

### ***State Property Tax Assessment Freeze Program***

Administered by the [Illinois Historic Preservation Division \(IHPD\)](#).

For more information about this program contact: 217-782-4836 or visit <https://www2.illinois.gov/dnrhistoric/Preserve/Pages/taxfreeze.aspx>

**This program freezes the assessed value of owner-occupied, historic residences at the pre-rehabilitation rate for 8 years, after which the value is raised in steps over the next 4 years up to the current level.**

- Buildings must be owner-occupied housing:
  - Single-family houses
  - Residential buildings with up to six units as long as the building owner resides in one of the units
  - Condominium buildings
  - Cooperatives
- Buildings must be designated as historic in at least one of the following ways:
  - Individually listed on the National Register of Historic Places in any community in Illinois;
  - A contributing property within a National Register Historic District in any community in Illinois;
  - Individually listed on the Illinois Register of Historic Places in any community in Illinois;
  - An individual local landmark in a community with an approved preservation ordinance;
  - A contributing property within a local historic district in a community with an approved preservation ordinance
- Projects must be certified by the IHPA to meet the Secretary of the Interior's Standards for Rehabilitation.
  - Requires the preservation of significant historic features and materials.
  - Does not require restoring a building or its features to original appearance.
  - Non-historic features may be removed or retained, if desired.
  - New, compatible alterations or additions may be added.
- Project's eligible expenses must equal or exceed 25% of the assessor's "fair cash value" of the property for the year the rehabilitation started.
- No application fee.
- It is strongly recommended that applications be filed before work begins to avoid costly mistakes or possible denial.

More information on these programs can be found at the [Illinois Historic Preservation Division](#).