

## DEFINITIONS FOR THE CLASSIFICATIONS OF REAL PROPERTY

### I. EXEMPT CLASSES

<b>Major Class 0</b>	<b>Exempt and Railroad</b>
	EX Exempt Property
	RR Railroad Property

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

<b>Major Class 1</b>	<b>Vacant</b>
	1-00 Vacant Land
	1-90 Minor Improvement on Vacant Land

<b>Major Class 2</b>	<b>Residential</b>
	<b><u>Regression Classes</u></b>
	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.)

## 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 Garage (service station)
- 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 Office building (one-story, low-rise, mid-rise, high-rise)
- 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 Garage (service station)
- 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)
- 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

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)*

## 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

[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>