

The Cook County Assessor's Office has made the below changes to the Appeal Rules for 2023, including:

- **Rule 4:** Providing contact information and additional resources for taxpayers without appropriate internet access to obtain required appeal documents or to file appeals online via SmartFile.
- **Rule 18:** Noting that appraisals must comply with USPAP standards, including USPAP standards for credibility.
- **Rule 19:** Clarifying the definition of income producing property for the purposes of submitting the RPIE, further clarifying types of income evidence to be provided with an appeal, and adding redaction requirements to safeguard taxpayer NPPI (non-public personal information).
- **Rule 20:** Further clarifying the types of evidence that should be used to support valuation complaints based on vacancy.
- **Rule 23:** Clarifying the types of evidence needed to show that a condominium property should be assessed as common area.
- **Rule 25:** Provides information and documentation requirements for class change requests.
- **Rule 26:** Advising that while re-reviews for valuations decisions are not allowed, taxpayers are encouraged to continue to reach out to the CCAO to report factual errors in a property assessment.
- **Rule 28:** Clarifying the process for filing Certificate of Error applications.

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

### **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/](http://cookcountyassessor.com/Appeals/).

**Rule 3** The CCAO will accept photocopies and scans of signed complaint forms and other signed or notarized documents, but reserves the right to require or request an original copy with a “wet” signature as it deems necessary. If a current form on the CCAO’s website indicates that notarization is required, then that form requires notarization. If a current form does not indicate that notarization is required, then that form does not require notarization. (CCAO forms require notarization when ordinance or statute requires an affidavit). The CCAO will not accept any form filed by facsimile (fax).

#### **FILING AN ASSESSMENT APPEAL COMPLAINT**

**Rule 4** An appeal is originated by filing a timely complaint form and supporting appeal documentation with the CCAO. All practitioners must file appeal complaints through SmartFile, the CCAO’s electronic appeal filing system. All pro se property owners should also file appeal complaints and supporting documentation through SmartFile, which can be accessed using a computer, tablet, or smartphone.

Note: If you are filing an appeal based on an omitted assessment, please select “OM” as a type/category in SmartFile.

Property owners who cannot fully access the internet may request an appeal complaint form be provided to them, by emailing [assessor.onlineappeals@cookcountyl.gov](mailto:assessor.onlineappeals@cookcountyl.gov), calling 312-443-7550, or visiting the CCAO in person at 118 North Clark Street, Room 320, Chicago IL. Additionally, most local libraries provide free internet access to the public, which taxpayers can use to access the Assessor’s website at <https://www.cookcountyassessor.com/> for further assistance, to schedule an appointment, or file an appeal. Finally, the CCAO has self-service stations for the public to use for appeal filing located at 118 North Clark Street, Room 320, in Chicago.

Please note: it is unacceptable to email an appeal to any individual CCAO employee in lieu of filing an appeal via SmartFile.

**Rule 5** Appeal complaints must specify the estimated fair market value the filer asserts should be applied to the subject property. (Please note: complaints seeking valuation of property as common area pursuant to 35 ILCS 200/10-35 should enter a \$1 assessed value instead of a fair market value).

Commercial and industrial filers whose properties are part of a real estate investment fund (such as a REIT) should provide the name and address of the fund, and also the current underlying value of the property as set forth in the fund’s annual reporting documents.

**Rule 6** At the time of the filing of the complaint, any agent (attorney or other duly authorized party) acting on behalf of a taxpayer must file an Authorization Form certifying that the agent has been specifically authorized by the taxpayer to file the complaint, and is the only person so authorized. The CCAO will accept an e-signature conforming to the Illinois Electronic Commerce Security Act in lieu of notarization. **No document may be substituted in lieu of the prescribed**

**Authorization Form.** If a practitioner determines that the Authorization Form must be modified to reflect a unique circumstance accurately, the practitioner may revise the Authorization Form accordingly but must ensure the revisions are clearly visible and must provide a brief explanation of the reason for the revision. References in these Rules to the actions of a “taxpayer” include actions of an authorized attorney or practitioner acting on the taxpayer’s behalf.

**Rule 7** A complaint must be filed on or before the date established by the CCAO as the official appeal closing date for the Township in which the property is located. **The CCAO will post in its office as well as publish on its website the opening and closing dates for filing appeals on properties in each of the 38 townships in Cook County, as required by law.** The CCAO will not accept any complaint after the close of a Township’s official appeal filing period as published on the Assessor’s website.

**Rule 8** If a property that is the subject of an appeal consists of two or more contiguous parcels, the Property Index Numbers (“PINs”) assigned to those contiguous parcels must be listed on the same complaint. Separate complaints must be filed for parcels that are not contiguous, unless the non-contiguous parcels constitute one economic unit at one property location or are part of one condominium or townhome association. Please note that all PINs associated with the subject property of the appeal must be included in the appeal. (In the case of condominium buildings where an owner has opted out of the appeal process with the rest of the Condominium Association, the filer should clearly state so in their appeal).

**\*\*\*Any complaint listing more than one PIN should list the “primary PIN” first. However, complaints concerning condominium buildings should continue to list the PINs in numerical order. For the purposes of these Appeal Rules, the primary PIN is defined as the PIN that had the highest assessed value for the prior assessment year. \*\*\***

**Rule 9** When filing an appeal with the CCAO, taxpayers and their representatives **must** review the information regarding the property on the Assessor’s website. **If the taxpayer reasonably believes that any of the information appearing on the website is incorrect, taxpayer must clearly state so in their appeal and provide the corrected information.** Please note that SmartFile also has a function allowing for a user to file an update to the residential property characteristics on a PIN. Finally, taxpayer must provide sufficient information as evidence in support of the needed change.

For example, if the Assessor’s website shows that a building is 1,200 square feet, but an addition has been added and the building is now 1,800 square feet, taxpayer should provide the updated information in the appeal. Additionally, taxpayer should submit documentation supporting the change, such as an appraisal, survey, building plans, lease, purchase documents, dated color photographs, or similar which shows the correct information. In lieu of this documentation, the CCAO will consider an attestation by the taxpayer as to the correct information. Taxpayers may use the Assessor’s General Attestation form

or submit an attestation which comports with the Assessor's form. Please be advised that a request for correction may result in a field inspection by the CCAO.

**If taxpayer reasonably believes that the information regarding the property found on the Assessor's website is correct, there is no need for taxpayer to further certify as such in their appeal.**

(The purpose of this rule is so the CCAO can have the best information possible to provide accurate assessments.)

**Rule 10** The CCAO regards the first complaint filed on a PIN as the controlling, operative appeal. SmartFile will provide a warning message to filers attempting to submit a duplicate complaint on a PIN, show the identity of the current filer, and will block the filing from being submitted successfully. Filers who see such a warning message but believe that they have authority to file the appeal should first double check the identity of the filer on the CCAO's website, and then contact the current filer to discuss whether a Withdrawal and/or Substitution Form should be completed. The CCAO will require a properly executed [Withdrawal and/or Substitution Form](#) from the relevant parties such that a single, duly authorized agent/filer is established to the CCAO's satisfaction. If further questions arise regarding a duplicate filing, please send an email to [assessor.onlineappeals@cookcountyil.gov](mailto:assessor.onlineappeals@cookcountyil.gov).

**Rule 11** A party may substitute an appearance on behalf of a taxpayer by filing a completed and fully executed [Withdrawal and/or Substitution Form](#). The CCAO encourages parties to file substitutions prior to the close of the relevant township's review period.

**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 law firm, attorney, or 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.

The Authorization Form or Withdrawal/Substitution Form (if applicable), together with any other documents that are not anonymized, should be uploaded in SmartFile using the "Attorney Authorization & Other Non-Anonymized Documents" upload function.

### **EVIDENCE IN SUPPORT OF AN ASSESSED VALUATION APPEAL**

**Rule 13** Additional documentation in support of a complaint must be filed by the official appeal deadline for the relevant Township. If additional evidence is submitted after the appeal deadline, the CCAO cannot guarantee that it will be considered.

**Rule 14** The taxpayer must sign all complaints, summary sheets, and logs. If the taxpayer is represented by an attorney or other party, the attorney or other representative

party may sign the documents. Electronic or facsimile signatures are acceptable. 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 15** All affidavits filed with the CCAO must be signed by a person having personal knowledge of the facts. An affidavit filed on behalf of a business entity, such as a corporation, LLP, limited partnership, REIT, etc., may be filed by a duly qualified representative of the entity based upon that affiant's inquiry of, and based on facts ascertained from, representatives of the business entity having knowledge of all the facts.

**Rule 16** With the exception of individual taxpayers filing an appeal pertaining to their own residence, filers must submit a clear color photograph of the front of the subject property, date-stamped within one year of the lien date (January 1) of the assessment year under appeal. Individual taxpayers filing an appeal on their own behalf pertaining to their own residences may, but are not required to, submit color photographs in support of a residential appeal. If date stamped color photographs are unavailable, taxpayers may attest to the date the photos were taken, and such photos truly and accurately depict the condition of the property that is the subject of the appeal. Taxpayers may use the Assessor's General Attestation form or submit an attestation which comports with the Assessor's form.

**Rule 17** A taxpayer must disclose the date of purchase and the purchase price of the subject property if the purchase took place within two years of the lien date (January 1) for the assessment year under appeal. Additionally, the taxpayer must file relevant sales documents (e.g., the deed, purchase agreement and closing statement, including the sale price and sale date). The taxpayer must disclose the identities of both the buyer and seller, and any relationship between them (including, but not limited to those existing by blood, marriage, corporate parent-subsiary companies, or by virtue of ownership of non-publicly held stock and whether the transaction was arms-length). If the transaction was a short sale, please provide that information in the appeal narrative.

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

Forced Sales: If the conveyance in question was a forced sale (tax sale, foreclosure sale, bankruptcy proceeding, etc.), taxpayer must submit documentation regarding the forced sale, such as the Tax Deed, Judicial Deed, or Bankruptcy Trustee's Deed, or related court orders such as the Order Approving Sale, or documentation from the court's selling officer, such as a Receipt of Sale.

**Rule 18** Appraisals submitted by taxpayers must pertain to the property's Highest and Best Use and must comply with the Uniform Standards of Professional Appraisal Practice ("USPAP") and Illinois state law. **Per USPAP Standard Rule 1-1, all appraisals submitted to the CCAO in support of an appeal must be**

**credible.** Finally, appraisals should be dated within the triennial period for the property being appealed.

#### **Rule 19**

If the property is an income-producing property, in whole or in part, **the taxpayer must file the Assessor's Real Property Income and Expense (RPIE) Online Form**, which can be found at <http://RPIE.cookcountyassessor.com>. Additionally, the taxpayer must also submit a copy of IRS tax schedule forms that were **filed 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. Depreciation schedules need not be submitted. **Given the complexity of commercial income producing properties, the CCAO would appreciate audited/certified financial statements and certified detailed rent rolls.**

**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.** Taxpayers may use the Assessor's General Attestation form or submit an attestation which comports with the Assessor's form.

For purposes of this Rule, **income-producing property** is defined as a parcel which is **either entirely or in part non-owner-occupied** and generates rental income, excluding residential properties with 6 or fewer units. Hotels and motels are considered income-producing property for purposes of these Rules, regardless of whether they are owner-occupied.

For all income-producing properties, except apartment buildings with more than 6 units, the taxpayer must file an affidavit attesting to any relationship (other than landlord and tenant) between the parties to any submitted lease. This includes, but is not limited to, those existing by blood or marriage to the second degree, corporate parent-subsidiary companies, or ownership by virtue of non-publicly held stock.

The CCAO 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.

**Please note: When submitting income information, practitioners should redact taxpayer non-public personal information (NPPI) such as social security numbers (SSN), employer identification numbers (FEIN), driver's license numbers, financial account numbers, and credit and debit card numbers, pursuant to Illinois Supreme Court Rule 138.**

(The purpose of the redaction requirement is for the protection of taxpayers' NPPI.)

#### **Rule 20**

If an assessment reduction is sought based on the vacancy of a property, the taxpayer should consult the CCAO's [Vacancy Policy](#). Taxpayers who assert their property meets the conditions described in the vacancy policy must file:

1. A completed Vacancy/Occupancy Affidavit on the form provided by the Assessor (Occupancy shall include all space for which rent is being paid or is payable, even though the space may actually be vacant), which includes the total square footage or number of units vacant, the reason for the vacancy, the duration of the vacancy, and a description of the attempts made to lease the vacant space. Taxpayer must include any documents providing evidence of attempts to lease the space, such as rental listings or other advertisements. If no such effort was made, the affidavit must set forth the reason(s) that no attempt to rent such space was made (Please note: taxpayers for residential properties of 6 units or less may continue to use the General Affidavit to report vacancy information; however, use of the Vacancy/Occupancy Affidavit is encouraged);
2. Color photographs of the interior vacant space or units, dated during the assessment year under appeal;
3. Color photographs of the exterior of the property, dated during the assessment year under appeal;
4. Utility bills that reflect lower usage for the term the vacancy is requested;
5. If applicable, a complete rent roll report, including tenant name, monthly rental amount, type of lease, term of lease, and square footage rented, that validates the vacancy;
6. If applicable, the municipality's occupancy certificate;
7. If applicable, copies of relevant work permits;
8. If applicable, a completed General Affidavit form (or an affidavit which comports with the Assessor's form), setting forth any additional information regarding the vacancy; and
9. If applicable, all documents required by Rule 19.

If utility bills or other documents are not available, the taxpayer must attest to their unavailability. If dated color photographs are unavailable, taxpayers must attest to the date on which the photos were taken, and that the photos accurately depict the condition on such date of the property that is the subject of the appeal. Taxpayers may use the Assessor's General Attestation form, or submit an attestation which comports with the Assessor's form.

All evidence relating to vacancy, including photos, should be uploaded using the Vacancy Documents button in SmartFile.

#### **Rule 21**

In the event an assessment reduction is sought due to the demolition of a building, the taxpayer must file:

1. A copy of the demolition permit, showing its date of issuance;
2. Evidence of payment for the demolition;

3. An original, clear, date-stamped color photograph of the subject property both before and after demolition. If an image of the building prior to demolition is unavailable, the taxpayer must attest to its unavailability. (Taxpayers may use the Assessor's General Attestation form, or submit an attestation which comports with the Assessor's form); and
4. If applicable, a completed General Affidavit form (or an affidavit which comports with the Assessor's form), setting forth any additional information regarding the demolition.

**Rule 22** If the taxpayer asserts that a portion of a property should be treated as excess vacant land, such assertion must 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. The actual use of the property must be specified. A recent, date-stamped, original and clear color photograph of the land claimed to be excess must be filed with the CCAO.

**Rule 23** For condominium properties, an appeal or certificate of error application asserting that a percentage of ownership is incorrect must include the most recently recorded condominium declaration(s) which show the percentages of ownership, and any other relevant documents, such as a court order.

An appeal or certificate of error application asserting that certain condominium property should be declared as common area per 35 ILCS 200/10-35 must include the recorded condominium declaration(s) which designates the property as common area, along with the recorded deed showing that the common area is owned by the Condominium Association. Other documents, such as relevant Amendments or an affidavit of use, can also be used as further evidence showing that the property in question is common area.

**Rule 24** If the Illinois Department of Revenue (IDOR) has issued a letter indicating that a property is partially or fully exempt from assessment, property owners or their agents should email a copy of the IDOR letter and the property's recorded deed to [Assessor.Exempt@cookcountyiil.gov](mailto:Assessor.Exempt@cookcountyiil.gov). **An appeal complaint is not required.**

### **CLASS CHANGE REQUESTS**

**RULE 25** If a class change is sought, the taxpayer must clearly state so in their appeal brief and provide sufficient evidence in support of the class change. This rule also applies to class changes requested via Certificate of Error.

**For class changes within Class 2**, evidence shall include dated, accurate interior and exterior color photographs of the property taken during the assessment year of the appeal. If dated color photographs are unavailable, undated photos will be accepted along with an attestation as to the date the photos were taken. Additionally, either floor plans, survey, appraisal, or other similar documentation showing an accurate description of the building, its square footage, and its current usage. Also include the total number of rooms, breaking down the number of bedrooms, bathrooms, and half baths. **If requesting a class**



**change to Class 2-11**, taxpayer must provide evidence that each unit is actually used for residential purposes, has a separate entrance, and has separate utility meters. Copies of leases and detailed rent rolls, if any, are also recommended.

**Class 5 to Class 2-12:** Class 2-12 is a building put to commercial and residential use, of six or less units where the building measures less than 20,000 square feet of above grade space, any age. To qualify for Class 2-12: 1. The non-residential portion of the building must be commercial rather than industrial; 2. the residential unit(s) are/have actually been used for residential purposes, and 3. The residential unit(s) are zoned for residential use: either legally conforming or legally non-conforming.

Required evidence includes (but is not limited to):

1. Accurate, dated color photographs of the interior and exterior of the property taken during the assessment year of the appeal. If dated color photographs are unavailable, undated photos will be accepted along with an attestation as to the date the photos were taken;
2. Floor plans, survey, appraisal, or other similar documentation showing an accurate description of the building, its square footage, and its current usage. This documentation must also include accurate square footage for both the residential and commercial portion of the building;
3. Evidence that each residential unit is actually used for residential purposes, has a separate entrance, and has separate utility meters;
4. Current leases and/or current detailed rent rolls showing that the building is used for both residential and commercial purposes. If a residential unit is currently vacant, provide evidence showing that it is normally used for habitation, such as prior leases, prior rent rolls, and advertisements that the unit is for lease and/or listing agreements for the unit(s); and
5. Evidence showing that the residential units are zoned for residential use: either legally conforming or legally non-conforming.

**Class 5 to Class 3-18:** Class 3-18 is a building measuring between 20,000 – 99,999 square feet, used primarily for residential purposes, totaling seven units or more with apartments and commercial area. To qualify for 3-18 building class, the commercial component of the property should consist of no more than 35% of the total rentable square footage. For buildings where the commercial component of the property consists of more than 35% of the total rentable square footage, or the building exceeds 99,999 SF, the building will instead be subject to a split class of commercial (Class 5) and residential (Class 2 or 3).

Required evidence includes (but is not limited to):

1. Accurate, dated color photographs of the interior and exterior of the property taken during the assessment year of the appeal. If dated color photographs are unavailable, undated photos will be accepted along with an attestation as to the date the photos were taken;

2. Floor plans, survey, appraisal, or other similar documentation showing an accurate description of the building, its square footage, and its current usage. This documentation must also include accurate square footage for both the residential and commercial portion of the building;
3. Evidence that each residential unit is actually used for residential purposes, has a separate entrance, and has separate utility meters;
4. Current leases and/or current detailed rent rolls showing that the building is used for both residential and commercial purposes. If a residential unit is currently vacant, provide evidence showing that it is normally used for habitation, such as prior leases, prior rent rolls, and advertisements that the unit is for lease and/or listing agreements for the unit(s);
5. Income evidence as specified in Rule 19; and
6. Evidence showing that the residential units are zoned for residential use: either legally conforming or legally non-conforming.

**Other class change requests not involving an incentive class** must include dated, accurate interior and exterior color photographs of the property taken during the assessment year of the appeal. If dated color photographs are unavailable, undated photos will be accepted along with an attestation as to the date the photos were taken. Additionally, either floor plans, survey, appraisal, or other similar documentation showing an accurate description of the building, its square footage, and its current usage. Finally, the CCAO recommends that taxpayer provide any and all other documentation and information which support the specifics of the requested class change.

**For class changes to an incentive class**, taxpayer must fully review the materials found on the Assessor's website for information regarding incentive classes. Obtaining an incentive class is far more involved and requires more documentation than other class changes. Please see the information on the Assessor's website at <https://www.cookcountyassessor.com/incentives-special-properties>.

## **CORRECTIONS AND CERTIFICATES OF ERROR**

**Rule 26** The CCAO will not accept requests for re-review of its 2023 assessed valuation appeal decisions. If taxpayer does not agree with an assessment appeal decision by the CCAO regarding the valuation of their property, taxpayer may file a further assessment appeal with the Cook County Board of Review. Please see the Board's website at <https://www.cookcountyboardofreview.com/> for further information.

Please note: it is unacceptable to email any individual CCAO employee to basically request a re-review of a *valuation* decision.

**However, if a taxpayer or their representative reasonably believes that the**

**CCAO has made a factual error** in the assessment of the property (such as in square footage, building characteristics, PIN prorations, property classification, keypunch or transcription errors, or an egregious error in assessment), then the taxpayer or their representative is encouraged to contact the CCAO regarding the error. Methods of contact include our “Contact Us” page at <https://www.cookcountyassessor.com/contact>, email to [assessor.onlineappeals@cookcountyil.gov](mailto:assessor.onlineappeals@cookcountyil.gov), mailed letter addressed to our office, telephone at 312-443-7500, or in-person visit to our downtown Chicago office. Please see <https://www.cookcountyassessor.com/> for further information.

**Rule 27** Please note that Rule 26 regarding the re-review of 2023 assessed valuation appeals does not limit the statutory authority of the Assessor to correct errors through the Certificate of Error (35 ILCS 200/14-15) or Certificate of Correction (35 ILCS 200/14-10) processes, nor does it prevent the Assessor from submitting an Assessor’s Recommendation to the Board of Review.

**Rule 28 Taxpayers may file Certificates of Error applications for prior years on their own or as part of the current-year appeal process.**

Certificate of Error applications seeking reductions for prior assessment years in addition to a current-year appeal must be filed through SmartFile as part of the current-year appeal.

Certificate of error applications that seek a reduction for prior assessment years and are not associated with a current-year appeal must be emailed to [assessor.onlineappeals@cookcountyil.gov](mailto:assessor.onlineappeals@cookcountyil.gov). These certificates of error, which may be filed outside of the window in which appeals are permitted to be filed for the relevant property, must include “Prior year-only Certificate of Error” in the subject line of the email. Once the SmartFile application is available for prior year only certificates of error, the CCAO will accept and strongly encourage taxpayers or their representatives to file via SmartFile instead.

Whether the Certificate of Error application is filed within or outside of the current-year appeal process, taxpayer must also provide appropriate documentation as evidence in support of its application (See Rules 14-25 as guidance). Failure to provide supporting documentation as evidence may result in the denial of the Certificate of Error.

Please note: it is unacceptable to email a Certificate of Error application to any individual CCAO employee in lieu of filing via SmartFile, [assessor.onlineappeals@cookcountyil.gov](mailto:assessor.onlineappeals@cookcountyil.gov), or in person at our downtown office location.

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