



CLASS 1 ELIGIBILITY BULLETIN

Definition

All vacant and unimproved real estate.

Assessment Level

10 percent of fair market value.

Required Documentation for All Class 1 Appeals:

1. Real Estate Assessed Valuation Appeal Form
2. Property Summary Sheet
3. Owner/Lessee Verification Affidavit
4. Field Check Request (if applicable)

Please check to be certain that, where appropriate, documents are signed and notarized.

Additional Documentation Required (where applicable):

1. Appeals Based on Valuation:

A list of comparable properties within your neighborhood code that are similar in size classification. Write the Permanent Index Numbers (PINs) on the Vacant Land Appeal

Relevant: A competent appraisal expressing an opinion of fair market value as of January 1 of the year in question

2. Appeals Based on an Incorrect Land Measurement:

A copy of an existing survey or a copy of the property's legal description (from the title, sale documents or survey)

3. Appeals Based on Recent Sale Price:

- a. Sales Questionnaire
- b. Closing Statement

Relevant: purchase contract, real estate transfer declaration or a copy of the recorded deed

4. Appeals Based on a Government Restriction on the Land:

Documentation and evidence of the land restriction from the government entity that is restricting the use of the parcel

5. The property is vacant with residential ownership (Class 2-41)
 - a. Recorded Deeds for vacant and residential parcels

6. The property is a common area
 - a. A recorded deed and declaration
 - b. A notarized affidavit of use
 - c. Current year plat of survey

7. The parcel is located in floodplain
 - a. A letter from the City or the Village
 - b. Floodplain maps
 - c. Report or letter from engineer

8. The land pricing does not reflect wetland pricing
 - a. Report or a letter from the engineer, or
 - b. Army Corps of engineer letter, or
 - c. A letter from the City or the Village

9. Detention/Retention area
 - a. A current plat of survey illustrating area.

10. Improvement has been wrecked and removed
 - a. Demolition Affidavit
 - b. Paid receipt for demolition
 - c. Demolition permit

Relevant Documentation for All Class 1 Appeals:

Land that is primarily devoted to agricultural use may be eligible for special farm valuation pursuant to Section 10-130 of the Property Tax Code (35 ILCS 200/10-130). A farm valuation petition must be filed with the Assessor's Office in the year for which the farm valuation is requested.

Class 1 Appeal requesting a Certificate of Error:

If filing for a Certificate of Error only or with your current year appeal, a Certificate of Error application is necessary for each year filed on. One set of documentation is also needed for each Certificate of Error year. (Data will not be photocopied)

If you are a property owner who wishes to file a Class 1 appeal with assistance from the Assessor's Office, please call (312) 603-7542.

If you are an attorney and need further assistance in filing an appeal, please contact the Chief Commercial Hearing Officer at (312) 603-4280.