OFFICE OF THE INDEPENDENT INSPECTOR GENERAL
Tirrell J. Paxton, Inspector General
69 West Washington Street | Suite 1160 | Chicago, IL 60602 | (312) 603- 0350

September 29, 2026

Re: Public Release of OIIG Report No. IIG24-0110 (Farmland Classification)

Pursuant to Sections 2-289(c)(2) and 2-289(d) of the Independent Inspector General Ordinance, Cook County, Illinois, Ordinance No. 07-O-52 (2007), attached hereto are the following:

- OIIG Report No. IIG24-0110 (Farmland Classification) dated September 15, 2026
- Cook County Assessor's Response to OIIG Report IIG24-0110 dated September 29, 2026

cc: Honorable Toni Preckwinkle
Cook County Board of Commissioners
Lanetta Haynes Turner, Chief of Staff, Office of the President
Laura Lechowicz Felicione, General Counsel - Deputy Chief of Staff Legal, Government, and Legislative Affairs

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Tirrell J. Paxton, Inspector General
69 West Washington Street | Suite 1160 | Chicago, IL 60602 | (312) 603- 0350

September 15, 2026

Confidential Transmittal via email only

Hon. Fritz Kaegi
Cook County Assessor's Office
118 North Clark Street, Room 320
Chicago, Illinois 60602

Re: OIIG Public Statement No. IIG24-0110 (Farmland Classification)

Dear Assessor Kaegi:

This letter is written in accordance with Sections 2-289(c)(2) and 2-289(d) of the Independent Inspector General (OIIG) Ordinance, Cook County, Ill., Ordinances 07-O-05 (2007) (the "OIIG Ordinance"), relative to a review concerning the Cook County Assessor's Office's (CCAO) misclassification of property as Farmland resulting in unwarranted tax breaks. In accordance with the OIIG Ordinance, this report is made to apprise you of the completion and results of this review.

Background

Property classified as a Farm (Class 2-39) in Cook County carries a tax benefit for owners. Farm properties are not subject to equalization, meaning they are not subject to the Illinois Department of Revenue (IDOR) multiplier (2.8683 as of April 2026) applied to a property's Assessed Value to calculate Equalized Assessed Value (EAV). Most other property classifications in Cook County, such as residential, commercial, industrial and vacant land, are subject to this multiplier. This results in Farm property tax being calculated from a substantially lower EAV than other types of real property.

On its website, the CCAO provides the following example of how a tax bill is calculated:

$100,000	2019 Estimated Fair Market Value
X.10	Assessment Level (10% for residential properties)
$10,000	2019 Assessed Value
X 2.916	2019 State Equalizer
$29,160	2019 Equalized Assessed Value (EAV)
-10,000	2019 Homeowner Exemption
$19,160	2019 Adjusted Equalized Assessed Value
X.08	2019 Tax Rate (example; your tax rate could vary)
$1,532.80	Estimated Tax Bill in dollars

In the case of Farmland, the equalizer above would not be applied, resulting in a substantially lower EAV.

The CCAO explains how it classifies property as Farm in a document on its website titled "Eligibility Bulletin, Class Change for Farmland." The bulletin explains that, to determine whether real property meets the definition of a Farm, the CCAO uses the State of Illinois's definition contained in Section 15-175 of the Illinois Property Tax Code (35 ILCS 200/1-60), which defines real property used as a farm, in pertinent part, as follows:

> When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use….

In the bulletin, the CCAO says it also follows the guidance of the Illinois Department of Revenue set forth in IDOR Publication 122, "Instructions for Farmland Assessments." The bulletin says property owners must file an affidavit with the CCAO by January 31st of each year attesting to the continued use of the property as a Farm.

The Farmland Affidavit, available on the CCAO's website, requires filers to provide the CCAO with PINs, total acreage, and acreage farmed and not farmed. Instructions at the beginning of the Farmland Affidavit read, "Failure to file a completed affidavit, with the correct information by the required deadline, may result in the removal of the property from the Farmland program." The affidavit requires the owner to acknowledge that "filing false or fraudulent information with the Assessor's Office, with the intent to… evade the law in relation to the assessment of the property, is a Class A misdemeanor under… the Property Tax Code…."

The Farmland Eligibility Bulletin informs Farm property owners and applicants for Farm classification that the CCAO may perform field inspections to determine the portion of land identified by Property Identification Number (PIN) used solely for farming and may require "documentation and/or information" to confirm the PIN continues to be used as a Farm. The bulletin provides that "periodic audits will be conducted to determine if the land and/or improvements continues to be used for farming activities."

OIIG Review

Scope

We requested from the CCAO a list of all PINs classified by the CCAO as 2-39 (Farm) existing in Cook County as of tax year 2025.[1] The CCAO provided us with a list of approximately 989 PINs. We reviewed all 989 PINs using Cook Viewer.[2] For our review, we selected 20 PINs which did not appear to us to be Farms based on aerial imagery from Cook Viewer. We requested the entire CCAO file for each of those 20 PINs from 2015 through present.

Objectives

The OIIG's objectives were to:

1) Identify instances of taxpayer noncompliance with requirements for renewal of Farm status for their property;

2) Identify instances of CCAO detection of such noncompliance; and

3) Evaluate the CCAO's oversight of Farm status annual renewals.

Methodology

Our review was to determine whether the CCAO had on file annual affidavits from the property owner to maintain Farm classification, and whether the existing affidavits comported with legal requirements for Farm classification. We used Cook Viewer and interviews of CCAO managers and staff to determine whether each of the 20 PINs reviewed met the legal requirements for Farm status or whether the CCAO had reclassified the PINs in the event the PINs did not meet such requirements. Our review did not focus on initial applications for Farm classification, but on taxpayers' compliance with their statutory obligation to submit an annual affidavit to the Assessor attesting to the continued use of their property as Farms—and whether those affidavits appeared accurate.

Interview of CCAO Incentives Manager

The Incentives Manager said he supervises five Incentives Analysts whose responsibilities include Affordable Housing, Senior Freeze, Veteran's exemption, and Farms. He said his department handles annual Farm affidavits, a process which moved online from paper in 2020. Prior to 2020, the Incentives Manager said paper Farm affidavits were stored by the CCAO "in a file cabinet" and were handled by a Senior Incentives Analyst. The Incentives Manager said now, Farm (and other) affidavits are logged in Excel, then stored on the CCAO's server.

[1] Some of the PINs the CCAO identified as 2-39 (Farm) in their 2025 production to the OIIG have since been reclassified by the CCAO to 1-00 (Vacant Land).
[2] Cook Viewer is Cook County's official interactive property map and Geographic Information Systems (GIS) platform. It provides current and historical aerial imagery of PINs in Cook County, among other functions.

The Incentives Manager said Incentives does not make an assessment as to whether a property is used for agriculture. He said Incentives is "just part of the workflow" and serves as a depository only for affidavits. The Incentives Manager said applications for new Farms go first to Legal at the CCAO. He said renewals of pre-existing Farm PINs go to the "Land Department."

The Incentives Manager said Farm PINs are being renewed each year without the required affidavits due to a lack of staffing at the CCAO. He said that the CCAO would consider reclassifications only during triennial reassessments anyway.[3] The Incentives Manager said the CCAO had encountered a lack of cooperation from township assessors within Cook County when the CCAO attempted to acquire additional information about whether a PIN was truly a Farm. He said another problem is that some farmers/taxpayers simply fail to submit the required affidavit each year.

Interview of CCAO Senior Legal Counsel A

Senior Legal Counsel A said when a taxpayer completes a Farmland Annual Certification on the CCAO's website and clicks submit, the form is routed to a dashboard in the CCAO's Incentives Department. He said the Incentives Department and the taxpayer receive an email informing them that a Farmland Annual Certification has been submitted to the CCAO.

For new applications for Farm status (submitted as appeals for a classification change), Senior Legal Counsel A said the Farm Committee, comprised of him, Senior Legal Counsel B, and a Group Leader from Valuations, review the appeals and make the call. He said this review is a new process.

Senior Legal Counsel A said the CCAO's audit of Farm PINs began when he noticed there was "no information about farms on the [CCAO's] website." He said there was an existing misunderstanding about whether a parcel of land must be at least five acres to be classified as Farm between the CCAO and the Cook County Farm Bureau. He began to "dig deeper" to determine whether there were PINs in Cook County that were not legitimately classified as Farm. He learned the CCAO's Incentives Department had no procedures in place to monitor Farm affidavits.

Senior Legal Counsel A said ultimately he could not find anyone at the CCAO whose job was to monitor farms. He said there was no repository for Farm affidavits and no analyst who receives them, logs them, and reviews them. He said, "Incentives failed miserably in tracking this stuff for the past 10 or 15 years." Senior Legal Counsel A said, "I would look at the spreadsheet and see an [Farmland] affidavit hadn't been filed since 2015." Senior Legal Counsel A said he did not know whether Farmland affidavits were simply being lost by the CCAO or whether taxpayers had figured out their Farmland status was being renewed every year regardless of whether they completed their Farm affidavits or not.

[3] Cook County follows a triennial reassessment cycle, meaning that property is reassessed once every three years.

Senior Legal Counsel A said in early 2025 he and Senior Legal Counsel B decided to view each parcel of Farm land, PIN by PIN, in Cook County, using Near Map.[4] CCAO Valuation and Data Collection employees are assisting with the project. He said their initial review was to determine whether obvious indication of farming activity, such as rows of crops and livestock, were visible. Senior Legal Counsel A said if a PIN contains a substantial percentage of non-agricultural use, the CCAO can prorate the Farm classification against the rest of the parcel, such as Vacant or Residential. He said if the classification is not apparent from an aerial view, the Farm reviewing team will request a CCAO field check for an in-person inspection of the PIN.

Interview of CCAO Senior Incentives Analyst

The Senior Incentives Analyst said Cook County real property owners seeking to maintain their Farm classification must apply annually. She said when a landowner submits their Annual Farm Affidavit, a fillable online form located on the CCAO's Incentives and Special Properties page, the form is routed to her CCAO email inbox. The Senior Incentives Analyst said she believed she was the only CCAO employee to receive emails concerning Farmland Affidavits. The Senior Incentives Analyst said when she receives such an email, she reviews the PIN to ensure it was already classified as a Farm. The Senior Incentives Analyst said she does no other analysis of the Affidavit. The Senior Incentives Analyst said she defaults to renewing an applicant's Farm status if their property was already classified as a Farm.

OIIG Review of PINs and CCAO Files

We met with CCAO Senior Legal Counsel A and B to discuss with them our observations relating to each of the 20 Farm PINs we reviewed. Their comments follow our review of each PIN.

1. *PIN* [redacted]

This is a PIN located in Schaumburg, Illinois and currently classified as Vacant Land. Aerial imagery going back ten years shows this PIN consists almost entirely of a retaining pond with no apparent agricultural activity present. The CCAO's file for this PIN contains annual affidavits for 2018, 2020, and 2024. The affidavits submitted by the owner represent that this PIN, for each year an affidavit was filed, consisted of 1.669 total acreage of which 1.0955 acres were farmed.

Senior Legal Counsel A said this PIN was reclassified from Farm to Vacant Land in 2024. Senior Legal Counsel A said he could not determine whether the taxpayer was being disingenuous when they submitted affidavits saying the PIN was used to grow "alfalfa/hay" as recently as 2025 but said the prior classification of the PIN was "never examined."

2. *PIN* [redacted]

This is a PIN located in Schaumburg, Illinois and currently classified as Farm. Aerial imagery going back ten years shows this PIN consists of approximately two-thirds grassy area

[4] Near Map is an aerial imagery service similar to Cook Viewer.

with approximately one-third consisting of mature trees and a pond. The CCAO's file for this PIN contains annual affidavits for 2015, 2017, 2018, 2020, 2025, and 2026. The affidavits submitted by the owner represent that this PIN, for each year an affidavit was filed, consisted of a total acreage of 13.25 acres, 100% of which were farmed.

Senior Legal Counsel A said the fact that this PIN consists of approximately one-third mature trees, was "significant" and would trigger further scrutiny by the CCAO. He agreed that the PIN did not appear to be 100% Farm as represented in the taxpayer's affidavit.

3. *PIN* [redacted]

This Pin is located in Schaumburg, Illinois and currently classified as Farm. Aerial imagery going back ten years shows this PIN consists almost entirely of mature trees. The CCAO's file for this PIN contains annual affidavits for 2015, 2017, 2018, 2020, 2025, and 2026. The affidavits submitted by the owner represent that this PIN, for each year an affidavit was filed, consisted of total acreage of 1.0 acre, 100% of which was farmed.

4. *PIN* [redacted]

This PIN is located in Schaumburg, Illinois and currently classified as Farm. Aerial imagery going back ten years shows this PIN consists entirely of mature trees. The CCAO's file for this PIN contains annual affidavits for 2015, 2017, 2018, 2020, 2025, and 2026. The affidavits submitted by the owner represent that this PIN, for each year an affidavit was filed, consisted of total acreage of 1.3 acres, 100% of which were farmed.

Senior Legal Counsel A said the fact that PINs 3 and 4, which abut, are almost entirely forested would "absolutely" mean the PINs' Farm classification would "get a closer look" by the CCAO. When asked how the PINs kept being renewed as Farm despite missing affidavits from 2016, 2019, 2021, 2022, 2023, and 2024, he said, "Because no one was checking. No one from Incentives was monitoring this."

5. *PIN* [redacted]

This PIN is located in Palatine, Illinois and currently classified as Vacant Land. Aerial imagery going back to 2009 shows this PIN consisted of tilled land and rows consistent with vegetable growing until 2021, when this PIN appears to consist of vacant land through 2025. This PIN was reclassified from Farm to Vacant Land beginning in 2025. The CCAO's file for this PIN contains annual affidavits for 2017, 2018, 2019, 2020, 2024, and 2025. The affidavits submitted by the owner represent that this PIN was used variously for corn, soybeans, and vegetables.

Senior Legal Counsel A said PIN 5, which was reclassified from Farm to Vacant Land in 2025, appears to now be classified correctly.

6. PIN [redacted]

This PIN is located in Palatine, Illinois and currently classified as Vacant Land. This PIN is adjacent to PIN 5, and its physical characteristics mirror it. Its CCAO file contents are identical. Similarly to PIN 5, aerial imagery going back to 2009 shows this PIN consisted of tilled land and rows consistent with vegetable growing until 2021, when the PIN appears to consist of vacant land through 2025.

Senior Legal Counsel A said PIN 6, which was reclassified from Farm to Vacant Land in 2025, appears to now be classified correctly.

7. PIN [redacted]

PIN 7 is located in Elgin, Illinois and currently classified as Vacant Land. Aerial imagery going back to 2009 shows this PIN to be an open grassy space immediately adjacent to Interstate 90. The CCAO's file for this PIN contains an annual affidavit only for 2015, in which the owner represented that this PIN consisted of total acreage of .2469 acres, 100% of which were farmed. Despite the lack of affidavits, PIN 7 continued to receive the Farm classification. This PIN was reclassified from Farm to Vacant Land beginning in 2025.

Senior Legal Counsel A said this PIN had been recently reclassified [records show reclassification from Farm to Vacant in 2025] and "had [the Director of Residential Valuations'] fingerprints on it." Senior Legal Counsel A explained that the Director of Residential Valuations had reclassified this PIN as evidenced by his initials in iasWorld (the Assessor's system of record). When asked how this PIN kept being renewed as Farm despite only having one Farm affidavit on file dated 2015, he said "because it wasn't being tracked."

8. PIN [redacted]

This PIN is located in Elgin, Illinois and currently classified as Vacant Land. Aerial imagery going back to 2009 shows this PIN consists of mature trees and is bisected by a residential driveway. The CCAO had no affidavits on file for this PIN. This PIN was reclassified from Farm to Vacant Land beginning in 2025.

Senior Legal Counsel A said this PIN was reclassified from Farm to Vacant in 2025 because of having been "caught" by the CCAO's Farm audit. When asked how the PIN could have been classified as Farm since 2009 despite the CCAO having no Farm affidavit in its holdings, Senior Legal Counsel A agreed that the situation continued as long as it did because no one at the CCAO was monitoring annual Farm affidavits.

9. PIN [redacted]

This PIN is located in Elgin, Illinois and currently classified as Vacant Land. This PIN abuts PIN #8 directly south and west. Aerial imagery shows this PIN to consist of mature trees and open (non-farmed land) and is bisected by the same driveway as PIN 8. The CCAO had no

affidavits on file for this PIN. This PIN was reclassified from Farm to Vacant Land beginning in 2025. Senior Legal Counsel A said this was another PIN which had been identified by the Director of Residential Valuations and reclassified from Farm to Vacant in 2025.

10. PIN [redacted]

This PIN is located in Elgin, Illinois and currently classified as Farm. Aerial imagery shows this PIN consists almost entirely of mature trees. The CCAO had no affidavits on file for this PIN.

Senior Legal Counsel A said this PIN, which consists almost entirely of mature trees, had not yet been reviewed by the Farm team, but would "dig further into this one." He said simply because a PIN is populated by mature trees does not necessarily mean the PIN could not be Farm and said the CCAO has seen instances where livestock graze among mature trees.

11. PIN [redacted]

This PIN is located in Hinsdale, Illinois and currently classified as Farm. Aerial imagery shows this PIN contains trees planted in rows. The CCAO had affidavits from 2015, 2017, 2018, 2019, 2020, 2021, 2024, 2025, and 2026 on file for this PIN. The affidavits submitted by the owner all represent that this 3-acre PIN was used entirely for "Christmas Trees, Timber, and Bee Hives" for each year. Our review of aerial imagery taken in 2009 shows rows of small trees consistent with a tree farm; however, aerial imagery for each year following 2009, through 2025, shows no evidence of logging or the removal of any of the trees existing on the PIN in 2009.

Senior Legal Counsel B said she had reviewed this PIN. Senior Legal Counsel B said she believed it should remain classified as Farm due to the presence of trees planted in rows which indicated this was a tree farm. Interviewers told Senior Legal Counsel A and Senior Legal Counsel B that investigators had reviewed aerial imagery going back 16 years and saw no evidence that the trees had ever been harvested. Senior Legal Counsel A said this could "raise a red flag," and believes the PIN should be considered for a field inspection.

12. PIN [redacted]

This PIN is located in Hinsdale, Illinois and currently classified as Farm. Aerial imagery shows this PIN contains approximately one-half open grassy area and one-half mature trees. The CCAO had on file for this PIN affidavits for 2015, 2017, 2018, and 2022. The affidavits submitted by the owner represent that this PIN consisted of total acreage of 5 acres, all of which were farmed.

Senior Legal Counsel B said she had reviewed this PIN and determined it should retain its Farm classification. Senior Legal Counsel B said she had applied the "wasteland" concept from Publication 122 in her analysis. Senior Legal Counsel B admitted, however, that the taxpayer had done "a sloppy job" of completing their Farm affidavits. Senior Legal Counsel A and Senior Legal Counsel B said ultimately the PIN should be subject to field inspection and could be subject to prorated Farm classification.

13. PIN [redacted]

This PIN is located in Hinsdale, Illinois and currently classified as Farm. This PIN abuts PIN 12 directly to the north, and, similarly to PIN 12, contains approximately one-half open grassy area and one-half mature trees. The CCAO had on file for this PIN affidavits for 2015, 2017, 2018, and 2022. The affidavits submitted by the owner represent that this PIN consisted of total acreage of 2.5 acres, all of which were farmed. Senior Legal Counsel B said this PIN was classified as Farm due to the presence of livestock, which was confirmed by the Lyons Township Assessor during the CCAO's Farm audit.

14. PIN [redacted]

This PIN is located in Willow Springs, Illinois and currently classified as Farm. Aerial imagery shows this PIN consists of open grassy area interspersed with trees and approximately one-quarter pond. The CCAO had on file for this PIN affidavits for 2015, 2017, 2018, and 2022. The affidavits submitted by the owner represent that this PIN consisted of total acreage of 2.5 acres, all of which were farmed. Senior Legal Counsel B said this PIN was classified as Farm due to the presence of livestock, which was confirmed by the Lyons Township Assessor during the CCAO's Farm audit.

15. PIN [redacted]

This PIN is located in Hinsdale, Illinois and currently classified as Farm. Aerial imagery shows this PIN consists entirely of mature trees. The CCAO had on file for this PIN affidavits for 2015, 2017, 2018, and 2022. The affidavits submitted by the owner represent that this PIN consisted of total acreage of 5 acres, 4 of which were farmed.

Senior Legal Counsel B said this PIN was classified as Farm due to the presence of livestock, which was confirmed by the Lyons Township Assessor during the CCAO's Farm audit.

16. PIN [redacted]

This PIN is located in Lynwood, Illinois and currently classified as Farm. Aerial imagery shows this PIN consists of an open field. The CCAO had on file an affidavit only for 2018. The affidavit represents that the PIN consists of 5 acres, all of which are farmed.

Senior Legal Counsel B said this Farm PIN was detected as not being used for agriculture during their Farm audit. Senior Legal Counsel B said she had initiated the workflow to remove this PIN's Farm classification.

17. PIN [redacted]

This PIN is located in Lynwood, Illinois and currently classified as Farm. Aerial imagery shows this PIN consists entirely of mature trees. The CCAO had on file for this PIN affidavits only

for 2018 and 2025, plus an unsigned, undated lease agreement between the property owner and tenant setting forth terms for the purported farming of the PIN.

Senior Legal Counsel B said this PIN, which consists entirely of mature trees, had not been reviewed yet as part of the Farm audit "but would obviously get a look."

18. PIN [redacted]

This PIN is located in Elgin, Illinois and currently classified as Vacant Land. Aerial imagery shows this PIN consists of mature trees and a pond. The CCAO had on file for this PIN affidavits for 2018, 2020, 2021, and 2024. The 2018 affidavit represented that this PIN consisted of 2.9 acres, 1.5 of which were farmed. The 2020 affidavit represented that this PIN consisted of 2.9 acres, none of which were farmed. The 2021 affidavit represented that this PIN consisted of 2.9 acres, none of which were farmed (this PIN was listed in the affidavit as beginning with "05," which appears to be an error). The 2024 affidavit represented that this PIN consisted of 3 acres, all of which were farmed. This PIN was reclassified from Farm to Vacant Land beginning in tax year 2025.

Senior Legal Counsel A said this PIN was one that the Director of Residential Valuations "caught" in 2025 and reclassified to Vacant.

19. PIN [redacted]

This PIN is located in Chicago Heights, Illinois and currently classified as Farm. Aerial imagery shows this PIN to consist entirely of a solar panel array beginning in 2024. The CCAO had on file for this PIN affidavits for 2017, 2020, and 2021, all of which represented that this PIN consisted of 9 acres, all of which were farmed.

Senior Legal Counsel A and Senior Legal Counsel B said that this PIN had been detected as non-Farm during their Farm audit. They said the Assessor's Office has initiated a reclassification request to remove these PINs from Farm status.

20. PIN [redacted]

This PIN is located in Chicago Heights, Illinois and currently classified as Farm. This PIN abuts PIN 20 directly to the south. Aerial imagery shows this PIN to consist of almost entirely of a solar panel array beginning in 2024. The CCAO had on file affidavits for this PIN for 2015 and 2017, both of which represented that this PIN consisted of 12 acres, 11.5 of which were farmed.

Senior Legal Counsel A and Senior Legal Counsel B said that this PIN had been detected as non-Farm during their Farm audit. They said the Assessor's Office has initiated a reclassification request to remove these PINs from Farm status.

OIIG Findings and Conclusions

Our review determined that conditions exist within the CCAO which allowed ineligible property owners in Cook County to claim Farm status on their property and receive a tax benefit. We find that the CCAO lacked an internal system to monitor taxpayer compliance with the statutorily required annual affidavit for renewal of Farm classification. The CCAO Incentives analyst who handles Farm affidavits told us that she simply defaulted to renewing Farm classification each year. As a result, multiple property owners received a tax benefit to which they were not entitled.

The difference in Farm market values and assessed values versus Vacant Land and other classification values can be substantial. As examples, according to the CCAO's online property value records, PIN 1, which aerial imagery shows to be a pond going back more than ten years, saw its market value increase from $3,760 to $36,350 in 2025 after it was reclassified from Farm to Vacant Land. PIN 7 saw its market value increase from $560 to $5,380 in 2025 after it was reclassified from Farm to Vacant Land. PIN 8 saw its market value increase from $2,840 to $32,930 in 2025 after being reclassified from Farm to Vacant Land.

This situation did not develop recently. While no PIN in our review had a complete set of annual Farm affidavits on file with the CCAO, we found instances, such as with PIN 7, which had an affidavit from 2015 on file but nothing subsequent; and PINs 8, 9, and 10, where the CCAO had no affidavits for the past 10 years in their records.

While we found that the CCAO lacked an internal system by which to monitor annual Farm affidavits, the continued misclassification of certain PINs as Farms appeared to also be due to misstatements submitted to the CCAO by taxpayers in Farm affidavits. The CCAO should seek back taxes from these property owners in the interests of fairness to taxpayers in Cook County who fulfill their obligations to the County in an accurate and honest manner. As the Cook County Treasurer noted in 2025, "Property taxes are a zero-sum game. When one group of property owners pays a smaller share of an ever-increasing overall tax bill, others whose property values remain level or rise pay more."

Despite our findings above, the CCAO is to be commended for the proactive steps they have taken to resolve the Farm classification problem. Certain CCAO officials, such as Senior Legal Counsel A and B, acknowledged the problem in late 2025 and are taking steps to ameliorate it. The vigilance of the Director of Residential Valuations resulted in the detection and correction of several PINs misclassified as Farms during his daily work.

OIIG Recommendations

Based upon the foregoing, the OIIG respectfully recommends the following:

1. The CCAO should ensure that owners of properties classified as Farm are fulfilling their obligation to submit an annual Farm affidavit to the CCAO. The CCAO should consider removing Farm classification from any PIN without the required annual Farm affidavit.

2. The CCAO should continue its Farm audit to identify all PINs in Cook County which have been erroneously claimed to be Farms.

3. The CCAO should, within statutory limits, seek back taxes from all property owners who wrongfully claimed the Farm classification.

4. The OIIG will refer this matter to the State's Attorney's Office for further review and any action they deem appropriate. The Assessor's Office should be prepared to provide all relevant documentation, records, and statements upon request and as required by the State's Attorney's Office during their review of this matter.

Finally, in accordance with Section 2-289(d)(3) of the OIIG ordinance, we respectfully request that any response to this report be submitted to this office within 10 business days. Thank you for your consideration of this issue. Of course, please do not hesitate to contact me if you have questions regarding this or any other matter.

Very truly yours,

Tirrell J. Paxton
Independent Inspector General

cc: Tatia Gibbons, Chief Legal Counsel, CCAO

COOK COUNTY
ASSESSOR'S OFFICE
Fritz Kaegi, Assessor

September 29, 2026

Transmittal via email only

Inspector General Tirell J. Paxton
Office of the Independent Inspector General
69 W. Washington Street, Suite 1160
Chicago, Illinois 60602

Re: OIIG Public Statement No. IIG24-0110 Farmland Classification

Dear Inspector General Paxton:

The Cook County Assessor (CCAO) writes in response to the above matter in accordance with Section 2-289(d) of Cook County Ordinance, 07-O-05 (2007).

The OIIG issued a report regarding some properties located in Cook County that were classified as farmland property (Farmland). The CCAO classifies property as Farmland in accordance with state law. As explained in its "Eligibility Bulletin, Class Change for Farmland", the CCAO uses the State of Illinois's definition of a "Farm" which is contained in the Illinois Property Tax Code (35 ILCS 200/1-60). In addition, on its website, the CCAO provides a link to IDOR Publication 122 - Instructions for Farmland Assessments – which is published annually and contains information regarding specific situations pertaining to farmland. In order to track properties which have been classified as "farmland", the CCAO created an annual online Farmland Affidavit which is due by January 31. The Farmland Affidavit requires filers to provide the CCAO with PINs currently receiving a farmland classification. In addition, the Farmland Affidavit requests the filer to provide the total acreage of the property and specify what acres are being farmed and not farmed. The Farmland Affidavit also requests information regarding whether a residence, or other types of farm buildings, are present on the property. The CCAO has been requiring online Farmland Affidavits since the beginning of tax year 2024.

The OIIG obtained a list of less than 1,000 PINs classified by the CCAO as 2-39 Farmland as of tax year 2025. They reviewed these PINs using a publicly available aerial imagery, selecting 20 PINs for further investigation. The OIIG acknowledges that some of the parcels in their report have been reclassified by the CCAO prior to the issuance of the report to remove the farmland classification.

Seven of the twenty identified parcels were previously reclassified from farmland to vacant land. Four more properties located in Bloom Township will be reclassified in 2026 as the south and western suburbs are reassessed. Three pins were noted as farmland after site visits revealed the presence of animals/ livestock. Three parcels located in Palatine include both farmland and vacant land.

In early 2024, the CCAO began a review of properties classified as Farmland in Cook County

in conjunction with the triennial reassessment cycle. In 2026, farm properties in the south and west regions were subject to an internal audit to determine if the property continued to qualify as farmland and whether the property owners submitted the required annual Farmland Affidavits. The CCAO is using several tools in conducting this audit, including GIS tools such as Near Map, Cook Viewer, Google Maps and field inspections, if necessary. Through this review, some properties have been reclassified from farmland to vacant land or are slated to be in the 2026 assessment cycle. The CCAO created formal procedures in 2024 in handling farmland files. This included the creation of a Class Change/Farmland Application. As part of the application process, an informal review committee comprised of legal counsel and valuations personnel review each application to determine if the activities on the land constitute "farming" as defined in the Property Tax Code. The informal farmland committee routinely requests additional documentation from the applicant if it is unclear whether the activities meet the definition of a "farm." The same committee will also review current farmland properties if there is a question as to whether the taxpayer is engaging in farming activities. The small percentage of properties located in Cook County that qualify for Farmland status must meet the classification standard and annually file affidavits.

The CCAO has found that the use of online Farmland Affidavits has made it easier to track existing farmland properties. The CCAO plans to move this functionality into its SmartFile automatic ingestion system so that affidavits can be automatically uploaded to iasWorld. The CCAO is implementing updated SOPs and has instructed staff to follow up with property owners who fail to timely file annual affidavits. If the property owner fails to submit the required annual Farmland Affidavit, the Farmland classification was, or will be, removed.

The CCAO appreciates the OIIG's acknowledgement of its proactive steps taken to review and address the classification of property in Cook County as Farmland.

OIIG Recommendations

Based upon the foregoing, the OIIG respectfully recommends the following:

1. The CCAO should ensure that owners of properties classified as Farm are fulfilling their obligation to submit an annual Farm affidavit to the CCAO. The CCAO should consider removing Farm classification from any PIN without the required annual Farm affidavit.

   The CCAO has been implementing this recommendation and will continue to do so. The CCAO will review annual affidavits and verify they are retained in a document management system that is easily accessible. If the CCAO does not receive an Annual Affidavit for Farmland property, a letter and e-mail will be sent to the property owner reminding them of the obligation to file annually. If the owner subsequently fails to submit the required annual Farmland Affidavit, the Farmland status will be removed.

2. The CCAO should continue its Farm audit to identify all PINs in Cook County which have been erroneously claimed to be Farms.

   The CCAO will continue to audit properties classified as Farmland and reclassify any property which no longer meets the definition of a "farm" as defined by the Property Tax Code. The CCAO has been utilizing a formal procedure to accept and process new applications for a change of classification to the farmland classification. The requested documentation will be uploaded to the internal iasWorld system so that a written record is preserved of any communication with the taxpayer.

3. The CCAO should, within statutory limits, seek back taxes from all property owners who wrongfully claimed the Farm classification.

   The CCAO will consider and implement this recommendation to the extent permitted by the Illinois Property Tax Code.

4. The OIIG will refer this matter to the State's Attorney's Office for further review and any action they deem appropriate. The Assessor's Office should be prepared to provide all relevant documentation, records, and statements upon request and as required by the State's Attorney's Office during their review of this matter.

   This recommendation identifies the OIIG's anticipated course of action more than recommending CCAO action. As is customary, the CCAO will cooperate with any investigation undertaken by the Cook County State's Attorney's office.

   We appreciate the OIIG's attention to this matter. Please let us know if you have any questions.

Very truly yours,

Fritz Kaegi
Cook County Assessor

cc: Honorable Toni Preckwinkle
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