



DEFINITIONS FOR THE CODES FOR CLASSIFICATION OF REAL PROPERTY

Major Class 0 Exempt and Railroad

EX	Exempt Property
RR	Railroad Property

Major Class 1 Vacant (10% level of assessment)

1-00	Vacant Land
1-90	Minor Improvement on Vacant Land

Major Class 2 Residential (10% level of assessment)

Regression Classes

2-00	Residential Land
2-02	One-story Residence, any age, up to 999 square feet
2-03	One-story Residence, any age, 1,000 to 1,800 square feet
2-04	One-story Residence, any age, 1,801 square feet and over
2-05	Two-or-more story residence, over 62 years of age up to 2,200 square feet
2-06	Two-or-more story residence, over 62 years of age, 2,201 to 4,999 square feet
2-07	Two-or-more story residence, up to 62 years of age, up to 2,000 square feet
2-08	Two-or-more story residence, up to 62 years of age, 3,801 to 4,999 square feet
2-09	Two-or-more story residence, any age, 5,000 square feet and over
2-10	Old style row house (town home), over 62 years of age

- 2-11 Apartment building with 2 to 6 units, any age
- 2-12 Mixed-use commercial/residential building with apartment and commercial area totaling 6 units or less with a square foot area less than 20,000 square feet, any age
- 2-34 Split level residence with a lower level below grade (ground level) all ages, all sizes
- 2-78 Two-or-more story residence, up to 62 years of age, 2,001 to 3,800 square feet
- 2-95 Individually-owned townhome or row house up to 62 years of age

Non-Regression Classes

- 2-00 Residential land
- 2-01 Residential garage
- 2-13 Cooperative
- 2-18 A residential building licensed as a Bed & Breakfast by the municipality, County of Cook or registered as a Bed & Breakfast with the State of Illinois under 50 ILCS 820/1 et.seq., with six or fewer rentable units and where one unit is owner occupied and is entitled to a Homeowner's Exemption pursuant to the Property Tax Code.
- 2-19 A residential building licensed as a Bed & Breakfast by the municipality, County of Cook or registered as a Bed & Breakfast with the State of Illinois under 50 ILCS 820/1 et.seq., with six or fewer rentable units and where none of the units is owner occupied and no Homeowner's Exemption is allowed pursuant to the Property Tax Code.
- 2-39 Non-equalized land under agricultural use, valued at farm pricing
- 2-24 Farm Building
- 2-25 Single-room occupancy rental building
- 2-36 Any residence located on a parcel used primarily for commercial or industrial purposes
- 2-40 First-time agricultural use of land valued at market price
- 2-41 Vacant land under common ownership with adjacent residence
- 2-88 Home improvement exemption
- 2-90 Minor improvement
- 2-97 Special residential improvements (May apply to condo building in first year of construction before division into individual units.)
- 2-99 Residential condominium