



# Property Tax Appeal Board

## 2025 Annual Report





**State of Illinois**  
**PROPERTY TAX APPEAL BOARD**

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February 1, 2026

Governor JB Pritzker  
Members of the General Assembly  
Citizens of Illinois

Section 16-190(b) of the Property Tax Code (35 ILCS 200/16-190(b)) requires the Property Tax Appeal Board to file an annual report that contains the following information for each county:

- (1) the total number of cases for commercial and industrial property requesting a reduction in assessed value of \$100,000 or more for each of the last five years;
- (2) the total number of cases for commercial and industrial property decided by the Property Tax Appeal Board for each of the last five years; and
- (3) the total change in assessed value based on the Property Tax Appeal Board decisions for commercial property and industrial property for each of the last five years.

The Board continues to work toward fulfilling its original mission – to hear and adjudicate assessment disputes in a timely manner. We encourage taxpayers who want to become more familiar with the property assessment appeal process to first visit the web site at [ptab.illinois.gov](http://ptab.illinois.gov) and review the Frequently Asked Questions section, or call the Board's offices in Springfield and Chicago. You also may obtain a copy of the annual Synopsis of Representative Cases, available on the web site, or attend a Board hearing. Agency proceedings are open to the public and scheduled in various county seats throughout the year. Our hearing schedule can be found on our web site under the Hearing Schedule section on the Information tab.

Members, Property Tax Appeal Board

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**BOARD MEMBERS**

**Jim Bilotta**  
*Frankfort*

**Robert J. Steffen**  
*South Barrington*

**Dana D. Kinion**  
*Springfield*

**Sarah Buckley**  
*Chicago*

# Mission Statement

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The mission of the Illinois Property Tax Appeal Board is to hear and adjudicate real property assessment disputes filed before it as authorized by law. To achieve this purpose, and to instill public confidence in the integrity and efficiency of the state’s property assessment appeal process, the Board members and staff will pursue the following goals:

- Provide an informal forum, open to the public, for the timely hearing of contested appeals;
- Work to resolve appeals in a timely manner by issuing impartial decisions based upon equity and the weight of the evidence which set forth the Board’s findings;
- Establish clear, concise, accurate and timely communications with the public; and
- Maintain a work force that demonstrates the highest standards of integrity, efficiency and performance.

## Board members

The current members of the Property Tax Appeal Board bring a balance of various qualifications and backgrounds to the property tax assessment cases they decide. They are:

- **Kevin L. Freeman, Chairman** .....(Chicago)
- **Jim Bilotta** .....(Frankfort)
- **Robert J. Steffen** .....(South Barrington)
- **Dana D. Kinion** .....(Springfield)
- **Sarah Buckley** .....(Chicago)

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# **Creation and Authority of the Board**

The Property Tax Appeal Board (“PTAB” or the “Board”) is a quasi-judicial body made up of five members and a professional staff which aid the Board in performing its duties. The Board was created to provide a forum for taxpayers and taxing bodies that are dissatisfied with property assessments. Decisions of the Board are based upon “equity and the weight of evidence.” The Board determines only the correct assessment of property. The amount of a tax bill or the tax rate used to compute taxes are determined by local county officials and may not be appealed to the Board. In addition, the Board has no authority to exempt property from taxation.

The Board's five Members are appointed by the Governor with the advice and consent of the State Senate. The Members serve six-year terms, and no more than three may be from the same political party. The Governor designates a chairman.

Appeals are heard by a professional staff of administrative law judges who are either qualified in the field of real estate assessment or attorneys. The Board conducts its hearings virtually using the Webex platform and in-person at its offices and at the offices of local county officials throughout the State. Hearings are conducted according to rules established by the Board. The rules are less formal than those in a courtroom.

**NOTE:** To further highlight the Board’s productivity, which is not reflected in the data regarding commercial and industrial appeal decisions, the Board also closed approximately 28,287 residential appeals consisting of 49,883 parcels during calendar year 2025.

# Synopsis of Representative Cases

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Pursuant to Section 16-190(a) of the Property Tax Code (35 ILCS 200/16-190(a)), the PTAB is required to publish each year a volume containing representative cases decided by the Board during that year. The synopsis is intended to aid the reader in understanding the issues confronted by the Board, and the kinds of evidence and documentation which meet with success.

In the synopsis, the annual volume of representative cases contains a chapter devoted to each type of property heard by the Board: 1) residential; 2) commercial; 3) industrial; and 4) farm. Each chapter contains a table of contents and an index, which is organized by subject matter and presented in alphabetical sequence.

The synopsis is provided to the public, free of charge. If a citizen would like a copy, they may obtain a copy on the web site or request a copy from the PTAB office. In addition, the Board publishes several brochures and forms available on its web site at [ptab.illinois.gov](http://ptab.illinois.gov). Citizens may also request brochures by calling the Springfield office.

The Property Tax Appeal Board is located at the Stratton Office Building, 401 South Spring Street, Room 402, Springfield, Illinois 62706 (Phone Number: 217.782.6076) and the Cook County Regional Office, 115 South La Salle Street, Suite 602, Chicago, Illinois 60603 (Phone Number: 312.793.0015).

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# Understanding the Report

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The following information helps explain what is in the report ***Change in Assessed Value for Commercial and Industrial Appeals***. The information explains how to read the report, what time periods are covered and the data in each column.

The report is first sorted by county and then by year within the county.

It is important to note that all of the figures in the report pertain exclusively to closed commercial and industrial appeals. All information regarding residential and farm appeals is excluded.

Section 16-190(b) of the Property Tax Code (35 ILCS 200/16-190(b)) states that the reporting period cover the last five years.

**NOTE:** Some counties do not have figures for every year. This is because a county only appears on the report for years that an appeal has been filed and **closed** for **commercial and industrial** property. In addition, some rows may contain all zeroes. This happens when there is at least one **commercial and industrial** property in a county that was appealed, but none of the other reporting criteria were met.

Six columns make up the report. They include the county, year, requests for reduction equal to or greater than \$100,000, total cases decided, total change in assessed value based on stipulations, total change in assessed value based on PTAB decisions excluding stipulations and total change in assessed value.

## **Column 1 — County**

The first column lists the counties being reported.

## **Column 2 — Year**

The second column is the assessment year.

## **Column 3 — Requests for reduction $\geq$ \$100,000**

The third column lists the number of all commercial and industrial appeals on file with a requested reduction exceeding \$100,000. The reason the appeal was closed does not apply to this column. **Withdrawals and dismissals** are included in this column if the other criteria are met. This is the only column that has **withdrawals and dismissals** included.

## **Column 4 — Total appeals decided**

The fourth column reports the total number of all commercial and industrial appeals, including the cases where the difference in the assessed value requested by the appellant and the assessed value established by the county is less than \$100,000.

# Understanding the Report

## **Column 5 — Total change in assessed value based on stipulations**

The fifth column is the total cumulative change in the assessed values for commercial and industrial appeals, including those appeals where the requested change in the assessed value of the property is less than \$100,000, where there was a stipulation between the parties. Cases where a hearing was held or where a decision was written based solely on the evidence presented by all parties are not included in this column.

## **Column 6 — Total change in assessed value based on PTAB decisions, excluding stipulations**

The sixth column is the total cumulative change in the assessed values for commercial and industrial appeals, including appeals where the requested change in the assessed value of the property is less than \$100,000, and decisions were made with or without a hearing. Stipulations are not included in this column.

## **Column 7 — Total change in assessed value**

The last column is the total cumulative change in the assessed values for commercial and industrial appeals.

## Change in Assessed Value for Commercial and Industrial Appeals

County	Year	# of appeals with requests for reduction ≥ 100,000	Total appeals decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
ADAMS	2020	3	3	-559,983	0	-559,983
ADAMS	2021	5	5	-1,406,197	-335,856	-1,742,053
ADAMS	2022	5	3	-724,756	0	-724,756
ADAMS	2023	4	5	-2,231,269	0	-2,231,269
ADAMS	2024	6	4	-3,723,433	0	-3,723,433
ADAMS	2025	0	0	0	0	0
ALEXANDER	2022	1	4	-542,038	-4,238	-546,276
ALEXANDER	2023	1	0	0	0	0
ALEXANDER	2024	1	0	0	0	0
BOND	2020	2	3	-42,182	0	-42,182
BOONE	2020	1	1	-54,808	0	-54,808
BOONE	2021	0	1	-54,808	0	-54,808
BOONE	2022	1	1	0	-199,721	-199,721
BOONE	2024	1	0	0	0	0
BUREAU	2020	2	5	-1,748,972	0	-1,748,972
BUREAU	2021	3	12	-1,904,384	0	-1,904,384
BUREAU	2022	3	11	-1,058,759	0	-1,058,759
BUREAU	2024	1	1	-136,261	0	-136,261
CHAMPAIGN	2020	9	13	-1,250,067	0	-1,250,067
CHAMPAIGN	2021	17	22	-2,821,631	-14,245,786	-17,067,417
CHAMPAIGN	2022	14	23	-16,349,132	-15,001,092	-31,350,224
CHAMPAIGN	2023	15	18	-35,987,686	0	-35,987,686
CHAMPAIGN	2024	14	9	-6,785,100	0	-6,785,100
CHAMPAIGN	2025	1	0	0	0	0
CHRISTIAN	2021	1	2	-21,961	-31,666	-53,627
CHRISTIAN	2022	0	2	-59,305	0	-59,305
CHRISTIAN	2023	0	1	-31,666	0	-31,666
CLARK	2020	1	1	-171,432	0	-171,432
CLARK	2021	1	2	-171,372	-14,461	-185,833
CLARK	2022	1	1	-247,525	0	-247,525
CLINTON	2020	0	2	-93,240	0	-93,240
COLES	2020	1	0	0	0	0
COLES	2021	4	7	-2,676,454	-80,690	-2,757,144
COLES	2022	12	25	-1,792,341	-363,713	-2,156,054
COLES	2023	3	3	-270,976	-176,187	-447,163
COLES	2024	1	1	-35,606	0	-35,606
COOK	2020	1,260	19,214	-337,183,327	-5,223,022	-342,406,349
COOK	2021	1,942	13,679	-247,119,819	-2,717,770	-249,837,589
COOK	2022	1,966	7,564	-196,208,769	-674,828	-196,883,597
COOK	2023	2,139	2,931	-129,664,062	-185,296	-129,849,358
COOK	2024	2,677	113	-12,383,750	0	-12,383,750
CUMBERLAND	2023	0	0	0	0	0
DEKALB	2020	10	15	-1,124,700	0	-1,124,700
DEKALB	2021	7	15	-1,046,172	0	-1,046,172
DEKALB	2022	3	7	-386,242	0	-386,242
DEKALB	2023	15	23	-1,278,655	-24,055	-1,302,710
DEKALB	2024	17	14	-519,420	-50,751	-570,171
DEKALB	2025	0	0	0	0	0
DEWITT	2021	0	1	-34,050	0	-34,050
DEWITT	2022	0	1	-33,315	0	-33,315
DOUGLAS	2020	4	14	-1,109,876	0	-1,109,876
DOUGLAS	2021	3	12	-1,164,058	0	-1,164,058

## Change in Assessed Value for Commercial and Industrial Appeals

County	Year	# of appeals with requests for reduction ≥ 100,000	Total appeals decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
DOUGLAS	2024	1	4	-284,436	0	-284,436
DUPAGE	2020	87	135	-16,880,245	-65,890	-16,946,135
DUPAGE	2021	34	53	-4,072,423	-177,229	-4,249,652
DUPAGE	2022	25	46	-10,644,215	0	-10,644,215
DUPAGE	2023	135	143	-18,289,330	-82,120	-18,371,450
DUPAGE	2024	125	67	-10,302,320	-182,239	-10,484,559
DUPAGE	2025	1	0	0	0	0
EDGAR	2021	0	1	0	0	0
EDGAR	2022	0	2	0	0	0
EDGAR	2023	1	1	-1,035,510	0	-1,035,510
EDGAR	2024	3	0	0	0	0
EFFINGHAM	2020	0	1	0	-97,620	-97,620
EFFINGHAM	2021	2	3	-516,900	-92,340	-609,240
EFFINGHAM	2022	1	2	-336,970	0	-336,970
EFFINGHAM	2023	1	0	0	0	0
FAYETTE	2020	1	3	0	-146,774	-146,774
FAYETTE	2021	0	1	0	0	0
FORD	2022	1	1	0	0	0
FRANKLIN	2020	2	2	-172,090	0	-172,090
FRANKLIN	2023	1	1	-106,330	0	-106,330
FULTON	2020	3	1	-318,730	0	-318,730
FULTON	2021	1	2	-42,580	0	-42,580
FULTON	2024	1	3	-152,610	0	-152,610
GREENE	2024	0	0	0	0	0
GRUNDY	2020	1	1	-72,316	0	-72,316
GRUNDY	2021	0	1	-81,056	0	-81,056
GRUNDY	2022	1	1	-99,000	0	-99,000
GRUNDY	2023	0	0	0	0	0
GRUNDY	2024	6	0	0	0	0
HAMILTON	2020	0	3	0	-9,501	-9,501
HAMILTON	2021	0	3	-30,345	0	-30,345
HAMILTON	2022	0	0	0	0	0
HANCOCK	2020	2	2	0	-595,361	-595,361
HANCOCK	2021	2	2	-492,294	0	-492,294
HANCOCK	2022	2	2	-515,623	0	-515,623
HANCOCK	2023	1	0	0	0	0
HANCOCK	2024	0	2	-93,859	0	-93,859
HENRY	2020	1	1	-51,517	0	-51,517
HENRY	2021	1	0	0	0	0
IROQUOIS	2020	1	1	-221,512	0	-221,512
IROQUOIS	2021	1	1	-125,440	0	-125,440
IROQUOIS	2022	1	1	-221,512	0	-221,512
JACKSON	2020	4	2	-138,605	0	-138,605
JACKSON	2021	3	1	-1,896,191	0	-1,896,191
JACKSON	2022	2	10	-10,628,617	0	-10,628,617
JACKSON	2023	4	16	-15,697,258	0	-15,697,258
JACKSON	2024	1	2	-483,581	0	-483,581
JEFFERSON	2020	5	6	853,767	0	853,767
JEFFERSON	2021	5	9	-788,790	0	-788,790
JEFFERSON	2022	5	9	-776,273	-151,553	-927,826
JEFFERSON	2023	8	13	-461,383	-14,607	-475,990
JERSEY	2020	1	8	-398,621	0	-398,621

## Change in Assessed Value for Commercial and Industrial Appeals

County	Year	# of appeals with requests for reduction ≥ 100,000	Total appeals decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
JERSEY	2021	0	0	0	0	0
JERSEY	2022	1	1	0	-71,950	-71,950
JERSEY	2023	2	1	-147,980	0	-147,980
JERSEY	2024	4	0	0	0	0
JO DAVIESS	2020	0	0	0	0	0
JO DAVIESS	2021	1	1	-82,731	0	-82,731
JO DAVIESS	2022	1	1	-1,036,834	0	-1,036,834
JO DAVIESS	2023	0	0	0	0	0
JO DAVIESS	2024	0	0	0	0	0
KANE	2020	114	228	-15,675,409	-1,592,841	-17,268,250
KANE	2021	78	149	-15,414,302	-646,640	-16,060,942
KANE	2022	47	77	-12,212,095	0	-12,212,095
KANE	2023	129	111	-18,118,331	-1,382,468	-19,500,799
KANE	2024	109	51	-19,859,393	-125,217	-19,984,610
KANE	2025	2	0	0	0	0
KANKAKEE	2020	5	5	-1,800,372	0	-1,800,372
KANKAKEE	2021	5	5	-1,800,372	0	-1,800,372
KANKAKEE	2022	7	6	-1,945,620	0	-1,945,620
KANKAKEE	2023	3	8	-466,783	0	-466,783
KANKAKEE	2024	1	0	0	0	0
KENDALL	2020	2	5	-333,627	0	-333,627
KENDALL	2021	2	4	-324,265	0	-324,265
KENDALL	2022	5	1	-37,759	0	-37,759
KENDALL	2023	10	3	-178,385	-119,762	-298,147
KENDALL	2024	13	1	-59,209	0	-59,209
KNOX	2020	3	6	-91,150	-346,250	-437,400
KNOX	2021	7	12	-1,564,853	-6,201,989	-7,766,842
KNOX	2022	6	9	-560,350	0	-560,350
KNOX	2023	4	1	-94,270	0	-94,270
KNOX	2024	1	2	-57,250	0	-57,250
KNOX	2025	3	0	0	0	0
LAKE	2020	200	361	-33,461,205	-382,737	-33,843,942
LAKE	2021	146	310	-26,538,635	121,293	-26,417,342
LAKE	2022	74	143	-19,024,739	0	-19,024,739
LAKE	2023	176	244	-41,654,020	-869,816	-42,523,836
LAKE	2024	147	114	-18,933,231	-471,609	-19,404,840
LAKE	2025	2	0	0	0	0
LASALLE	2020	43	17	-896,235	-50,174	-946,409
LASALLE	2021	21	53	-7,526,948	0	-7,526,948
LASALLE	2022	10	8	-1,034,796	0	-1,034,796
LASALLE	2023	6	3	-524,234	0	-524,234
LASALLE	2024	4	0	0	0	0
LEE	2020	0	0	0	0	0
LEE	2023	0	0	0	0	0
LEE	2024	1	0	0	0	0
LIVINGSTON	2020	6	19	-877,597	0	-877,597
LIVINGSTON	2021	7	18	-1,245,963	0	-1,245,963
LIVINGSTON	2022	0	0	0	0	0
LIVINGSTON	2023	1	2	-92,458	0	-92,458
LIVINGSTON	2024	1	1	-122,748	0	-122,748
LOGAN	2020	0	4	-275,437	0	-275,437
LOGAN	2021	4	4	-177,430	0	-177,430

## Change in Assessed Value for Commercial and Industrial Appeals

County	Year	# of appeals with requests for reduction ≥ 100,000	Total appeals decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
LOGAN	2022	2	1	-83,593	0	-83,593
LOGAN	2023	0	0	0	0	0
LOGAN	2024	1	0	0	0	0
MACON	2020	22	39	-8,480,766	-416,763	-8,897,529
MACON	2021	6	11	-1,278,648	-17,135	-1,295,783
MACON	2022	6	19	-3,181,204	0	-3,181,204
MACON	2023	9	25	-1,861,175	0	-1,861,175
MACON	2024	6	9	-675,041	0	-675,041
MACOUPIN	2020	0	1	-22,247	0	-22,247
MACOUPIN	2021	0	1	-19,525	0	-19,525
MADISON	2020	36	33	-3,697,366	-7,087,200	-10,784,566
MADISON	2021	53	42	-11,213,799	0	-11,213,799
MADISON	2022	27	36	-12,024,143	0	-12,024,143
MADISON	2023	23	26	-10,845,921	0	-10,845,921
MADISON	2024	27	11	-1,894,290	0	-1,894,290
MARION	2022	0	1	-26,910	0	-26,910
MARION	2023	0	1	-27,540	0	-27,540
MARION	2024	1	1	0	-16,964	-16,964
MASON	2020	0	1	-90,000	0	-90,000
MASON	2021	0	1	-11,318	0	-11,318
MASON	2022	0	1	-11,318	0	-11,318
MASSAC	2020	1	1	0	-465,265	-465,265
MASSAC	2021	1	1	0	-466,705	-466,705
MASSAC	2022	1	1	0	-466,705	-466,705
MASSAC	2023	1	1	-386,665	0	-386,665
MCDONOUGH	2020	0	1	-57,122	0	-57,122
MCHENRY	2020	4	7	-253,544	-56,812	-310,356
MCHENRY	2021	1	2	-104,045	0	-104,045
MCHENRY	2022	1	3	-30,794	-7,691	-38,485
MCHENRY	2023	13	35	-1,423,793	0	-1,423,793
MCHENRY	2024	4	18	-65,543	-34,948	-100,491
MCLEAN	2020	9	8	-412,371	0	-412,371
MCLEAN	2021	10	11	-1,643,321	0	-1,643,321
MCLEAN	2022	11	24	-2,434,332	0	-2,434,332
MCLEAN	2023	19	40	-1,801,630	0	-1,801,630
MCLEAN	2024	32	76	-15,285,392	0	-15,285,392
MONROE	2020	5	6	-765,917	0	-765,917
MONROE	2021	0	1	-20,000	0	-20,000
MONROE	2023	2	1	-86,623	0	-86,623
MONROE	2024	1	0	0	0	0
MONTGOMERY	2020	0	1	-47,130	0	-47,130
MONTGOMERY	2021	0	1	-65,457	0	-65,457
MONTGOMERY	2022	1	1	0	-148,705	-148,705
MONTGOMERY	2023	1	4	-53,448	-182,283	-235,731
MORGAN	2020	4	6	-650,030	0	-650,030
MORGAN	2021	5	9	-543,776	0	-543,776
MORGAN	2022	0	4	-251,070	0	-251,070
MORGAN	2023	1	0	0	0	0
MORGAN	2024	2	0	0	0	0
MOULTRIE	2020	1	1	-546,795	0	-546,795
MOULTRIE	2021	1	1	-161,364	0	-161,364
MOULTRIE	2023	1	3	-62,494	0	-62,494

## Change in Assessed Value for Commercial and Industrial Appeals

County	Year	# of appeals with requests for reduction ≥ 100,000	Total appeals decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
MOULTRIE	2024	1	0	0	0	0
OGLE	2021	0	0	0	0	0
OGLE	2023	1	1	-432,888	0	-432,888
OGLE	2024	2	3	-361,619	0	-361,619
PEORIA	2020	53	107	-9,332,521	0	-9,332,521
PEORIA	2021	43	98	-8,210,405	-244,288	-8,454,693
PEORIA	2022	33	86	-8,719,170	0	-8,719,170
PEORIA	2023	52	50	-6,401,605	0	-6,401,605
PEORIA	2024	38	24	-1,524,584	0	-1,524,584
PERRY	2021	1	1	0	-1,048,904	-1,048,904
PIATT	2023	1	0	0	0	0
PIKE	2021	1	1	-114,850	0	-114,850
PIKE	2024	1	0	0	0	0
PULASKI	2025	1	0	0	0	0
PUTNAM	2020	6	0	0	0	0
RANDOLPH	2020	0	0	0	0	0
RANDOLPH	2023	1	0	0	0	0
ROCK ISLAND	2020	8	35	-3,351,296	0	-3,351,296
ROCK ISLAND	2021	11	14	-2,706,536	0	-2,706,536
ROCK ISLAND	2022	8	17	-2,240,465	0	-2,240,465
ROCK ISLAND	2023	9	9	-933,323	0	-933,323
ROCK ISLAND	2024	6	7	-410,772	0	-410,772
SALINE	2020	1	2	-345,741	0	-345,741
SANGAMON	2020	12	41	-2,040,820	-1,359	-2,042,179
SANGAMON	2021	18	47	-6,161,893	-590,598	-6,752,491
SANGAMON	2022	12	29	-2,082,421	-240,151	-2,322,572
SANGAMON	2023	17	39	-2,107,147	0	-2,107,147
SANGAMON	2024	15	22	-885,269	0	-885,269
SCHUYLER	2020	0	1	-42,148	0	-42,148
SCOTT	2020	0	0	0	0	0
SHELBY	2023	2	4	-289,477	0	-289,477
ST. CLAIR	2020	31	59	-12,575,527	-619,954	-13,195,481
ST. CLAIR	2021	40	59	-8,283,981	-1,690,664	-9,974,645
ST. CLAIR	2022	35	65	-9,006,196	-1,131,745	-10,137,941
ST. CLAIR	2023	50	33	-11,961,524	-1,861,806	-13,823,330
ST. CLAIR	2024	56	3	-124,615	0	-124,615
STARK	2024	1	0	0	0	0
STARK	2025	0	0	0	0	0
TAZEWELL	2020	11	25	-3,759,480	0	-3,759,480
TAZEWELL	2021	7	37	-1,303,307	-131,850	-1,435,157
TAZEWELL	2022	14	23	-4,279,716	0	-4,279,716
TAZEWELL	2023	10	11	-1,667,917	-293,172	-1,961,089
TAZEWELL	2024	11	9	-1,638,119	0	-1,638,119
VERMILION	2021	1	1	-108,333	0	-108,333
VERMILION	2022	1	1	-132,167	0	-132,167
VERMILION	2023	1	0	0	0	0
VERMILION	2024	3	0	0	0	0
WARREN	2024	4	0	0	0	0
WHITE	2023	0	0	0	0	0
WHITESIDE	2020	1	1	-20,571	0	-20,571
WHITESIDE	2021	1	1	-20,571	0	-20,571
WHITESIDE	2022	1	3	-60,444	0	-60,444

## Change in Assessed Value for Commercial and Industrial Appeals

County	Year	# of appeals with requests for reduction ≥ 100,000	Total appeals decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
WILL	2020	62	65	-14,585,406	-41,134	-14,626,540
WILL	2021	28	27	-6,922,512	0	-6,922,512
WILL	2022	7	6	-4,602,791	0	-4,602,791
WILL	2023	15	18	-1,717,028	0	-1,717,028
WILL	2024	12	5	-260,397	0	-260,397
WILLIAMSON	2020	7	24	-3,032,580	-2,718,444	-5,751,024
WILLIAMSON	2021	6	21	-1,204,703	-1,524,180	-2,728,883
WILLIAMSON	2022	3	18	-1,868,506	-610,940	-2,479,446
WILLIAMSON	2023	5	5	-545,470	0	-545,470
WILLIAMSON	2024	7	0	0	0	0
WINNEBAGO	2020	22	25	-3,348,459	0	-3,348,459
WINNEBAGO	2021	23	33	-2,285,827	-118,572	-2,404,399
WINNEBAGO	2022	27	37	-3,574,539	0	-3,574,539
WINNEBAGO	2023	19	22	-2,578,800	-19,998	-2,598,798
WINNEBAGO	2024	30	13	-954,722	-22,680	-977,402
WOODFORD	2020	0	4	-102,851	0	-102,851
WOODFORD	2021	1	4	-227,015	0	-227,015
WOODFORD	2022	0	4	-186,009	0	-186,009
WOODFORD	2023	0	3	-113,113	0	-113,113

**PTAB-21 (R-01/26)**



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