



## Illinois Department of Revenue

April 24, 2025

### Certification of Assessment Year 2026 Farmland Values

The assessment year 2026 department-certified equalized assessed value (EAV) for each soil productivity index (PI) is on Page 2 of this certification. The certified values have been adjusted by the Farmland Assessment Technical Advisory Board to limit the annual change to 10 percent from the preceding year's median soil productivity index certified assessed value.<sup>1</sup>

- **Cropland** must be assessed at the full amount of the certified EAV that corresponds to its debased PI, but no lower than 1/3 of the value for the lowest PI certified (*i.e.*, for assessment year 2026, \$145.24/acre);
- **Permanent pasture** must be valued at one-third of its debased PI EAV as cropland, but no lower than 1/3 of the value for the lowest PI certified (*i.e.*, for assessment year 2026, \$145.24/acre);
- **Other farmland** must be valued at one-sixth of its PI EAV as cropland, but no lower than 1/6 the value of the lowest PI certified (*i.e.*, for assessment year 2026, \$72.64/acre).<sup>2</sup>

Please see Publication 122, Instructions for Farmland Assessments, for additional information about the proper assessment of farmland. This publication is available on our web site at [tax.illinois.gov](http://tax.illinois.gov).

The proposed average EAV by county per acre of cropland and the proposed average EAV per acre of all farmland by county is attached. Proposed averages are not used in the assessment process and should not be used by taxing districts as a basis for determining budget requests.

If you have any questions regarding this material, please feel free to contact the Property Tax Division at (217) 785-1356 or email us at [Rev.PropertyTax@illinois.gov](mailto:Rev.PropertyTax@illinois.gov).

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

David Harris  
Director of Revenue

<sup>1</sup> See Illinois Property Tax Code, 35 ILCS 200/10-115, paragraph (e) as amended by Public Act 98-0109

<sup>2</sup> See Illinois Property Tax Code, 35 ILCS 200/10-125

**Certified Values for Assessment Year 2026 (\$ per acre)**

Average Management PI	Gross Income	Non-Land Production Costs	4 Net Land Return	Agricultural Economic Value	Equalized Assessed Value	* 2026 Certified Value
82	\$630.48	\$503.98	\$126.51	\$2,400.49	\$800.16	\$435.77
83	\$636.04	\$506.14	\$129.90	\$2,464.87	\$821.62	\$437.38
84	\$641.60	\$508.31	\$133.29	\$2,529.25	\$843.08	\$438.99
85	\$647.16	\$510.48	\$136.68	\$2,593.64	\$864.55	\$440.66
86	\$652.72	\$512.65	\$140.08	\$2,658.02	\$886.01	\$442.34
87	\$658.28	\$514.81	\$143.47	\$2,722.40	\$907.47	\$443.95
88	\$663.84	\$516.98	\$146.86	\$2,786.79	\$928.93	\$445.45
89	\$669.40	\$519.15	\$150.26	\$2,851.17	\$950.39	\$451.65
90	\$674.96	\$521.31	\$153.65	\$2,915.55	\$971.85	\$458.05
91	\$680.52	\$523.48	\$157.04	\$2,979.94	\$993.31	\$464.46
92	\$686.08	\$525.65	\$160.44	\$3,044.32	\$1,014.77	\$470.86
93	\$691.64	\$527.82	\$163.83	\$3,108.70	\$1,036.23	\$477.26
94	\$697.21	\$529.98	\$167.22	\$3,173.09	\$1,057.70	\$483.68
95	\$702.77	\$532.15	\$170.61	\$3,237.47	\$1,079.16	\$490.08
96	\$708.33	\$534.32	\$174.01	\$3,301.85	\$1,100.62	\$496.48
97	\$713.89	\$536.49	\$177.40	\$3,366.24	\$1,122.08	\$502.88
98	\$719.45	\$538.65	\$180.79	\$3,430.62	\$1,143.54	\$509.27
99	\$725.01	\$540.82	\$184.19	\$3,495.00	\$1,165.00	\$516.38
100	\$730.57	\$542.99	\$187.58	\$3,559.39	\$1,186.46	\$526.06
101	\$736.13	\$545.15	\$190.97	\$3,623.77	\$1,207.92	\$536.30
102	\$741.69	\$547.32	\$194.37	\$3,688.15	\$1,229.38	\$546.83
103	\$747.25	\$549.49	\$197.76	\$3,752.54	\$1,250.85	\$557.46
104	\$752.81	\$551.66	\$201.15	\$3,816.92	\$1,272.31	\$567.18
105	\$758.37	\$553.82	\$204.54	\$3,881.30	\$1,293.77	\$575.46
106	\$763.93	\$555.99	\$207.94	\$3,945.69	\$1,315.23	\$583.85
107	\$769.49	\$558.16	\$211.33	\$4,010.07	\$1,336.69	\$592.17
108	\$775.05	\$560.33	\$214.72	\$4,074.45	\$1,358.15	\$599.66
109	\$780.61	\$562.49	\$218.12	\$4,138.84	\$1,379.61	\$607.01
110	\$786.17	\$564.66	\$221.51	\$4,203.22	\$1,401.07	\$614.44
111	\$791.73	\$566.83	\$224.90	\$4,267.60	\$1,422.53	\$623.83
112	\$797.29	\$569.00	\$228.30	\$4,331.99	\$1,444.00	\$634.31
113	\$802.85	\$571.16	\$231.69	\$4,396.37	\$1,465.46	\$644.97
114	\$808.41	\$573.33	\$235.08	\$4,460.75	\$1,486.92	\$655.82
115	\$813.97	\$575.50	\$238.47	\$4,525.14	\$1,508.38	\$666.82
116	\$819.53	\$577.66	\$241.87	\$4,589.52	\$1,529.84	\$678.04
117	\$825.09	\$579.83	\$245.26	\$4,653.90	\$1,551.30	\$689.41
118	\$830.65	\$582.00	\$248.65	\$4,718.29	\$1,572.76	\$700.92
119	\$836.21	\$584.17	\$252.05	\$4,782.67	\$1,594.22	\$712.65
120	\$841.77	\$586.33	\$255.44	\$4,847.05	\$1,615.68	\$730.76
121	\$847.33	\$588.50	\$258.83	\$4,911.44	\$1,637.15	\$777.51
122	\$852.89	\$590.67	\$262.23	\$4,975.82	\$1,658.61	\$821.79
123	\$858.45	\$592.84	\$265.62	\$5,040.20	\$1,680.07	\$836.96
124	\$864.01	\$595.00	\$269.01	\$5,104.59	\$1,701.53	\$858.80
125	\$869.57	\$597.17	\$272.40	\$5,168.97	\$1,722.99	\$906.20
126	\$875.14	\$599.34	\$275.80	\$5,233.35	\$1,744.45	\$954.91
127	\$880.70	\$601.50	\$279.19	\$5,297.74	\$1,765.91	\$1,004.94
128	\$886.26	\$603.67	\$282.58	\$5,362.12	\$1,787.37	\$1,026.01
129	\$891.82	\$605.84	\$285.98	\$5,426.50	\$1,808.83	\$1,046.12
130	\$897.38	\$608.01	\$289.37	\$5,490.89	\$1,830.30	\$1,066.45

*The 5-year capitalization rate is 5.27 percent.*

10% Increase of 2025 certified value at PI 111 is \$56.71

\* These values reflect the Statutory changes to 35 ILCS 200/10-115e under Public Act 98-0109.

\*Farmland values are as certified by the Farmland Assessment Technical Advisory Board. Any differences in calculations are due to rounding at different stages of calculations.

ASSESSMENT YEAR 2026  
COUNTY PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF CROPLAND  
PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF ALL FARMLAND

<u>County</u>	(6)	(7)	<u>County</u>	(6)	(7)
	Avg. EAV <u>Cropland</u>	Avg. EAV <u>All Farmland</u>		Avg. EAV <u>Cropland</u>	Avg. EAV <u>All Farmland</u>
Adams	616	453	Lee	722	640
Alexander	537	239	Livingston	636	427
Bond	495	371	Logan	841	625
Boone	690	595	McDonough	807	635
Brown	628	372	McHenry	640	516
Bureau	738	624	McLean	798	665
Calhoun	550	248	Macon	874	805
Carroll	671	508	Macoupin	646	475
Cass	680	389	Madison	561	453
Champaign	871	441	Marion	466	334
Christian	748	671	Marshall	764	631
Clark	525	383	Mason	589	379
Clay	470	352	Massac	500	308
Clinton	506	424	Menard	787	642
Coles	777	504	Mercer	691	535
* Cook	372	372	Monroe	496	348
Crawford	506	384	Montgomery	580	414
Cumberland	497	374	Morgan	790	635
DeKalb	837	783	Moultrie	822	744
DeWitt	832	743	Ogle	711	593
Douglas	815	462	Peoria	713	515
* DuPage	688	688	Perry	466	314
Edgar	772	658	Piatt	927	495
Edwards	493	404	Pike	576	302
Effingham	488	360	Pope	465	246
Fayette	476	355	Pulaski	497	317
Ford	662	613	Putnam	828	590
Franklin	475	331	Randolph	499	333
Fulton	635	422	Richland	473	391
Gallatin	558	438	Rock Island	667	462
Greene	697	488	St. Clair	537	442
Grundy	694	585	Saline	481	376
Hamilton	470	360	Sangamon	826	718
Hancock	705	488	Schuyler	631	364
Hardin	468	192	Scott	624	458
Henderson	720	516	Shelby	649	526
Henry	698	609	Stark	776	684
Iroquois	604	344	Stephenson	645	545
Jackson	484	324	Tazewell	755	628
Jasper	494	385	Union	498	195
Jefferson	469	361	Vermilion	753	497
Jersey	614	402	Wabash	549	444
JoDavie	550	351	Warren	791	672
Johnson	439	234	Washington	484	395
Kane	759	658	Wayne	472	359
Kankakee	593	467	White	469	377
Kendall	764	680	Whiteside	626	518
Knox	754	573	Will	603	521
Lake	553	394	Williamson	459	299
LaSalle	817	725	Winnebago	615	488
Lawrence	487	397	Woodford	812	677

\*Cook & DuPage county only reported cropland data



## Calculating the EAV for cropland that has a PI below the lowest PI certified by IDOR

Beginning in 2006, the lowest PI certified by the department is a PI of 82 (previously 60). Although the lowest certified PI has changed, the procedure used to calculate the equalized assessed value for soil that has a PI below the lowest certified PI remains the same.

- Cropland is assessed at the full amount of the certified EAV corresponding to its debased PI, but no lower than 1/3 of the value for the lowest PI certified.
- Permanent pasture is assessed at 1/3 of its debased PI EAV as cropland, but no lower than 1/3 of the value for the lowest PI certified.
- Other farmland is assessed at 1/6 of its debased PI EAV as cropland, but no lower than 1/6 of the value for the lowest PI certified.

### Steps to assess cropland with a PI below lowest certified PI

- Step 1** Subtract the EAV of the lowest certified PI from the EAV for a PI that is five PIs greater.
- Step 2** Divide the result of Step 1 by 5. The result is the average EAV reduction per PI point for the 5 lowest certified PIs.
- Step 3** Subtract the PI of the cropland being assessed from the lowest PI for which the department certified a cropland EAV.
- Step 4** Multiply the result of Step 2 by the result of Step 3.
- Step 5** Subtract the result of Step 4 from the lowest EAV for cropland certified by the department.
- Step 6** The EAV of the cropland being assessed will either be the result of Step 5 or 1/3 of the EAV of cropland for the lowest certified PI, whichever is **greater**.

### Assessment year 2026 example

Lowest certified PI is 82; 2026 certified value for a PI of 82 is \$435.77.

Example cropland PI is 79.

<b>Step 1</b>	EAV for PI of 87	\$443.95
	EAV for PI of 82	- 435.77
		\$ 8.18

<b>Step 4</b>	Result from Step 2	\$ 1.64
	Result from Step 3	x 3
		\$ 4.92

**Step 2** \$8.18 divided by 5 = \$1.64 average per PI point.

<b>Step 5</b>	Lowest certified PI EAV	\$ 435.77
	Result from Step 4	- 4.92
	EAV for PI of 79	\$ 430.85

<b>Step 3</b>	Lowest PI certified	82
	Cropland PI	- 79
	Number of points	3

<b>Step 6</b>	Greater of a or b below	
	a Result from Step 5	\$ 430.85
	b 1/3 of \$435.77	\$ 145.24
	(lowest EAV certified)	

The EAV for a cropland soil with a PI of 79 is \$430.85