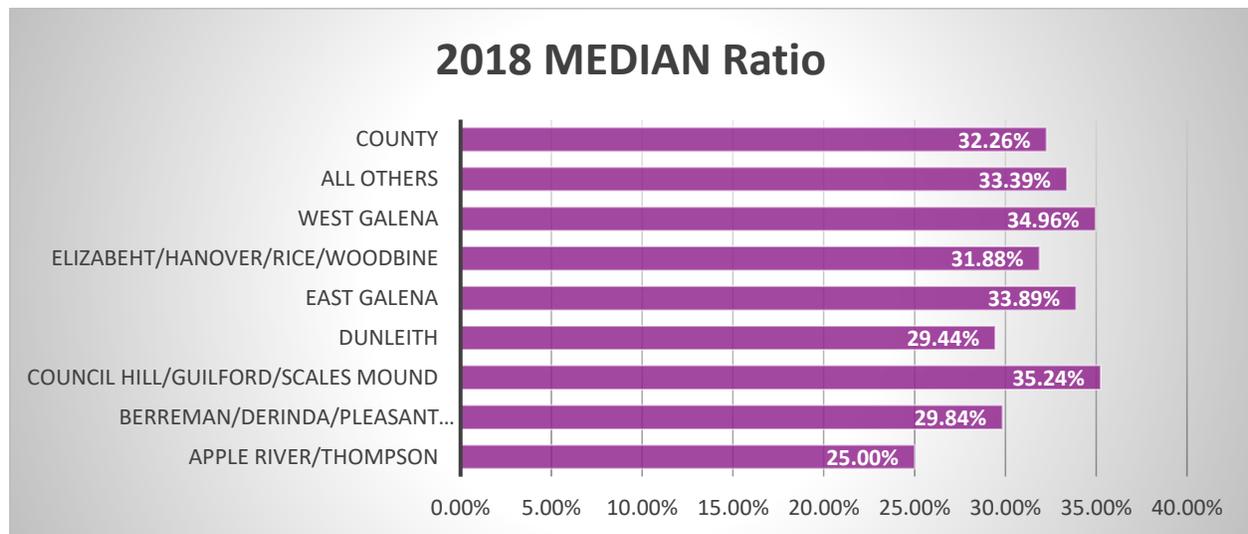
The sales ratio study shows whether assessments within a given area actually average 33 1/3 % of the market value (requirement by State Statute 35ILCS200/9-145). If the study results in something other than 33 1/3%, a blanket percentage change (increase or decrease), called an “equalization factor” or a “multiplier”, is applied to all non-farm property to bring the level of assessments to 33 1/3% (35ILCS 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 assessing officials in their efforts to achieve uniformity; comparison of median levels for townships or property categories with 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 township, 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 sales price by the assessed value. The median is found by ranking the individual assessment ratios in ascending order and counting downward 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%.

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



** AT THE TIME OF THIS PUBLICATION, THE 2019 ANALYSIS FROM THE IDOR WAS NOT AVAILABLE

TOWNSHIP EQUALIZATION FACTORS

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

In 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, 2019**. In analyzing the sales ratio study from the three prior years (**2018, 2017 & 2016**) the CCAO takes the medial 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/multiplies (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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Apple River	0.94	1.00	.95 .8551	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Berreman	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
Council Hill	0.94	1.00	0.98	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Derinda	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
Dunleith	1.00	1.00	1.00	1.00	0.9386	1.00	1.07	1.0884	1.00	1.1068
East Galena	1.00	0.95	.95 .98	1.00	0.987	0.95	1.00	1.00	1.00	0.9985
Elizabeth	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
Guilford	0.94	0.95	.95 .98	1.00	0.987	1.00	1.00	1.00	1.00	0.9879
Hanover	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
Menominee	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Nora	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
Pleasant Valley	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
Rawlins	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Rice	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
Rush	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
Scales Mound	0.94	1.00	0.98	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Stockton	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
Thompson	0.94	0.8051	.95 .8551	0.40 0.9069	0.5847	1.00	1.00	1.3866	1.153	1.00
Vinegar Hill	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Wards Grove	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
Warren	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00
West Galena	1.00	0.9708	0.9515	1.00	1.00	0.95	1.00	1.00	1.0256	0.9719
Woodbine	1.00	1.00	0.98	0.9278	1.00	1.00	1.00	1.00	1.00	1.00

TOP 25 PROPERTIES WITH THE LARGEST VALUATIONS - EAV

2019 Top 25 Properties with the largest valuation - EAV (2018)		
RANK	TAXPAYER	TOTAL EAV
1	East Dubuque Nitrogen Fertilizers LLC	\$ 11,532,238.00
2	Prairie Ridge of Galena LLC	\$ 3,815,000.00
3	Eagle Ridge	\$ 3,469,712.00
4	Gavilon Grain LLC	\$ 3,409,174.00
5	IEI Barge Services INC	\$ 3,083,503.00
6	Art Mortgage Borrower Propco	\$ 2,569,732.00
7	Wal-Mart Real Estate	\$ 2,074,625.00
8	Paul Family Real Estate Venture II LLC	\$ 1,992,052.00
9	Brewster Cheese Company	\$ 1,501,505.00
10	Burlingame Richard	\$ 1,221,170.00
11	SCI Galena LLC	\$ 1,208,259.00
12	Celtic Lodgings LLC	\$ 1,147,750.00
13	Galena Lodging Ventures INC	\$ 1,126,376.00
14	997 Galena LLC	\$ 1,125,957.00
15	Harbach Farm LTD	\$ 1,045,632.00
16	Galena Prime Hotels LLC	\$ 1,007,498.00
17	Rigopoulos, Dino & Sotiri	\$ 960,843.00
18	Schuldt Living Trust Judith	\$ 864,404.00
19	Lacoma Golf Club INC	\$ 857,370.00
20	Worldmark, The Club	\$ 856,455.00
21	Elizabeth Nursing Home INC	\$ 812,787.00
22	Goldmoor Inn & Resort	\$ 778,474.00
23	First American Trust FSB	\$ 776,857.00
24	Briggs Brothers	\$ 724,612.00
25	Harbach Family Partership	\$ 719,383.00
*Data collected from DevNet software program		

2018 EAV Top 25 Taxes Paid 2019		
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 principle and fulltime 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;
 - If disability is from 30%-49%, the reduction is \$2,500 EAV;
 - If disability is from 50-69%, the reduction is \$5,000 EAV;
 - If 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 Illinois Department of Veterans Affairs;
- Adaption needs to have been paid for with Federal funds;
- Exempt up to 100,000 EAV.

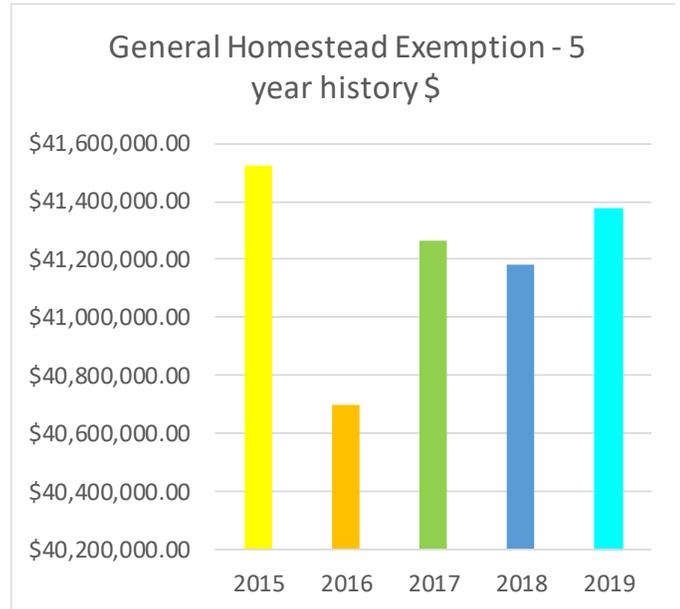
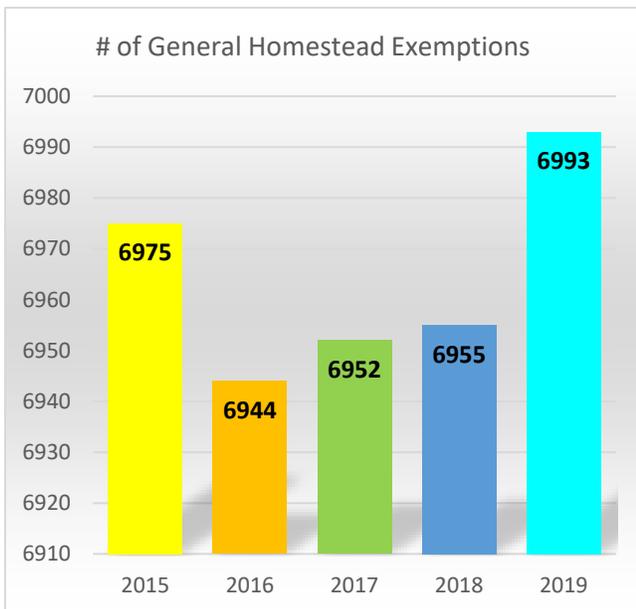
NATURAL DISASTER HOMESTEAD EXEMPTION

- 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 prior to 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.

*Data collected from DevNet Software

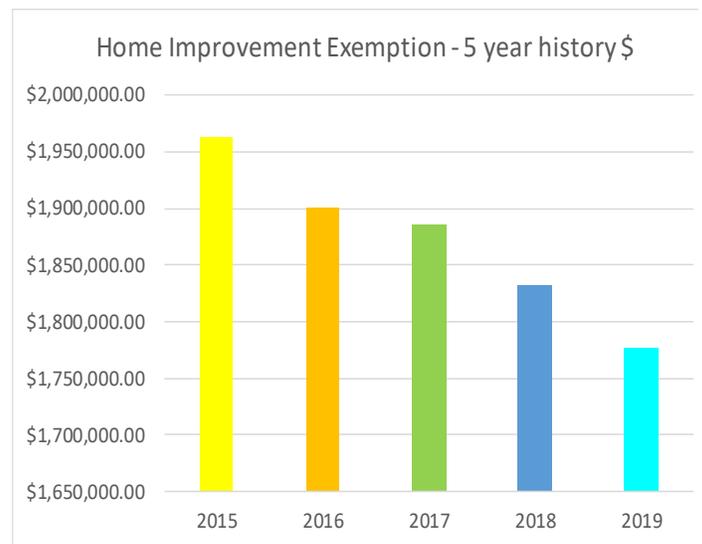
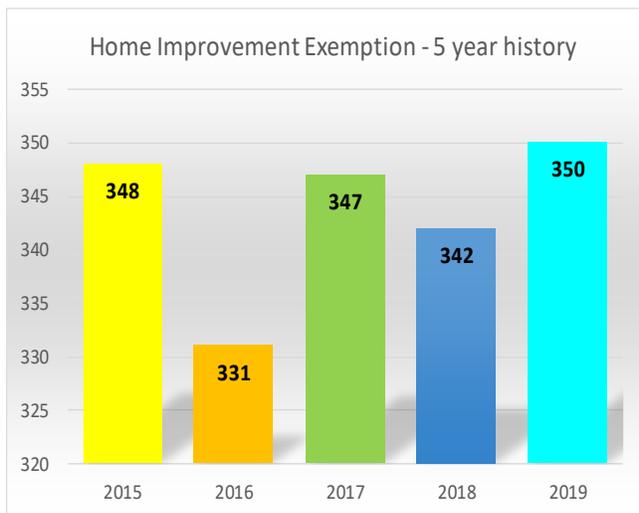
GENERAL HOMESTEAD – 5 YEAR HISTORY

General Homestead Exemption - 5 Year History										
YEAR	2015		2016		2017		2018		2019	
Township	# of Exemptions	Value								
Apple River	139	\$810,782.00	137	\$804,939.00	139	\$820,182.00	134	\$795,749.00	132	\$ 770,772.00
Berremans	41	\$239,185.00	39	\$227,185.00	41	\$239,185.00	41	\$232,313.00	41	\$ 232,313.00
Council Hill	51	\$306,000.00	50	\$300,000.00	50	\$300,000.00	50	\$300,000.00	48	\$ 288,000.00
Derinda	101	\$606,000.00	99	\$594,000.00	97	\$582,000.00	96	\$576,000.00	95	\$ 570,000.00
Dunleith	1076	\$6,409,627.00	1075	\$6,383,438.00	1065	\$6,318,807.00	1058	\$6,267,508.00	1062	\$ 6,312,810.00
East Galena	466	\$2,781,000.00	458	\$2,733,000.00	465	\$2,755,685.00	473	\$2,808,009.00	485	\$ 2,871,009.00
Elizabeth	311	\$1,854,475.00	303	\$1,800,475.00	310	\$1,840,842.00	310	\$1,837,710.00	305	\$ 1,813,398.00
Guilford	508	\$3,027,000.00	529	\$3,153,000.00	546	\$3,240,660.00	579	\$3,420,000.00	609	\$ 3,582,000.00
Hanover	336	\$2,000,197.00	333	\$1,972,362.00	330	\$1,948,684.00	331	\$1,891,303.00	335	\$ 1,922,292.00
Menominee	327	\$1,955,047.00	329	\$1,967,048.00	325	\$1,943,048.00	321	\$1,919,048.00	321	\$ 1,913,048.00
Nora	99	\$590,846.00	101	\$602,846.00	99	\$590,846.00	102	\$608,846.00	103	\$ 614,476.00
Pleasant Valley	77	\$458,388.00	77	\$458,388.00	76	\$452,388.00	74	\$440,388.00	73	\$ 434,388.00
Rawlins	150	\$899,232.00	156	\$934,438.00	157	\$942,000.00	154	\$924,000.00	157	\$ 942,000.00
Rice	113	\$670,664.00	115	\$679,689.00	113	\$670,664.00	110	\$652,664.00	113	\$ 670,664.00
Rush	109	\$654,000.00	111	\$95,159.00	111	\$666,000.00	115	\$690,000.00	115	\$ 690,000.00
Scales Mound	192	\$1,145,532.00	189	\$1,127,532.00	189	\$1,130,086.00	192	\$1,148,350.00	192	\$ 1,148,350.00
Stockton	722	\$4,304,588.00	709	\$4,222,151.00	711	\$4,230,309.00	706	\$4,190,057.00	708	\$ 4,203,133.00
Thompson	337	\$1,996,239.00	329	\$1,927,823.00	320	\$1,881,394.00	332	\$1,954,926.00	330	\$ 1,935,546.00
Vinegar Hill	115	\$690,000.00	117	\$702,000.00	120	\$720,000.00	121	\$726,000.00	125	\$ 750,000.00
Wards Grove	74	\$444,000.00	75	\$450,000.00	75	\$450,000.00	75	\$450,000.00	75	\$ 450,000.00
Warren	490	\$2,861,144.00	468	\$2,731,692.00	475	\$2,779,649.00	457	\$2,666,739.00	455	\$ 2,623,942.00
West Galena	947	\$5,658,317.00	953	\$5,679,475.00	945	\$5,603,990.00	936	\$5,553,726.00	933	\$ 5,535,443.00
Woodbine	194	\$1,164,000.00	192	\$1,151,918.00	193	\$1,157,918.00	188	\$1,126,950.00	186	\$ 1,102,950.00
County	6975	\$41,526,263.00	6944	\$40,698,558.00	6952	\$41,264,337.00	6955	\$41,180,286.00	6998	\$41,376,534.00



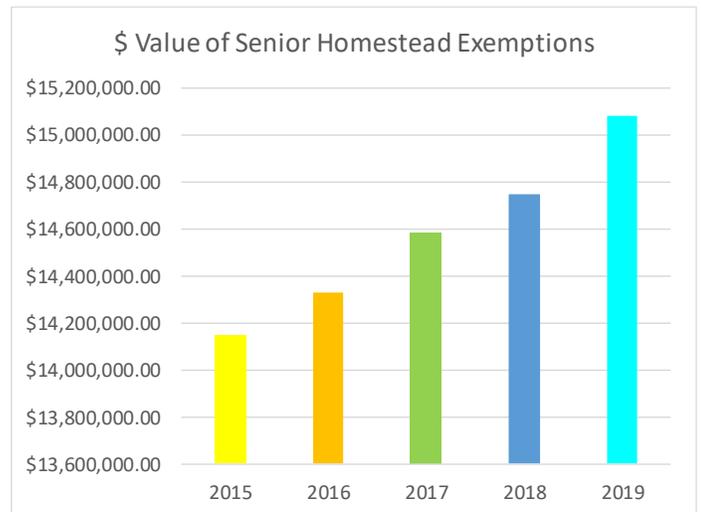
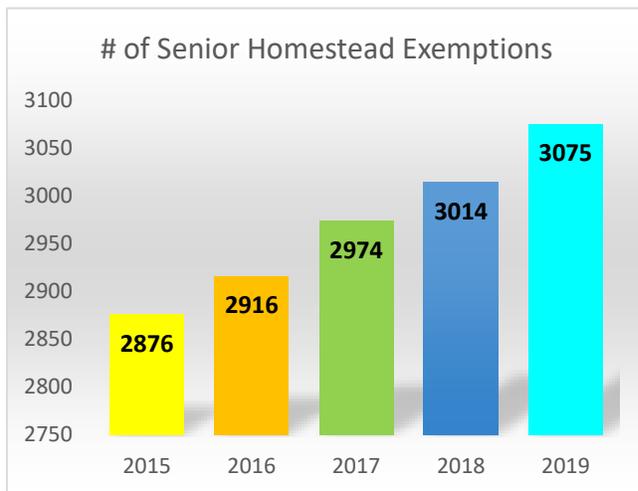
HOME IMPROVEMENT EXEMPTION – 5 YEAR HISTORY

Home Improvement Exemption - 5 Year History										
YEAR	2015		2016		2017		2018		2019	
Township	# of Exemptions	Value								
Apple River	6	\$23,231.00	6	\$19,814.00	5	\$17,323.00	4	\$12,273.00	7	\$23,535.00
Berreman	1	\$4,775.00	1	\$4,775.00	0	\$0.00	1	\$1,462.00	1	\$1,462.00
Council Hill	8	\$62,313.00	7	\$70,578.00	4	\$40,898.00	2	\$28,226.00	2	\$28,226.00
Derinda	1	\$6,718.00	1	\$9,138.00	1	\$9,138.00	1	\$9,138.00	1	\$9,138.00
Dunleith	31	\$198,233.00	23	\$209,641.00	30	\$237,348.00	42	\$236,048.00	51	\$296,639.00
East Galena	33	\$129,938.00	31	\$120,056.00	41	\$137,195.00	36	\$126,562.00	35	\$160,947.00
Elizabeth	15	\$79,059.00	18	\$100,180.00	19	\$143,145.00	12	\$94,763.00	13	\$103,153.00
Guilford	29	\$220,695.00	31	\$243,967.00	28	\$200,727.00	28	\$203,117.00	31	\$157,794.00
Hanover	6	\$55,310.00	8	\$64,593.00	8	\$88,759.00	13	\$72,237.00	13	\$49,193.00
Menominee	26	\$127,605.00	19	\$72,044.00	19	\$90,301.00	24	\$129,926.00	22	\$116,308.00
Nora	1	\$1,590.00	2	\$3,037.00	3	\$5,848.00	3	\$5,848.00	4	\$30,848.00
Pleasant Valley	3	\$27,923.00	4	\$33,436.00	2	\$16,729.00	3	\$21,282.00	2	\$10,066.00
Rawlins	13	\$130,459.00	14	\$128,361.00	8	\$69,588.00	8	\$68,052.00	12	\$93,490.00
Rice	10	\$94,726.00	10	\$94,421.00	9	\$53,371.00	5	\$26,540.00	7	\$28,244.00
Rush	3	\$38,670.00	3	\$36,711.00	4	\$41,419.00	6	\$38,799.00	7	\$44,616.00
Scales Mound	16	\$51,982.00	14	\$45,937.00	14	\$42,705.00	14	\$50,414.00	12	\$44,191.00
Stockton	39	\$132,066.00	36	\$153,361.00	43	\$227,895.00	30	\$189,641.00	23	\$145,904.00
Thompson	20	\$177,291.00	20	\$188,157.00	22	\$188,909.00	21	\$186,015.00	15	\$122,124.00
Vinegar Hill	21	\$138,547.00	12	\$47,400.00	12	\$32,014.00	16	\$46,041.00	16	\$51,710.00
Wards Grove	6	\$47,180.00	5	\$47,889.00	9	\$77,451.00	10	\$77,773.00	8	\$45,074.00
Warren	11	\$34,676.00	8	\$22,827.00	10	\$17,481.00	14	\$22,209.00	18	\$28,062.00
West Galena	23	\$116,481.00	33	\$121,546.00	32	\$92,923.00	42	\$123,690.00	43	\$122,975.00
Woodbine	26	\$62,808.00	25	\$62,038.00	24	\$54,723.00	7	\$62,723.00	7	\$62,723.00
County	348	\$1,962,276.00	331	\$1,899,907.00	347	\$1,885,890.00	342	\$1,832,779.00	350	\$1,776,422.00



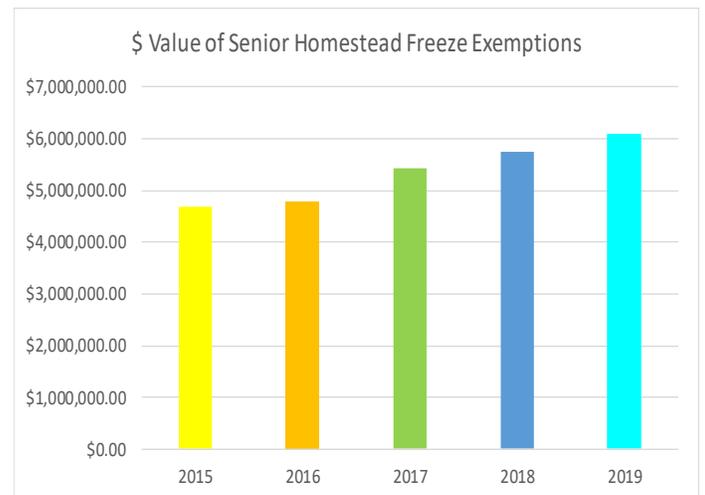
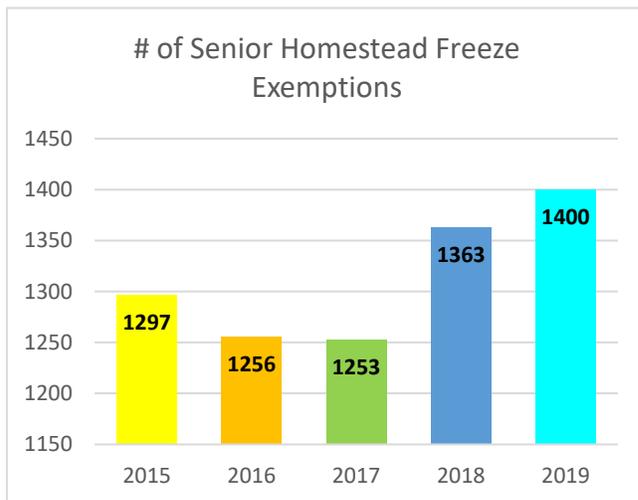
SENIOR HOMESTEAD EXEMPTION – 5 YEAR HISTORY

Senior Homestead Exemption										
YEAR	2015		2016		2017		2018		2019	
Township	# of Exemptions	Value								
Apple River	41	\$188,657.00	45	\$211,664.00	43	\$204,034.00	41	\$191,819.00	44	\$ 205,178.00
Berremans	16	\$69,322.00	15	\$64,322.00	14	\$59,322.00	14	\$58,310.00	16	\$ 68,310.00
Council Hill	19	\$94,810.00	20	\$99,810.00	19	\$94,810.00	20	\$99,810.00	20	\$ 99,810.00
Derinda	50	\$247,860.00	48	\$237,860.00	46	\$227,860.00	46	\$227,860.00	46	\$ 227,860.00
Dunleith	391	\$1,889,475.00	406	\$1,967,709.00	420	\$2,040,573.00	433	\$2,102,943.00	444	\$ 2,169,350.00
East Galena	206	\$1,025,000.00	214	\$1,065,000.00	220	\$1,081,767.00	228	\$1,123,140.00	235	\$ 1,158,140.00
Elizabeth	115	\$558,599.00	115	\$554,159.00	120	\$579,159.00	124	\$593,855.00	117	\$ 557,887.00
Guilford	297	\$1,468,091.00	316	\$1,563,091.00	335	\$1,651,542.00	341	\$1,663,092.00	361	\$ 1,763,092.00
Hanover	148	\$716,206.00	151	\$728,114.00	153	\$740,672.00	162	\$780,802.00	163	\$ 792,130.00
Menominee	97	\$485,000.00	106	\$530,000.00	109	\$540,000.00	114	\$564,591.00	120	\$ 595,000.00
Nora	28	\$129,812.00	28	\$134,078.00	25	\$119,078.00	29	\$138,075.00	29	\$ 138,102.00
Pleasant Valley	30	\$147,187.00	29	\$140,305.00	32	\$151,126.00	31	\$150,397.00	28	\$ 137,279.00
Rawlins	63	\$315,000.00	66	\$328,699.00	67	\$335,000.00	66	\$330,000.00	74	\$ 370,000.00
Rice	55	\$263,506.00	56	\$268,506.00	50	\$238,506.00	49	\$231,690.00	52	\$ 250,000.00
Rush	49	\$245,000.00	51	\$255,000.00	49	\$245,000.00	49	\$245,000.00	53	\$ 265,000.00
Scales Mound	59	\$293,793.00	59	\$293,793.00	59	\$293,792.00	60	\$298,792.00	59	\$ 293,792.00
Stockton	289	\$1,441,987.00	281	\$1,401,987.00	288	\$1,437,781.00	283	\$1,412,781.00	290	\$ 1,447,781.00
Thompson	203	\$1,010,000.00	198	\$972,113.00	198	\$969,408.00	204	\$999,408.00	205	\$ 991,436.00
Vinegar Hill	23	\$115,000.00	24	\$120,000.00	24	\$120,000.00	26	\$130,000.00	31	\$ 155,000.00
Wards Grove	25	\$125,000.00	26	\$128,563.00	26	\$128,563.00	26	\$128,563.00	25	\$ 123,563.00
Warren	185	\$897,866.00	174	\$846,539.00	180	\$879,153.00	175	\$846,411.00	172	\$ 839,942.00
West Galena	399	\$1,978,956.00	401	\$1,983,813.00	409	\$2,008,813.00	412	\$2,028,871.00	409	\$ 2,017,281.00
Woodbine	88	\$439,485.00	87	\$433,537.00	88	\$439,485.00	81	\$404,226.00	85	\$ 419,226.00
County	2876	\$14,145,612.00	2916	\$14,328,662.00	2974	\$14,585,444.00	3014	\$14,750,436.00	3078	\$15,085,159.00



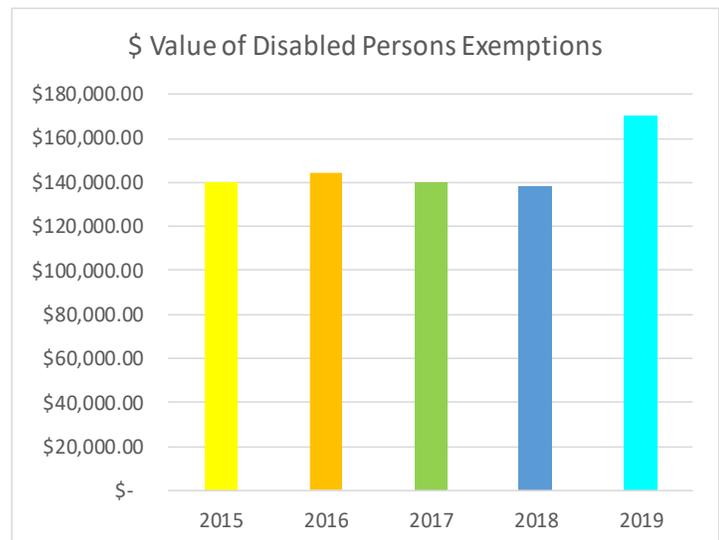
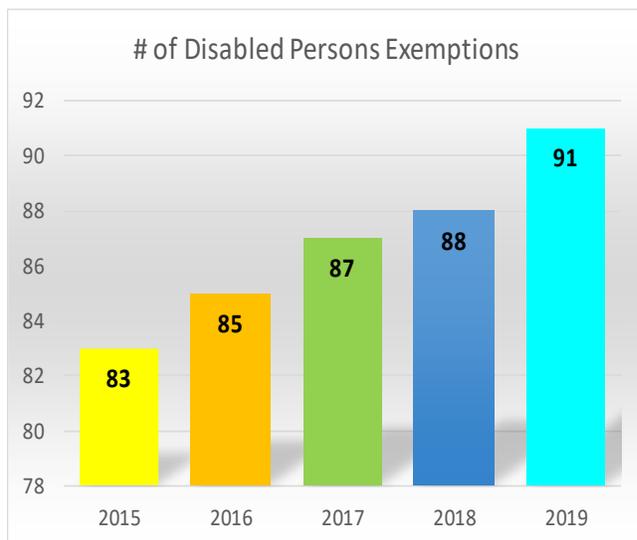
SENIOR HOMESTEAD FREEZE – 5 YEAR HISTORY

Senior Homestead Freeze Exemption										
YEAR	2015		2016		2017		2018		2019	
Township	# of Exemptions	Value								
Apple River	28	\$84,079.00	24	\$74,959.00	25	\$82,833.00	26	\$85,662.00	26	\$38,325.00
Berreman	11	\$37,819.00	12	\$58,456.00	11	\$36,435.00	10	\$50,790.00	12	\$50,790.00
Council Hill	7	\$35,509.00	7	\$35,509.00	7	\$28,777.00	9	\$28,777.00	8	\$19,600.00
Derinda	20	\$78,348.00	20	\$90,052.00	17	\$67,298.00	21	\$57,824.00	22	\$58,286.00
Dunleith	195	\$810,309.00	181	\$1,177,540.00	184	\$1,817,701.00	207	\$1,761,462.00	218	\$2,670,721.00
East Galena	63	\$389,749.00	61	\$348,092.00	61	\$264,246.00	68	\$225,262.00	71	\$218,870.00
Elizabeth	60	\$132,881.00	56	\$113,354.00	57	\$101,163.00	62	\$141,435.00	62	\$83,508.00
Guilford	44	\$127,987.00	44	\$135,823.00	48	\$100,622.00	61	\$104,134.00	71	\$71,050.00
Hanover	89	\$161,563.00	83	\$125,640.00	82	\$111,590.00	95	\$178,961.00	96	\$200,339.00
Menominee	49	\$267,808.00	50	\$265,972.00	50	\$266,778.00	52	\$273,540.00	57	\$241,177.00
Nora	11	\$35,748.00	11	\$41,077.00	12	\$30,952.00	13	\$30,392.00	14	\$23,312.00
Pleasant Valley	15	\$88,386.00	17	\$68,995.00	17	\$75,940.00	19	\$73,106.00	16	\$70,026.00
Rawlins	23	\$34,893.00	25	\$37,201.00	27	\$32,145.00	29	\$41,952.00	31	\$37,684.00
Rice	15	\$28,732.00	13	\$21,045.00	12	\$21,045.00	12	\$21,045.00	16	\$173,985.00
Rush	23	\$86,112.00	25	\$95,159.00	19	\$48,736.00	19	\$51,234.00	20	\$47,001.00
Scales Mound	28	\$27,472.00	30	\$41,433.00	31	\$50,599.00	30	\$36,686.00	33	\$54,332.00
Stockton	172	\$375,089.00	159	\$323,749.00	168	\$324,436.00	177	\$279,434.00	175	\$224,899.00
Thompson	78	\$309,700.00	71	\$151,251.00	63	\$557,186.00	73	\$923,581.00	73	\$883,993.00
Vinegar Hill	9	\$34,935.00	9	\$38,150.00	10	\$35,658.00	13	\$35,664.00	14	\$35,658.00
Wards Grove	8	\$3,072.00	8	\$11,437.00	8	\$11,437.00	11	\$13,100.00	9	\$11,513.00
Warren	118	\$424,762.00	113	\$382,777.00	109	\$326,221.00	115	\$300,296.00	114	\$147,687.00
West Galena	190	\$954,047.00	196	\$1,002,383.00	193	\$900,329.00	200	\$922,042.00	206	\$640,967.00
Woodbine	41	\$155,506.00	41	\$152,134.00	42	\$132,363.00	41	\$117,419.00	36	\$87,318.00
County	1297	\$4,684,506.00	1256	\$4,792,188.00	1253	\$5,424,490.00	1363	\$5,753,798.00	1400	\$6,091,041.00



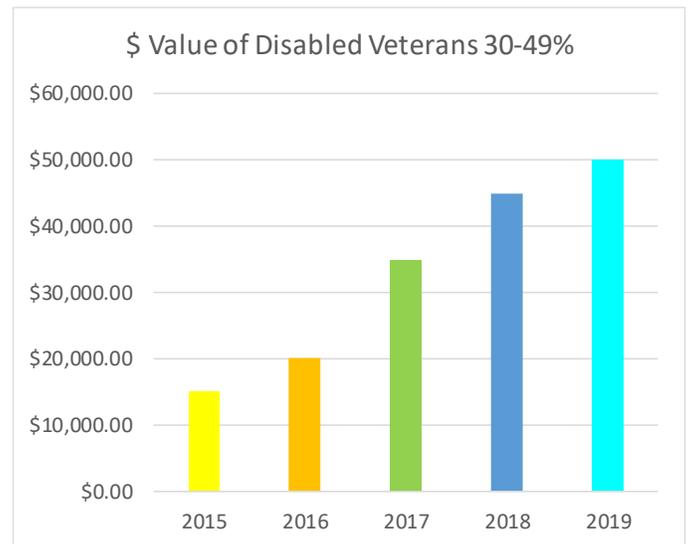
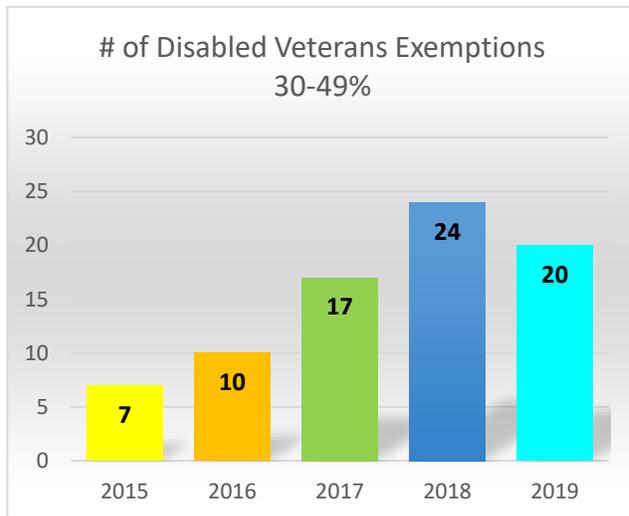
DISABLED PERSONS – 5 YEAR HISTORY

Disabled Persons Exemption										
YEAR	2015		2016		2017		2018		2019	
Township	# of Exemptions	Value								
Apple River	2	\$ 4,000.00	3	\$ 6,000.00	3	\$ 2,000.00	1	\$ 2,000.00	2	\$ 4,000.00
Berremans	1	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Council Hill	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Derinda	0	\$ -	0	\$ -	0	\$ -	0	\$ -	1	\$ 2,000.00
Dunleith	8	\$ 16,000.00	8	\$ 14,000.00	10	\$ 18,000.00	11	\$ 14,000.00	13	\$ 22,000.00
East Galena	2	\$ 4,000.00	2	\$ 2,000.00	1	\$ 2,000.00	3	\$ 6,000.00	1	\$ 2,000.00
Elizabeth	2	\$ 4,000.00	5	\$ 8,000.00	4	\$ 8,000.00	4	\$ 4,000.00	3	\$ 6,000.00
Guilford	2	\$ 4,000.00	2	\$ -	1	\$ 2,000.00	2	\$ 4,000.00	5	\$ 10,000.00
Hanover	10	\$ 20,000.00	11	\$ 22,000.00	10	\$ 16,000.00	9	\$ 18,000.00	10	\$ 18,000.00
Menominee	2	\$ 4,000.00	3	\$ 6,000.00	4	\$ 4,000.00	4	\$ 6,000.00	5	\$ 8,000.00
Nora	4	\$ 6,000.00	3	\$ 4,000.00	2	\$ 4,000.00	2	\$ 4,000.00	3	\$ 6,000.00
Pleasant Valley	0	\$ -	1	\$ 2,000.00	2	\$ 4,000.00	4	\$ 6,000.00	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	1	\$ 2,000.00	2	\$ 4,000.00	2	\$ 2,000.00	1	\$ 2,000.00	2	\$ 4,000.00
Scales Mound	1	\$ -	1	\$ 2,000.00	1	\$ -	1	\$ 2,000.00	1	\$ 2,000.00
Stockton	12	\$ 20,000.00	10	\$ 16,000.00	10	\$ 14,000.00	9	\$ 10,000.00	6	\$ 10,000.00
Thompson	4	\$ 8,000.00	6	\$ 12,000.00	8	\$ 14,000.00	8	\$ 14,000.00	10	\$ 20,000.00
Vinegar Hill	1	\$ 2,000.00	2	\$ 4,000.00	3	\$ 4,000.00	2	\$ 4,000.00	3	\$ 6,000.00
Wards Grove	0	\$ -	0	\$ -	0	\$ -	0	\$ -	1	\$ 2,000.00
Warren	10	\$ 14,000.00	7	\$ 12,000.00	8	\$ 16,000.00	10	\$ 16,000.00	8	\$ 16,000.00
West Galena	14	\$ 20,000.00	12	\$ 18,000.00	12	\$ 22,000.00	12	\$ 18,000.00	8	\$ 16,000.00
Woodbine	6	\$ 10,000.00	6	\$ 10,000.00	5	\$ 6,000.00	4	\$ 6,000.00	4	\$ 6,000.00
County	83	\$ 140,000.00	85	\$ 144,000.00	87	\$ 140,000.00	88	\$ 138,000.00	91	\$ 170,000.00



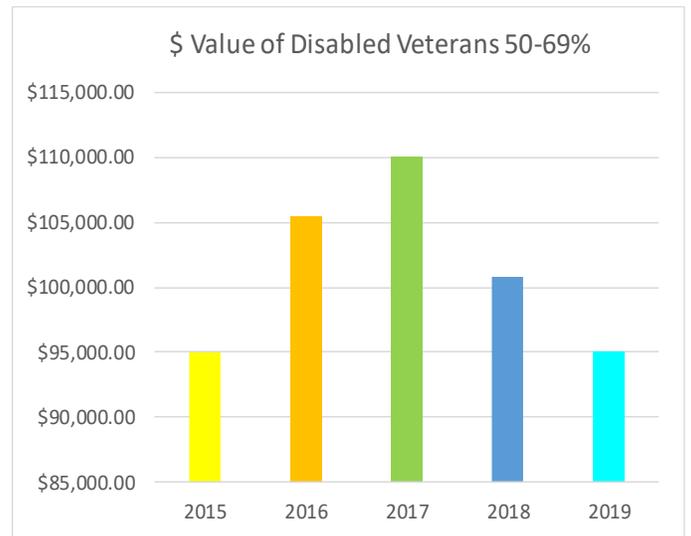
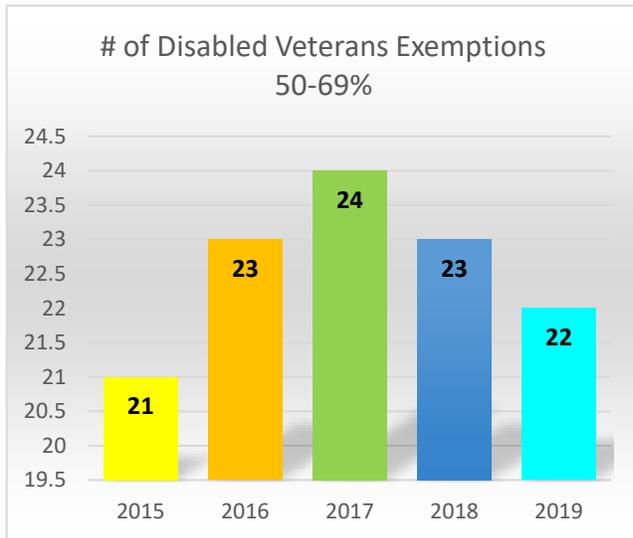
DISABLED VETERANS EXEMPTION 30-49% - 5 YEAR HISTORY

Disabled Veterans Exemption 30-49%										
YEAR	2015		2016		2017		2018		2019	
Township	# 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	1	\$2,500.00
Derinda	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	1	\$2,500.00
Dunleith	1	\$0.00	0	\$0.00	3	\$7,500.00	4	\$7,500.00	3	\$7,500.00
East Galena	1	\$2,500.00	2	\$5,000.00	2	\$2,500.00	2	\$7,500.00	2	\$5,000.00
Elizabeth	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Guilford	2	\$5,000.00	1	\$0.00	2	\$5,000.00	2	\$5,000.00	2	\$5,000.00
Hanover	0	\$0.00	0	\$0.00	1	\$2,500.00	0	\$0.00	1	\$2,500.00
Menominee	0	\$0.00	0	\$0.00	0	\$0.00	3	\$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	1	\$2,500.00	2	\$5,000.00
Rice	1	\$2,500.00	1	\$2,500.00	1	\$0.00	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	2	\$5,000.00	3	\$5,000.00	4	\$10,000.00	5	\$10,000.00	4	\$10,000.00
Thompson	0	\$0.00	1	\$2,500.00	1	\$0.00	1	\$2,500.00	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	1	\$2,500.00	1	\$2,500.00	2	\$5,000.00	2	\$5,000.00
Woodbine	0	\$0.00	1	\$2,500.00	2	\$5,000.00	2	\$2,500.00	1	\$2,500.00
County	7	\$15,000.00	10	\$20,000.00	17	\$35,000.00	23	\$45,000.00	20	\$50,000.00



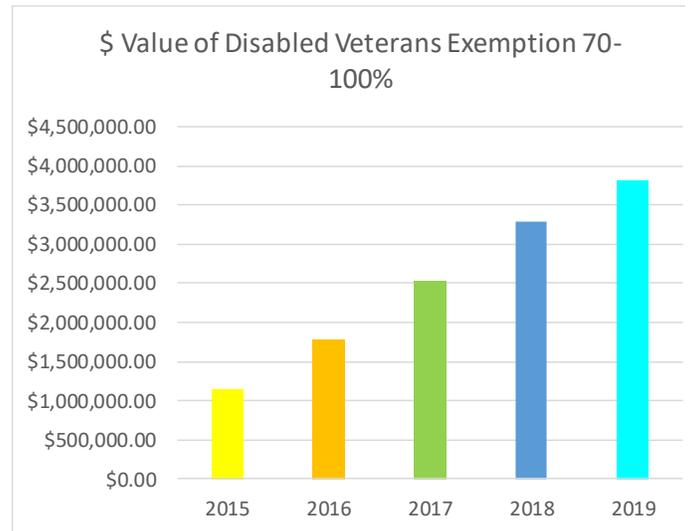
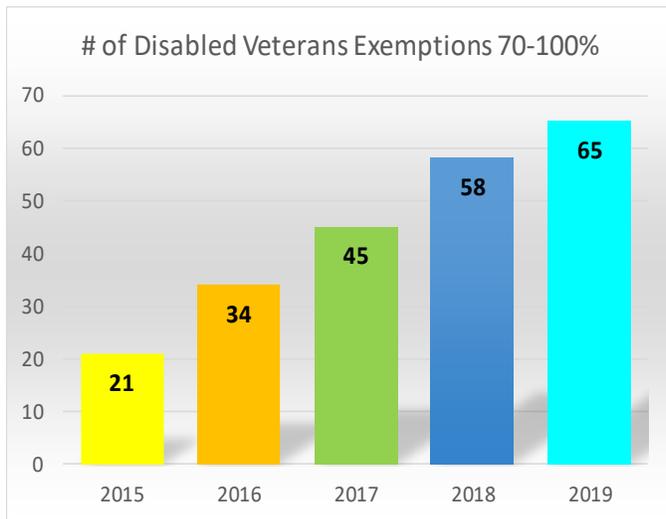
DISABLED VETERANS EXEMPTION 50-69% - 5 YEAR HISTORY

Disabled Veterans Exemption 50-69%										
YEAR	2015		2016		2017		2018		2019	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River	1	\$5,000.00	1	\$ 500.00	1	\$ 5,000.00	0	0.00	0	\$ -
Berremans	0	\$0.00	1	\$ 5,000.00	1	\$ 5,000.00	0	0.00	0	\$ -
Council Hill	0	\$0.00	0	\$ -	0	\$ -	0	0.00	0	\$ -
Derinda	0	\$0.00	0	\$ -	0	\$ -	0	0.00	0	\$ -
Dunleith	3	\$10,000.00	0	\$ -	1	\$ 5,000.00	4	10,833.00	4	\$ 15,000.00
East Galena	0	\$0.00	0	\$ -	0	\$ -	0	0.00	0	\$ -
Elizabeth	3	\$10,000.00	2	\$10,000.00	2	\$10,000.00	2	10,000.00	2	\$ 10,000.00
Guilford	1	\$5,000.00	3	\$15,000.00	3	\$15,000.00	2	10,000.00	3	\$ 15,000.00
Hanover	0	\$0.00	0	\$ -	0	\$ -	0	0.00	0	\$ -
Menominee	3	\$15,000.00	3	\$15,000.00	3	\$ 5,000.00	3	15,000.00	4	\$ 20,000.00
Nora	0	\$0.00	0	\$ -	0	\$ -	0	0.00	0	\$ -
Pleasant Valley	0	\$0.00	0	\$ -	0	\$ -	0	0.00	0	\$ -
Rawlins	1	\$5,000.00	1	\$ 5,000.00	1	\$ 5,000.00	0	0.00	0	\$ -
Rice	1	\$5,000.00	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	\$0.00	0	\$ -	0	\$ -	0	0.00	0	\$ -
Stockton	1	\$5,000.00	3	\$15,000.00	3	\$15,000.00	3	15,000.00	3	\$ 15,000.00
Thompson	0	\$0.00	0	\$ -	0	\$ -	0	0.00	0	\$ -
Vinegar Hill	0	\$0.00	1	\$ 5,000.00	1	\$ 5,000.00	1	5,000.00	1	\$ -
Wards Grove	0	\$0.00	0	\$ -	0	\$ -	0	0.00	0	\$ -
Warren	3	\$15,000.00	2	\$ 5,000.00	2	\$10,000.00	1	5,000.00	0	\$ -
West Galena	3	\$15,000.00	3	\$15,000.00	2	\$10,000.00	2	10,000.00	2	\$ 5,000.00
Woodbine	0	\$0.00	0	\$ -	1	\$ 5,000.00	1	5,000.00	0	\$ -
County	21	\$95,000.00	23	105,500.00	24	110,000.00	22	100,833.00	22	\$ 95,000.00



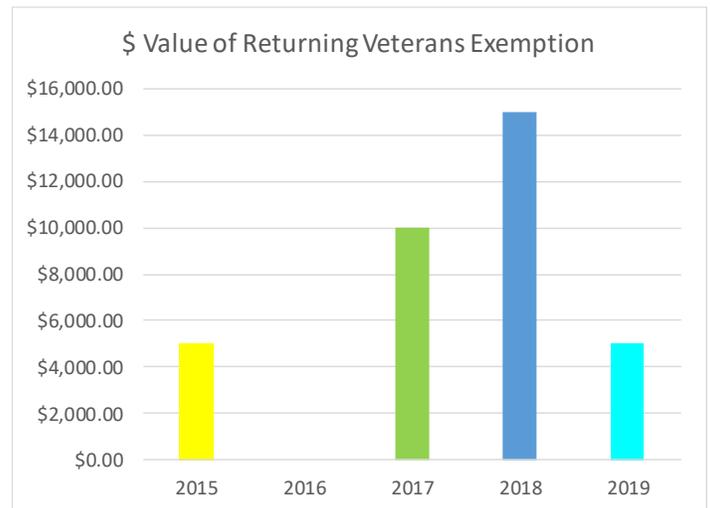
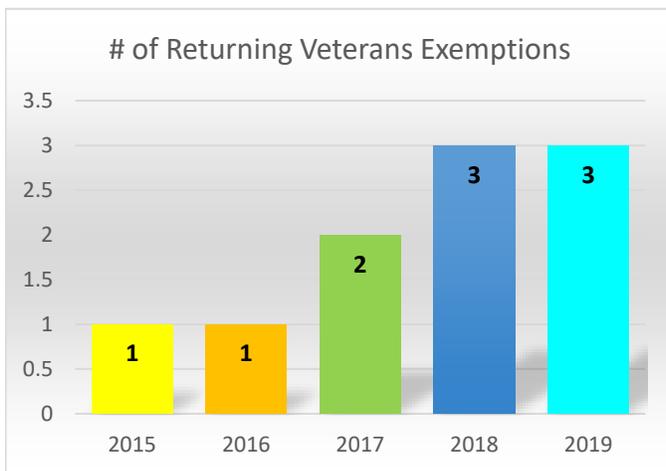
DISABLED VETERANS EXEMPTION 70-100% - 5 YEAR HISTORY

Disabled Veterans 70-100%										
YEAR	2015		2016		2017		2018		2019	
Township	# of Exemptions	Value								
Apple River	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Berreman	1	\$35,977.00	1	\$35,977.00	1	\$35,974.00	2	\$63,332.00	2	\$63,332.00
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	4	\$161,476.00	8	\$494,637.00	9	\$581,693.00	10	\$627,266.00	11	\$670,361.00
East Galena	2	\$169,393.00	2	\$169,393.00	4	\$286,656.00	5	\$304,733.00	6	\$433,576.00
Elizabeth	1	\$52,847.00	2	\$84,579.00	2	\$84,579.00	2	\$86,169.00	2	\$86,169.00
Guilford	3	\$120,131.00	4	\$133,090.00	5	\$269,486.00	12	\$836,894.00	12	\$914,931.00
Hanover	0	\$0.00	1	\$19,346.00	2	\$65,489.00	2	\$12,372.00	1	\$12,372.00
Menominee	1	\$32,479.00	1	\$0.00	1	\$59,461.00	2	\$79,686.00	2	\$112,455.00
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	1	\$96,510.00	1	\$96,510.00	1	\$96,510.00	1	\$96,510.00	1	\$120,871.00
Rush	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Scales Mound	1	\$33,358.00	1	\$33,358.00	1	\$0.00	0	\$0.00	0	\$0.00
Stockton	0	\$0.00	0	\$0.00	1	\$36,056.00	2	\$57,946.00	2	\$57,946.00
Thompson	2	\$257,904.00	4	\$385,782.00	5	\$453,613.00	5	\$507,621.00	8	\$669,222.00
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	3	\$98,917.00	4	\$127,941.00	4	\$127,941.00	6	\$157,156.00	7	\$191,544.00
West Galena	2	\$81,716.00	5	\$195,252.00	9	\$446,087.00	9	\$459,358.00	10	\$470,813.00
Woodbine	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	1	\$16,830.00
County	21	\$1,140,708.00	34	\$1,775,865.00	45	\$2,543,545.00	58	\$3,289,043.00	65	\$3,820,422.00



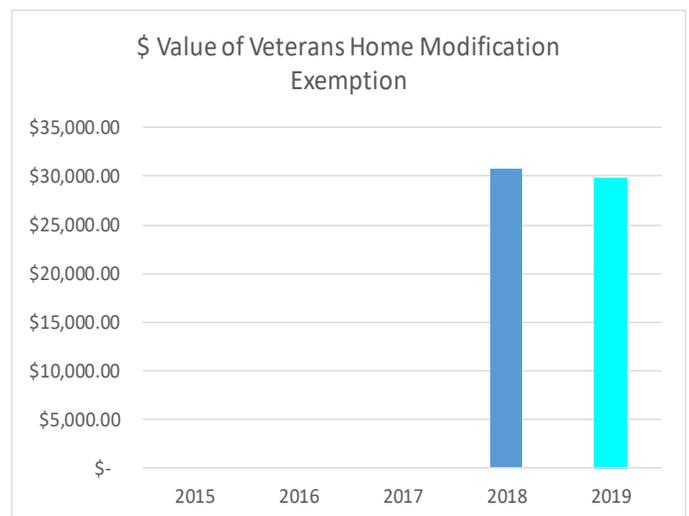
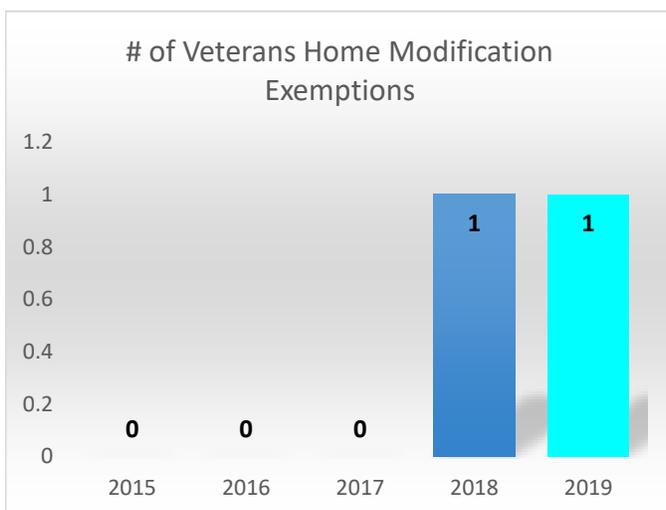
RETURNING VETERANS EXEMPTION – 5 YEAR HISTORY

Returning Veterans Exemption										
YEAR	2015		2016		2017		2018		2019	
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	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	0	\$0.00	0	\$0.00	1	\$5,000.00	1	\$5,000.00	1	\$0.00
East Galena	0	\$0.00	0	\$0.00	1	\$5,000.00	1	\$5,000.00	1	\$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	1	\$5,000.00	1	\$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	0	\$0.00	0	\$0.00	1	\$5,000.00	1	\$5,000.00
County	1	\$5,000.00	1	\$0.00	2	\$10,000.00	3	\$15,000.00	3	\$5,000.00



VETERANS HOME MODIFICATION EXEMPTION – 5 YEAR HISTORY

Veterans (Home Modification)										
YEAR	2015		2016		2017		2018		2019	
Township	# 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	\$-	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	\$-	1	\$30,665.00	1	\$ 29,803.00
Woodbine	0	\$-	0	\$-	0	\$-	0	\$ -	0	\$ -
County	0	\$-	0	\$-	0	\$-	1	\$30,665.00	1	\$ 29,803.00



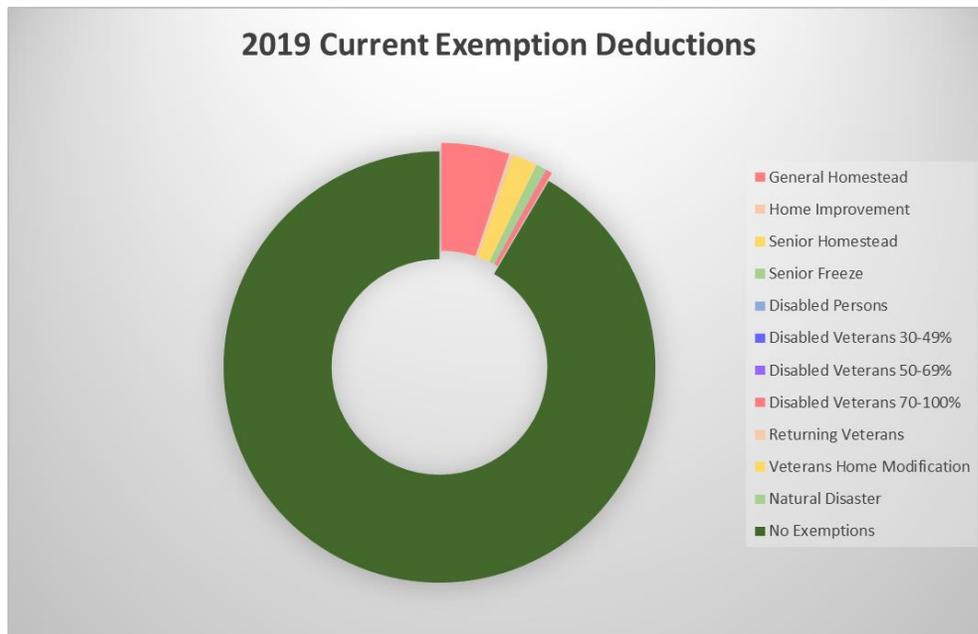
NATURAL DISASTER EXEMPTION – 5 YEAR HISTORY

YEAR	Natural Disaster									
	2015		2016		2017		2018		2019	
Township	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value	# of Exemptions	Value
Apple River										
Berreman										
Council Hill										
Derinda										
Dunleith										
East Galena										
Elizabeth										
Guilford										
Hanover										
Menominee										
Nora										
Pleasant Valley										
Rawlins										
Rice										
Rush										
Scales Mound										
Stockton										
Thompson										
Vinegar Hill										
Wards Grove										
Warren										
West Galena										
Woodbine										
County										

NO EXEMPTIONS IN JO DAVIESS COUNTY

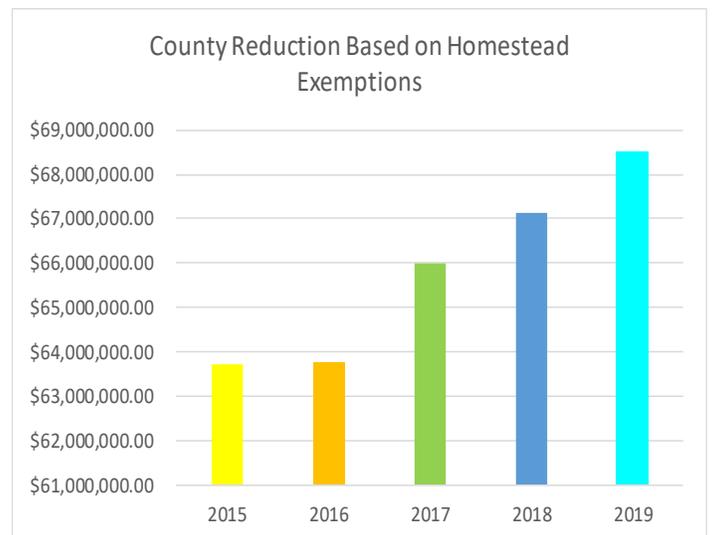
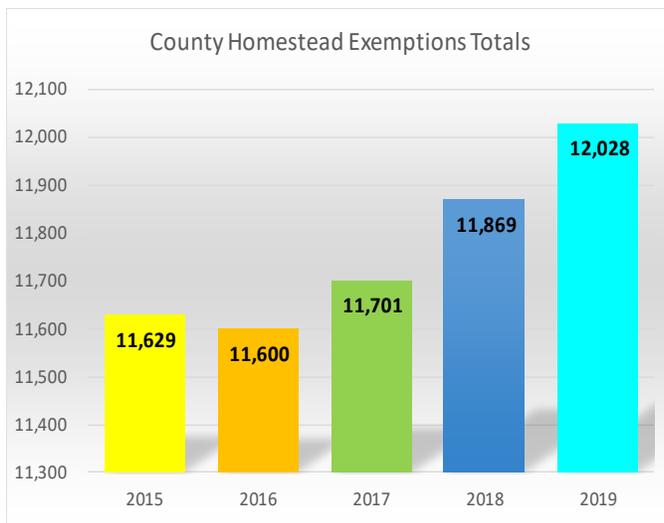
SUBTRACTION FROMM COUNTY EQUALIZED ASSESSED VALUE PER HOMESTEAD EXEMPTION

Current Exemption Values		
Name of Exemption	2019 Deduction	Percentage
General Homestead	\$ 41,376,534.00	5.10%
Home Improvement	\$ 1,776,422.00	0.22%
Senior Homestead	\$ 15,085,159.00	1.86%
Senior Freeze	\$ 6,091,041.00	0.75%
Disabled Persons	\$ 170,000.00	0.02%
Disabled Veterans 30-49%	\$ 50,000.00	0.01%
Disabled Veterans 50-69%	\$ 95,000.00	0.01%
Disabled Veterans 70-100%	\$ 3,820,422.00	0.47%
Returning Veterans	\$ 5,000.00	0.00%
Veterans Home Modification	\$ 29,803.00	0.00%
Natural Disaster	\$ -	0.00%
No Exemptions	\$ 742,811,630.00	91.56%
County EAV	\$ 811,311,011.00	100.00%



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	2015		2016		2017		2018		2019	
Township	# of Exemptions	Value								
Apple River	217	1,115,749	216	1,117,876	216	1,131,372	206	1,087,503	211	1,041,810
Berremen	71	387,078	69	395,715	68	375,916	68	406,207	72	416,207
Council Hill	85	498,632	84	505,897	80	464,485	81	456,813	79	438,136
Derinda	172	938,926	168	931,050	161	886,296	164	870,822	166	869,784
Dunleith	1,709	9,495,120	1,701	10,246,965	1,723	11,031,622	1,770	11,032,560	1,807	12,164,381
East Galena	773	4,501,580	770	4,442,541	795	4,535,049	816	4,606,206	836	4,849,542
Elizabeth	507	2,691,861	501	2,670,747	514	2,766,888	516	2,767,932	504	2,660,115
Guilford	886	4,977,904	930	5,243,971	968	5,485,037	1,027	6,246,237	1,094	6,518,867
Hanover	589	2,953,276	587	2,932,055	586	2,973,694	612	2,953,675	619	2,996,826
Menominee	505	2,886,939	511	2,856,064	511	2,908,588	523	2,987,791	531	3,005,988
Nora	143	763,996	145	785,038	141	750,724	149	787,161	153	812,738
Pleasant Valley	125	721,884	128	703,124	129	700,183	131	691,173	123	659,759
Rawlins	252	1,391,584	264	1,435,699	261	1,385,733	259	1,368,504	277	1,450,174
Rice	196	1,161,638	198	1,172,671	188	1,090,096	180	1,040,949	192	1,256,264
Rush	186	1,030,782	193	491,029	186	1,008,155	191	1,032,033	198	1,055,617
Scales Mound	297	1,552,137	294	1,544,053	295	1,517,182	297	1,536,242	297	1,542,665
Stockton	1,237	6,283,730	1,201	6,137,248	1,228	6,295,477	1,215	6,164,859	1,211	6,114,663
Thompson	644	3,759,134	629	3,639,626	617	4,064,510	644	4,588,051	641	4,622,321
Vinegar Hill	169	980,482	165	916,550	170	916,672	179	946,705	190	998,368
Wards Grove	113	619,252	114	637,889	118	667,451	122	669,436	118	632,150
Warren	820	4,346,365	776	4,128,776	788	4,156,445	778	4,013,811	774	3,847,177
West Galena	1,578	8,824,517	1,604	9,017,969	1,603	9,086,642	1,616	9,151,352	1,614	8,843,282
Woodbine	355	1,831,799	352	1,812,127	355	1,800,489	325	1,729,818	321	1,702,547
County	11,629	\$ 63,714,365.00	11,600	\$ 63,764,680.00	11,701	\$ 65,998,706.00	11,869	\$ 67,135,840.00	12,028	\$ 68,499,381.00



PREFERENTIAL ASSESSMENTS

Aside from the homestead exemption, the Illinois Property Tax Code provide 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 goal be timber production (harvest);
- Must have a forestry management plan drawn up by a license forester;
- Plan and application must be filed with the DNR;
- Approval or denial of application in 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 application in 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 application is done through the DNR;
- Easement property is valued at 8 1/3% or market value.

CONSERVATION RESERVE ENHANCEMENT PROGRAM (CREP)

- Filed with the DNR;
- Approval or denial of application is done through the DNR;
- EAV is valued as cropland;
- Owner has the responsibility to bring 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 the County Assessment Office, deadline in June 30th of assessment year;
- Valued on its fair cash value, estimate at the price it would bring at a fair, voluntary sale for use by the buyer for open space purposed

VETERANS ORGANIZATION FREEZE

- Application due by January 31st of the assessment year to the County Assessment Office;
- A copy of the organizations congressional charter;
- The location of the property on which is located the principle building for pose;
- A written instrument evidencing that the organization is the record owner or has 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

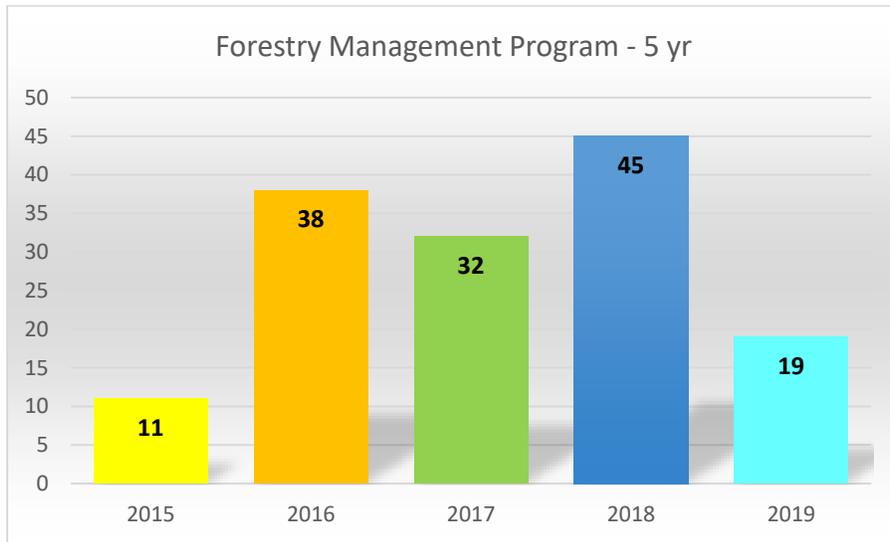
- Application due by January 31st of the assessment year to the County Assessment Office;
- Fraternal organization's Illinois charter;
- Proof of exempt status under IRC Section 501(c)(10);
- Proof of ownership or other legal or equitable interest in the property.

*Data collected from yearly applications

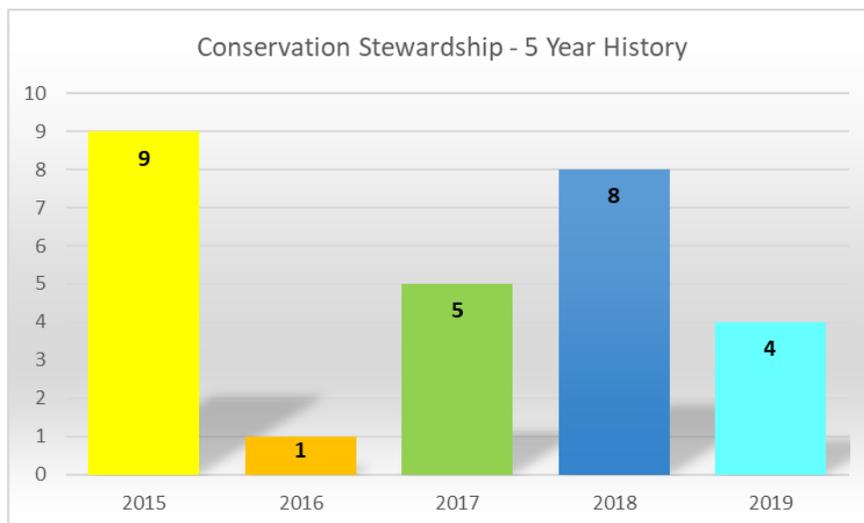
FORESTRY MANAGEMENT/CONSERVATION STEWARDSHIP – 5 YEAR HISTORY

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

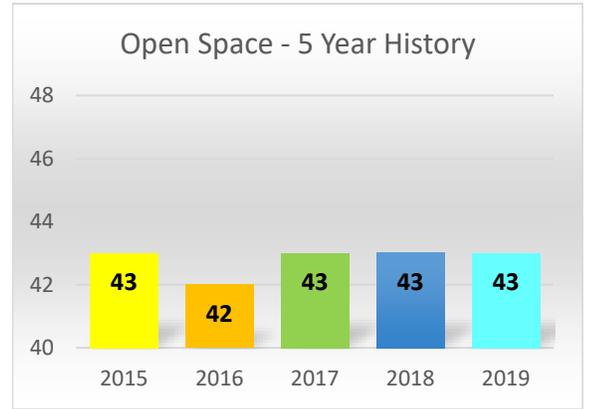
FORESTRY MANAGEMENT - 5 YEAR HISTORY					
YEAR	2015	2016	2017	2018	2019
County	11	38	32	45	19



CONSERVATION STEWARDSHIP - 5 YEAR HISTORY					
YEAR	2015	2016	2017	2018	2019
County	9	1	5	8	4



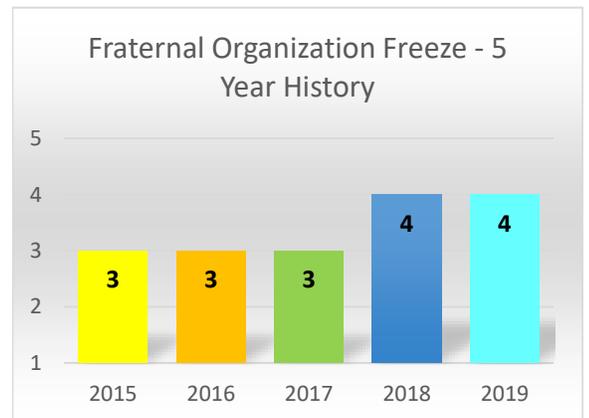
OPEN SPACE - 5 Year History					
YEAR	2015	2016	2017	2018	2019
County	43	42	43	43	43



VETERANS ORGANIZATION FREEZE - 5 Year History					
YEAR	2015	2016	2017	2018	2019
County	4	4	4	4	4



FRATERNAL ORGANIZATION FREEZE - 5 Year History					
YEAR	2015	2016	2017	2018	2019
County	3	3	3	4	4



BOARD OF REVIEW

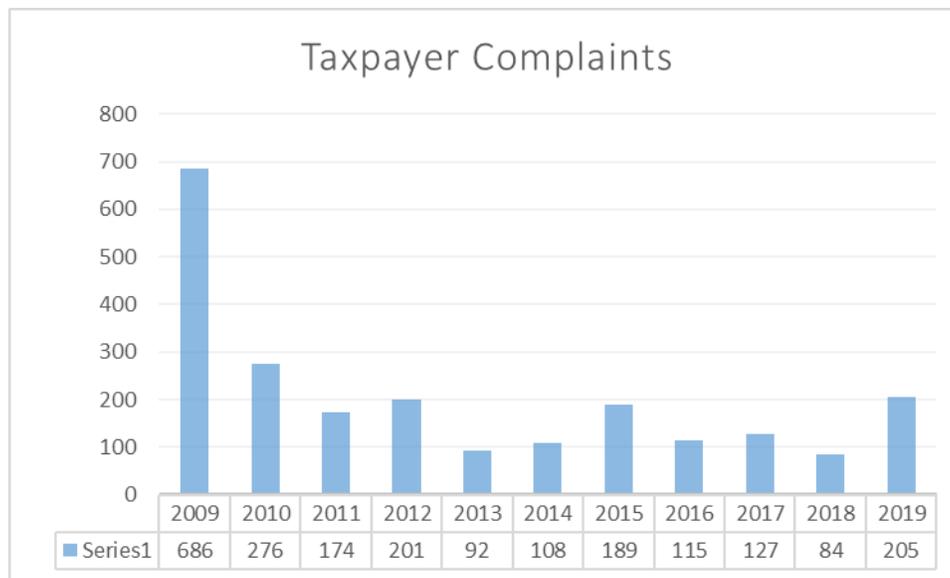
The Board of Review is the final local authority to ensure a uniform and equitable local property assessment. As such, the Board is responsible for the following functions:

- **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 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 in 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 on-line.
- **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 a four year period. Within this four-year period, 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.

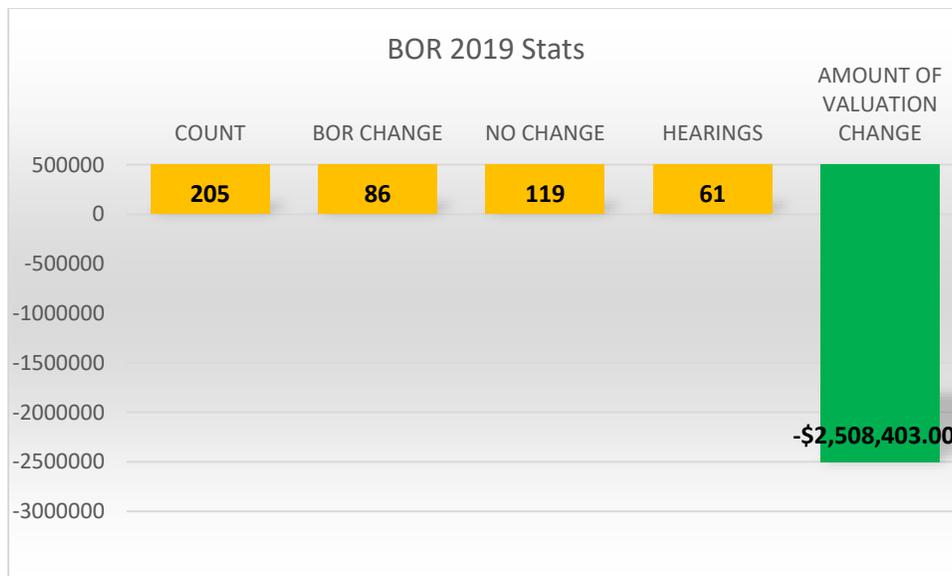
**Data collected from DevNet software

County Taxpayer Complaints - 10 years										
2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
686	276	174	201	92	108	189	115	127	84	205



2019 BOARD OF REVIEW COMPLAINTS FILED/AMOUNT OF CHANGE

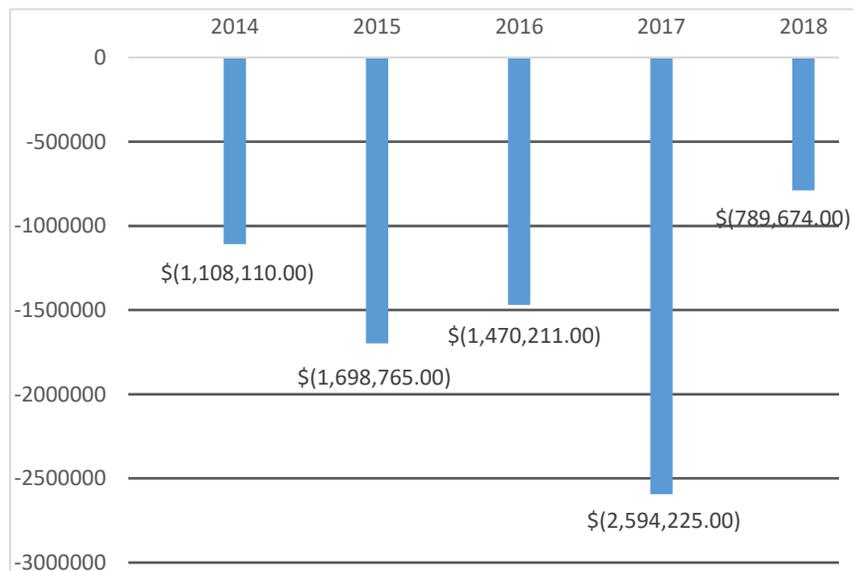
2019 BOARD OF REVIEW STATISTICS					
TAXPAYER COMPLAINTS					
TOWNSHIP	COUNT	BOR CHANGE	NO CHANGE	HEARINGS	AMOUNT OF VALUATION CHANGE
Apple River	2	1	1	1	\$ (17,549.00)
Berremen	0	0	0	0	\$ -
Council Hill	0	0	0	0	\$ -
Derinda	0	0	0	0	\$ -
Dunleith	20	15	5	4	\$ (357,119.00)
East Galena	6	6	0	3	\$ (158,381.00)
Elizabeth	63	0	63	0	\$ -
Guilford	17	6	11	3	\$ (74,720.00)
Hanover	7	6	1	0	\$ (90,073.00)
Menominee	1	1	0	0	\$ (13,302.00)
Nora	1	1	0	0	\$ (8,454.00)
Pleasant Valley	0	0	0	0	\$ -
Rawlins	1	1	0	0	\$ (37,682.00)
Rice	13	8	5	4	\$ (101,924.00)
Rush	0	0	0	0	\$ -
Scales Mound	0	0	0	0	\$ -
Stockton	1	1	0	0	\$ (31,548.00)
Thompson	64	36	28	44	\$ (1,584,492.00)
Vinegar Hill	1	0	1	0	\$ -
Wards Grove	0	0	0	0	\$ -
Warren	4	3	1	0	\$ (19,077.00)
West Galena	4	1	3	2	\$ (14,082.00)
Woodbine	0	0	0	0	\$ -
County	205	86	119	61	-\$2,508,403.00



BOARD OF REVIEW HEARINGS – 5 YEAR HISTORY/PTAB CASES

BOARD OF REVIEW STATISTICS - 5 YEAR HISTORY											
TOWNSHIP	COUNT	2014		2015		2016		2017		2018	
		Value Change	COUNT	Value Change	COUNT	Value Change	COUNT	Value Change	COUNT	Value Change	
Apple River	4	\$ (13,780.00)	13	\$ (82,701.00)	0	\$ -	0	\$ -	0	\$ -	
Berreman	0	\$ -	0	\$ -	0	\$ -	0	\$ -	2	\$ (4,190.00)	
Council Hill	1	\$ (14,833.00)	1	\$ (21,338.00)	0	\$ -	1	\$ -	1	\$ (5,352.00)	
Derinda	5	\$ (102,251.00)	7	\$ (63,896.00)	1	\$ -	0	\$ -	1	\$ -	
Dunleith	5	\$ (137,486.00)	4	\$ (30,353.00)	20	\$ (290,345.00)	5	\$ (61,611.00)	6	\$ (43,514.00)	
East Galena	8	\$ (84,331.00)	12	\$ (148,330.00)	14	\$ (376,091.00)	14	\$ (279,837.00)	4	\$ (46,144.00)	
Elizabeth	5	\$ 292.00	3	\$ (65,432.00)	1	\$ (4,767.00)	1	\$ -	2	\$ (18,120.00)	
Guilford	15	\$ (147,821.00)	65	\$ (480,178.00)	20	\$ (203,766.00)	34	\$ (1,762,750.00)	13	\$ (114,049.00)	
Hanover	7	\$ (107,139.00)	0	\$ -	5	\$ (10,970.00)	1	\$ (8,250.00)	14	\$ (22,801.00)	
Menominee	1	\$ (2,896.00)	2	\$ (2,519.00)	2	\$ -	0	\$ -	5	\$ (47,045.00)	
Nora	1	\$ (17,496.00)	8	\$ (2,208.00)	0	\$ -	1	\$ (15,249.00)	0	\$ -	
Pleasant Valley	2	\$ -	0	\$ -	1	\$ -	0	\$ -	6	\$ -	
Rawlins	1	\$ -	3	\$ (135,434.00)	3	\$ (184,303.00)	2	\$ -	5	\$ (12,384.00)	
Rice	6	\$ (186,780.00)	1	\$ (38,123.00)	2	\$ (9,828.00)	5	\$ (50,288.00)	2	\$ (98,177.00)	
Rush	2	\$ (17,643.00)	3	\$ (25,600.00)	1	\$ (17,624.00)	0	\$ -	0	\$ -	
Scales Mound	0	\$ -	0	\$ -	0	\$ -	4	\$ (7,461.00)	0	\$ -	
Stockton	15	\$ (48,173.00)	7	\$ (25,754.00)	2	\$ (56,242.00)	3	\$ (7,673.00)	5	\$ (8,916.00)	
Thompson	3	\$ (18,702.00)	34	\$ (404,527.00)	5	\$ (23,104.00)	33	\$ (56,400.00)	6	\$ (38,917.00)	
Vinegar Hill	1	\$ -	0	\$ -	0	\$ -	1	\$ (12,994.00)	0	\$ -	
Wards Grove	5	\$ -	2	\$ (34,126.00)	1	\$ 917.00	0	\$ -	1	\$ (15,447.00)	
Warren	2	\$ -	13	\$ (47,022.00)	1	\$ (49,978.00)	1	\$ (9,161.00)	0	\$ -	
West Galena	3	\$ (16,712.00)	9	\$ (88,891.00)	34	\$ (236,978.00)	19	\$ (312,940.00)	5	\$ (213,449.00)	
Woodbine	16	\$ (192,359.00)	2	\$ (2,333.00)	2	\$ (7,132.00)	2	\$ (9,611.00)	6	\$ (101,169.00)	
County	108	\$ (1,108,110.00)	189	\$ (1,698,765.00)	115	\$ (1,470,211.00)	127	\$ (2,594,225.00)	84	\$ (789,674.00)	

BOARD OF REVIEW 5 YEAR HISTORY



Complaints Filed w/ Property Tax Appeal Board (PTAB) - 10 years											
2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
16	46	45	5	19	6	9	6	4	3	2	

CERTIFICATE OF ERROR – 5 YEAR HISTORY

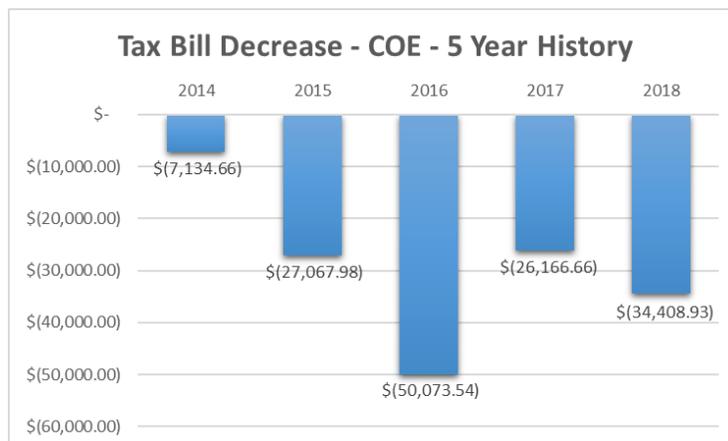
Note: Certificate of Errors (COE) represent total count of errors or mistakes by the Township Assessor, Administration errors, an owner failed to apply for a qualifying exemption, and/or PTAB decisions. This information will always be changing.

*Data collected from DevNet software program.

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

Certificate of Error - 5 Year History					
TOWNSHIP	2014	2015	2016	2017	2018
Apple River	0	2	1	1	1
Berremans	0	0	0	0	1
Council Hill	0	0	0	0	0
Derinda	0	0	0	0	0
Dunleith	2	7	2	2	10
East Galena	0	1	3	2	2
Elizabeth	0	2	0	1	5
Guilford	1	0	4	1	5
Hanover	0	2	0	2	1
Menominee	0	0	0	0	0
Nora	0	1	0	0	1
Pleasant Valley	0	0	0	0	0
Rawlins	0	0	1	0	0
Rice	0	1	0	1	0
Rush	0	1	0	0	0
Scales Mound	0	1	0	0	0
Stockton	0	0	6	0	2
Thompson	6	7	7	8	1
Vinegar Hill	0	2	1	1	0
Wards Grove	0	0	0	0	0
Warren	0	0	1	1	4
West Galena	0	4	3	4	3
Woodbine	0	0	0	0	2
County	9	31	29	24	38

Decrease in tax bill per year for Certificate or Error - 5 Year History					
	2014	2015	2016	2017	2018
Decrease	\$ (7,134.66)	\$ (27,067.98)	\$ (50,073.54)	\$ (26,166.66)	\$ (34,408.93)



WHERE DOES 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 11.1%

Township & Roads 9.2%

Cities/Villages 4.2%

Fire Districts 3.1%

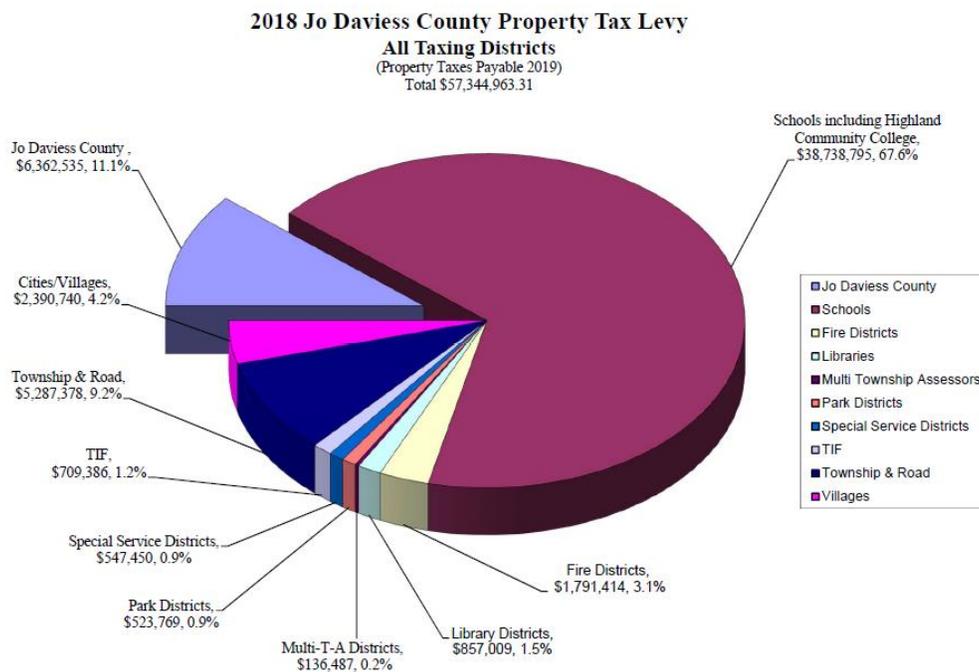
Libraries 1.5%

TIFs 1.2%

Parks .9%

Special Services (ambulance) .9%

MTAD - .2%



Data provided by the County Treasurer

Based on 2018 net assessed values for the 2019 tax bills