

PROPOSED CHANGES TO PUBLIC FACING RULES AND REGULATIONS

Department: Cook County Assessor's Office

Summary: Revision to the Official Rules of the Cook County Assessor.

Consistent with the County Code, §1.9, the following proposal, which was approved by the Cook County Assessor on March 15, 2019, will be effective on the date this rule revision is received and filed by the Rules Committee of the County Board of Commissioners.

The Cook County Assessor's Rules provide requirements, parameters and guidance to persons doing business with the Assessor. Taxpayer assistance will be provided to individuals by Assessor personnel during normal business hours.

FILING AN ASSESSED VALUATION APPEAL COMPLAINT

Rule 1 All complaints for an Assessment Appeal (Appeal) shall be originated by the taxpayer's timely filing of the official appeal form(s) prescribed and adopted by the Assessor, as set forth in these Official Rules of the Cook County Assessor.

Rule 2 All attorneys or other parties acting on behalf of a taxpayer shall file an Attorney Authorization or Authorization Form and the filing of the Form shall constitute a certification that the attorney or party has been specifically authorized to file the complaint by the taxpayer, and is the only person so authorized. **Only the Assessor's original Attorney Authorization or Authorization Form may be filed.** The Form may not be altered in any way from its original format, or language, or in any other manner. References in these Rules to the actions of a "taxpayer" include actions of an authorized attorney or practitioner on the taxpayer's behalf.

Rule 3 Failure to follow any rule of the Cook County Assessor's Office or to provide complete information is grounds for the denial of an appeal.

Rule 4 Each form required to be filed by these rules shall be filed with all applicable information completed in its entirety.

Rule 5 Pursuant to Rule 1, complaints must be filed on the official appeal form prescribed and adopted by the Assessor. All sections on the form must be completed. Once filed no other copy of this complaint form will be valid. Except as provided in Rule 23, forms may not be filed by facsimile (fax). Forms can be found on the Assessor's website at www.cookcountyassessor.com/Appeals/Appeal-Forms.aspx

Rule 6 The official application form for a Certificate of Error and supporting documentation must be filed in triplicate. Generally, an application for a Certificate of Error generally must be filed during the period when a taxpayer may file an appeal based on the Township schedule posted on the Assessor's website. If a taxpayer seeks a change in classification based on the exempt status or property, an incentive classification, or due to the application of a homestead type exemption

(such as homestead, senior, senior freeze, veterans, disabled and disabled veterans), an application may be filed at any time. Please see Assessment Calendar at: www.cookcountyassessor.com/Appeals/Appeal-Deadlines.aspx

Rule 7 A complaint must be filed on or before the date established by the Assessor as the official appeal closing date for the Township in which the property is located. The Assessor will post in its office and will publish on its website the opening and closing dates for filing for each of the 38 townships in Cook County, as required by law. No complaint will be accepted after the close of a Township's official appeal filing period as published on the Assessor's website.

Rule 8 All complaints except individual residential complaints, must be filed in the office of the Assessor, County Building, Room 301, 118 N. Clark Street, Chicago, Illinois 60602, either in person, or by a courier or mail service. The date of a U.S. Postal Service postmark or the receipted date of shipment via a courier or mail service will be considered the date of filing for a complaint received by the Assessor. The Assessor is not responsible for complaints sent by courier or mail that are not received on time. Appeals for individual residential taxpayers may be filed at any location of the Cook County Assessor's Office, filed online, or mailed in accordance with the above provisions.

Rule 9 If property that is the subject of an appeal consists of two or more contiguous or neighboring Property Index Numbers (PINs) at one location, the PINs shall be listed on one complaint form. Multiple PINs that are not contiguous or do not comprise a single property at a one location, shall be filed as separate appeals.

Rule 10 If more than one complaint is filed for the same PIN, the first complaint filed will be considered by the Assessor as controlling. All subsequent complaints will be disregarded, provided, however, that in the event that more than one attorney or representative files a complaint on the same PIN(s), all parties filing on the same property shall be notified by the Assessor and the Assessor will request a properly executed Authorization or Substitution form.

A party may substitute an appearance on behalf of a taxpayer while the appeal is pending at the Assessor's Office prior to the close of the Township filing or review period, by filing with the Assessor a completed Withdrawal and Substitution form.

The complaint, the appeal Authorization or Attorney Authorization Form, and any Withdrawal and Substitution form shall be grouped separately from other documents filed with the appeal. All other documents that provide substance in support of an appeal should include ONLY the attorney or practitioner's number and not identifying law firm, attorney or practitioner information. For example, nothing filed shall be put on a law firm's letterhead or contain the attorney's name.

EVIDENCE IN SUPPORT OF AN ASSESSED VALUATION APPEAL

Rule 11 Additional documentation in support of a complaint must be submitted no later than 10 days after the official appeal deadline of the relevant Township. The original complaint shall reference that additional documentation will be filed.

Rule 12 The taxpayer shall refer to the fillable appeal complaint forms for the respective property classification(s) located at: www.cookcountyassessor.com/Appeals/Appeal-Forms.aspx.

Class 1 – Vacant Land

(1) Vacant Land Appeal Form

Class 2 – Residential

(1) Residential Appeal Form

(2) Condominium Appeal Form

(3) General Affidavit

Class 3 – Apartment buildings with more than six units

(1) Industrial/Commercial/Apartment Appeal Form

(2) Property Summary

(3) Attorney Authorization/ Authorization Affidavit

** Other forms listed online may be relevant to your appeal*

Class 4 – Not-for-Profit

(1) Not-for-Profit Affidavit

(2) Industrial/Commercial/Apartment Appeal Form

(3) Property Summary Sheet

(4) Attorney Authorization/ Authorization Affidavit

** Other forms listed online may be relevant to your appeal*

Class 5 – Industrial/Commercial

(1) Industrial/Commercial/Apartment Appeal Form

(2) Property Summary Sheet

(3) Attorney Authorization/ Authorization Affidavit

** Other forms listed online may be relevant to your appeal including forms required for incentive classification property. Please see Rule 19 for information regarding the Real Property Income and Expense Form.*

Rule 13 All complaints, summary sheets and logs must be signed by the taxpayer, or, if the taxpayer is represented by an attorney or other party, the documents may be signed by the attorney or other party. The signature on each of these documents constitutes a representation that the facts appearing thereon are true and correct.

Rule 14 All affidavits filed with the Assessor shall be signed by a person having knowledge of the facts. An affidavit filed on behalf of a corporation where one person does not have knowledge of all facts may be filed by a duly qualified representative of the corporation based upon that affiant's inquiry of, and based on facts ascertained from, representatives of the corporation having knowledge of all facts.

Rule 15 With the exception of Class 2 residential property, taxpayers shall submit a recent original and clear photograph of the front of the subject property with an appeal. Taxpayers may, but are not required to, submit photographs in support of a residential appeal.

Rule 16 When an appeal is based in whole or in part upon "uniformity" or "comparability of properties," a recent, clear photograph of the front of each property claimed to be comparable to the subject property shall be filed and identified by the property's corresponding PIN.

Rule 17 A taxpayer shall disclose the purchase price of the subject property and the date of purchase if it took place within the three years immediately prior to the appeal date, and, shall file with the Assessor relevant sales documents. Both the seller's and the buyer's identity, and any relationship between them, must be revealed.

The following documents shall be furnished: Sales Agreement, or in the case of an individual residential property, a closing statement; the Deed; and any applicable PTAX form. "Sales Agreement" should be broadly construed to mean a signed legal document evidencing the agreed upon terms and conditions for the sale/ purchase of real property that is the subject of an assessment appeal.

Rule 18 Appraisals submitted by taxpayers shall be for a property's Highest and Best Use, USPAP compliant, state law compliant, and shall provide an opinion of value only for the assessment years under appeal. Submitted appraisals also must include an Appraisal Cover Sheet as prescribed by the Assessor.

Rule 19 Where the property that is the subject of appeal is an income producing property, in whole or in part, the taxpayer shall file with the Assessor a copy of Schedule E of the taxpayer's 1040 IRS

form for the three previous tax years (signed by the prepare), actual income and expense statements for the three previous years, and the Assessor's Real Property Income and Expense (RPIE) form, which can be found on the Assessor's website. The RPIE form shall contain the same information required in Schedule E and must be in affidavit form signed by the affiant. **The Assessor's Real Property and Expense (RPIE) form or data is required to be filed electronically via the Assessor's website.**

Income producing property is defined as non-owner occupied parcels of real property that generate rental income, but does not include residential properties with 6 or fewer units. Whether or not hotels and motels are owner occupied, they are considered income producing property for purposes of these Rules.

Except for apartment buildings with more than 6 units, the taxpayer shall file with the Assessor an affidavit* setting forth any relationship (other than landlord and tenant) between the parties to any submitted lease including, but not limited to, those existing by blood, or marriage to the second degree, corporate parent-subsidary companies, or ownership by virtue of non-publicly held stock.

The Assessor may request copies of fully executed leases.

Rule 20 If assessment relief is sought on the grounds of "vacancy" at a specific property, the taxpayer shall file:

1. A Vacancy/Occupancy Affidavit on the form provided by the Assessor; (Occupancy shall include all space actually occupied or for which rent is being paid or is payable, even though the space may actually be vacant);
2. Dated photographs of the interior vacant space and/or units; and
3. An affidavit setting forth the duration of, and reason for the vacancy, the attempts made to lease the vacant space with documents such as copies of listings and advertisements utilized in such efforts attached. If no such effort was made, the affidavit must set forth the reason no attempt to rent such space was made. The affidavit must comport with the form Affidavit found on the assessor's website.
4. If relief is sought on the grounds of "vacancy," the utility bills for the term the vacancy is requested must be filed.
5. As applicable, all documents required by Rule 19 also must also be filed.

The Assessor is charged with assessing property at a percentage of its *fair cash value* as defined in the Illinois Property Tax Code, 35 ILCS 200/1 *et seq.* If vacancy relief is requested, market data will be considered as well as specific property characteristics. The Illinois Property Tax Code

authorizes a reduction in a property's assessed value on a limited basis during a period for which buildings or improvements are destroyed, rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental, unintentional means. See 35 ILCS 200/9-180; 35 ILCS 200/1-150.

Rule 21 In the event an assessment reduction is sought due to the demolition of a building, the taxpayer shall file with the Assessor:

1. A copy of the demolition permit;
2. Evidence of payment for demolition; and
3. An original and clear photograph of the subject property before and after demolition. The date of the demolition photograph must appear on the photograph.

Rule 22 An argument that a portion of a property should be treated as excess-vacant land shall be supported by a plat of survey detailing the dimensions and locations of all buildings, parking areas, or other improvements, any unimproved areas or storage used, and any ingress, egress or product or person flow across the property. The actual use of the property shall be specified. A recent original and clear photograph of the land claimed to be excess shall be filed with the Assessor.

REVIEW OF AN ASSESSED VALUATION APPEAL DECISION

Rule 23 A taxpayer dissatisfied with a decision of the Assessor may request a review of the case. The review process is not to be employed to cure a failure to timely submit documents required by the Assessor. Review requests should not simply dispute the Assessor's capitalization rates, expense ratios, and rulings of law without further detailed explanation and analysis. Nor should requests simply reiterate or resubmit previously advanced arguments and materials without new supporting evidence or argument to justify reconsideration.

Review requests must be made in writing and delivered to the Assessor in person, via mail or facsimile. Review requests must meet the following criteria:

1. be filed timely, within 5 days of the date of the letter from the Assessor informing the appellant of the Assessor's decision;
2. identify the assessment, township and complaint number and the relevant PIN numbers of the case; and,
3. state the specific grounds for the review request.

The only grounds for a review request which the Assessor will consider are:

1. newly discovered, obtained or received evidence, accompanied with documentation demonstrating the previous unavailability of the documents;
2. changes in the law, setting forth the previous law and the relevant changes thereto;
3. an error or mistake in the Assessor's previous application of existing law, setting forth the alternative theory being advanced;
4. evidence provided in response to a request of the Assessor.

These rules shall be effective on the date of adoption by the Cook County Assessor.