

Building Relationships Between Public Offices

Julie A. Russell, CIAO-S
Mark D. Armstrong, CIAO-M

One minute.
Big **impact**.
Complete the **session
feedback** form.



Assessing Officers

County Assessors (1818)

ILLINOIS
COMPILED
STATUTES
2020

4

Chapters

70 Act 1905

ILLINOIS
COMPILED
STATUTES

APPROVED January 13, 1818.

[SECT. 1.] *Be it enacted by the People of the State of Illinois, represented in the General Assembly.* That when any person now is, or hereafter may be enrolled by any captain, or commanding officer of any militia company in this state, and whose religious tenets or persuasions are averse to the principle of bearing arms, or being engaged in military operations, it shall and may be lawful for the captain or commanding officer aforesaid, on the application of any such militia man, to exempt him from attendance at any company, battalion or regimental muster, upon his annually shewing to the commanding officer of the company in which he may be enrolled, that he has entered his name with the **assessor** of the county, or the person whose duty it may be to list the taxable proper-

Chapters

215-220

ILLINOIS
COMPILED
STATUTES

Chapters

220 to 624

ILLINOIS
COMPILED
STATUTES
2020

7

Chapters

Township Assessors (1849)

ARTICLE EIGHTEENTH.

Of the plan by which property is to be assessed.

Assessment,
where to be
made.

§ 1. Every person shall be assessed in the town or district where he resides, for all the lands then owned by him within such town or district.

Owner or occupant.

§ 2. Land owned by a person residing in a town or district where the same is situated, but occupied by another person, may be assessed in the name of the owner or occupant, at the election of the assessor.

Non-residents.

§ 3. All lands owned by any person which are not situated in the town or district where such owner may reside, shall be taxed as non-resident, and assessed as hereinafter provided for.

Personal property.

§ 4. Every person shall be assessed in the town or district where he resides when the assessment is made, for all

ILLINOIS
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STATUTE

2020

4

Chapters

70 Act 1905

ILLINOIS

COMPILED

Chapters

215 to 220

COMPILED
STATUTES

2020

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Chapters

Chapters

220 to 624

Township Assessors (1849)

ARTICLE EIGHTEENTH.

—	Willy	son	w	m	5	rev.	Ills.								
—	Jimmy	son	w	m	4	rev.	Ills.								
—	Eddie	son	w	m	1	rev.	Ills.								
73	Muirhead, Geo. B.	Head	w	m	66	mar.	Ills.	wk.	yes	no	40	assessing Farming	assessor Farm		
	May	wife	w	f	66	mar.	Ills.	H.	no	no	no				
	Hatfill, Harold	head	w	m	45	dit.	Ills.	wk.	no	no	60	Farm hand	Farm		
74	Bottrell, Fred W.	Head	w	m	48	rev.	Ills.	wk.	none	no	60	Farmer	Farm		
	Marie A.	sister	w	f	43	rev.	Ills.	H.	yes	no	18	Farm chores	Farm		

person, may be assessed in the name of the owner or tenant, at the election of the assessor.

Non-residents. § 3. All lands owned by any person which are not situated in the town or district where such owner may reside, shall be taxed as non-resident, and assessed as hereinafter provided for.

Personal property. § 4. Every person shall be assessed in the town or district where he resides when the assessment is made, for all

4

7

Chapters

Chapters

Chapters

Chapters

70 Act 1905

215-220

220 to 624

Supervisors of Assessments (1898)

ILLINOIS
COMPILED
STATUTE

2020

4

Chapters

70 Act 1905

§ 21. The township assessor shall, on or before the first day of June for the year for which the assessment is made, return the assessment books to the county supervisor of assessments. Each of said books shall be verified by affidavit of the assessor substantially as follows:

STATE OF ILLINOIS, }
COUNTY OF..... } ss.

I do solemnly swear that the book or books.....in number, as the case may be, to which this affidavit is attached, contains a full and complete list of all of the real and personal property in the township or assessment district herein described subject to taxation for the year.....so far as I have been able to ascertain the same, and that the assessed value set down in the proper column opposite the several kinds and descriptions of property is a just and equal assessment of such property according to law.

§ 22. The supervisor of assessments of the county shall have the same authority as the township assessor to assess, make changes or alterations in the assessment of property.

Chapters

215-220

Chapters

220 to 624

ILLINOIS
COMPILED
STATUTES

2020

7

Chapters

Mandatory Relationships

“WEIRD AL”

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MANDATORY FUN

Mandatory Relationships

Township and Multi-Township Assessors:

- Township/Multi-Township Boards.....35 ILCS 200/2-30
- Supervisors of Assessment.....35 ILCS 200/9-15, 9-230

Mandatory Relationships

Supervisors of Assessment:

- County Boards.....*Heller v. Jackson County*
- Township Assessors.....35 ILCS 200/9-15, 9-230
- County Clerks and Recorders35 ILCS 200/16-35
55 ILC 5/3-5019
- County Treasurers.....35 ILCS 200/20-15
- Zoning/Permitting Authorities35 ILCS 200/9-160
65 ILCS 5/11-39-1, 55 ILCS 5/5-1110

Interacting with Zoning & Permitting Authorities

Differences (and similarities) between Zoning and Assessments?

Zoning

- Regulates permissible land use (both *Inherently Permissible* & *Permissible as a Special Use*)
- May enforce building codes.
- Has “Enforcement Officers”.
- Issues Building permits, Special Use permits, Occupancy permits and may regulate Drainage & Floodplain ordinances.
- Has a quasi-judicial process to hear requests for map amendments, text amendments, variances, special uses & appeals against the Enforcement Officer’s final determination.
- Zoning primarily takes place at the County & Village/Town/City levels.

Differences (and similarities) between Zoning and Assessments?

Assessments

- Responsible for determining the “Market Value” of all real property.
- “Discover”, “List”, “Value” and “Assess” all real property using the three approaches to value & various tools/sources.
- Multiple assessment officials, including Chief County Assessment Officers, Township Assessors & Deputies.
- Processes various types of exemptions and implements preferential assessment programs.
- Has a quasi-judicial process to review formal complaints against value, equity, property use, contentions of law and homestead exemptions.
- Assessments primarily take place at the County and Township level.

“Zoning is what you’re legally allowed to do.....

.....Assessments are what you’re actually doing.”

-Julie Russell

(Every. Single. Day.)

How can your Zoning Official(s) help you?

- **Building Permit Data**

- ❖ Dwelling amenities, Commercial features, Solar/Wind/ESS data, Occupancy information, etc.
- ❖ Aids with documentation of known variables for multiple regression analysis.

- **Ordinance & Permitting Requirements**

- ❖ What specific information are you looking for as an Assessor? Can it be incorporated into the Permitting Process?

- **Ongoing Reporting Requirements**

- ❖ CSEF, WECS & ESS siting statutes allow for provisions requiring “Annual Reports” to be filed.

- **“Highest and Best Use” Determinations**

- ❖ Legally permissible, Physically possible, Financially feasible & Maximally productive.

How can YOU help your Zoning Official(s)?

- **Property Class & Specific Use Data**

- ❖ Are the property use determinations made by Assessment Officials permissible in the Zoning Districts they are located in?

- **Discovery of New and/or Omitted Structures**

- ❖ Submit monthly/quarterly/annual lists of parcels with new and/or omitted improvements.

- **Floodplain Ordinance Regulation and Enforcement**

- ❖ Floodplain Managers (often Zoning Officers) require up-to-date values & square footages of all structures located in a Floodplain in order to make “Substantial Improvement” determinations. (The 50% Rule & 20% Rule)

Example(s) of Collaboration



Permit # _____

Addendum "A"
Commercial Solar Energy Facility

*This form **must be filled out in its entirety** & included with the Conditional Use Permit Application and Zoning Permit Application upon their individual filings. Failure to fill out & file this addendum constitutes an incomplete application.

Facility Owner Name:		
Facility Owner Mailing Address:		
Nameplate Capacity (A/C & D/C):	_____ A/C	_____ D/C
Total Acreage Under Contract:	_____ Acres	
Projected Date of Operation:	Month: _____	Year: 20____
Paired Energy Storage System? (ESS/BESS)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
ESS/BESS Rated Power Capacity:	_____ kW /	_____ MW
ESS/BESS Storage Duration:	_____ Hours	
ESS/BESS Energy Capacity:	_____ kWh /	_____ MWh
Number of Enclosures & Batteries:	_____ Enclosures	_____ Batteries

Applicant Information:

Name of Person Filing This Form: _____

Phone Number: _____ Email: _____

Signature: _____ Date: _____

“Addendum A” to Fulton County’s Building Permit Application

- Required to obtain the permit.
- Contains necessary information for the CCAO
- Acts as a “Quick Reference Guide”



Fulton County ETSB
260 W Lincoln Avenue, Suite 2
Lewistown, IL 61542
Phone: 309-547-3911

ADDRESS NOTIFICATION FORM

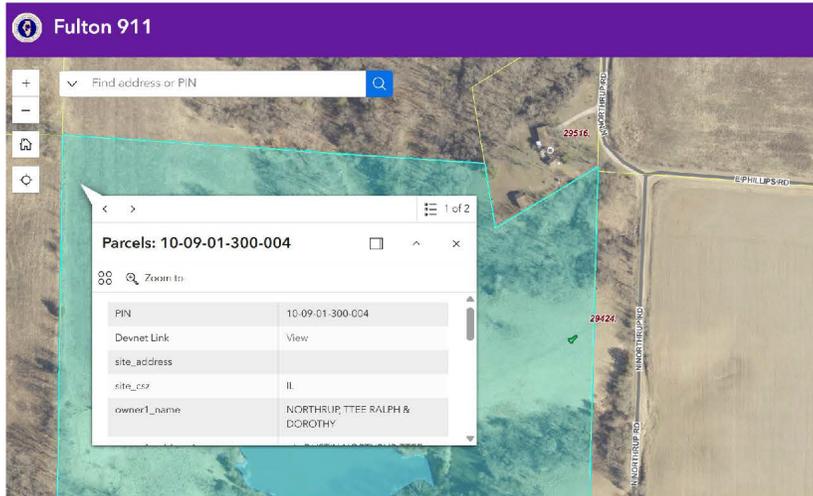
Address Information

Applicant Name: Dustin Northrup **Date:** 12/2/2025
Address Location: 29424 N Northrup Road Trivoli 10-09-01-300-004

Street	City	Parcel Number
--------	------	---------------

Agencies Notified:

- | | | | |
|--|--|---|---|
| <input checked="" type="checkbox"/> FC Sheriff | <input checked="" type="checkbox"/> FC EMA | <input checked="" type="checkbox"/> FC County Clerk | <input checked="" type="checkbox"/> FC Zoning |
| <input checked="" type="checkbox"/> FC Treasurer | <input checked="" type="checkbox"/> Timber Hollis FD | <input checked="" type="checkbox"/> FC Health Dept | <input checked="" type="checkbox"/> FC Assessor |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> CPD | <input checked="" type="checkbox"/> FC MABAS | <input type="checkbox"/> |



Additional Comments: Property owner is building a new shed/pole barn on property. Property is accessed off N Northrup Road due east of the pin.

Approval Of Address

Point Created By: [Redacted] **Site Confirmed By:** [Redacted]
[Redacted] 12/2/2025
911 Coordinator Signature Date

Example(s) of Collaboration

Fulton County ETSB Address Issuance Notification

- Notifies the Sheriff, EMS, Fire Dept., Assessor, Zoning Officer, Health Dept. & more.
- Contains necessary information for the CCAO and the Zoning Enforcement Officer.
- Gives Assessment Officials & Zoning Officers a “heads up” that something is most likely going to be constructed there.

Other Offices to Consider

- ❖ Highway Departments and Road Districts
- ❖ 911/ETSB Offices
- ❖ County Health Departments
- ❖ Veterans Assistance Commissioners
- ❖ Municipal and Township Officials
- ❖ State Legislators

Best Practices



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Proper

Prepared by the
Mark D. Armstrong
Kane County Supervisor
[Assessments.Ka](#)

John A. Cunn
Kane
Clerk.K

Christoph
Kav
Trea

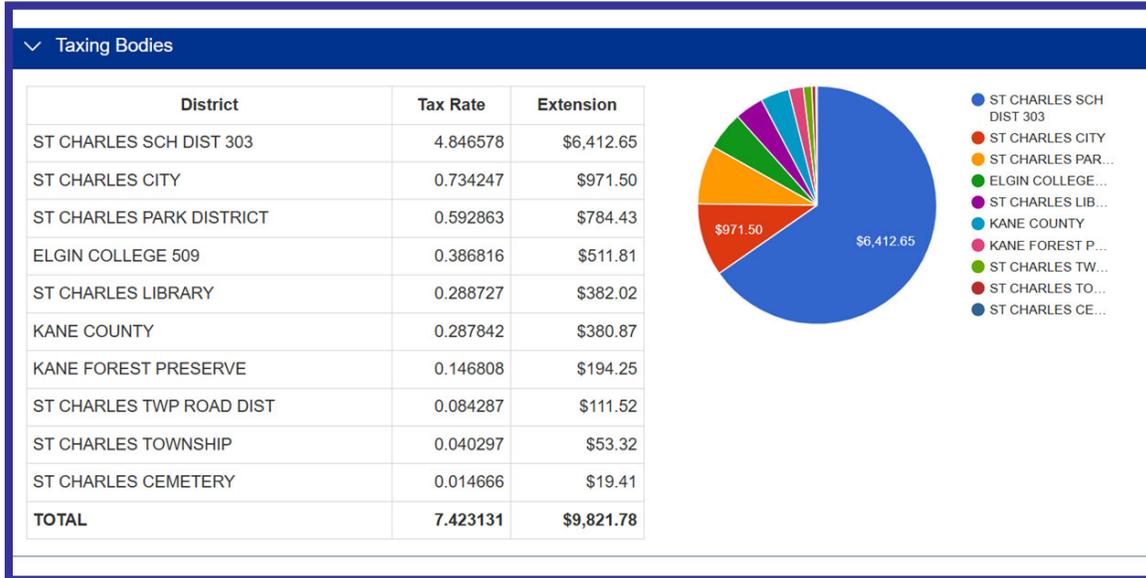
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Q: Where can I find the figures for all other taxing districts in Kane County?

A: All tax extension reports since 1980 are available at Clerk.KaneCountyIL.gov/TaxExtension.

Q: How can I see how much tax I pay to each district for just my property?

A: Visit KaneIL.DevnetWedge.com. You can search for your property by tax parcel number, address, or owner name. Once you are at your record, you can see how much property tax you pay to each taxing body that levies against your property. By changing the year, you can see this data all the way back to 2004.



Frequently Asked Questions

2023 (pay 2024) Taxes Billed	2024 (pay 2025) Taxes Billed	% Change	For More Information
\$6,429,991	\$6,729,983	4.67%	(847) 658-2700
\$87,410,407	\$92,587,156	5.92%	(630) 256-4636
\$4,796,502	\$4,692,002	-2.18%	(847) 551-3000
\$12,904,025	\$12,899,707	-0.03%	(630) 837-0800
\$9,309,630	\$10,810,037	16.12%	(630) 454-2000
\$0	\$0	N/A	(630) 556-4365
\$145,152	\$148,780	2.50%	(847) 683-2237
\$0	\$0	N/A	(630) 584-5700
\$13,567,603	\$11,564,224	-14.77%	(847) 426-3439
\$761,503	\$950,200	24.78%	(847) 426-2822
\$1,110,155	\$1,203,250	8.39%	(630) 365-5060
\$56,332,333	\$57,968,795	2.91%	(847) 931-6100
\$6,381,775	\$6,616,682	3.68%	(630) 232-7494
\$1,437,347	\$1,525,400	6.13%	(847) 428-2861
\$1,397,571	\$1,554,711	11.24%	(847) 683-2181
\$5,295,423	\$5,484,248	3.57%	(847) 515-5200
\$0	\$0	N/A	(630) 557-0037
\$72,330	\$0	N/A	(630) 365-9677
\$7,964	\$286,287	5.12%	(815) 827-3309
\$1,056	\$2,621,758	4.96%	(630) 896-8080
\$376	\$2,935,165	4.30%	(630) 897-8228
\$69	\$768,122	5.60%	(847) 464-5533
\$26	\$957,495	3.49%	(847) 428-2266
\$1	\$5,684,993	7.04%	(847) 742-5780
\$1	\$14,864,993	1.73%	(630) 377-4400
\$1	\$2,011,123	1.68%	(630) 466-4507
\$1	\$33,082	4.27%	(630) 365-6677
\$1	\$1,022,838	5.35%	(630) 584-2500
\$1	\$6,900,010		

Joint A



PROPERTY TAXES EXEMPTION EVENT

**Tuesday, May 12
10 a.m. - 2 p.m.**

**Sugar Grove Fire Department
25 Municipal Dr. , Sugar Grove**

[REDACTED], Esq.

[REDACTED], P.C.

January 16, 2026

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* * * *

Notwithstanding any of this, it is my intent to fully comply with all applicable statutes, administrative rules, and judicial decisions. If you are aware of any of these which would require a different result in your situation, please provide a brief, including citations, to my legal counsel:

Kane County State's Attorney
Attn: Civil Division
100 South 3rd Street, 4th floor
Geneva, Illinois 60134

Thank you again for contacting my office.

Sincerely,



Mark D. Armstrong, CIAO-M

cc: The Honorable Riley Kavanaugh, CIAO, Blackberry Township Assessor
The Honorable Rick Williams, Kane County Board, District 18

One minute.
Big **impact**.
Complete the **session
feedback** form.





Permit # _____

Addendum "B"

Commercial Solar Energy Facility

*This form **must be filled out in its entirety** & included with the Conditional Use Permit Application and Zoning Permit Application upon their individual filings. Failure to fill out & file this addendum constitutes an incomplete application.

Facility Owner Name:		
Facility Owner Mailing Address:		
Nameplate Capacity (A/C & D/C):	_____ A/C	_____ D/C
Total Acreage Under Contract:	_____ Acres	
Projected Date of Operation:	Month: _____ Year: 20____	
Paired Energy Storage System? (ESS/BESS)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
ESS/BESS Rated Power Capacity:	_____ kW / _____ MW	
ESS/BESS Storage Duration:	_____ Hours	
ESS/BESS Energy Capacity:	_____ kWh / _____ MWh	
Number of Enclosures & Batteries:	_____ Enclosures	_____ Batteries

Applicant Information:

Name of Person Filing This Form: _____

Phone Number: _____

Email: _____

Signature: _____

Date: _____



Permit # _____

Addendum "C"

Energy Storage Systems (ESS) & Battery Energy Storage Systems (BESS)

*This form **must be filled out in it's entirety** & included with the Conditional Use Permit Application and Zoning Permit Application upon their individual filings. Failure to fill out & file this addendum constitutes an incomplete application.

Facility Owner Name:		
Facility Owner Mailing Address:		
Projected Date of Operation:	Month: _____ Year: 20_____	
Paired System or Stand Alone:	<input type="checkbox"/> Paired	<input type="checkbox"/> Stand Alone
ESS/BESS Rated Power Capacity:	_____ kW / _____ MW	
ESS/BESS Storage Duration:	_____ Hours	
ESS/BESS Energy Capacity:	_____ kWh / _____ MWh	
Number of Enclosures & Batteries:	_____ Enclosures _____ Batteries	
Battery Composition Type:		

Applicant Information:

Name of Person Filing This Form: _____

Phone Number: _____

Email: _____

Signature: _____

Date: _____



Permit # _____

Addendum "D"

Wind Energy Conservation System (WECS)

*This form **must be filled out in its entirety** & included with the Conditional Use Permit Application and Zoning Permit Application upon their individual filings. Failure to fill out & file this addendum constitutes an incomplete application.

Facility Owner Name:		
Facility Owner Mailing Address:		
Nameplate Capacity of Entire System (A/C & D/C):	_____ A/C	_____ D/C
# of Turbines & Capacity of Each:	_____ Turbines	_____ Per Turbine
Projected Date of Operation:	Month: _____ Year: 20_____	
Paired Energy Storage System? (ESS/BESS)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
ESS/BESS Rated Power Capacity:	_____ kW / _____ MW	
ESS/BESS Storage Duration:	_____ Hours	
ESS/BESS Energy Capacity:	_____ kWh / _____ MWh	
Number of Enclosures & Batteries:	_____ Enclosures	_____ Batteries

Applicant Information:

Name of Person Filing This Form: _____

Phone Number: _____ Email: _____

Signature: _____ Date: _____

Who To Contact

Assessed Valuations	<i>Township Assessor</i>
Assessment Complaints	<i>County Assessment Office</i>
Budgets and Levies	<i>Local Governments or County Clerk</i>
Current Tax Bills/Collection	<i>County Treasurer</i>
Consumer Price Index	<i>U.S. Bureau of Labor Statistics</i>
Delinquent Taxes and Redemptions	<i>County Clerk</i>
Equalization Factors	<i>County Assessment Office</i>
Exemptions	<i>County Assessment Office</i>
Forfeitures	<i>County Treasurer</i>
Foreclosures	<i>County Sheriff</i>
Mobile Home Registration	<i>County Clerk</i>
Mobile Home Tax Bills	<i>County Treasurer</i>
Property Tax Caps	<i>County Clerk</i>
Property Tax Rates	<i>County Clerk</i>

Kane County Assessment Office
719 Batavia Avenue, Building C
Geneva, Illinois 60134-3000
(630) 208-3818

Kane County Clerk/Tax Extension
719 Batavia Avenue, Building B
Geneva, Illinois 60134-3000
(630) 232-5964

Kane County Treasurer
719 Batavia Avenue, Building A
Geneva, Illinois 60134-3000
(630) 232-3565



Kane County Quick Guide to Property Taxes

Prepared by the offices of:

Mark D. Armstrong, CIAO-M
Kane County Supervisor of Assessments
Assessments.KaneCountyIL.gov

John A. Cunningham, JD, MBA
Kane County Clerk
Clerk.KaneCountyIL.gov

Christopher J. Lauzen, CPA, MBA
Kane County Treasurer
Treasurer.KaneCountyIL.gov

In cooperation with:

The Kane County Assessors Association
Davis R. Offutt, CIAO-M
President

Kane County Government Center

The **Kane County Government Center** is located on Batavia Avenue (Route 31) just south of the Metra station in downtown Geneva.

All offices are open by telephone from 8:30 a.m. to 4:30 p.m., Monday through Friday. All offices are closed on Saturday, Sunday, and County holidays.

Assessment Office..... Building C, 3rd Floor
630-208-3818

Clerk/Tax Extension..... Building B, 1st Floor
630-232-5964

Treasurer..... Building A, 2nd Floor
630-232-3565

Kane County Holidays in 2026

New Year's Day.....January 1
M.L. King's Birthday.....January 19
Lincoln's BirthdayFebruary 12
Washington's BirthdayFebruary 16
Spring HolidayApril 3
Memorial Day..... May 25
Juneteenth Independence DayJune 19
Independence Day July 3
Labor Day..... September 7
Columbus Day.....October 12
Veterans Day November 11
ThanksgivingNovember 26-27
Christmas..... December 24-25

Notes

Frequently Asked Questions

Q. How do I change the mailing address on my tax bill?

A. Each tax bill has a pre-printed form on the back, also the form can be downloaded from both the Treasurer's and Supervisor of Assessments' web site.

Q. Where can I make my real estate tax payments?

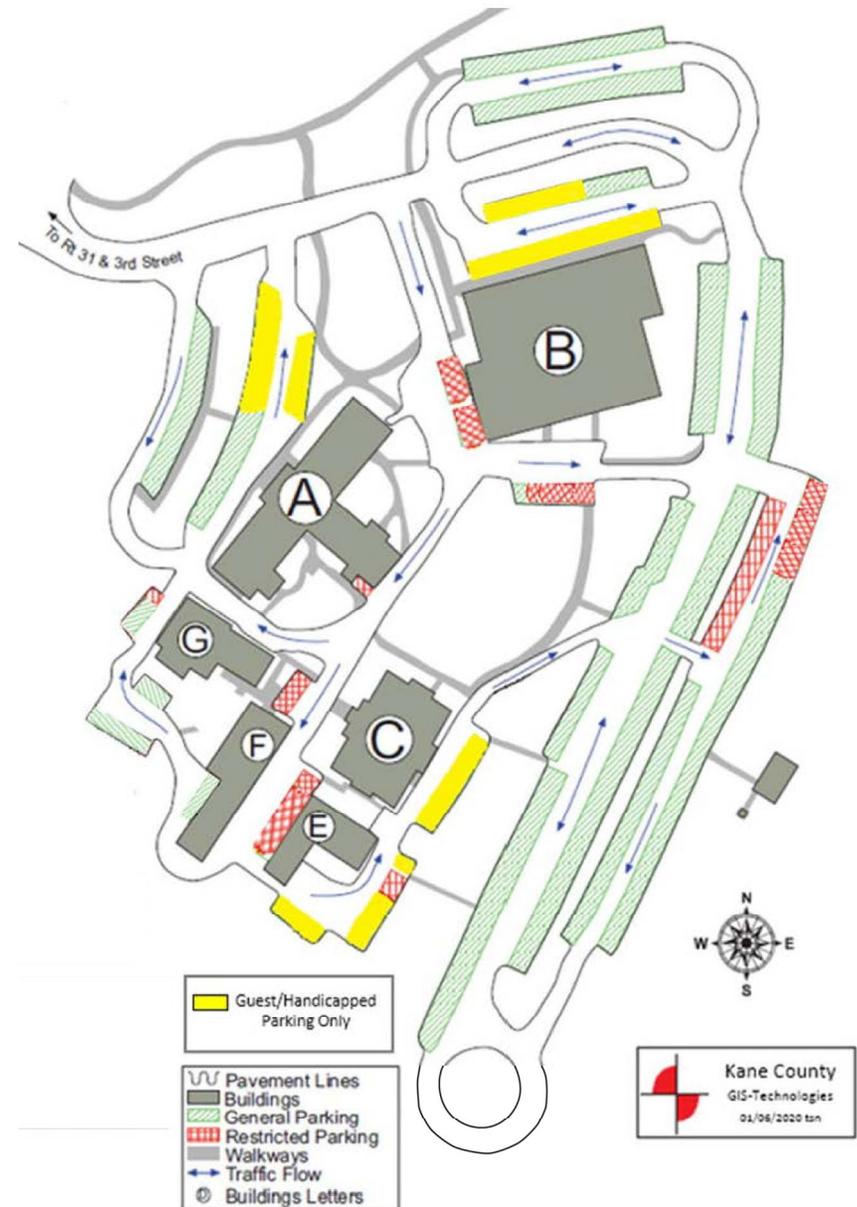
A. At numerous banks within Kane County, at the Treasurer's office, by mail, over the internet by e-check (no fee) or credit card (fee), and a 24-hour drive up drop box behind Building "A" at the Kane County Government Center in Geneva.

Q: What if I have further questions about property tax in Kane County?

A: For questions about:

- *Property Valuation*, contact your Township Assessor; a directory is at Assessments.KaneCountyIL.gov, or call (630) 208-3818 for assistance.
- *Exemptions or Assessment Complaints*, call the Kane County Assessment Office at (630) 208-3818 or visit Assessments.KaneCountyIL.gov.
- *Tax Rates or Tax Redemption*, call the Kane County Clerk at (630) 232-5964 or visit Clerk.KaneCountyIL.gov.
- *Real Estate Tax Bills*, call the Kane County Treasurer at (630) 232-3565 or visit Treasurer.KaneCountyIL.gov.
- *Other Kane County issues*, visit www.CountyofKane.org.

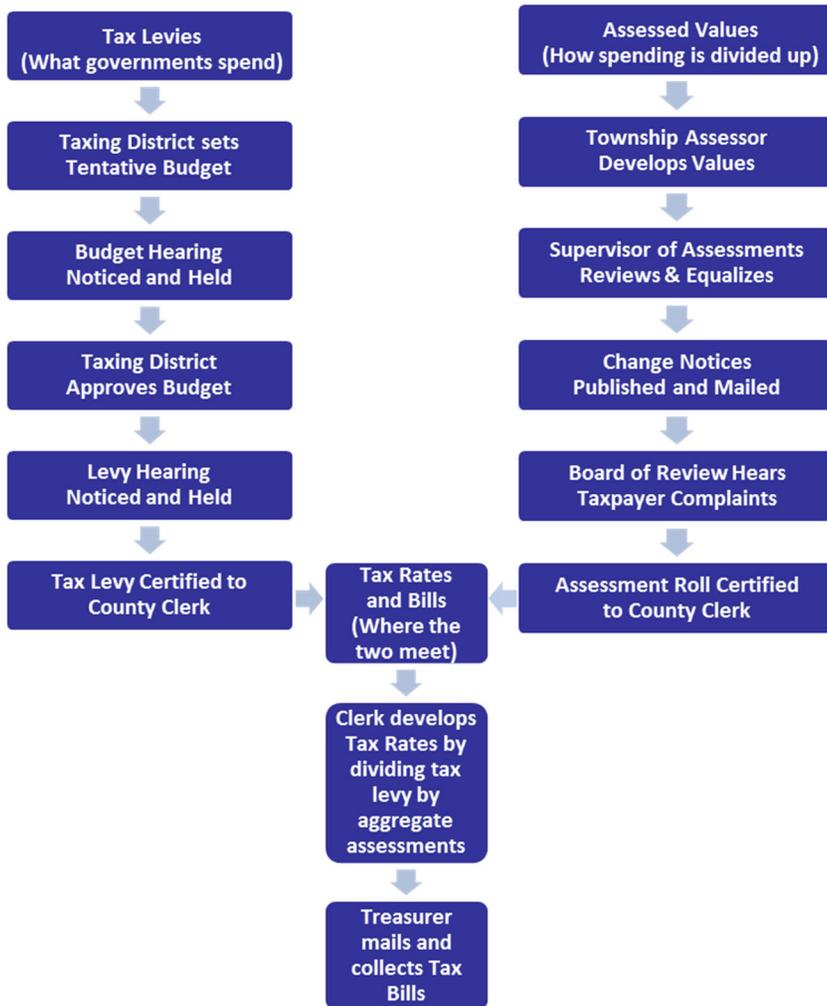
Government Center Campus Map



Property Tax Overview

Under Illinois law, property taxes are the primary means of funding local governments. Property taxes are developed from two components: the taxes levied by each local government taxing district, and the relative value of each taxable parcel in the boundaries of each taxing district.

Simply put, the Illinois property tax system divides up each local government taxing district's property tax levy over all
(continued on next page)



Frequently Asked Questions

Many school districts, park districts, and libraries require you to show your tax bill to prove residency.

Q: I didn't pay my taxes last year. How can I find out how much I owe?

A: Call the Kane County Clerk and ask for an Estimate of Redemption; have your parcel number ready when you call.

Q: I didn't live here last year. Why did I receive a tax bill for that year?

A: The tax remains with the property regardless of ownership. To determine your liability for paying the tax, check your closing statement to see if the seller gave you credit, or contact your attorney.

Q: I don't know my parcel index number (PIN); how can I get it?

A: Your PIN is on your property tax bill or on your assessment notice. You can also get your PIN by contacting your township assessor, the County Assessment Office, or selecting Property Search at Assessments.KaneCountyIL.gov.

Q: If I pay by mail how can I get a receipt?

A: After the payment is processed, proof of payment is available on the Treasurer's web site at Treasurer.KaneCountyIL.gov.

Q: Is there a charge for a duplicate copy of my bill?

A: It can be obtained from the Treasurer's office for \$2.00 or it can be printed for free at Treasurer.KaneCountyIL.gov.

Frequently Asked Questions

specific questions about your assessed valuation, please contact your township assessor.

Q: How does the Tax Cap law apply to Kane County?

A: Kane County is under the Property Tax Extension Limitation Law which limits the total amount of property tax that can be levied by most local governments. Generally, the law limits the increase of a local government's tax levy by 5% or the rate of inflation (whichever is less) over the highest levy of the prior three years. The tax caps are not applicable to:

- Increases due to newly constructed property;
- Bonded indebtedness of a local government;
- Home Rule communities;
- Recaptures from adjudication; and
- Increases approved by the voters through referenda.

This law provides that a local government's levy is developed independent of property values, and property taxes can rise or fall regardless of what happens to property values.

Q: What will happen if I don't pay my property taxes?

A: Your taxes may be sold at the annual tax sale. If your taxes are sold, you will retain the right to redeem your property for two and one-half years if it is your principal dwelling. Other property must be redeemed within two years. To redeem it, you will have to pay costs and interest in addition to any tax due. For more information, contact the County Clerk's Tax Redemption Department.

Q: My mortgage company pays my taxes. Why did I get a bill?

A: Most mortgage companies pay electronically, and do not require a bill. We suggest that you contact your mortgage company to confirm. A bill is mailed to you for your records.

(Continued from prior page)

parcels in the district, based on each parcel's proportionate assessed value as a percentage of the aggregate assessed property value in the district.

The Township Assessors and Kane County officials who administer the property tax code have developed this guide to help taxpayers better understand the property tax system.

Homestead Exemptions

Homestead Exemptions reduce the taxable value of a property by a specific amount prior to taxes being calculated; the actual tax savings depends upon the tax rate for a specific property. They are typically available for properties that are occupied by their owners or persons with legal or equitable interest as of January 1 of the taxable year.

Applications for all Homestead Exemptions are available at [Assessments.KaneCountyIL.gov](https://www.assessments.kanecountyil.gov) or by calling (630) 208-3818. Available homestead exemptions include:

- The **General Homestead Exemption (up to \$8,000)** is for taxpayers who own and occupy their home as a principal dwelling; in most cases, no annual reapplication is required after the initial approval.
- The **Senior Citizen Homestead Exemption (up to \$8,000)** is for taxpayers who are 65 or older by December 31 of the tax assessment year; if there are two owners, only one needs to be 65.
- The **Homestead Improvement Exemption (up to \$25,000)** reduces the taxable value of a new improvement (such as a room addition or basement finish) for four years. Questions on this exemption should be directed to the property's Township Assessor.
- The **Low-Income Senior Citizen Assessment Freeze Homestead Exemption (amount varies)** effectively freezes the

Homestead Exemptions

taxable value at a base year (the year prior to the first year's approval).

- **This exemption does not freeze a property's taxes, only the taxable valuation of the property.**
- The owner must be 65 or older by December 31 of the taxable year, use the property as a principal dwelling for the beginning of two consecutive years, and meet household income requirements.
- If owned and occupied by a married couple, only one of the two owner-occupants must be 65.
- **Annual reapplication is required to maintain this exemption; by state law, this must include evidence that the household income does not exceed \$65,000 (increasing to \$75,000 in the 2026 payable 2027 year); proof of household income is required.**
- In most cases, if a property value falls below the base year, the new lower value will become the new base-year value.
- The **Returning Veterans' Exemption (\$5,000)** is for veteran homeowners for two years after returning from an armed conflict.
- The **Standard Exemption for Veterans with Disabilities (up to \$250,000)** is for qualifying homeowners with a service-connected disability rating of at least 30%.
- The **Veterans with Disabilities Exemption (up to \$100,000)** is for veteran homeowners with service-connected disabilities who have Specially Adapted Housing.
- The **Persons with Disabilities Exemption (\$2,000)** is for homeowners with disabilities that inhibit employability.
- The **Natural Disaster Exemption** provides relief from increased EAVs due to the reconstruction of a home in certain circumstances after a natural disaster.

Frequently Asked Questions

Assessments.KaneCountyIL.gov, selecting the "subscribe" link, and entering your e-mail address.

Q: *When I get my tax bill, is it too late to file a complaint?*

A: Yes, it is too late unless you have already taken your complaint to the Board of Review for that taxable year.

Q: *How can I compare the assessed value of my property to the assessed values of similar homes in my area?*

A: You have the right to inspect the township assessor's records, which contain assessed values as well as other information. You may inspect the records for any parcel of property, as well as the records for your own property, subject to reasonable regulations set forth by local officials.

Q: *Will I be notified if my assessment is going to be increased?*

A: By state law, notices of all assessment changes are published in a local newspaper. Also, if the Township Assessor changes your assessment, the County Supervisor of Assessments will mail you an additional notice via U.S. Mail sent to the same address where your tax bill is sent. Additionally, you can automatically receive e-mail notification of assessment roll publication by visiting the County Assessment Office on the web at Assessments.KaneCountyIL.gov, selecting "subscribe", and entering your e-mail address.

Q: *What else can I do to minimize my property tax burden?*

A: Call the County Assessment Office to verify that you are receiving the exemptions for which you qualify. If you have questions about the rate charged by a specific taxing body, we suggest that you contact that taxing body. If you have

Frequently Asked Questions

farmland in rural areas of southern Illinois is valued. Major factors in farmland valuation include soil productivity, crop prices, and farm loan interest rates.

Q: How can I file an assessment complaint with the Board of Review?

A: If you have spoken to your Township Assessor’s office and still wish to formally contest your assessment, you can file a complaint with the Kane County Board of Review within 30 days of your township’s assessment notice being published in your local newspaper (a list of local newspapers is available at Assessments.KaneCountyIL.gov).

There are generally three bases for appealing an assessment:

- *Discrepancy in Physical Data* (“The property records show I have a 2,400-square-foot house, but my survey shows I have only 2,200 square feet.”)
- *Valuation* (“The equalized assessed value is greater than 1/3 of my property’s fair cash value”).
- *Equity* (“My equalized assessed value is greater than comparable properties in my neighborhood.”)

Please note that the state Property Tax Appeal Board has consistently ruled that the amount of taxes paid or percentage of change in value from one year to the next is not a valid basis for an appeal.

Q: When can I file an assessment complaint with the Board of Review?

A: By state law, assessment complaints for a township may be filed up to 30 days after a reassessment notice is published in a local newspaper. You can receive an e-mail notice of the publication of a township assessment roll by visiting

Homestead Exemptions

For assistance with exemptions, contact the County Assessment Office or any Township Assessor’s Office. Senior citizens may also obtain assistance by calling Senior Services of Aurora at (630) 897-4035 or Senior Services of Elgin at (847) 741-0404.

Example of the Impact of Exemptions

Each exemption reduces the tax burden of a qualifying property by reducing its taxable value. In Kane County, tax rates generally range from about 6% to 9%, with a median rate of about 7.5%; they can be higher in special-service areas.

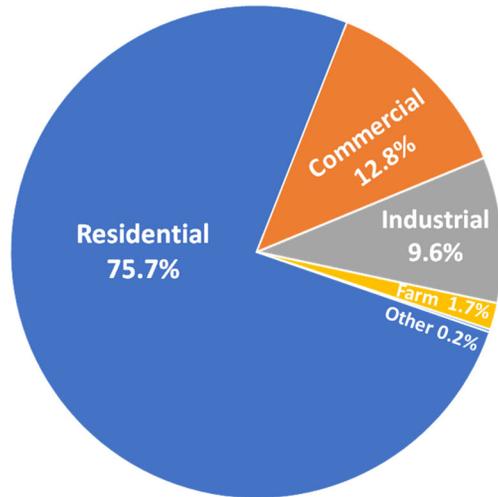
In the following example, a senior citizen homeowner lives in a house with a fair cash value of \$325,000; the homeowner is living off savings, and has an income that qualifies for the senior freeze with a base-year EAV of \$77,693. The benefits of the available homestead exemptions, based on a property tax rate of 7.5%, are:

	Without Exemptions	With Exemptions
Property Value	\$325,000	\$325,000
Level of Assessment	33.33%	33.33%
Equalized Assessed Value	\$108,323	\$108,323
Exemptions		
<i>General</i>		(\$8,000)
<i>Senior Citizen</i>		(\$8,000)
<i>Senior Freeze (\$77,693 base year)</i>		(\$30,630)
Net Valuation	\$108,323	\$61,693
Estimated Tax Rate	X 7.5%	X 7.5%
Tax Dollars Due	\$8,124	\$4,627
Total Tax Savings from exemptions: \$3,497 (43%)		

Frequently Asked Questions

Q: Where does the property tax money come from?

A: It comes from all types of property, according to its proportional value of the total property in the County:



Q: Why did my tax bill go up?

A: Your taxes may be higher than they were last year for any or all of four general reasons:

- You may not be receiving all of the homestead exemptions for which your property is eligible.
- Other properties in your area may qualify for one or more exemptions for which you are not eligible.
- The local governments (such as municipalities and schools) in your area may have approved a higher tax levy than last year.
- Rates of value change vary, even in the same neighborhood. If your property's value change was higher than the average in your area, your relative tax burden will be greater than it was last year. If your property's value

Frequently Asked Questions

The 16 Township Assessors can be reached at:

- Aurora (630) 896-7792 www.auroratownshipassessor.com
- Batavia (630) 879-1323 www.bataviatownship.com
- Big Rock (630) 556-4340 www.bigrocktownshipassessor.com
- Blackberry (630) 365-9109 www.blackberrytwp.com
- Burlington (847) 683-2555 www.burlingtontownship.net
- Campton (630) 513-5430 www.camptontownship.com
- Dundee (847) 428-2634 www.dundee-township.com
- Elgin (847) 741-5110 www.elgintownship.com
- Geneva (630) 232-3600 www.genevatownship.com
- Hampshire (847) 683-4480 www.hampshiretownship.com
- Kaneville (630) 557-2858 www.kanevilletownship.com
- Plato (847) 464-4221 www.platotownship.com
- Rutland (847) 428-5219 www.rutlandtownshipassessor.com
- St. Charles (630) 584-2040 www.stcharlestownship.org
- Sugar Grove (630) 466-5255 www.sugargrovetownship.com
- Virgil (815) 827-3383 www.virgiltownship.net

Q: How is my property's assessment determined?

A: For most non-farm property, the Township Assessor estimates the fair cash value, and then develops an assessed value based on 33.33% of that fair cash value of the property as of January 1 of the assessment year, based on the three prior years of sales. The Supervisor of Assessments then equalizes all assessments to provide for uniform valuations in the County.

Q: How are farm assessments determined?

A: Under the state property tax code, the assessment of farmland is based on its agricultural economic value, not its fair cash value. In other words, farmland located in the Chicago metropolitan area is valued the same way that

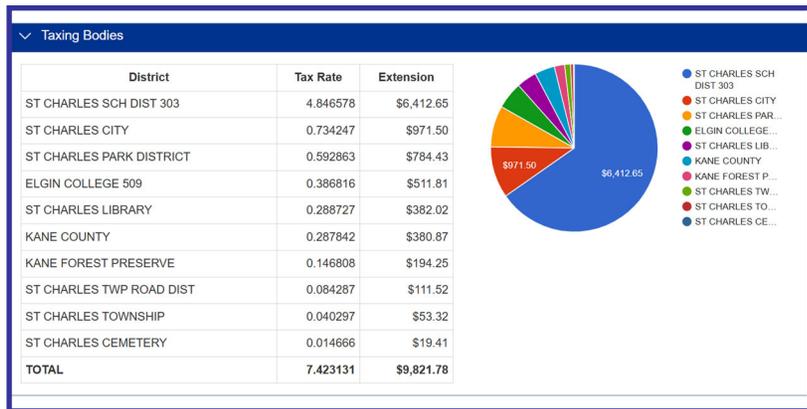
Frequently Asked Questions

Q: *Where can I find the figures for all other taxing districts in Kane County?*

A: All tax extension reports since 1980 are available at Clerk.KaneCountyIL.gov/TaxExtension.

Q: *How can I see how much tax I pay to each district for just my property?*

A: Visit KaneIL.DevnetWedge.com. You can search for your property by tax parcel number, address, or owner name. Once you are at your record, you can see how much property tax you pay to each taxing body that levies against your property. By changing the year, you can see this data all the way back to 2004.



Q: *What should I do if I think my property is over-assessed?*

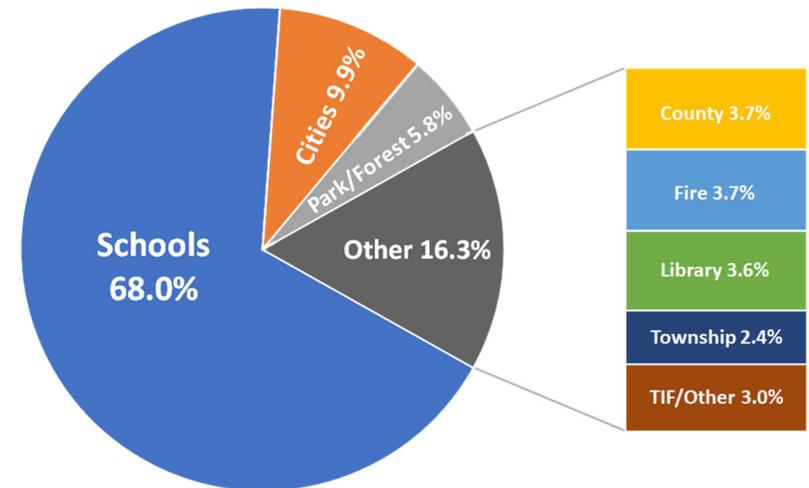
A: First, discuss the assessment with the Township Assessor. In Kane County, each of the 16 Townships elect their own Assessor who develops all initial property valuations at the Township level, not the County level.

Frequently Asked Questions

change was lower than average change in your area, your relative tax burden will be less than it was last year.

Q: *Where does the property tax money go?*

A: The largest portion goes to the schools; the remaining portions go to the other local governments in the County:



Q: *What change did Kane County make to its tax extension this year?*

A: In 2023 (payable 2024), the total property taxes extended by Kane County was \$58,345,127; in 2024 (payable 2025), it was \$61,071,789, an increase of 4.69%.

Q: *Does Kane County decide how much in property tax other local governments (such as schools) can levy?*

A: No. Each local government makes this decision independently; Kane County has no authority to issue any property tax levy but its own.

Frequently Asked Questions

Q: What change did my school district make to its tax extension this year?

A: It varies by district; the taxes extended in the 2023 (payable 2024) and 2024 (payable 2025) years are:

School District	2023 (pay 2024) Taxes Billed	2024 (pay 2025) Taxes Billed	% Change	For More Information
Elgin 46*	\$366,380,931	\$388,203,404	5.96%	(847) 888-5000
Batavia 101	\$92,037,060	\$90,544,000	-1.62%	(630) 406-8257
Yorkville 115*	\$79,907,622	\$84,529,247	5.78%	(630) 553-4382
West Aurora 129	\$111,866,105	\$115,551,997	3.29%	(630) 844-4400
East Aurora 131	\$43,111,549	\$43,895,768	1.82%	(630) 299-5550
Huntley 158*	\$91,630,708	\$95,564,863	4.29%	(847) 659-6158
Barrington 220*	\$157,903,647	\$163,870,277	3.78%	(847) 381-6300
Dundee 300*	\$251,076,375	\$263,037,983	4.76%	(847) 551-8300
Central 301*	\$64,201,306	\$67,762,845	5.55%	(847) 464-6005
Kaneland 302*	\$69,678,148	\$72,784,555	4.46%	(630) 365-5100
Saint Charles 303*	\$190,156,079	\$200,371,002	5.37%	(630) 513-3030
Geneva 304	\$101,757,259	\$104,909,297	3.10%	(630) 463-3000
Oswego 308*	\$162,131,863	\$170,003,155	4.85%	(630) 636-3080
Sycamore 427*	\$43,190,157	\$45,110,079	4.45%	(815) 899-8100
Hinckley 429*	\$10,370,750	\$10,716,274	3.33%	(815) 286-7578
Elgin College 509*	\$69,386,000	\$72,535,694	4.54%	(847) 697-1000
Harper College 512*	\$97,521,781	\$101,126,095	3.70%	(847) 925-6000
Waubensee College 516*	\$58,758,203	\$61,256,377	4.25%	(630) 466-7900
Kishwaukee College 523*	\$18,834,502	\$21,026,386	11.64%	(815) 825-2086
McHenry College 528*	\$28,810,265	\$29,776,811	3.35%	(815) 455-3700

* Portion of district located outside of Kane County; total levy may be based on estimated equalized assessed values in other counties and subject to revision.

Q: What change did my municipality make to its tax extension this year?

A: It varies by municipality; the taxes extended in the 2023 (payable 2024) and 2024 (payable 2025) years are:

Frequently Asked Questions

Municipality	2023 (pay 2024) Taxes Billed	2024 (pay 2025) Taxes Billed	% Change	For More Information
Algonquin*	\$6,429,991	\$6,729,983	4.67%	(847) 658-2700
Aurora*	\$87,410,407	\$92,587,156	5.92%	(630) 256-4636
Barrington Hills*	\$4,796,502	\$4,692,002	-2.18%	(847) 551-3000
Bartlett*	\$12,904,025	\$12,899,707	-0.03%	(630) 837-0800
Batavia	\$9,309,630	\$10,810,037	16.12%	(630) 454-2000
Big Rock	\$0	\$0	N/A	(630) 556-4365
Burlington	\$145,152	\$148,780	2.50%	(847) 683-2237
Campton Hills	\$0	\$0	N/A	(630) 584-5700
Carpentersville	\$13,567,603	\$11,564,224	-14.77%	(847) 426-3439
East Dundee*	\$761,503	\$950,200	24.78%	(847) 426-2822
Elburn	\$1,110,155	\$1,203,250	8.39%	(630) 365-5060
Elgin*	\$56,332,333	\$57,968,795	2.91%	(847) 931-6100
Geneva	\$6,381,775	\$6,616,682	3.68%	(630) 232-7494
Gilberts	\$1,437,347	\$1,525,400	6.13%	(847) 428-2861
Hampshire	\$1,397,571	\$1,554,711	11.24%	(847) 683-2181
Huntley*	\$5,295,423	\$5,484,248	3.57%	(847) 515-5200
Kaneville	\$0	\$0	N/A	(630) 557-0037
Lily Lake	\$0	\$0	N/A	(630) 365-9677
Maple Park*	\$272,330	\$286,287	5.12%	(815) 827-3309
Montgomery*	\$2,497,964	\$2,621,758	4.96%	(630) 896-8080
North Aurora	\$2,814,056	\$2,935,165	4.30%	(630) 897-8228
Pingree Grove	\$727,376	\$768,122	5.60%	(847) 464-5533
Sleepy Hollow	\$925,169	\$957,495	3.49%	(847) 428-2266
South Elgin	\$5,311,326	\$5,684,993	7.04%	(847) 742-5780
St Charles*	\$14,612,811	\$14,864,993	1.73%	(630) 377-4400
Sugar Grove	\$1,977,954	\$2,011,123	1.68%	(630) 466-4507
Virgil	\$31,727	\$33,082	4.27%	(630) 365-6677
Wayne*	\$970,860	\$1,022,838	5.35%	(630) 584-3090
West Dundee	\$6,250,015	\$6,900,012	10.40%	(847) 551-3800

* Portion of district located outside of Kane County; total levy may be based on estimated equalized assessed values in other counties and subject to revision.



Mark D. Armstrong, CIAO-M
Kane County Supervisor of Assessments
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Geneva, IL 60134

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Frequently Asked Questions about Assessments and Exemptions

What is my Equalized Assessed Value based on?

For the 2025 (payable 2026) tax bill, state law requires that your Equalized Assessed Value (EAV) should be about one-third of Fair Cash Value of the property as of January 1, 2025, based on sales that took place in 2022, 2023, and 2024. By the time tax bills are issued, the EAVs shown on them are reflective of market conditions from two to three years prior to when the tax bills are received.

If I think my assessment is incorrect, is it too late to file an assessment complaint?

Generally, yes; by state law, complaints to the Board of Review must have been filed within 30 days after your township’s assessment roll is published in the newspaper. The only exception is if there is a discrepancy in the physical data about your property, such as the assessment being based on a 2,400-square-foot house when you actually have a 2,200-square-foot house.

If there is a discrepancy in the physical data, how can I get it changed?

Contact your township assessor and provide the correct information; your assessor may need to visit your property to verify the discrepancy. For a list of township assessors, see the other side of this page.

Are there ways I can lower my property tax bill?

Yes. Homestead Exemptions are available *for properties that are the principal residence of the owner-taxpayer*; the actual tax savings depends upon the amount of the exemption and the tax rate for a specific property. Available exemptions include:

Exemption	2025 Amount	Qualifications in addition to taxpayer occupancy
General	\$8,000	None
Senior Citizen	\$8,000	Owner must be 65 years old or older on December 31, 2025
Senior Citizen Assessment Freeze	Varies	Senior Citizen with household income up to \$65,000 in 2024

Beginning with the 2026 (payable 2027) year, the Senior Freeze Household Income Limitation increases to \$75,000.

Home Improvement	Up to \$25,000	Improvements made to taxpayer-occupied residence
Persons with Disabilities	\$2,000	Taxpayer-occupant with Class 2 or Class 2A disabilities
Veterans with Disabilities	Up to \$250,000	Veteran with service-connected disability rating of at least 30%
Returning Veterans	\$5,000	Veteran returning from an armed conflict

Some exemptions are applied prior to equalization, and certain conditions may apply. For more information on exemptions, please contact your township assessor, the Kane County Assessment Office at (630) 208-3818, or visit Assessments.KaneCountyIL.gov.

If I qualify for one of these homestead exemptions and it isn’t shown on my tax bill, is it too late to get credit for 2025?

No, it isn’t! Call the County Assessment Office at (630) 208-3818 and we’ll determine if you qualify. If you do, the Board of Review will issue a Certificate of Error and either a corrected tax bill will be issued or a refund will be sent. *The last day a Certificate of Error can be issued to correct a 2025 tax bill is October 1, 2026.*

How can I find out more information about assessments, exemptions, or appeals?

Visit Assessments.KaneCountyIL.gov to get information about assessments, exemptions, and appeals. While you are there, select the “subscribe” link and enter your e-mail address to automatically receive notification of breaking assessment news and annual filing deadlines.