Illinois Department of Revenue

April 20, 2026

Certification of Assessment Year 2027 Farmland Values

The assessment year 2027 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.[1]

- **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 2027, $166.03/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 2027, $166.03/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 2027, $83.04/acre).[2]

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.

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.

David Harris
Director of Revenue

[1] See Illinois Property Tax Code, 35 ILCS 200/10-115, paragraph (e) as amended by Public Act 98-0109
[2] See Illinois Property Tax Code, 35 ILCS 200/10-125

Certified Values for Assessment Year 2027 ($ per acre)						
Average Management PI	Gross Income	Non-Land Production Costs	4 Net Land Return	Agricultural Economic Value	Equalized Assessed Value	* 2027 Certifed Value
82	$653.27	$522.24	$131.02	$2,259.01	$753.00	$498.15
83	$658.97	$524.44	$134.54	$2,319.59	$773.20	$499.76
84	$664.68	$526.63	$138.05	$2,380.16	$793.39	$501.37
85	$670.39	$528.82	$141.56	$2,440.74	$813.58	$503.04
86	$676.10	$531.02	$145.08	$2,501.32	$833.77	$504.72
87	$681.80	$533.21	$148.59	$2,561.90	$853.97	$506.33
88	$687.51	$535.41	$152.10	$2,622.48	$874.16	$507.83
89	$693.22	$537.60	$155.62	$2,683.06	$894.35	$514.03
90	$698.92	$539.79	$159.13	$2,743.63	$914.54	$520.43
91	$704.63	$541.99	$162.64	$2,804.21	$934.74	$526.84
92	$710.34	$544.18	$166.16	$2,864.79	$954.93	$533.24
93	$716.05	$546.37	$169.67	$2,925.37	$975.12	$539.64
94	$721.75	$548.57	$173.18	$2,985.95	$995.32	$546.06
95	$727.46	$550.76	$176.70	$3,046.52	$1,015.51	$552.46
96	$733.17	$552.96	$180.21	$3,107.10	$1,035.70	$558.86
97	$738.88	$555.15	$183.73	$3,167.68	$1,055.89	$565.26
98	$744.58	$557.34	$187.24	$3,228.26	$1,076.09	$571.65
99	$750.29	$559.54	$190.75	$3,288.84	$1,096.28	$578.76
100	$756.00	$561.73	$194.27	$3,349.42	$1,116.47	$588.44
101	$761.70	$563.93	$197.78	$3,409.99	$1,136.66	$598.68
102	$767.41	$566.12	$201.29	$3,470.57	$1,156.86	$609.21
103	$773.12	$568.31	$204.81	$3,531.15	$1,177.05	$619.84
104	$778.83	$570.51	$208.32	$3,591.73	$1,197.24	$629.56
105	$784.53	$572.70	$211.83	$3,652.31	$1,217.44	$637.84
106	$790.24	$574.89	$215.35	$3,712.88	$1,237.63	$646.23
107	$795.95	$577.09	$218.86	$3,773.46	$1,257.82	$654.55
108	$801.66	$579.28	$222.37	$3,834.04	$1,278.01	$662.04
109	$807.36	$581.48	$225.89	$3,894.62	$1,298.21	$669.39
110	$813.07	$583.67	$229.40	$3,955.20	$1,318.40	$676.82
111	$818.78	$585.86	$232.91	$4,015.78	$1,338.59	$686.21
112	$824.49	$588.06	$236.43	$4,076.35	$1,358.78	$696.69
113	$830.19	$590.25	$239.94	$4,136.93	$1,378.98	$707.35
114	$835.90	$592.44	$243.46	$4,197.51	$1,399.17	$718.20
115	$841.61	$594.64	$246.97	$4,258.09	$1,419.36	$729.20
116	$847.31	$596.83	$250.48	$4,318.67	$1,439.56	$740.42
117	$853.02	$599.03	$254.00	$4,379.24	$1,459.75	$751.79
118	$858.73	$601.22	$257.51	$4,439.82	$1,479.94	$763.30
119	$864.44	$603.41	$261.02	$4,500.40	$1,500.13	$775.03
120	$870.14	$605.61	$264.54	$4,560.98	$1,520.33	$793.14
121	$875.85	$607.80	$268.05	$4,621.56	$1,540.52	$839.89
122	$881.56	$609.99	$271.56	$4,682.14	$1,560.71	$884.17
123	$887.27	$612.19	$275.08	$4,742.71	$1,580.90	$899.34
124	$892.97	$614.38	$278.59	$4,803.29	$1,601.10	$921.18
125	$898.68	$616.58	$282.10	$4,863.87	$1,621.29	$968.58
126	$904.39	$618.77	$285.62	$4,924.45	$1,641.48	$1,017.29
127	$910.10	$620.96	$289.13	$4,985.03	$1,661.68	$1,067.32
128	$915.80	$623.16	$292.65	$5,045.60	$1,681.87	$1,088.39
129	$921.51	$625.35	$296.16	$5,106.18	$1,702.03	$1,108.50
130	$927.22	$627.55	$299.67	$5,166.76	$1,722.25	$1,128.83
The 5-year capitalization rate is 5.80 percent.						

10% Increase of 2026 certified value at PI 111 is $62.38

* 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 2027

COUNTY PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF CROPLAND

PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF ALL FARMLAND

	(6) Avg. EAV	(7) Avg. EAV		(6) Avg. EAV	(7) Avg. EAV
County	Cropland	All Farmland	County	Cropland	All Farmland
Adams	678	500	Lee	785	696
Alexander	599	268	Livingston	698	470
Bond	558	418	Logan	901	670
Boone	753	648	McDonough	868	684
Brown	646	381	McHenry	702	542
Bureau	802	679	McLean	861	717
Calhoun	612	277	Macon	937	863
Carroll	733	556	Macoupin	708	521
Cass	743	427	Madison	623	503
Champaign	933	472	Marion	528	378
Christian	810	727	Marshall	856	707
Clark	588	428	Mason	651	419
Clay	532	395	Massac	563	348
Clinton	568	476	Menard	872	713
Coles	839	545	Mercer	754	584
* Cook			Monroe	561	395
Crawford	568	433	Montgomery	643	459
Cumberland	560	421	Morgan	852	685
DeKalb	900	842	Moultrie	885	800
DeWitt	894	800	Ogle	774	647
Douglas	877	497	Peoria	775	563
* DuPage	750	750	Perry	528	356
Edgar	883	753	Piatt	989	529
Edwards	556	455	Pike	640	333
Effingham	551	405	Pope	519	276
Fayette	539	402	Pulaski	559	355
Ford	724	671	Putnam	872	620
Franklin	537	376	Randolph	509	337
Fulton	698	464	Richland	535	442
Gallatin	620	487	Rock Island	729	509
Greene	759	533	St. Clair	599	494
Grundy	756	640	Saline	547	428
Hamilton	531	406	Sangamon	888	772
Hancock	767	532	Schuyler	694	402
Hardin	531	217	Scott	685	503
Henderson	782	562	Shelby	711	578
Henry	761	665	Stark	839	739
Iroquois	666	380	Stephenson	708	598
Jackson	547	382	Tazewell	818	680
Jasper	556	433	Union	560	220
Jefferson	532	409	Vermilion	816	538
Jersey	676	444	Wabash	612	494
JoDaviess	612	392	Warren	853	726
Johnson	502	267	Washington	548	447
Kane	822	713	Wayne	535	406
Kankakee	655	516	White	554	444
Kendall	826	734	Whiteside	690	584
Knox	816	622	Will	665	598
Lake	615	439	Williamson	526	351
LaSalle	879	781	Winnebago	677	537
Lawrence	549	448	Woodford	875	729

*DuPage county only reported cropland data

Illinois Department of Revenue

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.

- 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 2027 example

Lowest certified PI is 82; 2027 certified value for a PI of 82 is $498.15.
Example cropland PI is 79.

Step 1

EAV for PI of 87	$506.33
EAV for PI of 82	- 498.15
	$ 8.18

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

Step 3

Lowest PI certified	82
Cropland PI	- 79
Number of points	3

Step 4

Result from Step 2	$ 1.64
Result from Step 3	x 3
	$ 4.92

Step 5

Lowest certified PI EAV	$ 498.15
Result from Step 4	- 4.92
EAV for PI of 79	$ 493.23

Step 6 Greater of a or b below

a Result from Step 5	$ 493.23
b 1/3 of $435.77 (lowest EAV certified)	$ 166.03

The EAV for a cropland soil with a PI of 79 is $493.23

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