



DuPage County  
Robert J. Schillerstrom

County Board Chairman

## DU PAGE COUNTY SUPERVISOR OF ASSESSMENTS

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### Equalization Factor Calculation Background

From: <http://www.dupageco.org/soa/>

The Illinois Property Tax Code specifies the relationship between a property's assessed valuation and its fair cash value. With the exception of Cook County, properties that are not exempt from taxation or that do not qualify for statutory preferential assessment treatment (i.e., Farms, Open Space, Religious Organizations, etc.) are required to be assessed at 33 1/3% of their fair cash value.

The Illinois General Assembly has placed restrictions within the Property Tax Code that somewhat disconnect the timely relationship between property values and property assessments. State law requires the assessed values to be calculated based upon data from the three prior calendar years before the assessment date. In appreciating markets, this forces current property assessments to lag behind recent sales prices, and in declining markets, the decline of assessed values is delayed.

The General Assembly incorporated a series of checks and balances within the Property Tax Code to insure that the relationship between the assessed value and the property's fair cash value is uniform. The foundation of this assessment oversight system is an independent statistical testing process which monitors the relationship between these two variables known as a sales ratio study. The Illinois Department of Revenue is required to compile a yearly sales ratio studies for each county and globally adjust the assessments within the county if the relationship between the assessed values and the sales prices are not at the statutory level.

Assessed values may be changed either individually or as a group by the application of an equalization factor. Factors may be issued at the state, county or township level. The Property Tax Code requires local assessment officials to individually review and adjust, when necessary, assessed values once every four years. Even though the Property Tax Code only requires the individual adjustment of assessed values once every four years, the statutory relationship between assessed values and sales prices must be maintained each year. During non-reassessment years, property assessments are typically adjusted by applying an equalization factor.

Assessment changes caused by State factoring may not be appealed to local appeal boards and are not finalized until shortly before tax bills are issued. Most counties try to avoid this situation by attempting to reach the statutory percentage of market value earlier in the assessment cycle by applying equalization factors at the local level. Local equalization provides property owners the opportunity to appeal the equalized value and publicly discloses the new assessment much earlier within the annual assessment cycle. The State historically has used one factor for an entire county when State equalization is required. When assessed values are adjusted by local equalization, sales data is taken from within individual townships to calculate a township-specific factor resulting in assessed values which are more representative of actual fair cash values.

## 2008 DuPage County Equalization Factors

The Illinois Department of Revenue provided DuPage County with an official measurement of the relationship between the assessed values and the fair cash values at the conclusion of the 2007 assessment cycle. As required by law, this calculation was built upon the results of the 2005, 2006 and 2007 Department of Revenue Sales Ratio studies. The individual township ratios from these studies were adjusted by the Department to account for changes in assessed value from the original assessment date through the conclusion of the 2007 assessment cycle. The following is a summary of the Department's findings:

### Initial 2008 DuPage County Level of Assessment

Township	2005	2006	2007	3-Year Average
Addison	32.54%	30.03%	30.36%	<b>30.98%</b>
Bloomingtondale	33.08%	30.80%	31.07%	<b>31.65%</b>
Downers Grove	32.90%	30.65%	30.83%	<b>31.46%</b>
Lisle	33.32%	30.31%	30.74%	<b>31.46%</b>
Milton	33.49%	30.94%	31.06%	<b>31.83%</b>
Naperville	33.48%	30.66%	30.37%	<b>31.50%</b>
Wayne	33.26%	30.91%	31.39%	<b>31.85%</b>
Winfield	32.93%	30.41%	29.90%	<b>31.08%</b>
York	32.23%	29.33%	30.36%	<b>30.64%</b>

(Source: Illinois Department of Revenue PTAX-215, DuPage County, 03/14/2008)

Once the Township Assessors certified their 2008 assessment information to the County, the amount of total assessment change for each township was measured and it was determined that the level of assessments for each township changed little from the initial calculation determined by the State.

## 2008 DuPage County Equalization Factors – Continued

Because the level of assessment for each of the townships was not at the statutory level of assessment (33.33%), equalization was required to avoid the State applying a single factor to all property assessments in DuPage County. The individual equalization factors were calculated by taking the mandated level of assessment and dividing it by the current measured level of assessment.

Township	Required Level		Actual Level	Factor
Addison	33.33%	÷	30.98%	= <b>1.076</b>
Bloomingtondale	33.33%	÷	31.65%	= <b>1.053</b>
Downers Grove	33.33%	÷	31.46%	= <b>1.059</b>
Lisle	33.33%	÷	31.46%	= <b>1.059</b>
Milton	33.33%	÷	31.80%	= <b>1.048</b>
Naperville	33.33%	÷	31.50%	= <b>1.058</b>
Wayne	33.33%	÷	31.75%	= <b>1.050</b>
Winfield	33.33%	÷	31.08%	= <b>1.072</b>
York	33.33%	÷	30.64%	= <b>1.088</b>

At the conclusion of the 2008 assessment cycle, the Department of Revenue will review the changes made by the Board of Review and calculate a final level of assessment for the 2008 assessment year. If the Department finds that DuPage County is not at the statutory level of assessment, it will be obligated to issue an equalization factor which will be applied to all assessed values before the 2008 real estate tax bills are calculated.

## **Attachments**

Illinois Department of Revenue PTAX-215, DuPage County, Dated 03/14/2008  
2005, 2006, and 2007 IL-DOR Sales Ratio Studies

## **Equalization and Sales Ratio Procedures Statutory References**

The Illinois Compiled Statutes are published on the General Assembly's website. You may view the Illinois Property Tax Code at: <http://www.ilga.gov/legislation/ilcs/ilcs.asp> under the heading "Chapter 35 Revenue." The Illinois Administrative Code is available at: <http://www.ilga.gov/commission/jcar/admincode/086/08600110sections.html>

The following are relevant portions of the Illinois Property Tax Code and the Illinois Administrative Code which specify equalization procedures:

35 ILCS 200/1-50 (Fair Cash Value Defined)

35 ILCS 200/1-55 (33 1/3% Defined)

35 ILCS 200/17-10 (Sales Ratio Procedures)

35 ILCS 200/9-210 (Supervisor of Assessment Authority/Requirement for Equalization)

Illinois Administrative Code: Title 86, Chapter I, Part 110, Section 110.175  
(Supervisor of Assessment Equalization Procedures)

35 ILCS 200/16/60, 35 ILCS 200/16-65

(Board of Review Authority/Requirement for Equalization)

35 ILCS 200/17-5

(Illinois Department of Revenue Authority/Requirement for Equalization)



PTAX-215 Assessment Ratios Adjusted for Changes

through 2007 for DuPage County

Non-farm By Township	2005	2006	2007	3-year average
ADDISON	32.54'	30.03'	30.36'	30.98'
BLOOMINGDALE	33.08'	30.80'	31.07'	31.65'
DOWNERS GROVE	32.90'	30.65'	30.83'	31.46'
LISLE	33.32'	30.31'	30.74'	31.46'
MILTON	33.49'	30.94'	31.06'	31.83'
NAPERVILLE	33.48'	30.66'	30.37'	31.50'
WAYNE	33.26'	30.91'	31.39'	31.85'
WINFIELD	32.93'	30.41'	29.90'	31.08'
YORK	32.23'	29.33'	30.36'	—
				30.64 CVD
Non-Farm W.M.B.	32.98'	30.40'	30.71'	31.36'

Computed Maup (3/13/08)

Checked Filipiak (3/14/08)









**Table 1  
Assessment Ratios 2005**

GEOGRAPHIC AREA	ADJ MEDIAN	MEDIAN	COEF OF DISP		SALES	QUARTILES		RATIO RANGE	PRD	95% CONFIDENCE INTERVAL	COEF CONC
			SALES	SALES		1st	3rd				
<b>DuPage County</b>											
Total County	Urban	-	27.29	9.92	15601	25.15	29.11	54.95	1.02	27.23 - 27.35	63.59
<b>Townships</b>											
Addison	Urban	28.39	26.66	12.30	1232	24.39	29.16	53.10	1.05	26.42 - 26.92	54.63
Bloomington	Urban	29.31	27.44	7.45	1946	25.78	28.91	37.42	1.02	27.35 - 27.58	75.69
Downers Grove	Urban	28.23	26.04	12.73	2466	23.28	28.25	51.61	1.02	25.86 - 26.21	53.00
	Imp.	-	26.07	12.26	2427	23.42	28.25	44.26	1.02	25.91 - 26.26	53.85
	Unimp.	-	17.42	47.51	39	11.01	32.71	36.83	1.16	13.05 - 21.72	17.95
Lisle	Urban	29.15	27.53	10.66	1979	25.02	29.32	42.97	1.01	27.31 - 27.69	61.95
Milton	Urban	29.04	27.06	10.47	1752	24.93	29.29	46.23	1.00	26.87 - 27.21	59.65
Naperville	Urban	29.61	27.84	6.64	2383	26.43	29.02	29.80	1.01	27.70 - 27.94	79.48
Wayne	Urban	30.00	28.38	6.29	1253	27.02	29.75	29.44	1.03	28.26 - 28.58	83.08
Winfield	Urban	29.41	27.72	9.62	779	25.51	29.56	35.25	1.02	27.40 - 27.92	64.18
York	Urban	28.23	26.56	11.23	1811	24.40	28.96	49.69	1.00	26.36 - 26.73	56.43

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ILLINOIS DEPARTMENT OF REVENUE  
OFFICE OF LOCAL GOVERNMENT SERVICES  
ASSESSMENT ADMINISTRATION DIVISION  
EQUALIZATION AND REVIEW SECTION

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COUNTY 022 DU PAGE CO. FOR YEAR(S) 2006  
NET CONSIDERATION SALES AND ASSESSMENT COMPUTATIONS  
VERSION 3

PROPERTY REPORT TITLE CLASS	ARRAY MEDIAN	COEF DISP	SALES	1ST QUAR	3RD QUAR	RATIO RANGE	PRD	95% CONFIDENCE INTERVAL (MEDIAN)	COEF CONC	PMAD	MEAN	
<b>DU PAGE</b>												
9999	County	26.82	9.64	12,454	24.87	28.58	51.23	1.03	26.76 - 26.88	64.78	6.94	26.67
	Improv	26.84	9.35	12,351	24.91	28.60	45.15	1.03	26.78 - 26.90	65.27	6.86	26.77
	Unimpr	15.37	31.21	103	11.01	17.75	33.28	1.01	13.82 - 16.81	23.30	23.75	15.36
<b>ADDISON</b>												
101	Township	26.21	12.38	946	23.84	28.69	45.34	0.99	25.88 - 26.47	53.81	9.12	26.48
	Improv	26.28	11.62	920	23.99	28.90	40.42	0.99	25.98 - 26.51	54.57	9.12	26.77
	Unimpr	17.12	16.76	26	13.70	17.63	20.61	1.08	13.86 - 17.20	53.85	5.61	16.39
<b>BLOOMINGDALE</b>												
108	Township	27.28	7.87	1,606	25.54	28.79	34.76	1.04	27.15 - 27.43	72.54	5.81	27.20
	Improv	27.29	7.68	1,600	25.55	28.79	33.03	1.04	27.16 - 27.44	72.56	5.81	27.25
	Unimpr	9.33	55.31	6	-----	-----	26.82	1.50	----- - -----	50.00	11.25	13.76
<b>DOWNERS GROVE</b>												
123	Township	26.30	11.89	2,067	24.00	28.46	46.33	1.03	26.12 - 26.47	56.56	8.44	26.25
	Improv	26.33	11.49	2,045	24.10	28.49	40.25	1.03	26.16 - 26.50	57.21	8.44	26.39
	Unimpr	14.25	30.19	22	10.93	16.83	25.31	0.85	11.05 - 16.77	27.27	20.32	13.68
<b>LISLE</b>												
144	Township	26.52	9.71	1,557	24.38	28.29	39.04	1.02	26.36 - 26.70	62.43	7.47	26.22
	Improv	26.56	9.55	1,548	24.41	28.30	31.13	1.02	26.36 - 26.71	62.73	7.47	26.27
	Unimpr	16.71	34.18	9	14.38	25.86	27.47	1.03	----- - -----	44.44	19.81	17.97
<b>MILTON</b>												
152	Township	26.82	10.63	1,413	24.70	29.11	40.73	1.01	26.62 - 27.06	58.53	8.31	26.83
	Improv	26.82	10.51	1,410	24.70	29.11	36.65	1.01	26.64 - 27.06	58.58	8.31	26.87
	Unimpr	5.52	76.69	3	-----	-----	12.70	0.64	----- - -----	33.33	24.82	8.84
<b>NAPERVILLE</b>												
156	Township	27.12	6.19	1,894	25.90	28.29	26.13	1.06	27.01 - 27.23	82.42	4.39	27.02
	Improv	27.12	6.16	1,891	25.91	28.29	26.13	1.06	27.02 - 27.23	82.55	4.39	27.03
	Unimpr	21.33	5.49	3	-----	-----	3.51	1.03	----- - -----	100.00	7.03	21.16
<b>WAYNE</b>												
190	Township	27.88	6.42	962	26.61	29.24	32.05	1.01	27.68 - 28.03	82.43	4.68	27.86
	Improv	27.92	6.03	951	26.67	29.24	27.43	1.00	27.71 - 28.05	83.07	4.68	27.98
	Unimpr	14.73	33.95	11	12.36	24.71	20.13	1.22	----- - -----	27.27	17.52	17.69

SALRAT01

ILLINOIS DEPARTMENT OF REVENUE  
OFFICE OF LOCAL GOVERNMENT SERVICES  
ASSESSMENT ADMINISTRATION DIVISION  
EQUALIZATION AND REVIEW SECTION

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COUNTY 022 DU PAGE CO. FOR YEAR(S) 2006  
NET CONSIDERATION SALES AND ASSESSMENT COMPUTATIONS  
VERSION 3

PROPERTY REPORT TITLE CLASS	ARRAY MEDIAN	COEF DISP	SALES	1ST QUAR	3RD QUAR	RATIO RANGE	PRD	95% CONFIDENCE INTERVAL (MEDIAN)	COEF CONC	PMAD	MEAN	
WINFIELD												
194	Township	27.16	9.67	589	25.09	28.95	37.10	1.01	26.94 - 27.40	66.38	7.00	26.77
	Improv	27.20	8.97	578	25.26	29.03	32.27	1.01	27.01 - 27.43	67.47	7.00	27.00
	Unimpr	15.12	28.58	11	10.10	17.71	19.00	1.04	----- - -----	18.18	29.70	14.71
YORK												
196	Township	25.69	11.10	1,420	23.81	27.96	41.11	1.01	25.52 - 25.91	58.10	8.10	25.85
	Improv	25.74	10.78	1,408	23.90	27.99	38.64	1.01	25.56 - 25.93	59.09	8.10	25.95
	Unimpr	12.34	38.21	12	9.20	20.12	14.33	0.95	----- - -----	0.00	29.23	13.70
ALL OTHER TOWNSHIPS												
8888	Township	0.00	0.00	0	-----	-----	0.00	0.00	----- - -----	0.00	0.00	0.00
	Improv	0.00	0.00	0	-----	-----	0.00	0.00	----- - -----	0.00	0.00	0.00
	Unimpr	0.00	0.00	0	-----	-----	0.00	0.00	----- - -----	0.00	0.00	0.00

ALL OTHER TOWNSHIPS ARE AS FOLLOWS:

ILLINOIS DEPARTMENT OF REVENUE  
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 ASSESSMENT ADMINISTRATION DIVISION  
 EQUALIZATION AND REVIEW SECTION

COUNTY 022 DU PAGE CO. FOR YEAR(S) 2007  
 NET CONSIDERATION SALES AND ASSESSMENT COMPUTATIONS  
 VERSION 2

PROPERTY REPORT TITLE	CLASS	ARRAY MEDIAN	COEFF DISP	SALES	1ST QUAR	3RD QUAR	RATIO RANGE	PRD	95% CONFIDENCE INTERVAL (MEDIAN)	COEFF CONC	PMAD	MEAN
DU PAGE												
	County	28.78	9.97	9,166	26.83	30.82	53.46	1.05	28.70 - 28.85	63.77	6.95	28.80
9999	Improv	28.80	9.68	9,099	26.86	30.84	51.37	1.05	28.73 - 28.87	64.42	6.88	28.90
	Unimpr	14.24	37.94	67	10.59	19.91	38.67	0.96	12.57 - 16.14	19.40	29.99	15.39
ADDISON												
	Township	28.61	12.65	559	26.46	31.60	45.25	1.12	28.23 - 29.03	53.31	9.12	28.91
101	Improv	28.71	11.90	547	26.57	31.63	43.16	1.12	28.31 - 29.20	54.84	8.99	29.19
	Unimpr	15.77	30.84	12	11.63	19.78	26.78	1.02	----- - -----	16.67	25.27	16.10
BLOOMINGDALE												
	Township	29.34	7.77	1,093	27.58	30.90	32.90	1.02	29.15 - 29.50	74.11	5.62	29.27
108	Improv	29.34	7.76	1,092	27.59	30.90	32.90	1.02	29.15 - 29.51	73.99	5.62	29.27
	Unimpr	24.94	0.00	1	-----	-----	0.00	1.00	----- - -----	100.00	0.00	24.94
DOWNERS GROVE												
	Township	28.49	12.37	1,439	26.17	31.02	51.19	1.05	28.22 - 28.71	56.50	8.60	28.64
123	Improv	28.54	11.95	1,423	26.27	31.05	48.44	1.05	28.26 - 28.73	57.13	8.41	28.80
	Unimpr	14.08	30.24	16	12.08	19.21	23.97	1.01	----- - -----	37.50	14.21	15.00
LISLE												
	Township	28.70	10.59	1,228	26.20	30.83	43.71	1.00	28.51 - 29.00	58.22	8.01	28.37
144	Improv	28.73	10.44	1,221	26.28	30.84	41.80	0.99	28.52 - 29.04	58.80	7.94	28.43
	Unimpr	20.29	22.55	7	-----	-----	23.07	1.02	----- - -----	42.86	19.42	18.35
MILTON												
	Township	28.84	10.55	1,186	26.50	31.14	40.89	1.00	28.63 - 29.12	58.60	8.01	28.87
152	Improv	28.85	10.22	1,180	26.56	31.15	30.83	1.01	28.65 - 29.13	58.98	7.97	28.98
	Unimpr	7.54	35.99	6	-----	-----	8.51	1.01	----- - -----	0.00	33.22	7.49
NAPERVILLE												
	Township	28.49	6.41	1,483	27.22	29.80	30.11	1.03	28.36 - 28.60	80.98	4.49	28.50
156	Improv	28.49	6.32	1,480	27.23	29.80	30.10	1.03	28.36 - 28.60	81.15	4.49	28.51
	Unimpr	13.13	75.48	3	-----	-----	29.73	0.88	----- - -----	66.67	6.63	22.46
WAYNE												
	Township	29.78	6.39	658	28.17	31.24	28.35	1.02	29.51 - 29.94	80.09	5.16	29.87
190	Improv	29.78	6.31	657	28.17	31.24	24.85	1.02	29.53 - 29.94	80.21	5.14	29.89
	Unimpr	13.28	0.00	1	-----	-----	0.00	1.00	----- - -----	100.00	0.00	13.28

ILLINOIS DEPARTMENT OF REVENUE  
 OFFICE OF LOCAL GOVERNMENT SERVICES  
 ASSESSMENT ADMINISTRATION DIVISION  
 EQUALIZATION AND REVIEW SECTION

COUNTY 022 DU PAGE CO. FOR YEAR(S) 2007  
 NET CONSIDERATION SALES AND ASSESSMENT COMPUTATIONS  
 VERSION 2

PROPERTY REPORT TITLE	CLASS	ARRAY MEDIAN	COEFF DISP	SALES	1ST QUAR	3RD QUAR	RATIO RANGE	PRD	95% CONFIDENCE INTERVAL (MEDIAN)	COEFF CONC	PMAD	MEAN
WINFIELD												
	Township	28.44	10.29	424	26.46	30.56	41.28	1.02	28.18 - 28.87	62.97	7.21	28.63
194	Improv	28.46	9.81	417	26.58	30.56	30.60	1.02	28.21 - 28.89	64.03	7.06	28.79
	Unimpr	17.22	39.79	7	-----	-----	27.70	1.21	----- - -----	28.57	33.74	19.08
YORK												
	Township	28.43	12.61	1,096	25.86	31.36	48.83	1.15	28.16 - 28.66	52.28	9.53	28.72
196	Improv	28.47	12.07	1,082	25.97	31.41	44.29	1.15	28.25 - 28.74	53.05	9.41	28.92
	Unimpr	13.88	26.02	14	8.96	16.72	13.23	0.88	----- - -----	21.43	28.56	13.26
ALL OTHER TOWNSHIPS												
	Township	0.00	0.00	0	-----	-----	0.00	0.00	----- - -----	0.00	0.00	0.00
8888	Improv	0.00	0.00	0	-----	-----	0.00	0.00	----- - -----	0.00	0.00	0.00
	Unimpr	0.00	0.00	0	-----	-----	0.00	0.00	----- - -----	0.00	0.00	0.00

ALL OTHER TOWNSHIPS ARE AS FOLLOWS: