

IMPORTANT INFORMATION ABOUT DIVIDING YOUR PROPERTY FOR TAX PURPOSES

A parcel owner may wish to divide a parcel into two or more new parcels, for tax purposes. This procedure is available through the Mapping Division of the Chief County Assessment Office. Note that as a result of creating a parcel division for tax purposes, you MAY create parcels which MIGHT not meet the local or county requirements for the improvement of that parcel. The resulting burden on the parcel owner might be avoided through simple administrative review by all applicable permitting agencies or departments prior to the creation of a tax parcel.

If your property is in unincorporated Lake County, you can call the Lake County Planning, Building and Development Department at 847-377-2600 for such a review at no charge.

Please note that the informal County administrative review suggested herein is performed as a courtesy only and is not intended and should not be interpreted to create or cause the vesting of any property rights. Nor does the suggested County review relieve a landowner from complying with all applicable local development regulations and obtaining all required permits and approvals prior to development or improvement of land.

If your property is within a city or village, you can contact the municipal department responsible for building permits to discuss their local requirements.

All requests for division must be accompanied by a concise legal description or plat of survey.

IMPORTANT INFORMATION ABOUT CONSOLIDATING YOUR PROPERTY FOR TAX PURPOSES

Property must meet the following to qualify for a consolidation request:

- Parcels must be entirely in the same tax code
- Parcels must be adjacent/contiguous with each other
- Applicant(s) must have a legal interest in ALL parcels
- Parcels must be under the EXACT same owner name
- ALL taxes must be paid on ALL parcels
- ALL owners must sign

Please Note:

The request will be rejected if there are unpaid 1st and 2nd installment payments of general taxes or delinquent taxes on any parcels that are listed.

Exemptions do not transfer to the newly assigned PIN. To receive exemptions on the new PIN, please reapply after the Township Assessor has placed value (blue assessment notice is sent). Applications are submitted using our Smart E-Filing System (https://lakecountyilpaefile.tylertech.com/lake_il_sf)

Frequently Asked Questions

Q: Why was I rejected because of a tax code split when my parcels have the same tax code on my tax bills?

A: This happens when a tax code line on the map cuts through a parcel. The tax system can only show one tax code for each parcel but effectively this parcel is split by a tax code on the map and cannot be consolidated.

Q: My parcels touch at the corner. Why was I rejected?

A: Parcels must share a common border in order to be consolidated.

Q: What does Legal Interest mean?

A: The name of the individual(s) requesting the division or consolidation must be the owner(s) of the tax parcel(s). Taxpayers, when different from the owner(s), cannot make the request.

Q: Why was I rejected when my name is listed as an owner on both parcels?

A: There could be a number of reasons:

- There are multiple owners on one or more of the parcels and the owner names or percentage of ownership are not consistent across all parcels
Parcel 1 – John Doe 50% Jane Doe 50%
Parcel 2 – John Doe 25% Jane Doe 25% James Doe 50%
- One of the parcels is in a trust/LLC and the other is not
Parcel 1 – Jane Doe 100%
Parcel 2 – Jane Doe Trust #12345 100%

Q: I've paid one installment of my taxes, why was I rejected?

A: ALL taxes ON ALL PARCELS – including 2nd installments AND any delinquent taxes – must be paid before a consolidation or division request can be processed.

Q: What is considered a concise legal description?

A: A concise legal description would describe the boundary of the division of the parcel using metes and bounds. It is important that the end point is the same as the beginning point. A survey with precise bearings and distances of the division can also be submitted.

Q: How long will it take for consolidation/division requests to be completed?

A: There is no standard time for the request to be completed. When we receive the request, we will check the form to ensure everything is in order. If everything is in order it will be moved into our workflow and it will be completed in the order we received it. Requests received at the end of the year will take longer as the work cannot be completed until the year closes out. If there is an issue with the request, we will send the request back to be revised.

Q: How should I submit the completed form?

A: Completed forms should be emailed to **maps@lakecountyil.gov**. Alternatively you can bring or mail the completed form to our office at **18 N. County St – 7th Floor Waukegan, IL 60085**



Chief County Assessment Office
Mapping Division
18 N. County St – 7th Floor
Waukegan, IL 60085
Phone 847.377.2373
Email maps@lakecountyil.gov

REQUEST FOR CONSOLIDATION OR DIVISION OF TAX PARCELS

Date: _____

Request for a **consolidation** of the following Permanent Index Numbers (PIN)

Request for a **division** of property for tax purposes.

The following Permanent Index Number (PIN) involved as underlying land for this division is:

The legal description on the part being divided out is:

Note: If necessary, use the reverse side for a continuation of the legal description or attach on a separate sheet. A plat of survey with a legal is acceptable. If more than one new tax parcel is being created from the same underlying land, attach information regarding the legal description, taxpayer and property location on a separate sheet for each additional parcel.

NEW TAX PARCEL INFORMATION

Taxpayer Name: _____

Taxpayer Address: _____

Property Location

Address: _____

Owner(s) or Legally Authorized Agent (Printed): _____

Signatures of **ALL** Owners: _____

Address: _____

Phone: _____ Email: _____

Note: Completed forms should be emailed to maps@lakecountyil.gov. Consolidations or divisions will be done for the tax year following the date of the request or the date the request is received by this office.