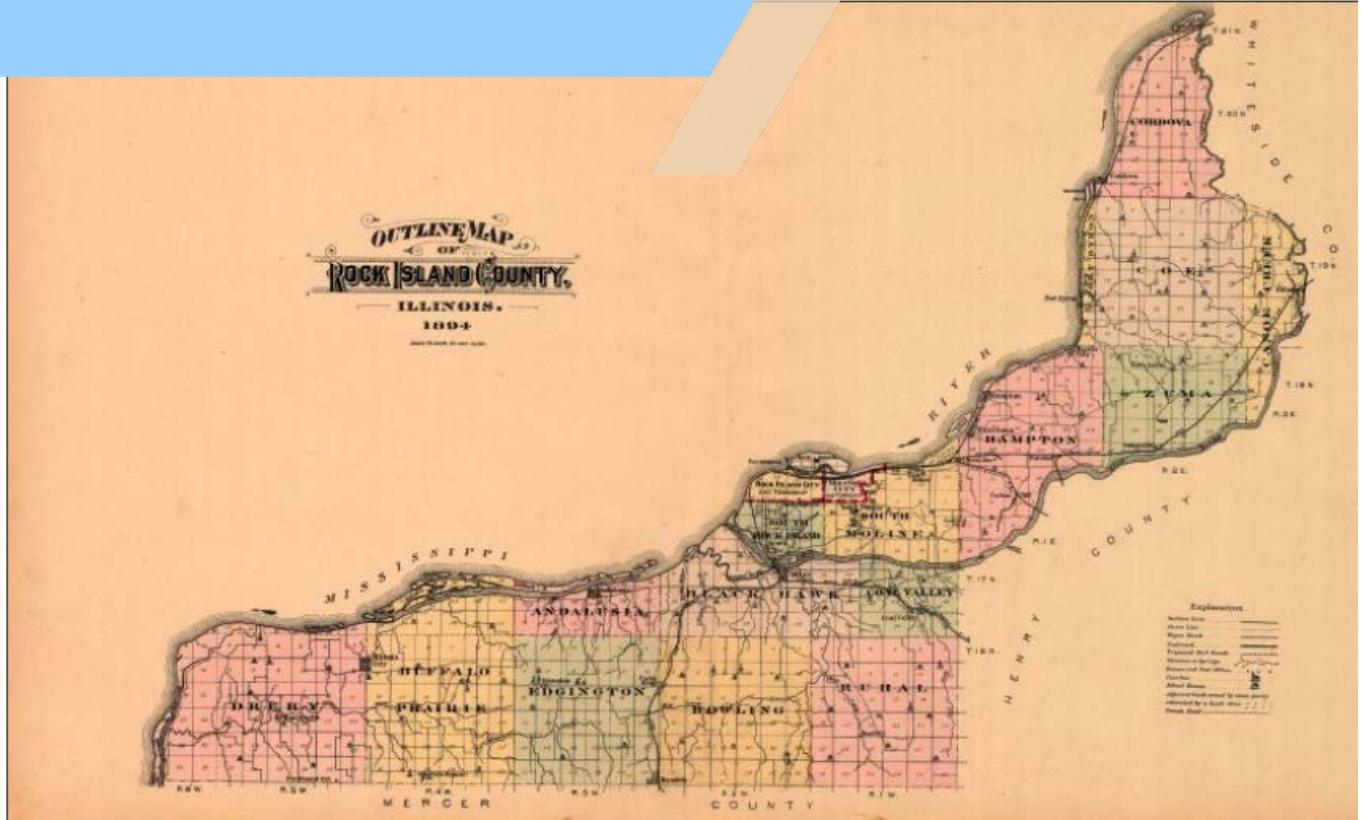


# Rock Island County Assessment Office

Larry A. Wilson, CIAO-I

## 2018 Annual Report



1504 3<sup>rd</sup> Avenue  
Rock Island, Illinois 61201  
(309) 558-3660  
[www.rockislandcounty.org](http://www.rockislandcounty.org)

# CONTENTS

## Administration

Supervisor of Assessments Introduction letter	2
The Property Tax System	3

## Assessments

Assessment Timeline	4
Total Equalized Assessed Value by Township Compared to Prior Year	5
Original and Net Assessed Value Five Year Comparison	6
Current Year Equalized Value by Property Class (Cordova-Rock Island)	7
Current Year Equalized Value by Property Class (S Rock Island-Drury)	8
Comparison of Equalized Assessed Value by Township & Property Class	9
Municipality Equalized Assessed Value by Property Class	10
School Equalized Assessed Value by Property Class	10
New Construction by Property Class-Five Year History (Cordova-Moline)	11
New Construction by Property Class-Five Year History (Rock Island-Andalusia)	12
New Construction by Property Class-Five Year History (Buff Prairie-County)	13

## Sales Ratio and Equalization

Real Estate Transfer Deeds and Declarations	14
Sales Ratio Study	15
Median Ratio	15
Coefficient of Dispersion	16
Price Related Differential	17
Coefficient of Concentration	18
Township Equalization Factors-Ten Year History	19
<b>Top Fifty Properties with the Largest Valuations</b>	20

## Exemptions

Qualifications for Homestead Exemptions	21
General Homestead Exemption-Five Year History	22
Home Improvement Exemption-Five Year History	22
Senior Homestead Exemption-Five Year History	23
Senior Freeze Exemption-Five Year History	23
Disabled Persons Exemption-Five Year History	24
Disabled Veterans Exemption-Five Year History	24
Disabled Veterans Exemption 30%-49%-Four Year History	25
Disabled Veterans Exemption 50%-69%-Four Year History	25
Disabled Veterans Exemption 70%-100%-Four Year History	26
Returning Veterans Exemption-Five Year History	26
Veterans with Disabilities (Home Modification) Exemption	27
Natural Disaster Exemption	27
<b>TIF Deductible</b>	28
<b>Subtractions from County Equalized Assessed Value</b>	29

## Board of Review

Duties of the Board of Review	30
Current Board of Review Filings/Amount of Change	31
Board of Review Filings/Amount of Change-Six Year History	32
Property Tax Appeal Board Cases-Six Year History	32
Board of Review Hearings-Six Year History	33
Certificates of Error-Six Year History	33
<b>Where Your Property Tax Dollar Goes</b>	34

## FROM THE ASSESSOR

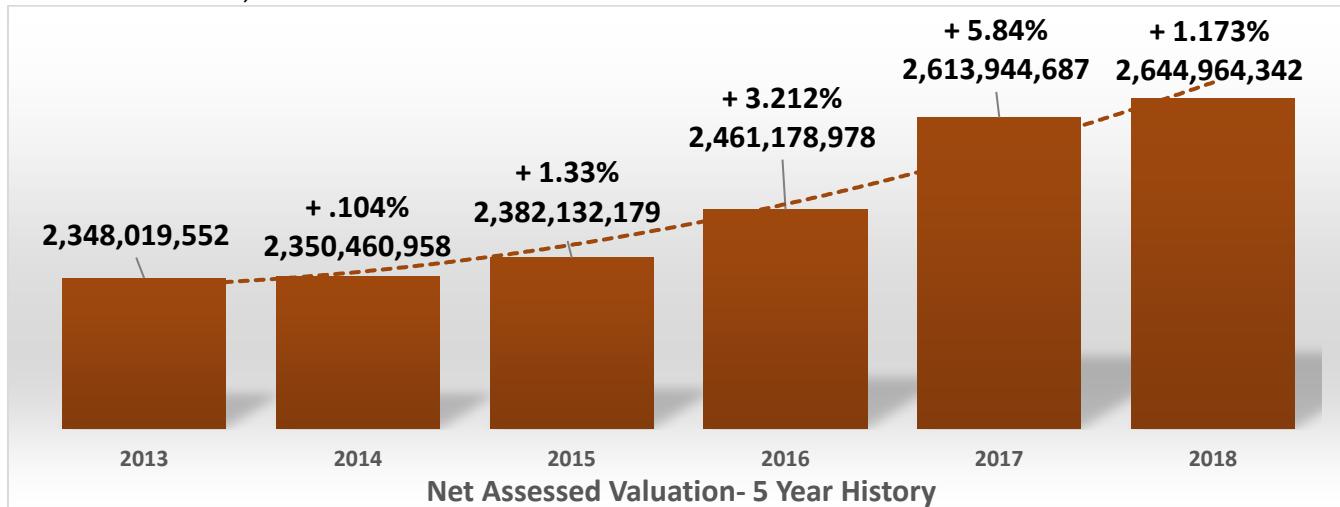
I am pleased to present the 2018 Annual Report for the County of Rock Island on behalf of the Chief County Assessor's Office.

**Our Mission Statement: To provide fair, accurate, and equitable assessments to all property owners in Rock Island County**

The primary function of the Rock Island County Assessment Office is to oversee the fair and equitable valuation of the real property in the county. This consists of 66,203 parcels, with a total assessed valuation of \$3,212,546,289. The County Assessment Office provides guidelines to the township assessors each year for valuing the property in their jurisdictions. This value is used to determine what portion of the total tax burden each property owner will bear.

On February 11, 2019, the Chief County Assessment Office certified the completed 2018 assessment roll to the County Clerk, after the Board of Review completed the 2018 assessment appeal session. The final abstract and all related documents were subsequently sent to the Department of Revenue for their review, and we have been notified that our state equalization factor is 1.00. Due to the concise application of township equalization factors by the County Assessor, Rock Island County has not received a state factor since 1988.

The 2018 assessment year was the fifth year in a row that the **NET EAV** for tax extension increased (as indicated below).



I would like to thank all those involved with the assessment cycle including the employees of the Chief County Assessment Office, the Members of the Board of Review, and also the Rock Island County Township Assessors and their staffs for their hard work during the 2018 assessment year.

It is a privilege to serve the people of Rock Island County and to present this annual report. As always, please do not hesitate to contact us should you have any questions or require additional information.

Larry A. Wilson

Chief County Assessment Officer

# THE PROPERTY TAX SYSTEM

## Property Tax Defined

Property tax is a tax that is based on a property's value. It is sometimes called an "ad valorem" tax, which means "according to value."

The property tax is a local tax imposed by local government taxing districts and administered by local officials. Property taxes are collected and spent at the local level.

## Where the Taxes Go

Property tax is a major source of tax revenue for 159 taxing districts in Rock Island County; therefore, it funds most of the services local governments provide. The largest share of the property tax dollar goes to school districts.

## The Property Tax Cycle

Generally, the property tax cycle is a two-year cycle. During the first year, property is assigned a value that reflects its value as of January 1 of that year.

During the second year, the tax bills are calculated and mailed and payments are distributed to local taxing districts.

This two-year cycle is divided into six steps.

**1 Assessment** — All property is discovered, listed, and appraised so that values for property tax purposes can be determined. Local assessing officials determine most property values; the local county board of review and the Illinois Department of Revenue also have some assessment responsibilities. The chief county assessment officer ensures that assessment levels are uniform and at the legal assessment level by applying a uniform percentage increase or decrease to all assessments in the jurisdiction (*i.e.*, assessments are "equalized").

**2 Review of assessment decisions** — County boards of review determine whether local assessing officials have calculated assessed values correctly, equalize assessments within the county, assess any property that was omitted, decide if homestead exemptions should be granted, and review non-homestead exemption applications. Property owners and local taxing districts may appeal unfair assessments to their local county boards of review and, if the owner is dissatisfied with the board's decision, the State Property Tax Appeal Board or circuit court.

**3 State equalization** — The Illinois Department of Revenue equalizes assessments among counties and issues a state equalization factor for each county.

**4 Levy** — Taxing districts determine the amount of revenues that they need to raise from property taxes, hold any required public Truth-in-Taxation hearings, and certify levies to the county clerk.

**5 Extension** — The county clerk calculates the tax rate needed to produce the amount of revenues each taxing district may levy legally, apportions the levy among the properties in a taxing district according to their equalized assessed values so that tax bills can be computed, abates taxes as directed by taxing districts, and prepares books for the county collector.

**6 Collection and distribution** — The county collector prepares tax bills, receives property tax payments from property owners, distributes taxes to the local government taxing districts that levied them, and administers sales of liens on real estate parcels due to nonpayment of taxes.

## ASSESSMENT TIMELINE

December 31, 2017

- Mailed 1,832 Non-Homestead exemption renewals, 1,715 Disabled Persons and Disabled Veterans renewals and all preferential assessment renewals

January 31, 2018

- Mailed 13,443 Senior Freeze renewal forms

April 11, 2018

- Sent Township Assessors their 2018 assessment books

June 15, 2018

- Township Assessors certified their 2018 assessments to the CCAO to review and process- CCAO applies township equalization factors

September 15, 2018

- CCAO published 2018 Assessments-Certified assessments to Board of Review- Complaint session begins

February 11, 2019

- Board of Review acted on 476 complaints, final decisions are mailed, assessments are certified to the County Clerk

February 22, 2019

- Abstract and all related reports are prepared and sent to the Department of Revenue in order to receive final state equalization factor

March 29, 2019

- Received state factor of 1.000-tax extension can begin. The 2018 assessment cycle is complete.

# 2018 TOTAL EAV BY TOWNSHIP- COMPARISON TO PRIOR YEAR

## 2018 TOTAL EQUALIZED ASSESSED VALUE BY TOWNSHIP

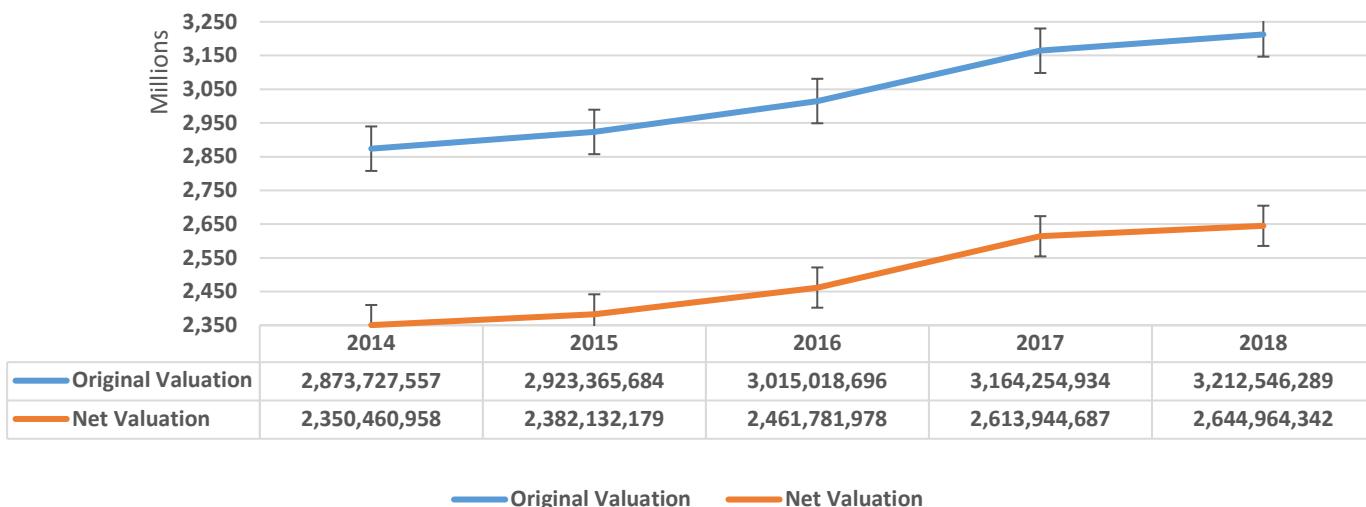
TOWNSHIP	2017 FINAL EAV	2018 CCAO TENTATIVE EAV	% CHANGE	2018 BOARD OF REVIEW (FINAL)	% CHANGE -CCAO TO BOR	TOTAL % CHANGE FROM 2017 TO 2018
CORDOVA	317,320,647	315,813,575	-0.47%	315,797,617	-0.01%	-0.48%
COE	56,108,921	57,928,491	3.24%	58,035,830	0.19%	3.43%
CANOE CREEK	12,777,770	13,122,759	2.70%	13,097,981	-0.19%	2.51%
ZUMA	28,801,082	29,314,259	1.78%	29,314,259	0.00%	1.78%
PORT BYRON	38,790,071	39,016,322	0.58%	38,822,170	-0.50%	0.08%
HAMPTON	403,822,188	413,136,555	2.31%	412,840,564	-0.07%	2.23%
SOUTH MOLINE	804,266,353	817,238,735	1.61%	812,032,631	-0.64%	0.97%
MOLINE	360,901,358	372,288,471	3.16%	373,590,554	0.35%	3.52%
ROCK ISLAND	178,878,579	181,477,767	1.45%	179,966,588	-0.83%	0.61%
SOUTH ROCK ISLAND	312,143,366	315,074,214	0.94%	314,932,353	-0.05%	0.89%
BLACKHAWK	282,863,317	288,016,800	1.82%	287,094,802	-0.32%	1.50%
COAL VALLEY	111,984,637	111,956,514	-0.03%	112,216,214	0.23%	0.21%
RURAL	37,372,041	39,915,677	6.81%	40,012,373	0.24%	7.06%
BOWLING	76,248,466	78,834,319	3.39%	79,213,599	0.48%	3.89%
EDGINGTON	39,358,212	39,971,172	1.56%	39,933,953	-0.09%	1.46%
ANDALUSIA	54,833,580	56,881,936	3.74%	56,933,097	0.09%	3.83%
BUFFALO PRAIRIE	25,500,055	26,119,388	2.43%	26,119,388	0.00%	2.43%
DRURY	22,284,291	22,599,997	1.42%	22,559,316	-0.18%	1.23%
<b>TOTAL</b>	<b>3,164,254,934</b>	<b>3,218,706,951</b>	<b>1.72%</b>	<b>3,212,513,289</b>	<b>-0.19%</b>	<b>1.53%</b>

# ORIGINAL & NET ASSESSED VALUE COMPARISON- 5 YEARS

The **original** assessed values as shown below, represent the equalized assessed values of property. The **net** values represent the values **after** exemptions and TIF have been removed. The net value is what is used when computing the tax rate for each individual taxing body.

5 YEAR ORIGINAL AND NET ASSESSED VALUE COMPARISON										
YEAR	2014		2015		2016		2017		2018	
TOWNSHIP	ORIGINAL	NET								
CORDOVA	200,288,383	192,819,715	201,731,494	193,943,191	208,521,528	200,306,958	311,320,647	309,097,262	315,797,617	307,497,298
COE	48,714,114	38,612,268	50,623,271	39,600,364	54,197,018	42,561,630	56,108,921	44,147,377	58,035,830	45,546,394
CANOE CREEK	11,854,022	10,172,358	11,976,006	10,314,437	12,526,723	10,817,640	12,777,770	11,013,420	13,097,981	11,309,247
ZUMA	25,405,739	23,058,789	26,639,526	23,986,252	28,247,005	25,354,624	28,801,082	25,959,276	29,314,259	26,395,156
PORT BYRON	36,589,074	27,607,735	36,889,881	27,474,379	38,239,419	28,126,850	38,790,071	28,521,319	38,822,170	28,266,047
HAMPTON	377,371,601	294,782,042	386,879,518	303,991,405	400,654,199	317,140,151	403,822,188	322,328,476	412,840,564	329,771,152
SOUTH MOLINE	757,099,156	657,917,153	757,950,383	656,670,401	781,426,216	677,311,935	804,266,353	697,055,940	812,032,631	701,299,150
MOLINE	343,249,881	253,321,563	349,044,930	254,436,974	354,929,000	261,834,429	360,901,358	268,600,438	373,590,554	274,166,497
ROCK ISLAND	160,396,601	117,120,962	165,258,989	118,303,189	181,774,479	126,279,487	178,878,579	128,198,328	179,966,588	129,513,022
S ROCK ISLAND	302,951,732	248,996,686	307,912,868	252,430,580	310,388,969	255,894,887	312,143,366	256,903,171	314,932,353	258,622,525
BLACK HAWK	266,922,181	188,645,690	279,445,117	198,922,531	281,795,938	200,729,547	282,863,317	201,611,477	287,094,802	204,755,685
COAL VALLEY	108,830,748	94,336,186	108,552,277	93,485,452	113,039,133	97,982,794	111,984,637	97,082,440	112,216,214	97,091,924
RURAL	32,857,625	29,824,982	33,243,671	30,134,491	36,280,969	32,871,979	37,372,041	33,737,365	40,012,373	35,984,766
BOWLING	68,922,917	59,332,418	69,419,308	59,685,580	72,288,083	62,753,567	76,248,466	66,454,765	79,213,599	68,903,018
EDGINGTON	35,422,434	30,865,857	38,071,372	33,488,976	38,939,704	34,339,799	39,358,212	34,848,625	39,966,953	35,380,989
ANDALUSIA	53,210,693	44,488,227	53,515,421	44,475,175	54,549,764	45,600,380	54,833,580	45,853,590	56,933,097	47,139,704
BUFFALO PRAIRIE	23,904,598	21,170,349	24,734,199	21,810,509	25,181,714	22,344,331	25,500,055	22,722,661	26,119,388	23,222,706
DRURY	19,736,058	17,387,978	21,477,453	18,978,293	22,038,835	19,530,990	22,284,291	19,808,757	22,559,316	20,099,062
COUNTY	2,873,727,557	2,350,460,958	2,923,365,684	2,382,132,179	3,015,018,696	2,461,781,978	3,164,254,934	2,613,944,687	3,212,546,289	2,644,964,342

## Original & Net Valuations-5 Year Comparison



# 2018 TOWNSHIP EAV BY PROPERTY CLASS

## 2018 TOWNSHIP EQUALIZED ASSESSED VALUE (EAV) BY PROPERTY CLASS

TOWNSHIP	CORDOVA	COE	CANOE CREEK	ZUMA	PORT BYRON	HAMPTON	SOUTH MOLINE	MOLINE	ROCK ISLAND
<b>RESIDENTIAL</b>									
Total # Parcels	439	637	316	340	641	8,313	13,049	8,411	5,325
Total EAV	22,831,473	42,471,136	7,212,750	15,389,689	32,662,829	277,491,891	550,666,022	269,011,954	109,723,655
% of Township EAV	7.23%	73.18%	55.07%	52.50%	84.13%	67.22%	67.81%	72.01%	60.97%
<b>COMMERCIAL</b>									
Total # Parcels	24	6	37	9	67	593	1,126	690	591
Total EAV	1,025,471	388,979	1,237,356	649,508	4,813,121	98,429,893	245,482,961	94,177,529	54,323,533
% of Township EAV	0.32%	0.67%	9.45%	2.22%	12.40%	23.84%	30.23%	25.21%	30.19%
<b>INDUSTRIAL</b>									
Total # Parcels	79	0	12	15	3	68	29	45	67
Total EAV	288,300,593	0	519,922	5,196,444	505,991	30,217,214	15,636,795	10,401,071	15,919,400
% of Township EAV	91.29%	0.00%	3.97%	17.73%	1.30%	7.32%	1.93%	2.78%	8.85%
<b>FARM</b>									
Total Parcels	214	446	247	353	34	295	28	0	0
Total Acreage	11,809	20,571	7,906	13,060	923	9,107	440	0	0
EAV - Residence	1,170,185	8,362,480	1,226,751	3,508,705	229,215	4,017,540	31,539	0	0
EAV - Other	33,341	499,303	92,314	352,031	353,774	560,988	118,227	0	0
EAV - Farm/Building	2,427,826	6,252,079	2,695,060	4,190,231	187,968	2,076,564	97,087	0	0
Total EAV	3,631,352	15,113,862	4,014,125	8,050,967	770,957	6,655,092	246,853	0	0
% of Township EAV	1.15%	26.04%	30.65%	27.46%	1.99%	1.61%	0.03%	0.00%	0.00%
<b>CONSERVATION STEWARDSHIP</b>									
Total # Parcels	2	0	10	1	5	5	0	0	0
Total EAV	8,571	13,730	113,828	14,633	69,272	35,036	0	0	0
% of Township EAV	0.00%	0.02%	0.87%	0.05%	0.18%	0.01%	0.00%	0.00%	0.00%
<b>WOODED ACREAGE TRANSITION</b>									
Total # Parcels	1	4	0	0	0	6	0	0	0
Total EAV	157	48,123	0	13,018	0	11,438	0	0	0
% of Township EAV	0.0000%	0.0829%	0.0000%	0.0444%	0.0000%	0.0028%	0.0000%	0.0000%	0.0000%
<b>TOWNSHIP RECAP</b>									
Total EAV per Township	315,797,617	58,035,830	13,097,981	29,314,259	38,822,170	412,840,564	812,032,631	373,590,554	179,966,588
Total Assessed Parcels	759	1,093	622	718	750	9,280	14,232	9,146	5,983
Exempt Parcels	31	10	21	8	31	327	267	264	453
TOTAL ALL PARCELS	790	1,103	643	726	781	9,607	14,499	9,410	6,436
% of County EAV	9.83%	1.81%	0.41%	0.91%	1.21%	12.85%	25.28%	11.63%	5.60%
% of County Parcels	1.19%	1.67%	0.97%	1.10%	1.18%	14.51%	21.90%	14.21%	9.72%
ALL COUNTY PARCEL TOTALS	66,203								
ALL COUNTY EAV TOTAL	3,212,546,289								
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# 2018 TOWNSHIP EAV BY PROPERTY CLASS

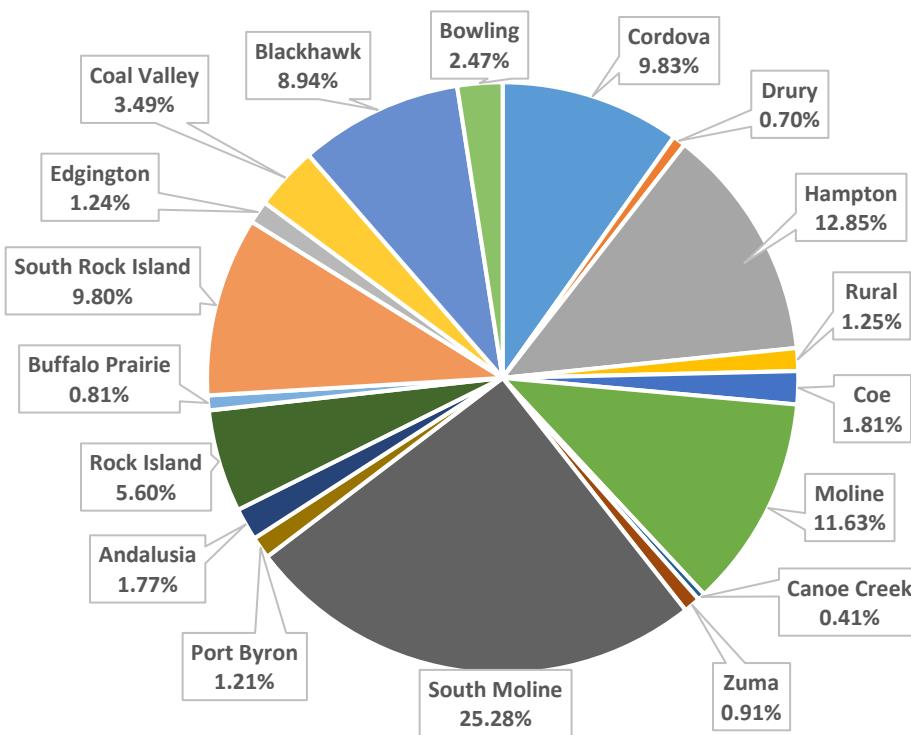
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## 2018 DISTRIBUTION OF EQUALIZED ASSESSED VALUE BY PROPERTY CLASS

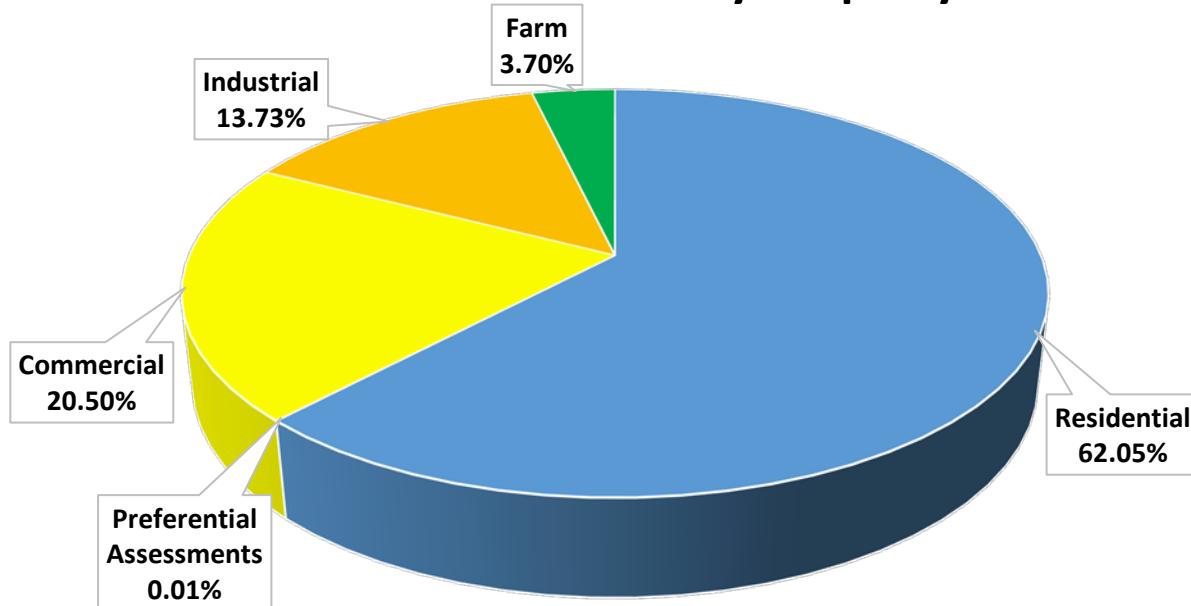
TOWNSHIP	S ROCK ISLAND	BLACKHAWK	COAL VALLEY	RURAL	BOWLING	EDGINGTON	ANDALUSIA	BUFFALO PRAIRIE	DRURY
<b>RESIDENTIAL</b>									
Total # Parcels	7,747	3,663	1,875	328	1,292	578	1,098	322	228
Total EAV	262,356,629	136,944,135	86,634,662	21,375,131	62,047,876	22,288,138	51,060,608	13,412,050	9,964,271
% of Township EAV	83.31%	47.70%	77.20%	53.42%	78.33%	55.77%	89.69%	51.35%	44.17%
<b>COMMERCIAL</b>									
Total # Parcels	343	387	125	20	32	39	49	19	10
Total EAV	45,429,587	78,049,743	23,598,487	3,131,391	2,507,584	1,922,990	2,378,421	937,453	176,292
% of Township EAV	14.43%	27.19%	21.03%	7.83%	3.17%	4.81%	4.18%	3.59%	0.78%
<b>INDUSTRIAL</b>									
Total # Parcels	78	143	1	0	0	0	0	0	3
Total EAV	7,146,137	66,858,690	383,687	0	0	0	0	0	48,304
% of Township EAV	2.27%	23.29%	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%
<b>FARM</b>									
Total Parcels	0	319	72	429	496	369	144	497	593
Total Acreage	0	6,981	3,372	20,336	20,166	21,626	4,183	23,541	27,713
EAV - Residence	0	2,293,674	845,770	7,785,295	8,255,053	5,328,908	2,284,743	4,523,056	6,372,832
EAV - Other	0	1,280,949	67,266	413,509	560,768	53,188	285,673	260,352	583,534
EAV - Farm/Building	0	1,648,953	685,457	7,294,202	5,801,574	10,368,680	911,247	6,978,206	5,387,851
Total EAV	0	5,223,576	1,598,493	15,493,006	14,617,395	15,750,776	3,481,663	11,761,614	12,344,217
% of Township EAV	0.00%	1.82%	1.42%	38.72%	18.45%	39.41%	6.12%	45.03%	54.72%
<b>CONSERVATION STEWARDSHIP</b>									
Total # Parcels	0	5	0	0	1	0	0	0	0
Total EAV	0	10,585	0	0	4,650	0	0	0	6,818
% of Township EAV	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.03%
<b>WOODED ACREAGE TRANSITION</b>									
Total # Parcels	0	7	2	2	2	1	2	5	9
Total EAV	0	8,073	885	12,845	36,094	5,049	12,405	8,271	19,414
% of Township EAV	0.00%	0.00%	0.00%	0.03%	0.05%	0.01%	0.02%	0.03%	0.09%
<b>TOWNSHIP RECAP</b>									
Total EAV per Township	314,932,353	287,094,802	112,216,214	40,012,373	79,213,599	39,966,953	56,933,097	26,119,388	22,559,316
Total Assessed Parcels	8,168	4,524	2,075	779	1,823	987	1,293	843	843
Exempt Parcels	169	390	157	19	12	32	30	49	15
TOTAL ALL PARCELS	8,337	4,914	2,232	798	1,835	1,019	1,323	892	858
% of County EAV	9.80%	8.94%	3.49%	1.25%	2.47%	1.24%	1.77%	0.81%	0.70%
% of County Parcels	12.59%	7.42%	3.37%	1.21%	2.77%	1.54%	2.00%	1.35%	1.30%
ALL COUNTY PARCEL TOTALS	66,203								
ALL COUNTY EAV TOTAL	3,212,546,289								

## 2018 TOWNSHIP EAV COMPARISON

### Percent of Total EAV by Township



### Assessment Distribution by Property Class



# MUNICIPALITY & SCHOOL EAV BY PROPERTY CLASS

## 2018 MUNICIPALITY PARCEL COUNT AND EQUALIZED ASSESSED VALUE (EAV) BY PROPERTY CLASS

MUNICIPALITY	RESIDENTIAL		COMMERCIAL		INDUSTRIAL		FARM		TOTAL		DEDUCTIONS FROM EAV		NET VALUE
	Parcel Count	EAV	Parcel Count	EAV	Parcel Count	EAV	Parcel Count	EAV	Parcel Count	EAV	Homestead Exemptions	TIF	
ANDALUSIA	590	23,440,942	34	1,444,383	0	0	2	10,738	626	24,896,063	3,997,338	1,537,506	19,361,219
CARBON CLIFF	687	19,641,410	54	7,982,458	2	164,368	35	292,621	778	28,080,857	4,337,826	0	23,743,031
COAL VALLEY	1,424	71,236,150	63	5,318,098	1	383,687	11	213,576	1,499	77,151,511	10,758,369	1,491,209	64,901,933
CORDOVA	325	14,833,205	19	868,004	1	330,628	1	11,493	346	16,043,330	2,507,478	5,332,894	8,202,958
EAST MOLINE	6,937	227,294,593	517	66,968,946	63	35,648,790	72	1,279,702	7,589	331,192,031	48,705,902	7,577,072	274,909,057
HAMPTON	864	39,442,933	29	2,030,650	0	0	7	80,938	900	41,554,521	6,548,501	3,499,210	31,506,810
HILLSDALE	251	4,829,915	31	992,554	12	519,922	14	58,967	308	6,401,358	1,257,907	0	5,143,451
MILAN	1,955	61,802,480	302	37,077,120	55	27,716,033	38	507,477	2,350	127,103,110	12,285,920	34,189,237	80,627,953
MOLINE	15,546	601,448,013	1,460	303,767,497	59	13,599,042	34	221,447	17,099	919,035,999	106,824,906	51,349,918	760,861,175
OAK GROVE	42	1,893,445	9	1,684,422	1	78,635	9	310,578	61	3,967,080	287,486	0	3,679,594
PORT BYRON	730	41,691,884	60	4,082,627	1	349,101	35	678,055	826	46,801,667	5,810,479	10,997,658	29,993,530
RAPIDS CITY	516	28,814,999	22	1,182,800	0	0	27	353,078	565	30,350,877	3,195,649	0	27,155,228
REYNOLDS	237	7,773,230	24	792,716	0	0	3	13,966	264	8,579,912	1,455,127	0	7,124,785
ROCK ISLAND	13,982	419,080,699	972	133,091,685	218	59,373,825	72	577,159	15,244	612,123,368	82,899,165	54,166,900	475,057,303
SILVIS	2,880	97,179,341	244	43,555,476	18	6,631,006	8	175,011	3,150	147,540,834	18,168,548	29,474,225	99,898,061

Parcel Count excludes exempt parcels.

## 2018 SCHOOLS PARCEL COUNT AND EQUALIZED ASSESSED VALUE (EAV) BY PROPERTY CLASS

SCHOOL DISTRICT	RESIDENTIAL		COMMERCIAL		INDUSTRIAL		FARM		TOTAL		DEDUCTIONS FROM EAV		NET VALUE
	Parcel Count	EAV	Parcel Count	EAV	Parcel Count	EAV	Parcel Count	EAV	Parcel Count	EAV	Homestead Exemptions	TIF	
29-HAMPTON	1,014	48,085,010	40	2,622,682	1	16,617	38	684,798	1,093	51,409,107	7,484,620	3,499,210	40,425,277
34-SILVIS	2,052	63,625,603	236	20,492,953	19	6,654,447	113	2,360,899	2,420	93,133,902	13,144,633	3,029,904	76,959,365
36-CARBON CLIFF	672	16,527,377	60	12,735,708	0	0	80	1,243,061	812	30,506,146	3,727,195	1,048,390	25,730,561
37-EAST MOLINE	9,097	303,703,045	599	107,100,681	65	36,136,682	32	526,303	9,793	447,466,711	61,898,381	32,973,003	352,595,327
190-COLONA	9	46,237	0	0	0	0	0	0	9	46,237	0	0	46,237
30-UTHS	12,844	431,987,272	935	142,952,024	85	42,807,746	260	4,815,061	14,124	622,562,103	86,254,829	40,550,507	495,756,767
1-ERIE	134	8,711,903	12	701,102	79	288,300,593	191	2,571,100	416	300,284,698	1,155,617	168,724	298,960,357
40-MOLINE	18,017	699,897,343	1,601	322,576,095	61	13,968,355	142	2,021,610	19,821	1,038,463,403	122,784,156	52,836,700	862,842,547
41-ROCK ISLAND	16,463	501,647,266	1,284	166,342,413	239	64,012,447	246	2,835,647	18,232	734,837,773	99,007,314	88,362,075	547,468,384
100-RIVERDALE	3,044	157,252,990	157	8,803,582	30	6,222,357	1,440	31,178,000	4,671	203,456,929	24,293,651	16,161,828	163,001,450
200-SHERRARD	833	42,986,878	32	4,863,637	0	0	538	14,175,333	1,403	62,025,848	7,469,813	0	54,556,035
223-ORION	112	7,002,435	3	305,765	0	0	211	6,462,347	326	13,770,547	1,649,642	0	12,120,905
300-ROCKRIDGE	3,135	143,071,745	142	12,086,162	49	25,822,750	2,387	53,165,523	5,713	234,146,180	25,091,498	1,550,253	207,504,429
404-MERCER	20	987,067	1	29,519	0	0	107	1,982,222	128	2,998,808	245,340	0	2,753,468
503-BLACKHAWK COLLEGE	54,602	1,993,544,899	4,167	658,660,299	543	441,134,248	5,522	119,206,843	64,834	3,212,546,289	367,951,860	199,630,087	2,644,964,342

Parcel Count excludes exempt parcels.

# NEW CONSTRUCTION BY PROPERTY CLASS- 5 YEAR HISTORY

TOWNSHIP NEW CONSTRUCTION BY PROPERTY CLASS 2014-2018

CORDOVA	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2014	201,394	0	1,609,108	79,999	1,890,501
	2015	133,744	0	492,000	0	625,744
	2016	121,247	0	0	32,357	153,604
	2017	0	0	1,767,107	8,226	1,775,333
	2018	0	0	0	170,299	170,299
COE	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2014	398,120	0	0	151,886	550,006
	2015	513,448	0	0	200,441	713,889
	2016	76,687	0	0	25,714	102,401
	2017	178,194	0	0	153,430	331,624
	2018	234,664	0	0	206,019	440,683
CANOE CREEK	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2014	0	0	0	80,000	80,000
	2015	0	0	0	0	0
	2016	0	11,018	0	0	11,018
	2017	0	0	0	0	0
	2018	0	0	0	134,200	134,200
ZUMA	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2014	67,008	12,374	180,004	128,672	388,058
	2015	52,404	0	100,000	308,000	460,404
	2016	116,925	0	0	4,750	121,675
	2017	0	0	0	0	0
	2018	88,000	0	0	15,000	103,000
PORT BYRON	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2014	40,331	264,665	0	0	304,996
	2015	275,954	10,488	0	0	286,442
	2016	69,774	0	0	0	69,774
	2017	143,201	48,278	0	0	191,479
	2018	231,537	0	0	5,038	236,575
HAMPTON	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2014	791,229	1,587,365	669,504	2,461,963	5,510,061
	2015	870,202	743,312	3,477,963	392,794	5,484,271
	2016	699,822	133,351	249,389	234,917	1,317,479
	2017	2,786,688	965,558	0	0	3,752,246
	2018	1,003,310	159,801	271,844	92,025	1,526,980
SOUTH MOLINE	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2014	676,093	3,023,822	0	0	3,699,915
	2015	452,511	1,936,117	0	0	2,388,628
	2016	455,844	719,717	0	0	1,175,561
	2017	404,758	1,086,112	0	0	1,490,870
	2018	433,623	2,021,123	0	0	2,454,746
MOLINE	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
	2014	165,113	1,432,788	0	0	1,597,901
	2015	95,264	3,725,084	0	0	3,820,348
	2016	242,921	77,517	0	0	320,438
	2017	244,052	258,621	0	0	502,673
	2018	619,664	1,575,428	95,284	0	2,290,376

# NEW CONSTRUCTION BY PROPERTY CLASS- 5 YEAR HISTORY

TOWNSHIP NEW CONSTRUCTION BY PROPERTY CLASS 2014-2018

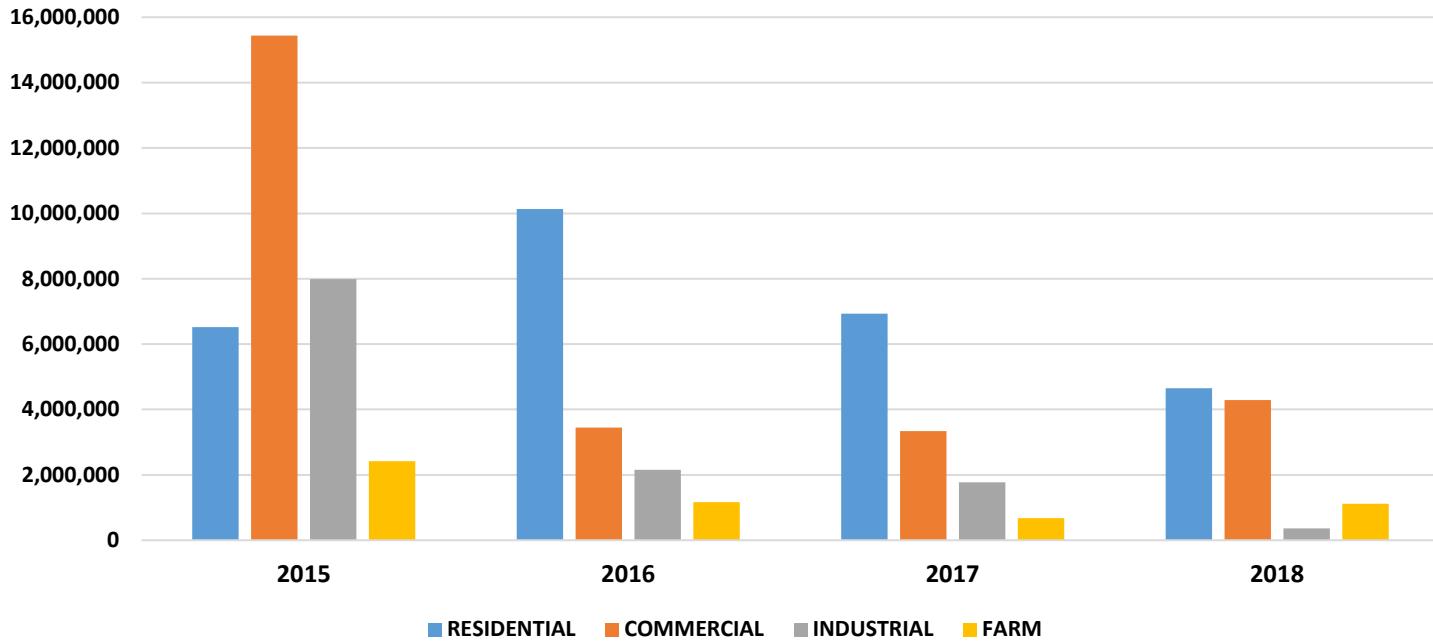
ROCK ISLAND	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
ROCK ISLAND	2014	780,048	574,217	162,653	0	1,516,918
	2015	1,240,678	170,832	2,639,260	0	4,050,770
	2016	5,760,761	1,398,330	0	0	7,159,091
	2017	409,872	342,902	0	0	752,774
	2018	0	34,398	0	0	34,398
S ROCK ISLAND	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
S ROCK ISLAND	2014	1,071,256	805,301	0	0	1,876,557
	2015	503,606	1,163,162	0	0	1,666,768
	2016	250,281	0	0	0	250,281
	2017	343,267	105,627	8,173	0	457,067
	2018	398,655	0	0	0	398,655
BLACKHAWK	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
BLACKHAWK	2014	830,584	28,325	0	12,262	871,171
	2015	931,154	5,764,235	1,282,340	5,359	7,983,088
	2016	572,592	110,240	1,905,871	9,360	2,598,063
	2017	565,833	150,086	0	71,948	787,867
	2018	209,883	131,132	0	0	341,015
COAL VALLEY	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
COAL VALLEY	2014	775,173	1,033,405	0	63,893	1,872,471
	2015	690,096	1,919,178	0	0	2,609,274
	2016	328,010	927,366	0	0	1,255,376
	2017	301,046	0	0	0	301,046
	2018	419,522	0	0	0	419,522
RURAL	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
RURAL	2014	94,786	0	0	80,572	175,358
	2015	75,888	0	0	176,669	252,557
	2016	0	0	0	25,838	25,838
	2017	304,217	18,258	0	350,311	672,786
	2018	108,586	192,570	0	173,165	474,321
BOWLING	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
BOWLING	2014	0	0	0	68,830	68,830
	2015	171,654	0	0	4,500	176,154
	2016	518,222	0	0	55,011	573,233
	2017	684,125	363,896	0	39,370	1,087,391
	2018	750,811	0	0	198,707	949,518
EDGINGTON	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
EDGINGTON	2014	0	0	0	158,085	158,085
	2015	130,959	0	0	1,175,688	1,306,647
	2016	8,065	0	0	559,884	567,949
	2017	0	0	0	17,983	17,983
	2018	0	0	0	79,546	79,546
ANDALUSIA	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
ANDALUSIA	2014	265,663	0	0	71,831	337,494
	2015	330,812	0	0	53,034	383,846
	2016	894,239	64,958	0	110,009	1,069,206
	2017	537,806	0	0	0	537,806
	2018	78,279	170,369	0	0	248,648

## NEW CONSTRUCTION BY PROPERTY CLASS- 5 YEAR HISTORY

TOWNSHIP NEW CONSTRUCTION BY PROPERTY CLASS 2014-2018

BUFFALO PRAIRIE	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
2014	2014	24,842	0	0	84,973	109,815
	2015	0	0	0	37,866	37,866
	2016	0	0	0	42,578	42,578
	2017	26,207	0	0	1,304	27,511
	2018	72,841	0	0	0	72,841
DRURY	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
2014	2014	46,199	0	0	95,866	142,065
	2015	53,117	1,207	0	68,896	123,220
	2016	16,388	0	0	62,798	79,186
	2017	0	0	0	29,339	29,339
	2018	0	0	0	40,655	40,655
COUNTY TOTALS	YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	FARM	TOTAL
2014	2014	6,227,839	8,762,262	2,621,269	3,538,832	21,150,202
	2015	6,521,491	15,433,615	7,991,563	2,423,247	32,414,358
	2016	10,131,778	3,442,497	2,155,260	1,163,216	9,733,660
	2017	6,929,266	3,339,338	1,775,280	671,911	12,715,795
	2018	4,649,375	4,284,821	367,128	1,114,654	10,415,978
5 YEAR TOTAL		34,459,749	35,262,533	14,910,500	8,911,860	86,429,993

NEW CONSTRUCTION BY PROPERTY CLASS



# REAL ESTATE TRANSFER DEEDS AND DECLARATIONS

The Assessment office processes thousands of real estate transfers each year. After they are recorded at the Recorder of Deeds office, they are sent to our office to process. Each document needs to be checked for the accuracy of the legal description, and ownership history. The Property Tax Code mandates the County Assessor to maintain up to date lists of property owners' names and addresses and property record cards for all of the property in the county. The Property Tax Code also mandates that the County Assessor shall procure at regular intervals from the records maintained by the county recorder information relating to transfers of property.

Form PTAX-203, Illinois Real Estate Transfer Declaration (RETD), must accompany each deed and assignment of beneficial interest of a land trust recorded unless specifically exempted under Section 31-45 of the Property Tax Code. The assessment staff enters all of the information listed on this form into the MyDec on-line system maintained by the Department of Revenue. The County Assessor and the Department of Revenue use this form to collect sales data and to determine if a sale can be used in assessment ratio studies to determine the median sales ratio for each township. The median sales ratio is used:

1. In the computation of equalization factors;
2. In the review and appeal of assessments;
3. As a diagnostic tool to evaluate local assessment practices;
4. To determine eligibility for the assessor bonus award;
5. To determine eligibility for the reimbursement to the county of a portion of the salary of the Supervisor of Assessments.

Of the 3,265 Real Estate Transfer Declarations recorded in 2018 (as shown below), 1,852 sales are considered arm's length transactions and are used in the sales ratio study. An arm's length transaction is defined as the most probable sale price (in terms of money) in a competitive, open market. This is under the assumption both buyer and seller are acting prudently and knowledgeably, and allowing sufficient time for the transaction which is not affected by undue pressures.

\*\*The median property value for all owner occupied property for 2018 is \$111,113.

REAL ESTATE TRANSFERS

	2013		2014		2015		2016		2017		2018	
	ALL TRANSFERS	WITH RETD*										
JANUARY	380	168	271	141	284	146	314	169	364	191	398	238
FEBRUARY	276	146	296	185	246	148	209	170	369	208	313	176
MARCH	353	194	354	185	379	212	324	196	384	222	403	241
APRIL	410	241	324	216	388	246	377	233	432	266	459	294
MAY	352	228	372	235	408	258	427	283	484	329	500	325
JUNE	419	255	411	270	487	347	481	294	508	361	426	293
JULY	486	315	427	286	450	271	462	298	428	259	463	317
AUGUST	436	254	454	253	358	273	450	291	485	325	503	322
SEPTEMBER	528	266	433	258	453	273	401	301	456	302	391	238
OCTOBER	454	250	430	251	455	271	439	254	430	270	496	289
NOVEMBER	372	232	338	179	379	205	335	216	444	245	469	267
DECEMBER	436	218	420	234	446	241	426	238	513	258	420	265
<b>TOTAL</b>	<b>4,902</b>	<b>2,767</b>	<b>4,530</b>	<b>2,693</b>	<b>4,733</b>	<b>2,891</b>	<b>4,645</b>	<b>2,943</b>	<b>5,297</b>	<b>3,236</b>	<b>5,241</b>	<b>3,265</b>

\*REAL ESTATE TRANSFER DECLARATION

## SALES RATIO STUDY

The sales ratio study shows whether assessments within a given area actually average 331/3 percent of the market value. If the study results in something other than 331/3 percent, a blanket percentage change (increase or decrease), called an "equalization factor" or "multiplier", is applied to all non-farm property to bring the level of assessments to 331/3 percent.

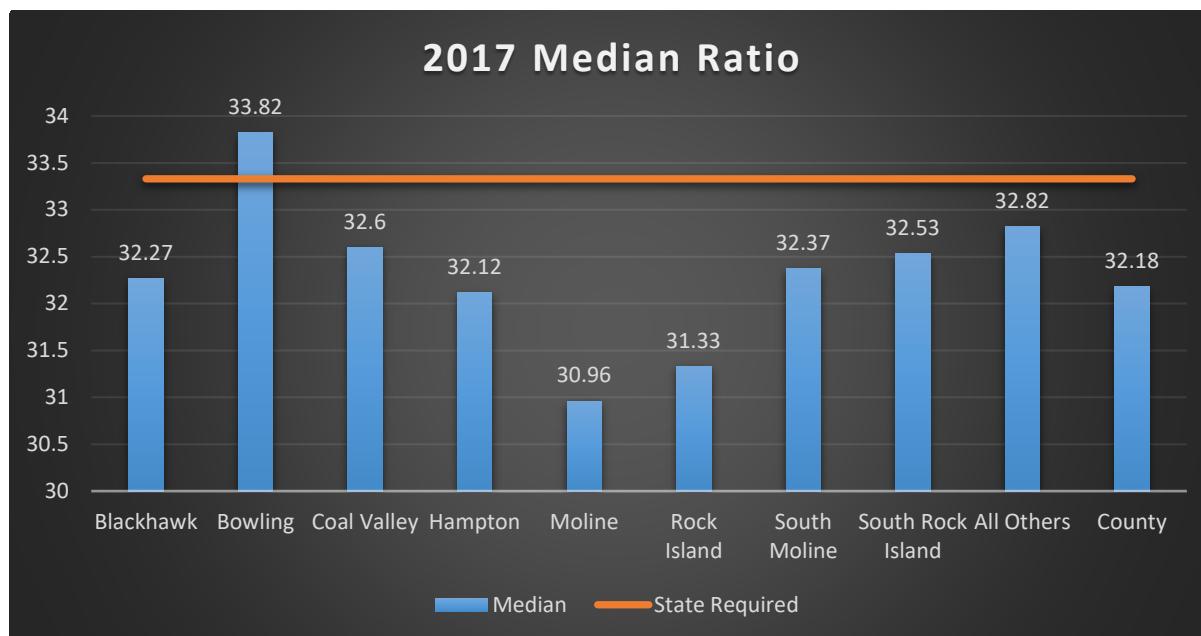
In addition to its value in determining inter-county equalization factors, an assessment/sales ratio study is a useful tool for local assessing officials in their efforts to achieve assessment uniformity; Comparison of median assessment levels for townships or property categories within a county can reveal a lack of uniformity among categories or geographic areas within the county. This lack of uniformity can often be remedied by intra-county equalization, which may raise the average assessment level in some townships, areas, or categories and lower it in others, until all are at the average assessment level of the county.

In addition to supplying information about average assessment levels, the study can also provide knowledge of the degree of uniformity, or degree of divergence from the average, in the assessments of individual parcels within a district. The closeness of individual assessments to the average assessment level is just as important to a property owner as the level itself.

### \*2017 Rock Island County Sales Ratio Analysis

#### Median Ratio

The sales ratio for an individual property is determined by dividing the sales price by the assessed value. The median is found by ranking the individual assessment ratios in ascending or descending order and counting downward until the middle value is reached. The median shows how close, on average, properties are being assessed to the legal assessment level of 33.33%.

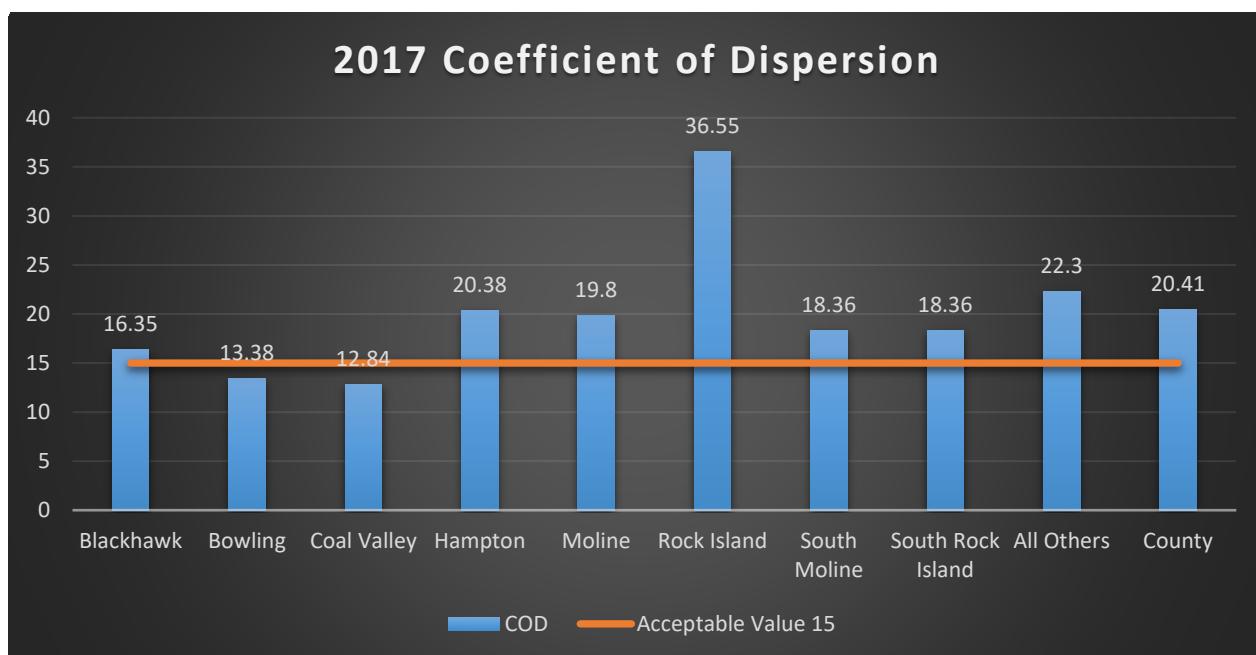


\*At the time of this publication, the 2018 Analysis was not available

## SALES RATIO STUDY

### Coefficient of Dispersion (COD)

This statistic provides a measure of the variation of individual assessment ratios around the median. The median indicates the average assessment level but does not provide information about how closely the individual ratios are grouped around it. If the individual ratios are clustered closely around the median, the COD will be low, which implies the assessments are relatively uniform. However, if the individual ratios vary widely from the median, the COD will be high, which indicates that the property was not uniformly assessed and the property tax burden was not fairly distributed among taxpayers in that particular area. For an assessor **to qualify** for the Department of Revenue monetary bonus award, the COD must be no greater than 15 (15%).



## SALES RATIO STUDY

### Price-Related Differential

In addition to the COD, the intra-area price-related differential can be used as an indicator of assessment uniformity. The price-related differential measures a pattern of inequity in assessments that has a correlation with the value of the property.

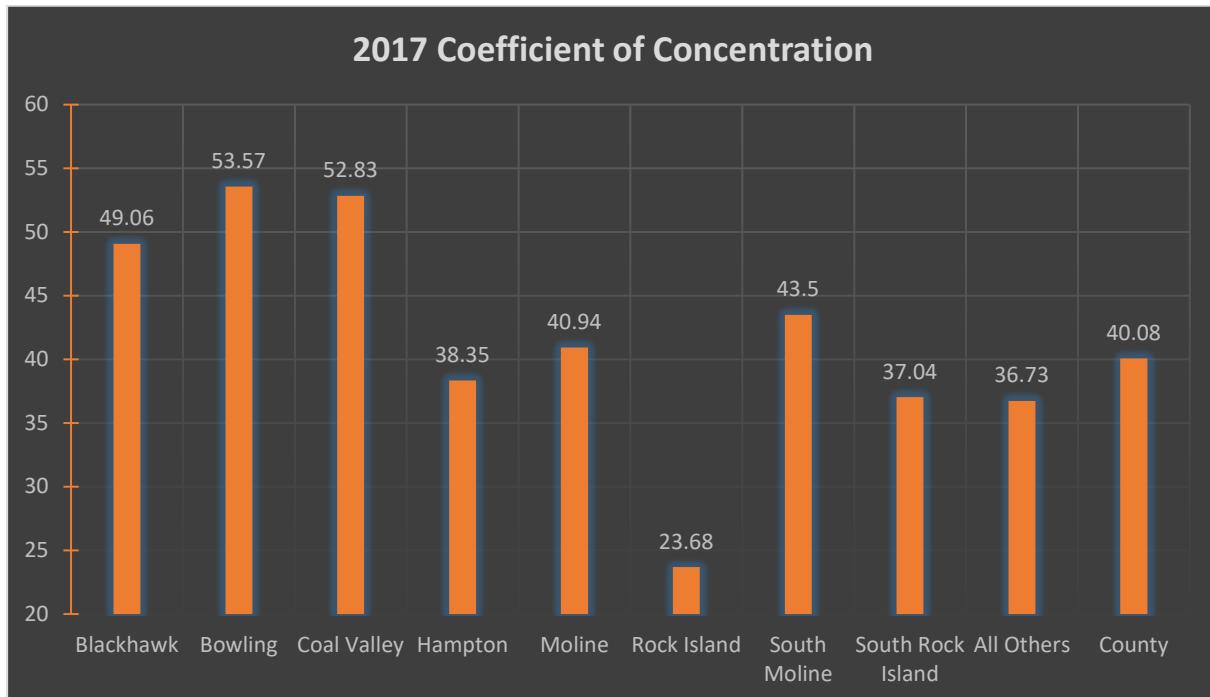
If there is a tendency for the higher-valued properties to exhibit lower assessment ratios than lower-valued properties, the price-related differential will be greater than 1.03. If, on the other hand, higher-valued properties have higher assessment ratios than lower-valued properties, the price-related differential will be less than .98. Differentials greater than 1.03 or less than .98 are both indicative of an inequity in assessment.



## SALES RATIO STUDY

### Coefficient of Concentration

The coefficient of concentration (COC) is a measure of uniformity that measures the percentage of ratios that fall within a given percentage of the median. The percentage from the median used in the department's calculations is 10. If 50 percent of the ratios fall within 10 percent (plus or minus) of the median, the COC is 50. A higher COC is an indicator of better assessment equity.



# TOWNSHIP EQUALIZATION FACTORS

## About Equalization

Equalization is the application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average, to the same percentage of market value.

In Rock Island County, on an annual basis, the Chief County Assessment Officer determines the level of assessment in each township based upon the sales transactions that have occurred in the three years prior to the assessment date. This year's assessment valuation date is January 1, 2018. In analyzing the sales from the three previous years (2015, 2016, 2017) the CCAO takes the median level of assessment for each of those years, then averages those medians to determine the adjustment in assessments required in a township. Once the assessor has completed their assessment roll for the year, the CCAO analyzes the changes in assessments by class (residential, commercial and industrial) and determines what further adjustments are needed in a township, by applying a township multiplier to all non-farm parcels in the jurisdiction.

If the CCAO does not apply township factors, or does not apply the correct factors, the Department of Revenue will apply a **County** equalization factor. If this happens, the result is that properties already assessed at 33 1/3 percent will be assessed at a higher percentage. IDOR's role is to ensure that the county-wide assessment level, on average, is 33 1/3 percent.

## Township Equalization Factors- 10 Year History

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Cordova</b>	1.000	1.0000	1.000	1.000	1.0031	1.0000	1.0000	1.0280	1.0140	1.0000
<b>Coe</b>	1.010	1.0500	1.000	1.000	1.0074	1.0000	1.0000	1.0700	1.0250	1.0220
<b>Canoe Creek</b>	1.000	1.0000	1.000	1.000	1.0162	1.0000	1.0000	1.0330	1.0140	1.0000
<b>Zuma</b>	1.000	1.0000	1.000	1.000	1.0145	1.0000	1.0000	1.0330	1.0140	1.0000
<b>Port Byron</b>	1.000	1.0000	1.000	1.000	1.0071	1.0000	1.0000	1.0280	1.0140	1.0000
<b>Hampton</b>	1.020	1.0145	1.000	1.000	0.9844	1.0056	1.0200	1.0200	1.0050	1.0190
<b>South Moline</b>	1.010	1.0000	1.000	0.980	0.9817	0.9901	1.0000	1.0232	1.0320	1.0160
<b>Moline</b>	1.010	1.0218	1.000	0.975	0.9895	0.9825	1.0000	1.0210	1.0170	1.0210
<b>Rock Island</b>	1.020	1.0000	1.000	0.940	0.9434	0.9832	1.0115	1.0550	1.0200	1.0150
<b>S Rock Island</b>	1.010	1.0055	1.000	0.975	0.9866	0.9925	1.0000	1.0100	1.0140	1.0100
<b>Blackhawk</b>	1.020	1.0200	1.000	0.975	1.0020	1.0000	1.0220	1.0053	1.0050	1.0190
<b>Coal Valley</b>	1.030	1.0000	1.000	1.000	0.9949	1.0181	1.0000	1.0000	1.0000	1.0000
<b>Rural</b>	1.040	1.0000	1.000	1.000	1.0021	1.0000	1.0000	1.0300	1.0000	1.0190
<b>Bowling</b>	1.070	1.0437	1.000	1.000	1.0031	1.0000	1.0000	1.0000	1.0400	1.0240
<b>Edginton</b>	1.000	1.0500	1.000	1.000	1.0012	1.0000	1.0000	1.0000	1.0000	1.0000
<b>Andalusia</b>	1.050	1.0336	1.000	1.000	1.0144	0.9900	1.0000	1.0000	1.0000	1.0370
<b>Buffalo Prairie</b>	1.000	1.0339	1.000	1.000	1.0036	1.0000	1.0000	1.0000	1.0000	1.0000
<b>Drury</b>	1.000	1.0339	1.000	1.000	0.9937	1.0000	1.0000	1.0000	1.0000	1.0000

# TOP 50 PROPERTIES WITH THE LARGEST VALUATIONS

## 2018 TOP 50 PROPERTIES WITH THE LARGEST VALUATIONS

RANK	TAXPAYER	TOTAL EAV
1	EXELON GENERATION CO/LLC	263,924,344
2	DNC GAMING& ENTERTAINMENT	22,499,479
3	DEERE & CO/TAX DEPT	14,873,997
4	MACERICH SOUTH PARK MALL	11,426,521
5	MINNESOTA MINING & MFG CO	8,859,613
6	DEERE & CO/TAX DEPT	8,667,260
7	MODERN WOODMEN OF AMERICA	8,498,752
8	DEERE & CO/TAX DEPT	7,371,539
9	PIRET	5,391,223
10	FEDEX FREIGHT INC	5,300,016
11	WAL-MART STORES INC	5,277,608
12	FRIENDSHIP MANOR PROP LLC	4,832,850
13	GBINVESTMENTS/PARK VISTA	4,824,053
14	CRAWMER CHERYL	4,772,617
15	FINANCIAL DISTRICT PROP	4,645,942
16	TYSON FOODS INC	4,545,413
17	QC LIQUIDATION LLC	4,499,097
18	DEERE & CO/TAX DEPT	4,183,298
19	DEERE & CO/TAX DEPT	4,112,243
20	DEERE & CO/TAX DEPT	4,103,745
21	HCRI ILLINOIS PROP LLC	3,832,990
22	WAL-MART STORES INC	3,808,560
23	EDWARD ROSE BLDG CO	3,474,055
24	OFI PROPERTIES LLC	3,456,551
25	HERITAGE PLACE ASSOC LLC	3,156,726
26	MIDAMERICAN ENERGY CO	3,063,682
27	PEDCOR INVES 2006 XCVI LP	3,003,945
28	PFG THOMS PROESTLER CO	2,963,047
29	MOLINE HOTEL LLC	2,907,171
30	DEERE & CO/TAX DEPT	2,879,231
31	LRC HV LLC	2,866,869
32	EXPORT PACKAGING CO INC	2,785,055
33	CARR LIMITED PARTNERSHIP	2,776,789
34	MOLINE FNMA LLC/CORELOGIC	2,753,879
35	MENARD INC	2,752,936
36	GTI ROCK ISLAND PARTNERS	2,669,290
37	CITY LINE MEYERS LLC/CAS	2,650,142
38	QUALITY WAREHOUSES LLC	2,639,160
39	DEER VALLEY APARTMENTS	2,604,589
40	HOMEWOOD MANOR APTS	2,509,955
41	DEERE & CO/TAX DEPT	2,460,054
42	DEERE & CO/TAX DEPT	2,434,712
43	C F INDUSTRIES INC	2,393,084
44	LOWES HOME CENTERS INC	2,380,362
45	TRINITY MED CTR/KAISER S	2,321,778
46	VANPELT CORP	2,285,633
47	HAVERSIAN CANAL SYSTEM LL	2,227,808
48	MIDAMERICAN ENERGY CO	2,208,194
49	GENESIS HLTH/WELLTOWER	2,208,032
50	METRO AIR AUTH	2,192,417

# HOMESTEAD EXEMPTIONS

## General Homestead Exemption

- Must own & occupy as of January 1<sup>st</sup> of the assessment year;
- Based on the increase above the 1977 EAV or \$6,000, whichever is less.
- Must be liable for the payment of property taxes.

## Senior Citizen Homestead Exemption

- Application may be made any time in the year owner turns 65 years old;
- Reduces the taxable value by \$5,000 in EAV;
- Automatically renews provided senior still owns and occupies residence.

## Senior Citizen Assessment Freeze Homestead Exemption

- Requires January 1st occupancy for the year of application and the prior year;
- Requires the total household gross income of \$65,000 or less;
- Requires annual renewal application;
- Reduces EAV by the difference between current assessment and "Base Value". No limit on Reduction;
- Only applies to owner occupied residences.

## Home Improvement Exemption

- Single Family owner occupied homes only;
- 4 year exemption of the increase in assessment due to a new improvement to an existing home;
- Exempts up to \$25,000 in EAV increase.

## Homestead Exemption for Persons with Disabilities

- Initial application requires proof of total disability;
- Reduces the EAV by \$2,000. Owner occupied homes only.

## Disabled Veteran's Homestead Exemption

- Disability must be service connected. Owner occupied homes only;
- Application requires proof and percentage of disability;
- If disability is from 30% to 49%, the reduction is \$2,500 EAV;
- If disability is from 50% to 69%, the reduction is \$5,000 EAV;
- If disability is from 70% to 100%, the property is exempt from property taxes.

## Returning Veteran's Homestead Exemption

- A 2 year, \$5,000 per year, EAV reduction for the first and second year the veteran or spouse owned the home after the veteran returns from active duty in an armed conflict.

## Disabled Veteran's Exemption for Specially Adapted Housing

- Applies to housing specially adapted for the veteran's disability;
- Eligibility is certified annually by the Illinois Department of Veterans Affairs;
- Adaptation needs to have been paid for with Federal funds;
- Exempts up to \$100,000 EAV.

## Natural Disaster Homestead Exemption

- Applies to homestead property for a rebuilt residential structure following a widespread natural disaster;
- The amount of the exemption is the reduction in EAV of the residence in the first taxable year for which the taxpayer applies for an exemption minus the EAV of the residence for the taxable year prior to the taxable year in which the natural disaster occurred;
- Continues at the same amount until the taxable year in which the property is sold or transferred;
- Must be renewed annually.

# GENERAL HOMESTEAD/HOME IMPROVEMENT- 5 YEAR HISTORY

## GENERAL HOMESTEAD EXEMPTION (OWNER OCCUPIED)

YEAR	2014		2015		2016		2017		2018	
TOWNSHIP	COUNT	AMOUNT								
CORDOVA	301	1,802,515	299	1,791,025	303	1,818,000	299	1,794,000	300	1,800,000
COE	630	3,767,756	634	3,792,496	631	3,775,268	624	3,730,375	628	3,754,145
CANOE CREEK	180	1,076,455	181	1,082,356	183	1,094,681	184	1,099,463	185	1,105,463
ZUMA	266	1,592,475	266	1,596,000	268	1,608,000	264	1,584,000	268	1,608,000
PORT BYRON	441	2,641,991	442	2,646,398	445	2,664,398	443	2,651,978	448	2,682,398
HAMPTON	5,316	31,466,303	5,266	31,081,422	5,193	30,738,038	5,156	30,558,991	5,071	30,089,711
SOUTH MOLINE	10,424	62,377,991	10,425	62,413,408	10,353	62,006,559	10,338	61,907,676	10,350	62,001,102
MOLINE	6,164	36,789,421	6,090	36,365,697	6,004	35,861,517	6,019	35,985,997	5,988	35,807,012
ROCK ISLAND	2,677	15,276,992	2,657	14,933,863	2,579	14,625,442	2,521	14,374,359	2,463	14,141,139
S ROCK ISLAND	5,994	35,510,391	6,026	35,793,318	5,878	34,932,899	5,899	35,085,680	5,952	35,434,672
BLACKHAWK	2,726	16,237,401	2,709	16,178,602	2,691	16,074,073	2,703	16,152,454	2,690	16,085,161
COAL VALLEY	1,465	8,765,335	1,469	8,795,077	1,467	8,783,596	1,461	8,752,293	1,450	8,684,405
RURAL	364	2,167,104	366	2,184,331	358	2,140,584	359	2,143,915	361	2,160,197
BOWLING	1,090	6,520,591	1,093	6,520,524	1,078	6,444,902	1,078	6,445,752	1,087	6,480,516
EDGINGTON	503	3,003,886	500	2,987,127	503	3,005,201	506	3,023,287	501	2,993,331
ANDALUSIA	817	4,890,869	823	4,933,485	835	5,004,173	842	5,049,000	844	5,059,485
BUFF PRAIRIE	285	1,704,895	286	1,710,895	285	1,710,000	285	1,707,025	284	1,704,000
DRURY	268	1,599,756	264	1,575,451	266	1,592,643	267	1,595,158	269	1,610,643
<b>TOTAL</b>	<b>39,911</b>	<b>237,192,127</b>	<b>39,796</b>	<b>236,381,475</b>	<b>39,320</b>	<b>233,879,974</b>	<b>39,248</b>	<b>233,641,403</b>	<b>39,139</b>	<b>233,201,380</b>

## HOME IMPROVEMENT EXEMPTION

YEAR	2014		2015		2016		2017		2018	
TOWNSHIP	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT
CORDOVA	21	129,053	22	111,291	18	129,217	14	115,250	11	94,371
COE	28	181,482	31	205,427	24	204,747	27	246,937	31	287,426
CANOE CREEK	8	44,824	7	19,824	8	53,502	5	47,135	3	39,614
ZUMA	20	110,099	20	139,892	21	164,324	16	124,835	13	107,657
PORT BYRON	27	180,866	32	207,866	35	222,995	26	168,579	21	114,755
HAMPTON	187	787,477	185	831,029	184	822,490	165	690,168	170	616,229
SOUTH MOLINE	176	763,207	136	592,832	148	585,642	161	704,155	152	684,632
MOLINE	45	207,790	41	220,086	15	90,593	17	130,693	17	140,524
ROCK ISLAND	61	246,448	65	282,276	89	391,978	84	395,899	75	351,297
S ROCK ISLAND	128	846,099	117	723,722	114	729,827	106	601,327	110	549,894
BLACK HAWK	113	482,212	91	397,314	85	334,071	85	312,692	75	332,140
COAL VALLEY	86	433,370	67	294,375	49	223,357	34	160,844	30	146,589
RURAL	8	49,589	3	16,000	3	17,600	11	104,256	9	112,831
BOWLING	82	425,588	78	418,612	62	353,759	50	299,702	41	245,562
EDGINGTON	20	168,256	15	139,017	14	109,021	15	125,266	16	151,178
ANDALUSIA	44	240,029	49	244,027	40	187,383	27	93,300	20	98,738
BUFF PRAIRIE	12	101,782	13	103,825	12	68,721	10	43,979	11	78,667
DRURY	9	79,559	12	118,219	13	152,983	11	123,702	10	123,375
<b>TOTAL</b>	<b>1,075</b>	<b>5,477,730</b>	<b>984</b>	<b>5,065,634</b>	<b>934</b>	<b>4,842,210</b>	<b>864</b>	<b>4,488,719</b>	<b>815</b>	<b>4,275,479</b>

# SENIOR HOMESTEAD/SENIOR FREEZE- 5 YEAR HISTORY

SENIOR CITIZEN HOMESTEAD EXEMPTION										
YEAR	2014		2015		2016		2017		2018	
TOWNSHIP	COUNT	AMOUNT								
CORDOVA	103	515,000	108	540,000	112	560,000	118	590,000	119	595,000
COE	161	801,425	171	848,193	192	960,000	203	1,015,000	210	1,050,000
CANOE CREEK	58	288,768	61	305,000	59	295,000	60	300,000	59	295,000
ZUMA	74	370,000	79	395,000	86	430,000	94	469,494	100	500,000
PORT BYRON	132	660,000	140	700,000	141	700,782	143	715,000	146	730,000
HAMPTON	1,717	8,532,531	1,797	8,949,424	1,816	9,047,291	1,853	9,238,620	1,862	9,268,634
SOUTH MOLINE	3,627	18,068,377	3,720	18,508,139	3,772	18,775,347	3,846	19,153,946	3,929	19,566,009
MOLINE	1,640	8,192,096	1,711	8,537,562	1,751	8,734,249	1,788	8,923,629	1,823	9,075,737
ROCK ISLAND	778	3,871,294	796	3,957,544	805	4,007,085	822	4,093,556	817	4,069,737
S ROCK ISLAND	2,179	10,875,477	2,142	10,650,659	2,044	10,168,987	2,117	10,527,512	2,175	10,840,280
BLACKHAWK	879	391,137	904	4,516,397	929	4,628,221	932	4,657,055	971	4,825,018
COAL VALLEY	421	2,105,000	447	2,227,632	445	2,225,000	452	2,257,741	457	2,277,138
RURAL	115	575,000	117	585,000	119	595,000	117	585,000	122	607,603
BOWLING	320	1,593,425	332	1,660,000	326	1,627,439	335	1,667,233	353	1,765,000
EDGINGTON	132	660,000	146	730,000	156	778,713	155	775,000	161	805,000
ANDALUSIA	218	1,083,343	226	1,130,000	226	1,130,000	234	1,169,973	262	1,307,740
BUFF PRAIRIE	99	495,000	99	495,000	101	505,000	101	500,630	107	535,000
DRURY	67	335,000	69	345,000	72	356,576	73	365,000	72	359,316
<b>TOTAL</b>	<b>12,720</b>	<b>59,412,873</b>	<b>13,065</b>	<b>65,080,550</b>	<b>13,152</b>	<b>65,524,690</b>	<b>13,443</b>	<b>67,004,389</b>	<b>13,745</b>	<b>68,472,212</b>

SENIOR CITIZEN FREEZE EXEMPTION										
YEAR	2014		2015		2016		2017		2018	
TOWNSHIP	COUNT	AMOUNT								
CORDOVA	31	288,032	37	303,359	39	363,292	37	320,396	47	407,608
COE	52	526,395	45	503,979	44	555,575	44	562,696	66	753,235
CANOE CREEK	33	259,308	29	239,221	30	251,032	28	260,784	35	284,409
ZUMA	24	253,605	25	284,026	29	376,513	30	340,443	42	357,774
PORT BYRON	49	543,428	48	520,560	48	592,184	42	496,145	58	533,697
HAMPTON	946	5,666,663	935	5,941,603	920	6,910,634	888	6,315,273	1,047	6,827,581
SOUTH MOLINE	1,686	9,723,545	1,625	8,748,165	1,606	9,728,221	1,627	10,931,280	1,943	11,595,521
MOLINE	865	4,426,728	853	4,110,801	841	4,233,877	830	4,112,566	993	4,579,478
ROCK ISLAND	446	1,847,099	439	1,942,051	436	2,293,413	426	2,228,781	500	2,290,309
S ROCK ISLAND	898	4,532,512	871	4,391,347	851	3,991,240	856	3,899,356	1,031	3,882,927
BLACKHAWK	439	2,804,799	426	2,711,112	413	2,479,013	391	2,308,610	502	2,610,208
COAL VALLEY	189	1,414,918	184	1,136,696	174	1,028,808	177	883,203	213	857,921
RURAL	28	224,028	24	157,739	25	315,388	26	294,318	45	448,135
BOWLING	144	979,249	132	790,906	116	813,439	112	928,549	154	1,158,759
EDGINGTON	58	711,333	58	663,962	60	633,650	55	512,863	81	564,784
ANDALUSIA	96	952,935	95	912,737	92	816,637	86	748,436	120	1,016,411
BUFF PRAIRIE	36	395,055	32	407,435	30	347,854	26	287,451	42	365,265
DRURY	32	316,649	35	367,379	30	271,433	33	310,544	35	278,626
<b>TOTAL</b>	<b>6,052</b>	<b>35,866,281</b>	<b>5,893</b>	<b>34,133,078</b>	<b>5,784</b>	<b>36,002,203</b>	<b>5,714</b>	<b>35,741,694</b>	<b>6,954</b>	<b>38,812,648</b>

# DISABLED PERSONS/DISABLED VETERANS- 5 YEAR HISTORY

## DISABLED PERSONS EXEMPTION

YEAR	2014		2015		2016		2017		2018	
TOWNSHIP	COUNT	AMOUNT								
CORDOVA	1	2,000	1	2,000	1	2,000	1	2,000	2	4,000
COE	6	12,000	6	12,000	6	12,000	4	8,000	4	8,000
CANOE CREEK	4	8,000	4	8,000	4	8,000	4	8,000	5	10,000
ZUMA	4	8,000	5	10,000	7	14,000	7	14,000	5	10,000
PORT BYRON	6	12,000	8	16,000	9	18,000	10	20,000	9	18,000
HAMPTON	116	230,173	113	222,372	116	228,648	137	270,648	139	273,877
SOUTH MOLINE	184	367,928	185	369,928	217	433,928	220	439,928	222	443,262
MOLINE	89	178,000	88	176,000	98	196,000	102	204,000	105	210,000
ROCK ISLAND	90	173,616	89	170,894	98	188,251	102	196,251	102	196,251
S ROCK ISLAND	136	270,901	134	266,317	147	291,701	165	327,647	164	325,411
BLACKHAWK	49	97,930	48	96,000	59	118,000	56	112,000	56	112,000
COAL VALLEY	17	34,000	18	36,000	20	39,665	18	35,665	16	31,665
RURAL	2	4,000	2	4,000	5	10,000	4	8,000	4	8,000
BOWLING	19	38,000	18	36,000	13	26,000	13	26,000	14	28,000
EDGINGTON	4	8,000	3	6,000	7	14,000	7	14,000	5	10,000
ANDALUSIA	12	24,000	12	24,000	12	24,000	12	24,000	12	24,000
BUFF PRAIRIE	12	24,000	13	26,000	13	26,000	11	22,000	11	22,000
DRURY	3	6,000	4	8,000	4	8,000	5	10,000	6	12,000
<b>TOTAL</b>	<b>754</b>	<b>1,498,548</b>	<b>751</b>	<b>1,489,511</b>	<b>836</b>	<b>1,658,193</b>	<b>878</b>	<b>1,742,139</b>	<b>881</b>	<b>1,746,466</b>

## DISABLED VETERANS\*

YEAR	2012		2013		2014	
TOWNSHIP	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT
CORDOVA	6	30,000	7	35,000	8	37,500
COE	8	35,000	10	45,000	10	45,000
CANOE CREEK	0	0	1	2,500	2	3,732
ZUMA	1	2,500	2	7,500	3	12,500
PORT BYRON	4	15,000	4	17,500	4	17,500
HAMPTON	43	177,500	43	182,500	45	182,554
SOUTH MOLINE	71	300,000	78	335,000	86	370,000
MOLINE	30	127,853	35	149,353	35	151,853
ROCK ISLAND	15	67,500	16	74,941	19	84,658
S ROCK ISLAND	30	131,395	39	164,375	43	184,261
BLACKHAWK	24	95,000	24	97,500	24	100,000
COAL VALLEY	11	45,000	15	62,500	19	80,000
RURAL	1	5,000	2	7,500	3	12,500
BOWLING	5	25,000	7	32,500	6	27,500
EDGINGTON	1	5,000	1	5,000	1	5,000
ANDALUSIA	8	30,000	8	30,000	9	35,000
BUFF PRAIRIE	3	7,500	2	5,000	3	12,500
DRURY	2	10,000	2	10,000	2	10,000
<b>TOTAL</b>	<b>263</b>	<b>1,109,248</b>	<b>296</b>	<b>1,263,669</b>	<b>322</b>	<b>1,372,058</b>

\*IN 2015-EXEMPTION AMOUNTS CHANGED AND ARE REPORTED ON FOLLOWING SHEETS

# DISABLED VETERANS- 4 YEAR HISTORY

## 30-49% DISABLED VETERANS EXEMPTION

YEAR	2015		2016		2017		2018	
TOWNSHIP	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT
CORDOVA	1	2,500	1	2,500	1	2,500	1	2,500
COE	1	2,500	2	5,000	2	5,000	2	5,000
CANOE CREEK	0	0	0	0	0	0	0	0
ZUMA	2	5,000	2	5,000	4	10,000	4	10,000
PORT BYRON	0	0	0	0	0	0	0	0
HAMPTON	11	27,500	13	32,500	20	50,000	20	50,000
SOUTH MOLINE	4	10,000	12	30,000	22	55,000	24	58,333
MOLINE	7	17,500	8	20,000	10	25,000	8	20,000
ROCK ISLAND	2	5,000	2	5,000	3	7,500	4	10,000
S ROCK ISLAND	9	22,500	9	22,500	13	32,500	15	37,500
BLACKHAWK	4	10,000	4	10,000	6	15,000	7	17,500
COAL VALLEY	3	7,500	6	15,000	7	17,500	7	17,500
RURAL	0	0	0	0	0	0	2	5,000
BOWLING	2	5,000	2	5,000	4	10,000	4	10,000
EDGINGTON	0	0	0	0	0	0	1	2,500
ANDALUSIA	2	5,000	2	5,000	2	5,000	0	0
BUFFALO PRAIRIE	0	0	1	2,500	1	2,500	1	2,500
DRURY	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>48</b>	<b>120,000</b>	<b>64</b>	<b>160,000</b>	<b>95</b>	<b>237,500</b>	<b>100</b>	<b>248,333</b>

## 50-69% DISABLED VETERANS EXEMPTION

YEAR	2015		2016		2017		2018	
TOWNSHIP	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT
CORDOVA	2	10,000	4	20,000	4	20,000	2	10,000
COE	3	25,000	4	20,000	4	20,000	5	25,000
CANOE CREEK	1	30,000	1	5,000	0	0	0	0
ZUMA	1	35,000	1	5,000	1	5,000	2	9,167
PORT BYRON	2	45,000	1	5,000	2	10,000	2	10,000
HAMPTON	17	125,054	20	95,054	23	110,054	29	136,304
SOUTH MOLINE	30	275,054	29	145,000	36	180,000	37	177,916
MOLINE	10	323,612	13	63,558	15	73,558	21	102,724
ROCK ISLAND	4	343,612	4	20,000	5	25,000	8	37,754
S ROCK ISLAND	12	398,926	16	78,326	17	79,138	19	82,649
BLACKHAWK	8	438,926	12	60,000	11	55,000	11	55,000
COAL VALLEY	6	468,926	6	30,000	7	35,000	8	40,000
RURAL	1	473,926	2	10,000	3	15,000	2	10,000
BOWLING	1	478,926	3	15,000	3	15,000	3	15,000
EDGINGTON	0	0	1	5,000	1	5,000	1	5,000
ANDALUSIA	4	498,926	5	25,000	5	25,000	4	18,333
BUFFALO PRAIRIE	1	503,926	0	0	0	0	0	0
DRURY	0	0	0	0	0	0	1	5,000
<b>TOTAL</b>	<b>103</b>	<b>4,474,814</b>	<b>122</b>	<b>601,938</b>	<b>137</b>	<b>672,750</b>	<b>155</b>	<b>739,847</b>

# DISABLED VETERANS/RETURNING VETERANS

## 70-100% DISABLED VETERANS EXEMPTION

YEAR	2015		2016		2017		2018	
	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT
CORDOVA	10	316,067	9	302,491	10	336,285	12	535,413
COE	9	604,726	9	654,065	9	672,393	12	859,943
CANOE CREEK	1	1,560	1	1,560	3	48,749	3	53,986
ZUMA	3	218,050	4	289,357	4	293,814	5	316,248
PORT BYRON	5	287,054	7	414,322	7	420,919	12	733,702
HAMPTON	41	1,390,312	50	1,814,210	54	1,971,330	63	2,370,042
SOUTH MOLINE	75	2,522,004	98	3,697,621	103	4,269,471	135	5,747,847
MOLINE	29	952,446	34	1,143,503	41	1,307,708	46	1,522,180
ROCK ISLAND	16	238,419	17	341,110	19	384,587	23	425,029
S ROCK ISLAND	43	1,096,546	55	1,701,237	62	2,020,776	77	2,524,841
BLACKHAWK	23	812,249	23	818,674	27	1,015,794	40	1,367,841
COAL VALLEY	18	978,182	21	1,150,230	21	1,122,563	25	1,363,440
RURAL	3	152,781	4	320,105	6	483,900	9	675,509
BOWLING	7	290,649	6	248,083	8	400,431	12	606,819
EDGINGTON	1	54,171	1	54,171	1	54,171	1	54,171
ANDALUSIA	6	233,940	7	261,298	9	390,744	14	657,794
BUFFALO PRAIRIE	3	179,647	3	176,362	4	212,999	4	188,801
DRURY	2	82,965	3	125,569	2	70,645	2	70,645
<b>TOTAL</b>	<b>295</b>	<b>10,411,768</b>	<b>352</b>	<b>13,513,968</b>	<b>390</b>	<b>15,477,279</b>	<b>495</b>	<b>20,074,251</b>

## RETURNING VETERANS EXEMPTION

YEAR	2014		2015		2016		2017		2018	
	COUNT	AMOUNT								
CORDOVA	1	5,000	0	0	0	0	0	0	0	0
COE	0	0	0	0	0	0	0	0	0	0
CANOE CREEK	0	0	0	0	0	0	0	0	0	0
ZUMA	0	0	0	0	0	0	0	0	0	0
PORT BYRON	0	0	0	0	0	0	0	0	0	0
HAMPTON	1	5,000	1	5,000	1	5,000	1	5,000	1	5,000
SOUTH MOLINE	2	10,000	3	15,000	1	5,000	0	0	0	0
MOLINE	1	5,000	0	0	0	0	1	5,000	2	10,000
ROCK ISLAND	1	5,000	0	0	0	0	0	0	0	0
S ROCK ISLAND	0	0	0	0	1	5,000	1	5,000	0	0
BLACK HAWK	0	0	0	0	0	0	1	5,000	1	5,000
COAL VALLEY	0	0	0	0	0	0	0	0	0	0
RURAL	0	0	0	0	0	0	0	0	0	0
BOWLING	1	5,000	1	5,000	0	0	0	0	0	0
EDGINGTON	0	0	0	0	0	0	0	0	0	0
ANDALUSIA	0	0	0	0	0	0	0	0	0	0
BUFFALO PRAIRIE	0	0	0	0	0	0	0	0	0	0
DRURY	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>7</b>	<b>35,000</b>	<b>5</b>	<b>25,000</b>	<b>3</b>	<b>15,000</b>	<b>4</b>	<b>20,000</b>	<b>4</b>	<b>20,000</b>

## VETERANS (HOME MODIFICATION)/NATURAL DISASTER

THE ONLY TOWNSHIPS SHOWN ARE THOSE THAT HAVE EXEMPTIONS

### VETERANS WITH DISABILITIES (HOME MODIFICATION)

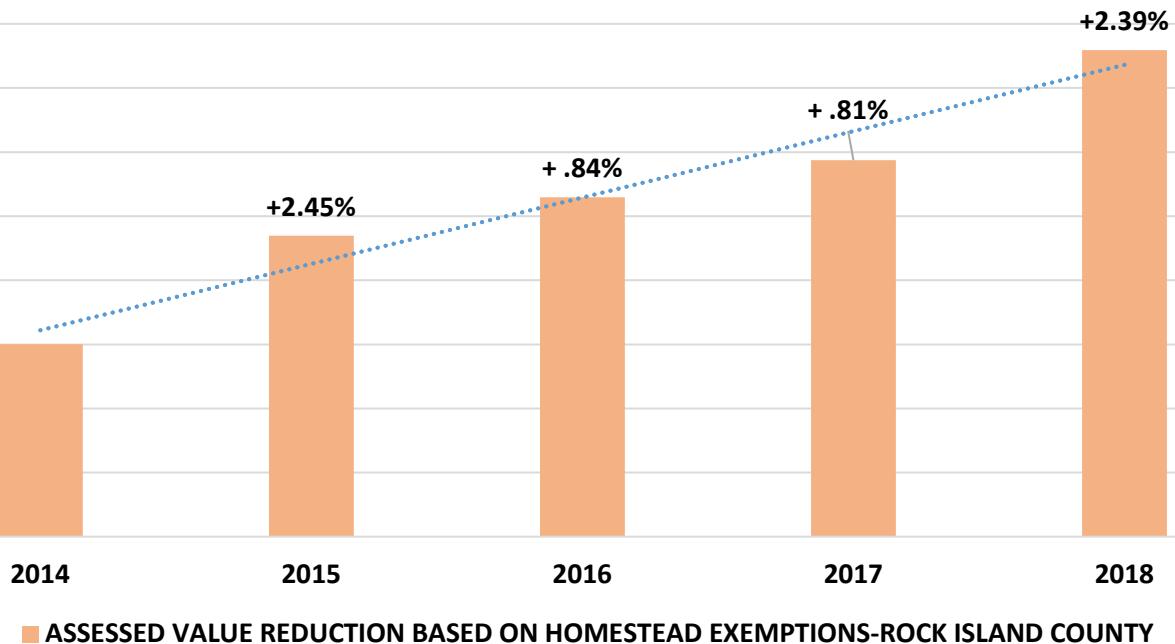
YEAR	2014		2015		2016		2017		2018	
TOWNSHIP	COUNT	AMOUNT								
MOLINE	1	75,848	1	77,419	1	79,170	1	80,618	1	82,437
BLACKHAWK	0	0	0	0	1	96,058	1	96,569	1	98,518
ANDALUSIA	1	70,449	1	70,449	1	70,449	1	70,449	1	73,277
<b>TOTAL</b>	<b>2</b>	<b>146,297</b>	<b>2</b>	<b>147,868</b>	<b>3</b>	<b>245,677</b>	<b>3</b>	<b>247,636</b>	<b>3</b>	<b>254,232</b>

THE ONLY TOWNSHIPS SHOWN ARE THOSE THAT HAVE EXEMPTIONS

### NATURAL DISASTER

YEAR	2017		2018	
TOWNSHIP	COUNT	AMOUNT	COUNT	AMOUNT
HAMPTON	4	61,578	5	89,022
<b>TOTAL</b>	<b>4</b>	<b>61,578</b>	<b>5</b>	<b>89,022</b>

### ASSESSED VALUE REDUCTION BASED ON HOMESTEAD EXEMPTIONS-ROCK ISLAND COUNTY



# TIF (TAX INCREMENT FINANCING)

## DEDUCTIBLE

There are currently 48 active TIF Districts in Rock Island County. The Assessment office is responsible for the set up and maintenance of all districts.

Municipalities establish TIF districts, and the funds received may be used for costs associated with the development or redevelopment of property within the TIF district.

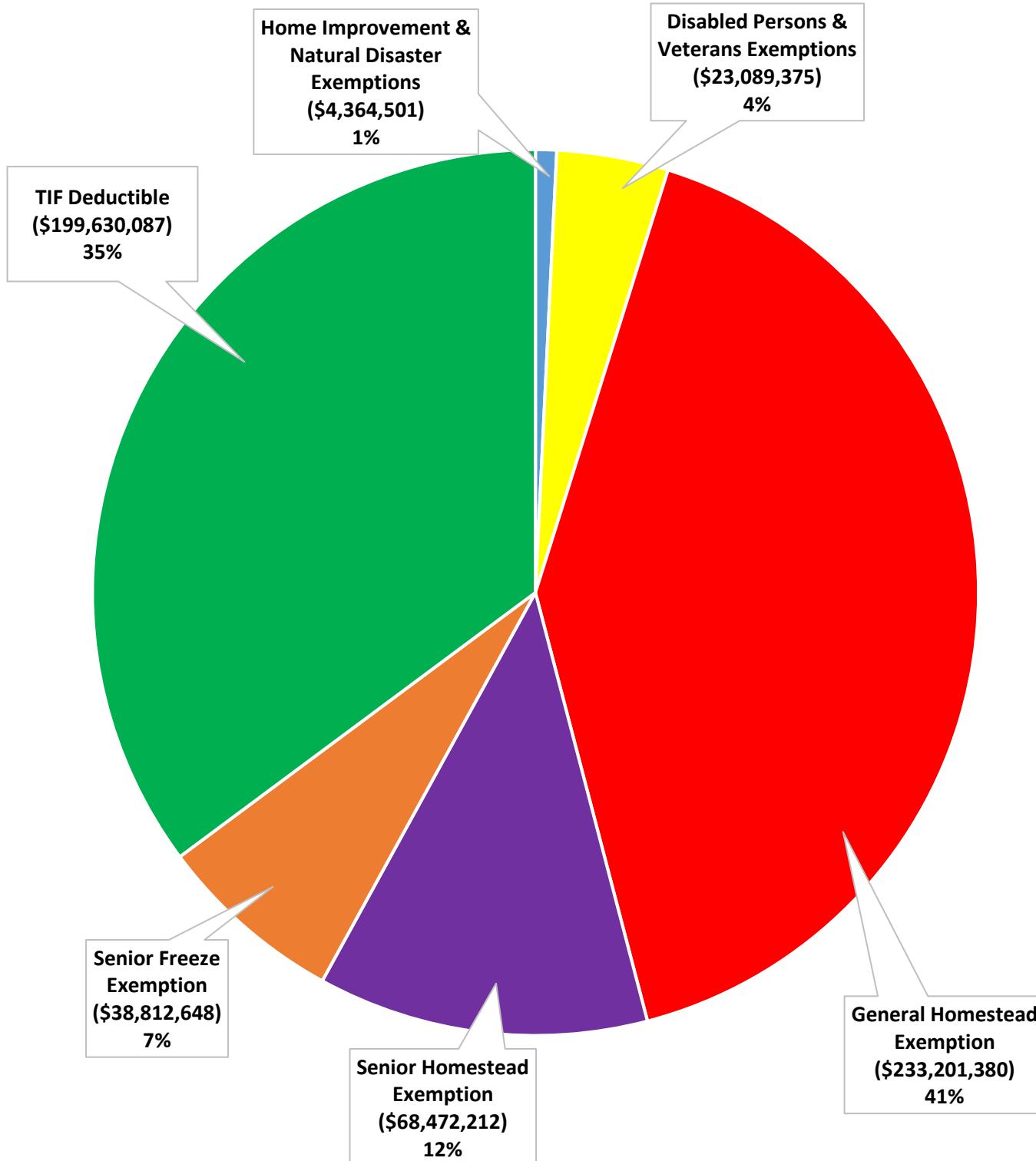
Once a TIF district is created, any additional property tax revenue generated as a result of an increase in property values in the district (as opposed to changes in the tax rate) is diverted away from the tax districts that would ordinarily have received those taxes and into a special TIF fund. For the next 23 years (or until the district closes) property owners continue to pay on the full amount of the assessment, but the taxing districts receive their money based on the value of the property when the TIF was created.

Below is a listing of each township and the amount of assessed value that is deducted from the assessed value as a result of TIF.

TIF DEDUCTIBLE								
YEAR	2011	2012	2013	2014	2015	2016	2017	2018
TOWNSHIP	AMOUNT							
CORDOVA	4,496,839	4,497,797	4,514,197	4,689,341	4,711,679	5,016,922	5,042,954	4,851,427
COE	4,360,156	4,592,727	4,675,249	4,767,002	5,032,674	5,447,613	5,700,101	5,745,770
CANOE								
CREEK	0	0	0	0	0	0	0	0
ZUMA	0	0	0	0	0	0	0	0
PORT BYRON	4,282,152	4,395,660	4,671,366	4,925,366	5,030,243	5,494,498	5,785,956	5,733,355
HAMPTON	47,695,510	34,665,580	34,511,114	35,715,975	34,348,432	33,817,129	32,217,311	33,338,452
SOUTH								
MOLINE	6,005,837	6,508,233	5,905,248	7,500,323	7,921,882	8,706,572	9,568,528	10,458,396
MOLINE	36,323,060	40,552,723	38,962,245	39,901,049	44,086,538	42,669,268	41,440,435	47,870,211
ROCK								
ISLAND	27,834,621	24,239,251	21,815,824	21,770,055	25,404,041	33,621,947	28,973,746	28,928,365
S ROCK								
ISLAND	3,848,444	3,552,797	3,300,758	1,734,934	2,464,383	2,572,100	2,660,700	2,631,394
BLACKHAWK	55,344,010	54,378,267	54,852,674	54,162,447	55,741,129	56,447,403	56,520,692	56,829,763
COAL								
VALLEY	1,509,392	1,510,212	1,530,041	1,661,670	1,561,575	1,560,415	1,637,087	1,705,448
RURAL	0	0	0	0	0	0	0	0
BOWLING	0	0	0	0	0	0	0	0
EDGINGTON	0	0	0	0	0	0	0	0
ANDALUSIA	1,284,409	1,405,296	1,450,196	1,425,685	1,457,559	1,425,376	1,404,001	1,537,506
BUFFALO								
PRAIRIE	0	0	0	0	0	0	0	0
DRURY	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>192,984,430</b>	<b>180,298,543</b>	<b>176,188,912</b>	<b>178,253,847</b>	<b>187,760,135</b>	<b>196,779,243</b>	<b>190,951,511</b>	<b>199,630,087</b>

## SUBTRACTIONS FROM COUNTY EQUALIZED ASSESSED VALUE

### Subtractions from County Equalized Assessed Value \$567,581,947

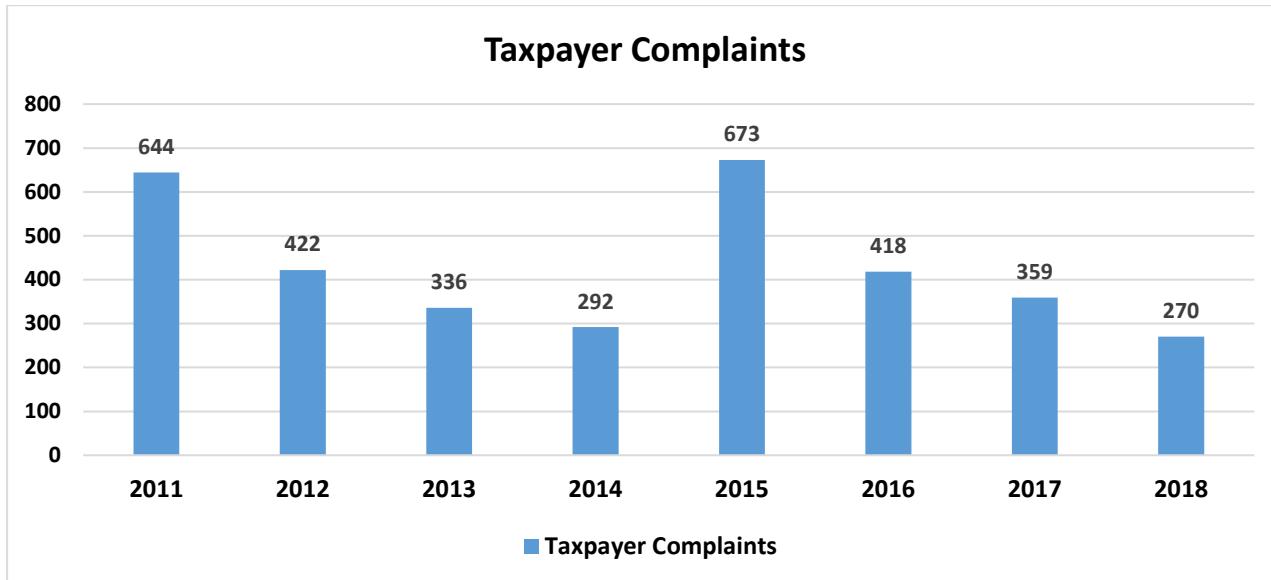


## BOARD OF REVIEW

The Board of Review is the final local authority to ensure a uniform and equitable local property assessment. As such, the Board is responsible for the following functions:

- Exemptions - The Board of Review is responsible for processing non-homestead exemption requests for charitable and religious organizations. The Board of Review supplies forms and instructions to organizations and examines the completed forms and evidence supplied. The Board makes a recommendation to the Department of Revenue, which has the final authority to accept or deny the exemption of property from taxes.
- Certificates of Error - The Board of Review reviews certificates of error issued by the office of the Chief County Assessor. A Certificate of Error is a document issued by the Assessor's Office that is used to correct an error in a real estate tax bill.
- Omitted Properties -The Board of Review is responsible to ensure that all taxable property is listed. If property has been omitted from the tax rolls, the owner is notified and opportunity for hearing given before the property is added.
- Assessment Complaints - The Board of Review reviews complaints from property owners when they believe that their assessment is incorrect and the assessment books are no longer in the assessor's possession. The formal complaint session for the Board of Review opens on the date of publication. The date of publication is determined by the office of the Chief County Assessor and occurs when assessment changes are published in the local newspaper. When publication occurs, the property owner has 30 days to file a complaint. Complaint forms are available on the day of publication.
- Homestead Exemptions- The Board of Review is the final authority in granting or denying homestead exemptions.

Initial assessments are determined by the township assessor for a four-year period. Within this four-year period, the first year is called the "general" assessment year. In the general assessment year, the assessors must view, inspect and revalue ALL properties in their township. As shown in the graph below, more complaints were filed in 2011 and 2015, which were the first years of the general assessment cycle. The next general assessment year will be 2019, which we anticipate to be a very busy year.



# 2018 BOARD OF REVIEW

## FILINGS/AMOUNT OF CHANGE

2018 BOARD OF REVIEW STATISTICS							
TOWNSHIP	TAXPAYER COMPLAINTS				CORRECTIONS	NEW CONSTRUCTION/ OMITTED	
	COUNT	ASSESSOR AGREED	BOR CHANGE	NO CHANGE	COUNT	COUNT	AMOUNT OF VALUATION CHANGE
CORDOVA	15	1	0	14	3	0	-15,958
COE	3	2	1	0	3	2	107,339
CANOE CREEK	1	1	0	0	2	0	-24,778
ZUMA	0	0	0	0	2	0	0
PORT BYRON	5	4	0	1	1	0	-194,152
HAMPTON	67	57	5	5	32	2	-295,991
SOUTH MOLINE	75	44	22	9	13	1	-5,206,104
MOLINE	14	11	2	1	11	3	1,302,083
ROCK ISLAND	19	12	4	3	27	1	-1,511,179
SOUTH ROCK ISLAND	14	12	0	2	24	3	-141,861
BLACKHAWK	28	6	5	17	17	6	-921,998
COAL VALLEY	6	3	0	3	1	3	259,700
RURAL	7	4	3	0	25	2	96,696
BOWLING	7	6	1	0	4	10	379,280
EDGINGTON	0	0	0	0	2	0	-4,219
ANDALUSIA	7	3	3	1	4	1	51,161
BUFFALO							
PRAIRIE	0	0	0	0	0	0	0
DRURY	2	1	1	0	1	0	-40,681
COUNTY TOTALS	270	167	47	56	172	34	-6,160,662

## BOARD OF REVIEW FILINGS/AMOUNT OF CHANGE/PTAB-6 YEAR HISTORY

TOTAL COUNT OF REQUESTS FILED WITH THE BOARD OF REVIEW (INCLUDES APPEALS, CORRECTIONS, NEW CONSTRUCTION, & HOMESTEAD)												
YEAR	2013		2014		2015		2016		2017		2018	
TOWNSHIP	COUNT	VALUE CHANGE	COUNT	VALUE CHANGE	COUNT	VALUE CHANGE	COUNT	VALUE CHANGE	COUNT	VALUE CHANGE	COUNT	VALUE CHANGE
CORDOVA	5	75,731	6	87,151	11	-115,812	17	-145,793	23	104,050,278	18	-15,958
COE	7	81,706	6	185,832	21	18,306	8	18,776	13	107,689	8	107,339
CANOE CREEK	2	-17,755	4	54,876	10	-10,324	7	-28,732	3	-24,037	3	-24,778
ZUMA	8	-214,974	4	20,346	3	-52,260	8	-37,284	2	-41,554	2	0
PORT BYRON	11	164,471	8	-97,090	23	-125,778	26	-184,516	13	-72,370	6	-194,152
HAMPTON	73	-360,746	80	2,333,320	192	-2,672,954	183	-1,284,639	162	-1,541,562	101	-295,991
SOUTH MOLINE	120	-1,308,038	74	-701,074	164	-3,062,574	155	-1,453,115	115	-522,538	89	-5,206,104
MOLINE	38	-627,230	53	529,750	105	-522,256	62	-1,315,319	78	-927,713	28	1,302,083
ROCK ISLAND	59	-1,056,938	51	-842,752	142	-822,126	96	-261,458	81	-1,023,867	47	-1,511,179
S ROCK ISLAND	53	-307,671	80	617,669	150	-1,027,082	100	-562,311	100	-2,214,900	41	-141,861
BLACKHAWK	39	-585,327	47	-512,273	85	1,607,511	65	-1,909,458	68	-1,225,642	51	-921,998
COAL VALLEY	26	-127,001	38	1,114,087	83	-701,445	49	-735,676	28	-293,210	10	259,700
RURAL	6	-122,875	9	11,641	8	-153,956	5	-66,231	13	230,046	34	96,696
BOWLING	22	-190,017	6	-53,456	20	-510,545	16	-22,680	18	-779	21	379,280
EDGINGTON	8	19,075	10	-18,054	26	-123,255	6	-32,654	6	-8,686	2	-4,219
ANDALUSIA	11	-81,150	12	12,561	19	-96,555	12	-2,342	17	-229,128	12	51,161
BUFFALO PRAIRIE	8	-56,310	5	-20,262	18	-104,771	3	-29,593	6	-31,587	0	0
DRURY	7	-70,399	7	-46,616	27	-165,976	5	-33,917	7	-58,848	3	-40,681
<b>TOTAL</b>	<b>503</b>	<b>-4,785,448</b>	<b>500</b>	<b>2,675,656</b>	<b>1,107</b>	<b>-8,641,852</b>	<b>823</b>	<b>-8,086,942</b>	<b>753</b>	<b>96,171,592</b>	<b>476</b>	<b>-6,160,662</b>

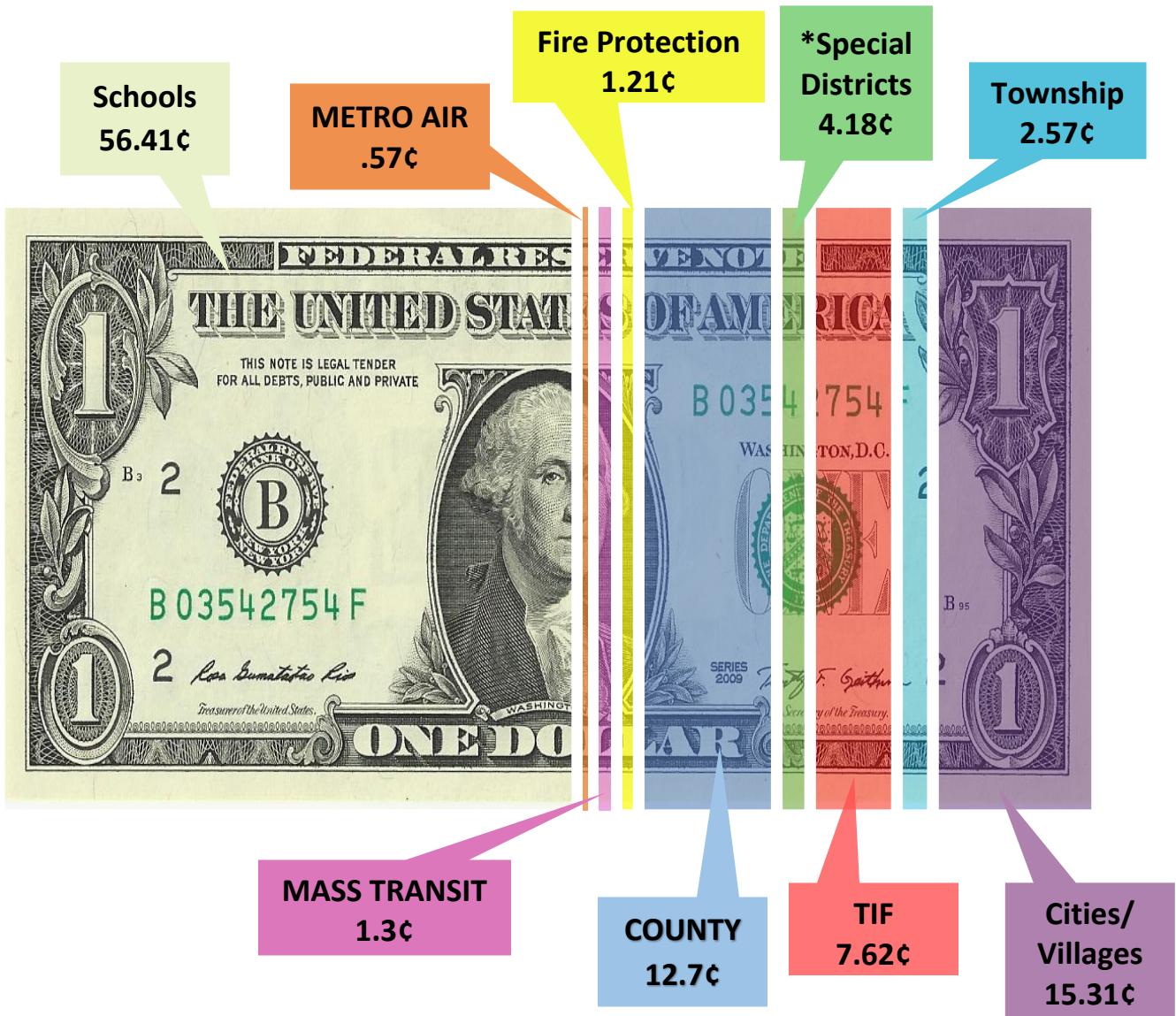
PROPERTY TAX APPEAL BOARD APPEALS RECEIVED						
YEAR	2013	2014	2015	2016	2017	2018
New Appeals Received	46	24	13	12	40	13
Decisions Received	34	15	29	24	25	29

## BOARD OF REVIEW HEARINGS/ CERTIFICATES OF ERROR-6 YEAR HISTORY

BOARD OF REVIEW HEARINGS HELD						
TOWNSHIP	2013	2014	2015	2016	2017	2018
CORDOVA	0	0	0	1	14	14
COE	0	0	0	0	2	0
CANOE CREEK	0	0	0	0	0	0
ZUMA	1	3	0	0	0	0
PORT BYRON	0	0	1	0	1	1
HAMPTON	15	18	30	26	16	5
SOUTH MOLINE	16	13	37	20	17	20
MOLINE	2	1	6	6	11	2
ROCK ISLAND	8	0	8	18	6	5
S ROCK ISLAND	6	9	10	12	8	2
BLACKHAWK	9	8	9	6	6	20
COAL VALLEY	4	6	14	19	1	3
RURAL	2	1	3	1	6	3
BOWLING	6	0	5	3	2	1
EDGINGTON	0	0	4	0	1	0
ANDALUSIA	0	0	1	0	4	1
BUFFALO PRAIRIE	0	0	3	1	0	0
DRURY	2	1	10	1	3	1
<b>TOTAL</b>	<b>71</b>	<b>60</b>	<b>141</b>	<b>114</b>	<b>98</b>	<b>78</b>

CERTIFICATES OF ERROR						
TOWNSHIP	2012	2013	2014	2015	2016	2017
CORDOVA	4	6	5	10	7	12
COE	14	16	15	22	4	7
CANOE CREEK	10	7	7	3	6	10
ZUMA	9	6	6	14	6	9
PORT BYRON	6	11	10	8	10	9
HAMPTON	152	139	141	148	160	130
SOUTH MOLINE	154	177	176	194	164	196
MOLINE	80	85	83	70	71	79
ROCK ISLAND	128	169	177	104	151	135
S ROCK ISLAND	123	115	118	118	113	96
BLACKHAWK	58	64	69	55	37	69
COAL VALLEY	25	35	36	39	39	18
RURAL	5	5	5	16	15	11
BOWLING	10	17	17	12	19	15
EDGINGTON	4	6	5	22	6	7
ANDALUSIA	13	10	10	5	11	30
BUFFALO PRAIRIE	11	16	16	11	6	4
DRURY	5	9	9	13	9	11
<b>TOTAL</b>	<b>811</b>	<b>893</b>	<b>905</b>	<b>864</b>	<b>834</b>	<b>848</b>

## Where Your Property Tax Dollar Goes:



\*Special Districts consist of: Parks, Sanitary, Library, Multi-Township, Hospital, Cemetery, and Conservatory.