

Revised 12/16/24

DEFINITIONS FOR THE CLASSIFICATIONS OF REAL PROPERTY

I. EXEMPT CLASSES

Major Class 0 Exempt and Railroad

EX Exempt Property
 RR Railroad Property

II. VACANT LAND AND VACANT LAND WITH MINOR IMPROVEMENT CLASSES *(10% level of assessment)*

Major Class 1 Vacant

1-00 Vacant Land
 1-90 Minor Improvement on Vacant Land

III. RESIDENTIAL ASSESSMENT CLASSES *(10% level of assessment)*

Major Class 2 Residential

Regression Classes

2-00 Residential Land
 2-02 One-story Residence, any age, up to 999 square feet
 2-03 One-story Residence, any age, 1,000 to 1,800 square feet
 2-04 One-story Residence, any age, 1,801 square feet and over
 2-05 Two-or-more story residence, over 62 years of age up to
 2,200 square feet
 2-06 Two-or-more story residence, over 62 years of age, 2,201 to
 4,9999 square feet
 2-07 Two-or-more story residence, up to 62 years of age, and up
 to 2,000 square feet
 2-08 Two-or-more story residence, up to 62 years of age, 3,801
 to 4,999 square feet
 2-09 Two-or-more story residence, any age, 5,000 square feet
 and over
 2-10 Old style row house (townhome), over 62 years of age



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- 2-11 Apartment building with 2 to 6 units, any age
- 2-12 Mixed-use commercial/residential building with apartment and commercial area totaling 6 units or less and below 20,000 square feet of building area
- 2-34 Split level residence with a lower level below grade (ground level) all ages, all sizes
- 2-78 Two-or-more story residence, up to 62 years of age, 2,001 to 3,800 square feet
- 2-95 Individually owned townhome or row house up to 62 years of age

Non-Regression Classes

- 2-00 Residential land
- 2-01 Residential garage
- 2-13 Cooperative
- 2-18 A residential building licensed as a Bed & Breakfast by the municipality, County of Cook, or registered as a Bed & Breakfast with the State of Illinois under 50 ILCS 820/1 et seq., with six or fewer rentable units and where one unit is owner occupied and is entitled to a homeowner's exemption under the Property Tax Code
- 2-19 A residential building licensed as a Bed & Breakfast by the municipality, County of Cook, or registered as a Bed & Breakfast with the State of Illinois under 50 ILCS 820/1 et seq., with six or fewer rentable units and where none of the units are owner occupied and no homeowner's exemption is allowed under the Property Tax Code
- 2-24 Farm building
- 2-25 Single-room occupancy ("SRO") rental building
- 2-36 Any residential area located on a parcel used primarily for commercial or industrial purposes
- 2-39 Non-equalized land under agricultural use, valued at farm pricing
- 2-40 First-time agricultural use of land valued at market price
- 2-41 Vacant land under common ownership with adjacent residence
- 2-88 Home improvement exemption
- 2-90 Minor improvement
- 2-97 Special residential improvements (may apply to condo building in first year of construction before division into individual units)
- 2-99 Residential condominium

Major Class 3

Multi-Family

- 3-00 Land used in conjunction with rental apartments
- 3-01 Ancillary structures used in conjunction with rental apartments (garage, mechanical structures, storage sheds, etc.)
- 3-13 Two-or-three story, building, seven or more units
- 3-14 Two-or-three-story, non-fireproof building with corridor apartment or California type apartments, no corridors, exterior entrance
- 3-15 Two-or-three story, non-fireproof corridor apartments or California type apartments, interior entrance

- 3-18 All mixed-use commercial/residential buildings under 20,000 square feet of area with 7 units or more and mixed-use commercial/residential buildings with an area of 20,000 to 99,999 square feet where no more than 60% of the building is used for commercial purposes.

 (For mixed-use buildings that do not meet the parameters of this subcategory or qualify as Class 2 property, the portion of the building used for residential purposes will be assessed as the appropriate subcategory of residential property and the commercially used portion will be assessed as commercial property.)
- 3-91 Apartment building over three stories, seven or more units
- 3-96 Rented modern row houses, seven or more units in a single development or one or more contiguous parcels in common ownership
- 3-97 Special rental structure
- 3-99 Rental condominium

Major Class 4

Not-For-Profit (20% level of assessment)

- 4-00 Not-for-profit land
- 4-01 Not-for-profit ancillary structures used in conjunction with commercial non-profit improvements (garage, mechanical structures, storage sheds, etc.)
- 4-17 Not-for-profit one-story commercial building
- 4-18 Not-for-profit two-or-three story mixed-use commercial/residential building
- 4-22 Not-for-profit one-story non-fireproof public garage



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- 4-23 Not-for-profit gasoline station
- 4-26 Not-for-profit commercial greenhouse
- 4-27 Not-for-profit theatre
- 4-28 Not-for-profit bank building
- 4-29 Not-for-profit motel
- 4-30 Not-for-profit supermarket
- 4-31 Not-for-profit shopping center
- 4-32 Not-for-profit bowling alley
- 4-33 Not-for-profit Quonset hut or butler type building
- 4-80 Not-for-profit industrial minor improvement
- 4-81 Not-for-profit ancillary structures used in conjunction with industrial non-profit improvements (garage, mechanical structures, storage sheds, etc.)
- 4-83 Not-for-profit industrial Quonset hut or butler type building
- 4-87 Not-for-profit special industrial improvement
- 4-89 Not-for-profit industrial condominium
- 4-90 Not-for-profit commercial minor improvement
- 4-91 Not-for-profit improvement over three stories
- 4-92 Not-for-profit, two-or-three story building containing part of all retail and/or commercial space
- 4-93 Not-for-profit industrial building
- 4-96 Not-for-profit, rented modern row houses, seven or more units in a single development
- 4-97 Not-for-profit special structure
- 4-99 Not-for-profit condominium

IV. COMMERCIAL AND INDUSTRIAL ASSESSMENT CLASSES (25% level of assessment)

Major Class 5A

Commercial

- 5-00 Commercial land
- 5-01 Ancillary structures used in conjunction with commercial improvements (garage, mechanical structures, storage sheds, etc.)
- 5-16 Non-fireproof hotel or rooming house (apartment hotel)
- 5-17 One-story, commercial building or area
- 5-22 Automotive related improvement
- 5-23 Gasoline station
- 5-26 Commercial greenhouse
- 5-27 Theatre
- 5-28 Bank building
- 5-29 Motel



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- 5-30 Supermarket
- 5-31 Shopping center
- 5-32 Bowling alley
- 5-33 Quonset hut or butler type building
- 5-35 Golf course land/improvement
- 5-90 Commercial minor improvement
- 5-91 Commercial building over three stories
- 5-92 Two-or-three story building containing part of all retail and/or commercial space
- 5-97 Special commercial structure
- 5-99 Commercial condominium unit

Major Class 5B

Industrial

- 5-50 Industrial land
- 5-80 Industrial minor improvement
- 5-81 Ancillary structures used in conjunction with industrial improvements (garage, mechanical structures, storage sheds, etc.)
- 5-83 Industrial Quonset hut or butler type building
- 5-87 Special industrial improvement
- 5-89 Industrial condominium unit
- 5-93 Industrial building

V. INCENTIVE ASSESSMENT CLASSES (levels of assessment identified in Sec. V. Incentive Class CDUs)

Major Class 6

Industrial Incentive Classes

Class 6b

- 6-51 Industrial land
- 6-63 Industrial building
- 6-70 Industrial minor improvement
- 6-71 Ancillary structures used in conjunction with industrial improvements (garage, mechanical structures, storage sheds, etc.)
- 6-73 Industrial Quonset hut or butler type building
- 6-77 Special industrial improvement
- 6-79 Industrial condominium unit
- 6-81 Ancillary structures used in conjunction with industrial improvements (garage, mechanical structures, storage sheds, etc.)

Major Class 7

Commercial Incentive Classes

Class 7a (*total development costs exclusive of land < \$2,000,000*)

- 7-00 Commercial Incentive Land
- 7-01 Ancillary structures used in conjunction with commercial improvements (garage, mechanical structures, storage sheds, etc.)
- 7-16 Non-fireproof hotel or rooming house (apartment hotel)
- 7-17 One-story commercial use building
- 7-22 Automotive related improvement
- 7-23 Gasoline station, with or without bays, store
- 7-26 Commercial greenhouse
- 7-27 Theatre
- 7-28 Bank building
- 7-29 Motel
- 7-30 Supermarket
- 7-31 Shopping center
- 7-32 Bowling alley
- 7-33 Quonset hut or butler type building
- 7-35 Golf course improvement
- 7-90 Minor commercial improvement
- 7-91 Office building
- 7-92 Two-or-three-story building containing part of all retail and/or commercial space
- 7-97 Special commercial structure
- 7-99 Commercial/Industrial condominium unit/garage

Class 7b (*total development costs exclusive of land > \$2,000,000*)

- 7-42 Commercial incentive land
- 7-43 Ancillary structures used in conjunction with commercial improvements (garage, mechanical structures, storage sheds, etc.)
- 7-45 Golf course improvement
- 7-46 Non-fireproof hotel or rooming house (apartment hotel)
- 7-47 One-story commercial building
- 7-48 Motel
- 7-52 Automotive related improvement
- 7-53 Gasoline station, with or without bays, store
- 7-56 Commercial greenhouse
- 7-57 Theatre
- 7-58 Bank building
- 7-60 Supermarket
- 7-61 Shopping center (regional, community, neighborhood, promotional, specialty)



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- 7-62 Bowling alley
- 7-64 Quonset hut or butler type building
- 7-65 Other minor commercial improvements
- 7-67 Special commercial structure
- 7-72 Two-or-three-story building, containing part or all retail and/or commercial space
- 7-74 Office building
- 7-98 Commercial/Industrial condominium units/garage

Class 7c – Commercial Urban Relief Eligibility (CURE)

(Reflected in 7a or 7b, depending on total development costs)

Major Class 8

Commercial/Industrial Incentive

- 8-00 Commercial incentive land
- 8-01 Ancillary structures used in conjunction with commercial improvements (garage, mechanical structures, storage sheds, etc.)
- 8-16 Non-fireproof hotel or rooming house (apartment hotel)
- 8-17 One-story commercial building
- 8-22 Automotive related improvement
- 8-23 Gasoline station with or without bays, store
- 8-27 Theatre
- 8-28 Bank building
- 8-29 Motel
- 8-30 Supermarket
- 8-31 Shopping center (regional, community, neighborhood, promotional, specialty)
- 8-32 Bowling alley
- 8-33 Quonset hut or butler type building
- 8-35 Golf course improvement
- 8-80 Minor industrial improvement
- 8-81 Ancillary structures used in conjunction with industrial improvements (garage, mechanical structures, storage sheds, etc.)
- 8-90 Minor commercial improvement
- 8-91 Office building
- 8-92 Two-or-three-story building containing part of all retail and/or commercial space
- 8-93 Industrial building
- 8-97 Special commercial structure
- 8-99 Commercial/Industrial condominium unit/garage

Major Class 9

Class 3 Multi-Family Residential Real Estate Incentive
(10% level of assessment)

- 9-00 Land used in conjunction with incentive rental apartments
- 9-01 Ancillary structures used in conjunction with rental apartments (garage, mechanical structures, storage sheds, etc.)
- 9-13 Two-or-three-story apartment building, seven or more units
- 9-14 Two-or-three-story non-fireproof court and corridor apartments or California type apartments, no corridors, exterior entrance
- 9-15 Two-or-three-story non-fireproof corridor apartments, or California type apartments, interior entrance
- 9-18 Mixed-use commercial/residential building with apartments and commercial area where the commercial area is granted an incentive use
- 9-59 Rental condominium unit
- 9-90 Other minor improvements
- 9-91 Apartment buildings over three stories
- 9-96 Rented modern row houses, seven or more units in a single development or one or more contiguous parcels in common ownership
- 9-97 Special rental structure

Major Class C

Commercial/Industrial Remediation Incentive

- 6-37 Commercial incentive land
- 6-38 Commercial incentive improvement
- 6-54 Other commercial or industrial minor improvements
- 6-55 Ancillary structures used in conjunction with commercial/industrial improvements (garage, mechanical structures, storage sheds, etc.)
- 6-66 Quonset hut or butler type building
- 6-68 Special commercial/industrial incentive improvement
- 6-69 Commercial/industrial condominium unit

Major Class L

(Reflected in Major Class 3, 4, 5, and 6)

**Historic Residence
 Assessment Freeze**

(Reflected in Major Class 2 and 3)

**Affordable Housing
 Special Assessment
 Program**

(Reflected in Major Class 3)

VI. INCENTIVE ASSESSMENT CLASS CDUS

The CDU represents the field in the Assessor's exclusive property records that identifies the two-letter code assigned to the specific incentive assessment class applied to a property.

Major Class 6b

CDU = "PB" Industrial properties: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12.

CDU = "SC" Industrial properties in the Critical Emergency Employee Retention Modification (CEERM) Program: Ten percent for 12 years, not renewable.

CDU = "SE" Industrial properties in the Sustainable Emergency Relief (SER) Program: Ten percent for first 12 years, not renewable.

Major Class 7a

CDU = "CM" Commercial properties, under \$2,000,000: Ten percent for first ten years, 15 percent in year 11 and 20 percent in year 12.

Major Class 7b

CDU = "CB" Commercial properties, over \$2,000,000: Ten percent for first ten years, 15 percent in year 11 and 20 percent in year 12.

Major Class 7c – Commercial Urban Relief Eligibility (CURE)

CDU = "CU" Commercial properties, any dollar amount: Ten percent for first three years, 15 percent in year four and 20 percent in year five. Limited to one renewal.

Major Class 8

CDU = "RI" Industrial properties: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12 (includes properties located in an Industrial Growth Zone).

CDU = "RC" Commercial properties: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12

CDU = "EC" Commercial properties: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12 (includes properties in the Critical Emergency Employee Retention Modification (CEERM) Program)

Major Class 9

CDU = "AP" Class 3, multi-family rental apartments: Ten percent for an initial ten-year period, renewable upon application for additional ten-year periods.

Major Class C

CDU = "BF" Industrial properties: Ten percent for first ten years, 15 percent in year 11 and 20 percent in year 12; Commercial properties: Ten percent for first ten) years, 15 percent in year 11 and 20 percent in year 12.

Major Class L

CDU = "CM" Renewable properties: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12; Commercial properties: Ten percent for first ten years, 15 percent in year 11 and 20 percent in year 12.

Major Class S

CDU = "SS" Class 3 multi-family properties subject to a Section 8 contract renewal: Ten percent for the term of the Section 8 contract renewal under the mark up to market option, as defined in the ordinance, and for any additional terms of renewal of the Section 8 contract under the mark up to market option.

**Historic Residence
 Assessment Freeze**

[Historic Residence Assessment Freeze Law, 35 ILCS 200/10-40](#)

CDU = "LR" Historic residences: assessment freeze for 8 years, not to exceed the base year value (FMV of the property in the year in which the rehabilitation period begins but before rehabilitation commences, with an adjustment valuation period of 4 years following the initial 8-year valuation period.

Affordable Housing SAP [Reduction in assessed value for affordable rental housing construction or rehabilitation, 35 ILCS 200/15-178](#)

CDU = "AX" Multi-family properties, 7 units or more: visit the Assessor's website at: <https://www.cookcountyassessor.com/affordable-housing>