



Commissioner Michael Cabonargi  
Commissioner Dan Patlak  
Commissioner Larry R. Rogers, Jr.

# SURVIVING SPOUSE TAX ABATEMENT

## WHAT IS THE SURVIVING SPOUSE TAX ABATEMENT?

The Cook County Board of Commissioners and the Chicago City Council have passed ordinances to authorize a property tax abatement in their jurisdictions for the surviving spouses of Cook County's fallen heroes. The program serves surviving spouses of a fallen police officer, soldier or rescue worker. This program will recognize and honor the ongoing impact of this sacrifice on these families.

## WHO IS ELIGIBLE?

The surviving spouse of a fallen police officer, soldier, or rescue worker who has not remarried. 35 ILCS 200/18-178 defines a "Fallen police officer, soldier, or rescue worker" as an individual who dies: (1) as a result of or in the course of employment as a police officer; (2) while in the active service of a fire, rescue, or emergency medical service; or (3) while on active duty as a member of the United States Armed Services, including the National Guard, serving in Iraq or Afghanistan excluding any individual whose death was the result of that individual's own willful misconduct or abuse of alcohol or drugs.

For abatement of City of Chicago property taxes, the fallen police officer, soldier or rescue worker must have had their primary residence in the City of Chicago at the time of his/her death.

## WHAT PROPERTIES ARE ELIGIBLE

Qualifying properties are homes occupied by not more than 2 families, used as the principal residence by a surviving spouse, and are/were:

- (1) owned by the fallen police officer, soldier, or rescue worker or surviving spouse at the time of the death;
- (2) acquired by the surviving spouse within 2 years after the death if the surviving spouse lived in Illinois at the time of that death; or
- (3) was acquired more than 2 years after the death if the surviving spouse qualified for an abatement for previous property located in Cook County.

## WHAT DOCUMENTATION DO I NEED

Please provide simple copies of the following documents:

- Your current driver's license or passport
- Current utility bill
- Marriage certificate
- Death certificate
- Deed to current residence
- Application for Death Benefits Pursuant to Line of Duty Compensation Act (if available, you would have submitted this to the Illinois Court of Claims in Springfield)

**Cook County Board of Review**  
County Building  
118 N. Clark St., Room 601  
Chicago, IL 60602  
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## WHO OVERSEES THE PROGRAM

The Cook County Board of Review will administer the program.

## HOW DO I FILE

- The Board of Review has applications in its offices at 118 N. Clark St., Room 601.
- They are also available online: [www.CookCountyBoardOfReview.com](http://www.CookCountyBoardOfReview.com)
- You may also call our offices: 312/603-5542

## WHEN WILL I RECEIVE AN ABATEMENT

Once recommended by the Board of Review, the City and/or County must then issue final approval.

## WHAT WILL BE ABATED

For qualified applicants, one hundred percent of the City of Chicago portion and up to one hundred percent of the Cook County portion of property taxes levied on each Qualified Property shall be abated.

## DO I NEED TO KEEP PAYING MY PROPERTY TAXES IF ELIGIBLE

Yes.

## WHEN DO I NEED TO REAPPLY

The abatement is in effect for the lifetime of a qualified Surviving Spouse. For abatement of Chicago taxes, applicants must reapply (i) on the schedule established by the Cook County Board of Review, or (ii) every three years, whichever is more frequent.

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