

The PTAX-203 and the Annual Sales Ratio Study

**How the Department of Revenue Uses the PTAX-203 to
Determine Sales to Be Included in the Sales Ratio Study**

October 2022

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Sales Attributes for Determining the Inclusion or Exclusion of Sales from the Sales Ratio Study

Most sales transactions for property will meet the definition of an arm's length transaction when being evaluated by the Department for inclusion or exclusion from a County's/Township's Sales Ratio Study.

Arm's Length Transaction

1. A sale between a willing buyer and a willing seller that:
 - ✓ are unrelated; and
 - ✓ are not acting under duress, abnormal pressure, or undue influences.
2. A sale between two unrelated parties, both seeking to maximize their positions from the transaction.

From: IAAO, Glossary, 2nd Edition

A sale with a Warranty or Trustee deed, which has been advertised and where the buyer and/or seller do not have the same surname, are not related, or are not a financial institution, is considered an arm's length transaction for inclusion on the sales ratio study detail listing (see reasons for including or excluding sales on the following pages).

Seller/Buyer Verification

Under certain circumstances, the Department may require verification or "proof" when the CCAO requests that a sale be included or excluded from the Sales Ratio Study. The Department generally accepts the information entered on the PTAX-203 forms by the preparer because it is assumed that the person completing the form has firsthand knowledge of the details of the sale, while the CCAO may not. If the CCAO finds a reason to dispute what is indicated on the PTAX-203 form, the Department has detailed in these procedures the various types of verification or "proof" that are acceptable to refute the information, such as a letter from the buyer or seller, copies of permits, etc. (property record cards *do not* constitute valid proof). When the CCAO believes the information on the PTAX-203 form is incorrect, they can request that the form be revised by the preparer to correct the accuracy for the sales transaction before sending the PTAX-203 to the Department. This can also be requested when the CCAO is reviewing the Sales Ratio Detail Listing prior to the Study being calculated by the Department.

Exclusion Codes

Please review the exclusion code listing and the explanation that have been provided. After reviewing the explanation, if you are unsure of a code, and when it should be applied, please contact the Department for proper guidance.

Forwarding PTAX-203s to the Department

Pursuant to section 31-30 of the Property Tax Code (35 ILCS 200/31-30), the Real Estate Transfer Declarations (PTAX-203s) should be forwarded to the Department within 30 days of receipt of the PTAX-203 from the Recorder or within 30 days of the adjournment of the county board of review, whichever is later.

Completed PTAX-203s should generally be submitted to the Department each month:

- PTAX-203 sets must include only one recording year.
- Each set must be accompanied by a completed Certification of Real Estate Transfer Declaration Records form (see next page).
- Counties that are entering the information from the PTAX-203s and transmitting electronically to the Department should submit each set in tab number order. Do not duplicate tab numbers.
- PTAX-203s with multiple pages and attachments should be stapled together.
- The CCAO is no longer required to sign each PTAX-203.

Forward the original documents to the following address:

ILLINOIS DEPARTMENT OF REVENUE
 Property Tax Division MC 3-450
 PO Box 19033
 101 W. Jefferson Street
 Springfield IL 62794-9033

PTAX-203-A: (*Example 1* at the end of these instructions). File this form with Form PTAX-203, Illinois Real Estate Transfer Declaration, and the original deed or trust document at the County Recorder's Office within the county where the property is located if both of following conditions are met:

- On Form PTAX-203, Line 11 the sale price is OVER \$1 million, and
- On Form PTAX-203, Line 8 the property's current use is marked "Apartment building (over 6 units)," "Office," "Retail Establishment," "Commercial building," "Industrial building," or "Other."

PTAX-203-B: (*Example 2* at the end of these instructions). File this form with Form PTAX-203 and the transferring document at the county recorder's office where the property is located.

On PTAX-203:

- Write the type of beneficial interest transfer in the "Other" field on Step 1, Line 5.
- Do not complete Step 2.
- Substitute the appropriate terms for "seller" and "buyer" in Step 4.
- Add PTAX-203-B to the list of required submissions in Step 4.

PTAX-203-NR: (*Example 3* at the end of these instructions). This document is recorded for the purpose of affixing Real Estate Transfer Tax stamps for non-recorded transfers pursuant to the provisions of Public Act 93-1099 or section 31-5 of the Property Tax Code (35 ILCS 200/31-5).

**Note: This form was designed to be the recorded document when no other document is presented for recording. The PTAX-203-NR form will be returned to the customer and the other forms forwarded to the CCAO.

All of these forms, with explanation and instructions, are provided on the IDOR website listed below:

<https://www2.illinois.gov/rev/research/taxinformation/property/Pages/rett.aspx>

This is for reference for the CCAO, and also any preparers or public, to understand their use(s).

Real Estate Transfer Declaration Records Submission

_____ County

_____ Recording Year

_____ Number of PTAX-203s included with this submission

Paper Tab
Number From: _____

Paper Tab
Number To: _____

List any missing tab numbers:

Notes:

Date

Mail to:

[Illinois Department of Revenue](#)
PO Box 19033
MC 3-450
Springfield, IL 62794-9033

IDOR Use Only

PTAX-203 Form

STEP 1

Lines 1-3

Other than the Legal Description in Step 3, Lines 1, 2 and 3 are the only fields that the CCAO may edit. If editing is necessary for Lines 1, 2 and 3, it must be done in **green** ink.

Multiple parcels or multiple PINs that are different classes of property **do not** exclude a sale from the Study. Multiple parcels or multiple PINs must be a combination of farm and non-farm to exclude a sale from the Study.

NOTE: It is the responsibility of the CCAO to ensure that the PIN number is correct and in the correct format:

If the parcel is being split and the preparer put a "PT" in front of the PIN, the CCAO should cross the "PT" out in **green** ink. Counties who use RED 1 to enter their declarations should not enter the "PT" into RED 1. If the county number or class is in front of the PIN, the CCAO should cross it out in **green** ink, leaving only the actual PIN number.

If a parcel is a split, the CCAO should code it as "01". This will ensure parcels that are split in a given year are addressed properly for the sales ratio study.

1 _____
 Street address of property (or 911 address, if available)

_____ ZIP
 City or village

_____ Township

2 Write the total number of parcels to be transferred.

3 Write the parcel identifying numbers and lot sizes or acreage.

	Property Index Number (PIN)	Lot size or acreage
a	_____	_____
b	_____	_____
c	_____	_____
d	_____	_____

Write additional property index numbers, lot sizes or acreage in Step 3

Line 8:

Line "c" may exclude a sale if it is the first sale of a mobile home that was on privilege tax. If it was assessed as real estate, it would be included in the study.

Line "j" will exclude a sale if the CCAO confirms that the property is farmland in the CCAO box at the bottom of page 2.

8 Identify the property's current and intended primary use.

	Current	Intended	(Mark only one item per column with an "X.")
a	<u>In</u>	<u>In</u>	Land/lot only
b	<u>In</u>	<u>In</u>	Residence (single-family, condominium, townhome, or duplex)
c	<u>Depends</u>	<u>Depends</u>	Mobile home residence
d	<u>In</u>	<u>In</u>	Apartment building (6 units or less) No. of units: _____
e	<u>In</u>	<u>In</u>	Apartment building (over 6 units) No. of units: _____
f	<u>In</u>	<u>In</u>	Office
g	<u>In</u>	<u>In</u>	Retail establishment
h	<u>In</u>	<u>In</u>	Commercial building (specify): _____
i	<u>In</u>	<u>In</u>	Industrial building
j	<u>Out</u>	<u>Out</u>	Farm
k	<u>Depends</u>	<u>Depends</u>	Other (specify): _____

"In" indicates that the sale will be included in the study (unless something else excludes it) while "Out" indicates that if the line is marked, the sale will be excluded.

Line 9:

If any significant physical changes are checked, the month and year must be included in order for a sale to be excluded from the study. Remodeling is considered significant if it does not fall under the definition of "repair and maintenance" in the Property Tax Code. Work is deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence. [35 ILCS 200/10-20]

The date must be after January 1 of the previous year and before the date of the sale.

9 Identify any significant physical changes in the property since January 1 of the previous year and write the date of the change.

Date of significant change: _____ / _____
Month Year

(Mark with an "X.")

<p>_____ Demolition/damage</p> <p>_____ New construction</p>	<p>_____ Additions</p> <p>_____ Other (specify): _____</p>	<p>_____ Major remodeling</p>
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Line 10:

10(a) refers to a sale that was initiated and concluded as a contract for deed. If line “a” is checked, the year the contract was initiated cannot be the same year as the date of the deed, it would have to be at least the year prior to the date of the deed for the sale to be excluded. If no year is provided, the sale will be included in the study. 10(a) does not refer to a contract to purchase for immediate sale.

Lines 10h and 10k, the sale will be EXCLUDED if:

1. Line 10h (Bank REO) is not checked, Line 10k is checked and the Financial Institution is not selling as a trustee, the sale is excluded.
2. Neither Lines 10h (Bank REO) nor 10k are checked and the Financial Institution is not selling as a trustee, but the Financial Institution is listed as the seller, the sale is excluded.

Lines 10h and 10k, the sale will be INCLUDED if:

1. The financial institution is selling as a trustee and a trust number is listed on the PTAX-203 or the deed, the sale is included.
2. Line 10h (Bank REO) is checked and Line 10k is checked, the sale is included.

If line “p” is checked, unless exemption “k” is checked under line 16 in Step 2, the sale will remain in the study.

10 Identify only the items that apply to this sale. (Mark with an “X.”)

- a Out Fulfillment of installment contract –
year contract initiated: _____
 - b Out Sale between related individuals or corporate affiliates
 - c Out Transfer of less than 100 percent interest
 - d Out Court-ordered sale
 - e In Sale in lieu of foreclosure
 - f Out Condemnation
 - g In Short sale
 - h In Bank REO (real estate owned)
 - i Out Auction sale
 - j In Seller/buyer is a relocation company
 - k Depends Seller/buyer is a financial institution or government agency
 - l In Buyer is a real estate investment trust
 - m In Buyer is a pension fund
 - n In Buyer is an adjacent property owner
 - o Out Buyer is exercising an option to purchase
 - p Depends Trade of property (simultaneous)
 - q Out Sale-leaseback
 - r N/A Other (specify): _____
-
- s In Homestead exemptions on most recent tax bill:
 - 1 General/Alternative \$ _____
 - 2 Senior Citizens \$ _____
 - 3 Senior Citizens Assessment Freeze \$ _____

“In” indicates that the sale will be included in the study (unless something else excludes it) while “Out” indicates that if the line is marked, the sale will be excluded.

STEP 2

Lines 11-21:

If line 11 appears to be altered in any way and is not initialed, the sale will be excluded from the study. Unless there are other attributes to remove a sale, the fact that the PTAX-203 form is hand-written would not exclude it from the study.

11	Full actual consideration	11	\$	_____
12a	Amount of personal property included in the purchase	12a	\$	_____
12b	Was the value of a mobile home included on Line 12a?	12b		_____ Yes _____ No
13	Subtract Line 12a from Line 11. This is the net consideration for real property.	13	\$	_____
14	Amount for other real property transferred to the seller (in simultaneous exchange) as part of the full actual consideration on Line 11	14	\$	_____
15	Outstanding mortgage amount to which the transferred real property remains subject	15	\$	_____
16	If this transfer is exempt, use an "X" to identify the provision.	16		_____ b _____ k _____ m
17	Subtract Lines 14 and 15 from Line 13. This is the net consideration subject to transfer tax.	17	\$	_____
18	Divide Line 17 by 500. Round the result to the next highest whole number (e.g., 61.002 rounds to 62).	18		_____
19	Illinois tax stamps – multiply Line 18 by 0.50	19	\$	_____
20	County tax stamps – multiply Line 18 by 0.25	20	\$	_____
21	Add Lines 19 and 20. This is the total amount of transfer tax due.	21	\$	_____

**Note – a PTAX-203 form is required for exemptions B, K, & M. All other exemptions, including E, do not require the attachment or submission of a PTAX-203. Please reference the Real Estate Transfer Tax requirements:

<https://www2.illinois.gov/rev/research/legalinformation/regs/Documents/part120/120-20.pdf>

The following transactions are exempt from the transfer tax under 35 ILCS 200/31-45.

- (a) Deeds representing real estate transfers made before January 1, 1968, but recorded after that date and trust documents executed before January 1, 1986, but recorded after that date.
- (b) Deeds to or trust documents relating to (1) property acquired by any governmental body or from any governmental body, (2) property or interests transferred between governmental bodies, or (3) property acquired by or from any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes. However, deeds or trust documents, other than those in which the Administrator of Veterans' Affairs of the United States is the grantee pursuant to a foreclosure proceeding, shall not be exempt from filing the declaration.
- (c) Deeds or trust documents that secure debt or other obligation.
- (d) Deeds or trust documents that, without additional consideration, confirm, correct, modify, or supplement a deed or trust document previously recorded.
- (e) Deeds or trust documents where the actual consideration is less than \$100.
- (f) Tax deeds.
- (g) Deeds or trust documents that release property that is security for a debt or other obligation.
- (h) Deeds of partition.
- (i) Deeds or trust documents made pursuant to mergers, consolidations or transfers or sales of substantially all of the assets of corporations under plans of reorganization under the Federal Internal Revenue Code (26 USC 368) or Title 11 of the Federal Bankruptcy Act.
- (j) Deeds or trust documents made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock.
- (k) Deeds when there is an actual exchange of real estate and trust documents when there is an actual exchange of beneficial interests, except that that money difference or money's worth paid from one to the other is not exempt from the tax. These deeds or trust documents, however, shall not be exempt from filing the declaration.
- (l) Deeds issued to a holder of a mortgage, as defined in Section 15-103 (now Section 15-1207) of the Code of Civil Procedure, pursuant to a mortgage foreclosure proceeding or pursuant to a transfer in lieu of foreclosure.
- (m) A deed or trust document related to the purchase of a principal residence by a participant in the program authorized by the Home Ownership Made Easy Act, except that those deeds and trust documents shall not be exempt from filing the declaration.

STEP 3

Step 3: Write the legal description from the deed. Write, type (minimum 10-point font required), or attach the legal description from the deed. If you prefer, submit an 8 1/2" X 11" copy of the extended legal description with this form. You may also use the space below to write additional property index numbers, lot sizes or acreage from Step 1, Line 3.

CCAO BOX

To be completed by the Chief County Assessment Officer	
1 County _____ Township _____ Class _____ Cook-Minor _____ Code 1 _____ Code 2 _____	3 Year prior to sale _____
2 Board of Review's final assessed value for the assessment year prior to the year of sale. Land _____ Buildings _____ Total _____	4 Does the sale involve a mobile home assessed as real estate? _____ Yes _____ No
	5 Comments _____
Illinois Department of Revenue Use	Tab number

County Code – 001 through 102

1

County Township Class Cook-Minor Code 1 Code 2

Township Code – must match Township listed on page 1 under number 1. If the Township on page 1 is incorrect, the CCAO may correct it using **green** ink. If the parcel or parcels is/are in multiple townships, enter “999” on the Township line in the CCAO Box (as shown below) and in Step 1 on the first page, in **green** ink, cross out any Townships listed and enter “Overlapping” as the Township Name.

1

County Township Class Cook-Minor Code 1 Code 2

Class Codes. Only the Class Codes listed below should be used. Do not list multiple codes or mix codes, e.g., do not enter C/F, you must make a determination which Class Code best fits the parcel.

NOTE: “E” for Exempt is not a class. If a parcel is Exempt, the CCAO should use Code 11 – Exempt Parcel to indicate its status. The class would be whatever type of property it is, e.g., “C” for Commercial or “F” for Farm.

1

County Township Class Cook-Minor Code 1 Code 2

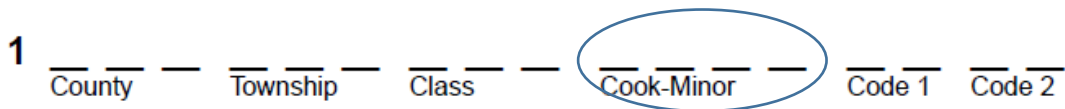
Class Code

Definition

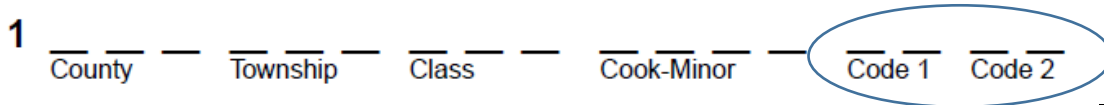
- F** Farmland assessed under 35 ILCS 200/10-125 (Use Codes 0011 and 0021)
- Approved forestry management assessed under 35 ILCS 200/10-150 (Use Code
- Vegetative filter strip assessed under 35 ILCS 200/10-152 (Use Code (scheduled to be repealed 12/31/2016)
- Non-clear cut assessment assessed under 35 ILCS 200/10-153 (Use Codes 0011 and 0021)
- Farm buildings assessed under 35 ILCS 200/10-140 (Use Code 0011)
- Farm homesite and farm residence assessed under 35 ILCS 200/10-145 (Use Code 0011)

- C** Commercial. All property used for stores, apartments over 6 units, hotels, office buildings, gas stations, public garages, developer’s lots, vacant land zoned for commercial use, etc. (the same as Use Codes 0050, 0060 or 0070).
- I** Industrial property includes all property used by manufacturing plants, warehouses, grain elevators, developer’s lots, vacant land zoned for industrial use, etc. (the same as Use Code 0080).
- M** Recreational land, mineral rights, coal rights, timber rights.
- R** Residential. Includes all property used or developed primarily for residential purposes, improved or unimproved and located either within or outside the boundaries of a city or village, e.g., homes, duplexes, condos, apartments 6 units or less, model homes, developer’s lots, vacant residential lots, and tracts in rural areas used principally for homes (the same as Use Codes 0030 or 0040).
- S** Special assessment property. Includes wind turbine land, conservation stewardship (Section 35 ILCS 200/10-420), or wooded acreage transition (Section 35 ILCS 200/10-510) (the same as Use Codes 0027, 0028, and 0029).

Cook Minor – for Cook County use only.



Code 1 and Code 2



Codes 01-28	
Code	Description
01	Split
02	Partial Assessment
03	Prorated Assessment
04	35 ILCS 200/10-25 - Model Home
05	35 ILCS 200/10-30 - Developer’s Lot
06	35 ILCS 200/10-35 - Common Area \$1 Assessment
07	35 ILCS 200/10-40 - Historic Residence
08	35 ILCS 200/10-150 - Forestry Management
09	35 ILCS 200/10-166 - Registered Land/Conservation Rights
10	35 ILCS 200/10-240 & 35 ILCS 200/10-350 - Veteran’s and Fraternal Organization Assessment Freeze
11	*Exempt Parcel
12	*State Assessed
13	*PTAX-203 Filed in Wrong County
14	*Multiple County Sale
15	Same Surname
16	Farm Less than 5 Acres
17	Multi-class (farm/non-farm)
18	*Mineral & Timber Rights
19	*Subsidence Rights
20	Vacant Lot with Building Assessment – Single Parcel Sale Only (not an automatic exclusion from study)
21	Building with Vacant Lot Assessment – Single Parcel Sale Only (not an automatic exclusion from study)
22	Mobile Home on Privilege Tax Sold as Real Estate
23	Buyer/Seller is a Church, School or Charitable Organization
24	Sale by Executrix using Warranty/Trustee Deed
25	Buyer is a Trustee using Warranty/Trustee Deed
26	*Cemetery Lot using Warranty/Trustee Deed
27	*Re-recorded Document
28	*Locally Assessed Railroad
*Indicates NO Board of Review Final Equalized Assessment is needed on the declaration	

Codes 40-58 are ONLY to be used when the Assessor has information contradictory to what is included on the PTAX-203.

For Codes 40-52 and 54-58, the CCAO MUST submit documentation to support the use of the Codes.

Codes 40-58	
Code	Description
40	Date of Deed
41	Deed Type
42	Buildings Added/Removed/Remodeled
43	Contract for Deed
44	Related Parties
45	Partial Interest
47	Auction Sale
48	Particular Buyers/Sellers
49	Simultaneous Trade of Property
50	Sale-leaseback
51	Advertised for Sale
52	Personal Property List Incorrect
53	Altered Consideration – Use only if Line 11 is visibly altered and not initialed
54	Court Ordered Sale
55	Sale in Lieu of foreclosure
56	Condemnation
57	Short Sale
58	Bank REO (Real Estate Owned)

Board of Review’s final assessed value for the assessment year prior to the year of the sale.

2 Board of Review’s final assessed value for the assessment year prior to the year of sale.

Land ___ , ___ ___ ___ , ___ ___ ___ , ___ ___ ___
 Buildings ___ , ___ ___ ___ , ___ ___ ___ , ___ ___ ___
 Total ___ ___ , ___ ___ ___ , ___ ___ ___ , ___ ___ ___

Year prior to sale. This is the year prior to the month and year that the property sold and **not** the recording date or the date an installment contract was fulfilled.

3 Year prior to sale ___ ___ ___ ___

Does the sale involve a mobile home assessed as real estate? If the mobile home is on privilege tax and is included as personal property on line 12b, check “no”.

4 Does the sale involve a mobile home assessed as real estate? ___ Yes ___ No

Comments

5 Comments

IDOR Use Only

Illinois Department of Revenue Use

Tab Number

Electronic counties will enter the document tab number in this space and submit the PTAX-203 forms to the Department in Tab Number order.

Tab number

CCAO Code Listing

Codes 01-28	
Code	Description
01	Split
02	Partial Assessment
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04	35 ILCS 200/10-25 - Model Home
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Codes 40-58: ONLY used when the Assessor has information contradictory to what is on the PTAX-203. Do NOT use Codes 40-52 or 54-58 if the information on the PTAX-203 is correct.	
Codes 40-58	
Code	Description
40	Date of Deed
41	Deed Type
42	Buildings Added/Removed/Remodeled
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44	Related Parties
45	Partial Interest
47	Auction Sale
48	Particular Buyers/Sellers
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51	Advertised for Sale
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54	Court Ordered Sale
55	Sale in Lieu of foreclosure
56	Condemnation
57	Short Sale
58	Bank REO (Real Estate Owned)

Explanation of CCAO Codes Used on the PTAX-203

Code 01 “Split” – One or more of the parcels sold has been split as a result of the sale.

Code 02 “Partial Assessment” – A partially completed improvement was assessed on the property as of the previous January 1, and the improvement was complete or is complete as of the sale date.

- The information from line 9 of the PTAX-203 should verify any change in the improvement. Use Code 42 in addition to Code 02 if the information on Line 9 if the PTAX-203 does not verify a change in the improvement.

Code 03 “Prorated Assessment” – In the year prior to the sale, the property was subject to an “instant assessment” under 35 ILCS 200/9-180 or the property has a change in exempt status during the assessment year and received a partial year assessment under 35 ILCS 200/9-185. Use Code 11 for parcels having exempt status during the entire assessment year.

Code 04 “Model Home” - In the year prior to the sale, the property was assessed as a model home under 35 ILCS 200/10-25.

Code 05 “Developer’s Lot” – In the year prior to the sale, the property was assessed as a developer’s lot under 35 ILCS 200/10-30.

Code 06 “Common Area” – In the year prior to the sale, the property was given a \$1 assessment as common area under 35 ILCS 200/10-35.

Code 07 “Historic Residence” – In the year prior to the sale, the property was assessed as a historic residence under 35 ILCS 200/10-45 or 35 ILCS 200/10-50.

Code 08 “Forestry Management” – In the year prior to the sale, the property was assessed under 35 ILCS 200/10-150.

Code 09 “Registered Land/Conservation Rights” – In the year prior to the sale, the property was assessed under 35 ILCS 200/10-166.

Code 10 “Veteran’s Organization Assessment Freeze” – In the year prior to the sale, the property was assessed under 35 ILCS 200/10-300.

Code 11 “Exempt Parcel” – In the year prior to the sale, the property was totally exempt from taxation for the assessment year prior to the sale based on a Department certification or the judgment of a court of competent jurisdiction.

Code 12 “State Assessed” – In the year prior to the sale, the property was a railroad operating property, a pollution control facility, or a low sulfur dioxide coal fueled device assessed by the Department.

Code 13 “PTAX-203 Filed in Wrong County” – The property sold is not located in the county.

Code 14 “Multiple County Sale” – The property sold is located in more than one county.

Code 15 “Same Surname” – The buyer and the seller have the same surname.

Code 16 “Farm Less than 5 Acres” – The property was assessed as a farm under 35 ILCS 200/10-110 through 10-145 and contains less than 5 acres. This sale will not be used in either the general ratio study or in the farm ratio study.

Code 17 “Multi-class (farm/non-farm)” – The property was partly assessed as farm. This code does not apply when the sold properties are subject to assessments only for farmland, farm home site, farm home, and or farm buildings. This code applies to both single and multiple parcel transactions.

Code 18 “Mineral Rights” – Only mineral rights were sold.

Code 19 “Subsidence Rights” – Only subsidence rights were sold. If only mineral rights and subsidence rights were sold, use Code 18 or Code 19.

Code 20 “Vacant Land with Building Assessment” – A single parcel was sold, its current use on line 8 of the PTAX-203 was “vacant”, and the parcel had a building assessment for the year prior to the sale.

*NOTE: A Code 20 is **not an automatic exclusion** from the sales ratio study. The system decides if it's **included** (even when coded a 20) or it flags it for IDOR staff to review and to make a determination based on the information provided on and with the PTAX-203 if it should be excluded from the study. In order for the Department to exclude a Code 20, the County must provide evidence that there was not a building on the parcel at the time of the sale.*

Code 21 “Building with Vacant Lot Assessment” – A single parcel was sold, its current use on line 8 of the PTAX-203 involves a building and the parcel had no building assessment for the year prior to the sale.

*NOTE: A Code 21 is **not an automatic exclusion** from the sales ratio study. The system decides if it's **included** (even when coded a 21) or it flags it for IDOR staff to review and to make a determination based on the information provided on and with the PTAX-203 if it should be excluded from the study. In order for the Department to exclude a Code 21, the County must provide evidence that there was a building on the parcel at the time of the sale.*

Code 22 “Mobile Home on Privilege Tax that was Sold as Real Estate” – The property contained a mobile home assessed on privilege tax that was sold as real estate i.e., the current use on line 8 of the PTAX-203 was “mobile home residence” and line 12b on the PTAX-203 was checked “No.” See the Mobile Home Procedures section of this guide for additional information.

Code 23 “Buyer/Seller is a Church, School or Charitable Organization” – Exemption b is not claimed on line 16, but is clear from the buyer's/seller's name in Part 4 on the PTAX-203 that the buyer or seller is the church, school, hospital, or charitable organization. (Usually, a charitable organization will have a sales tax exemption letter from the Department.)

Code 24 “Sale by Executor or Executrix using Warranty/Trustee Deed” – It is clear from the seller's name in Part 4 on the PTAX-203 that the seller is an executor or executrix, but the deed type on line 5 is “Warranty deed” or “Trustee deed”.

Code 25 “Buyer is Trustee using a Warranty/Trustee Deed” It is clear from the buyer's name in Part 4 on the PTAX-203 that the buyer is a trustee, but the deed type on line 5 is “Warranty deed” or “Trustee deed”.

Code 26 “Cemetery Lot Using a Warranty/Trustee Deed” – The property is a cemetery lot but the deed type on line 5 is “Warranty deed” or “Trustee deed”.

Code 27 “Re-recorded Document” – The recorder's office has indicated on the PTAX-203 that the PTAX-203 is for re-recording.

Code 28 “Locally Assessed Railroad” – In the year prior to the sale, the property was locally assessed railroad property.

Use Codes 40 through 58 ONLY if you are submitting the required documentation to show that the PTAX-203 was incorrectly completed.

Code 40 “Date of Deed” – Use this code when line 4 of the PTAX-203 shows a date of deed in the wrong year. A copy of the deed must accompany the PTAX-203 when it is sent to the Department.

Code 41 “Deed Type” – Use this code when the type of deed was incorrectly specified in line 5 of the PTAX-203. A copy of the deed must accompany the PTAX-203 when it is sent to the Department.

Code 42 “Building Added/Removed/Remodeled” – Use this code when the information on line 9 of the PTAX-203 is incorrect. Supply documentation that could take the form of a letter signed by the buyer or seller stating that line 9 of the PTAX-203 was incorrectly completed and specifying the correct information. A property record card is not acceptable documentation.

Code 43 “Contract for Deed” – use this code when the information on line 10a is incorrect, i.e., the sale was not a result of a contract for deed or the year the contract was initiated is incorrectly specified. Supply documentation that could take the form of a letter signed by the buyer or seller stating that line 10a of the PTAX-203 was incorrectly completed and specifying the correct information, or a copy of the Contract for Deed.

Code 44 “Related Parties” – Use this code when the information on line 10b is incorrect, e.g.

The parties are related and line 10b is not checked; or

The parties are not related and line 10b is checked.

Submit with the PTAX-203 a letter signed by the buyer or seller stating that line 10b of the PTAX-203 was incorrectly completed and specifying the correct information.

Code 45 “Partial Interest” – Use this code when the information on line 10c is incorrect. A copy of the deed must accompany the PTAX-203 when it is sent to the Department.

Code 46 *This code is no longer valid.*

Code 47 “Auction Sale” – Use this code when the information on line 10i is incorrect. If line 10i is checked and the property did not sell at auction, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information. If line 10i is not checked and the property sold at auction, submit with the PTAX-203 a letter signed by the buyer, seller, or auctioneer stating the PTAX-203 was incorrectly completed and specifying the correct information. A copy of the auction advertisement may also be used as documentation.

Code 48 “Particular Buyers/Sellers” – Use this code when the information on lines 10j, 10k, 10l, 10m, 10n, or 10o is incorrect. Submit with the PTAX-203 a letter signed by the buyer or seller stating that the information on these lines is incorrect and specifying the correct information. However, a letter is not required when:

- Line 10j is not checked, but the name of the buyer/seller in Step 4 on the PTAX-203 clearly indicates that the name of the buyer/seller is a relocation company. (NOTE: *Relocation company transactions are included in the sales ratio study, unless excluded for another reason.*)
- Line 10k is not checked, but the name of the buyer/seller in Step 4 clearly indicates that the buyer/seller is a government agency or is a financial institution as defined in the instructions for line 10k. (“Financial Institution” includes a bank, savings and loan, credit union, Resolution Trust Company, and any entity with “mortgage company” or “mortgage corporation” as part of the business name).
- Line 10l is not checked, but the name of the buyer in Step 4 of the PTAX-203 includes “real estate investment trust”, “REIT” (NOTE: *REIT transactions are included in the sales ratio study unless excluded for another reason.*)
- Line 10m is not checked, but the name of the buyer in Step 4 of the PTAX-203 includes “pension fund” (NOTE: *pension fund transactions are included in the sales ratio study, unless excluded for another reason.*)
- Line 10n is not checked and county information concludes buyer is an adjacent property owner, (NOTE: *transactions among adjacent property owners are used in the sales ratio study unless excluded for another reason.*)
- If the buyer is a trust or trustee and this is not indicated on the PTAX-203, submit with the PTAX-203 a copy of the deed stating the buyer is a trust or trustee for documentation.

Code 49 “Simultaneous Trade of Property” – Use this code when the information on Line 10p or Line 14 is incorrect. Submit a signed letter by the buyer or seller indicating that the information on Line 10p and/or line 14 is incorrect and specifying the correct information.

Code 50 “Sale-Leaseback” – Use this code when the information on line 10q is incorrect. Submit with the PTAX-203 a letter signed by the buyer or seller indicating the information on line 10q is incorrect and indicating the correct information.

Code 51 “Advertised for Sale” – Use this code when the information on line 7 of the PTAX-203 is incorrect. If Line 7 is incorrectly checked “No” because the property was advertised for sale as defined in the instructions, (the property was sold using a real estate agent or advertised for sale by newspaper, trade publication, radio/electronic media, for sale sign, or word of mouth) submit with the PTAX-203 a signed and dated letter from the buyer or seller stating the manner in which the property was advertised. In any case that the property was known to be for sale by more than one person, the property is considered advertised. If Line 7 is incorrectly checked “Yes” submit with the PTAX-203 a signed and dated letter from the buyer or seller stating the property was not advertised for sale.

Code 52 “Personal Property List Incorrect” – Use this code when the personal property listing submitted with the PTAX-203 is incorrect and/or the amount on line 12a is incorrect.

- If the amount of the personal property on line 12a is understated, submit with the PTAX-203 a letter signed by the buyer or seller indicating that the personal property information is incorrect and indicating the correct information.
- If the amount of personal property on line 12a is overstated, a revised PTAX-203 or affidavit of correction must be filed with the county recorder and the additional tax must be paid. Submit the revised PTAX-203 or the affidavit of correction.
- If the information on the personal property listing is incorrect, obtain a revised copy of the personal property listing from the buyer or seller along with a letter signed by the buyer or seller indicating that the personal property listing was incorrect and that the revised copy is correct.

Code 53 “Altered Consideration” - Use this code to alert the Department that line 11 has been altered without being initialed.

Code 54 “Court-ordered sale” – Use this code when the information on line 10d is incorrect. If this line is incorrectly not checked, a copy of a court order requiring the sale of the property should accompany the PTAX-203 when it is sent to the Department. If one of these lines was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

Code 55 “Sale in lieu of foreclosure” – Use this code when the information on Line 10e is incorrect. If this line is incorrectly not checked, a copy of a court order requiring the sale of the property should accompany the PTAX-203 when it is sent to the Department. If one of these lines was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

Code 56 “Condemnation” – use this code when the information on line 10f is incorrect. If this line is incorrectly not checked, a copy of a court order requiring the sale of the property should accompany the PTAX-203 when it is sent to the Department. If one of these lines was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

Code 57 “Short Sale” – use this code when the information on line 10g is incorrect. If this line is incorrectly not checked, documentation/letter must be submitted along with the declaration indicating that the property was sold for less than the amount owed to the mortgage lender or mortgagor indication the mortgagor has agreed to the sale. This documentation/letter should accompany the PTAX-203 when it is sent to the Department. If this line was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

Code 58 “Bank REO (Real Estate Owned)” – Use this code when the information on line 10h is incorrect. If this line is incorrectly not checked, a copy of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment occurring after the foreclosure proceeding is complete should accompany the PTAX-203 when it is sent to the Department. If this line was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information. (NOTE: *Bank REO transactions are included in the sales ratio study unless excluded for another reason*)

Mobile Home Procedures

Mobile Home Procedures for CCAOs

PTAX-203
Line

1. 8c Current use is marked "Mobile Home"
12a Has a value
12b Marked "Yes"
CCAO Box on page 2 - #4. marked "No"

This is a good sale. The mobile home value is removed from the Full consideration and it is not assessed as Real Estate.

2. 8c Current use is marked "Mobile Home"
12a Is blank
12b Marked "Yes"
CCAO Box on page 2 - #4. marked "No"

Add code 22. The value of the mobile home is included in the Full Consideration and this is not a good sale. Electronic counties may need to Force the record in order to transmit.

3. 8c Current use is marked "Mobile Home"
12a Is blank
12b Marked "No"
CCAO Box on page 2 - #4. marked "No"

Add code 22, Mobile Home on Privilege Tax that was sold as Real Estate.

4. 8c Current use is marked "Mobile Home"
12a Has a value
12b Marked "Yes"
CCAO Box on page 2 - #4. marked "Yes"

This is a good sale. IDOR staff will make the necessary changes to include this sale in the Sales Ratio Study. Electronic counties may need to Force the record in order to transmit.

5. Newly purchased mobile homes not parked in a mobile home park are assessed as real estate.
6. Newly purchased mobile homes parked in a mobile home park are on privilege tax.
7. Mobile homes on privilege tax that are sold are assessed as real estate after the first sale.
8. Mobile homes on privilege tax that are moved will be assessed as real estate after the move.



PTAX-203-A

Illinois Real Estate Transfer Declaration Supplemental Form A

(Non-residential: sale price over \$1 million)

Do not write in this area.
This space is reserved for the County Recorder's Office use.

County: _____

Date: _____

Doc. No.: _____

Vol.: _____

Page: _____

Received by: _____

File this form with Form PTAX-203, Illinois Real Estate Transfer Declaration, and the original deed or trust document at the County Recorder's office within the county where the property is located if the following conditions are met:

- On Form PTAX-203, Line 11 the sale price is over \$1 million, **and**
- On Form PTAX-203, Line 8 the property's **current** use is marked "Apartment building (over 6 units)," "Office," "Retail establishment," "Commercial building," "Industrial building," or "Other."

Please read the instructions on the back of this form.

Step 1: Identify the property and sale information.

1 Write the property's street address, city or village, and township. (From Line 1 of Form PTAX-203)

Street address of property (or 911 address, if available) _____ City or village _____ Township _____

2 Write the parcel identifying number from Line 3a of Form PTAX-203. Parcel Identifier: _____

3 Write the total number of months the property was for sale on the market.* _____ Months

4a Was the improvement occupied on the sale date? A "No" response means that all improvements were totally unoccupied. _____ Yes _____ No

If the answer is "No," write the total number of months all improvements were unoccupied before the sale date. Go to Line 5. _____ Months

4b Write the approximate percentage of total square footage of improvements occupied or leased on the sale date. Include all improvements. _____ Percent

4c Did the buyer occupy the property on the sale date? _____ Yes _____ No

If the answer is "No," go to Line 5.

4d Will the buyer continue to occupy part or all of the property after the sale? _____ Yes _____ No

4e Write the beginning and ending dates of the buyer's lease agreement. Lease dates: _____ / _____ to _____ / _____
Month Year Month Year

4f Briefly describe any renewal options.

5 If the buyer owns other properties within an approximate one-half mile radius of the property, complete the following information for the two closest properties owned by the buyer.

	Street address	City or village	Parcel identifying number
Property 1	_____	_____	_____
Property 2	_____	_____	_____

6 Did Line 12a of Form PTAX-203 include an amount for a transfer of personal property? _____ Yes _____ No
If the answer is "Yes," submit a list of personal property transferred.*

7 Did the seller's financing arrangements affect the sale price on Line 11 of Form PTAX-203? _____ Yes _____ No
If the answer is "Yes," please explain how the financing affected the sale price.

8 In your opinion, is the net consideration for real property entered on Line 13 of Form PTAX-203 a fair reflection of the market value on the sale date? _____ Yes _____ No
If the answer is "No," please explain. _____

Step 2: Complete the requested information.

The buyer and seller (or their agents) hereby verify that to the best of their knowledge and belief, the facts stated in this form are true and correct. Any person who willfully falsifies or omits any information required in this form shall be guilty of a Class B misdemeanor for the first offense and a Class A misdemeanor for subsequent offenses.

Seller's or trustee's name: _____ Seller's daytime phone: (____) _____

Address: _____
Street address City State ZIP

Seller's or agent's signature: _____ Date: _____

Buyer's or trustee's name: _____ Buyer's daytime phone: (____) _____

Address: _____
Street address City State ZIP

Buyer's or agent's signature: _____ Date: _____

* See instructions.
PTAX-203-A (N-9/99)

This form is authorized in accordance with 35 ILCS 200/31-1 et seq. Disclosure of this information is REQUIRED. This form has been approved by the Forms Management Center. IL-492-0227



PTAX-203-B

Illinois Real Estate Transfer Declaration Supplemental Form B

(Beneficial interest transfers - do not use for deeds or trust documents)

File this form with Form PTAX-203 and the transferring document at the county recorder's office where the property is located.

On PTAX-203:

- write the type of beneficial interest transfer in the "Other" field on Step 1, Line 5.
- **do not** complete Step 2.
- substitute the appropriate terms for "seller" and "buyer" in Step 4.
- add PTAX-203-B to the list of required submissions in Step 4.

Please read the instructions on the back of this form.

Do not write in this area. This space is reserved for the County Recorder's Office use.

County: _____

Date: _____

Doc. No.: _____

Vol.: _____

Page: _____

Received by: _____

Mark if taxpayer cannot prove prior payment. _____

Step 1: Identify the property

- 1 Write the property's street address, city or village, and township from Line 1 on Form PTAX-203.

Street address of property (or 911 address, if available) _____	City or village _____	Township _____
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- 2 Write the parcel identifying number from Line 3a on Form PTAX-203. **Parcel Identifier:** _____
- 3 Mark the interest transferred. Ground lease (go to Step 2) Controlling interest in real estate entity (go to Step 3)
 Co-op unit (go to Step 4) Other (specify): _____ (go to Step 4)

Step 2: Ground lease information

- 4 Does the ground lease provide for a term of 30 or more years including any expired portion and all options to renew or extend? 4 Yes No
- 5 Does the lessee have an interest in any improvements on the parcel? 5 Yes No
- 6 Write the beginning and ending dates of the initial lease term. **Lease term:** _____ / _____ to _____ / _____
Month Year Month Year
- 7 Briefly describe any extension or renewal options.

Step 3: Real estate entity information (Attach additional sheet if needed.)

- 8 Mark type of transfer. Single transfer Series of related transfers (Skip Lines 9a and 9b if single transfer.)
- 9a Write the date and the percent of interest transferred. Mark if the state transfer tax has been paid for any prior transfer.
- | | |
|--|--|
| Date transferred _____ / _____ / _____ % _____ | Prior Payment <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Date transferred _____ / _____ / _____ % _____ | Prior Payment <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Date transferred _____ / _____ / _____ % _____ | Prior Payment <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Date transferred _____ / _____ / _____ % _____ | Prior Payment <input type="checkbox"/> Yes <input type="checkbox"/> No |
- Aggregate percent transferred %** _____
- 9b Write the amount of transfer taxes paid for all prior transfers of any interests included on Line 9a. **9b \$** _____
- 10a Is the real estate entity liable for corporate franchise taxes as a result of this transfer? **10a** Yes No
- 10b Write the amount of corporate franchise tax paid (excluding fees, interest, and penalties). **10b \$** _____
- 10c Identify corporate franchise tax return information.

Corporate Name _____	File No. _____	BCA Form No. _____	Date paid _____
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Step 4: Calculate the amount of transfer tax due. (Round Lines 11a through 15 to the next highest whole dollar.)

- 11a Full actual consideration **11a \$** _____
- 11b Does Line 11a include a contingent payment for any interest on which state transfer taxes have been paid? **11b** Yes No
- 12a Amount of personal property included in the purchase. **12a \$** _____
- 12b Was the value of a mobile home included on Lines 11a and 12a? **12b** Yes No
- 13 Subtract Line 12a from Line 11a. **13 \$** _____
- 14 Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full actual consideration on Line 11a. **14 \$** _____
- 15 Outstanding mortgage amount to which the transferred real property remains subject. **15 \$** _____
- 16 If this transfer is exempt, use an "X" to identify the provision. **16** b k m
- 17 Subtract Lines 14 and 15 from Line 13. **17 \$** _____
- 18 Illinois tax — \$.50 per \$500 of value or fraction thereof on Line 17. **18 \$** _____
- 19 County tax. **19 \$** _____
- 20 Amount of transfer taxes paid (amount from Line 9b). **20 \$** _____
- 21 Amount of corporate franchise tax paid (amount from Line 10b). **21 \$** _____
- 22 Add Lines 18 and 19, then subtract Lines 20 and 21. **Total amount of transfer tax due.** **22 \$** _____

This form is authorized in accordance with 35 ILCS 200/31-1 et seq. Disclosure of this information is REQUIRED. This form has been approved by the Forms Management Center. IL-492-0227

County Office Review of PTAX-203's

October 3, 2022

This guide is meant to serve as a reference as to what fields may be corrected within the Courthouse Offices and which fields require the document to be sent back to the Preparer for correction.

Step 1: Identify the property and sale information

Line 1 – Address/PIN Number

The assessor's office can update the address fields in MyDec, including the "Address", "City", "ZIP" and "Township" fields. The address fields become editable when the "Update property address" box on the "Assessment Info" tab is selected.

The "Primary PIN" field cannot be edited for MyDec declarations. The preparer must complete a new declaration.

The "Primary PIN" field can be edited by the assessor's office for paper declarations.

If there is an error regarding the "Lot size or acreage" field for a MyDec declaration, the declaration should be sent back to the preparer.

The "Lot size or acreage" field can be edited for paper declarations.

If there is an error in the "Split Parcel" box on a MyDec declaration, the declaration must be sent back to the preparer, and a new declaration must be prepared.

If there is an error in the "Split Parcel" box on a paper declaration, it can be addressed using the codes from the CCAO procedures on the "Assessment Info" section of the declaration.

Line 2 – Total number of parcels to be transferred

The number is based on how many PINs the preparer has entered.

Line 3 – Enter additional parcel identifying numbers and lot sizes or acreage

This field cannot be edited by the assessor's office for a MyDec declaration. If this field is incorrect for a MyDec declaration, it must be returned to the preparer.

Additional PINs can be entered for paper declarations.

Line 4 – Date of instrument

If there is an error in the year of the Date of Instrument, it can be corrected by using the codes from the CCAO procedures. If there is an error in the month, the Department will accept the declaration, and a code will not be required.

Line 5 – Type of instrument

If there is an error, it can be corrected through the codes from the CCAO procedures on the “Assessment Info” tab.

Line 6 – Will the property be the buyer’s principal residence?

If there is an error, it can be addressed in the “Comments” section of the “Assessment Info” tab.

Line 7 - Was the property advertised for sale?

If there is an error, it can be corrected through the codes from the CCAO procedures on the “Assessment Info” tab.

Line 8 – Identify the property’s current and intended primary use:

If there is an error, it can be corrected through the codes from the CCAO procedures on the “Assessment Info” tab.

Line 9 – Identify any significant physical changes in the property since January 1 of the previous year and enter the date of the change.

If there is an error, it can be addressed in the “Comments” section of the “Assessment Info” tab.

Line 10 – Identify only the items that apply to this sale.

If there is an error, it can be addressed in the “Comments” section of the “Assessment Info” tab.

Step 2: Calculate the amount of transfer tax due.

If there are any errors on Step 2, the declaration needs to be sent back to the preparer.

Step 3: Enter the legal description from the deed.

If there are any errors on Step 3, the declaration needs to be sent back to the preparer.

Step 4: Complete the requested information. Seller/Buyer Information.

If there are any errors on Step 4, the declaration needs to be sent back to the preparer.

For additional information, please review the MyDec procedures located on the MyDec website:
<https://www2.illinois.gov/rev/localgovernments/property/Pages/MyDec-Updates.aspx>

For additional support, please email: rev.mydecproject@illinois.gov