

**NOTICE TO CUMBERLAND COUNTY TAXPAYERS
REAL ESTATE ASSESSMENT CHANGES FOR 2025**

Valuation date (35 ILCS 200/9-95): January 1, 2025

Required level of assessment (35 ILCS 200/9-145): 33.33%

Valuation based on sales from (35 ILCS 200/1-155): 2022, 2023, 2024

Publication is hereby made for equalized assessed valuations for real property in these Townships in accordance with 35 ILCS 200/12-10. As required by 35 ILCS 200/9-210 and 35 ILCS 200/10-115, the following equalization factors have been applied to bring the assessments to the statutorily required three-year median level of 33.33%: The equalization factors were applied to Residential, Other Land and Improvements, Farm Home Site and Dwellings for the following Townships:

Townships	Median Level of Assessment	Current Median Ratio	Equalization Factor
Cottonwood	33.33%	29.49%	1.0000
Crooked Creek	33.33%	29.49%	1.2400
Greenup	33.33%	29.49%	1.2400
Neoga	33.33%	29.49%	1.0000
Spring Point	33.33%	29.49%	1.0000
Sumpter	33.33%	29.49%	1.1300
Union	33.33%	29.49%	1.1300
Woodbury	33.33%	29.49%	1.0000

Pursuant to 35 ILCS 200/10-115, the Farm Land assessments for the 2025 assessment year will increase by 10% of the preceding year's median cropped soil productivity index as certified by the Illinois Department of Revenue with data provided by the Farmland Assessment Technical Advisory Board resulting in a \$51.56 per acre increase for each soil productivity index.

Questions about these valuations should be directed to:

Mckenzi Easton
Supervisor of Assessments
140 Courthouse Square
Post Office Box 217
Toledo, Illinois 62468
(217) 849-3831
Office Hours: 8:00-4:00 pm M-F

Property in these Townships, other than farmland and coal, is to be assessed at a 33.33% median level of assessment, based on the fair cash value of the property. You may check the accuracy of your assessment by dividing your assessment by the median level of assessment. The resulting value should equal the estimated fair cash value of your property. If the resulting value is greater than the estimated fair cash value of your property, you may be over-assessed. If the resulting value is less than the fair cash value of your property, you may be under-assessed. You may appeal your assessment to the Board of Review. If you believe your property's fair cash value is incorrect or that the equalized assessed valuation is not uniform with other comparable properties in the same neighborhood, the following steps should be taken:

1. Contact your Supervisor of Assessments to review the assessment.
2. If not satisfied with the assessor review, taxpayers may file a complaint with the Cumberland County Board of Review. For complaint forms, instructions, and the Rules and Procedures of the Board of Review, call (217) 849-3831 or visit www.cumberlandcoil.gov for more information.
3. The final filing deadline for your township is **(30 days from this publication date.)** After this date, the Board of Review is prohibited by law from accepting assessment complaints for properties in these townships. For more information on complaint deadlines, call (217) 849-3831.

Your property may be eligible for homestead exemptions, which can reduce your property's taxable assessment. For

more information on homestead exemptions, call (217) 849-3831 or visit www.cumberlandcoil.gov.

Your property tax bill will be calculated as follows:

$$\begin{aligned} \text{Final Equalized Assessed Value} - \text{Exemptions} &= \text{Taxable Assessment}; \\ \text{Taxable Assessment} \times \text{Current Tax Rate} &= \text{Total Tax Bill}. \end{aligned}$$

All equalized assessed valuations are subject to further equalization and revision by the Cumberland County Board of Review as well as equalization by the Illinois Department of Revenue.

A complete list of assessment changes for these townships for the current assessment year, except for those assessments that were changed solely by equalization as noted above, is as follows: