

Smartfile E-filing Guide for 2022 Senior Freeze Application

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Requirements

- Valid email address
 - All household member information
 - 1040 income tax return form
 - Any additional income tax forms
- This form also requires a scan or photo of the following**

- Government ID (first time applicants only)
- 1040 income tax return form and any additionally used forms (required)
- trust documents (if applicable)

Start at the Lake County Chief County Assessment Office website

Assessor.lakecountyl.gov

Select the Smart E-Filing Portal

Login

Email

Password

Login

[Guest Login](#)

[Forgot password?](#)

[New user? Create an account](#)

Enter in your Lake County login information, or create an account

Available Filings

To create a new filing, click on a filing type below.

In available filings, select EX02:
Senior Freeze Application (annual)

AP01: Assessment Appeal

Use this form to file an appeal of your property assessment with the Board of Review. For filing deadlines, go to boardofreview.lakecountyil.gov, and click "Filing Deadlines and Decision Mailed Dates" on the left-hand side.

AP02: Additional Evidence on Assessment Appeal

Use this form to submit additional evidence on an assessment appeal that has already been filed.

AP03: Appeal Intervenor Application

TAXING DISTRICTS ONLY! Use this form to file as a third-party intervenor on an assessment appeal that has already been filed.

AP04: Attorney Contact Information Update

ATTORNEYS ONLY! Use this form to update your contact information on file with the Board of Review. If you have not registered as an attorney with the Board of Review, please go to boardofreview.lakecountyil.gov to do so. Click the link on the left for "Board of Review Forms," then click the link for "Attorney E-Filing Registration Form."

AP05: Taxing District Contact Information Update

TAXING DISTRICTS ONLY! Use this form to update your contact information on file with the Board of Review.

EX01: Homestead Exemption Application (First Time Applications ONLY)

Use this form to file for one or more of the following homestead exemptions: General Homestead Exemption, Senior Homestead Exemption, Returning Veterans Homestead Exemption, Disabled Veterans Homestead Exemption and Disabled Persons Homestead Exemption. NOTE: You cannot receive both the Disabled Veterans and Disabled Persons exemptions in the same year.

EX02: Senior Freeze Application (Annual)

Use this form to file for the Senior Citizens Assessment Freeze Homestead Exemption (the "Senior Freeze"). This exemption freezes the assessed value of your property for tax purposes. (Please note: It does not freeze your tax rate.) To qualify, applicants must be 65 or older, own the property as their principal residence for the past two January 1st dates, and have a total household income of \$65,000 or less. The deadline for filing is July 31st, to affect the tax bill issued the following May.



Senior Freeze Application (Annual)

Select begin filing

This filing is for the Senior Freeze.

To qualify, applicants must be 65 years of age or older and live in the property as their principal residence for the last two January 1st dates. The total household income for the prior year must be \$65,000 or less.

Begin Filing



Search for Property

Please search for your property using **ONE** of the search options below. If you know your **PIN**, you do not need to fill in any of the other search boxes. If trying to search by name, the search works most effectively by using last name. Once you find your property, select it in the search results grid, then click the Start Filing button.

Tax Year:  Required

If you know your Property's Identification Number (PIN), enter it here:

Parcel PIN:
Without hyphens or spaces

If you do not know your Property's Identification Number (PIN), you can search by Owner Name or Property Address:

Owner Name:
Last Name, FirstName
A wildcard is assumed at the end; to include a wildcard in another position type '%'. For example:
Frank will return: Frank, Franklin, Franken, Frankel, etc.
B%o%ski will return: Bojarski, Bronowski, Bukowski, etc.

Building/House Number:
Street Name:



Search Results

	Parcel PIN	Location Address
<input type="button" value="Start Filing"/>		

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Select tax year 2022

Search by PIN *or* property address

*Your PIN can be located on your tax bill or blue assessment notice. If no search results appear, be sure that your PIN does not include any hyphens or spaces.

If PIN is not known, you can search by property address. When searching by address enter only the house number and street name. Do not include street direction or suffix.

Select search

Confirm the correct property, then select *start filing*

Verify Property Information

Please verify you have selected the correct property.

Our records indicate that you do not currently have a Senior Household Exemption. You will be automatically entered for this benefit.

PIN ✓

Location Address



If this red notification appears and you are 65+ you may qualify for previous exemption years. We recommend contacting your assessors office for more information.

Verify your property information

Select next

Schedule 1 part 1
(form 1040)
May not be applicable for all

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Additional Income

1 Taxable refunds, credits, or offsets of state and local income taxes		1	
2a Alimony received		2a	
b Date of original divorce or separation agreement (see instructions) ▶ _____			
3 Business income or (loss). Attach Schedule C		3	
4 Other gains or (losses). Attach Form 4797		4	
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	
6 Farm income or (loss). Attach Schedule F		6	
7 Unemployment compensation		7	
8 Other income:			
a Net operating loss	8a (_____)		
b Gambling income	8b		
c Cancellation of debt	8c		
d Foreign earned income exclusion from Form 2555	8d (_____)		
e Taxable Health Savings Account distribution	8e		
f Alaska Permanent Fund dividends	8f		
g Jury duty pay	8g		
h Prizes and awards	8h		
i Activity not engaged in for profit income	8i		
j Stock options	8j		
k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k		
l Olympic and Paralympic medals and USOC prize money (see instructions)	8l		
m Section 951(a) inclusion (see instructions)	8m		
n Section 951A(a) inclusion (see instructions)	8n		
o Section 461(l) excess business loss adjustment	8o		
p Taxable distributions from an ABLÉ account (see instructions)	8p		
z Other income. List type and amount ▶ _____	8z		
9 Total other income. Add lines 8a through 8z		9	
10 Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	

“Need help?” Guide

Form PTAX-340 Step-by-Step Instructions

Part 1: Applicant information

Lines 1 through 5 — Type or print the requested information.

Part 2: Property information

Lines 1 and 2 — Identify the property for which this application is filed.

Lines 3 and 4 — Answer the questions by marking an “X” next to your statement. If you answered “Yes” to the question on Line 3 and you know the base year, write it in the space provided.

Part 3: Household income for 2021

“Income” for this exemption means 2021 federal adjusted gross income, plus certain items subtracted from or not included in your federal adjusted gross income (320 ILCS 25/3.07). These include tax-exempt interest, dividends, annuities, net operating loss carryovers, capital loss carryovers, and Social Security benefits. Income also includes public assistance payments from a governmental agency, SSI, and certain taxes paid. These Step-by-Step Instructions provide federal return line references and reporting statement references, whenever possible. The amounts written on each line must include the 2021 income for you, your spouse, and all the other individuals living in the household.

Line 1 — Social Security and Supplemental Security Income (SSI) benefits

Write the total amount of retirement, disability, or survivor’s benefits (including Medicare deductions) the entire household received from the Social Security Administration (shown on Form SSA-1099, box 3 or use box 5 only if there is a reduction of benefits). You also must 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.

Note: The amount deducted for Medicare is already included in the amount in box 3 of Form SSA-1099.

Line 2 — Railroad Retirement benefits

Write the total amount of retirement, disability, or survivor’s benefits (including Medicare deductions) the entire household received under the Railroad Retirement Act (shown on Forms SSA-1099 and RRB-1099).

Line 3 — Civil Service benefits

Write the total amount of retirement, disability, or survivor’s benefits the entire household received under any Civil Service retirement plan (shown on Form 1099-R).

Line 4 — Annuities and other retirement income

Write the total amount of income the entire household received as an annuity from any annuity, endowment, life insurance contract, or similar contract or agreement (shown on Form 1099-R). Include only the federally taxable portion of pensions, IRAs, and IRAs converted to Roth IRAs (shown on U.S. 1040, Line 4b). IRAs are not taxable when “rolled over,” unless “rolled over” into a Roth IRA.

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 the total amount of any of these benefits on Line 5.

- | | |
|-------------|-----------------------------------|
| 01 aged | 04 and 06 temporary assistance to |
| 02 blind | needy families (TANF) |
| 03 disabled | 07 general assistance |

To determine the total amount of the household benefits, multiply the monthly amount each person received by 12. You must adjust your figures accordingly if anyone in the household did not receive 12 equal checks during this period.

Food stamps and medical assistance benefits anyone in the household may have received are not considered income and should not be added to your total income.

Line 6 — Wages, salaries, and tips from work

Write the total amount of wages, salaries, and tips from work for every household member (shown in box 1 of Form W-2).

Line 7 — Interest and dividends received

Write the total amount of interest and dividends the entire household received from all sources, including any government sources (shown on Forms 1099-INT, 1099-OID, and 1099-DIV). You must include both taxable and nontaxable amounts.

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

Write the total amount of net income or loss from rental, farm, business sources, etc., the entire household received, as allowed on U.S. 1040, Schedule 1, Lines 3, 5, and 6. You **cannot** use any net operating loss (NOL) carryover in figuring income.

Line 9 — Net capital gain or (loss)

Write the total amount of taxable capital gain or loss the entire household received in 2021, as allowed on U.S. 1040, Line 7 and U.S. 1040, Schedule 1, Line 4. You **cannot** use a net capital loss carryover in figuring income.

Line 10 — Other income or (loss)

Write the total amount of 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 subtract only the reported adjustments to income totaled on U.S. 1040, Schedule 1, Line 26. For example

- IRA deduction
- Archer MSA deduction
- moving expenses
- alimony or maintenance paid
- health savings account deduction
- student loan interest deduction
- jury duty pay you gave to your employer
- deductible part of self-employment tax
- self-employed health insurance deduction
- self-employed SEP, SIMPLE, and qualified plans
- penalty on early withdrawal of savings
- Educator expenses
- Tuition and fees
- Domestic production activities deduction

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 exemption. See Page 3.

Part 4: Affidavit

Lines 1 through 4 — Mark the item that applies. Read the affidavit carefully. The statements **must** apply.

Line 7 — Write the names and tax identification numbers of the individuals, other than yourself, who used the property for their principal residence on January 1, 2022. Attach an additional sheet if necessary.

Line 8 — Follow the instructions on the form. If your spouse does not reside at this property, be sure to write his or her name and address.

Note: You must sign your Form PTAX-340 before you file it with your CCAO. Return your completed Form PTAX-340 to your CCAO’s office or mail it to the address printed on the bottom of Page 2.

See Guide (Previous page) to assist with filling in household income information
 For any questions see "need help?" or contact us with the information on page 1

***All income forms used must be included in "attachments" on page 10**

Household Income Information for 2021

Note: You will be required to attach a copy of your income tax return for 2021 on the Attachments tab before submitting this application.

Enter total household income then click 'Calculate' to calculate.

1. Social Security and SSI Benefits. Include Medicare deductions:	1.	line 6A (1040*)
2. Railroad Retirement Benefits. Include Medicare Deductions:	2.	See "need help?"
3. Civil Service Benefits:	3.	See "need help?"
4a. Annuity Benefits(See instructions for Line 4):	4a.	(gross amount) (1099-R*)
4b. Federally Taxable pensions and retirement plan distributions:	4b.	line 4B+5B* (1040*)
5. Human Services and other governmental case public assistance:	5.	See "need help?"
6. Wages, Salaries, and tips from work:	6.	line 1 (1040*)
7. Interest and dividends received:	7.	lines 2A,2B+3B (1040*)
8. Net Rental, farm, and business income (loss). (See instructions for line 8):	8.	lines 3,5,6 (Schedule1 part1*)
9. Net Capital gain or (loss). (See instructions for Line 9):	9.	line 7 (1040*& schedule D*)
10. Other income or (loss). (See instructions for Line 10):	10.	lines 1,2A,4,7,9 (Schedule1 part1*)
11. Add Lines 1 through 10:	11.	
12. Certain Subtractions. You may subtract only the reported adjustment to income from US 1040, Schedule 1, Part 2:		
12a. Subtraction Item A:	Amount:	lines 11-21,23,25 (Schedule1 part2*)
12b. Subtraction Item B:	Amount:	
13. Subtract Lines 12a and 12b from Line 11. This is your total household income for this year:	13.	

Calculate

* if you have received annuities, take the taxable annuity amount (form 1099-R), and subtract it from line 5B (form 1040). The remaining amount is added to line 4B (form 1040) to find the total for this question.

Do not include net operating loss (NOL) for question 9&10

Select subtractions from the drop down bar



Select calculate

Affidavit

Continue to fill in the appropriate selections

1. Mark the Statement that Applies

- 1a. On Jan 1, 2021 & Jan 1, 2022, the property identified in this application was used as my principal residence.
- 1b. On Jan 1, 2021 & Jan 1, 2022, the property identified in this application was my principal residence in which I received this exemption previously and is either unoccupied or used as spouse's principal Residence. I am now a resident of a facility licensed under the Assisted Living & Shared Housing Act, or Specialized Mental Health Rehabilitation Act of 2013.

2. Mark the Statement that Applies

- 2a. On Jan 1, 2021 & Jan 1, 2022, I was the owner of record on the identified property.
- 2b. On Jan 1, 2021 & Jan 1, 2022, I had legal or equitable interest in a written instrument in the identified property.
- 2c. On Jan 1, 2021 & Jan 1, 2022, I had a leasehold interest in the identified property that was used as a single-family residence.

3. I am liable for paying real property taxes on the property identified.

4. Mark the Statement that Applies.

- 4a. In 2022, I am 65 years of age or older.
- 4b. My spouse passed away in 2022, and would have been 65 years of age or older.

5. The property identified is the only property for which I have applied for a Senior Citizens Assessment Freeze.

6. The amount reported in this form includes my income, my spouse's income, and income of all persons living in my household, and the total income for previous year is \$65,000 or less.

Marital Status as of Jan 1, 2022



Previous

Cancel Filing

Next

Select Next

Verify Parcel Applicant Application Attachments Submit

GovtID

* - You must attach at least one document in this category.

Current Attachments:

Filename	Size (kb)
Attach more files for this category:	
<input type="button" value="Select files..."/>	

Income Tax

Current Attachments:

Filename	Size (kb)
Attach more files for this category:	
<input type="button" value="Select files..."/>	

Trust

If you recently placed your property into trust, please provide trust information.

Current Attachments:

Filename	Size (kb)
Attach more files for this category:	
<input type="button" value="Select files..."/>	

Previous Cancel Filing Next

- Attach a photo or scan of the following documents
- Government ID (first time applicants only)
 - 1040 income tax return form, and any additional income forms used on page 9 (required)
 - trust documents (if applicable)

A pop-up will appear with your computer files. Select the appropriate picture or scans. Repeat until all needed documents are uploaded.

Select Next



Sign Out

Verify Parcel

Applicant

Application

Attachments

Submit

Legal Notice

By clicking submit below, under penalties of perjury, I state that to the best of my knowledge, the information contained in this application including any attachment, is true correct and complete.

All submitted applications are subject to review in accordance with State law and the procedures of the Chief County Assessment Office of Lake County.

We recommend that you keep a copy of this application for your records.

****Note: Your filing is not submitted until you click 'Submit' below and receive a confirmation. If you click 'Print Draft', please be sure to close the print window and return to your filing to submit.**

If you receive a message that your filing cannot be submitted, please confirm that you have completed all required information; marked with a red asterisk(*):

- Uploaded all required attachments on the attachment tab
- Completed all tabs for required information

Previous

Cancel Filing

Print Draft

Submit



Submit your application

We recommend saving your application file number and login information. Your exemption will appear on your tax bill for 2022 (mailed to you in 2023). Thank you for using our services, courtesy of Warren Township Assessor's office. For any questions, please refer to the contact information on page 1