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Equalization

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Equalization Factors

2020 SA Equalization Factors

Cherry Valley	1.0492
Durand/Laona	1.0260
Harlem	1.0440
Owen	1.0426
Pecatonica/Seward	1.0512
Rockford	1.0492
Rockton	1.0381
Roscoe	1.0469
Winnebago	1.0423
Shirland/Harrison/Burrirt	1.0285

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2006-2020 Equalization Factors

Illinois Department of Revenue - Publication 136 - Property Assessment & Equalization

WHAT IS EQUALIZATION?

- Equalization is the adjustment of the median level of assessment up or down so that the tax burden is "equalized" among taxing districts.
- State law requires equalization in order to bring assessments to the level required by state law, which is 33.33% of fair cash value.
- Equalization is accomplished by the use of an Equalization Factor, which is a factor applied to all non-farm assessments.
- Equalization factors can occur at four levels:
 - Neighborhood level, as applied by the Township Assessor.
 - Township level, as applied by the Supervisor of Assessments.
 - Township level, as applied by the Board of Review.
 - County level, as applied by the Illinois Department of Revenue.

WHAT EQUALIZATION FACTORS ARE NOT OPTIONAL:

- To quote the state law: -35ILCS 200/9-210
- With the ratio determined for each township or assessment district, the supervisor of assessments shall then determine the percentage to be added to or deducted from the aggregate assessments in each township . . . in order to produce a ratio of assessed value to fair cash value of 33 1/3%. That percentage shall be issued as an equalization factor for each township or assessment district within each county served by the chief county assessment officer. The assessment officer shall then change the assessment of each parcel of property by application of the equalization factor.
- Equalization is not a measure of change in property values themselves.
- They reflect the difference between sale prices and the legal level of assessment.
- Equalization Factors are NOT arbitrary.
- They must be calculated according to procedures prescribed and taught by the Department of Revenue
- The process involves the analysis of thousands of "arm's length" sales
- An Equalization Factor is not a reflection of the accuracy of a Township Assessor.
- (Township Assessors are responsible to "revise and correct" assessments in non-General Assessment years; equalization is a post-correction change to bring those assessments in line with other townships in the County).