



**WILL COUNTY  
SUPERVISOR OF ASSESSMENTS**

**Will County Office Building  
302 N. Chicago Street, Joliet, IL 60432**

**Dale D. Butalla, CIAO-M  
Supervisor of Assessments**

**Office: (815) 740-4648  
Website: [www.willcountysoa.com](http://www.willcountysoa.com)**

**Lease Language and Exemption Application**

Dear Taxpayer,

In accordance with the Illinois Property Tax Code (35 ILCS 200/15-175), the Will County Supervisor of Assessments along with all local Township Assessors, will now require an application process to receive exemptions on rental property that requires the lessee to be liable for the property taxes.

The application process will also require the lease agreement include specific language. We will accept leases with the statutorily prescribed language, which for your convenience we have set forth below:

*“Lessee shall be liable for the payment of real estate taxes with respect to the residence in accordance with the terms and conditions of Section 15-175 of the Property Tax Code (35 ILCS 200/15-175). The permanent real estate index number for the premises is (insert number), and, according to the most recent property tax bill, the current amount of real estate taxes associated with the premises is (insert amount) per year. The parties agree that the monthly rent set forth above shall be increased or decreased pro rata (effective January 1 if each calendar year) to reflect any increase or decrease in real estate taxes.*

This application along with a current lease agreement with the required language will be needed to continue to receive any exemptions. If the lease agreement is longer than 1 year, a renewal application will still be required on a yearly basis.

.....  
Applications for exemptions are maintained by the Chief County Assessment Officer. These documents are kept confidential and are not for public inspection.  
.....

Revised 10/28/2022

