



Pat Quinn, Governor

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## Property Tax Assessment Freeze

Rehabilitating your older home is rewarding in many ways, and with the Property Tax Assessment Freeze homeowners may be eligible for financial incentives that make the work even more attractive. The Property Tax Assessment Freeze Program provides tax incentives to owner-occupants of certified historic residences who rehabilitate their homes. Through the Property Tax Assessment Freeze Program, the assessed valuation of the historic property is frozen for eight years at its level the year rehabilitation began. The valuation then is brought back to market level over a period of four years.

### Benefits

The Property Tax Assessment Freeze Program benefits both the owner-occupant and the community by:

- Encouraging landmark protection through the promotion, recognition, and designation of historic structures;
- Increasing the value of the rehabilitated property;
- Upgrading neighborhoods and housing within a community.

### Provisions

To qualify for the Property Tax Assessment Freeze, a property must:

- Be a registered historic structure, either by listing on the National Register of Historic Places, or designated by an approved local historic preservation ordinance;
- Be used as a single-family, owner-occupied residence or condominium, or as a cooperative, or as an owner-occupied residential building with up to six units;
- Have at least 25 percent of the property's market value spent on an approved rehabilitation project
- Be a substantial rehabilitation that significantly improves the condition of the historic building;
- Be rehabilitated in accordance with the Secretary of the Interior's "Standards for Rehabilitation."

### Certification Procedure

Step 1: Contact us to see if you qualify

- Contact your local landmark commission or us to determine if your property is a registered historic structure. An individual property within a historic district will be certified as a historic structure if it makes a positive contribution to the historic significance of the district.
- Determine the assessed valuation and market value (or fair cash value) of your property by contacting your assessment officer or by referring to your current property tax bill.

Step 2: Review the following documents:

- [Click here](#) for the Certificate of Rehabilitation Application and application guidelines.
- [Click here](#) for Frequently Asked Questions regarding the Property Tax Assessment Freeze Program.
- Review the Secretary of the Interior's "[Standards for Rehabilitation](#)" and "[Guidelines for Rehabilitating Historic Buildings](#)."

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**BASIC BUILDING**



**MAINTENANCE**

- [Click here](#) for Illinois Administrative Code regarding Tax Incentives for Rehabilitate Owner-occupied Historic Residences.

## 106/707 Review Documentation



### Step 3: Request conditional approval of rehabilitation plans

- Provide us with the proposed rehabilitation plans and photographs showing the condition of the building prior to initiating work. We will determine if both the interior and exterior rehabilitation plans comply with the Secretary of Interior's "[Standards for Rehabilitation](#)."
- Once your preliminary plans are approved, proceed with the rehabilitation project. Contact us if there are changes made to the rehabilitation plans during the course of the project.

### Step 4: Request final approval

- When the project is completed, forward photographs to us showing the completed work and documentation proving that 25 percent of the property's market value was spent on rehabilitation (include paid bills and cancelled checks). With the exception of landscaping, appliances, and new construction (outside the historic building), any money spent on the physical rehabilitation of the property will qualify.
- Within 45 days of receipt of the complete and correctly drafted application, we will determine if the project meets all the program requirements, including the guidelines established by the Secretary of Interior's "Standards." If the project is approved, a Certificate of Rehabilitation will be issued.
- The Certificate of Rehabilitation is transmitted to the assessment officer and a copy forwarded to the property owner. The assessor then makes the necessary adjustments.

### Special Conditions

Applications for the Certificate must be submitted within two years of project completion. If the property is sold within the eight-year freeze period, or if its use changes from that of a single-family owner-occupied residence, the Certification will be revoked. Subsequent rehabilitation work must also meet the "Standards" or the Certificate will be revoked. The property owner is required to file an affidavit with the assessor each year verifying ownership and use.

### Opt Out Provision

Any taxing district may "opt out" of the Property Tax Assessment Freeze Program by notifying the assessment officer and the county clerk at the beginning of each year. The Property Tax Assessment Freeze will not apply then to taxes levied by that taxing district. To determine whether any taxing districts in your area have opted out, contact your assessment officer or county clerk. Properties that have already received Certificates, or where rehabilitation has already begun, will not be affected by a taxing district's "opt out."

For more information, see [FAQs](#) or [contact us](#).