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TAXABLE REAL ESTATE VS. PERSONAL PROPERTY

Outdoor storage options have changed significantly in the last decade. This assessment policy is intended to enhance uniformity throughout Jo Daviess County for the various outdoor storage structures. Effective January 1, 2024, Jo Daviess County's assessment guideline is to list and assess all storage structures that are **200** square feet or greater in size.

There is a significant amount of misinformation in the general public regarding whether or not these structures are real property and therefore, taxable under the Illinois Property Tax Code. Recent PTAB cases have confirmed these structures are assessable **regardless of their foundation**. 35 ILCS 200/1-130 defines real property as *"The land itself, with all things contained therein, and also buildings, structures, and improvements...."* Per PTAB Docket #12-00058.001-F-1, *"the Board finds the improvement [shed] is a "building" or a "structure" as defined in Section 1-130 of the Property Tax Code. Thus, based on this record, the Board finds the building is real property and may be assessed as such regardless of its foundation." [Emphasis added].*

In Jo Daviess County, personal property structures are identified as having less than 200 square feet, are not attached or fixed in place, are small enough that they can be moved, and do not have any utilities attached (electric, water, solar, etc.).

Breakdown:

- Any structure that is 200 square feet or larger is assessed.
- Any structure that is 200 square feet or smaller and is affixed is assessed.
- Any structure that is 200 square feet or smaller and is not affixed is not assessed.
- And any 200 square feet or smaller structure that is affixed or not affixed but has at least one utility connection, including solar, is assessed.

Respectfully,

Laura Edmonds, CIAO
Chief County Assessment Officer
Jo Daviess County