



Illinois Department of Revenue

Property Tax Division
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M E M O R A N D U M

TO: Chief County Assessment Officers/Supervisors of Assessments

FROM: Sales Ratio and Equalization Section

DATE: July 17, 2026

SUBJECT: Preamble of Publication of Factors – **Update 2026**

We often receive phone calls and emails regarding the publication of assessments as required by the Property Tax Code. Most of these questions are specific to the publication requirements when equalization factors are applied and the Illinois Department of Revenue's (IDOR) guidance with respect to publication and the filing of the Tentative Abstract here at IDOR. To best incorporate statutory changes and to maintain overall compliance with the Property Tax Code, IDOR has undertaken a review of this process to further streamline and to maintain consistency of the publications format through the state and among the counties.

Section 12-10 of the Code (35 ILCS 200/12-10) requires that in counties of less than 3,000,000 inhabitants, when assessment changes are the result of the application of an equalization factor, the CCAO is required to publish a general statement indicating that assessments have been changed due to the application of an equalization factor and sets forth the percentage of increase or decrease represented by the factor. Please note, the statute does have additional requirements so be sure to consult the statute or your legal counsel if you have additional questions. For the purposes of this memorandum, our interest is in the requirements of Section 12-10 and the application of factors at the county level.

IDOR continues to request that a copy of the Preamble of Publication *from the actual newspaper* be included as part of your Tentative Abstract filing. We do understand that current newspaper technology is changing, and proofs or tear sheets are starting to be the only means of verification. Either way, IDOR will need to see *an actual copy of what was physically printed* to verify all aspects of compliance with 12-10, including a means to verify font and decimal structure (i.e., 11 point font, **bold type**, 4 places to the right of the decimal, etc.).

During verification of the Tentative Abstract filing, IDOR must compare what is presented on the PTAX-204-S/A, Report on Equalization of Local Assessments by Chief County Assessment Officer (CCAO), with what was published in the newspaper. If there is a difference, IDOR will request that corrections be made to either the PTAX-204-S/A or the newspaper publication. This *should be done* prior to abstract submission to avoid any delays in the processing of the abstract.

IDOR is looking to confirm within the publication what equalization factor(s) may have been applied to each class of property in each township. The examples below demonstrate how different counties publish; however, it is up to each individual county to determine the best format that complies with

the statute and meets the needs of your respective situation. Please remember that the publication in the newspaper *must be identical* to what you present on the Report on Equalization, if they do not match this must be corrected.

The most direct example, and likely the easiest for taxpayers to understand, is to simply state the township, class and factor applied:

Washington Township	Residential	1.0213
	Commercial	1.0145
	Industrial	1.0145
	Other Land and Improvements	1.0213
	Farm Homesite and Dwelling*	1.0213

Or, if only Residential, Commercial and Farm Homesite and Dwelling received a factor in Washington Township:

Washington Township	Residential	1.0213
	Commercial	1.0213
	Farm Homesite and Dwelling*	1.0213

****** Farm Homesite and Dwelling is not Residential and must be given its own consideration - as is Other Land and Improvements if a factor is applied.******

A much less direct and less user-friendly approach is the blanket statement. Blanket statements are acceptable so long as it is clear which classes did or did not receive the factor. Two examples are below:

“A factor of 1.0213 has been applied to all property subject to equalization, per 35 ILCS200/9-210”

“A factor of 1.0213 has been applied to all values except those assessed under the provisions of 35 ILCS 200 Sections 10-110 through 10-140, 10-155, and 10-170 through 10-200.”

In the first example, the blanket statement references Section 9-210 of the Code and simply covers all property subject to equalization *except* farm and coal properties assessed under Sections 10-110 through 10-140 and 10-170 through 200.

In the second example, the blanket statement covered all classes of property except:

- 35 ILCS 200 10-110 through 10-140 Farmland and Improvements other than dwelling, appurtenant structures and site such as roadside stands and buildings used for storing and protecting farm machinery and equipment, livestock, grain, etc.
- 35 ILCS 200 10-155 Open Space Land
- 35 ILCS 200 10-170 through 10-200 Coal

The second example did include the factor for everything else, including:

- Residential
- Commercial
- Industrial
- Other Land and Improvements
- Farm Homesite and Dwelling

Conversely, if you make a blanket statement but one or more classes are not factored, it must be noted, for example:

*“A factor of 1.0213 has been applied to all values except those assessed under the provisions of 35 ILCS 200 Sections 10-110 through 10-140, **10-145**, 10-155, and 10-170 through 10-200.”*

Adding 10-145 also excluded Farm Homesite and Dwellings from the classes that received the factor. Additional examples are provided at the end of this document for your reference and replication.

Exactly what type of publication you choose is the prerogative of the individual county, but IDOR *must ensure compliance* with the Property Tax Code and must confirm what was reported to IDOR is consistent with the public notice. If the information is inconsistent and a correction is required, *it will delay* calculation of your Tentative Multiplier.

Remember: IDOR *cannot* certify the Tentative Multiplier until it receives a proper verification of the Preamble of Publication *from the newspaper* as printed, in addition to the other required documentation. IDOR advises that this information not be sent until all the required documentation can be verified locally and sent in together. IDOR is now requesting a copy *from the newspaper* instead of what the county *sent to the newspaper* because it is not uncommon for the newspaper to not publish what was sent to them and a few counties have had to republish, causing delays (i.e., **bold type**). This is not an IDOR issue and must be rectified locally with your local newspaper publishers.

IDOR will also require a PTAX-204, Report on Equalization of Local Assessments by Board of Review, in the [Detail Format](#) to be submitted when local factors are applied and published, so all classes and factors can be properly checked against the newspaper publication. If factors are not applied, a PTAX-204 in the [Summary Format](#) shall be submitted. [Links](#) provided for reference to the Local Officials Only portion of IDOR's website.

IDOR's Abstract Filing Checklists for CCAOs are also available on our website and should be consulted for additional guidance and requirements to ensure the abstract can be utilized once received by IDOR. Many items that commonly delay abstract processing are illustrated for proper reconciliation within these checklists (forms to include, computations to verify, signatures, etc.).

These are things that should be completed locally before the abstract is sent to IDOR.

Abstract Filing Checklists can be found at:

<https://tax.illinois.gov/localgovernments/property/sales-ratio-and-equalization.html>

Additional publication requirements set forth by the Property Tax Code can be found at:

<https://www.ilga.gov/legislation/ILCS/details?MajorTopic=GOVERNMENT&Chapter=REVENUE&ActName=Property%20Tax%20Code.&ActID=596&ChapterID=8&SeqStart=&&ChapAct=FullText>

Should you have any questions, please email or call at any time:

REV.SR-Equal@illinois.gov

217-782-6845

Statutory Citation of Sec. 9-210 provided for reference:

(35 ILCS 200/9-210)

Sec. 9-210. Equalization by chief county assessment officer; counties of less than 3,000,000. The chief county assessment officer in a county with less than 3,000,000 inhabitants **shall** act as an equalizing authority for each county in which he or she serves. The officer shall examine the assessments in the county and shall equalize the assessments by increasing or reducing the **entire assessment** of property in the county or any area therein or of any class of property, so that the assessments will be at 33 1/3% of fair cash value. The equalization process and analysis described in this Section shall apply to all property except farm and coal properties assessed under Sections 10-110 through 10-140 and 10-170 through 10-200.

For each township or assessment district in the county, the supervisor of assessments shall annually determine the percentage relationship between the estimated 33 1/3% of the fair cash value of the property and the assessed valuations at which the property is listed for each township, multi-township or assessment district. To make this analysis, he or she shall use property transfers, property appraisals, and other means as he or she deems proper and reasonable.

With the ratio determined for each township or assessment district, the supervisor of assessments shall then determine the percentage to be added to or deducted from the aggregate assessments in each township or assessment district, other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200, in order to produce a ratio of assessed value to fair cash value of 33 1/3%. That percentage shall be issued as an equalization factor for each township or assessment district within each county served by the chief county assessment officer. The assessment officer shall then change the assessment of each parcel of property by application of the equalization factor.

(Source: P.A. 88-455; 88-670, eff. 12-2-94.)

EXAMPLES FOR THE PUBLICATION PREAMBLE ARE PROVIDED ON THE NEXT FEW PAGES

THESE ARE ONLY EXAMPLES TO SHOW ALL REQUIRED INFORMATION FOR 12-10

IF YOU HAVE ANY QUESTIONS ABOUT YOUR PUBLICATION – PLEASE ASK PRIOR TO PRINT

NOTICE TO XXXXXXXX COUNTY TAXPAYERS: ASSESSED VALUES FOR 2026

Valuation date (35 ILCS 200/9-95):	January 1, 2026
Required level of assessment (35 ILCS 200/9-145):	33.33%
Median level of assessments for the County:	##.##%
Valuation based on sales from (35 ILCS 200/1-155):	2023, 2024, 2025

Publication is hereby made for equalized assessed valuations for real property in this County in accordance with 35 ILCS 200/12-10. As required by 35 ILCS 200/9-210 and 35 ILCS 200/10-115, the following equalization factors have been applied to bring the assessments to the statutorily required three- year median level of 33.33%:

Farm Land:	1.0000
Farm Improvements:	1.0000
Non-Farm Land:	1.0000
Non-Farm Improvements:	1.0000

Pursuant to 35 ILCS 200/10-115, the Farm Land assessments for the 2026 assessment year will increase by 10% of the preceding year's median cropped soil productivity index as certified by the Illinois Department of Revenue with data provided by the Farmland Assessment Technical Advisory Board resulting in a \$##.## per acre increase for each soil productivity index.

Questions about these valuations should be directed to:

CCAO or Supervisor of Assessments Name
CCAO or Supervisor of Assessments Address
CCAO or Supervisor of Assessments City, Zip
CCAO or Supervisor of Assessments Telephone Number
CCAO or Supervisor of Assessments Web Address
Office Hours are: 8:00 AM – 4:00 PM Monday through Friday or By Appointment Only

Property in this County, other than farmland and coal, is to be assessed at a 33.33% median level of assessment, based on the fair cash value of the property. You may check the accuracy of your assessment by dividing your assessment by the median level of assessment. The resulting value should equal the estimated fair cash value of your property. If the resulting value is greater than the estimated fair cash value of your property, you may be over-assessed. If the resulting value is less than the fair cash value of your property, you may be under-assessed. You may appeal your assessment to the Board of Review.

If you believe your property's fair cash value is incorrect or that the equalized assessed valuation is not uniform with other comparable properties in the same neighborhood, the following steps should be taken:

1. Contact your CCAO or Supervisor of Assessment's office to review the assessment.
2. If not satisfied with the assessor review, taxpayers may file a complaint with the XXXX County Board of Review. For complaint forms, instructions, and the Rules and Procedures of the Board of Review, call (###) ###-#### or visit www.countyboardofreviewwebsite.com for more information.
3. The final filing deadline for your township is generally 30 days from this publication date. After this date, the Board of Review is prohibited by law from accepting assessment complaints for properties in this township. For more information on complaint deadlines, call (###) ###-#### or visit www.countyboardofreviewwebsite.com/Appeals.

Your property may be eligible for homestead exemptions, which can reduce your property's taxable assessment. For more information on homestead exemptions, call (###) ###-#### or visit www.countyassessorwebsite.com/Exemptions.

Your property tax bill will be calculated as follows:

$$\text{Final Equalized Assessed Value} - \text{Exemptions} = \text{Taxable Assessment}$$
$$\text{Taxable Assessment} \times \text{Current Tax Rate} = \text{Total Tax Bill}$$

All equalized assessed valuations are subject to further equalization and revision by the XXXX County Board of Review as well as equalization by the Illinois Department of Revenue.

A complete list of assessments for this County for the current assessment year, except for those assessments that were changed solely by equalization as noted above, is as follows:

NOTICE TO TOWNSHIP 1, TOWNSHIP 2, TOWNSHIP 3 TAXPAYERS: ASSESSED VALUES FOR 2026

Valuation date (35 ILCS 200/9-95):	January 1, 2026
Required level of assessment (35 ILCS 200/9-145):	33.33%
Valuation based on sales from (35 ILCS 200/1-155):	2023, 2024, 2025

Publication is hereby made for equalized assessed valuations for real property in these Townships in accordance with 35 ILCS 200/12-10. The median level of assessments for Township 1 is **##.##%**. As required by 35 ILCS 200/9-210 and 35 ILCS 200/10-115, the following equalization factors have been applied to bring the assessments to the statutorily required three-year median level of 33.33%:

Farm Land:	1.0000
Farm Improvements:	1.0000
Non-Farm Land:	1.0000
Non-Farm Improvements:	1.0000

Questions about these valuations should be directed to:

Township Assessor Name
Township Assessor Address
Township Assessor City, Zip
Township Assessor Telephone Number
Township Assessor Web Address
Office Hours are: **8:00 AM – 4:00 PM Monday through Friday or By Appointment Only**

The median level of assessments for Township 2 is **##.##%**. As required by 35 ILCS 200/9-210 and 35 ILCS 200/10-115, the following equalization factors have been applied to bring the assessments to the statutorily required three-year median level of 33.33%:

Farm Land:	1.0000
Farm Improvements:	1.0000
Non-Farm Land:	1.0000
Non-Farm Improvements:	1.0000

Questions about these valuations should be directed to:

Township Assessor Name
Township Assessor Address
Township Assessor City, Zip
Township Assessor Telephone Number
Township Assessor Web Address
Office Hours are: **8:00 AM – 4:00 PM Monday through Friday or By Appointment Only**

The median level of assessments for Township 3 is **##.##%**. As required by 35 ILCS 200/9-210 and 35 ILCS 200/10-115, the following equalization factors have been applied to bring the assessments to the statutorily required three-year median level of 33.33%:

Farm Land:	1.0000
Farm Improvements:	1.0000
Non-Farm Land:	1.0000
Non-Farm Improvements:	1.0000

Questions about these valuations should be directed to:

Township Assessor Name

Township Assessor Address

Township Assessor City, Zip

Township Assessor Telephone Number

Township Assessor Web Address

Office Hours are: 8:00 AM – 4:00 PM Monday through Friday or By Appointment Only

Pursuant to 35 ILCS 200/10-115, the Farm Land assessments for the 2026 assessment year will increase by 10% of the preceding year's median cropped soil productivity index as certified by the Illinois Department of Revenue with data provided by the Farmland Assessment Technical Advisory Board resulting in a \$##.## per acre increase for each soil productivity index.

Property in these Townships, other than farmland and coal, is to be assessed at a 33.33% median level of assessment, based on the fair cash value of the property. You may check the accuracy of your assessment by dividing your assessment by the median level of assessment. The resulting value should equal the estimated fair cash value of your property. If the resulting value is greater than the estimated fair cash value of your property, you may be over-assessed. If the resulting value is less than the fair cash value of your property, you may be under-assessed. You may appeal your assessment to the Board of Review.

If you believe your property's fair cash value is incorrect or that the equalized assessed valuation is not uniform with other comparable properties in the same neighborhood, the following steps should be taken:

1. Contact your township assessor's office to review the assessment.
2. If not satisfied with the assessor review, taxpayers may file a complaint with the XXXX County Board of Review. For complaint forms, instructions, and the Rules and Procedures of the Board of Review, call (###) ###-#### or visit www.countyboardofreviewwebsite.com for more information.
3. The final filing deadline for your township is generally 30 days from this publication date. After this date, the Board of Review is prohibited by law from accepting assessment complaints for properties in this township. For more information on complaint deadlines, call (###) ###-#### or visit www.countyboardofreviewwebsite.com/Appeals.

Your property may be eligible for homestead exemptions, which can reduce your property's taxable assessment. For more information on homestead exemptions, call (###) ###-#### or visit www.countyassessorwebsite.com/Exemptions.

Your property tax bill will be calculated as follows:

Final Equalized Assessed Value – Exemptions = Taxable Assessment

Taxable Assessment X Current Tax Rate = Total Tax Bill

All equalized assessed valuations are subject to further equalization and revision by the XXXX County Board of Review as well as equalization by the Illinois Department of Revenue.

A complete list of assessments for these Townships for the current assessment year, except for those assessments that were changed solely by equalization as noted above, is as follows: