



COOK COUNTY ASSESSOR'S OFFICE

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DEFINITIONS FOR THE CODES FOR CLASSIFICATION OF REAL PROPERTY

Major Class 0 Exempt and Railroad

EX Exempt Property
RR Railroad Property

Major Class 1 Vacant (10% level of assessment)

1-00 Vacant Land
1-90 Minor Improvement on Vacant Land

Major Class 2 Residential (10% level of assessment)

Regression Classes

2-00 Residential Land
2-02 One Story Residence, any age, up to 999 square feet
2-03 One Story Residence, any age, 1,000 to 1,800 square feet
2-04 One Story Residence, any age, 1,801 square feet and over
2-05 Two or more story residence, over 62 years of age up to 2,200 square feet
2-06 Two or more story residence, over 62 years of age, 2,201 to 4,999 square feet
2-07 Two or more story residence, up to 62 years of age, up to 2,000 square feet
2-08 Two or more story residence, up to 62 years of age, 3,801 to 4,999 square feet
2-09 Two or more story residence, any age, 5,000 square feet and over
2-10 Old style row house (town home), over 62 years of age

- 2-11 Apartment building with 2 to 6 units, any age
- 2-12 Mixed use commercial/residential building with apartment and commercial area totaling 6 units or less with a square foot area less than 20,00 square feet, any age
- 2-34 Split level residence with a lower level below grade (ground level) all ages, all sizes
- 2-78 Two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet
- 2-95 Individually owned townhome or row house up to 62 years of age

Non-Regression Classes

- 2-00 Residential land
- 2-39 Non-equalized land under agricultural use, valued at farm pricing
- 2-40 First time agricultural use of land valued at market price
- 2-41 Vacant land under common ownership with adjacent residence
- 2-01 Residential garage
- 2-13 Cooperative
- 2-24 Farm Building
- 2-25 Single room occupancy rental building
- 2-36 Any residence located on a parcel used primarily for commercial or industrial purposes
- 2-88 Home improvement exemption
- 2-90 Minor improvement
- 2-97 Special residential improvements (May apply to condo building in first year of construction before division into individual units.)
- 2-99 Residential condominium

Major Class 3 Multi Family

16% - 2009

13% - 2010

10% - 2011

- 3-00 Land used in conjunction with rental apartments
- 3-01 Garage used in conjunction with rental apartments
- 3-13 Two or three story building seven or more units
- 3-14 Two or three story non-fireproof building with corridor apartment or California type apartments, no corridors exterior entrance
- 3-15 Two or three story non-fireproof corridor apartments or California type apartments, interior entrance
- 3-18 Mixed use commercial/residential building with apartments and commercial area totaling seven units or more with a square foot area of over 20,000 square feet
- 3-90 Other minor improvement related to rental use
- 3-91 Apartment building over three stories, seven or more units
- 3-96 Rented modern row houses, seven or more units in a single development or one or more contiguous parcels in common ownership
- 3-97 Special rental structure
- 3-99 Rental condominium

Major Class 4 Not For Profit (25% level of assessment)

- 4-00 Not for profit land
- 4-01 Not for profit garage
- 4-17 Not for profit one story commercial building
- 4-18 Not for profit two or three story mixed use commercial/residential building
- 4-22 Not for profit one story non-fireproof public garage
- 4-23 Not for profit gasoline station
- 4-26 Not for profit commercial greenhouse
- 4-27 Not for profit theatre
- 4-28 Not for profit bank building
- 4-29 Not for profit motel

- 4-30 Not for profit supermarket
- 4-31 Not for profit shopping center
- 4-32 Not for profit bowling alley
- 4-33 Not for profit quonset hut or butler type building
- 4-35 Not for profit golf course improvement
- 4-80 Not for profit industrial minor improvement
- 4-81 Not for profit garage used in conjunction with industrial improvement
- 4-83 Not for profit industrial quonset hut or butler type building
- 4-87 Not for profit special industrial improvement
- 4-89 Not for profit industrial condominium
- 4-90 Not for profit commercial minor improvement
- 4-91 Not for profit improvement over three stories
- 4-92 Not for profit two or three story building containing part or all retail and/or commercial space
- 4-93 Not for profit industrial building
- 4-96 Not for profit rented modern row houses, seven or more units in a single development
- 4-97 Not for profit special structure
- 4-99 Not for profit condominium

Major Class 5A Commercial *(25% level of assessment)*

- 5-00 Commercial land
- 5-35 Golf course land
- 5-01 Garage used in conjunction with commercial improvements
- 5-16 Non-fireproof hotel or rooming house (apartment hotel)
- 5-17 One story commercial building
- 5-22 One story non-fireproof public garage
- 5-23 Gasoline station
- 5-26 Commercial greenhouse
- 5-27 Theatre
- 5-28 Bank building
- 5-29 Motel
- 5-30 Supermarket

- 5-31 Shopping center
- 5-32 Bowling alley
- 5-33 Quonset hut or butler type building
- 5-35 Golf course improvement
- 5-90 Commercial minor improvement
- 5-91 Commercial building over three stories
- 5-92 Two or three story building containing part or all retail and/or commercial space
- 5-97 Special commercial structure
- 5-99 Commercial condominium unit

Major Class 5B Industrial *(25% level of assessment)*

- 5-50 Industrial land
- 5-80 Industrial minor improvement
- 5-81 Garage used in conjunction with industrial improvement
- 5-83 Industrial quonset hut or butler type building
- 5-87 Special industrial improvement
- 5-89 Industrial condominium unit
- 5-93 Industrial building

Major Class 6A Industrial Incentive

A. Industrial Incentive Classes (6A)

- 6-50 Industrial land
- 6-80 Industrial minor improvement
- 6-81 Garage used in conjunction with industrial incentive improvement
- 6-83 Industrial quonset hut or butler type building
- 6-87 Special industrial improvement
- 6-89 Industrial condominium unit
- 6-93 Industrial building

B. Industrial Incentive Classes (6B)

- 6-51 Industrial land
- 6-63 Industrial building
- 6-70 Industrial minor improvement
- 6-71 Garage used in conjunction with industrial incentive improvement
- 6-73 Industrial quonset hut or butler type building
- 6-77 Special industrial improvement
- 6-79 Industrial condominium unit

Major Class 6C Industrial Brownfield Incentive

- 6-37 Industrial Brownfield land
- 6-38 Industrial Brownfield
- 6-54 Other industrial Brownfield minor improvements
- 6-55 Garage used in conjunction with industrial Brownfield incentive improvement
- 6-66 Industrial Brownfield quonset hut or butler type building
- 6-68 Special industrial Brownfield improvement
- 6-69 Industrial Brownfield condominium unit

Major Class 7 Commercial Incentive

A. Commercial Incentive Classes

- 7-00 Commercial Incentive Land
- 7-35 Golf Course Land
- 7-01 Garage used in conjunction with Commercial Incentive improvement
- 7-16 Non-Fireproof hotel or rooming house (Apartment hotel)
- 7-17 One story commercial use building
- 7-22 Garage, service station
- 7-23 Gasoline station, with /without bays, store
- 7-26 Commercial greenhouse
- 7-27 Theatre

- 7-28 Bank building
- 7-29 Motel
- 7-30 Supermarket
- 7-31 Shopping center
- 7-32 Bowling alley
- 7-33 Quonset hut or butler type building
- 7-35 Golf course improvement
- 7-90 Other minor commercial improvement
- 7-91 Office building (One story, low, rise, mid rise, high rise)
- 7-92 Two or three story building containing part or all retail and/or commercial space
- 7-97 Special commercial structure
- 7-99 Commercial/Industrial-Condominium unit/garage

B. Commercial Incentive Classes

- 7-42 Commercial incentive land
- 7-45 Golf course land
- 7-43 Garage used in conjunction with commercial incentive improvement
- 7-45 Golf course improvement
- 7-46 Non-Fireproof hotel or rooming house (Apartment hotel)
- 7-47 One story commercial building
- 7-48 Motel
- 7-52 Garage, service station
- 7-53 Gasoline station, with/without bays, store
- 7-56 Commercial greenhouse
- 7-57 Theatre
- 7-58 Bank building
- 7-60 Supermarket
- 7-61 Shopping center (Regional, community, neighborhood, promotional, specialty)
- 7-62 Bowling alley
- 7-64 Quonset hut or butler type building
- 7-65 Other minor commercial improvements
- 7-67 Special commercial structure

- 7-72 Two or three story building containing part or all retail and/or commercial space
- 7-74 Office building
- 7-98 Commercial/Industrial-condominium units/garage

Major Class 8 Commercial/Industrial Incentive

- 8-00 Commercial incentive land
- 8-35 Golf course land
- 8-50 Industrial incentive land
- 8-01 Garage used in conjunction with commercial incentive improvement
- 8-16 Non-fireproof hotel or rooming house (apartment hotel)
- 8-17 One story commercial building
- 8-22 Garage, service station
- 8-23 Gasoline station with/without bay, store
- 8-26 Commercial greenhouse
- 8-27 Theatre
- 8-28 Bank building
- 8-29 Motel
- 8-30 Supermarket
- 8-31 Shopping center (Regional, community, neighborhood, promotional, specialty)
- 8-32 Bowling alley
- 8-33 Quonset hut or butler type building
- 8-35 Golf course improvement
- 8-80 Industrial minor improvement
- 8-81 Garage used in conjunction with industrial incentive improvement
- 8-83 Quonset hut or butler type building
- 8-87 Special industrial improvement
- 8-89 Industrial condominium unit
- 8-90 Minor industrial improvement
- 8-91 Office building
- 8-92 Two or three story building containing part or all retail and/or commercial space

- 8-93 Industrial building
- 8-97 Special commercial structure
- 8-99 Commercial/Industrial condominium unit/garage

Major Class 9 Multi Family Incentive

- 9-00 Land used in conjunction with incentive rental apartments
- 9-01 Garage used in conjunction with incentive rental apartment
- 9-13 Two or three story apartment building, seven or more units
- 9-14 Two or three story non-fireproof court and corridor apartments or California type apartments, no corridors, exterior entrance
- 9-15 Two or three story non-fireproof corridor apartments, or California type apartments, interior entrance
- 9-18 Mixed use commercial/residential building with apartments and commercial area where the commercial area is granted an incentive use
- 9-59 Rental condominium unit
- 9-90 Other minor improvements
- 9-91 Apartment buildings over three stories
- 9-96 Rented modern row houses, seven or more units in a single development or one or more contiguous parcels in common ownership
- 9-97 Special rental structure

Valid Major Class 6 to 9 and “C”, “L”, “S” Major Classes Incentive CDU's

CDU represents the area on the Assessor's Office record where the incentive type is stored. The CDU is shown on AINQ and the facesheet under the heading “CDU”.

Major Class 6A

CDU = Blank Industrial; 2009 ordinance; 8 years at 20%

Major Class 6B

CDU = 'PB' Industrial; 2009 ordinance; 10% for the first 10 years and any subsequent 10 year renewal period; if not renewed, 15% in the 11th year, 20% in the 12th year

Major Class 6C

CDU = 'BF' 2009 ordinance; 3 years at 10%

Major Class 7A

CDU = 'SA' Industrial; 2009 ordinance; 10% for the first 10 years, 15% in the 11th year, 20% in the 12th year, eligible for renewable terms, if not renewed, returns to 25% in year 13.

CDU = "CM" Commercial: 2009 ordinance; 10% for first 10 years, 15% in the 11th year, 20% in 12th year, not eligible for renewal.

Major Class 7B

CDU = 'CB' Commercial; 2009 ordinance; 10% for first 10 years, 15% in the 11th year, 20% in 12th year, not eligible for renewal.

CDU = 'SB' Industrial; 2009 ordinance; 10% for first 10 years, 15% in the 11th year, 20% in 12th year, not eligible for renewal.

Major Class 8

CDU = 'RE' Industrial; 2009 ordinance; 10% for the first 10 years and any subsequent renew period; if not renewed, 15% in the 11th year, 20% in the 12th year, 25% in the 13th and subsequent years;

CDU = 'RC' Industrial; 2009 ordinance; 10% for the first 10 years and any subsequent renew period; if not renewed, 15% in the 11th year, 20% in the 12th year, 25% in the 13th and subsequent years, not eligible for renewal.

Major Class 9

CDU = 'AP' Apartments; 2009 ordinance; 10 years at 10%

Major Class "C" (Reflected in Major Class 6)

CDU = 'CL' Industrial; 2009 ordinance; 10% for the first 10 years and for any subsequent 10 year renewal period; if not renewed, 15% in the 11th year, 20% in the 12th year.

CDU = 'CC' Commercial; 2009 ordinance; 10% in the first 10 years, 15% in the 11th year, 20% in the 12th year, not eligible for renewal.

Major Class "L" (Reflected in Major Class 3, 4, 5 and 6 (Landmark))

CDU = 'LI' Industrial landmark; 2009 ordinance; 10% for 8 years, 15% in the 9th year, 20% in the 10th year

CDU = 'LL' Commercial landmark; 2009 ordinance; 10% for 8 years, 15% in the 9th year, 20% in the 10th year, not eligible for renewal.

CDU = 'LM' Multifamily Class 3 landmark; 2009 ordinance 10% for 10 years and for any subsequent renewal periods; if not renewed, 15% in year 11 and 20% in year 12.

CDU = 'LP' Not-for-Profit landmark 2009 ordinance 10% for 10 years and for any subsequent renewal periods; if not renewed 15% in year 11 and 20% in year 12.

CDU = 'LD' Industrial landmark 2009 ordinance 10% for 10 years and for any subsequent renewal periods, if not renewed 15% in year 11 and 20% in year 12.

CDU = 'LC' Commercial landmark 2009 ordinance 10% for 10 years, 15% in year 11 and 20% in year 12, not eligible for renewal.

Major Class "S" (Reflected in Major Class 3)

CDU = 'S' Multifamily class 3; 2009 ordinance 10% for the term (at least 5 years) of the section 8 contract renewal under the mark up to the market option and then any additional terms of renewal under that contract.