

Evidence-Based Funding

Certificates of Error Procedures and Instructions








Forms to Complete When Cumulative Certificates of Error Exceed the Prior Year Submissions and Exceed \$250,000:

Districts in Counties Other Than Cook

- Form 54-39 – [Report for Certificate of Error](#)
- [Summary Spreadsheet](#) – Available under Certificates of Error at [EAV Adjustments](#)

Certificates of Error ▼

When a factual assessment error is discovered, the Chief County Assessment Office or Board of Review issues a certificate of error. When the total of those certificates exceeds the prior year submission and exceeds the threshold of \$250,000, districts may report this change in equalized assessed valuation to the Illinois State Board of Education via Forms 54-38, 54-39 and 50-60.

- [Certificates of Error Procedures and Instructions](#) 
- [Certificates of Error History](#)
 - [FY 21](#) 
 - [FY 20](#) 
- [Certificates of Error](#)
 - [Summary Spreadsheet](#)  (REQUIRED FOR SUBMISSION)
 - [Form 54-39](#)  (All counties other than Cook)
 - [Form 54-38](#)  (Cook County Only)
 - [Form 50-60 Specific Objections/PTABs](#)  (Cook County Only)

Districts in Cook County

- Form 54-38 Cook County Only – [Cook County Certificates of Error](#)
- Form 50-60 Specific Objections/PTAB Cook County Only – [Specific Objections](#)
- [Summary Spreadsheet](#) – Available under Certificates of Error at [EAV Adjustments](#)

Certificates of Error



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Submission Deadline

All claims, tax documents, and copies of the Excel form are due to ISBE by April 30.

General Instructions

- Secure all tax data from the County Clerk's Office using the correct forms, listed at the links above.
- Input the data into the summary Excel spreadsheet.
 - Fill in current year cumulative amounts per tax year(s).
 - Fill in all required historical data.
 - Prior year's submission data can be found at [EAV Adjustments](#) under Reports, Certificates of Error, and Property Tax Appeal Board Abatements.
 - Send the summary excel spreadsheet as an attachment to sff@isbe.net.
 - In addition to submitting an electronic copy of the summary excel spreadsheet via email, the school district superintendent must sign and date a hard copy of the Excel summary spreadsheet and provide that original document to ISBE.
 - We will accept scanned versions of the signed worksheet and supporting tax documents at the email address below. We will also accept original copies of the documents at the address below.

Please Note:

- Forms will not be processed without proper signatures
- Incomplete documents and/or summary spreadsheet will be returned to the district or their consultant
- ISBE must receive both the completed Excel file and a hard copy or scanned version of that file with signature

Contact Information

Attention: EAV Adjustments
State Funding and Forecasting
100 N. 1st Street, W-481
Springfield, IL 62777

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