



**Illinois Department of Revenue**  
Property Tax Division  
101 W. Jefferson St., MC 3-450  
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Springfield, IL 62794-9033  
(217) 785-6619

**FILED - CO. CLERK**

**AUG 25 2022**

**LORI GUMMOW**

M E M O R A N D U M

**TO:** Lori Gummow, County Clerk  
Thomas Hodges, Chief County Assessment Officer  
Winnebago County

**FROM:** David Harris, Director of Revenue

**DATE:** August 25, 2022

**SUBJECT:** 2022 TENTATIVE EQUALIZATION FACTOR

The tentative equalization factor enclosed has been computed in accordance with Section 17-5 of the Property Tax Code (35 ILCS 200/17-5).

The 2022 equalization factor has been computed using assessment ratios calculated from non-farm property sales occurring during the years 2019, 2020, and 2021. Adjustments have been made for any actions taken by local assessing officials which have significantly affected the level of assessments. If you or any other concerned party has pertinent testimony to offer regarding the level of assessments, it should be offered at the scheduled public hearing.

The equalization factor enclosed is tentative and can be changed if the Board of Review takes action which significantly affects the county assessment level or if pertinent data affecting the assessment level is entered into evidence at the tentative equalization factor hearing. The hearing on the tentative factor is a hearing only on the correctness of the Department's estimate of the percent to be added to or deducted from the aggregate assessment.

Should you have any questions, please call the Sales Ratio and Equalization Section at (217) 785-6619.

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STATE OF ILLINOIS  
DEPARTMENT OF REVENUE  
PROPERTY TAX DIVISION

THE FOLLOWING IS CERTIFICATION TO THE COUNTY CLERK OF WINNEBAGO COUNTY OF THE TENTATIVE EQUALIZATION FACTOR AND OF THE ESTIMATED PERCENTAGE TO BE ADDED TO OR DEDUCTED FROM THE AGGREGATE ASSESSMENT AS REQUIRED BY THE PROPERTY TAX CODE:

Section 17-15 of the Property Tax Code (35 ILCS 200/17-15) provides that the Department annually certify to the County Clerk its estimate of the percentage to be added to or deducted from the aggregate assessment of locally assessed property in each county, other than property assessed in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200 of the Property Tax Code (35 ILCS 200/10-110 through 10-140 and 10-170 through 10-200). This value is determined in accordance with Section 17-15 of the Property Tax Code (35 ILCS 200/17-15). The percentage to be applied to the aggregate assessment of locally assessed property in the county for the year 2022 is 0.00 %.

The estimate is based upon a comparison of the assessed valuation of property for the year 2022 as certified by the Chief County Assessment Officer and an estimated 33 1/3% of the fair cash value established through the analysis of property transfers. The result is a tentative equalization factor of 1.0000. This factor is tentative and subject to review, and therefore cannot be used to extend taxes.

Provisions for review of the Department's estimate are set out in Section 17-20 of the Property Tax Code (35 ILCS 200/17-20).



David Harris  
Director of Revenue

DATED: August 25, 2022  
DH:ASB:ch