

**COOK COUNTY ASSESSOR**  
**JOSEPH BERRIOS**



COOK COUNTY ASSESSOR'S OFFICE  
118 NORTH CLARK STREET, CHICAGO, IL 60602  
PHONE: 312.443.7550 FAX: 312.603.3352  
WWW.COOKCOUNTYASSESSOR.COM



**Disabled Persons'**  
**Homeowner Exemption**

Tax Year \_\_\_\_\_

C/E Number \_\_\_\_\_

Property Index Number(s) \_\_\_\_\_

Owner / Taxpayer \_\_\_\_\_

Property Street Address \_\_\_\_\_

Owner's Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Township \_\_\_\_\_

Daytime Phone Number \_\_\_\_\_

Check your type of residence:

- Single-family dwelling     Duplex  
 Townhouse     Condominium  
 Apartment     Other \_\_\_\_\_

Is your residence operated as a cooperative?     Yes     No

Is the residence a life care facility under the Life Care Facility Act?     Yes     No

If "Yes" to both of the above, is the disabled person liable by contract with the owner(s) for payment of property taxes?     Yes     No

On January 1, did you occupy this property as your principal residence?     Yes     No

On January 1, were you the owner of record, or did you have a legal or equitable interest, or did you have a life care contract with a facility under the Live Care Facilities Act?     Yes     No

If "No", write the date you first occupied this property (if applicable). \_\_\_\_\_

On January 1, were you liable for the payment of real estate taxes on this property?     Yes     No

On January 1, were you a resident of a facility licensed under the Nursing Home Care Act?     Yes     No

If "Yes", was the property occupied by your spouse?     Yes     No  
did this property remain unoccupied?     Yes     No

Check the type of documentation you are attaching as proof that you are the owner of record or have a legal or equitable interest in the property.

- Deed     Contract for deed  
 Trust Agreement     Life Care contract  
 Lease     Other \_\_\_\_\_

Write the date the written document was executed. \_\_\_\_\_

*Note: You may attach a separate sheet describing your specific factual situation. You **must provide one of the specified documents** listed on the back of this form as proof of your disability. See the section "What types of documents must be provided with this form as proof of my disability?".*

I state that to the best of my knowledge, the information on this application is true, correct and complete.

Signature of Owner/Lessee or Representative \_\_\_\_\_

Date \_\_\_\_\_



## **Disabled Persons' Homeowner Exemption**

### **General Information**

#### **What is the Disabled Persons' Homeowner Exemption?**

The Disabled Persons' Homeowner Exemption provides an annual \$2,000 reduction in the equalized assessed value (EAV) of the property. The property must have been owned and occupied on January 1 of the assessment year by a disabled person who is liable for the payment of property taxes.

#### **Who is eligible?**

To qualify for this exemption, you must:

- be disabled or become disabled during the assessment year (i.e., cannot participate in any "substantial gainful activity by reason of a medically determinable physical or mental impairment" which will result in the person's death or that will last for at least 12 continuous months). See to the right "What types of documents must be provided as proof of a disability?"
- own or have a legal or equitable interest in the property, or a leasehold interest of a single-family residence. Note: rental or commercial property does not qualify for this exemption.
- occupy the property as your principal residence on January 1 of the assessment year, and
- be liable for the payment of the property taxes.

If you previously received a disabled persons' homeowner exemption and now reside in a facility licensed under the Nursing Home Care Act, you are still eligible to receive this exemption provided:

- your property is occupied only by your spouse, or
- your property remains unoccupied during the assessment year.

A resident of a cooperative apartment building or life care facility as defined under Section 2 of the Life Care Facilities Act qualifies to receive this exemption provided:

- the property is occupied as the primary residence by a disabled person,
- the disabled person is liable by contract with the owner(s) of record for the payment of the apportioned property taxes on the property, and
- the disabled person is an owner of record of a legal or equitable interest in the cooperative apartment building.

**Note:** A resident of a cooperative apartment building who has leasehold interest **does not** qualify for this exemption.

#### **Can I estimate the amount of exemption?**

Yes. You can estimate the amount of your exemption by multiplying the \$2,000 reduction in EAV for this exemption by the total tax rate that is shown on your most recent property tax bill. (Example: \$2,000 EAV x 10% = estimated amount of your exemption.)

#### **What types of documents must be provided with this form as proof of my disability?**

You will be required to provide one of the following documents to qualify for this exemption. The proof of disability must be for the same year as the assessment year you are applying for.

1. A Class 2 Illinois Disabled Person Identification Card from the Illinois Secretary of State's Office. Note: Class 2 or Class 2A qualifies for this exemption; a Class 1 or 1A does not qualify.
2. Proof of Social Security Administration disability benefits which includes an award letter, verification letter, or annual Cost of Living Adjustment (COLA) letter. If you are under the age of 65 receiving Supplemental Security Income (SSI) disability benefits, proof includes a letter indicating SSI payments.
3. Proof of Veterans Administration disability benefits which includes an award letter or verification letter indicating you are receiving a pension for a non-service connected disability.
4. Proof of Railroad or Civil Service Disability benefits which includes an award letter or verification letter of total (100%) disability.
5. If you are unable to provide proof of your disability listed in items 1 through 4 above, you must submit Form PTAX 343-A, Physician's Statement for Proof of Disability completed by a physician. **Note:** You may also be required to be re-examined by an IDOR designated physician. You will be responsible for any cost incurred for your examination by any physician.

#### **When will receive my exemption?**

The year that you apply for this exemption is referred to as the assessment year. If your exemption is granted, it will be applied to the property tax bills that are paid the year following the assessment year.

#### **What are the different types of homeowner exemptions available for Disabled persons and/or veterans?**

The Disabled Veterans' Homestead Exemption allows for up to a \$70,000 reduction in assessed value for federally approved, specially adapted housing. This exemption is administered and certified by the Illinois Department of Veterans' Affairs. Three additional exemptions are administered by the Cook County Assessor's Office. The Disabled Persons' Homeowner Exemption allows for an annual \$2,000 reduction in EAV and the Disabled Veterans' Standard Homeowner Exemption allows for an annual reduction of \$2,500 or \$5,000 in a property's EAV. **Please Note:** You can claim only one of the three exemptions referenced above. A Returning Veterans' Homeowner Exemption is also available to veterans returning from active duty. This exemption allows for a \$5,000 reduction in EAV and may be received in addition to any of the other exemptions referenced above.