

Final Equalization Factor



Date: 17-Mar-2026

Letter ID: L2088337896

MEMORANDUM

FILED - CO. CLERK

MAR 18 2026

LORI GUMMOW

To: Winnebago County Clerk
Winnebago Chief County Assessment Officer
Winnebago County

From: David Harris, Director of Revenue

Subject: 2025 Final Equalization Factor

The final equalization factor enclosed has been computed in accordance with the Property Tax Code. This factor must be applied to all locally assessed non-farm real estate including the farm dwelling and homesite and excluding property assessed under 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).

The final factor differs from the tentative factor only if the Board of Review has made significant changes in assessments or if new facts have been ascertained since the tentative factor was calculated.

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

Illinois Department of Revenue
Property Tax Division
101 W. Jefferson St., MC 3-450
PO Box 19033
Springfield, IL 62794-9033

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION

CERTIFICATION OF THE FINAL EQUALIZATION FACTOR TO THE COUNTY CLERK OF WINNEBAGO COUNTY:

In accordance with Section 17-30 of the Property Tax Code (35 ILCS 200/17-30), the percent to be applied to the assessed valuation of locally assessed property other than property assessed under 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) as finalized by the Board of Review for the assessment year 2025 is 0.00% by the application of an equalization factor of 1.0000.

Application of this factor will provide the equalized assessed value of all locally assessed property other than property assessed under 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) to be used for all purposes prescribed by the Constitution and Statutes of the State of Illinois.



David Harris
Director of Revenue

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