



## "Senior Freeze" Exemption

(Senior Citizens Assessment Freeze Homestead Exemption)  
Application for Tax Year 2019, for seniors born in 1954 or earlier.

### Section 1: Applicant and Property Information

\* = Required.

\_\_\_\_\_  
\*Name of Applicant (Taxpayer/Owner)

\_\_\_\_/\_\_\_\_/\_\_\_\_ (Month / Day / Year)  
\*Date of Birth

\_\_\_\_-\_\_\_\_-\_\_\_\_  
\*Daytime phone number

\_\_\_\_-\_\_\_\_-\_\_\_\_  
Last 4 of Social Security Number (optional)

\_\_\_\_\_  
E-mail address (optional)

\_\_\_\_/\_\_\_\_/\_\_\_\_ (Month / Day / Year)  
\*Date of home purchase (or lease start date)

\_\_\_\_\_  
\*Property Address and Street

\_\_\_\_\_\*City \_\_\_\_\_\*State \_\_\_\_\_\*Zip

\_\_\_\_\_  
\*Property Index Number (PIN, or PINs)  
If this home has more PINs, write them below.

If you were legally married as of January 1, 2019:

Your spouse's address, if different from above: \_\_\_\_\_

**Supporting Documents are required** to verify your identity, date of birth, property occupancy, and property tax liability. In many cases, a photo ID is the only document needed. See "Supporting Documents" section of instructions.

### Section 2: Income Verification.

Please complete "Income Verification" on Page 2 to verify a 2018 household income of \$65,000 or less.

### Section 3: Applicant Attestation, Income Verification, and Signature

- I affirm that:
  - I was born in **1954** or earlier;
  - This property was my principal residence on January 1, 2018 *and* January 1, 2019; **and**
  - I was liable for payment of property taxes on this property on January 1, 2018 and January 1, 2019.
- The total household income at this household (applicant, applicant's spouse, and all persons using the property as their principal residence as of January 1, 2019) was **\$65,000 or less** for income tax year 2018.  
**I have verified this in Section 2: Income Verification on the back of this form.**
- I further affirm that I have not applied for the Senior Citizens Assessment Freeze Homestead Exemption ("Senior Freeze" Exemption) for any other property for Tax Year 2019.
- I understand that I am subject to an audit by the Cook County Assessor in the event that I receive this exemption.
- I declare under penalty of perjury that this application and all supporting documentation submitted therewith is true to the best of my knowledge. I acknowledge that signing a fraudulent application for this exemption is perjury as defined in Section 32-2 of the Illinois Criminal Code of 2012.
- I hereby apply for the Senior Citizens Assessment Freeze Homestead Exemption ("Senior Freeze" Exemption).

\_\_\_\_\_  
\*Applicant's signature

\_\_\_\_\_  
\*Date



**“Senior Freeze” Exemption: Income Verification**

**Section 2: Income Verification.** To be eligible for this exemption, the household (applicant, applicant’s spouse, and all persons using the property as their principal residence as of January 1, 2019) must have had a combined income of **\$65,000 or less** for income tax year **2018**. Please see **instructions** to use this worksheet to determine your eligibility.

The names of **all** persons who used this property as their principal residence as of January 1, 2019:

You: \_\_\_\_\_ Others: \_\_\_\_\_

|  |  |
|--|--|
| 1. Social Security, SSI benefits. Include Medicare deductions. <b>(Household total)</b> .....  |  |
| 2. Railroad Retirement benefits. Include Medicare deductions. <b>(Household total)</b> .....   |  |
| 3. Civil Service benefits. <b>(Household total)</b> .....  |  |
| 4. Annuities, federally taxable pensions and retirement plan distributions. <b>(Household total)</b> .....   |  |
| 5. Human Services and other governmental cash public assistance benefits. <b>(Household total)</b> ..  |  |
| 6. Wages, salaries, and tips from work. <b>(Household total)</b> .....   |  |
| 7. Interest and dividends received. <b>(Household total)</b> .....   |  |
| 8. Net rental, farm, and business income (or loss). <b>(Household total.)</b> .....  |  |
| 9. Net capital gain (or loss). <b>(Household total.)</b> .....   |  |
| 10. Other income (or loss). <b>(Household total.)</b> .....  |  |
| <hr/>  |  |
| 11. Subtotal: Add Lines 1 through 11. ....   |  |
| 12. Certain subtractions. <b>(Household total)</b> You may subtract only the reported adjustments to income from U.S. 1040, Schedule 1, Line 36..... |  |
| <b>13. Total Household Income:</b> Subtract Line 12 from Line 11.....  |  |

**If Line 13 is more than \$65,000** this household **does not** qualify for the “Senior Freeze” Exemption.

**If Line 13 is less than or equal to \$65,000** this household **does** meet income qualifications for the “Senior Freeze” Exemption.

**Instructions:** Mail (or submit in person) this application and supporting documents to a Cook County Assessor's Office.

- Chicago:** 118 N. Clark St., Room 320, Chicago, IL 60602
- Skokie:** 5600 Old Orchard Road, Room 149, Skokie, IL 60077
- Bridgeview:** 10200 S. 76th Ave., Room 237, Bridgeview, IL 60455
- Markham:** 16501 S. Kedzie Ave., Room 237, Markham, IL 60426

**THIS IS AN APPLICATION ONLY.** If your application is approved, this “Senior Freeze” Exemption will be applied to the second installment of this property’s tax bill. Once applied, this exemption must be renewed by the taxpayer each year.

# “Senior Freeze” Exemption: Application Instructions

## (Senior Citizens Assessment Freeze Homestead Exemption)

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### Section 2: Income Verification

The amounts written on each line **must** include your income tax year 2018 income and the income of all individuals who used the property as a principal residence in 2019.

#### Line 1 — Social Security and SSI benefits

Write the **total gross** amount of any retirement, disability or survivor’s benefits (including Medicare deductions) the entire household received from the Social Security Administration. You must also include any Supplemental Security Income (SSI) the entire household received and any benefits to dependent children in the household. Do not include reimbursements under Medicare/Medicaid for medical expenses.

#### Line 2 — Railroad Retirement benefits

Write the total amount of any retirement, disability or survivor’s benefits the entire household received under the Railroad Retirement Act.

#### Line 3 — Civil Service benefits

Write the total amount of any retirement, disability or survivor’s benefits the total household received under any Civil Service retirement plan.

**Line 4 — Other pensions and annuity benefits** Write the **total adjusted** amount of income the entire household received from any annuity, endowment, life insurance contract or similar contract or agreement. IRAs are not taxable when “rolled over” unless “rolled over” into a Roth IRA. Include only the federally taxable portion of pensions.

#### Line 5 — Human Services and other governmental cash public assistance benefits

Write the total amount of Human Services and other governmental cash public assistance benefits the entire household received. If the first two digits of any member’s Human Services case number are the same as any of those in the following list, you must include on Line 5 the total amount of any of these benefits.

- 01 aged
- 02 blind
- 03 disabled
- 04 temporary assistance to needy families
- 06 temporary assistance to needy families
- 07 general assistance

#### Line 6 — Wages, salaries and tips from work

Write the total amount of wages, salaries and tips, from work for every household member.

#### Line 7 — Interest and dividends received

Write the total amount of all interest and dividends the entire household received from all sources, including any government sources. You must include both taxable and nontaxable amounts.

#### Line 8 — Net rental, farm and business income (or loss)

Write the total amount of any net income or loss from business, rental, and farm sources which the entire household received, as allowed on U.S. 1040, Schedule 1, Lines 12, 17, and 18. You **cannot** use any net operating loss (NOL) carryover in figuring income.

#### Line 9 — Net capital gain (or loss)

Write the total amount of any taxable capital gain or loss the entire household received in 2018, as allowed on U.S. 1040, Schedule 1, Lines 13 and 14.

You **cannot** use any net capital loss carryover in figuring income.

#### Line 10 — Other income (or loss)

Write the total amount of any other income or loss not included in Lines 1 through 9 that is included in federal adjusted gross income - such as alimony received, unemployment compensation, taxes withheld from oil or gas well royalties. You **cannot** use any net operating loss (NOL) carryover in figuring income.

#### Line 11 — Add Lines 1 through 10

#### Line 12 — Subtractions

You may **only** subtract the following adjustments to income totaled on U.S. 1040, Schedule 1, Line 36.

- IRA deduction
- educator expenses
- moving expenses for members of Armed Forces
- alimony or maintenance paid activities deduction
- health savings account deduction
- student loan interest deduction
- deductible part of self-employment tax
- self-employed health insurance deduction
- self-employed SEP, SIMPLE, and qualified plans
- penalty on early withdrawal of savings

#### Line 13 — Total household income

Subtract Line 12 from Line 11. If this amount is **greater than \$65,000**, you do not qualify for this Senior Freeze Exemption. However, you may still qualify for the Senior Exemption.

**COOK COUNTY ASSESSOR**  
**FRITZ KAEGI**



COOK COUNTY ASSESSOR'S OFFICE  
 118 NORTH CLARK STREET, 3<sup>RD</sup> FLOOR  
 CHICAGO, IL 60602 | PHONE: 312.443.7550  
[WWW.COOKCOUNTYASSESSOR.COM](http://WWW.COOKCOUNTYASSESSOR.COM)

**“Senior Freeze” Exemption for Tax Year 2019: Supporting Documents**

To demonstrate that the property is eligible for the Senior Citizens Assessment Freeze Homestead Exemption (“Senior Freeze” Exemption) for Tax Year 2019, you must provide documents that verify your (the applicant’s) identity. You may also be required to verify your date of birth, 2019 property occupancy, and tax liability.

**Important:** Be sure to supply all verification document(s) required. If someone is assisting/representing the applicant in submitting this application, please **also** supply an Attorney/Representative Authorization Form.

**Step 1: Verify Identity and 2019 Occupancy of this Property**

The photo ID you provide must be current and not expired. **If your name is different** between any provided verification document(s) or the deed, you must **also** submit documentation sufficient to explain the name change, such as a certified marriage certificate, certified divorce decree, etc.

**One photo ID from List A may meet all requirements.**

|   |  |
|---|--|
| <p>The name and property address <b>must</b> verify the application. The date of issue <b>must</b> verify that you occupied this property in or before January 1, 2019.</p> | <p><b>List A:<br/>Photo IDs that verify identity, date of birth, and 2019 occupancy</b></p> <ul style="list-style-type: none"> <li>• Illinois Drivers License / ID Card</li> <li>• Matrícula Consular ID</li> <li>• City of Chicago ID Card</li> </ul> |
|---|--|

**OR please provide one photo ID from List B and one document from List C.**

|   |   |  |
|---|---|--|
| <p>The name on the photo ID <b>must</b> verify the application.</p> <p>The name, property address, and date of the List C document <b>must</b> verify that you occupied this property in or before January 1, 2019.</p> | <p><b>List B:<br/>Photo IDs that verify identity and date of birth</b></p> <ul style="list-style-type: none"> <li>• Illinois Drivers License / ID Card</li> <li>• Matrícula Consular ID</li> <li>• City of Chicago ID Card</li> <li>• Passport</li> <li>• Certificate of Naturalization (N-550/N-570)</li> <li>• Permanent Resident Card (I-551)</li> <li>• Refugee Travel Document (I-571)</li> <li>• Employment Authorization Card (I-766)</li> </ul> | <p><b>List C:<br/>Documents that verify January 1, 2019 occupancy</b></p> <ul style="list-style-type: none"> <li>• Mailed bank statement</li> <li>• Mailed landline, cable, or internet bill</li> <li>• Mailed pay stub or Social Security Award letter</li> <li>• Voting record from 2019 (from Cook County Clerk’s Office or Chicago Board of Elections)</li> <li>• Occupancy Affidavit (available at <a href="http://www.cookcountyassessor.com">www.cookcountyassessor.com</a>)</li> </ul> |
|---|---|--|

**Step 2: Verify Property Tax Liability for this Property**

**If you are listed on the deed recorded at the Office of the Cook County Recorder of Deeds:**

This verifies your property tax liability. The Assessor’s Office staff can verify recorded deeds for you, so you do not need to provide a document.

**OR if you are not listed on the recorded deed:**

|  |   |
|--|---|
| <p>Please provide one of the following documents to verify you are liable for payment of property taxes for this property.</p> | <ul style="list-style-type: none"> <li>• Deed (if not recorded) or contract for a deed</li> <li>• Lease</li> <li>• Trust</li> <li>• Stock certificate</li> <li>• Occupancy agreement</li> </ul> |
|--|---|

**Questions?** Please call us at (312) 443-7550 for help in English, Español, and Polskim.