

Non-farmland Property Assessment Administration Cycle

County Clerk	Prepares two sets of real estate assessment books and delivers them to the chief county assessment officer (CCAO) by January 1.
Chief County Assessment Officer (CCAO)	<ol style="list-style-type: none"> 1 Meets with township assessors before January 1 and establishes guidelines. 2 Delivers one set of books to township assessors.
Township Assessor	<p>Values real estate as of January 1 and returns books to the chief county assessment officer by</p> <ol style="list-style-type: none"> 1 June 15 for counties with less than 600,000 inhabitants, 2 July 15 for counties with 600,000 or more but no more than 700,000 inhabitants, or 3 November 15 for counties with more than 700,000 but less than 3,000,000 inhabitants.
Chief County Assessment Officer (CCAO)	<ol style="list-style-type: none"> 1 Reviews assessments made by township assessors and makes changes when deemed necessary. 2 Equalizes assessments within county by class and/or by township (except for Cook County). 3 Mails change of assessment notice to taxpayer. 4 Publishes changes in newspaper of general circulation. 5 Delivers books to board of review by the third Monday in June. 6 Prepares tentative abstract of assessment books and mails the abstract to the Illinois Department of Revenue.
Illinois Department of Revenue	<ol style="list-style-type: none"> 1 Develops tentative equalization factor. 2 Publishes factor in newspaper. 3 Holds public hearing.
Board of Review	<ol style="list-style-type: none"> 1 Assesses omitted property. 2 Acts on all homestead exemptions and mails recommendations about non-homestead exemptions to the Department for approval. 3 Hears complaints and makes changes on any property when deemed necessary. 4 Mails change of assessment notices to taxpayers. 5 Equalizes assessments within county if necessary (except for Cook County). 6 Delivers books to county clerk. 7 Mails report on equalization to the Department. 8 Makes a list of changes and gives the list to the CCAO and county clerk.
County Clerk	Prepares the final abstract of assessments and mails it to the Illinois Department of Revenue.
Illinois Department of Revenue	Certifies the final equalization factor to the county clerk and publishes the factor.
County Clerk	Applies equalization factor to all local assessments (except farmland, farm buildings, and coal rights).
Illinois Department of Revenue	Certifies state assessments and mails them to the county clerk.