

Evidence-Based Funding

Certificates of Error Procedures and Instructions








Forms to complete when submitting Certificates of Error:

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. Districts may report changes in equalized assessed valuation to the Illinois State Board of Education via Forms 54-38, 54-39 and 50-60. When the total of those certificates exceeds the prior year submission and exceeds the threshold of \$250,000 or 2% of the district's equalized assessed value, the State Board of Education will process these EAV changes through recomputation of prior year claims per the requirements of 105 ILCS 5/2.








- [Certificates of Error Procedures and Instructions](#) 
- Certificates of Error History
 - [FY 24](#) 
 - [FY 23](#) 
- Certificates of Error
 - [Summary Spreadsheet](#)  (REQUIRED FOR SUBMISSION - Updated for FY2026)
 - [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](#)

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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. See links on page one of this document.
- 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 the Certificates of Error dropdown and Property Tax Appeal Board Abatements dropdown.
 - 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 summary Excel spreadsheet and provide that original document to ISBE.
 - We require that scanned versions of the signed worksheet and supporting tax documents be emailed to sff@isbe.net. We also require that original copies of any Forms 54-39, 54-38, and 50-60 with official county seals be mailed to the address listed below. In lieu of hard copies, we will accept official electronic seals when available.

Please Note:

- Forms will not be processed without proper signatures and official county seals.
- Incomplete documents and/or summary spreadsheet will not be processed.
- 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. First Street, W-481
Springfield, IL 62777

Phone: 217-782-0249
Email: sff@isbe.net