



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 1st 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 the list of "What types of documents must be provided with this form as proof of my disability?" atop the right-hand column on this page.
- own or have a legal or equitable interest in the property, or a leasehold interest in a single-family residence. Note: rental or commercial property does not qualify for this exemption.
- occupy the property as your principal residence on January 1st 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 savings.)

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 and receiving Supplemental Security Income (SSI) disability benefits, proof includes a letter indicating SSI payments.
3. Proof of Department of Veterans Affairs disability benefits which includes an award letter or certification letter indicating you are receiving a pension for a non-service connected disability
4. Proof of pension for non-military-service-connected disability.
5. Proof of Railroad or Civil Service Disability benefits which includes an award letter or verification letter of total (100%) disability.
6. 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 would be responsible for any cost incurred for your examination by any physician.]

When will I 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 Homeowner Exemption allows various levels of partial or possibly full exemption from property taxes in Illinois for veterans with a service-connected disability. Service-connected disabilities can be certified only by the United States Department of Veterans Affairs (commonly known as the VA). Full details are available on the Cook County Assessor's Office web site on the "Exemption Descriptions" page. This exemption also allows, when applicable, up to a \$70,000 reduction in assessed value for federally approved, specially adapted housing. The Disabled Persons Homeowner Exemption allows an annual \$2,000 reduction in EAV. [Please note: You cannot claim Disabled Veterans Exemption provisions and the Disabled Persons Exemption.]

The Returning Veterans Homeowner Exemption is also available for veterans returning from active duty in an armed conflict involving the United States. This exemption is applicable in the Tax Year in which the veteran returned and *can be received in combination with other exemptions* referenced above.



**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 1st, did you occupy this property as your principal residence? Yes No

On January 1st, 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 Life Care Facilities Act? Yes No

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

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

On January 1st, 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 on which 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 this 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 _____