



## **CLASS 1 ELIGIBILITY BULLETIN**

### ***Definition***

All vacant and unimproved real estate.

### ***Assessment Level***

10 percent of fair market value.

### ***Required Documentation for All Class 1 Appeals:***

1. Real Estate Assessed Valuation Appeal Form
2. Property Summary Sheet
3. Owner/Lessee Verification Affidavit
4. Field Check Request (if applicable)

***Please check to be certain that, where appropriate, documents are signed and notarized.***

### ***Additional Documentation Required (where applicable):***

1. Appeals Based on an Incorrect Land Measurement:  
A copy of an existing survey or a copy of the property's legal description (from the title, sale documents or survey)
2. Appeals Based on Recent Sale Price:
  - a. Sales Questionnaire
  - b. Closing StatementRelevant: purchase contract, real estate transfer declaration or a copy of the recorded deed
3. Appeals Based on a Government Restriction on the Land:  
Documentation and evidence of the land restriction from the government entity that is restricting the use of the parcel
4. The property is vacant with residential ownership (Class 2-41)
  - a. Recorded Deeds for vacant and residential parcels

5. The property is a common area
  - a. A recorded deed and declaration
  - b. A notarized affidavit of use
6. The parcel is located in floodplain
  - a. A letter from the City or the Village
  - b. Floodplain maps
7. The land pricing does not reflect wetland pricing
  - a. Report or a letter from the engineer, or
  - b. Army Corps of engineer letter, or
  - c. A letter from the City or the Village

***Relevant Documentation for All Class 1 Appeals:***

A competent appraisal expressing an opinion of fair market value as of January 1 of the year for which the correction in assessed valuation is requested. The appraisal must disclose any purchase or other transfer of the property within the last five years and shall address its effect, if any, upon the appraiser's opinion of value.

*Land that is primarily devoted to agricultural use may be eligible for special farm valuation pursuant to Section 10-130 of the Property Tax Code (35 ILCS 200/10-130). A farm valuation petition must be filed with the Assessor's Office in the year for which the farm valuation is requested.*

**If you are a property owner who wishes to file a Class 1 appeal with assistance from the Assessor's Office, please call (312) 603-7542.**

**If you are an attorney and need further assistance in filing an appeal, please contact the Chief Commercial Hearing Officer at (312) 603-4280.**