Findings of the 1998 Assessment/Sales Ratio Study

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If you have any questions or comments regarding this publication, or if you would like to receive more information regarding program specifications for software developers, please contact us. Our address and phone number are below.

Copies of the "Findings of the 1998 Assessment/Sales Ratio Study" may be purchased for $5 per copy. If you would like additional copies, please send your request, along with your check, payable to "Illinois Department of Revenue", to

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Introduction

This annual publication reports the findings of the 1998 assessment/sales ratio study, to be used by local officials and the public. The data is compiled from Form PTAX-203, Real Estate Transfer Declaration, by the department's Equalization and Review Section, with the assistance of Illinois county recorders and chief county assessment officers (CCAOs). Each deed and assignment of beneficial interest of a land trust that is recorded must be accompanied by Form PTAX-203, unless specifically exempted.

The tables were computed using 1997 assessments and 1998 sale prices. They provide information on the percentage relationship of assessed value to market value for real property in specific categories and geographic areas. In addition, they provide data on the variation in assessment levels among and within these categories and geographic areas.

Real property must be assessed at a uniform percentage of market value according to the Property Tax Code. This data is used in the computation of inter-county equalization factors by the department, who is responsible for equalizing the level of assessments among counties.

Inter-county equalization of assessments is necessary to

- maintain the statutory assessment level throughout the state,
- provide a uniform basis for the distribution of state aid to schools and other state grant-in-aid programs,
- allow for an equitable distribution of the tax burden in districts that lie in more than one county, and
- provide a comparable base for the applications of tax rate and bonded indebtedness limitations for units of local government.

Equalization of assessment levels within counties, intra-county equalization, is necessary to achieve equitable distribution of the tax burden, prior to the department's inter-county equalization. Local assessing officials are responsible for utilizing the assessment/sales ratio study in evaluating their assessment policies and making changes necessary to ensure that final assessments of all properties within their jurisdictions reflect a uniform percentage of value.

The findings are beneficial in the review and appeal of assessments. They provide a measure of the average assessment level for a specific geographic area or category of property. Assessments of individual parcels may be compared to determine any under-assessment or over-assessment.

Sales Analysis

The initial step in this study is comparing the number of declarations the department received to the total number filed with the county recorder, ensuring that none have been lost, misplaced, or withheld. The declarations are then sorted into townships, then into "farm" or "nonfarm" categories. Transfers of farmland are excluded from the study because farmland assessments are not market related.

The second step is reviewing each declaration to identify all bona fide "arm's-length" sales occurring between willing sellers and willing buyers. This includes checking the information reported on the declarations for consistency. Types of transfers that are not usable for the ratio study include

- any transfers between relatives,
- transfers under compulsion,
- transfers to governmental units,
- deeds of convenience or for correction of errors,
- deeds recording sales made in previous years, and
- other specific deed types.

A reference number is assigned to the usable sales and the pertinent information is data-entered and verified. The department performs final checks for accuracy before calculating an individual assessment/sales ratio for each transfer. One of the final checks consists of reexamining the transfers with assessments of less than 5 percent of the sale price or greater than 150 percent of the sale price.

Statistical measures, such as the median, first and third quartiles, and the coefficient of dispersion (COD) are computed for urban, or nonfarm, property in each geographic area having 25 or more usable transfers. For Cook County, statistical measures are computed for any class of property with 25 or more sales. The department can elect to make additional calculations at its discretion.

For all counties other than Cook, the department calculates median assessment levels for both "improved" and "unimproved" urban property when there are 25 or more usable transfers in each of these subcategories. This information helps local assessing officials identify the presence or absence of a systematic bias toward higher or lower assessment levels on unimproved property.

These median levels of assessment are then adjusted to reflect any significant assessment changes that occurred during the year of the study. By analyzing assessment data provided by the county, the township medians can be adjusted to reflect the true extent of any reassessment that occurred during that period. However, "unimproved" and "improved" categories in the tables do not show median levels as adjusted to reflect assessment changes in 1998. Sufficient data is not available to adjust the ratios for these categories. Therefore, township levels are the only categories adjusted. The revised township levels are used to obtain an adjusted urban-weighted county average, forming the basis of the department's inter-county equalization process.

Sales Analysis

The department is required to collect financial data regarding each transaction. The data, such as loan terms, loan amounts, and interest rates, is utilized to adjust selling prices for effects of nonconventional financing. An adjustment to the sale price is required whenever the transaction is such that the seller does not actually realize an amount commensurate with the indicated selling price, under Section 17-10 of the Property Tax Code.

For any sale occurring after January 1, 1992, no adjustment is made for nonconventional financing until the monthly average 30-year fixed primary mortgage survey rate has been at or above 13 percent for 12 consecutive months. This condition was not met for the 1998 assessment/sales ratio study. The only adjustment made to the sale price was a deduction for seller-paid points.

What the Tables Report

Table 1 — Assessment Ratios

This table shows the results of the previously mentioned calculations based on the data provided on the declarations. Column-by-column explanations of the mathematical formulas used and the significance of the results are presented on the following pages.

Column 1 — County, township, and multi-township — This column lists the geographic area to which the ratios apply. Separate township studies are reported if 25 or more usable transfers occurred in that township.

Column 2 — Category — The category shown is "urban," with the exception of Cook County. For Cook County, the 11 major classes, as defined by the 1994 county ordinance, are shown on Pages 22 through 26. The urban ratio shown for the Total county in this table is not an urban-weighted median. The Total county median shown in this table is an unweighted median. The urban-weighted median is shown in Table 2.

When sufficient usable sales were available, the urban sales were further separated into "unimproved" and "improved" subcategories. For this purpose, "unimproved" property is defined as a property without a building.

Column 3 — Adjusted median — The ratio study was conducted using 1997 assessments and 1998 sale prices. The adjusted median shows the ratios adjusted according to the percentage changes in assessments made in 1998 by any township or multi-township assessor, CCAO, or board of review. If there was a reassessment in 1998, the adjusted median becomes the level of assessment for that township in 1998.

If there were no significant assessment changes in 1998, the median in Column 4 is the 1998 level of assessment. The adjusted median is not calculated for subcategories because the data used for the adjustment cannot be segregated by subcategories. The adjusted medians for Cook County are computed for the county as a whole, Triad Assessment District 2 as a whole, and the townships within Triad Assessment District 2. These are the only geographic areas in Cook County that required adjustments. The other triad assessment districts did not show significant assessment changes during 1998. A map of the Cook County Triad Assessment Districts, listing the townships in each triad district, is shown on Page 27.

Column 4 — Median — The median is the best measure of the average assessment level for a category and a geographic area since it is not unduly sensitive to extreme ratios. The median is the exact midpoint of all individual assessment ratios for a given property and area category. The median is found by ranking the individual assessment ratios in ascending or descending order and counting downward until the middle value is reached. If an even number of ratios is found, the two middle ratios are averaged to calculate the median.

What the Tables Report

Table 1 — Assessment Ratios (cont.)

Column 5 — Coefficients of dispersion* (COD) — This statistic provides a measure of the variation of individual assessment ratios around the median. The median indicates the average assessment level but does not provide information about how closely the individual ratios are grouped around it.

If the individual ratios are clustered closely around the median, the COD will be low, which implies the assessments are relatively uniform. However, if the individual ratios vary widely from the median, the COD will be high, which indicates that the property was not uniformly assessed and the property tax burden was not fairly distributed among taxpayers in that particular area.

Statistically, the COD expresses the average absolute deviation of the individual ratios from the median ratio as a percentage of that median. The formula for calculating the COD is

$$\text{COD} = \frac{\text{Average absolute deviation from the median}}{\text{Median}} \times 100\%$$

The average absolute deviation from the median is the sum of the differences between each individual ratio and the median ratio (disregarding whether the difference is positive or negative) divided by the total number of ratios.

Columns 6 and 7 — Quartiles — Just as the median is the ratio that divides the ranking of all individual assessment ratios into two equal parts, quartiles are ratios that divide the ranking into four equal parts. These measures define the distribution in greater detail and indicate any skewness. For technical reasons, these statistics were not adjusted to reflect 1998 reassessments.

Column 8 — Range — The range is the difference between the highest and lowest ratios in a given geographic area or category. This measure indicates the absolute variation in the distribution.

Column 9 — Number of transfers — This figure represents the total number of property transfers used in the analysis.

*CODs for counties that made significant assessment changes in 1998 could not be adjusted to reflect these changes with the data available.

What the Tables Report

Table 2 — Urban-Weighted Median Ratios

Urban-weighted assessment levels are calculated using township aggregate assessment totals in conjunction with the median levels. This process ensures that each township's median level of assessment has an impact on the county-wide figure in proportion to the relative market value of its property.

The urban-weighted assessment level is used in the computation of the state equalization factor. Before that factor is calculated, an adjustment is made to the ratio to account for any significant changes in assessments made by local assessing officials since the data was collected. For further information, see the explanation for Table 1, Column 3.

The steps in the weighting procedure are shown below. The aggregate assessed values for each category or area are obtained from the abstract of assessments, submitted by the county clerk after final action by the board of review, but prior to state equalization. To prevent bias, any parcels having assessments greater than $999,999 are not included in the weighting process. The remaining assessed values are divided by the corresponding median ratio to obtain an estimated full market value of real estate for each category or area. The assessed values are added to a county urban total and then divided by the sum of the estimated full values. The result is an urban-weighted median that represents the best estimate of the average assessment level for urban property in the county.

Steps in the weighting procedure
(Amounts reported in thousands)

	Assessed value	Median ratio	Estimated full value
Urban township 1	$ 1,648	25.00%	$ 6,592
Urban township 2	10,450	31.62%	33,049
All other urban townships	3,105	28.75%	10,800
Urban total	$15,203		$50,441

Urban weighted ratio $\frac{\$15,203}{\$50,441} \times 100\% = 30.14\%$

What the Tables Report

Table 3 — Coefficients of Dispersion (COD)

An assessment/sales ratio study is a useful tool for local assessing officials in their efforts to achieve assessment uniformity, in addition to its value in determining inter-county equalization factors. Comparison of median assessment levels for townships or property categories within a county can reveal a lack of uniformity among categories or geographic areas within the county. Such a lack of uniformity can often be remedied by intra-county equalization, which may raise the average assessment level in some townships, areas, or categories and lower it in others, until all are at the average assessment level of the county.

In addition to supplying information on average assessment levels, the study can also provide knowledge of the degree of uniformity, or degree of divergence from the average, in the assessments of individual parcels within a district. The closeness of individual assessments to the average assessment level is just as important to a property owner as the level itself.

The COD is the most commonly used statistical measure of uniformity of assessments. Table 3 details each county's COD, excluding Cook, ranked in alphabetical order and ascending order. Cook County cannot be directly compared, due to its real estate classification system. See Table 1 for Cook County's COD by class.

The higher the COD, the greater the scattering of individual assessments around the county median level and the greater the degree of inequity in the sharing of the tax burden among property owners in a county.

To illustrate the practical effect of dispersion and inequity in assessments on a property with a $40,000 market value, consider the following example:

Assume a county has a median level of 35 percent and a COD of 30 percent. A COD of this degree means the assessment levels of individual properties can be expected, on average, to deviate from the median level by 30 percent.

Thirty percent of the median is 10.5; therefore, 30 percent less than the median is 24.5 percent and 30 percent more is 45.5 percent. The assessed value of the property at 35 percent would be $14,000 ($40,000 x .35 = $14,000); at 24.5 percent it would be $9,800; and at 45.5 percent it would be $18,200. Assuming a tax rate of $6.80 per $100 of assessed value, a taxpayer owning property with a market value of $40,000 would pay a property tax bill of $952 on an assessment of 35 percent ($14,000 x 6.80 ÷ 100 = $952); $666 on an assessment of 24.5 percent; and $1,238 on an assessment of 45.5 percent.

The practical effect of a 30 percent COD on individual tax bills is obviously significant. However, Table 3 shows that only 43 counties have achieved CODs at or below this level.

What the Tables Report

Table 4 — Intra-Area Price-Related Differentials

The intra-area price-related differential can be used as an indicator of assessment uniformity, in addition to the COD. While the COD measures the general scattering of individual ratios around the median ratio, the intra-area price-related differential measures a pattern of inequity in assessments that has a correlation with the value of the property.

If there is a tendency for the higher-valued properties to exhibit lower assessment ratios than lower-valued properties, the price-related differential will be greater than 1.03. If, on the other hand, higher-valued properties have higher assessment ratios than lower-valued properties, the price-related differential will be less than .98. Differentials greater than 1.03 or less than .98 are both indicative of an inequity in assessment.*

The formula for calculating the price-related differential is

$$\textbf{Price-related differential} = \frac{\textbf{Mean assessment ratio}}{\textbf{Sales-based average ratio}}$$

The mean assessment ratio is the sum of all ratios divided by the number of ratios. The sales-based average ratio is computed by adding all assessed values and sale prices and then dividing the first sum by the second. Examples of these calculations are illustrated on Page 16.

The intra-area price-related differential, like the COD, is an indicator of a specific type of inequity. It cannot be used to calculate factors that will correct an inequity, nor will it indicate if a particular parcel of property has been assessed fairly. However, it will help locate the source of the inequity so a program can be formulated to correct the inequity.

*Refer to Property Appraisal and Assessment Administration, International Association of Assessing Officers, 1990, Page 541.

Table 5 — Final Equalization Factors

The department is required to provide an equalization factor for each county that will equalize the level of assessment at the statutory level of 33 1/3 percent of the fair cash value. The level of assessment to be equalized is the mean, or average, of the urban-weighted medians of the three years immediately preceding the assessment year, after adjustment for assessment changes through the 1998 assessment year.

The urban-weighted levels of assessment for the three years involved in the calculation of the equalization factor are shown in Columns 2 through 4. These levels have been adjusted for assessment changes, including those made by any board of review for the 1998 assessment year. Column 5 indicates the mean of the urban-weighted medians for the three years. Column 6 shows the 1998 final equalization factor and Column 7 shows the equalized level of assessment.

What the Tables Report

Table 6 — Coefficients of Concentration (COC)

The coefficient of concentration (COC) is a measure of uniformity that measures the percentage of ratios that fall within a given percentage of the median. The percentage from the median used in the department's calculations is 10. If 50 percent of the ratios fall within 10 percent (plus or minus) of the median, the COC is 50. A higher COC is an indicator of better assessment equity.

Tables 7 and 8 — Recipients of the $3,000 Bonus

Section 4-20 of the Property Tax Code provides for a $3,000 bonus to be awarded to assessors whose assessment jurisdictions meet specific criteria. The 1998 criteria for counties with more than 50,000 inhabitants and less than 3 million inhabitants include a median level of assessments no less than 31 1/3 percent and no more than 35 1/3 percent of the fair cash value and a COD of 15 or less. Table 7 lists the recipients of the $3,000 bonus in these counties.

Section 4-20 also provides for a $3,000 bonus to assessors in counties with fewer than 50,000 inhabitants whose assessment jurisdictions meet specific criteria. The 1998 criteria include a median level of assessments no less than 31 1/3 percent and no more than 35 1/3 percent of the fair cash value and a COD no greater than 32. For 1999, the COD must be no greater than 30, and every year thereafter. Table 8 reports the recipients of the $3,000 bonus in these counties under this provision.

To qualify for the bonus award, the assessor must meet the criteria stated above and file Form PTAX-205, Assessor's Application for Additional Compensation, with the department.

These tables indicate the jurisdiction's three-year average level of assessment, after taking into consideration the assessor's action for the 1998 assessment year. In addition, some CODs may reflect a revision. The COD is revised for the bonus if the documents supporting the removal of certain sales used in the department's sales ratio study are submitted and approved by the department after the county's study was completed.

Examples of Statistical Calculations

Distribution of sales ratios

	Assessment		Sale price		Assessment ratio	Absolute deviation from the median
	$ 9,000	÷	$ 45,000	=	20%	15
	6,000	÷	30,000	=	20%	15
	9,000	÷	30,000	=	30%	5
	7,500	÷	25,000	=	30%	5
	7,000	÷	20,000	=	35%	0
	7,000	÷	20,000	=	35%	0
	6,000	÷	15,000	=	40%	5
	4,500	÷	10,000	=	45%	10
	7,500	÷	15,000	=	50%	15
	5,000	÷	10,000	=	50%	15
Total	$68,500		$220,000		355%	85

Calculations

(derived from above data)

Median: $\frac{35 + 35}{2} = 35\%$

First Quartile: 30% Third Quartile: 45%

Number of Transfers: 10

Lowest ratio: 20% Highest ratio: 50% Range: (50% — 20%) = 30%

Coefficient of dispersion (COD)

Sum of absolute deviations from the median: 85

Average absolute deviation: 85 ÷ 10 = 8.5

COD: $\frac{\text{Average absolute deviation}}{\text{Median}} = 8.5 \div 35\% = 24.3\%$

Examples of Statistical Calculations

Intra-area price-related differential

Mean assessment ratio: $\frac{\text{Sum of ratios}}{\text{Number of ratios}} = \frac{355\%}{10} = 35.5\%$

Sales-based average ratio: $\frac{\text{Sum of assessments}}{\text{Sum of sale prices}} = \frac{68{,}500}{220{,}000} \times 100\% = 31.1\%$

Price-related differential: $\frac{\text{Mean assessment ratio}}{\text{Sales-based average ratio}} = \frac{35.5\%}{31.1\%} = 1.14$

Coefficient of concentration (COC)

(derived from distribution of sales ratio data)

Median: 35

Department's concentration percentage: 10%

35 x .90 = 31.50
35 x 1.10 = 38.50

Only 2 of the 10 ratios are in the range of 31.50 to 38.50; therefore, the COC is 20 percent.

Real Estate Transfer Declarations

Each deed and assignment of beneficial interest of a land trust that is recorded must be accompanied by Form PTAX-203, Real Estate Transfer Declaration, unless specifically exempted under Section 31-45 of the Property Tax Code. This form gathers information from the buyer and seller, including the

- legal description of the property,
- lot size or acreage,
- type and date of deed,
- selling price, and
- value of any personal property involved in the sale.

Beginning January 1, 2000, a new PTAX-203, Illinois Real Estate Transfer Declaration, (RETD), replaced the old "green sheet." This form, along with the PTAX-203-A, Illinois Real Estate Transfer Declaration, Supplemental Form A, (Non-residential: sale price over $1 million) facilitates the department's goal of producing better sales ratio studies used to improve property assessment equity.

County recorders are prohibited by law from accepting a deed when it is accompanied by an incomplete RETD.

Preparers may also use the department's Web site to complete the new RETD at www.revenue.state.il.us/retd. The site also provides the preparer with direct e-mail to the department to answer questions and assist with the document's preparation. When the form is completed, the preparer prints the document and files it, along with the deed, at the county recorder's office.

Program specifications will be available to software developers, satisfying a long-standing request to allow preparers to automate the RETD as part of a closing package. See Page 4 for how to contact us if you would like more information.

PTAX-203
Illinois Real Estate Transfer Declaration

Do not write in this area.
This space is reserved for the County Recorder's Office use.

County:

Date:

Doc. No.:

Vol.:

Page:

Received by:

Please read the instructions before completing this form. This form can be completed electronically at www.revenue.state.il.us/retd.

Step 1: Identify the property and sale information.

1 _____
Street address of property (or 911 address, if available)

_____
City or village Township

2 Write the total number of parcels to be transferred. _____

3 Write the parcel identifying numbers and lot sizes or acreage.*

	Parcel identifying number	Lot size or acreage
a		
b		
c		
d		

Write additional parcel identifiers and lot sizes or acreage in Step 3.

4 Date of deed/trust document: ____ ____ / ____ ____ ____ ____
Month Year

5 Type of deed/trust document* (Mark with an "X."): ____ Warranty deed
____ Quit claim deed ____ Executor deed ____ Trustee deed
____ Other (specify): _____

6 ____ Yes ____ No Will the property be the buyer's principal residence?*

7 ____ Yes ____ No Was the property advertised for sale or sold using a real estate agent?*

8 Identify the property's current and intended primary use.

Current	Intended	(Mark **only one item per column** with an "X.")
a____	____	Vacant land/lot
b____	____	Residence (single-family, condominium, townhome, or duplex)
c____	____	Mobile home residence
d____	____	Apartment building (6 units or less) No. of units:_____
e____	____	Apartment building (over 6 units) No. of units:_____
f ____	____	Office
g____	____	Retail establishment
h____	____	Commercial building (specify)* : _____
i ____	____	Industrial building
j ____	____	Farm
k____	____	Other (specify)*: _____

9 Identify any significant physical changes in the property since January 1 of the previous year and write the date of the change. (Mark with an "X.")
____ Demolition/damage ____ Additions ____ Major remodeling
____ New construction ____ Other (specify): _____
Date of significant change*: ____ ____ / ____ ____ ____ ____
Month Year

10 Identify only the items that apply to this sale. (Mark with an "X.")
- **a** ____ Fulfillment of installment contract — year contract initiated*: ___ ____ ____ ____
- **b** ____ Sale between related individuals or corporate affiliates
- **c** ____ Transfer of less than 100 percent interest*
- **d** ____ Court-ordered sale*
- **e** ____ Sale in lieu of foreclosure
- **f** ____ Condemnation
- **g** ____ Auction sale
- **h** ____ Seller/buyer is a relocation company
- **i** ____ Seller/buyer is a financial institution* or government agency
- **j** ____ Buyer is a real estate investment trust
- **k** ____ Buyer is a pension fund
- **l** ____ Buyer is an adjacent property owner
- **m** ____ Buyer is exercising an option to purchase*
- **n** ____ Trade of property (simultaneous)*
- **o** ____ Sale-leaseback
- **p** ____ Other (specify)*: _____

Step 2: Calculate the amount of transfer tax due.

Note: Round Lines 11 through 17 to the next highest whole dollar. If the amount on Line 11 is over $1 million and the property's current use on Line 8 above is marked "e," "f," "g," "h," "i," or "k," complete Form PTAX-203-A, Illinois Real Estate Transfer Declaration Supplemental Form A.

11	Full actual consideration*	**11**	$_____
12a	Amount of personal property included in the purchase*	**12a**	$_____
12b	Was the value of a mobile home included on Lines 11 **and** 12a?	**12b**	____ Yes ____ No
13	Subtract Line 12a from Line 11. This is the net consideration for real property.	**13**	$_____
14	Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full actual consideration on Line 11*	**14**	$_____
15	Outstanding mortgage amount to which the transferred real property remains subject *	**15**	$_____
16	If this transfer is exempt, use an "X" to identify the provision.*	**16**	____ b ____ k ____ m
17	Subtract Lines 14 and 15 from Line 13. **This is the net consideration subject to transfer tax.**	**17**	$_____
18	Divide Line 17 by 500. Round the result to the next highest whole number (*e.g.,* 61.002 rounds to 62).	**18**	_____
19	Illinois tax stamps — multiply Line 18 by 0.50.	**19**	$_____
20	County tax stamps — multiply Line 18 by 0.25.	**20**	$_____
21	Add Lines 19 and 20. **This is the total amount of transfer tax due.**	**21**	$_____

***See instructions.**

PTAX-203 (R-7/00)

This form is authorized in accordance with 35 ILCS 200/31-1 *et seq.* Disclosure of this information is REQUIRED. This form has been approved by the Forms Management Center. IL-492-0227

Step 3: Write the legal description from the deed. Write, type (minimum 10-point font required), or attach the legal description from the deed. If you prefer, submit an 8½" x 11" copy of the extended legal description with this form. You may also use the space below to write additional parcel identifiers and lots sizes or acreage from Step 1, Line 3.

Step 4: Complete the requested information.

The buyer and seller (or their agents) hereby verify that to the best of their knowledge and belief, the full actual consideration and facts stated in this declaration are true and correct. If this transaction involves any real estate located in Cook County, the buyer and seller (or their agents) hereby verify that to the best of their knowledge, the name of the buyer shown on the deed or assignment of beneficial interest in a land trust is either a natural person, an Illinois corporation or foreign corporation authorized to do business or acquire and hold title to real estate in Illinois, a partnership authorized to do business or acquire and hold title to real estate in Illinois, or other entity recognized as a person and authorized to do business or acquire and hold title to real estate under the laws of the State of Illinois. Any person who willfully falsifies or omits any information required in this declaration shall be guilty of a Class B misdemeanor for the first offense and a Class A misdemeanor for subsequent offenses. Any person who knowingly submits a false statement concerning the identity of a grantee shall be guilty of a Class C misdemeanor for the first offense and of a Class A misdemeanor for subsequent offenses.

Seller Information (Please print.)

Seller's or trustee's name _____ Seller's trust number (if applicable) _____

Street address (after sale) _____ City _____ State _____ ZIP _____

Seller's or agent's signature _____ ( ) Seller's daytime phone _____

Buyer Information (Please print.)

Buyer's or trustee's name _____ Buyer's trust number (if applicable) _____

Street address (after sale) _____ City _____ State _____ ZIP _____

Buyer's or agent's signature _____ ( ) Buyer's daytime phone _____

Mail tax bill to:

Name or company _____ Street address _____ City _____ State _____ ZIP _____

Preparer Information (Please print.)

Preparer's and company's name _____ Preparer's file number (if applicable) _____

Street address _____ City _____ State _____ ZIP _____

Preparer's signature _____ ( ) Preparer's daytime phone _____

Preparer's e-mail address (if available) _____

Identify any required documents submitted with this form. (Mark with an "X.")

____ Extended legal description ____Form PTAX-203-A

____ Itemized list of personal property

To be completed by the Chief County Assessment Officer

1 __ __ __ __ __ __ __ __ __ __ __ __ __ __ __ __ __ __
County Township Class Cook-Minor Code 1 Code 2

2 Board of Review's final assessed value for the assessment year prior to the year of sale.

Land ___ , ___ ___ ___ , ___ ___ ___ , ___ ___ ___

Buildings ___ , ___ ___ ___ , ___ ___ ___ , ___ ___ ___

Total ___ ___ , ___ ___ ___ , ___ ___ ___ , ___ ___ ___

3 Year prior to sale ___ ___ ___ ___

4 Does the sale involve a mobile home assessed as real estate? ___ Yes ___ No

5 Comments

To be completed by the Illinois Department of Revenue

Full consideration ___ ___ , ___ ___ ___ , ___ ___ ___ , ___ ___ ___

Adjusted consideration ___ ___ , ___ ___ ___ , ___ ___ ___ , ___ ___ ___

Tab number

Instructions for Completing Form PTAX-203, Illinois Real Estate Transfer Declaration

General Information

The information requested on this form is required by the Real Estate Transfer Tax Law (35 ILCS 200/31-1 *et seq.*). All parties involved in the transaction must answer each question completely and truthfully.

What is the purpose of this form?

County offices and the Illinois Department of Revenue use this form to collect sales data and to determine if a sale can be used in assessment ratio studies. This information is used to compute equalization factors. Equalization factors are used to help achieve a state-wide uniform valuation of properties based on their fair market value.

Must I file Form PTAX-203?

You must file either (1) Form PTAX-203 and any required documents with the deed or trust document **or** (2) an exemption notation on the original deed or trust document at the County Recorder's office within the county where the property is located. File Form PTAX-203 for all real estate transfers except those qualifying for exempt status under (a), (c), (d), (e), (f), (g), (h), (i), (j), or (l) listed below.

Which property transfers are exempt from real estate transfer tax?

The following transactions are exempt from the transfer tax under 35 ILCS 200/31-45.

(a) Deeds representing real estate transfers made before January 1, 1968, but recorded after that date and trust documents executed before January 1, 1986, but recorded after that date.

(b) Deeds to or trust documents relating to (1) property acquired by any governmental body or from any governmental body, (2) property or interests transferred between governmental bodies, or (3) property acquired by or from any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes. However, deeds or trust documents, other than those in which the Administrator of Veterans' Affairs of the United States is the grantee pursuant to a foreclosure proceeding, shall not be exempt from filing the declaration.

(c) Deeds or trust documents that secure debt or other obligation.

(d) Deeds or trust documents that, without additional consideration, confirm, correct, modify, or supplement a deed or trust document previously recorded.

(e) Deeds or trust documents where the actual consideration is less than $100.

(f) Tax deeds.

(g) Deeds or trust documents that release property that is security for a debt or other obligation.

(h) Deeds of partition.

(i) Deeds or trust documents made pursuant to mergers, consolidations or transfers or sales of substantially all of the assets of corporations under plans of reorganization under the Federal Internal Revenue Code (26 USC 368) or Title 11 of the Federal Bankruptcy Act.

(j) Deeds or trust documents made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock.

(k) Deeds when there is an actual exchange of real estate and trust documents when there is an actual exchange of beneficial interests, except that that money difference or money's worth paid from one to the other is not exempt from the tax. These deeds or trust documents, however, shall not be exempt from filing the declaration.

(l) Deeds issued to a holder of a mortgage, as defined in Section 15-103 (now Section 15-1207) of the Code of Civil Procedure , pursuant to a mortgage foreclosure proceeding or pursuant to a transfer in lieu of foreclosure.

(m) A deed or trust document related to the purchase of a principal residence by a participant in the program authorized by the Home Ownership Made Easy Act, except that those deeds and trust documents shall not be exempt from filing the declaration.

Can criminal penalties be imposed?

Anyone who willfully falsifies or omits any required information on Form PTAX-203 is guilty of a Class B misdemeanor for the first offense and a Class A misdemeanor for subsequent offenses. Anyone who knowingly submits a false statement concerning the identity of a grantee of property in Cook County is guilty of a Class C misdemeanor for the first offense and a Class A misdemeanor for subsequent offenses. The penalties that could be imposed for each type of misdemeanor are listed below (35 ILCS 200/31-50 and 730 ILCS 5/5-8-3 and 5/5-9-1).

Misdemeanor	Prison Term	Maximum Fines
Class A	less than 1 year	$2,500
Class B	not more than 6 months	$1,500
Class C	not more than 30 days	$1,500

Line-by-line Instructions

The sellers and buyers or their agents must complete Steps 1 through 4 of this form. For transfers of a beneficial interest of a land trust, complete the form substituting the words "assignor" for "seller" and "assignee" for "buyer."

Step 1: Identify the property and sale information.

Line 1 — Write the property's street address (or 911 address, if available), city or village, and township in which the property is located.

Line 3 — Write all the parcel identifying numbers and the properties' lot sizes (*e.g.,* 80' x 100') or acreage. If only the combined lot size or acreage is available for multiple parcels, write the total on Line 3a under the "lot size or acreage" column. If transferring only a part of the parcel, write the letters "PT" before the parcel identifying number and write the lot size or acreage of the split parcel. If transferring a condominium, write the parcel identifying number and the square feet of the condominium unit. If surface rights are not being transferred, indicate the rights being transferred (*e.g.,* "minerals only"). If transferring right-of-way (ROW) property that does not have a parcel identifying number, write "ROW only." If five or more parcels are involved, use the space provided on Page 2, Step 3. The parcel identifying number is printed on the real estate tax bill and assessment notice. The chief county assessment officer can assist you with this information.

Line 4 — Write the month and year from the deed.

Line 5 — Use an "X" to identify the type of deed or trust document to be recorded with this form. For a deed-in-trust, limited warranty, special warranty, trust deed, or other deed types not listed on this form, select "Other" and write the deed type. "Joint tenancy" and "tenants-in-common" identify ownership rights and **cannot** be used as a deed type.

Line 6 — Select "Yes" if the property will be used as the buyer's principal dwelling place and legal residence.

Line 7 — Select "Yes" if the property was sold using a real estate agent or advertised for sale by newspaper, trade publication, radio/electronic media, or sign.

Line 8 — Use an "X" to select **one** item under each of the column headings "Current" and "Intended." "Current" identifies the current or most recent use of the property. "Intended" identifies the intended or expected use of the property after the sale. If the property has more than one use, identify the **primary** use only.

Line 8h, Commercial building — Write the type of business (bank, hotel/motel, parking garage, gas station, theater, golf course, bowling alley, supermarket, shopping center, *etc.*).

Line 8k, Other — Choose this item only if the primary use is not listed and write the primary use of the property.

Note: For Lines 8h and 8k, if the current and intended categories are the same but the specific use will change, (*i.e.,* from bank to theater), write the **current** use **on** the line provided and write the **intended** use **directly below** the line provided.

Line 9 — Use an "X" to identify any significant physical changes in the property since January 1 of the previous year. Write the date the change was completed or the property was damaged. **Do not** write a date if the work has not been completed.

Line 10 — Select only the items that apply to this sale. A definition is provided below for all items marked with an asterisk.

Line 10a, Fulfillment of installment contract — The installment contract for deed is initiated in a calendar year prior to the calendar year in which the deed is recorded. Write the year the contract was initiated between the seller and buyer. **Do not** select this item if the installment contract for deed was initiated and the property was transferred within the same calendar year.

Line 10c, Transfer of less than 100 percent interest — The seller transfers a portion of the total interest in the property. Other owners will keep an interest in the property. **Do not** consider severed mineral rights when answering this question.

Line 10d, Court-ordered sale — The property's sale was ordered by a court (*e.g.,* bankruptcy, foreclosure, probate).

Line 10i, Seller/buyer is a financial institution — "Financial institution" includes a bank, savings and loan, credit union, Resolution Trust Company, and any entity with "mortgage company" or "mortgage corporation" as part of the business name.

Line 10m, Buyer is exercising an option to purchase — The sale price was predicated upon the exercise of an option to purchase at a predetermined price.

Line 10n, Trade of property (simultaneous) — Buyer trades or exchanges with the seller one or more items of real estate for part or all of the full actual consideration (sale price) on Line 11.

Line 10p, Other — Explain any special facts or circumstances involving this transaction that may have affected the sale price or sale agreement or forced the sale of the property. This includes property that is subject to an existing lease or property that is part of an IRC §1031 Exchange.

Step 2: Calculate the amount of transfer tax due.

Round Lines 11 through 17 to the next highest whole dollar.

Line 11 — Write the full actual consideration (sale price). Full actual consideration is the amount actually paid, excluding any amount credited against the purchase price or refunded to the buyer for improvements or repairs to the property. Include the amount for other real estate transferred in a simultaneous exchange from the buyer to the seller, even if the transfer involves an even exchange. Also include the amount of outstanding mortgages to which the property remains subject at the time of the transfer.

Form PTAX-203-A, Illinois Real Estate Transfer Declaration Supplemental Form A — Submit this form if the amount on Line 11 is over $1 million and the property's current use on Line 8 is marked "Apartment building (over 6 units)," "Office," "Retail establishment," "Commercial building," "Industrial building," or "Other."

Line 12a — Write the amount of personal property items included in the sale price on Line 11. Do **not** include the value of a beneficial interest of a land trust. Personal property items are generally listed on the "bill of sale." If you are uncertain as to whether an item is real estate or personal property, consult your attorney, tax advisor, or the chief county assessment officer.

On 8½" x 11" paper, submit an itemized list of personal property (include values) transferred from the seller to the buyer if this sale meets either of the following conditions:

- residential property — if the amount of personal property (not including the value of a mobile home) on Line 12a is greater than 5 percent of the sale price on Line 11, **or**
- non-residential property — if the amount of personal property on Line 12a is greater than 25 percent of the sale price on Line 11.

Residential personal property — Generally, "personal property" includes items that are **not** attached (built-in) to the home and that are normally removed by the seller when vacating the property. Examples include artwork, automobiles and boats, draperies, furniture, free-standing appliances (*e.g.,* refrigerators, stoves, washers and dryers, but **not** built-in appliances), lawn mowers, tractors, snow blowers, rugs (excludes wall-to-wall carpets), and window air-conditioners (excludes central air). Include the value of a mobile home as personal property on Line 12a if it meets **all** of the following conditions:

- The value of the mobile home was included on Line 11.
- The value of the mobile home was not included on the real estate tax bill.
- The structure meets the definition of a mobile home which is a factory-assembled structure designed for permanent habitation and constructed to permit transport to another location where it is **not** resting on a permanent foundation.

Commercial/industrial personal property — Generally, "personal property" is any item that is **not** a permanent improvement to the land and includes, but is not limited to, intangibles such as goodwill, licenses, patents, franchises, business or enterprise values; and certain tangibles such as inventories, cash registers and shopping carts, free-standing shelving and displays, furniture, office equipment and supplies, vehicles, and machinery and equipment not assessed as real estate.

Generally, "personal property" **does not** include building components (*e.g.,* wiring and lighting, heating, air-conditioning, plumbing, fire protection); foundations, pits and other building components for specialized or heavy machinery; permanent fixtures including, but not limited to, machinery and equipment and cranes assessed as real estate, craneways, and non-portable tanks; and site improvements such as paving and fencing.

Line 14 — Write the amount of other real estate transferred from the buyer to the seller that was included in the sale price on Line 11. This value only applies to a **simultaneous** exchange between the parties involved in this transaction. **Do not** include the value of property involved in a deferred exchange under IRC §1031.

Line 15 — Write an amount **only** if the deed or trust document states that the transferred property remains subject to a mortgage at the time of the transfer.

Line 16 — Use an "X" to identify the letter of the provision for the exemption from the transfer tax (*i.e.,* (b), (k), or (m)) that applies to this transfer. See "Which property transfers are exempt from real estate transfer tax?" in these instructions.

Step 3: Write the legal description from the deed.

Write the legal description from the deed. Use a minimum 10-point font if the legal description is typed. If the legal description will **not** fit in the space provided, submit an 8½" x 11" copy of the extended legal description from the deed with this form.

Step 4: Complete the requested information.

Write the requested information for the seller, buyer, and preparer.

Write the addresses and daytime phone numbers where the seller and buyer can be contacted **after** the sale.

The seller and buyer (or their agents) and preparer **must** sign this form. By signing the form, the parties involved in the real estate transfer verify that

- they have examined the completed Form PTAX-203,
- the information provided on this form is true and correct, and
- they are aware of the criminal penalties of law associated with falsifying or omitting any information on this form.

Use an "X" to identify any required documents submitted with this form.

Cook County Real Property Classifications

Cook County classifies real property for the purpose of taxation. In 1974, the Cook County Board passed an ordinance establishing assessment classes and the percentage of market value at which each class is to be assessed. This ordinance, amended previously, was again amended and approved on December 6, 1994. The newest amendment created 11 classes, previously 9. These classes are assessed at the following percentages of market value.

Class 1 — 22%	**Class 2 — 16%**	**Class 3 — 33%**	**Class 4 — 30%**
Class 5a — 38%	**Class 5b — 36%**	**Class 6b — 16%**	**Class 7a — 16%**
Class 7b — 16%	**Class 8 — 16%**	**Class 9 — 16%**	

Descriptions of major classes used in Cook County, per December 6, 1994, approved amendment

Class 1
Unimproved real estate. **22%**

Class 2
Real estate used as a farm, or real estate used for residential purposes when improved with a house, an apartment building of not more than six living units, or residential condominium, a residential cooperative, or a government- subsidized housing project, if required by statute to be assessed in the lowest assessment category. **16%**

Real estate improved with a single room occupancy building, provided 1) that at least one-third of the single room occupancy units are leased at no more than 80 percent of the current "Fair Market Rent Schedule for Existing Housing for Single Room Occupancy units as set by the U.S. Department of Housing and Urban Development," (FMR schedule); 2) that no single room occupancy units are leased at rents in excess of 100 percent of the current FMR schedule; 3) that the overall maximum average rent per unit for all single room occupancy units in the building shall not exceed 90 percent of the current FMR schedule; and 4) that the property is in substantial compliance with all local building, safety and health codes and requirements. In the event that the owner fails to comply with these requirements, the Class 2 classification is revoked.

Class 3
All improved real estate used for residential purposes which is not included in Class 2 or Class 9, including a single room occupancy building. **33%**

Class 4
Real estate owned and used by a not-for-profit corporation in furtherance of the purposes set forth in its charter, unless used for residential purposes. If the real estate is used for residential purposes, it is classified in the appropriate residential class. **30%**

Class 5a
All real estate not included in Class 1, 2, 3, 4, 5b, 6b, 7a, 7b, 8, or 9 of this section. **38%**

Class 5b
All real estate used for industrial purposes and not included in any other class. **36%**

Cook County Real Property Classifications

Class 6b **16%**

Real estate used primarily for industrial purposes, consisting of all newly constructed buildings or other structures, including the land upon which they are situated; or abandoned property, including the land upon which the property is situated; or all buildings and other structures which are substantially rehabilitated to the extent such rehabilitation has added to their value, including qualified land related to the rehabilitation. Land qualifies when the rehabilitation adds vertical or horizontal square footage to the improvements. The amount of land eligible for the incentive must be in such proportion as the square footage added by the rehabilitation bears to the total square footage of the improvements on the parcel.

Prior to filing a Class 6b eligibility application with the assessor, an applicant must obtain from the municipality in which the real estate is located or, the board of commissioners of Cook County, if the real estate is located in an unincorporated area, an ordinance or resolution expressly stating that the municipality or county board, as the case may be, has determined that the incentive provided by Class 6b is necessary for development to occur on that specific real estate and that the municipality or county board, as the case may be, supports and consents to the Class 6b application to the assessor. A certified copy of the ordinance or resolution must be included with the Class 6b eligibility application at the time of filing the application with the assessor.

The classification continues for a period of 10 years from the date the new construction (excluding demolition, if any), or substantial rehabilitation was completed and initially assessed, or in the case of abandoned property, from the date of substantial reoccupancy. After this 10-year period, the real estate reverts to the applicable classification under this ordinance.

Additionally, for newly constructed or substantially rehabilitated buildings and other structures to qualify for Class 6b classification, an eligibility application must be made to the assessor within one year prior to the beginning of such new construction or substantial rehabilitation. With respect to abandoned property, the eligibility application must be made to the assessor no later than 90 days after purchase for value if such property is encompassed within the definition of abandoned property by reason of purchase for value; or within one year prior to the beginning of substantial rehabilitation if such property is encompassed within that definition by reason of substantial rehabilitation.

The assessor may adopt rules consistent with the foregoing necessary to ensure proper review of all factors relevant to determine eligibility for the benefits provided under Class 6b.

The assessor shall provide by rule for the filing of triennial reassessment reports by all Class 6b recipients as to the use of the property and the number of persons employed at the Class 6b site. The reports must be verified. Failure to file these reports within the time established by the assessor's rules will result in loss of the incentive for the period relating to the nonfiling.

Class 7a **16%**

Real estate used primarily for commercial purposes, comprising a qualified commercial development project, located in an "area in need of commercial development," where total development costs, exclusive of land, do not exceed $2 million, consisting of all newly constructed buildings or other structures, including the land upon which they are situated; or abandoned property, including the land upon which such property is situated; or all buildings and other structures which are substantially rehabilitated to the extent such rehabilitation has added to their value, including qualified land related to the rehabilitation. Land qualifies

when the rehabilitation adds vertical or horizontal square footage to the improvements. The amount of land eligible for the incentive must be in such proportion as the square footage added by the rehabilitation bears to the total square footage of the improvements on the parcel.

This classification continues for a period of 10 years from the date the new construction (excluding demolition, if any) or such substantial rehabilitation was completed and initially assessed, or in the case of abandoned property, from the date of substantial reoccupancy. After the 10-year period, the real estate reverts to the applicable classification under this ordinance.

The assessor shall provide by rule for the filing of triennial reassessment reports by all Class 7a recipients as to the use of the property and the number of persons employed at the Class 7a site. The reports must be verified. Failure to file these reports within the time established by the assessor's rules will result in loss of the incentive for the period relating to the nonfiling.

Class 7b **16%**

Real estate used primarily for commercial purposes, comprising a qualified commercial development project, located in an "area in need of commercial development," where total development costs, exclusive of land, exceed $2 million, consisting of all newly constructed building or other structures, including the land upon which they are situated; or abandoned property, including the land upon which such property is situated; or all buildings and other structures which are substantially rehabilitated to the extent such rehabilitation has added to their value, including qualified land related to the rehabilitation. Land qualifies when the rehabilitation adds vertical or horizontal square footage to the improvements. The amount of land eligible for the incentive must be in such proportion as the square footage added by the rehabilitation bears to the total square footage of the improvements on the parcel.

This classification continues for a period of 10 years from the date the new construction (excluding demolition, if any) or such substantial rehabilitation was completed and initially assessed, or in the case of abandoned property, from the date of substantial reoccupancy. After the 10-year period, the real estate reverts to the applicable classification under this ordinance.

The assessor shall provide by rule for the filing of triennial reassessment reports by all Class 7b recipients as to the use of the property and the number of persons employed at the Class 7b site. The reports must be verified. Failure to file these reports within the time established by the assessor's rules will result in loss of the incentive for the period relating to the nonfiling.

Class 8 **16%**

Real estate used primarily for industrial and commercial purposes consisting of all newly constructed buildings or other structures, including the land upon which they are situated, or abandoned property, including the land upon which such property is situated; or all buildings and other structures which are substantially rehabilitated to the extent such rehabilitation has added to their value, including qualified land related to the rehabilitation. Land qualifies when the rehabilitation adds vertical or horizontal square footage to the improvements. The amount of land eligible for the incentive must be in such proportion as the square footage added by the rehabilitation bears to the total square footage of the improvements on the parcel. Such real estate must be located in an area which has been certified as severely blighted and the municipality in which the real estate is located or, if in an unincorporated area, the county has by lawful resolution determined that the real estate is consistent with an overall plan for the rehabilitation of the area.

The classification continues for a period of 12 years from the date the new construction (excluding demolition, if any) or substantial rehabilitation was completed and initially assessed, or in the case of abandoned property, from the date of substantial reoccupancy. After the 12-year period, the real estate reverts to the applicable classification under this ordinance.

The assessor may adopt rules necessary to ensure proper review of the application, supporting data, and all other pertinent factors. The certification of an area as severely blighted expires five years from the date the certification is granted. The certification may be extended for one additional five-year period upon reapplication by the appropriate local governing body within the period from one year to six months prior to the expiration of the initial five-year period.

The assessor shall provide by rule for the filing of triennial reassessment reports by all Class 8 recipients as to the use of the property and the number of persons employed at the Class 8 site. The reports must be verified. Failure to file these reports within the time established by the assessor's rules will result in loss of the incentive for the period relating to the nonfiling.

Class 9 **16%**

All real estate otherwise entitled to Class 3 classification, provided that such real estate, consisting of land and existing buildings and structures: 1) is multifamily residential real estate, 2) has undergone major rehabilitation, 3) is located in a targeted area, or in an Empowerment Zone or Enterprise Community, as proposed and approved by the Cook County Board of Commissioners on June 22, 1994, or the Chicago City Council on May 18, 1994, 4) has at least 50 percent of the dwelling units leased at rents affordable to low or moderate-income persons or households, and 5) is in substantial compliance with all applicable local building, safety and health requirements and codes.

To qualify for the Class 9 classification, the applicant must: 1) file an eligibility application with the assessor prior to the beginning of rehabilitation, 2) undertake and complete a major rehabilitation of the property, 3) maintain the property in substantial compliance with all local building, safety and health codes and requirements for the duration of the Class 9 classification period, 4) lease, for the duration of the Class 9 classification period, at least 50 percent of the dwelling units of the property to tenants at rents which will not exceed rents affordable to low and moderate-income persons or households, and 5) file annually with the assessor, during the period prescribed by the assessor, for the duration of the Class 9 classification period, a sworn statement verifying continuous compliance with the Class 9 provisions of the ordinance. No applicant shall discriminate on the basis of race, color, sex, marital status, religion, national origin or ancestry, or on any other basis prohibited under federal, state, or local law.

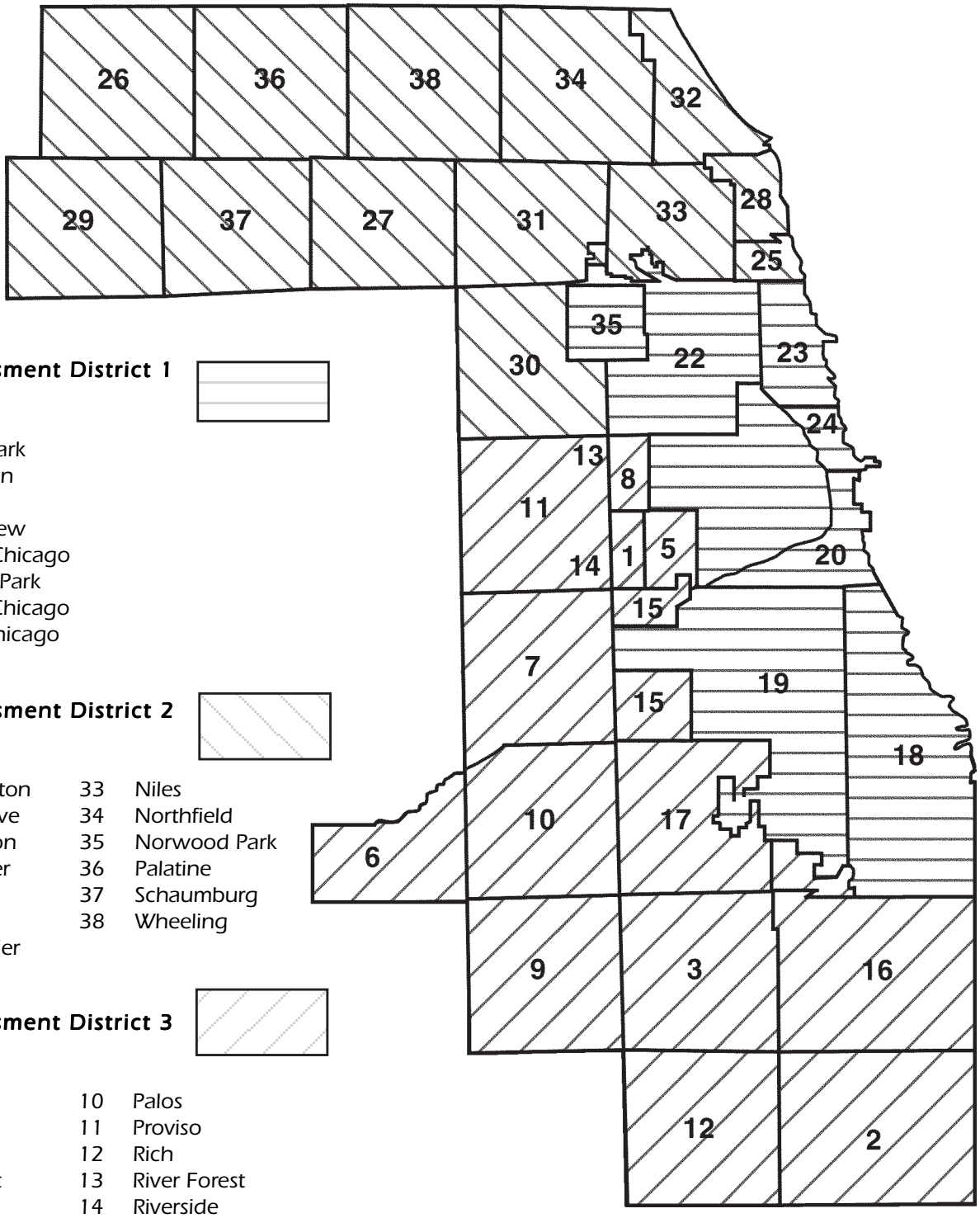
Upon completion of the major rehabilitation, the applicant must supplement the application by submitting evidence showing that major rehabilitation did, in fact, occur, the date that the major rehabilitation was completed, and that the real estate complies with all applicable local building, safety and health requirements and codes.

Beginning January 1, 1995, Class 9 classification will have an initial duration of 10 years from the date the major rehabilitation was completed, and may, upon application to the assessor within the period from 18 months to 12 months prior to the expiration of the Class 9 classification period, be extended for a further 10-year period. Upon application to the assessor within the period from 18 months to 12 months prior to the expiration of the first extension of the Class 9 classification period, the Class 9 classification may be extended for a further 10-year period. No further extensions of Class 9

classification will be allowed thereafter. All 8-year duration Class 9 classifications in effect on January 1, 1995, are extended to a 10-year period unless the property owner has filed a Notice of Termination with the assessor within a period from 18 months to 12 months prior to the expiration of the current Class 9 classification period. No extensions of Class 9 classification will be granted unless the assessor determines that 1) the building remains in compliance with the affordable rent requirements, and 2) the building remains in substantial compliance with all applicable local building, safety and health requirements and codes. After this period, the real estate reverts to the applicable classification under this ordinance.

When the Class 9 classification is due to expire or is terminated by action of the owner or the assessor, the property owner must, in a manner and form determined by the assessor, notify all Class 9 tenants of the date of the termination of Class 9 classification.

Cook County Townships by Triad Assessment District



Triad Assessment District 1

18 Hyde Park
22 Jefferson
19 Lake
23 Lake View
24 North Chicago
25 Rogers Park
20 South Chicago
21 West Chicago

Triad Assessment District 2

26 Barrington
27 Elk Grove
28 Evanston
29 Hanover
30 Leyden
31 Maine
32 New Trier
33 Niles
34 Northfield
35 Norwood Park
36 Palatine
37 Schaumburg
38 Wheeling

Triad Assessment District 3

1 Berwyn
2 Bloom
3 Bremen
4 Calumet
5 Cicero
6 Lemont
7 Lyons
8 Oak Park
9 Orland
10 Palos
11 Proviso
12 Rich
13 River Forest
14 Riverside
15 Stickney
16 Thornton
17 Worth

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Adams County								
Total county	Urban	—	31.42	25.96	27.33	35.57	339	1,025
Townships								
Burton, Gilmer, Honey Creek	Urban	25.30	25.08	43.63	19.83	31.34	131	25
Camp Point	Urban	30.04	29.78	33.28	21.09	36.37	51	26
Ellington	Urban	32.45	32.45	18.79	28.25	37.75	55	32
Fall Creek, Payson	Urban	29.27	28.74	28.93	23.56	35.73	77	31
Melrose	Urban	35.04	33.63	19.49	30.21	36.34	174	84
Quincy	Urban	32.95	31.59	23.70	27.67	35.43	245	693
Riverside	Urban	30.90	29.82	18.26	27.35	33.59	69	38
All others	Urban	31.28	29.34	47.38	25.11	37.12	337	96
Alexander County								
Total county	Urban	—	28.75	54.06	22.46	46.29	96	65
Townships								
T17S R1W	Urban	27.63	27.63	60.82	22.83	49.82	96	30
All others	Urban	30.98	29.50	48.77	22.00	43.87	91	35
Bond County								
Total county	Urban	—	28.70	47.38	22.85	35.01	540	175
Townships								
Central	Urban	31.27	31.27	42.08	25.62	37.85	536	106
All others	Urban	26.26	25.85	51.95	19.81	30.84	289	69
Boone County								
Total county	Urban	—	32.61	22.32	29.78	35.86	181	517
Townships								
Belvidere	Urban	32.74	32.10	9.74	29.75	34.14	64	272
Bonus, Spring	Urban	32.49	31.85	12.64	28.66	33.82	28	31
Caledonia,	Urban	35.34	35.34	41.99	31.11	52.45	181	128
Leroy,	Unimp.	—	58.30	39.69	40.16	74.80	181	51
Manchester	Imp.	—	33.38	10.48	29.78	35.58	22	77
Poplar Grove	Urban	34.96	35.37	26.59	31.74	42.07	65	58
All others	Urban	29.62	29.62	23.88	24.40	32.38	64	28

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Brown County								
Total county	Urban	—	28.76	33.24	23.95	37.89	83	65
Townships								
Mount Sterling	Urban	30.31	28.87	32.03	25.74	38.77	83	48
All others	Urban	26.53	26.01	38.46	—	—	51	17
Bureau County								
Total county	Urban	—	30.08	28.19	24.48	35.88	150	475
Townships								
Bureau, Walnut	Urban	34.02	31.62	39.17	26.80	39.24	134	32
Concord	Urban	35.52	31.23	52.40	23.95	41.44	116	30
Hall	Urban	32.07	30.53	25.26	25.03	35.75	86	134
Princeton	Urban	31.60	31.07	19.47	26.26	35.98	57	159
All others	Urban	29.71	27.60	32.89	20.52	34.28	85	120
Calhoun County								
Total county	Urban	28.62	27.52	26.44	22.81	33.10	51	48
Carroll County								
Total county	Urban	—	29.35	32.43	25.08	34.63	174	346
Townships								
Cherry Grove, Shannon	Urban	30.04	30.04	36.28	23.60	35.38	116	40
Freedom,	Urban	30.23	30.23	38.35	26.03	36.00	168	97
Washington	Unimp.	—	32.83	44.29	25.54	42.30	168	72
Woodland	Imp.	—	29.06	8.64	26.73	31.75	13	25
Lima, Rock Creek	Urban	31.28	30.18	11.33	27.09	32.63	18	26
Mount Carroll	Urban	33.07	29.39	23.28	25.01	34.34	75	38
Savanna	Urban	27.31	26.29	33.49	21.15	32.59	99	81
York	Urban	32.76	32.10	36.97	23.39	40.00	71	32
All others	Urban	31.28	29.64	24.01	26.43	34.07	96	32
Cass County								
Total county	Urban	—	28.12	31.05	23.06	33.75	175	178
Townships								
Beardstown	Urban	29.05	27.80	32.14	23.11	32.83	170	107
All others	Urban	30.67	29.33	28.57	22.54	35.83	61	71

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Champaign County								
Total county	Urban	—	30.13	13.90	27.42	32.94	177	2,425
Townships								
Ayers, Raymond, South Homer	Urban	30.13	27.85	23.75	23.98	33.36	46	36
Champaign	Urban	31.36	30.27	10.88	27.44	32.42	43	224
Champaign City	Urban	31.58	30.62	12.56	28.16	32.96	177	1,010
Condit, East Bend, Hensley, Newcomb	Urban	31.43	28.94	26.33	24.24	34.88	58	37
Cunningham	Urban	30.74	29.67	12.05	27.12	32.47	38	349
Ludlow, Rantoul	Urban	30.37	28.83	21.06	25.55	32.37	144	201
Mahomet	Urban	31.28	30.02	12.43	27.82	33.10	34	157
Ogden, Stanton	Urban	30.92	29.30	22.63	24.08	34.78	46	29
St Joseph	Urban	30.73	29.49	10.60	27.83	32.20	36	76
Tolono	Urban	31.00	29.69	10.15	27.83	31.88	22	53
Urbana	Urban	31.02	30.41	14.69	27.51	33.85	64	136
All others	Urban	30.65	29.46	19.65	24.68	33.56	65	117
Christian County								
Total county	Urban	—	31.15	25.22	26.27	35.43	241	469
Townships								
Buckhart	Urban	32.04	29.79	16.34	25.44	33.31	30	29
Pana	Urban	31.82	30.89	26.14	25.80	37.42	73	99
South Fork	Urban	29.21	28.36	39.78	24.42	34.50	226	39
Taylorville	Urban	32.00	32.00	21.23	29.16	35.08	85	192
All others	Urban	31.18	29.73	29.15	24.00	35.63	107	110
Clark County								
Total county	Urban	—	29.19	36.07	23.26	36.61	192	209
Townships								
Casey	Urban	32.96	29.14	23.73	24.90	35.80	50	66
Marshall	Urban	33.33	29.47	42.28	24.17	39.03	192	74
Martinsville	Urban	32.55	28.78	41.54	21.89	41.16	78	30
All others	Urban	32.03	29.49	40.16	18.71	37.89	68	39
Clay County								
Total county	Urban	—	26.71	47.33	21.51	34.76	319	191
Townships								
Harter	Urban	29.41	27.20	39.79	22.11	34.65	164	116
All others	Urban	28.84	26.64	57.96	20.22	34.76	316	75

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Clinton County								
Total county	Urban	—	29.52	27.51	24.38	34.64	135	394
Townships								
Breese	Urban	31.89	30.48	18.83	26.24	33.66	43	58
Brookside	Urban	31.81	29.73	25.23	25.42	35.78	69	40
Carlyle, Irishtown	Urban	31.91	29.82	41.61	22.40	39.68	125	92
Looking Glass	Urban	31.02	29.83	15.92	25.86	33.43	28	57
Sugar Creek	Urban	32.58	31.03	19.86	28.17	37.21	64	64
All others	Urban	27.28	25.95	31.66	20.70	31.03	130	83
Coles County								
Total county	Urban	—	27.10	21.52	22.86	31.07	145	728
Townships								
Charleston, Seven Hickory	Urban	31.42	28.05	18.09	23.58	31.34	63	291
Humboldt, North Okaw	Urban	28.32	22.86	30.49	15.38	29.32	44	25
Lafayette	Urban	30.97	27.02	21.35	22.83	30.65	37	81
Mattoon	Urban	31.60	26.96	19.72	22.17	30.42	71	266
All others	Urban	32.54	27.17	38.43	23.47	32.54	141	65

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Cook County								
(All districts and townships are listed by property groups.)								
Total county	1	11.57	11.09	237.55	6.41	15.86	8,749	560
	2	9.31	9.03	15.53	8.17	9.89	486	58,784
	3	20.71	20.33	42.03	15.44	26.42	192	781
	5-000*	Not avail.	27.98	57.84	20.05	35.45	2,085	827
Weighted average	5*	27.68	27.10	—	—	—	—	827
	5-B*	30.87	30.22	39.80	22.85	36.33	355	252
	5-A*	26.77	26.20	67.99	19.29	34.45	2,085	575
Township/Districts								
Country townships	1	12.96	12.48	266.10	9.21	16.80	8,749	376
	2	9.63	9.18	11.60	8.49	9.93	99	35,473
	3	23.90	22.63	33.72	18.99	26.85	185	155
	5-000*	31.09	29.88	34.52	23.82	36.18	207	420
	5-B*	33.03	32.15	28.93	27.09	37.16	134	154
	5-A*	29.34	28.00	37.80	22.70	35.18	204	266
Triad Assessment District 1 (City of Chicago)	1	***	6.14	175.28	3.42	11.91	411	184
	2	***	8.69	21.54	7.62	9.80	486	23,311
	3	***	19.50	44.38	14.45	26.25	185	626
	5-000*	***	24.10	90.08	17.11	33.53	2,085	407
	5-B*	***	24.50	62.22	18.06	35.99	355	98
	5-A*	***	24.10	98.59	16.59	33.30	2,085	309
Triad Assessment District 2	1	13.19	11.72	57.73	6.65	16.59	82	109
	2	9.78	9.03	10.08	8.39	9.66	88	19,855
	3	23.42	21.40	25.03	17.05	25.93	35	61
	5-000*	31.94	30.00	28.33	25.11	35.45	106	206
	5-B*	34.35	32.80	22.41	28.54	37.16	104	94
	5-A*	29.32	27.30	31.79	22.43	33.33	98	112
Triad Assessment District 3	1	***	12.88	341.43	9.93	17.06	8,749	267
	2	***	9.43	12.99	8.64	10.27	99	15,618
	3	***	23.33	38.62	20.21	28.88	184	94
	5-000*	***	29.40	40.99	23.01	37.86	207	214
	5-B*	***	30.62	40.00	23.92	38.32	134	60
	5-A*	***	28.53	41.80	22.83	37.86	204	154

Note If category not shown for a geographic area, no usable transfers available.

* 5-000 — Unweighted Class 5 property
Weighted average 5 — Class 5 weighted as stratified
5-B — Industrial property
5-A — All other Class 5 property

** Insufficient data available. Analysis made only for property groups containing 25 or more transfers.

*** No adjustments necessary, no significant changes in assessment in 1998.

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Cook County								
(All districts and townships are listed by property groups.)								
Hyde Park	1	**	—	—	—	—	—	23
	2	***	8.86	34.63	7.55	10.34	322	1,845
	3	***	25.97	31.63	20.52	32.89	90	62
	5-000*	***	27.35	117.16	18.26	47.49	353	31
	5-B*	**	—	—	—	—	—	2
	5-A*	***	26.59	85.63	17.44	47.00	149	29
Jefferson	1	**	—	—	—	—	—	12
	2	***	9.15	13.77	8.41	9.99	476	5,533
	3	***	20.27	27.77	16.77	26.43	36	153
	5-000*	***	27.29	34.10	20.80	37.01	60	98
	5-B*	**	—	—	—	—	—	22
	5-A*	***	25.61	36.54	19.96	36.71	60	76
Lake	1	***	11.71	164.15	8.18	19.66	409	37
	2	***	9.40	23.92	8.38	10.52	484	5,087
	3	***	25.26	39.13	19.36	36.27	96	89
	5-000*	***	31.04	122.14	24.88	43.25	1,070	68
	5-B*	**	—	—	—	—	—	12
	5-A*	***	30.21	142.07	24.73	43.25	1,070	56
Lakeview	1	**	—	—	—	—	—	3
	2	***	7.92	14.91	7.03	8.73	37	4,264
	3	***	16.76	53.93	8.94	22.63	185	106
	5-000*	***	21.47	43.75	13.58	28.44	66	55
	5-B*	**	—	—	—	—	—	15
	5-A*	***	21.28	48.61	13.99	30.03	66	40
North Chicago	1	**	—	—	—	—	—	12
	2	***	8.00	15.13	7.14	8.89	49	2,763
	3	**	—	—	—	—	—	19
	5-000*	***	23.74	296.59	20.53	32.00	2,081	32
	5-B*	**	—	—	—	—	—	2
	5-A*	***	23.82	315.00	20.08	32.16	2,081	30
Rogers Park	2	***	8.62	13.83	7.76	9.54	19	744
	3	***	19.44	27.07	16.09	24.47	39	60
	5-000*	**	—	—	—	—	—	11
	5-A*	**	—	—	—	—	—	11

Note If category not shown for a geographic area, no usable transfers available.

* 5-000 — Unweighted Class 5 property
Weighted average 5 — Class 5 weighted as stratified
5-B — Industrial property
5-A — All other Class 5 property

** Insufficient data available. Analysis made only for property groups containing 25 or more transfers.

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Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Cook County								
(All districts and townships are listed by property groups.)								
South Chicago	1	**	—	—	—	—	—	18
	2	***	8.61	20.59	7.74	9.78	146	864
	3	**	—	—	—	—	—	6
	5-000*	***	17.13	75.85	12.67	31.87	98	28
	5-B*	**	—	—	—	—	—	11
	5-A*	**	—	—	—	—	—	17
West Chicago	1	***	3.31	89.86	1.55	6.11	22	79
	2	***	7.97	35.51	6.55	9.51	477	2,211
	3	***	14.49	67.61	9.19	21.47	149	131
	5-000*	***	18.05	51.09	9.94	25.37	62	84
	5-B*	***	20.41	47.22	16.08	28.35	62	34
	5-A*	***	13.24	61.68	9.06	24.21	37	50
Barrington	1	**	—	—	—	—	—	21
	2	9.93	9.32	15.69	8.28	10.43	13	251
	5-000*	**	—	—	—	—	—	3
	5-B*	**	—	—	—	—	—	1
	5-A*	**	—	—	—	—	—	2
Berwyn	1	**	—	—	—	—	—	3
	2	***	9.75	10.64	8.90	10.48	15	659
	3	**	—	—	—	—	—	8
	5-000*	**	—	—	—	—	—	9
	5-A*	**	—	—	—	—	—	9
Bloom	1	**	—	—	—	—	—	20
	2	***	9.31	15.15	8.49	10.20	65	1,009
	5-000*	**	—	—	—	—	—	19
	5-B*	**	—	—	—	—	—	4
	5-A*	**	—	—	—	—	—	15
Bremen	1	***	11.16	44.33	9.17	14.76	39	36
	2	***	9.56	12.03	8.84	10.29	58	1,284
	3	**	—	—	—	—	—	2
	5-000*	**	—	—	—	—	—	21
	5-B*	**	—	—	—	—	—	4
	5-A*	**	—	—	—	—	—	17

Note If category not shown for a geographic area, no usable transfers available.

* 5-000 — Unweighted Class 5 property
Weighted average 5 — Class 5 weighted as stratified
5-B — Industrial property
5-A — All other Class 5 property

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Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Cook County								
(All districts and townships are listed by property groups.)								
Calumet	1	**	—	—	—	—	—	2
	2	***	8.73	17.67	8.05	9.89	31	148
	3	**	—	—	—	—	—	3
	5-000*	**	—	—	—	—	—	2
	5-A*	**	—	—	—	—	—	2
Cicero	1	**	—	—	—	—	—	5
	2	***	9.53	12.41	8.73	10.37	24	650
	3	**	—	—	—	—	—	15
	5-000*	**	—	—	—	—	—	12
	5-B*	**	—	—	—	—	—	6
	5-A*	**	—	—	—	—	—	6
Elk Grove	1	**	—	—	—	—	—	6
	2	9.72	9.00	9.82	8.40	9.64	88	1,320
	3	**	—	—	—	—	—	1
	5-000*	35.08	32.82	18.70	28.08	37.46	43	29
	5-B*	**	—	—	—	—	—	22
	5-A*	**	—	—	—	—	—	7
Evanston	2	9.40	8.54	15.01	7.68	9.50	21	1,139
	3	**	—	—	—	—	—	12
	5-000*	**	—	—	—	—	—	8
	5-A*	**	—	—	—	—	—	8
Hanover	1	**	—	—	—	—	—	11
	2	9.91	9.33	6.91	8.87	9.84	10	1,757
	3	**	—	—	—	—	—	2
	5-000*	**	—	—	—	—	—	13
	5-B*	**	—	—	—	—	—	7
	5-A*	**	—	—	—	—	—	6
Lemont	1	***	12.91	18.81	10.80	14.12	23	54
	2	***	8.97	11.70	8.18	9.77	12	171
	5-000*	**	—	—	—	—	—	4
	5-B*	**	—	—	—	—	—	3
	5-A*	**	—	—	—	—	—	1

Note If category not shown for a geographic area, no usable transfers available.

* 5-000 — Unweighted Class 5 property
Weighted average 5 — Class 5 weighted as stratified
5-B — Industrial property
5-A — All other Class 5 property

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Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Cook County								
(All districts and townships are listed by property groups.)								
Leyden	1	**	—	—	—	—	—	7
	2	9.73	9.06	10.51	8.42	9.79	24	1,102
	3	28.62	25.18	17.56	20.55	27.48	33	26
	5-000*	34.38	31.82	25.74	27.60	35.43	60	44
	5-B*	**	—	—	—	—	—	24
	5-A*	**	—	—	—	—	—	20
Lyons	1	**	—	—	—	—	—	17
	2	***	9.18	13.84	8.28	10.03	75	1,383
	3	**	—	—	—	—	—	10
	5-000*	**	—	—	—	—	—	24
	5-B*	**	—	—	—	—	—	7
	5-A*	**	—	—	—	—	—	17
Maine	1	**	—	—	—	—	—	2
	2	9.86	8.95	9.91	8.29	9.57	22	2,151
	3	**	—	—	—	—	—	7
	5-000*	**	—	—	—	—	—	15
	5-B*	**	—	—	—	—	—	3
	5-A*	**	—	—	—	—	—	12
New Trier	1	**	—	—	—	—	—	2
	2	9.62	8.63	16.03	7.63	9.66	49	1,072
	3	**	—	—	—	—	—	2
	5-000*	**	—	—	—	—	—	6
	5-A*	**	—	—	—	—	—	6
Niles	1	**	—	—	—	—	—	2
	2	9.74	8.95	10.32	8.28	9.62	19	1,470
	3	**	—	—	—	—	—	5
	5-000*	**	—	—	—	—	—	23
	5-B*	**	—	—	—	—	—	16
	5-A*	**	—	—	—	—	—	7
Northfield	1	**	—	—	—	—	—	8
	2	9.69	9.07	11.79	8.31	9.84	57	1,469
	5-000*	**	—	—	—	—	—	17
	5-B*	**	—	—	—	—	—	5
	5-A*	**	—	—	—	—	—	12

Note If category not shown for a geographic area, no usable transfers available.

* 5-000 — Unweighted Class 5 property
Weighted average 5 — Class 5 weighted as stratified
5-B — Industrial property
5-A — All other Class 5 property

** Insufficient data available. Analysis made only for property groups containing 25 or more transfers.

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Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Cook County								
(All districts and townships are listed by property groups.)								
Norwood Park	2	9.70	8.88	10.01	8.36	9.45	17	277
	3	**	—	—	—	—	—	3
	5-000*	**	—	—	—	—	—	5
	5-A*	**	—	—	—	—	—	5
Oak Park	2	***	8.77	13.65	7.90	9.67	36	896
	3	**	—	—	—	—	—	10
	5-000*	**	—	—	—	—	—	9
	5-A*	**	—	—	—	—	—	9
Orland	1	***	11.56	30.95	10.11	13.95	50	55
	2	***	9.56	7.94	9.04	10.16	21	1,230
	5-000*	**	—	—	—	—	—	5
	5-B*	**	—	—	—	—	—	1
	5-A*	**	—	—	—	—	—	4
Palatine	1	**	—	—	—	—	—	18
	2	9.74	9.10	9.78	8.52	9.69	76	2,226
	5-000*	**	—	—	—	—	—	9
	5-B*	**	—	—	—	—	—	1
	5-A*	**	—	—	—	—	—	8
Palos	1	**	—	—	—	—	—	8
	2	***	9.61	9.85	8.90	10.23	26	621
	3	**	—	—	—	—	—	1
	5-000*	**	—	—	—	—	—	10
	5-B*	**	—	—	—	—	—	5
	5-A*	**	—	—	—	—	—	5
Proviso	1	**	—	—	—	—	—	8
	2	***	9.33	12.97	8.54	10.19	68	1,833
	3	**	—	—	—	—	—	15
	5-000*	***	30.75	34.81	23.45	37.16	77	38
	5-B*	**	—	—	—	—	—	18
	5-A*	**	—	—	—	—	—	20

Note If category not shown for a geographic area, no usable transfers available.

* 5-000 — Unweighted Class 5 property
Weighted average 5 — Class 5 weighted as stratified
5-B — Industrial property
5-A — All other Class 5 property

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Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Cook County								
(All districts and townships are listed by property groups.)								
Rich	1	**	—	—	—	—	—	17
	2	***	9.60	12.62	8.82	10.53	37	878
	3	**	—	—	—	—	—	2
	5-000*	**	—	—	—	—	—	2
	5-A*	**	—	—	—	—	—	2
River Forest	1	**	—	—	—	—	—	1
	2	***	8.97	14.75	8.12	10.07	14	244
Riverside	1	**	—	—	—	—	—	2
	2	***	9.45	19.09	8.36	10.51	99	237
	3	**	—	—	—	—	—	1
	5-000*	**	—	—	—	—	—	2
	5-A*	**	—	—	—	—	—	2
Schaumburg	1	**	—	—	—	—	—	17
	2	9.67	9.06	7.27	8.61	9.56	34	2,668
	3	**	—	—	—	—	—	1
	5-000*	**	—	—	—	—	—	14
	5-B*	**	—	—	—	—	—	5
	5-A*	**	—	—	—	—	—	9
Stickney	1	**	—	—	—	—	—	3
	2	***	9.80	11.34	9.12	10.42	20	396
	3	**	—	—	—	—	—	3
	5-000*	**	—	—	—	—	—	8
	5-B*	**	—	—	—	—	—	3
	5-A*	**	—	—	—	—	—	5
Thornton	1	***	24.80	472.41	15.46	56.23	8,744	25
	2	***	9.24	16.14	8.36	10.18	61	2,086
	3	**	—	—	—	—	—	8
	5-000*	***	33.36	57.70	21.77	50.30	202	30
	5-B*	**	—	—	—	—	—	4
	5-A*	***	33.10	60.09	21.23	48.84	202	26

Note If category not shown for a geographic area, no usable transfers available.

* 5-000 — Unweighted Class 5 property
Weighted average 5 — Class 5 weighted as stratified
5-B — Industrial property
5-A — All other Class 5 property

** Insufficient data available. Analysis made only for property groups containing 25 or more transfers.

*** No adjustments necessary, no significant changes in assessment in 1998.

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Cook County								
(All districts and townships are listed by property groups.)								
Wheeling	1	**	—	—	—	—	—	15
	2	9.62	9.00	8.82	8.44	9.57	18	2,953
	3	**	—	—	—	—	—	2
	5-000*	**	—	—	—	—	—	20
	5-B*	**	—	—	—	—	—	10
	5-A*	**	—	—	—	—	—	10
Worth	1	**	—	—	—	—	—	11
	2	***	9.80	10.88	9.10	10.58	36	1,893
	3	**	—	—	—	—	—	16
	5-000*	**	—	—	—	—	—	19
	5-B*	**	—	—	—	—	—	5
	5-A*	**	—	—	—	—	—	14

Note If category not shown for a geographic area, no usable transfers available.

* 5-000 — Unweighted Class 5 property
Weighted average 5 — Class 5 weighted as stratified
5-B — Industrial property
5-A — All other Class 5 property

** Insufficient data available. Analysis made only for property groups containing 25 or more transfers.

*** No adjustments necessary, no significant changes in assessment in 1998.

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Crawford County								
Total county	Urban	—	29.28	29.08	25.02	35.48	154	254
Townships								
Lamotte, Montgomery	Urban	30.55	28.61	33.43	24.02	41.65	47	31
Oblong	Urban	36.63	34.30	33.09	25.90	43.09	71	36
Robinson	Urban	31.29	29.19	24.80	25.64	34.24	154	158
All others	Urban	28.29	26.49	37.16	19.09	34.42	55	29
Cumberland County								
Total county	Urban	—	29.38	27.77	24.79	33.78	157	104
Townships								
Neoga	Urban	30.70	28.75	21.33	24.43	32.01	57	50
All others	Urban	32.14	30.26	32.89	25.54	34.55	148	54
DeKalb County								
Total county	Urban	—	31.32	13.08	28.05	34.05	104	947
Townships								
Cortland	Urban	31.19	30.27	16.05	27.25	33.08	104	95
DeKalb	Urban	31.40	30.78	13.90	27.36	34.22	88	360
Genoa	Urban	31.74	31.18	8.31	29.81	32.82	26	64
Kingston	Urban	33.38	33.07	15.03	29.28	35.23	40	36
Sandwich	Urban	32.20	31.54	9.60	28.66	33.61	19	92
Squaw Grove	Urban	33.70	32.69	9.63	30.63	35.79	16	39
Sycamore	Urban	33.01	31.92	9.79	29.24	34.43	43	167
All others	Urban	31.16	29.85	19.83	25.78	34.47	45	94
DeWitt County								
Total county	Urban	—	29.70	24.22	25.63	33.93	147	237
Townships								
Clintonia	Urban	30.63	30.03	27.92	26.29	34.13	141	115
Santa Anna	Urban	31.07	30.17	23.22	23.81	35.40	60	40
Texas, Tunbridge	Urban	31.05	30.15	8.71	28.23	32.02	18	30
All others	Urban	28.33	27.26	25.66	23.87	33.59	70	52

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Douglas County								
Total county	Urban	—	30.38	28.40	27.44	35.64	157	240
Townships								
Arcola	Urban	33.35	30.21	24.50	26.85	36.09	69	42
Bourbon	Urban	31.28	30.28	26.98	28.47	38.37	75	33
Camargo	Urban	30.93	30.93	23.31	26.15	36.67	58	53
Tuscola	Urban	30.38	30.38	22.90	27.49	33.51	75	80
All others	Urban	30.30	30.30	56.82	27.16	41.80	153	32
DuPage County								
Total county	Urban	—	30.91	9.09	28.89	32.75	98	16,782
Townships								
Addison	Urban	31.72	30.86	9.81	28.74	33.07	46	1,176
Bloomingdale	Urban	31.98	31.14	6.81	29.60	32.64	91	2,096
Downers Grove	Urban	31.63	30.86	11.55	28.09	33.04	69	2,809
	Unimp.	—	22.21	43.56	14.84	30.52	58	64
	Imp.	—	30.92	10.88	28.29	33.06	65	2,745
Lisle	Urban	31.46	30.93	7.99	29.08	32.67	75	2,297
	Unimp.	—	26.04	23.24	21.16	30.53	40	26
	Imp.	—	30.94	7.79	29.12	32.67	63	2,271
Milton	Urban	31.05	30.38	10.42	28.17	32.50	80	2,156
	Unimp.	—	14.54	74.65	7.69	25.16	75	39
	Imp.	—	30.42	9.57	28.27	32.52	68	2,117
Naperville	Urban	31.72	31.22	6.52	29.70	32.69	87	1,967
Wayne	Urban	31.83	31.11	6.01	29.76	32.40	47	1,285
	Unimp.	—	25.94	26.42	21.59	30.37	47	31
	Imp.	—	31.15	5.48	29.82	32.43	22	1,254
Winfield	Urban	31.84	30.80	10.52	28.32	32.93	59	869
	Unimp.	—	22.86	38.23	16.11	31.18	59	33
	Imp.	—	30.90	9.47	28.63	32.97	49	836
York	Urban	31.28	30.52	11.16	27.86	32.88	73	2,127
	Unimp.	—	16.47	66.63	12.40	27.37	71	27
	Imp.	—	30.54	10.65	27.93	32.88	66	2,100
Edgar County								
Total county	Urban	—	29.88	27.81	24.69	34.98	116	183
Townships								
Paris	Urban	30.09	30.09	25.34	25.59	34.35	116	120
All others	Urban	30.32	28.77	33.07	22.07	38.52	69	63

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Edwards County								
Total county	Urban	—	25.93	46.50	21.67	36.44	86	79
Townships								
T2S R10-11E, T3S R10-11E	Urban	32.20	28.75	37.37	22.42	38.78	64	41
All others	Urban	27.07	23.76	54.54	19.31	35.22	86	38
Effingham County								
Total county	Urban	—	30.23	29.17	26.14	34.42	593	425
Townships								
Douglas	Urban	31.89	30.37	19.67	27.32	34.25	73	218
Mound, West	Urban	30.91	29.44	27.91	25.14	33.76	116	63
Summit	Urban	33.72	31.81	11.64	29.71	34.57	34	38
Union, Watson	Urban	29.18	27.87	29.07	18.42	33.28	44	40
All others	Urban	30.82	29.28	74.09	22.47	35.98	588	66
Fayette County								
Total county	Urban	—	33.23	53.86	28.53	42.45	541	111
Townships								
Vandalia	Urban	34.06	32.16	39.14	29.25	43.00	117	43
All others	Urban	35.53	33.62	63.05	27.14	42.22	541	68
Ford County								
Total county	Urban	—	29.26	31.22	24.38	33.63	174	162
Townships								
Button, Patton	Urban	31.39	29.70	21.32	25.61	33.43	107	74
Dix, Drummer	Urban	29.57	27.43	32.50	21.96	32.31	172	47
All others	Urban	31.38	29.60	47.70	23.71	44.78	93	41
Franklin County								
Total county	Urban	—	28.16	52.49	20.76	39.17	304	561
Townships								
Barren, Goode	Urban	29.64	30.00	60.25	23.09	49.48	218	45
Benton	Urban	29.95	29.95	54.70	22.96	40.82	146	150
Browning	Urban	29.37	30.25	69.39	20.34	46.05	211	32
Denning	Urban	25.94	26.23	40.35	19.68	37.08	73	63
Frankfort	Urban	26.06	26.40	41.83	20.06	35.76	85	105
Six Mile	Urban	28.86	29.24	71.55	18.13	39.33	302	48
Tyrone	Urban	27.58	27.58	45.54	20.34	36.41	103	83
All others	Urban	27.88	27.88	44.20	19.09	37.68	91	35

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Fulton County								
Total county	Urban	—	27.94	39.97	22.16	35.60	215	535
Townships								
Canton	Urban	28.91	27.45	32.33	22.40	34.37	108	242
Farmington	Urban	32.84	30.13	35.60	23.61	37.26	89	54
Lewistown	Urban	34.31	31.58	37.10	21.76	38.28	132	38
Putman	Urban	29.45	27.20	41.67	22.46	34.16	87	39
All others	Urban	29.02	27.24	52.34	21.20	36.84	215	162
Gallatin County								
Total county	Urban	30.26	27.51	49.74	18.34	41.78	142	69
Greene County								
Total county	Urban	—	30.62	63.61	23.20	37.97	602	171
Townships								
Carrollton	Urban	32.73	30.88	37.57	25.31	35.29	152	41
Linder, Rockbridge	Urban	35.22	32.02	58.15	25.61	38.19	204	30
Patterson, Roodhouse	Urban	29.13	25.33	98.38	17.91	35.25	408	31
White Hall	Urban	34.98	33.32	71.91	23.42	42.27	596	53
All others	Urban	29.26	26.60	47.58			68	16
Grundy County								
Total county	Urban	—	31.23	14.83	27.66	34.84	68	454
Townships								
Aux Sable	Urban	32.87	31.69	11.89	28.22	34.39	29	56
Braceville, Maine	Urban	33.24	32.02	15.11	27.78	35.41	30	54
Erienna, Nettle Creek	Urban	33.47	32.81	8.86	30.49	35.53	17	29
Felix	Urban	33.29	31.79	17.39	25.07	35.91	30	53
Garfield, Goodfarm, Greenfield	Urban	32.27	31.01	15.86	26.40	35.60	24	30
Goose Lake	Urban	30.70	29.56	17.85	24.01	33.31	32	26
Morris	Urban	31.83	31.25	14.47	27.49	35.10	34	106
Norman, Wauponsee	Urban	31.27	30.85	11.24	28.89	34.64	23	39
Saratoga	Urban	32.44	31.58	13.33	28.26	35.80	27	40
All others	Urban	29.31	28.15	26.07	—	—	68	21

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Hamilton County								
Total county	Urban	—	26.74	61.09	19.72	37.89	168	94
Townships								
McLeansboro	Urban	30.59	28.00	56.38	20.41	35.35	168	69
All others	Urban	25.80	23.33	74.78	17.18	41.26	119	25
Hancock County								
Total county	Urban	—	28.50	44.62	22.05	34.91	232	287
Townships								
Appanoose, Nauvoo, Sonora	Urban	33.35	29.10	31.61	18.49	31.69	56	36
Augusta, Chili	Urban	32.53	29.87	42.03	23.19	45.20	67	29
Carthage, Prairie	Urban	28.00	27.25	26.40	23.16	32.94	78	43
La Harpe	Urban	24.37	21.77	61.83	18.60	33.46	154	29
Montebello	Urban	30.05	27.44	25.76	23.29	32.45	51	62
Rocky Run, Warsaw, Wilcox	Urban	33.29	32.16	57.10	26.90	44.27	222	40
All others	Urban	28.80	28.32	73.97	21.05	51.03	191	48
Hardin County								
Total county	Urban	—	30.53	48.56	19.92	40.39	116	49
Henderson County								
Total county	Urban	—	29.34	41.35	21.68	38.80	109	84
Townships								
Oquawka	Urban	33.30	31.65	26.84	24.06	43.86	45	27
All others	Urban	31.29	28.34	48.33	21.00	38.76	109	57

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Henry County								
Total county	Urban	—	28.46	36.87	23.79	34.52	1017	817
Townships								
Cambridge	Urban	32.48	28.82	20.31	25.49	33.06	45	34
Colona	Urban	29.06	27.46	23.23	24.06	31.83	116	105
Galva, Weller	Urban	27.94	25.58	33.09	21.41	34.51	83	63
Geneseo	Urban	30.42	28.70	19.79	25.12	33.39	46	117
Hanna	Urban	32.03	31.05	85.27	27.46	36.27	997	46
Kewanee	Urban	31.11	27.98	66.27	22.36	38.74	535	187
Phenix	Urban	30.93	30.65	15.57	27.46	36.42	25	36
Western	Urban	33.70	31.91	16.05	26.47	35.35	37	37
Wethersfield	Urban	29.97	28.38	26.02	23.95	33.00	63	78
All others	Urban	29.53	27.28	24.33	23.04	31.60	56	114
Iroquois County								
Total county	Urban	—	29.74	44.86	22.55	37.04	782	382
Townships								
Artesia, Onarga, Ridgeland	Urban	30.66	27.60	35.20	22.85	33.76	81	39
Belmont	Urban	32.41	31.40	22.71	30.02	40.92	43	30
Chebanse	Urban	36.08	34.47	26.85	25.89	38.51	61	36
Loda	Urban	26.53	25.16	40.33	18.31	32.33	72	60
	Unimp.	—	19.15	65.66	15.85	32.87	72	32
	Imp.	—	28.40	19.32	23.83	31.53	48	28
Lovejoy, Milford, Prairie Green, Stockland	Urban	29.12	29.12	56.28	21.14	40.68	134	30
Middleport	Urban	33.48	31.97	27.74	26.42	38.60	91	61
All others	Urban	31.58	28.81	66.78	21.41	37.55	775	126
Jackson County								
Total county	Urban	—	29.92	27.89	24.81	35.19	147	574
Townships								
Carbondale	Urban	30.98	30.98	23.64	26.18	35.44	91	224
Grand Tower, Pomona, Sandridge	Urban	28.46	28.46	30.10	20.22	34.02	45	29
Makanda	Urban	28.29	28.29	28.54	21.66	36.50	44	42
Murphysboro	Urban	28.96	28.96	30.38	24.09	33.38	137	145
Somerset	Urban	31.15	30.72	23.11	27.93	36.71	89	42
All others	Urban	29.46	29.46	35.29	22.35	36.65	122	92

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Jasper County								
Total county	Urban	—	29.73	38.46	25.53	38.26	254	96
Townships								
Wade	Urban	31.10	29.38	38.63	25.53	37.60	254	68
All others	Urban	32.33	30.45	38.07	26.07	41.99	79	28
Jefferson County								
Total county	Urban	—	32.99	62.35	27.56	41.30	898	478
Townships								
Mount Vernon	Urban	34.24	34.24	89.89	28.48	48.16	898	254
Shiloh	Urban	32.43	32.43	22.62	27.76	38.98	65	103
All others	Urban	30.44	30.81	32.34	24.59	36.10	89	121
Jersey County								
Total county	Urban	—	29.46	62.26	25.67	34.34	1960	263
Townships								
Elsah	Urban	30.73	29.28	282.77	25.07	34.95	1960	25
Fidelity, Jersey, Ruyle	Urban	30.74	29.84	40.37	26.68	33.59	991	151
Piasa	Urban	33.64	32.18	42.46	22.78	42.50	78	31
All others	Urban	28.83	27.99	31.76	23.10	32.90	70	56
JoDaviess County								
Total county	Urban	—	30.24	47.18	25.16	34.75	4031	525
Townships								
Apple River, Thompson	Urban	27.96	25.38	28.47	20.16	31.27	60	124
Council Hill,	Urban	32.66	32.28	18.60	28.58	36.36	57	152
Guilford,	Unimp.	—	31.40	26.29	26.58	41.67	57	78
Scales Mound	Imp.	—	32.69	10.99	29.35	35.55	22	74
Dunleith	Urban	31.16	31.16	15.25	28.21	34.43	44	52
East Galena	Urban	33.62	33.62	13.44	31.09	35.57	51	37
Elizabeth, Woodbine	Urban	31.60	28.09	33.98	23.25	37.70	69	36
Nora, Rush, Warren	Urban	28.64	28.64	23.57	24.16	36.48	29	25
Stockton	Urban	31.61	26.29	20.25	23.73	30.89	41	29
West Galena	Urban	33.51	30.78	368.16	27.10	34.80	4016	37
All others	Urban	32.47	28.68	14.08	24.06	31.99	21	33

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Johnson County								
Total county	Urban	—	28.96	42.44	21.57	38.41	99	168
Townships								
Goreville	Urban	38.85	31.50	44.35	18.95	43.92	94	82
	Unimp.	—	32.69	51.21	16.77	49.18	94	50
	Imp.	—	29.33	32.17	23.67	40.31	61	32
Tunnel Hill	Urban	25.89	25.71	33.08	20.26	32.50	67	29
All others	Urban	29.08	28.96	39.69	23.40	35.93	85	57
Kane County								
Total county	Urban	—	31.05	11.92	28.44	33.15	303	6,126
Townships								
Aurora	Urban	31.48	30.69	15.38	27.11	33.49	173	1,553
	Unimp.	—	31.35	38.38	22.01	37.71	76	28
	Imp.	—	30.68	14.94	27.16	33.45	173	1,525
Batavia	Urban	31.44	31.06	11.23	28.31	33.08	68	509
Big Rock	Urban	30.87	29.83	10.20	27.48	32.51	19	31
Blackberry	Urban	32.82	31.90	15.49	27.33	35.36	42	93
Campton	Urban	32.03	31.05	9.69	28.94	33.01	86	235
	Unimp.	—	27.74	22.56	25.49	31.99	86	34
	Imp.	—	31.50	7.16	29.50	33.02	24	201
Dundee	Urban	31.83	31.10	9.55	28.82	32.86	45	799
Elgin	Urban	31.90	31.25	9.53	29.00	33.13	91	1,423
Geneva	Urban	31.55	30.88	10.53	28.89	32.44	302	402
Hampshire	Urban	30.19	31.21	8.61	28.70	34.05	17	37
Plato	Urban	32.89	31.34	18.33	29.88	33.86	141	41
Rutland	Urban	33.01	32.66	12.20	28.36	35.45	25	37
St. Charles	Urban	31.72	31.20	12.06	28.78	33.49	272	783
	Unimp.	—	27.20	39.87	21.42	31.60	272	57
	Imp.	—	31.34	10.04	29.07	33.56	117	726
Sugar Grove	Urban	30.11	29.58	14.85	26.33	32.77	52	140
All others	Urban	32.32	32.02	17.58	29.49	35.14	50	43

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Kankakee County								
Total county	Urban	—	30.12	28.30	26.06	34.38	527	1,294
Townships								
Aroma	Urban	31.38	30.46	33.87	25.80	35.12	218	62
Bourbonnais	Urban	31.91	30.75	15.86	28.16	34.09	206	458
Ganeer	Urban	32.81	32.33	30.63	27.27	35.05	134	30
Kankakee	Urban	32.74	30.98	27.69	25.97	35.53	184	391
Limestone	Urban	32.44	30.28	16.46	26.10	33.43	67	54
Manteno, Rockville	Urban	30.60	28.95	17.81	23.51	32.18	48	101
Momence	Urban	29.68	27.69	43.11	22.12	36.79	108	51
Pembroke	Urban	32.32	32.32	213.19	17.36	118.14	525	29
All others	Urban	28.52	26.39	28.67	19.51	29.22	154	118
Kendall County								
Total county	Urban	—	31.05	11.18	28.44	33.28	54	721
Townships								
Bristol	Urban	30.77	30.11	13.81	26.21	32.89	37	92
Kendall	Urban	31.98	31.41	12.56	28.40	32.72	31	59
Little Rock	Urban	31.79	31.38	14.08	27.48	33.82	45	105
Oswego	Urban	31.63	31.22	8.89	29.02	33.37	34	422
All others	Urban	28.65	27.71	18.11	23.53	31.66	27	43
Knox County								
Total county	Urban	—	27.60	30.25	22.33	32.25	427	926
Townships								
Cedar, Galesburg, Indian Point, Knox	Urban	31.13	29.40	27.04	24.66	33.97	150	151
Chestnut, Elba, Maquon, Salem	Urban	25.34	22.63	55.84	17.40	25.85	98	30
Copley, Lynn, Victoria, Walnut Grove	Urban	26.27	24.17	59.46	19.18	41.08	129	30
Galesburg City	Urban	29.91	28.76	21.43	24.41	32.47	119	508
Persifer, Truro	Urban	25.83	22.86	36.35	16.70	28.00	167	139
All others	Urban	29.57	26.71	62.34	20.27	30.05	423	68

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Lake County								
Total county	Urban	—	31.32	12.70	28.87	33.57	389	10,632
Townships								
Antioch	Urban	32.63	31.88	16.49	27.80	35.93	67	397
	Unimp.	—	33.93	36.55	20.87	42.51	67	31
	Imp.	—	31.87	14.58	28.13	35.62	48	366
Avon	Urban	32.99	32.23	14.81	29.47	34.42	311	899
	Unimp.	—	23.74	121.56	14.46	39.10	311	36
	Imp.	—	32.27	11.43	29.71	34.34	131	863
Benton	Urban	32.28	31.47	12.71	29.02	34.26	55	240
Cuba	Urban	32.02	31.44	12.91	28.62	34.59	51	408
Deerfield	Urban	30.09	29.32	13.38	26.24	32.23	48	544
Ela	Urban	31.96	31.60	10.07	29.32	33.58	70	791
	Unimp.	—	25.30	35.39	19.33	31.53	70	43
	Imp.	—	31.68	8.72	29.68	33.60	42	748
Fremont	Urban	32.72	32.52	9.48	30.05	34.18	59	397
Grant	Urban	32.03	31.51	23.12	28.21	36.30	175	306
	Unimp.	—	36.94	58.27	23.87	52.50	175	34
	Imp.	—	31.33	17.25	28.45	35.61	124	272
Lake Villa	Urban	32.56	31.86	11.94	29.29	34.34	119	542
Libertyville	Urban	31.76	31.17	11.37	28.78	33.39	86	935
Newport	Urban	33.78	32.09	53.77	27.52	36.17	319	56
Shields	Urban	30.45	29.71	17.20	26.89	32.36	386	444
Vernon	Urban	32.15	31.38	7.22	30.03	32.90	62	1,460
	Unimp.	—	23.05	29.12	16.83	28.23	45	26
	Imp.	—	31.42	6.73	30.13	32.91	56	1,434
Warren	Urban	31.81	31.43	9.29	29.60	32.97	204	1,147
	Unimp.	—	22.92	51.27	15.66	30.25	202	56
	Imp.	—	31.54	7.40	29.85	33.02	67	1,091
Wauconda	Urban	31.96	31.18	15.82	27.76	34.36	135	309
Waukegan	Urban	31.57	30.64	15.14	27.91	33.66	194	920
	Unimp.	—	22.26	48.87	14.54	29.39	68	27
	Imp.	—	30.69	14.26	28.23	33.68	192	893
West Deerfield	Urban	31.56	31.02	14.28	28.42	33.47	350	593
Zion	Urban	31.62	31.02	12.44	27.98	33.47	64	244

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
LaSalle County								
Total county	Urban	—	30.72	27.63	25.50	35.54	224	1,484
Townships								
Bruce	Urban	31.78	30.73	42.16	23.88	37.58	181	199
Dayton	Urban	30.05	29.34	33.20	22.52	34.80	84	29
LaSalle	Urban	31.03	29.51	25.31	25.03	34.25	220	204
Manlius	Urban	32.78	31.76	54.18	26.57	48.94	160	92
Mendota	Urban	33.96	32.82	17.25	28.43	35.65	72	130
Miller, Mission	Urban	29.87	27.80	17.52	24.83	31.12	30	28
Northville	Urban	33.07	31.94	14.88	26.74	35.13	34	135
	Unimp.	—	24.31	17.72	21.62	27.79	29	40
	Imp.	—	33.60	9.03	31.07	35.83	23	95
Ottawa	Urban	31.49	29.90	21.73	24.65	34.30	66	148
Peru	Urban	31.44	30.36	24.12	25.67	34.40	187	161
Rutland	Urban	33.42	32.08	22.71	25.85	37.73	46	37
South Ottawa	Urban	31.26	30.52	15.10	25.78	33.37	30	99
All others	Urban	32.35	31.14	30.75	24.43	36.44	169	222
Lawrence County								
Total county	Urban	—	30.30	73.54	21.30	46.50	270	220
Townships								
Bridgeport	Urban	33.57	31.98	86.82	20.41	58.28	270	52
Christy, Lukin	Urban	36.05	34.34	65.57	26.50	56.88	176	27
Lawrence	Urban	30.72	29.83	61.13	21.99	40.81	211	111
All others	Urban	26.79	25.29	102.81	15.98	47.33	226	30
Lee County								
Total county	Urban	—	31.75	48.51	26.86	39.00	706	667
Townships								
Amboy, Lee Center	Urban	33.09	31.04	29.76	22.02	36.90	117	43
Brooklyn, Wyoming	Urban	31.49	30.24	77.86	24.58	34.90	695	40
Dixon	Urban	31.52	30.42	19.45	26.79	33.60	287	238
May, Sublette	Urban	41.32	40.12	63.71	28.87	62.50	300	240
	Unimp.	—	39.33	58.38	28.00	58.33	246	199
	Imp.	—	46.40	81.58	30.50	84.65	295	41
Palmyra	Urban	32.34	30.99	27.07	25.79	35.13	105	28
All others	Urban	29.81	28.59	36.66	25.23	34.03	156	78

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Livingston County								
Total county	Urban	—	30.61	31.85	25.85	35.77	287	524
Townships								
Belle Prairie, Indian Grove	Urban	31.53	30.03	33.94	24.89	37.26	147	69
Chatsworth, Germanville	Urban	31.37	27.52	91.73	22.66	35.48	270	25
Dwight	Urban	31.32	29.83	22.69	25.22	33.16	94	69
Fayette, Forrest	Urban	32.05	30.52	26.83	26.08	35.00	90	30
Newtown, Reading	Urban	29.73	29.15	36.31	22.07	37.78	90	38
Pontiac	Urban	32.84	32.15	17.70	27.22	35.77	110	197
All others	Urban	32.18	30.10	51.54	24.24	36.53	268	96
Logan County								
Total county	Urban	—	30.75	44.22	24.77	37.52	999	333
Townships								
Atlanta, Oran	Urban	29.14	26.95	25.55	20.60	31.68	40	35
East Lincoln	Urban	32.97	32.20	36.73	26.28	41.07	263	114
West Lincoln	Urban	31.13	30.14	27.76	25.51	36.24	91	94
All others	Urban	32.64	29.93	78.50	23.86	37.58	995	90
McDonough County								
Total county	Urban	—	29.03	39.98	23.07	35.14	419	430
Townships								
Bushnell, Prairie City	Urban	30.69	28.77	40.88	22.75	37.63	81	52
Colchester	Urban	26.57	25.70	29.82	22.40	32.04	85	41
Emmet	Urban	28.38	27.43	9.66	25.42	29.28	15	25
Macomb City	Urban	31.22	30.66	31.14	24.71	36.00	227	231
All others	Urban	28.41	27.51	76.97	18.49	37.03	415	81

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1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
McHenry County								
Total county	Urban	—	31.86	11.96	29.32	34.14	176	4,510
Townships								
Algonquin	Urban	32.79	32.24	8.75	30.18	34.10	169	1,812
	Unimp.	—	28.31	32.78	21.87	33.64	169	50
	Imp.	—	32.27	8.10	30.27	34.11	45	1,762
Burton	Urban	33.36	33.36	26.70	28.35	38.77	128	70
	Unimp.	—	27.45	54.80	22.10	42.01	128	25
	Imp.	—	34.58	13.77	31.01	38.24	29	45
Chemung	Urban	33.30	31.73	19.45	26.38	36.57	86	90
Coral	Urban	34.28	34.28	11.46	31.17	36.15	41	41
Dorr	Urban	32.65	31.98	14.05	28.91	34.46	62	229
Grafton	Urban	31.79	30.78	8.28	29.12	32.48	28	384
Greenwood	Urban	33.40	32.73	13.42	29.68	34.80	62	202
	Unimp.	—	23.83	44.44	15.37	34.21	62	29
	Imp.	—	32.78	9.90	30.45	34.92	31	173
Hartland	Urban	32.08	30.65	24.47	24.77	35.74	43	27
Marengo	Urban	32.46	31.61	14.19	28.96	34.55	59	85
McHenry	Urban	32.22	31.58	16.08	28.29	34.40	169	702
	Unimp.	—	29.64	44.28	20.73	39.05	169	75
	Imp.	—	31.65	12.94	28.71	34.29	154	627
Nunda	Urban	32.15	31.53	11.63	29.16	33.72	111	686
	Unimp.	—	27.68	37.14	22.71	34.53	111	56
	Imp.	—	31.62	9.47	29.54	33.70	39	630
Richmond	Urban	30.56	30.52	13.71	27.86	34.00	48	86
Seneca	Urban	33.54	31.19	16.08	26.51	32.95	36	32
All others	Urban	32.23	31.68	22.53	26.56	35.99	60	64

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1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
McLean County								
Total county	Urban	—	31.13	18.24	28.03	33.79	857	2,668
Townships								
Allin, Dale	Urban	33.03	31.93	18.55	26.24	36.93	54	40
Bellflower, Cheneys Grove, West	Urban	31.46	30.43	51.60	21.67	37.66	112	28
Bloomington	Urban	31.14	30.51	41.23	28.19	33.19	851	99
Bloomington City	Urban	31.99	31.30	13.50	28.31	33.88	140	1,246
Blue Mound, Martin	Urban	26.81	25.93	132.94	18.52	33.14	731	30
Chenoa	Urban	30.11	28.41	27.79	23.21	34.80	72	36
Danvers	Urban	30.76	29.75	52.97	25.43	33.60	303	44
Downs, Old Town	Urban	32.59	30.98	13.47	27.03	34.08	31	58
Dry Grove, White Oak	Urban	32.79	31.58	8.11	29.96	33.24	18	42
Empire	Urban	32.65	30.93	22.66	25.77	35.82	66	83
Gridley	Urban	28.72	27.78	15.44	22.56	31.55	20	30
Hudson	Urban	31.95	31.29	107.96	29.12	33.56	794	30
Lexington, Money Creek	Urban	30.67	29.14	22.40	22.08	32.91	57	67
Normal	Urban	32.19	31.32	11.31	29.21	33.70	75	686
	Unimp.	—	35.82	35.73	27.75	51.14	68	29
	Imp.	—	31.22	9.95	29.20	33.56	66	657
Randolph	Urban	34.13	31.97	13.64	27.16	34.21	45	56
Towanda	Urban	31.37	28.76	18.03	24.65	31.49	36	46
All others	Urban	28.08	27.16	28.34	22.74	31.77	62	47
Macon County								
Total county	Urban	—	30.38	33.03	26.21	34.84	1,530	1,962
Townships								
Austin, Illini	Urban	30.57	29.11	23.13	23.66	33.12	49	31
Decatur	Urban	31.67	30.63	43.16	26.22	36.06	1,526	1,053
Harristown, Niantic	Urban	31.02	29.54	22.23	25.01	35.36	43	42
Hickory Point	Urban	31.79	30.23	20.47	26.37	33.17	527	291
Long Creek	Urban	31.39	30.38	23.20	26.79	34.99	295	214
Maroa	Urban	27.29	26.24	24.70	22.83	31.97	48	34
Milam, Mount Zion	Urban	31.63	30.41	17.65	26.84	33.13	176	116
Oakley, Whitmore	Urban	33.18	31.60	15.08	27.98	36.11	29	67
South Wheatland	Urban	32.08	30.85	16.85	25.78	33.47	41	48
All others	Urban	29.54	28.54	26.12	24.86	32.26	131	66

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Macoupin County								
Total county	Urban	—	27.39	45.94	21.15	34.80	988	705
Townships								
Brighton	Urban	31.35	27.67	28.80	20.42	33.71	67	50
Bunker Hill	Urban	30.17	28.18	26.84	21.97	31.88	42	46
Cahokia	Urban	27.90	26.24	103.81	19.67	38.43	982	71
Carlinville	Urban	30.03	28.60	24.50	21.93	33.25	65	109
Gillespie	Urban	29.42	27.64	37.15	21.62	35.51	172	60
Girard	Urban	29.25	26.59	51.98	23.73	39.22	124	44
Mount Olive	Urban	26.76	25.21	41.69	19.86	31.96	108	63
Staunton	Urban	28.65	26.96	45.37	22.04	34.73	313	110
Virden	Urban	28.98	28.98	33.26	21.11	36.61	149	66
All others	Urban	29.24	27.43	64.43	17.08	42.66	179	86

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County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Madison County								
Total county	Urban	—	29.90	34.22	25.65	34.23	1203	4,175
Townships								
Alton	Urban	30.98	30.30	50.45	26.35	37.91	331	517
Chouteau	Urban	32.19	31.53	25.00	25.93	36.41	70	80
Collinsville	Urban	31.11	30.36	26.46	25.79	34.46	208	542
	Unimp.	—	1.18	989.30	0.97	21.13	46	62
	Imp.	—	30.91	20.85	27.14	34.66	202	480
Edwardsville	Urban	29.85	29.06	31.18	22.85	32.39	226	682
	Unimp.	—	1.71	595.38	0.93	21.18	164	139
	Imp.	—	30.01	18.56	26.67	33.01	221	543
Fort Russell	Urban	31.02	30.08	29.99	26.29	35.63	113	135
	Unimp.	—	31.33	52.97	17.82	44.34	113	31
	Imp.	—	30.04	22.45	26.63	34.78	96	104
Foster	Urban	31.91	30.47	49.08	26.09	35.38	378	63
Godfrey	Urban	31.58	30.50	23.30	27.17	34.43	123	302
	Unimp.	—	23.55	90.75	1.20	39.06	123	35
	Imp.	—	30.59	16.76	27.47	34.16	101	267
Granite City	Urban	30.73	30.06	32.48	26.21	34.42	269	439
Helvetia	Urban	32.65	31.54	21.42	26.87	34.08	90	138
Jarvis	Urban	31.04	30.19	17.34	27.14	33.02	67	227
	Unimp.	—	26.35	49.49	1.91	34.38	43	25
	Imp.	—	30.38	13.65	27.88	32.98	55	202
Marine	Urban	25.03	23.07	39.46	20.00	28.28	61	27
Moro	Urban	29.67	28.51	23.60	25.36	32.55	86	92
	Unimp.	—	28.80	52.60	22.05	47.00	86	26
	Imp.	—	28.51	11.96	25.67	31.54	32	66
Nameoki	Urban	31.53	30.13	51.38	25.92	38.43	588	147
Olive	Urban	36.52	32.57	76.01	23.10	50.90	238	26
Pin Oak	Urban	28.95	28.05	32.28	17.64	34.30	36	30
Saline	Urban	31.17	29.41	28.00	23.61	34.01	47	89
Venice	Urban	31.49	34.15	161.69	23.30	56.60	1194	60
Wood River	Urban	30.35	29.42	27.09	25.36	34.38	155	498
All others	Urban	28.48	27.17	28.47	23.15	33.40	82	81
Marion County								
Total county	Urban	—	28.32	48.31	22.40	35.29	351	581
Townships								
Centralia	Urban	30.46	30.00	42.91	24.28	38.38	226	242
Odin	Urban	27.02	24.74	55.56	18.82	33.21	111	29
Salem	Urban	30.42	27.86	45.84	21.97	32.74	294	182
All others	Urban	29.52	27.03	59.76	18.44	34.47	351	128

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County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Marshall County								
Total county	Urban	—	27.85	51.19	22.28	37.08	304	256
Townships								
Bell-Plain,	Urban	29.32	29.00	70.21	21.62	49.56	261	119
Hopewell,	Unimp.	—	35.69	67.39	20.87	58.00	261	91
Richland, Roberts	Imp.	—	26.33	24.12	22.84	31.04	58	28
Henry	Urban	28.00	28.00	24.13	22.29	33.46	45	41
Lacon	Urban	26.63	26.63	46.44	24.00	31.59	299	36
All others	Urban	25.95	25.95	30.97	20.80	32.45	59	60
Mason County								
Total county	Urban	—	28.75	44.75	21.70	35.83	252	213
Townships								
Forest City, Quiver	Urban	29.52	27.59	42.85	22.27	37.55	72	29
Havana	Urban	31.00	29.33	52.51	20.89	35.19	252	68
Manito	Urban	28.99	26.60	30.21	21.79	34.21	50	35
Mason City	Urban	31.79	28.61	39.53	24.07	41.21	103	43
All others	Urban	31.70	31.70	46.84	20.71	36.08	164	38
Massac County								
Total county	Urban	—	30.66	32.93	25.56	38.74	104	195
Townships								
T15S R4E	Urban	—	30.60	27.67	26.59	35.69	104	57
T16S R4E	Urban	—	28.45	38.18	23.81	40.81	72	79
All others	Urban	—	32.43	31.64	27.05	41.32	75	59
Menard County								
Total county	Urban	—	30.48	27.26	26.83	35.30	231	179
Townships								
T17N R6W	Urban	31.38	29.38	22.93	24.30	34.21	51	28
T18N R6W	Urban	31.88	29.85	18.65	27.10	33.20	60	66
T18N R7W	Urban	32.02	31.39	18.72	27.70	35.97	74	47
All others	Urban	33.77	32.72	51.87	24.04	38.52	226	38

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1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Mercer County								
Total county	Urban	—	28.76	43.25	23.93	35.36	748	220
Townships								
Greene	Urban	30.83	28.85	37.21	23.48	34.91	111	26
Mercer	Urban	30.64	28.97	71.94	24.70	36.44	739	61
Millersburg, New Boston	Urban	30.89	28.40	33.15	19.67	35.00	54	35
Preemption	Urban	28.53	27.98	19.56	25.80	33.03	46	26
Richland Grove	Urban	33.37	29.97	30.00	26.25	36.66	60	34
All others	Urban	32.11	30.65	34.16	22.66	38.62	60	38
Monroe County								
Total county	Urban	—	29.26	14.05	26.68	32.03	83	336
Townships								
T1N R10-11W, T1S R9-10-11W	Urban	29.80	28.48	12.14	25.96	30.74	44	113
T2S R9-10W	Urban	30.71	29.51	10.86	27.36	31.52	36	149
All others	Urban	32.09	30.47	22.22	25.15	34.22	77	74
Montgomery County								
Total county	Urban	—	30.77	50.66	23.56	39.84	347	403
Townships								
Audubon, Nokomis	Urban	29.22	27.66	68.89	19.56	43.74	161	49
East Fork	Urban	32.33	30.64	49.55	19.46	40.88	90	26
Fillmore, South Fillmore, Witt	Urban	36.99	38.12	50.97	27.80	49.42	243	32
Hillsboro	Urban	29.17	28.32	50.03	21.25	37.77	191	80
North Litchfield	Urban	33.71	30.98	32.51	24.69	36.30	99	85
Raymond	Urban	34.00	32.23	35.96	25.84	39.91	73	28
South Litchfield	Urban	32.52	32.33	55.18	24.50	40.86	343	48
All others	Urban	29.74	28.19	67.92	22.50	40.30	194	55
Morgan County								
Total county	Urban	—	29.84	26.01	24.97	33.83	192	499
Townships								
T13N R8W	Urban	30.74	29.16	20.36	23.48	33.26	42	30
T15N R10W	Urban	31.12	30.06	26.27	25.36	33.87	192	324
T15N R11W	Urban	32.20	31.16	17.27	28.29	34.63	68	62
All others	Urban	28.22	26.81	33.98	21.05	33.23	118	83

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Moultrie County								
Total county	Urban	—	29.17	25.40	25.50	32.42	383	170
Townships								
Dora, Marrowbone	Urban	29.38	28.40	22.30	23.95	33.99	35	32
Sullivan	Urban	30.08	28.29	30.50	25.08	31.30	383	86
All others	Urban	31.10	30.75	18.50	27.30	34.16	60	52
Ogle County								
Total county	Urban	—	29.98	20.85	25.80	34.50	102	656
Townships								
Brookville, Forreston	Urban	32.36	30.07	20.89	23.60	35.41	37	36
Buffalo, Eagle Point, Woosung	Urban	32.46	30.08	33.51	26.43	36.20	72	37
Byron	Urban	32.95	32.23	15.32	28.46	34.72	62	86
Flagg	Urban	30.85	29.45	16.34	27.04	33.37	55	171
Lafayette, Pine Rock, Taylor	Urban	27.92	27.92	35.16	25.20	40.01	59	55
Marion	Urban	31.74	30.82	14.10	27.32	35.26	26	45
Mount Morris	Urban	32.59	30.59	18.80	27.19	35.11	68	54
Nashua, Oregon	Urban	32.22	30.73	16.13	26.37	35.47	33	63
Rockvale	Urban	32.08	29.85	15.75	24.75	32.71	36	33
All others	Urban	28.32	26.85	30.83	22.14	34.41	97	76

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1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Peoria County								
Total county	Urban	—	28.92	36.30	24.81	33.26	6772	3,118
Townships								
Akron, Princeville	Urban	29.34	28.05	22.37	22.09	31.12	46	25
Chillicothe	Urban	30.62	29.04	24.61	25.44	33.13	90	140
Elmwood	Urban	30.08	27.91	25.86	20.46	34.41	35	38
Kickapoo	Urban	29.32	28.38	18.70	23.18	32.35	45	54
Limestone	Urban	31.07	29.40	29.49	25.76	32.98	366	273
	Unimp.	—	28.57	69.67	21.33	51.20	137	27
	Imp.	—	29.42	25.26	26.19	32.55	353	246
Logan, Trivoli	Urban	29.72	27.09	32.10	23.39	32.20	83	55
Medina	Urban	32.38	30.67	15.34	26.65	32.75	44	123
Peoria	Urban	30.72	28.83	19.17	24.96	32.27	69	104
Peoria City	Urban	30.53	29.06	42.22	24.92	33.73	6772	2,023
	Unimp.	—	37.71	350.94	23.78	51.83	6772	62
	Imp.	—	29.00	29.08	24.92	33.46	826	1,961
Radnor	Urban	27.46	25.96	17.55	21.27	30.04	28	36
Richwoods	Urban	29.80	27.81	26.64	24.72	32.65	179	141
Timber	Urban	27.81	24.41	25.18	22.10	32.07	49	29
All others	Urban	26.99	25.46	33.33	21.42	30.80	170	77
Perry County								
Total county	Urban	—	29.55	44.59	23.21	36.01	407	265
Townships								
T5S R3W	Urban	28.50	27.82	25.28	23.37	33.77	73	86
T6S R1W	Urban	31.58	29.84	45.98	23.66	36.96	344	117
All others	Urban	31.31	30.28	67.33	20.98	41.46	407	62
Piatt County								
Total county	Urban	—	29.65	24.60	25.07	34.86	108	213
Townships								
Bement	Urban	29.65	28.24	34.81	24.20	36.05	98	25
Cerro Gordo	Urban	35.44	32.61	32.25	28.66	40.06	73	26
Monticello	Urban	29.82	28.40	19.90	25.29	33.17	48	87
Sangamon	Urban	31.44	29.11	17.02	23.74	34.65	28	25
All others	Urban	31.19	28.95	27.73	23.76	33.54	83	50

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1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Pike County								
Total county	Urban	—	26.53	37.45	19.40	33.99	129	243
Townships								
Griggsville	Urban	28.70	26.53	41.94	18.45	35.40	73	27
Pittsfield	Urban	32.15	29.91	23.07	22.99	35.26	45	82
All others	Urban	25.97	24.11	45.53	17.34	30.99	129	134
Pope County								
Total county	Urban	35.22	34.95	39.59	21.84	48.22	67	30
Pulaski County								
Total county	Urban	—	32.14	73.28	21.57	50.12	423	69
Townships								
T16S R1W	Urban	32.50	29.76	60.98	20.28	50.50	124	31
All others	Urban	36.66	33.17	83.80	22.78	50.06	414	38
Putnam County								
Total county	Urban	—	29.37	74.18	22.42	42.94	437	156
Townships								
Granville	Urban	31.66	28.82	35.10	23.32	32.69	86	53
Hennepin, Senachwine	Urban	34.08	31.02	95.41	21.19	50.13	437	90
All others	Urban	32.02	28.97	50.02	—	—	97	13
Randolph County								
Total county	Urban	—	31.03	53.07	25.55	40.23	583	362
Townships								
T4S R5-6W, T5S R5-6W	Urban	31.92	31.35	49.49	24.63	42.67	185	120
T4S R8W	Urban	31.41	29.94	84.52	23.44	36.99	583	36
T6S R5W	Urban	31.42	30.30	33.14	27.13	38.87	92	58
T7-8S R6W, T7S R7-8W	Urban	31.19	30.39	39.09	25.45	38.13	131	93
All others	Urban	33.66	32.29	83.69	25.89	42.35	567	55

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1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Richland County								
Total county	Urban	—	28.91	34.16	23.77	35.34	169	227
Townships								
Olney	Urban	32.60	29.69	32.35	25.16	35.33	159	177
All others	Urban	29.32	26.70	39.65	19.19	35.88	106	50
Rock Island County								
Total county	Urban	—	29.26	23.99	25.55	33.35	419	2,255
Townships								
Andalusia	Urban	32.95	33.68	37.76	29.97	38.03	234	32
Blackhawk	Urban	30.43	29.51	18.41	26.38	32.36	92	134
Bowling	Urban	30.53	28.98	29.73	25.65	33.69	74	33
Coal Valley	Urban	31.71	29.77	18.65	26.89	34.00	83	66
Cordova, Port Byron	Urban	30.79	28.72	23.54	24.37	33.99	53	38
Hampton	Urban	31.47	29.49	30.98	25.15	34.38	296	273
Moline	Urban	30.83	29.36	18.06	25.79	32.90	81	371
Rock Island	Urban	28.60	27.24	48.95	22.29	33.35	417	247
South Moline	Urban	30.37	29.34	17.51	25.80	33.24	101	620
	Unimp.	—	30.84	38.19	23.75	37.99	73	38
	Imp.	—	29.34	16.02	25.81	33.01	95	582
South Rock Island	Urban	30.14	29.55	20.51	26.48	33.41	216	368
All others	Urban	30.13	28.29	24.29	24.29	35.24	55	73

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1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
St. Clair County								
Total county	Urban	—	31.51	29.40	26.04	36.03	466	3,154
Townships								
Belleville	Urban	32.01	31.49	33.94	25.63	37.33	466	596
Canteen	Urban	22.98	20.62	93.38	11.00	36.30	228	98
Caseyville	Urban	31.98	31.41	19.38	27.23	35.25	120	402
Centreville	Urban	29.48	28.43	47.04	22.40	37.77	210	314
East St. Louis	Urban	28.15	26.05	85.81	14.29	43.34	156	116
Freeburg	Urban	30.38	29.22	18.01	25.81	33.51	33	50
Lebanon	Urban	31.19	29.20	32.48	22.30	40.46	51	55
Marissa	Urban	24.52	24.52	76.73	18.26	51.74	104	32
Mascoutah	Urban	33.96	33.21	31.95	26.52	35.82	262	86
Millstadt	Urban	31.06	30.15	20.21	24.40	33.42	53	65
New Athens	Urban	32.29	30.17	80.01	25.86	46.70	417	28
O' Fallon	Urban	33.39	32.48	13.69	29.04	34.99	104	417
St. Clair	Urban	32.95	32.51	16.01	29.33	35.87	219	516
Shiloh Valley	Urban	34.36	34.36	13.68	30.90	37.68	54	76
Smithton	Urban	31.77	29.48	16.79	24.24	32.09	31	45
Stookey	Urban	31.74	31.35	19.37	26.75	35.33	70	131
Sugar Loaf	Urban	30.58	28.65	37.93	22.66	36.34	112	76
All others	Urban	38.10	35.35	50.48	30.40	50.77	212	51
Saline County								
Total county	Urban	—	30.24	29.80	24.20	36.60	137	319
Townships								
Carrier Mills	Urban	31.97	29.94	32.85	22.56	37.28	84	30
Cottage, East Eldorado, Rector	Urban	31.61	29.60	24.84	24.94	34.91	55	104
Harrisburg	Urban	33.54	31.41	32.55	24.66	38.56	137	140
All others	Urban	29.29	27.43	28.50	22.24	32.08	52	45

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1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Sangamon County								
Total county	Urban	—	30.77	22.76	27.20	34.18	389	3,072
Townships								
Auburn	Urban	30.92	28.60	23.20	23.81	34.79	64	92
Ball	Urban	32.75	31.89	12.19	29.39	34.04	35	65
Capital	Urban	32.38	30.92	22.31	27.69	34.23	389	1,948
	Unimp.	—	27.50	34.74	21.76	33.66	143	55
	Imp.	—	30.99	21.97	27.87	34.25	386	1,893
Chatham	Urban	33.49	32.42	12.61	29.43	34.67	63	128
Clear Lake	Urban	31.78	29.69	32.85	24.08	34.04	170	90
Fancy Creek	Urban	32.47	30.39	14.23	27.68	34.72	33	72
Gardner	Urban	32.21	30.88	25.93	25.56	34.33	141	57
Island Grove, New Berlin	Urban	27.77	26.45	16.63	21.11	29.90	24	28
Pawnee	Urban	32.08	29.81	27.64	26.94	33.25	98	41
Rochester	Urban	30.64	29.61	14.39	25.83	32.17	36	57
Springfield	Urban	32.60	32.02	36.88	25.01	37.41	114	79
Williams	Urban	33.57	32.01	22.18	27.52	35.80	64	43
Woodside	Urban	30.73	30.18	18.11	26.96	33.66	68	232
All others	Urban	30.18	28.88	41.49	20.25	34.48	340	140
Schuyler County								
Total county	Urban	*	29.04	33.37	23.17	34.42	174	96
Townships								
Rushville	Urban	—	31.46	33.97	23.17	37.02	168	45
All others	Urban	—	28.26	30.11	23.01	34.18	76	51
Scott County								
Total county	Urban	—	28.92	28.54	22.41	35.39	56	55
Townships								
T14N R12W	Urban	30.85	28.72	31.07	22.72	37.75	46	27
All others	Urban	31.19	29.04	26.18	20.17	34.97	39	28
Shelby County								
Total county	Urban	*	28.74	36.33	22.16	35.34	204	298
Townships								
Dry Point, Herrick	Urban	—	25.86	70.33	20.30	37.73	201	25
Moweaqua, Penn	Urban	—	27.98	23.14	20.83	32.76	44	40
Shelbyville	Urban	—	28.02	25.95	25.07	32.55	92	85
Windsor	Urban	—	29.78	28.36	21.52	36.31	68	31
All others	Urban	—	31.85	39.22	22.01	38.75	123	117

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Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Stark County								
Total county	Urban	—	26.73	32.28	22.85	33.81	89	92
Townships								
Elmira, Osceola	Urban	30.91	28.90	26.24	23.57	37.40	45	29
Toulon	Urban	28.60	26.74	32.42	22.86	33.90	89	39
All others	Urban	25.92	24.23	38.46	—	—	61	24
Stephenson County								
Total county	Urban	—	30.94	16.65	27.29	34.67	72	698
Townships								
Dakota, Rock Grove	Urban	30.11	27.55	19.03	22.71	31.76	26	52
Freeport	Urban	32.28	31.80	15.31	28.72	35.32	65	433
Harlem	Urban	30.28	30.28	14.26	27.48	32.64	23	26
Rock Run	Urban	30.63	27.97	19.09	23.27	32.75	32	31
West Point	Urban	31.60	31.60	16.12	28.17	35.55	38	54
All others	Urban	30.45	28.31	18.27	23.83	31.66	36	102
Tazewell County								
Total county	Urban	—	28.57	25.01	24.63	32.39	461	2,144
Townships								
Boynton, Hopedale	Urban	26.21	23.82	33.04	18.32	33.85	35	28
Cincinnati	Urban	30.47	28.37	20.99	24.71	32.52	51	87
Delavan, Dillon	Urban	25.49	23.05	41.12	17.80	27.71	94	35
Elm Grove	Urban	30.79	28.78	24.99	24.47	33.55	42	55
Fondulac	Urban	30.32	28.44	29.57	23.75	32.15	292	234
Groveland	Urban	30.91	29.16	28.73	25.04	33.48	212	301
	Unimp.	—	17.81	69.40	15.34	32.75	96	26
	Imp.	—	29.32	26.50	25.70	33.53	212	275
Mackinaw	Urban	29.66	26.46	47.69	20.42	32.55	452	93
	Unimp.	—	21.10	93.43	16.74	26.93	452	36
	Imp.	—	29.44	23.00	24.52	32.99	100	57
Morton	Urban	31.72	30.18	12.21	27.62	32.66	69	273
Pekin	Urban	28.71	27.14	26.26	23.30	31.55	256	598
Spring Lake	Urban	25.13	24.47	25.63	18.72	31.10	34	39
Tremont	Urban	30.60	28.15	12.27	25.77	30.86	21	32
Washington	Urban	31.36	29.70	15.96	26.98	32.72	90	307
All others	Urban	29.25	26.42	47.22	22.03	32.10	378	62

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Union County								
Total county	Urban	29.77	28.43	35.91	23.16	34.29	244	205
Townships								
T12S R1W	Urban	—	29.24	28.46	24.41	34.75	76	117
T12S R2W	Urban	—	26.90	58.60	20.16	33.95	241	36
All others	Urban	—	27.69	37.66	20.85	37.91	66	52
Vermilion County								
Total county	Urban	—	29.22	34.74	23.40	35.37	930	1,137
Townships								
Blount	Urban	28.95	28.95	19.89	23.37	32.39	45	63
Catlin	Urban	29.21	28.81	19.21	24.03	31.65	55	56
Danville	Urban	31.05	29.94	48.15	22.56	37.98	930	386
Georgetown	Urban	29.22	29.22	33.50	22.56	34.23	158	109
Grant	Urban	29.28	28.21	29.60	23.64	33.70	85	101
Middlefork, Pilot	Urban	25.50	25.50	63.52	20.81	38.40	189	28
Newell	Urban	30.29	30.29	20.39	25.86	34.77	99	264
Oakwood	Urban	26.15	26.15	21.67	22.20	30.83	38	27
Ross	Urban	26.63	26.63	27.64	20.57	35.08	45	30
All others	Urban	28.40	28.40	41.39	22.17	40.13	84	73
Wabash County								
Total county	Urban	—	29.39	29.91	23.86	38.18	77	149
Townships								
T1S R12W	Urban	30.74	29.48	28.04	25.24	38.49	77	109
All others	Urban	29.65	28.43	35.82	20.11	36.03	66	40
Warren County								
Total county	Urban	—	28.09	75.17	21.04	42.45	837	303
Townships								
Greenbush, Point Pleasant, Swan	Urban	45.70	40.40	46.05	23.02	52.20	144	37
Monmouth	Urban	29.09	28.36	72.16	21.96	42.51	335	190
All others	Urban	27.10	23.96	94.56	18.23	33.60	835	76

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1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Washington County								
Total county	Urban	*	28.45	32.76	22.78	34.96	102	166
Townships								
Nashville	Urban	—	27.28	23.33	23.24	31.63	63	63
All others	Urban	—	30.63	35.52	22.01	37.80	102	103
Wayne County								
Total county	Urban	—	29.71	48.70	22.94	38.98	264	196
Townships								
Big Mound, Grover, Jasper, Lamard	Urban	32.19	30.24	49.48	23.04	39.85	261	124
All others	Urban	31.01	29.13	46.64	21.99	38.77	187	72
White County								
Total county	Urban	—	30.07	59.83	23.08	46.16	256	225
Townships								
Carmi	Urban	32.12	30.71	56.61	24.62	45.62	142	132
Indian Creek	Urban	27.42	26.21	63.65	19.68	39.53	121	28
All others	Urban	31.87	30.47	64.28	19.12	48.70	255	65
Whiteside County								
Total county	Urban	—	29.80	25.96	24.85	34.72	353	946
Townships								
Albany, Garden Plain	Urban	31.17	29.89	31.41	20.24	35.73	53	25
Coloma	Urban	30.95	29.25	22.68	25.50	33.37	98	201
Erie, Portland	Urban	31.02	29.96	24.38	23.33	34.08	40	33
Fulton	Urban	29.74	27.63	38.25	23.79	31.98	340	78
Hopkins	Urban	32.77	31.00	29.74	24.40	35.59	88	29
Hume, Montmorency	Urban	29.88	29.23	21.81	24.98	33.39	58	35
Mount Pleasant	Urban	29.24	27.78	30.08	23.06	33.48	151	93
Prophetstown	Urban	31.48	27.56	36.80	20.90	36.10	83	48
Sterling	Urban	33.86	32.26	19.53	26.71	36.01	77	328
All others	Urban	28.11	27.10	31.24	21.18	32.99	102	76

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Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Will County								
Total county	Urban	—	30.10	13.07	27.65	32.69	563	6,527
Townships								
Channahon	Urban	33.00	31.38	10.20	29.43	32.95	78	98
Crete	Urban	32.18	32.18	16.26	28.08	35.66	80	252
	Unimp.	—	29.02	44.46	21.25	38.18	80	27
	Imp.	—	32.34	13.20	28.19	35.52	30	225
DuPage	Urban	31.19	30.23	8.60	28.27	32.48	38	1,208
Frankfort	Urban	32.46	31.56	10.69	29.18	34.18	115	598
	Unimp.	—	28.33	34.75	22.49	32.85	115	33
	Imp.	—	31.68	9.38	29.40	34.19	29	565
Homer	Urban	32.85	31.75	9.90	29.00	34.06	30	367
	Unimp.	—	28.65	17.01	25.76	31.90	30	35
	Imp.	—	32.00	8.97	29.42	34.13	24	332
Jackson	Urban	30.01	29.29	11.06	27.73	31.70	30	40
Joliet	Urban	31.20	30.25	23.19	26.95	33.45	563	987
Lockport	Urban	31.37	30.25	10.22	28.23	32.71	55	459
Manhattan	Urban	32.07	30.72	8.03	27.75	32.02	11	52
Monee	Urban	30.11	28.37	15.10	25.49	30.60	65	118
New Lenox	Urban	30.72	29.51	8.03	27.79	31.37	33	399
Peotone	Urban	33.17	32.12	17.20	28.65	37.16	38	38
Plainfield	Urban	30.10	29.63	10.41	27.37	32.17	38	488
Reed	Urban	31.03	29.22	36.42	23.55	33.53	471	140
	Unimp.	—	26.33	27.15	20.23	31.35	42	51
	Imp.	—	29.78	41.57	25.93	34.47	471	89
Troy	Urban	31.50	30.59	7.55	28.92	32.16	50	398
Washington	Urban	32.53	31.36	12.39	27.05	32.99	23	29
Wesley	Urban	34.55	32.64	18.75	27.96	35.60	88	44
Wheatland	Urban	28.92	27.95	7.53	26.36	29.62	38	667
Wilmington	Urban	30.46	29.87	19.47	25.72	32.63	106	87
All others	Urban	32.19	30.55	16.10	25.84	34.46	32	58

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Williamson County								
Total county	Urban	—	26.22	45.85	21.70	32.22	2531	929
Townships								
Blairsville	Urban	27.59	25.43	61.72	20.54	35.91	202	72
Herrin	Urban	30.72	26.91	35.48	22.77	33.18	150	217
Lake Creek	Urban	29.85	27.23	36.93	21.28	32.86	92	43
Carterville	Urban	32.45	26.13	32.41	21.82	32.00	84	129
	Unimp.	—	32.00	42.97	19.03	40.00	81	37
	Imp.	—	24.44	22.36	21.75	30.55	59	92
West Marion	Urban	30.50	25.16	83.36	21.62	30.53	2530	178
East Marion	Urban	30.97	26.89	26.31	22.50	31.10	91	169
Southern	Urban	30.80	24.58	45.15	19.97	31.16	158	34
Creal Springs	Urban	29.58	24.71	45.57	21.43	32.92	163	55
All others	Urban	29.91	24.05	60.46	19.11	37.68	127	32
Winnebago County								
Total county	Urban	—	32.35	16.19	29.12	35.37	362	3,923
Townships								
Cherry Valley	Urban	33.60	33.25	8.53	30.97	35.42	28	208
Durand, Laona	Urban	27.53	25.91	21.70	21.15	30.41	31	73
	Unimp.	—	20.76	27.34	16.18	25.88	30	27
	Imp.	—	28.56	15.47	24.62	31.09	26	46
Harlem	Urban	31.70	30.82	14.53	27.93	33.82	118	438
Owen	Urban	32.88	32.10	12.73	27.34	34.54	23	39
Pecatonica	Urban	31.66	29.24	47.00	24.72	35.51	151	25
Rockford	Urban	33.56	32.91	15.85	29.63	35.90	251	2,642
	Unimp.	—	31.81	30.86	23.10	40.83	62	76
	Imp.	—	32.91	15.43	29.74	35.78	245	2,566
Rockton	Urban	33.07	31.60	27.50	28.69	34.34	350	176
Roscoe	Urban	32.60	31.89	13.69	29.13	34.96	54	231
	Unimp.	—	25.88	32.69	18.37	33.74	52	26
	Imp.	—	32.23	11.36	30.06	35.13	44	205
Winnebago	Urban	32.79	31.59	10.00	29.00	33.69	28	61
All others	Urban	29.73	28.51	16.39	26.35	32.23	35	30

Table 1
1998 Assessment Ratios

County, township, and multi-township	Category	Adjusted Median	Median	COD	Quartiles 1st	Quartiles 3rd	Range	No. of Transactions
Woodford County								
Total county	Urban	—	28.40	25.66	24.16	32.63	121	455
Townships								
Cazenovia, Partridge	Urban	29.56	28.70	34.25	20.92	32.80	84	34
Cruger, Olio	Urban	30.55	28.96	17.04	25.48	32.15	49	73
El Paso	Urban	26.23	24.40	26.30	20.10	30.48	37	37
Metamora	Urban	30.46	28.60	19.27	24.59	32.13	50	48
Minonk	Urban	30.41	28.16	38.68	20.74	31.39	91	35
Roanoke	Urban	29.86	29.27	29.31	25.16	33.67	86	36
Spring Bay	Urban	28.43	26.82	27.59	23.98	32.27	101	44
Worth	Urban	31.13	29.23	21.77	26.12	33.83	103	98
All others	Urban	28.00	27.26	31.84	22.23	32.49	117	50

Table 2
1998 Urban-Weighted Median Ratios

County	1998 Urban-weighted Median ratio	County	1998 Urban-weighted Median ratio
Adams	32.53	Lee	31.79
Alexander	28.53	Livingston	31.99
Bond	29.09	Logan	31.97
Boone	32.74	McDonough	30.27
Brown	29.35	McHenry	32.49
Bureau	31.46	McLean	31.87
Calhoun	28.62	Macon	31.56
Carroll	30.36	Macoupin	29.26
Cass	29.92	Madison	31.09
Champaign	31.18	Marion	30.14
Christian	31.57	Marshall	27.23
Clark	32.88	Mason	30.80
Clay	29.16	Massac	30.31
Clinton	30.75	Menard	32.23
Coles	31.42	Mercer	31.16
Cook	13.87	Monroe	30.56
Crawford	31.42	Montgomery	31.56
Cumberland	31.61	Morgan	30.78
DeKalb	31.84	Moultrie	30.26
DeWitt	30.09	Ogle	31.09
Douglas	31.13	Peoria	30.35
DuPage	31.55	Perry	30.58
Edgar	30.15	Piatt	30.78
Edwards	29.55	Pike	28.63
Effingham	31.69	Pope	35.22
Fayette	34.74	Pulaski	34.69
Ford	30.64	Putnam	32.77
Franklin	28.02	Randolph	31.84
Fulton	29.79	Richland	31.89
Gallatin	30.26	Rock Island	30.51
Greene	32.47	St. Clair	31.72
Grundy	32.23	Saline	32.09
Hamilton	28.74	Sangamon	32.05
Hancock	29.81	Schuyler	29.58
Hardin	30.53	Scott	31.01
Henderson	31.93	Shelby	29.60
Henry	30.42	Stark	27.99
Iroquois	31.79	Stephenson	31.49
Jackson	30.08	Tazewell	30.22
Jasper	31.46	Union	29.77
Jefferson	32.61	Vermilion	29.75
Jersey	30.66	Wabash	30.45
JoDaviess	31.89	Warren	29.02
Johnson	31.32	Washington	29.22
Kane	31.68	Wayne	31.85
Kankakee	31.46	White	31.46
Kendall	31.25	Whiteside	31.47
Knox	29.62	Will	31.24
Lake	31.72	Williamson	30.61
LaSalle	31.95	Winnebago	33.03
Lawrence	30.63	Woodford	29.60

Table 3
Coefficients of Dispersion (COD) on 1998 Urban Assessments/ Sales Ratios
(Alphabetical order)

County	COD	County	COD
Adams	25.96	Livingston	31.85
Alexander	54.06	Logan	44.22
Bond	47.38	Macon	33.03
Boone	22.32	Macoupin	45.94
Brown	33.24	Madison	34.22
Bureau	28.19	Marion	48.31
Calhoun	26.44	Marshall	51.19
Carroll	32.43	Mason	44.75
Cass	31.05	Massac	32.93
Champaign	13.90	McDonough	39.98
Christian	25.22	McHenry	11.96
Clark	36.07	McLean	18.24
Clay	47.33	Menard	27.26
Clinton	27.51	Mercer	43.25
Coles	21.52	Monroe	14.05
Crawford	29.08	Montgomery	50.66
Cumberland	27.77	Morgan	26.01
DeKalb	13.08	Moultrie	25.40
DeWitt	24.22	Ogle	20.85
Douglas	28.40	Peoria	36.30
DuPage	9.09	Perry	44.59
Edgar	27.81	Piatt	24.60
Edwards	46.50	Pike	37.45
Effingham	29.17	Pope	39.59
Fayette	53.86	Pulaski	73.28
Ford	31.22	Putnam	74.18
Franklin	52.49	Randolph	53.07
Fulton	39.97	Richland	34.16
Gallatin	49.74	Rock Island	23.99
Greene	63.61	Saline	29.80
Grundy	14.83	Sangamon	22.76
Hamilton	61.09	Schuyler	33.37
Hancock	44.62	Scott	28.54
Hardin	48.56	Shelby	36.33
Henderson	41.35	St. Clair	29.40
Henry	36.87	Stark	32.28
Iroquois	44.86	Stephenson	16.65
Jackson	27.89	Tazewell	25.01
Jasper	38.46	Union	35.91
Jefferson	62.35	Vermilion	34.74
Jersey	62.26	Wabash	29.91
JoDaviess	47.18	Warren	75.17
Johnson	42.44	Washington	32.76
Kane	11.92	Wayne	48.70
Kankakee	28.30	White	59.83
Kendall	11.18	Whiteside	25.96
Knox	30.25	Will	13.07
Lake	12.70	Williamson	45.85
LaSalle	27.63	Winnebago	16.19
Lawrence	73.54	Woodford	25.66
Lee	48.51		

Notes

CODs for counties that made significant assessment changes in 1998 could not be adjusted to reflect these changes with the data available.
Cook County is omitted because the classification of property for assessment purposes makes an overall COD less meaningful.
These figures are based on 1998 sale prices and 1997 assessments.

Table 3
Coefficients of Dispersion (COD) on 1998 Urban Assessments/ Sales Ratios
(Ascending order)

County	COD	County	COD
DuPage	9.09	Macon	33.03
Kendall	11.18	Brown	33.24
Kane	11.92	Schuyler	33.37
McHenry	11.96	Richland	34.16
Lake	12.70	Madison	34.22
Will	13.07	Vermilion	34.74
DeKalb	13.08	Union	35.91
Champaign	13.90	Clark	36.07
Monroe	14.05	Peoria	36.30
Grundy	14.83	Shelby	36.33
Winnebago	16.19	Henry	36.87
Stephenson	16.65	Pike	37.45
McLean	18.24	Jasper	38.46
Ogle	20.85	Pope	39.59
Coles	21.52	Fulton	39.97
Boone	22.32	McDonough	39.98
Sangamon	22.76	Henderson	41.35
Rock Island	23.99	Johnson	42.44
DeWitt	24.22	Mercer	43.25
Piatt	24.60	Logan	44.22
Tazewell	25.01	Perry	44.59
Christian	25.22	Hancock	44.62
Moultrie	25.40	Mason	44.75
Woodford	25.66	Iroquois	44.86
Adams	25.96	Williamson	45.85
Whiteside	25.96	Macoupin	45.94
Morgan	26.01	Edwards	46.50
Calhoun	26.44	JoDaviess	47.18
Menard	27.26	Clay	47.33
Clinton	27.51	Bond	47.38
LaSalle	27.63	Marion	48.31
Cumberland	27.77	Lee	48.51
Edgar	27.81	Hardin	48.56
Jackson	27.89	Wayne	48.70
Bureau	28.19	Gallatin	49.74
Kankakee	28.30	Montgomery	50.66
Douglas	28.40	Marshall	51.19
Scott	28.54	Franklin	52.49
Crawford	29.08	Randolph	53.07
Effingham	29.17	Fayette	53.86
St. Clair	29.40	Alexander	54.06
Saline	29.80	White	59.83
Wabash	29.91	Hamilton	61.09
Knox	30.25	Jersey	62.26
Cass	31.05	Jefferson	62.35
Ford	31.22	Greene	63.61
Livingston	31.85	Pulaski	73.28
Stark	32.28	Lawrence	73.54
Carroll	32.43	Putnam	74.18
Washington	32.76	Warren	75.17
Massac	32.93		

Notes

CODs for counties that made significant assessment changes in 1998 could not be adjusted to reflect these changes with the data available.
Cook County is omitted because the classification of property for assessment purposes makes an overall COD less meaningful.
These figures are based on 1998 sale prices and 1997 assessments.

Table 4
1998 Intra-Area Price-Related Differentials

Cook County Property class	Triad 1	Triad 2	Triad 3
1	1.2827	.9349	3.9263
2	1.0950	1.0214	1.0311
3	1.1648	1.1149	.9731
5	1.9303	1.3230	1.3137

County	Urban	County	Urban	County	Urban
Adams	1.0774	Hardin	1.2046	Morgan	1.0465
Alexander	1.1308	Henderson	1.1795	Moultie	1.0707
Bond	1.2340	Henry	1.1671	Ogle	.9878
Boone	1.1267	Iroquois	1.1624	Peoria	1.2090
Brown	1.1291	Jackson	1.0985	Perry	1.2910
Bureau	1.0949	Jasper	1.1224	Piatt	1.1014
Calhoun	1.0795	Jefferson	1.4456	Pike	1.0209
Carroll	1.1414	Jersey	1.4731	Pope	1.1955
Cass	1.0572	JoDaviess	1.2184	Pulaski	1.5850
Champaign	1.0126	Johnson	1.1598	Putnam	1.6496
Christian	1.0957	Kane	1.0174	Randolph	1.3085
Clark	1.1079	Kankakee	1.1103	Richland	1.1482
Clay	1.2116	Kendall	1.0109	Rock Island	1.1373
Clinton	1.0634	Knox	1.0815	St. Clair	1.1051
Coles	.9945	Lake	1.0693	Saline	1.1163
Cook	(shown above)	LaSalle	1.1498	Sangamon	1.0886
Crawford	1.0853	Lawrence	1.3697	Schuyler	1.0877
Cumberland	1.0457	Lee	1.3364	Scott	1.0905
DeKalb	1.0113	Livingston	1.0839	Shelby	1.1614
DeWitt	1.0551	Logan	1.3058	Stark	1.0697
Douglas	1.1504	McDonough	1.2403	Stephenson	1.0159
DuPage	1.0442	McHenry	1.0198	Tazewell	1.0514
Edgar	1.1086	McLean	1.0427	Union	1.1292
Edwards	1.2706	Macon	1.1873	Vermilion	1.1546
Effingham	1.0797	Macoupin	1.2399	Wabash	1.0659
Fayette	1.2659	Madison	1.1634	Warren	1.5558
Ford	1.1602	Marion	1.1755	Washington	1.1245
Franklin	1.2704	Marshall	1.3113	Wayne	1.2459
Fulton	1.1376	Mason	1.2388	White	1.3881
Gallatin	1.1350	Massac	1.1095	Whiteside	1.0451
Greene	1.3052	Menard	1.1000	Will	1.0333
Grundy	1.0010	Mercer	1.2345	Williamson	1.2199
Hamilton	1.4287	Monroe	1.0294	Winnebago	1.0262
Hancock	1.2584	Montgomery	1.2952	Woodford	1.0690

Table 5
1998 Final Equalization Factors
(Levels adjusted through 1998 board of review)

County	1995	1996	1997	3-Year Average	1998 Final Equalization factor	Equalized Level
Adams	34.12	32.54	32.73	33.13	1.0000	33.13*
Alexander	33.03	32.97	33.76	33.25	1.0000	33.25*
Bond	33.44	31.72	30.87	32.01	1.0412	33.33
Boone	34.03	33.04	33.09	33.39	1.0000	33.39*
Brown	36.14	32.81	29.98	32.98	1.0000	32.98*
Bureau	34.40	32.70	32.62	33.24	1.0000	33.24*
Calhoun	35.37	33.77	30.63	33.26	1.0000	33.26*
Carroll	34.64	33.83	31.92	33.46	1.0000	33.46*
Cass	34.92	31.39	33.79	33.37	1.0000	33.37*
Champaign	34.38	33.20	32.40	33.33	1.0000	33.33
Christian	34.85	33.34	32.58	33.59	1.0000	33.59*
Clark	36.58	34.64	31.32	34.18	.9751	33.33
Clay	35.93	33.21	30.77	33.30	1.0000	33.30*
Clinton	34.84	32.75	32.52	33.37	1.0000	33.37*
Coles	33.74	31.88	31.52	32.38	1.0293	33.33
Cook	15.95	15.21	14.70	15.29	2.1799	33.33
Crawford	33.80	33.55	32.86	33.40	1.0000	33.40*
Cumberland	34.34	34.56	32.70	33.87	.9841	33.33
DeKalb	33.93	33.17	33.16	33.42	1.0000	33.42*
DeWitt	34.64	33.42	32.53	33.53	1.0000	33.53*
Douglas	35.47	32.82	31.59	33.29	1.0000	33.29*
DuPage	34.00	33.27	32.57	33.28	1.0000	33.28*
Edgar	34.70	34.62	31.52	33.61	1.0000	33.61*
Edwards	38.84	30.94	30.19	33.32	1.0000	33.32*
Effingham	35.51	32.90	32.00	33.47	1.0000	33.47*
Fayette	36.07	31.47	32.10	33.21	1.0000	33.21*
Ford	35.55	32.12	32.10	33.26	1.0000	33.26*
Franklin	34.51	30.92	30.12	31.85	1.0465	33.33
Fulton	36.35	33.07	31.90	33.77	1.0000	33.77*
Gallatin	35.52	32.12	32.09	33.24	1.0000	33.24*
Greene	34.83	33.06	32.16	33.35	1.0000	33.35*
Grundy	33.95	33.40	32.95	33.43	1.0000	33.43*
Hamilton	35.39	34.74	34.43	34.85	.9564	33.33
Hancock	34.35	33.88	31.26	33.16	1.0000	33.16*
Hardin	32.40	37.52	30.61	33.51	1.0000	33.51*

Notes

*A final equalization factor of 1.0000 is issued to any county whose actual level of assessments is within 1% of the required level. (Property Tax Code, Section 17-25)

Table 5
1998 Final Equalization Factors
(Levels adjusted through 1998 board of review)

County	1995	1996	1997	3-Year Average	1998 Final Equalization factor	Equalized Level
Henderson	36.27	31.06	32.26	33.20	1.0000	33.20*
Henry	35.19	33.31	31.04	33.18	1.0000	33.18*
Iroquois	34.38	33.05	31.97	33.13	1.0000	33.13*
Jackson	33.17	31.68	30.85	31.90	1.0448	33.33
Jasper	34.69	34.12	31.18	33.33	1.0000	33.33
Jefferson	33.88	32.85	32.54	33.09	1.0000	33.09*
Jersey	33.57	31.59	31.28	32.15	1.0367	33.33
JoDaviess	34.18	32.50	32.72	33.13	1.0000	33.13*
Johnson	33.63	33.54	32.77	33.31	1.0000	33.31*
Kane	34.05	33.07	32.62	33.25	1.0000	33.25*
Kankakee	34.38	33.28	32.33	33.33	1.0000	33.33
Kendall	33.39	32.77	32.71	32.96	1.0000	32.96*
Knox	34.83	33.60	31.55	33.33	1.0000	33.33
Lake	33.87	33.18	32.57	33.21	1.0000	33.21*
LaSalle	34.29	33.40	32.38	33.36	1.0000	33.36*
Lawrence	34.88	32.41	31.33	32.87	1.0000	32.87*
Lee	34.47	32.30	32.90	33.22	1.0000	33.22*
Livingston	34.91	32.75	31.97	33.21	1.0000	33.21*
Logan	34.24	33.26	32.40	33.30	1.0000	33.30*
McDonough	34.54	32.82	31.21	32.86	1.0000	32.86*
McHenry	33.88	33.14	33.12	33.38	1.0000	33.38*
McLean	34.07	32.66	32.72	33.15	1.0000	33.15*
Macon	34.52	33.11	32.79	33.47	1.0000	33.47*
Macoupin	35.36	33.41	31.09	33.29	1.0000	33.29*
Madison	34.29	32.96	32.47	33.24	1.0000	33.24*
Marion	35.74	32.76	32.10	33.53	1.0000	33.53*
Marshall	32.14	32.28	30.30	31.57	1.0557	33.33
Mason	35.02	32.73	31.45	33.07	1.0000	33.07*
Massac	34.39	32.07	31.73	32.73	1.0183	33.33
Menard	33.72	33.97	31.51	33.07	1.0000	33.07*
Mercer	34.50	33.91	32.73	33.71	1.0000	33.71*
Monroe	35.11	32.35	32.03	33.16	1.0000	33.16*
Montgomery	34.82	33.32	31.34	33.16	1.0000	33.16*
Morgan	34.65	32.71	32.28	33.21	1.0000	33.21*
Moultrie	34.65	34.27	31.02	33.31	1.0000	33.31*

Notes

*A final equalization factor of 1.0000 is issued to any county whose actual level of assessments is within 1% of the required level. (Property Tax Code, Section 17-25)

Table 5
1998 Final Equalization Factors
(Levels adjusted through 1998 board of review)

County	1995	1996	1997	3-Year Average	1998 Final Equalization factor	Equalized Level
Ogle	34.27	32.73	32.13	33.04	1.0000	33.04*
Peoria	35.49	32.77	31.56	33.27	1.0000	33.27*
Perry	33.81	34.05	32.58	33.48	1.0000	33.48*
Piatt	34.77	32.88	31.67	33.11	1.0000	33.11*
Pike	34.73	33.97	30.87	33.19	1.0000	33.19*
Pope	32.64	33.19	34.26	33.36	1.0000	33.36*
Pulaski	33.01	31.36	36.20	33.52	1.0000	33.52*
Putnam	36.48	33.59	29.75	33.27	1.0000	33.27*
Randolph	35.10	32.26	33.09	33.48	1.0000	33.48*
Richland	36.32	33.87	29.84	33.34	1.0000	33.34*
Rock Island	34.59	33.06	32.46	33.37	1.0000	33.37*
St. Clair	34.38	33.58	32.47	33.48	1.0000	33.48*
Saline	34.60	33.34	32.06	33.33	1.0000	33.33
Sangamon	33.95	32.94	32.55	33.15	1.0000	33.15*
Schuyler	34.75	31.32	30.57	32.21	1.0348	33.33
Scott	34.38	33.78	31.82	33.33	1.0000	33.33
Shelby	32.31	31.84	28.92	31.02	1.0745	33.33
Stark	33.64	35.07	32.13	33.61	1.0000	33.61*
Stephenson	33.79	32.95	32.13	32.96	1.0000	32.96*
Tazewell	35.34	32.64	31.70	33.23	1.0000	33.23*
Union	34.87	34.17	30.91	33.32	1.0000	33.32*
Vermilion	34.23	32.46	30.73	32.47	1.0265	33.33
Wabash	35.26	33.99	30.72	33.32	1.0000	33.32*
Warren	34.16	33.87	31.98	33.34	1.0000	33.34*
Washington	32.80	32.41	30.01	31.74	1.0501	33.33
Wayne	34.71	33.84	31.45	33.33	1.0000	33.33
White	33.04	34.28	32.68	33.33	1.0000	33.33
Whiteside	35.10	33.03	32.24	33.46	1.0000	33.46*
Will	34.23	33.02	32.25	33.17	1.0000	33.17*
Williamson	34.43	33.24	32.24	33.30	1.0000	33.30*
Winnebago	33.78	33.27	33.20	33.42	1.0000	33.42*
Woodford	34.75	32.57	31.68	33.00	1.0000	33.00*

Notes

*A final equalization factor of 1.0000 is issued to any county whose actual level of assessments is within 1% of the required level. (Property Tax Code, Section 17-25)

Table 6
Coefficients of Concentration (COC) on 1998 Urban Assessments/Sales Ratios
(Alphabetical order)

County	COC	County	COC
Adams	39.02	Lee	30.88
Alexander	23.08	Livingston	33.78
Bond	29.14	Logan	24.62
Boone	53.58	Macon	38.84
Brown	29.23	Macoupin	22.98
Bureau	29.05	Madison	37.53
Calhoun	31.25	Marion	25.30
Carroll	29.48	Marshall	21.88
Cass	27.53	Mason	20.19
Champaign	53.44	Massac	31.28
Christian	37.31	McDonough	26.05
Clark	25.36	McHenry	61.82
Clay	25.13	McLean	53.64
Clinton	32.23	Menard	40.22
Coles	33.65	Mercer	30.45
Crawford	31.89	Monroe	53.57
Cumberland	37.50	Montgomery	23.33
DeKalb	53.01	Morgan	33.67
DeWitt	34.18	Moultrie	46.47
Douglas	42.92	Ogle	36.89
DuPage	69.13	Peoria	35.76
Edgar	31.15	Perry	28.30
Edwards	18.99	Piatt	31.46
Effingham	36.94	Pike	18.52
Fayette	34.23	Pope	13.33
Ford	31.48	Pulaski	14.49
Franklin	17.29	Putnam	23.72
Fulton	22.24	Randolph	26.80
Gallatin	14.49	Richland	23.35
Greene	25.15	Rock Island	38.89
Grundy	45.15	Saline	27.90
Hamilton	8.51	Sangamon	45.48
Hancock	25.44	Schuyler	30.21
Hardin	16.33	Scott	20.00
Henderson	22.62	Shelby	24.16
Henry	31.82	St. Clair	35.70
Iroquois	21.99	Stark	28.26
Jackson	31.01	Stephenson	44.41
Jasper	26.04	Tazewell	38.48
Jefferson	30.54	Union	24.39
Jersey	38.78	Vermilion	26.47
JoDaviess	30.29	Wabash	28.86
Johnson	17.26	Warren	17.49
Kane	61.54	Washington	21.69
Kankakee	38.10	Wayne	22.45
Kendall	60.33	White	15.56
Knox	30.24	Whiteside	30.76
Lake	61.21	Will	57.82
LaSalle	31.94	Williamson	26.91
Lawrence	15.00	Winnebago	51.49
		Woodford	37.80

Notes

COCs for counties that made significant assessment changes in 1998 could not be adjusted to reflect these changes with the data available.
Cook County is omitted because the classification of property for assessment purposes makes an overall COC less meaningful.
These figures are based on 1998 sale prices and 1997 assessments.

Table 6
Coefficients of Concentration (COC) on 1998 Urban Assessments/Sales Ratios
(Ascending order)

County	COC	County	COC
Hamilton	8.51	Mercer	30.45
Pope	13.33	Jefferson	30.54
Gallatin	14.49	Whiteside	30.76
Pulaski	14.49	Lee	30.88
Lawrence	15.00	Jackson	31.01
White	15.56	Edgar	31.15
Hardin	16.33	Calhoun	31.25
Johnson	17.26	Massac	31.28
Franklin	17.29	Piatt	31.46
Warren	17.49	Ford	31.48
Pike	18.52	Henry	31.82
Edwards	18.99	Crawford	31.89
Scott	20.00	LaSalle	31.94
Mason	20.19	Clinton	32.23
Washington	21.69	Coles	33.65
Marshall	21.88	Morgan	33.67
Iroquois	21.99	Livingston	33.78
Fulton	22.24	DeWitt	34.18
Wayne	22.45	Fayette	34.23
Henderson	22.62	St. Clair	35.70
Macoupin	22.98	Peoria	35.76
Alexander	23.08	Ogle	36.89
Montgomery	23.33	Effingham	36.94
Richland	23.35	Christian	37.31
Putnam	23.72	Cumberland	37.50
Shelby	24.16	Madison	37.53
Union	24.39	Woodford	37.80
Logan	24.62	Kankakee	38.10
Clay	25.13	Tazewell	38.48
Greene	25.15	Jersey	38.78
Marion	25.30	Macon	38.84
Clark	25.36	Rock Island	38.89
Hancock	25.44	Adams	39.02
Jasper	26.04	Menard	40.22
McDonough	26.05	Douglas	42.92
Vermilion	26.47	Stephenson	44.41
Randolph	26.80	Grundy	45.15
Williamson	26.91	Sangamon	45.48
Cass	27.53	Moultrie	46.47
Saline	27.90	Winnebago	51.49
Stark	28.26	DeKalb	53.01
Perry	28.30	Champaign	53.44
Wabash	28.86	Monroe	53.57
Bureau	29.05	Boone	53.58
Bond	29.14	McLean	53.64
Brown	29.23	Will	57.82
Carroll	29.48	Kendall	60.33
Schuyler	30.21	Lake	61.21
Knox	30.24	Kane	61.54
JoDaviess	30.29	McHenry	61.82
		DuPage	69.13

Notes

COCs for counties that made significant assessment changes in 1998 could not be adjusted to reflect these changes with the data available.
Cook County is omitted because the classification of property for assessment purposes makes an overall COC less meaningful.
These figures are based on 1998 sale prices and 1997 assessments.

Table 7
Recipients of the $3,000 Bonus for the 1998 Assessment Year
(Populations of More Than 50,000 Inhabitants, COD of 15 or Less)

	Jurisdiction	County	3-Year average Level of Assessment	1997 COD
1	Champaign County	Champaign	32.56	14.84
2	Champaign Township	Champaign	33.24	10.68
3	City Of Champaign Township	Champaign	32.96	13.26
4	Cunningham Township	Champaign	32.32	13.32
5	Mahomet Township	Champaign	32.07	10.62
6	Urbana Township	Champaign	32.53	15.40
7	DeKalb County	DeKalb	33.42	* 13.08
8	Cortland Township	DeKalb	32.65	15.03
9	Genoa Township	DeKalb	33.32	12.56
10	Sandwich Township	DeKalb	32.78	12.49
11	Sycamore Township	DeKalb	32.30	12.41
12	DuPage County	DuPage	33.28	9.32
13	Addison Township	DuPage	32.26	10.36
14	Bloomingdale Township	DuPage	32.45	6.44
15	Downers Grove Township	DuPage	32.50	13.63
16	Lisle Township	DuPage	32.69	7.83
17	Milton Township	DuPage	32.48	10.28
18	Naperville Township	DuPage	32.82	6.39
19	Wayne Township	DuPage	32.59	5.94
20	Winfield Township	DuPage	32.35	10.42
21	York Township	DuPage	32.46	10.63
22	Kane County	Kane	33.25	13.89
23	Batavia Township	Kane	33.01	13.16
24	Campton Township	Kane	32.27	9.87
25	Dundee Township	Kane	32.93	11.09
26	Elgin Township	Kane	32.63	10.27
27	Geneva Township	Kane	33.37	8.73
28	Hampshire Township	Kane	34.44	12.64
29	Rutland Township	Kane	32.82	15.25
30	Sugar Grove Township	Kane	32.68	14.87
31	Big Rock Township	Kane	32.35	9.87
32	Plato Township	Kane	32.18	9.01
33	St. Charles Township	Kane	33.07	10.89
34	Lake County	Lake	33.22	14.31
35	Avon Township	Lake	32.94	11.82
36	Benton Township	Lake	32.36	15.31
37	Cuba Township	Lake	32.47	14.90

Notes

*Revised 1998 COD

Table 7
Recipients of the $3,000 Bonus for the 1998 Assessment Year
(Populations of More Than 50,000 Inhabitants, COD of 15 or Less)

	Jurisdiction	County	3-Year average Level of Assessment	1997 COD
38	Deerfield Township	Lake	31.72	14.65
39	Ela Township	Lake	32.57	9.74
40	Fremont Township	Lake	33.46	11.07
41	Lake Villa Township	Lake	34.40	13.16
42	Libertyville Township	Lake	33.02	11.69
43	Vernon Township	Lake	32.86	6.65
44	West Deerfield Township	Lake	32.75	10.58
45	Warren Township	Lake	33.52	9.76
46	Waukegan Township	Lake	32.77	* 15.14
47	Mchenry County	McHenry	33.38	14.97
48	Algonquin Township	McHenry	32.77	9.13
49	Coral Township	McHenry	33.61	9.02
50	Grafton Township	McHenry	32.53	12.30
51	Marengo Township	McHenry	32.44	13.59
52	Riley Township	McHenry	33.09	14.48
53	Hebron Township	McHenry	34.48	13.39
54	Dorr Township	McHenry	32.82	* 14.05
55	City Of Bloomington Township	McLean	32.61	14.51
56	Dry Grove/White Oak Multi-township	McLean	32.10	12.34
57	Normal Township	McLean	32.43	11.78
58	Will County	Will	33.17	15.19
59	Channahon Township	Will	33.04	9.36
60	DuPage Township	Will	32.60	9.67
61	Frankfort Township	Will	32.57	10.81
62	Homer Township	Will	32.11	11.33
63	Manhattan Township	Will	33.37	8.62
64	New Lenox Township	Will	32.87	10.06
65	Plainfield Township	Will	32.61	11.05
66	Troy Township	Will	32.83	9.15
67	Washington Township	Will	31.92	13.01
68	Wheatland Township	Will	33.41	7.82
69	Lockport Township	Will	32.57	13.32
70	Cherry Valley Township	Winnebago	32.96	11.58
71	Harlem Township	Winnebago	32.44	12.90
72	Owen Township	Winnebago	32.62	11.25
73	Roscoe Township	Winnebago	32.17	14.17
74	Winnebago Township	Winnebago	31.36	14.08

Notes

*Revised 1998 COD

Table 8
Recipients of the $3,000 Bonus for the 1998 Assessment Year
(Populations of Less Than 50,000 Inhabitants, COD of 32 or Less)

	Jurisdiction	County	3-Year average Level of Assessment	1997 COD
1	Boone County	Boone	33.39	17.11
2	Belvidere Township	Boone	32.71	11.51
3	Bonus/Spring Multi-Township	Boone	32.65	14.08
4	Manchester/Leroy/Caledonia Multi-Township	Boone	33.18	25.76
5	Mt. Sterling Township	Brown	33.42	27.55
6	Princeton Township	Bureau	32.77	26.26
7	Cass County	Cass	33.43	31.05
8	Christian County	Christian	33.59	27.48
9	Pana Township	Christian	32.25	26.81
10	South Fork Township	Christian	32.40	25.10
11	Taylorville Township	Christian	34.33	23.46
12	Clinton County	Clinton	33.37	27.73
13	Breese Township	Clinton	32.61	19.60
14	Sugar Creek Township	Clinton	31.39	12.85
15	Looking Glass Township	Clinton	31.79	21.38
16	Germantown Township	Clinton	34.15	15.25
17	Lake/Santa Fe Multi-Township	Clinton	31.87	30.41
18	Crawford County	Crawford	33.40	28.40
19	Robinson Township	Crawford	31.40	24.35
20	Cumberland County	Cumberland	33.87	29.82
21	DeWitt County	DeWitt	33.53	23.93
22	Clintonia Township	DeWitt	33.34	23.01
23	Santa Anna Township	DeWitt	32.38	24.25
24	Texas/Tunbridge Multi-Township	DeWitt	32.36	28.87
25	Tuscola Township	Douglas	34.48	22.14
26	Effingham County	Effingham	33.47	22.29
27	Grundy County	Grundy	33.43	14.98
28	Belmont Township	Iroquois	33.33	25.70
29	Douglas Township	Iroquois	33.71	26.72
30	Chebanse Township	Iroquois	34.10	23.62
31	Jasper County	Jasper	33.33	31.15
32	Dodds Township	Jefferson	31.71	27.55
33	Fidelity/Jersey/Ruyle Multi-Township	Jersey	31.46	19.91
34	JoDaviess County	JoDaviess	33.13	28.36
35	Dunleith Township	JoDaviess	31.72	19.34
36	East Galena Township	JoDaviess	33.17	29.61
37	Kendall County	Kendall	32.96	12.97
38	Bristol Township	Kendall	32.79	21.46

Table 8
Recipients of the $3,000 Bonus for the 1998 Assessment Year
(Populations of Less Than 50,000 Inhabitants, COD of 32 or Less)

	Jurisdiction	County	3-Year average Level of Assessment	1997 COD
39	Kendall Township	Kendall	32.71	11.89
40	Oswego Township	Kendall	32.15	10.27
41	Little Rock Township	Kendall	32.95	12.66
42	Dixon Township	Lee	33.25	19.11
43	Livingston County	Livingston	33.21	32.03
44	Pontiac Township	Livingston	33.39	20.51
45	Menard County	Menard	33.07	27.48
46	Monroe County	Monroe	33.50	17.46
47	Morgan County	Morgan	33.21	24.65
48	Moultrie County	Moultrie	33.31	19.33
49	Dora/Marrowbone Multi-Township	Moultrie	32.38	20.18
50	Lovington Township	Moultrie	33.13	18.13
51	East Nelson/Whitley Multi-Township	Moultrie	33.23	18.02
52	Ogle County	Ogle	33.03	24.90
53	Byron Township	Ogle	33.35	19.37
54	Flagg Township	Ogle	31.80	19.68
55	Marion Township	Ogle	32.90	16.06
56	Mt. Morris Township	Ogle	32.12	16.68
57	Oregon/Nashua Multi-Township	Ogle	32.24	16.80
58	Rockvale Township	Ogle	31.46	17.17
59	Perry County	Perry	33.48	32.26
60	Piatt County	Piatt	33.11	31.64
61	Bement Township	Piatt	32.91	30.14
62	Cerro Gordo Township	Piatt	31.47	31.68
63	Monticello Township	Piatt	31.56	16.10
64	Saline County	Saline	33.33	21.89
65	Eldorado/Cottage/Rector Multi-Township	Saline	32.75	21.98
66	Harrisburg Township	Saline	31.41	22.25
67	Carrier Mills Township	Saline	31.71	19.90
68	Schuyler County	Schuyler	32.21	31.10
69	Stark County	Stark	33.61	29.09
70	Toulon Township	Stark	31.61	24.26
71	Stephenson County	Stephenson	32.96	17.30
72	Freeport Township	Stephenson	33.48	15.64
73	Harlem Township	Stephenson	33.65	12.04
74	West Point Township	Stephenson	32.50	12.02
75	Woodford County	Woodford	33.00	29.77
76	Roanoke Township	Woodford	32.48	21.72