



2023 GUIDELINES FOR FILING APPEALS AND CERTIFICATES OF ERROR WITH THE ASSESSOR'S OFFICE

To better assist taxpayers and their representatives when filing valuation appeals, certificates of error and other documentation with the Cook County Assessor's Office (CCAO), the CCAO is providing the below guidelines:

I. GENERAL GUIDELINES

- A. Read the Appeal Rules prior to filing. Please provide the requested types of supporting documentation detailed in the appeal rules, so the CCAO analysts can better review your filings. Please also provide any other documentation which supports your specific argument(s), as those will also assist the CCAO analysts.
- B. All documents submitted must be legible. The CCAO analysts cannot reasonably evaluate a document which they cannot read.
- It is best to type out information on affidavits; if instead handwritten, filers should make sure the writing is clear and legible.
 - All photographs submitted as evidence should be in color and clear; rather than blurry, smeared, or too faint/too dark to see the subject of the photograph. Please note that all photographs must be dated, or an attestation as to the date the photographs were taken should be provided. Filers may use the CCAO's General Attestation form for this purpose.
 - All documents submitted as evidence should be clear and easy to read. Filers should not submit copies of documents which are smeared, blurry, or too faint/too dark to read.
 - Filers can obtain clean copies of all recorded documents from the Cook County Clerk's Office.
- C. All documents submitted must be complete. The CCAO analysts cannot effectively evaluate a document which is incomplete.
- If filer cannot obtain a complete copy of a relevant document, filer can state so by using the General Attestation form to advise our office that filer does not have a complete copy, circumstances surrounding why filer does not have a complete copy, and efforts to obtain a complete copy. Filer should make reasonable efforts to obtain complete copies of all documents being submitted in support of an appeal or certificate of error.
 - Recorded documents can be obtained from the Cook County Clerk's Office. The CCAO will not obtain the needed documents from the Clerk's Office on filer's behalf.

- Complete copies of most real estate closing documents can be obtained from filer’s real estate attorney, lender, or title insurer.
- Complete all required filing documents, such as Certificate of Error Applications, Attorney Authorization Forms, RPIE, etc.

D. Documents should be redacted for NPPI (non-public personal information) for the protection of the filing taxpayer. Filers should not risk exposing themselves or their clients to the possibility of identity theft by carelessly handling NPPI.

- Illinois Supreme Court Rule 138 lists the types of NPPI that should be redacted: social security numbers (FEIN numbers for business filers), driver’s license numbers, financial account numbers, credit and debit card numbers.
- The general norm is to redact all digits except for the last four.
- The CCAO will not redact documents for filers – documents are saved into our system “as-is”.
- Redaction tips:
 - There are various programs, such as Adobe Acrobat Pro, which can be used to make redactions. There are also some free online resources for redactions. The CCAO does not endorse any specific program or resource.
 - Filers can black out NPPI with a marker, photocopy the document, and then submit the photocopy.

E. Watch out for “double dockets”. Generally, “double dockets” are caused by one of two reasons:

- Condominium filings, where appeals are filed for both the building and also an individual unit(s):
 - Attorney filers should be sure to ask their clients to confirm that all unit owners in the building have agreed to file together – check with the Condominium Association leadership; or
 - If representing an individual unit owner confirm that there is not also a filing for the building as a whole – check with the Condominium Association leadership.
- Pro se filings, where the filer enters an appeal based on comparable properties incorrectly into SmartFile, creating appeals for each property rather than simply entering as a comparable property:
 - Not typically an attorney filer issue, but do be careful when filing an appeal based on comps; and
 - If you receive notification regarding a double docket, please follow the instructions you are given by the CCAO.
 - The correct contact information at the CCAO regarding double docket issues is assessor.onlineappeals@cookcountyil.gov, unless you are instructed otherwise by our office.

F. Content is Key. The better an argument for a change in valuation is presented, the higher the likelihood of success.

- **NOTE:** please make sure you are filing on behalf of the correct party, such as an owner or lessee who is responsible for paying the taxes; please do not file on behalf of lienholders.
- Arguments should be clearly, completely, and succinctly stated; all briefs, affidavits, applications, and other explanatory documents and evidence should be organized, legible, and complete.
 - If requesting a class change, specifically state so. If filing an appeal for an omitted assessment, specifically state so. If applying for an incentive, specifically state so. If requesting a reduction in assessed valuation due to vacancy/demolition, etc., specifically state so. Using clear headings, such as “Omitted Assessments”, “Class Change”, “6B Incentive Request”, “Property was Demolished”, etc. in your brief is very helpful.
Do not make the CCAO analyst guess at what you want.
 - Exclamation points, statements concerning the unfairness of property taxes, or letters of protest regarding CCAO Appeal Rules are no substitute for complete, well-organized arguments with appropriate supporting documentation.
- For all valuation appeals and certificates of error, filer should state their opinion as to the fair market value of the property, as required by CCAO Appeal Rule 5.
 - Filer should double check the accuracy of their math and show their calculations in an organized fashion.
 - For valuation arguments based on income analysis, be sure to use reasonable cap rates, reasonable expense ratios, and a reasonable vacancy & collection percentage.
 - **“Double dipping” by using an inflated expense ratio (which has the effect of including property tax payments as an expense) along with a loaded cap rate is unacceptable.**
- If there is a document, or a portion of a document, that filer would really like for the CCAO analyst to review and consider as part of their decision, highlight the relevant information in the brief or other explanatory documents.
 - If your argument turns on Section 35 (a)(2)(i) of a 280-page document, highlight that ***specific section and language in your brief.***

G. Vacancy filings. Please make sure your vacancy filings are organized, complete, and accurate. Consult the CCAO’s Vacancy Policy prior to filing.

- The CCAO sees a lot of vacancy filings by attorneys and property tax representatives with Google Maps photographs of the incorrect building. Use dated color photographs of the interior and exterior of the actual building in question rather than providing outdated or inaccurate Google Maps photographs.
- Please thoroughly review appeals and certificates of error which you file to prevent instances of incorrect building photos, incomplete or illegible documents, etc.

- Rent rolls should be complete, with the actual names of tenants (both residential and commercial), rental amount, square footage of the space rented, whether the lease is gross, net, triple net, etc., and the term of the lease.
- Showing attempts to lease vacant spaces is important – provide any leasing agent agreements, photographs or copies of leasing advertisements, information regarding online leasing advertisements, etc. (A property cannot sit vacant for years with no mitigation and continue to receive assessed value reductions).
- If vacancy was due to a casualty event (fire, flood, or natural disaster), provide details and documents as evidence, such as dated color photographs, insurance reports, inspection reports, building permits for repairs, contractor invoices for repairs, etc.
- Please note that generally only 24 months of vacancy reductions for any one qualifying event will be granted. Please see the CCAO's Vacancy Policy which is posted on the Assessor's website, <https://www.cookcountyassessor.com/>.

II. CHOICE OF FORUM – CERTIFICATES OF ERROR, BOR, PTAB, CIRCUIT COURT

- A. The CCAO has noticed an increase in the number of Certificate of Error requests where the tax year in question was previously appealed to either the Assessor's Office (CCAO), the Board of Review (BOR) or the Property Tax Appeals Board (PTAB). While it is a filer's choice as to forum, there are implications for each choice.

Please note: This discussion only applies to those Certificates of Error requesting valuation changes: those that request the application of a homeowners, senior, veterans or similar exemption are excluded from the below guidelines. (The CCAO will review any timely filed certificate of error for an exemption and apply the exemption if the taxpayer is entitled to receive it).

- B. Prior tax year was appealed to the CCAO: If the requested tax year was previously also appealed in front of the CCAO, either via current year appeal or prior Certificate of Error request, a new Certificate of Error request is less likely to be successful unless:
1. there is substantial information regarding an error provided (such as in square footage, building characteristics, PIN proration, classification, or keypunch or transcription error),
 2. if the Certificate of Error request concerns the application of an incentive, or
 3. if there is evidence provided showing that the property was substantially damaged by a casualty event (fire, flood, natural disaster) or was demolished.

Please note that Certificate of Error requests for years previously appealed in front of the CCAO which are based only on differences of opinion in valuation or on vacancy outside of a casualty event are less likely to be successful.

- C. Prior tax year was appealed to the BOR: If the requested tax year was previously also appealed in front of the BOR, the Certificate of Error request is less likely to be successful unless:

1. there is substantial information regarding an error provided (such as in square footage, building characteristics, PIN proration, or classification),
2. if the Certificate of Error request concerns the application of an incentive, or
3. if there is evidence provided showing that the property was substantially damaged by a casualty event (fire, flood, natural disaster) or was demolished.

If the Certificate of Error for a tax year previously appealed to the BOR is granted by the CCAO, that Certificate of Error must also be endorsed by the BOR per Section 14-15 of the Property Tax Code. This can be a very lengthy process. Please note that Certificates of Error may only be sent to the BOR by the CCAO for endorsement pursuant to Section 14-15 of the Property Tax Code, not by taxpayers or their representatives.

- D. Note regarding reductions in Assessed Value of \$100,000 or more. If the Assessor's office recommends a reduction in assessed value of \$100,000, the Certificate of Error must be adjudicated in Circuit Court. Please note that these Certificates of Error may only be sent for filing with the Circuit Court by the CCAO pursuant to Section 14-15 of the Property Tax Code, not by taxpayers or their representatives.
- E. The tax year was appealed to PTAB: The general provisions of the Property Tax Code work to prohibit a dual remedy from both PTAB and a Certificate of Error for the same tax year. If a taxpayer is dissatisfied with a PTAB decision, taxpayer should file a complaint for administrative review with either the Circuit Court or the Appellate Court per Section 16-195 of the Property Tax Code; a Certificate of Error with the Assessor's Office is not the appropriate forum to alter or appeal PTAB decisions. Therefore, barring extraordinary circumstances, the CCAO will deny any Certificate of Error request for a tax year which is currently pending at PTAB or which has already been decided by PTAB.
- F. Filing timelines for Certificates of Error: The time limit for filing all Certificates of Error (outside of those filed based on non-homestead property tax exempt status) are governed by the Property Tax Code at Section 14-15(c):

No certificate of error, other than a certificate to establish an exemption under Section 14-25, shall be executed for any tax year more than 3 years after the date on which the annual judgment and order of sale for that tax year was first entered, except that during calendar years 1999 and 2000 a certificate of error may be executed for any tax year, provided that the error or mistake in the assessment was discovered no more than 3 years after the date on which the annual judgment and order of sale for that tax year was first entered.