

# Tentative Equalization Factor



**Date:** 23-Apr-2025

**Letter ID:** L1517755816

**To:** Effingham County Clerk  
Effingham Chief County Assessment Officer  
Effingham County

**From:** David Harris, Director of Revenue

**Subject:** 2024 Tentative Equalization Factor

The tentative equalization factor enclosed has been computed in accordance with Section 17-5 of the Property Tax Code (35 ILCS 200/17-5).

The 2024 equalization factor has been computed using assessment ratios calculated from non-farm property sales occurring during the years 2021, 2022, and 2023. Adjustments have been made for any actions taken by local assessing officials which have significantly affected the level of assessments. If you or any other concerned party has pertinent testimony to offer regarding the level of assessments, it should be offered at the scheduled public hearing.

The equalization factor enclosed is tentative and can be changed if the Board of Review takes action which significantly affects the county assessment level or if pertinent data affecting the assessment level is entered into evidence at the tentative equalization factor hearing. The hearing on the tentative factor is a hearing only on the correctness of the Department's estimate of the percent to be added to or deducted from the aggregate assessment.

Should you have any questions, please call the Sales Ratio and Equalization Section at 217 785-6619.

Illinois Department of Revenue  
Property Tax Division  
101 W. Jefferson St., MC 3-450  
PO Box 19033  
Springfield, IL 62794-9033

STATE OF ILLINOIS  
DEPARTMENT OF REVENUE  
PROPERTY TAX DIVISION

THE FOLLOWING IS CERTIFICATION TO THE COUNTY CLERK OF EFFINGHAM COUNTY OF THE TENTATIVE EQUALIZATION FACTOR AND OF THE ESTIMATED PERCENTAGE TO BE APPLIED TO THE AGGREGATE ASSESSMENT AS REQUIRED BY THE PROPERTY TAX CODE:

Section 17-15 of the Property Tax Code (35 ILCS 200/17-15) provides that the Department annually certify to the County Clerk its estimate of the percentage to be applied to the aggregate assessment of locally assessed property in each county, other than property assessed in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200 of the Property Tax Code (35 ILCS 200/10-110 through 10-140 and 10-170 through 10-200). This value is determined in accordance with Section 17-15 of the Property Tax Code (35 ILCS 200/17-15). The percentage to be applied to the aggregate assessment of locally assessed property in the county for the year 2024 is 0.00%.

The estimate is based upon a comparison of the assessed valuation of property for the year 2024 as certified by the Chief County Assessment Officer and an estimated 33 1/3% of the fair cash value established through the analysis of property transfers. The result is a tentative equalization factor of 1.0000. This factor is tentative and subject to review, and therefore cannot be used to extend taxes.

Provisions for review of the Department's estimate are set out in Section 17-20 of the Property Tax Code (35 ILCS 200/17-20).



David Harris  
Director of Revenue

DATED: 23-Apr-2025

# Notice of Public Hearing



**Date:** 24-Apr-2025

**Letter ID:** L1820548520

## PUBLIC NOTICE Notice of Public Hearing

In accordance with Section 17-20 of the Property Tax Code (35 ILCS 200/17-20), notice is hereby given that a public hearing will be held at 11:30 AM, 15-May-2025, in the Offices of the Illinois Department of Revenue, 101 West Jefferson Street, Springfield, Illinois, for the purpose of taking evidence which may be pertinent to the Department's estimate of the percent to be applied to the aggregate assessment of locally assessed property in Effingham County for the assessment year 2024. This hearing is required by the Property Tax Code.

Based on the comparison of assessed valuations, the analysis of property transfers, and other available information, the estimated percentage to be applied to the aggregate assessment of locally assessed property other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200 of the Property Tax Code (35 ILCS 200/10-110 through 10-140 and 10-170 through 10-200) is 0.00%. Accordingly, the tentative equalization factor is 1.0000.

This meeting will be accessible to persons with disabilities in compliance with Executive Order #5 and pertinent state and federal laws upon notification of anticipated attendance. Persons with disabilities planning to attend and needing special accommodations should contact the Property Tax Division, either by telephone at 217 785-6619, email [Rev.SR-Equal@illinois.gov](mailto:Rev.SR-Equal@illinois.gov) or letter at Illinois Department of Revenue, Property Tax Division MC- 3-450, P. O. Box 19033, Springfield, Illinois 62794-9033, by 08-May-2025, to inform of their anticipated attendance.

Sincerely,

A handwritten signature in black ink, appearing to read "David Harris", written over a horizontal line.

David Harris  
Director of Revenue