

**Illinois Department of Revenue
Regulations**

Title 86 Part 110 Section 110.175 Equalization by Chief Assessment Officers in Counties with Fewer than 3,000,000 Inhabitants
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TITLE 86: REVENUE

**PART 110
PROPERTY TAX CODE**

Section 110.175 Equalization by Chief County Assessment Officers in Counties with Fewer Than 3,000,000 Inhabitants

- a) Section 9-210 of the Property Tax Code [35 ILCS 200/9-210] requires Chief County Assessment Officers in counties with fewer than 3,000,000 inhabitants to apply equalization factors to attain a level of assessments of 33 1/3% of market value, and Section 3-40 of the Property Tax Code [35 ILCS 200/3-40] provides that the Department will not reimburse a county for 50% of the amount of salary the county paid to the Supervisor of Assessments for the preceding month unless the level of assessments is between 31 1/3% and 35 1/3% of fair cash value. For purposes of determining compliance with the statutory requirement, the Department will adjust prior year sales ratio data using the most recent Tentative Abstract of Assessments (Form PTAX-280-A), Reclassification Table (Form PTAX-280-R) and Report on Equalization of Local Assessment by Supervisor of Assessments (Form PTAX-204-S/A). This will be done to reflect current year assessment changes. Within 60 days after certification of the county's tentative equalization factor, the Department will make a determination as to whether or not the statutory assessment level range has been attained. If the required level has not been attained, the County Treasurer will be immediately notified in writing that State reimbursement for one-half of the Supervisor of Assessment's salary will not be made to the county. Reimbursement will not be reinstated until a Tentative Abstract of Assessments received in a subsequent year reflects equalization, assessment and/or value changes sufficient to bring the level of assessments to within the range level prescribed by law. When the county again becomes eligible for Supervisor of Assessment salary reimbursement, the County Treasurer will be notified in writing. In all cases, determination as to the level of assessments for purposes of this Section will not be made until after evidence (if any) submitted at the tentative equalization factor hearing is reviewed and the Department's findings concerning such evidence is certified to the County Clerk.

- b) The 50% reimbursement to the county by the State shall include only reimbursement for the salary paid to the Supervisor of Assessments for the preceding month. Reimbursable salary shall not include amounts paid to the Supervisor of Assessments by the county for unused sick, vacation or compensatory days or other compensation not actually earned in the preceding month. Reimbursable salary may include the employee's share of Social Security, retirement, health insurance or other such employee contributions from

salary for work during the preceding month and amounts paid into a deferred compensation program for work during the preceding month but shall not include amounts paid for a county's share of Social Security, retirement, health insurance or a county's share of any other such benefit.

(Source: Amended 20 Ill. Reg. 13611, effective October 3, 1996)