DEFINITIONS FOR THE CLASSIFICATIONS OF REAL PROPERTY

I. EXEMPT CLASSES

Major Class 0 Exempt and Railroad

EX Exempt Property
RR Railroad Property

II. RESIDENTIAL ASSESSMENT CLASSES (10% level of assessment)

Major Class 1 Vacant

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

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 4,999 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
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  Mixed-use commercial/residential building with apartment and commercial area totaling 7 units or more or between 20,000 to 99,999 square feet of building area, with the commercial component of the property consisting of no more than 35% of the total rentable square footage
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
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

III.  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  One-story, non-fireproof public garage
5-23  Gasoline station
5-26  Commercial greenhouse
5-27  Theatre
5-28  Bank building
5-29  Motel
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

IV. 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.)
<table>
<thead>
<tr>
<th>Class 7a (total development costs exclusive of land &lt; $2,000,000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>7-00 Commercial Incentive Land</td>
</tr>
<tr>
<td>7-01 Ancillary structures used in conjunction with commercial improvements (garage, mechanical structures, storage sheds, etc.)</td>
</tr>
<tr>
<td>7-16 Non-fireproof hotel or rooming house (apartment hotel)</td>
</tr>
<tr>
<td>7-17 One-story commercial use building</td>
</tr>
<tr>
<td>7-22 Garage (service station)</td>
</tr>
<tr>
<td>7-23 Gasoline station, with or without bays, store</td>
</tr>
<tr>
<td>7-26 Commercial greenhouse</td>
</tr>
<tr>
<td>7-27 Theatre</td>
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<tr>
<td>7-28 Bank building</td>
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<tr>
<td>7-33 Quonset hut or butler type building</td>
</tr>
<tr>
<td>7-35 Golf course improvement</td>
</tr>
<tr>
<td>7-90 Office building (one-story, low-rise, mid-rise, high-rise)</td>
</tr>
<tr>
<td>7-92 Two-or-three-story building containing part of all retail and/or commercial space</td>
</tr>
<tr>
<td>7-97 Special commercial structure</td>
</tr>
<tr>
<td>7-99 Commercial/Industrial condominium unit/garage</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Class 7b (total development costs exclusive of land &gt; $2,000,000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>7-42 Commercial incentive land</td>
</tr>
<tr>
<td>7-43 Ancillary structures used in conjunction with commercial improvements (garage, mechanical structures, storage sheds, etc.)</td>
</tr>
<tr>
<td>7-45 Golf course improvement</td>
</tr>
<tr>
<td>7-46 Non-fireproof hotel or rooming house (apartment hotel)</td>
</tr>
<tr>
<td>7-47 One-story commercial building</td>
</tr>
<tr>
<td>7-48 Motel</td>
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<tr>
<td>7-52 Garage (service station)</td>
</tr>
<tr>
<td>7-53 Gasoline station, with or without bays, store</td>
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<tr>
<td>7-56 Commercial greenhouse</td>
</tr>
<tr>
<td>7-57 Theatre</td>
</tr>
<tr>
<td>7-58 Bank building</td>
</tr>
<tr>
<td>7-60 Supermarket</td>
</tr>
</tbody>
</table>
7-61 Shopping center (regional, community, neighborhood, promotional, specialty)
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 Garage (service station)
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 Industrial minor improvement
8-81 Ancillary structures used in conjunction with industrial improvements (garage, mechanical structures, storage sheds, etc.)
8-90 Minor industrial 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
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
<table>
<thead>
<tr>
<th>Program</th>
<th>Reflections</th>
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<tbody>
<tr>
<td>Major Class L</td>
<td><em>(Reflected in Major Class 3, 4, 5, and 6)</em></td>
</tr>
<tr>
<td>Historic Residence</td>
<td><em>(Reflected in Major Class 2 and 3)</em></td>
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<tr>
<td>Assessment Freeze</td>
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<tr>
<td>Affordable Housing</td>
<td><em>(Reflected in Major Class 3)</em></td>
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<tr>
<td>Special Assessment Program</td>
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</tbody>
</table>
V. 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: 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)

CDU = “SE”  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 in the Sustainable Emergency Relief (SER) Program)

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**

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**

CDU = “AX”  
Multi-family properties, 7 units or more: visit the Assessor’s website at: [https://www.cookcountyassessor.com/affordable-housing](https://www.cookcountyassessor.com/affordable-housing)