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M E M O R A N D U M

TO: Chief County Assessment Officers/Supervisors of Assessments

FROM: Jason D. LeMar, Manager
Sales Ratio and Equalization Section

DATE: July 17, 2026

SUBJECT: Improved vs. Unimproved Clarification

The "Other Classification" category on the abstract contains several property classes; generally these values are not part of the mathematical calculations for equalization or the state multiplier. Since there are so many class codes in that one area, the Department needs to know specifically what "Other Class Code" is being reclassified. For the most part, the Department only needs to know the total assessed value amount that is being "reclassed from" or "reclassed to" an "other property" class code. Railroad, coal, oil, minerals, solar, wind and low-income housing all have their total assessed value contained within the "Other Assessments" category.

However, Conservation Stewardship and Wooded Acreage Transition are reported in 2 different places on the PTAX-280/260 Abstract.

35 ILCS 200/10-400 et seq.
The "improved" portion of a Conservation Stewardship parcel (0028) that is the non-vacant portion of the parcel where all improvements (dwelling, home, or buildings) should be assessed and the land acreage (homesite or building site) is not part of the vacant land and acreage that is enrolled in the IDNR program, is reported on Lines 12 & 13. This "improved" part is assessed at 33.33% of FMV and is used in the mathematical calculations for equalization and the state multiplier.
The "unimproved" portion of a Conservation Stewardship parcel (0028) that is the vacant land and acreage of what is enrolled in the IDNR program that does not contain any structures or buildings is reported on Line 39. This unimproved part is assessed at 5% of FMV and is not used in the mathematical calculations for equalization and the state multiplier, since it has no relationship to 33.33% of FMV.

35 ILCS 200/10-500 et seq.
The "improved" portion of a Wooded Acreage Transition parcel (0029) is the non-vacant portion of the parcel where all improvements (dwelling, home, or buildings) should be assessed, and the land acreage (Homesite or Building site) is not part of the vacant land and acreage that is part of the Wooded Acreage Transition, is reported on Lines 14 & 15. This Improved part is assessed at 33.33% of FMV and is used in the mathematical calculations for equalization and the state multiplier.
The "unimproved" portion of a Wooded Acreage Transition parcel (0029) is the vacant land and acreage of what is considered to be Wooded Acreage Transition and does not contain any structures or buildings is reported on Line 40. This "unimproved" part is assessed at the transition percentage, and is not used in the mathematical calculations for Equalization and the State Multiplier, since it has no relationship to 33.33% of FMV.

Therefore, the Department needs to know the difference in the value amounts for both Conservation Stewardship and Wooded Acreage Transition so the mathematical calculations can be performed accurately, and those different portions can be used accordingly for the development of the state multiplier. Without a proper breakdown of "improved" and "unimproved", the Department cannot determine how much value is to be used from up in the Farm A (the improved amount, and part of the Equalization calculations at 33.33%) or down in the “other assessments” (the “unimproved” amount, and not part of the Equalization calculations).

An example of how this can be presented is shown below.

PTAX-280/260 Reference:

Improved portion of Class 0028/0029 is carried in the Farm A section of the abstracts

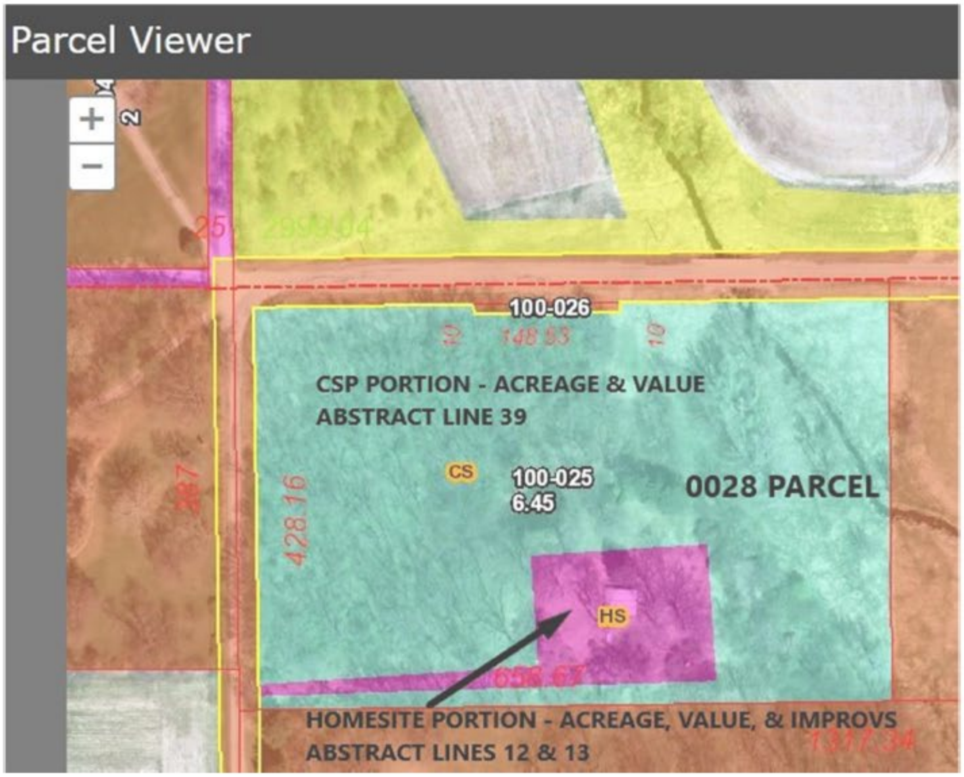
Farm (A)		
7	Farm homesite (10-145)	F1/11
8	Farm residence (10-145)	F1/11
9	**Total** (10-145)	F1/11
10	Other land[2]	F0/10 & 20
11	Other improvements[3]	F0/10
12	Other land[2]	28
13	Other improvements[3]	28
14	Other land[2]	29
15	Other improvements[3]	29

Unimproved portion of Class 0028/0029 is carried in the Other Assessments section of the abstracts

Other Assessments		
31	Railroad property (locally assessed)	
32	Undeveloped coal (10-170)	7100
33	Developed coal (10-170)	7100
34	Oil leases	7200
35	Other minerals	
36	Solar (10-720 through 760)	26
37	Wind Turbine Land	27
38	Wind Turbine (10-605)	27
39	Conservation stewardship (10-420)	28
40	Wooded acreage transition (10-510)	29
41	Low Income Housing (15-178)	43

Example from a GIS Land Use Layer:

Conservation Stewardship Program (CSP) 0028 Example



In the above example of a class 0028 Conservation Stewardship Program parcel, the differently assessed portions are often shown on the GIS land use layer for assessors. The non-CSP program acreage, value, and any improvements should be reported on the PTAX 280 on lines 12 & 13 accordingly (line 13 is for the improvements only). The area solely dedicated to the CSP program acreage and value should be reported on the PTAX 280 on line 39.

Tip: Think of this separation as which area is subject to equalization. The dedicated CSP portion does not receive equalization, while the non-CSP portion and improvements will receive equalization (similar to class 0011).

11	Other improvements[3]	F0/10			0	0	0
12	Other land[2]	28	8.30	5	21,606	21,606	
13	Other improvements[3]	28			219,539	219,539	0
14	Other land[2]	29	13.00	16	45,479	45,479	

38	Wind turbine (10-605)	27					
39	Conservation stewardship (10-420)	28					
40	Wooded acreage transition (10-510)	29					

Example for Reclass Tables:

For the reporting of the "improved/unimproved" amounts on the Reclass tables, some assessors will provide a small reference table that helps the Department know the proper breakdown of Class 0028 and 0029. It can be kept simple, not overcomplicated, by township and class, as shown below:

Part 1 - FROM	Part 2 - TO
Lee Township	
$107,440 (-0028; $107,440 Unimproved)	$8,240 (Farm B)
$228,030 (-0010)	$214,520 (-0028; $92,830 Improved; $121,690 Unimproved)
N/A	N/A
"Other" Total: $335,470	"Other" Total: $214,520

Finally, please reach out to us with any questions you may have, we are always here to assist with or clarify any topic.

Thank you,

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