



# Board of Commissioners of Cook County

118 North Clark Street  
Chicago, IL

## Legislation Text

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### PROPOSED CHANGES TO PUBLIC FACING RULES AND REGULATIONS

**Department:** Cook County Assessor's Office

**Summary:** OFFICIAL APPEAL RULES OF THE COOK COUNTY ASSESSOR

The Cook County Assessor's Official Appeal Rules (the "Rules") provide requirements, parameters, and guidance to persons doing business with the Assessor. Taxpayer assistance will be provided to individuals preparing or filing an assessment appeal (an "Appeal") for review by Assessor the Cook County Assessor's Office ("CCAO"). CCAO personnel will assist taxpayers and their agents on matters implicated by the Rules during normal the CCAO's business hours.

### FILING AN ASSESSED VALUATION APPEAL COMPLAINT

#### GENERAL PROVISIONS

- Rule 1** Failure to follow any of these Rules, or any other rules and policies of the CCAO that are applicable to a particular appeal, may result in denial of that Appeal, at the discretion of the CCAO. Relief will not be denied summarily if appeal submissions substantially comply with the requirements of these Rules.
- Rule 2** All forms promulgated by the CCAO, whether a conventional, paper-based form or an online, web-based form, must be completed in their entirety before they are submitted. All appeal-related forms promulgated by the CCAO, both online ("SmartFile") and paper-based (PDF files), are available at [cookcountyassessor.com/Appeals/complaints](http://cookcountyassessor.com/Appeals/complaints) for.
- Rule 3** Photocopies and scans of signed complaint forms and other signed or notarized documents are accepted, but the CCAO reserves the right to require or request an original copy with a "wet" signature as it deems necessary. No form may be filed by facsimile (fax), except appeal re-review request forms submitted pursuant to **Rule 26** by individual taxpayers on their own behalf pertaining to their own residences.

### FILING AN ASSESSMENT APPEAL (COMPLAINT

**Rule 4** An Appeal shall be originated by the taxpayer's timely filing of the filing a timely complaint form with the CCAO. All Appeal complaints must be filed using the applicable version of the CCAO's official appeal form(s) prescribed and adopted by the Assessor, as set forth in these Official Rules of the Cook County Assessor complaint form or its electronic equivalent, constituted by the mandatory fields in SmartFile. The official complaint form may not be modified in any way.

**Rule 2** All attorneys or other parties

**Rule 5** At the time each complaint is initially filed, including electronic submissions using SmartFile, any agent (attorney or other duly authorized party) acting on behalf of a taxpayer shall ~~must~~ file an Authorization Form ~~Attorney Authorization or~~

~~Authorization Form~~ and the filing of the Form shall constitute a certification that the attorney or party certifying that the agent has been specifically authorized by the taxpayer to file the complaint by the taxpayer, and is the only person so authorized. **Only the Assessor's original Attorney Authorization or The CCAO will accept an e-signature conforming with the Illinois Electronic Commerce Security Act in lieu of notarization. No document may be substituted in lieu of the prescribed Authorization Form.** The 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 ~~not be modified~~. 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

**Rule 6** ~~The official application form for a Certificate of Error error applications~~ and supporting documentation must be filed in triplicate. ~~Generally, and~~ **duplicate if, and only if:** 1. The certificate of error application is filed in hard copy (paper) together with an Appeal for the current assessment year; and 2. The Cook County Board of Review received an appeal for the same property and assessment year to which the certificate of error application for a pertains; or 1-3. The relief sought by the 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 lowers the assessed value of a homestead type the property by \$100,000 or more. 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: **For all other certificate of error applications and supporting documentation, only one copy should be filed.**

**Rule 7** A complaint must be filed on or before the date established by the Assessor ~~CCA~~ **CAO** 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 : as the official appeal closing date for the Township in which the property is located. **The Assessor CCAO will post in its office and will publish on its website the opening and closing dates for filing for appeals on properties in 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** Practitioners are required to file all appeal complaints via the SmartFile electronic filing system available on the Assessor's website at [www.cookcountyassessor.com/Appeals](http://www.cookcountyassessor.com/Appeals). All complaints submitted using a conventional, paper complaint form, except complaints submitted by individual residential complaints taxpayers on their own behalf pertaining to their own residences, must be filed in submitted to the main office of the Assessor, CCAO, located in the County Building, Room 301, at 118 N. North Clark Street, Room 301, Chicago, Illinois 60602, either. Paper complaint forms may be submitted 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 CCAO is not responsible for complaints sent by courier or mail that are not received on time.** Appeals for submitted by individual residential taxpayers on their own behalf pertaining to their own residences may be filed at any CCAO location of the Cook County Assessor's Office, filed online using SmartFile, or mailed in accordance with the above provisions.

**Rule 9** If a property that is the subject of an appeal consists of two or more contiguous or neighboring parcels, the Property Index Numbers ((“PINs) at one location, the PINs shall be”) assigned to those contiguous parcels must be listed on one the same complaint form. Multiple PINs Separate complaint forms must be filed for parcels that are not contiguous or do not comprise a single , unless the non-contiguous parcels constitute one economic unit at one property at location or are part of one location, shall be filed as separate appeals condominium or townhome association.

**Rule 10** If more than one complaint is filed for the same PIN, the CCAO will regard 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 if more than one party ( attorney or, representative, or taxpayer) files a complaint on the same PIN(s), the CCAO will notify all parties filing on the same property shall be notified by PIN(s) that a question regarding authority to file a complaint on the Assessor and PIN(s) must be resolved. The Assessor will request require a properly executed Withdrawal and/or Substitution Form Authorization or Substitution form. from the relevant parties such that a single, duly authorized agent is established to the CCAO's satisfaction.

**Rule 11** 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 by filing or review period, by filing with the Assessor a completed Withdrawal and/or Substitution Form Withdrawal and Substitution form. The CCAO encourages parties to file substitutions prior to the close of the relevant Township's review period.

**The Rule 12** When attorneys and representatives file substantive materials (such as appeal briefs) in support of a client's complaint, they must submit **at least one set** of those substantive materials in which the **appeal Authorization** law firm, attorney, or

**Attorney** representative filing the complaint is **not identified** by name, mailing address, phone number, or email address on any document in the set. This “anonymized” set of documents must include only the attorney's or representative's assigned identification code as a means of determining the filer's identity.

When attorneys and representatives file an Appeal using SmartFile, only the anonymized set of documents and, separately, the Authorization Form, **and any** or Withdrawal **and** /Substitution Form **shall be grouped separately from other documents filed**(if applicable), along with **the appeal**. **All other**any 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 are not anonymized should be uploaded. The Authorization Form along with any non-anonymized documents should be submitted as a separate PDF from other substantive documents.

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

## EVIDENCE IN SUPPORT OF AN ASSESSED VALUATION APPEAL

**Rule 13** Unless otherwise noted on the Assessor's website, additional documentation in support of a complaint must be submitted no later than 10 days will not be accepted after the official appeal deadline of for the relevant Township. (Previously, complaints were permitted to be filed within 30 days of the date a township opened for filing, and the submission of documentation was permitted for an additional 10 days thereafter. For 2020, the appeal deadline will be 35 days after the date the relevant Township. The original complaint shall reference that additional documentation will be filed, opened for filing, and the CCAO will be not accept additional documents thereafter. **Please note: Once an Appeal is submitted using SmartFile, no additional documents may be submitted at a later time.** Therefore, please **save** applications and uploaded documents in your SmartFile account **without submitting** the application until you are **certain** you have attached all the materials you want the CCAO to consider as part of the Appeal.

**Rule 12** The taxpayer shall refer to the fillable **14** Taxpayers must use the applicable

appeal complaint forms for the respective property classification(s) located at:

[www.cookcountyassessor.com/Appeals](http://www.cookcountyassessor.com/Appeals) : 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. However, if a complaint is filed using SmartFile, a separate Assessor's complaint form is not required ~~for~~ incentive classification property. Please see Rule 19 for information regarding the **Real Property Income and Expense Form**.*

**Rule 13**                    **15** 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. Electronic or facsimile signatures are acceptable. The CCAO will accept an e-signature conforming with the Illinois Electronic Commerce Security Act. The signature on each of these documents constitutes a representation that the facts appearing thereon are true and correct to the best of the signer's knowledge. The advocate-witness rule is not applicable to proceedings before the CCAO.

**Rule 14**                    **16** All affidavits filed with the Assessor ~~shall~~must be signed by a person having knowledge of the facts. An affidavit filed on behalf of a business entity, such as a corporation, LLP, limited partnership, REIT, etc., where one person does not have knowledge of all facts, may be filed by a duly qualified representative of the ~~corporation/entity~~ based upon that affiant's inquiry of, and based on facts ascertained from, representatives of the ~~corporation/entity~~ having knowledge of all facts.

**Rule 15**                    **17** With the exception of Class 2 residential property, individual taxpayers shall filing an Appeal on their own behalf pertaining to their own residence, filers must submit a ~~recent~~an original and clear photograph of the front of the subject property with an appeal, date-stamped within one year of the lien date (January 1) of the assessment year under appeal. ~~Taxpayers~~Individual taxpayers filing Appeals on their own behalf pertaining to their own residences may, but are not required to, submit photographs in support of a residential appeal.

**Rule 16**                    When an appeal If dated photographs are unavailable, taxpayers may attest to the date on which the photos were taken, and that the photos truly and accurately represent the condition on such date of the property that 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 of the appeal.

**Rule 17**                    **18** A taxpayer ~~shall~~must disclose the purchase price of the subject property and the date of purchase if it took place within the ~~threetwo~~two years ~~immediately prior to of the~~immediately prior to the lien date (January 1) of the assessment year under appeal date, and, ~~shall must~~ file with the Assessor relevant sales documents- (e.g., the sale agreement or closing statement, including the sale price and sale date). 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.

A taxpayer who maintains that the purchase price includes personal property value must submit a PTAX document, or information contained therein, related to the sales transaction.

**Rule 18** ~~19~~ Appraisals submitted by taxpayers shall ~~be for a must~~ pertain to the property's Highest and Best Use, ~~USPAP~~ and must be compliant, with the Uniform Standards of Professional Appraisal Practice ("USPAP") and Illinois 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** ~~20~~ Where the property that is the subject of ~~an~~ appeal is an income-producing property, in whole or in part, ~~the taxpayer shall~~ **must** 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) Online Form, which can be found at http://RPIE.cookcountyassessor.com 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 Income and Expense**

Using SmartFile, the taxpayer must also submit a copy of any IRS tax schedule forms that were **filed electronically via the Assessor's website for the previous three income tax years** reporting income or expenses associated with the subject property. Such forms may include, but are not limited to, the Schedule E of the taxpayer's 1040 IRS form, IRS Form 8825, IRS Form 1065, and IL-990-T. **Taxpayers who do not possess such record(s) may attest that they have made reasonable efforts to obtain the record(s) and have been unable to do so, or that such documents do not exist.**

#### **Income**

For purposes of this Rule, **income-producing property** is defined as **nonowner 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~~ **must** file with the Assessor an affidavit\* ~~setting forth attesting to~~ any relationship (other than landlord and tenant) between the parties to any submitted lease, including, but not limited to, those existing by blood, or ~~by~~ marriage to the second degree, corporate parent-subsidiary companies, or ownership by virtue of non-publicly held stock.

The Assessor may request copies of fully executed leases.

The CCAO stands ready to assist taxpayers who have questions about the RPIE Online Form and related matters.

**Rule 2021** If assessment ~~relief~~ **reduction** is sought on the grounds of "vacancy" at a specific property, the taxpayer ~~shall~~ **must** file:

1. ~~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); and
2. ~~2.~~ Dated Photographs of the interior vacant space ~~and/or~~ units, dated during the assessment year under appeal; and
3. ~~3.~~ An affidavit that comports with the Affidavit form on the Assessor's website, setting forth the duration of; and the vacancy, the reason for the vacancy, and a description of the attempts made to lease the vacant space with , including any documents providing evidence of such attempts, such as copies of rental listings and/or other

advertisements utilized in such efforts attached. If no such effort was made, the affidavit must set forth the reason(s) that no attempt to rent such space was made. The affidavit must comport with the form Affidavit found on the assessor's website; and

4. 4. If relief is sought on the grounds of "vacancy," the Utility bills that reflect lower usage for the term the vacancy is requested must be filed; and

5. 5. As applicable, the municipality's occupancy certificate; and

5-6. If applicable, all documents required by Rule 19 also must 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 200/1150.

If utility bills or other documents are not available, the taxpayer must attest to their unavailability. If dated photographs are unavailable, taxpayers may attest to the date on which the photos were taken, and that the photos truly and accurately represent the condition on such date of the property that is the subject of the appeal.

**Rule 21** 22 In the event an assessment reduction is sought due to the demolition of a building, the taxpayer shall file with the Assessor:

1. 1. A copy of the demolition permit, showing its date of issuance;
2. 2. Evidence of payment for the demolition; and
3. 3. An original and, clear, date-stamped photograph of the subject property before and after demolition. The date If an image of the building before demolition photographs are unavailable, the taxpayer must appear on the photograph attest to its unavailability.

**Rule 22** 23 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, or egress or product or person flow across the property. The actual use of the property shall be specified. A recent, date-stamped, 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.

**Rule 24** An appeal or certificate of error application arguing that condominium property should be declared common area, or that a percentage of ownership is incorrect, must include the most recently recorded condominium declaration(s) that have been filed with the Recorder of Deeds, in addition to other relevant documents, such as a court order.

**Rule 25** In cases in which a taxpayer seeks assessment relief based on a nonhomestead property tax exemption, if the exemption is for 100% of an assessment year (and not a partial exemption), the Assessor processes these outside of the normal appeals process. If the taxpayer files an appeal for the Assessor to apply a non-homestead exemption that exempts a property from taxation for 100% of an assessment year, the office will void the appeal and deliver it to the Exempt Department for processing. A non-homestead exemption applies to property that is not subject to taxation (e.g., schools, religious institutions, municipally owned property, etc.), as determined by the Illinois Department of Revenue ("IDOR"), under Article 15 of the Illinois Property Tax Code. IDOR makes its determination by issuing a letter approving or denying an exemption application. In lieu of filing an appeal for a nonhomestead property tax exemption, the taxpayers shall direct a copy of their IDOR letters and recorded deeds by mail or in person to the Exempt Department of the Assessor's Office at 118 North Clark Street, Room 301, Chicago, Illinois 60602.

## **RE-REVIEW OF AN ASSESSED VALUATION APPEAL DECISION**

**Rule 26** The CCAO will not accept requests for re-review of its 2020 assessed valuation appeal decisions.

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