



The CCAO has made the below changes to the Appeal Rules for 2022, including:

- **Rule 4:** Providing contact information for those taxpayers without appropriate internet access to obtain required appeal documents.
- **Rule 5:** Providing that if a property is part of a real estate investment fund, basic fund details be provided to the Assessor.
- **Rule 8:** Requesting that all PINs associated with the subject property of the appeal be included in the appeal.
- **Rule 9:** To provide the best and updated information to the public regarding assessed properties on its website, the Assessor is adding a rule that taxpayers who reasonably believe that the data on the Assessor's website is incorrect should alert the Assessor in their appeal and provide the corrected data.
- **Rule 17:** Clarifying the information regarding which is required when the property has been sold within the prior two years, providing guidance as to the types of relationships between the parties that must be revealed, and guidance for documentation regarding forced sale conveyances.
- **Rule 18:** Clarifying that appraisals should be dated within the triennial period for the subject property.
- **Rule 19:** Clarifying the definition of income producing property for the purposes of submitting the RPIE.
- **Rule 20:** Clarifying that valuation complaints based on vacancy require time stamped photographs of both the interior and the exterior of the subject property.
- **Rule 25:** Advising that a taxpayer may file further assessment appeals with the Cook County Board of Review, if taxpayer does not agree with an assessment appeal decision regarding the valuation of a property.
- **Rule 26:** Advising that if a taxpayer reasonably believes that an error in fact was made in the assessment of their property, taxpayer is encouraged to contact the Assessor's Office regarding the error.
- **Rule 27:** Advising that the Assessor's Office has the statutory authority to correct errors through the Certificate of Error process, plus also issue Certificates of Correction and/or Assessor Recommendations to the Board of Review.
- **Rule 28:** Clarifying that Certificate of Error applications must be accompanied by supporting documentation as evidence in support of the application.

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/.
- 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. 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.) No form may be filed by facsimile (fax).

FILING AN ASSESSMENT APPEAL COMPLAINT

- Rule 4** An Appeal is originated by filing a timely complaint form with the CCAO. All practitioners must file appeal complaints through SmartFile, the CCAO’s electronic appeal system. All property owners should also file appeal complaints and supporting documentation through SmartFile, which can be accessed using a computer, tablet, or smartphone.
- Property owners who cannot fully access the internet may request an appeal complaint form be provided to them, by emailing assessor.onlineappeals@cookcountyil.gov, calling 312-443-7550, or 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 or to schedule an appointment.
- 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 an REIT) should provide the name and address of the fund, and also the current underlying value 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 with 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.** 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 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 should 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. 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. However, complaints concerning condominium buildings should continue to list the PINs in numerical order.*****

Rule 9 When filing an appeal with the Assessor’s Office, 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 shall 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

photographs, or similar which shows the correct information. In lieu of this documentation, the Assessor's Office 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 in order 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, 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 send an email to assessor.onlineappeals@cookcountyl.gov requesting contact information for the prior filer. The Assessor 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.

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 should 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 All complaints, summary sheets, and logs must be signed by the taxpayer. 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 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 Assessor 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 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 photographs in support of a residential appeal. If date stamped 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) of the assessment year under appeal. Additionally, the taxpayer must file with the Assessor relevant sales documents (e.g., the deed, purchase agreement and closing statement, including the sale price and sale date). 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-subsidiary 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.

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 be compliant with the Uniform Standards of Professional

Appraisal Practice (“USPAP”) and Illinois state law. 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. **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 or not they are owner-occupied.

For all income-producing properties, except apartment buildings with more than 6 units, the taxpayer must file with the Assessor 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-subsidary 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 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 can continue to use the General Affidavit to

report vacancy information; however use of the Vacancy/Occupancy Affidavit is encouraged); and

2. Photographs of the interior vacant space or units, dated during the assessment year under appeal; and
3. Photographs of the exterior of the property, dated during the assessment year under appeal; and
4. Utility bills that reflect lower usage for the term the vacancy is requested; and
5. If applicable, a rent roll report that validates the vacancy; and
6. If applicable, the municipality's occupancy certificate; and
7. 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
8. If applicable, all documents required by Rule 20.

If utility bills or other documents are not available, the taxpayer must attest to their unavailability. If dated 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 with the Assessor:

1. A copy of the demolition permit, showing its date of issuance;
2. Evidence of payment for the demolition; and
3. An original, clear, date-stamped 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 photograph of the land claimed to be excess must be filed with the Assessor.
- Rule 23** An appeal or certificate of error application asserting that certain condominium property should be declared common area, or that a percentage of ownership is incorrect, must include the most recently recorded condominium declaration(s) filed with the Recorder of Deeds, and any other relevant documents, such as a court order.
- 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@cookcountyl.gov. **An appeal complaint is not required.**
- Rule 25** The CCAO will not accept requests for re-review of its 2022 assessed valuation appeal decisions. If taxpayer does not agree with an assessment appeal decision by the Assessor's Office 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.

CORRECTIONS AND CERTIFICATES OF ERROR

- Rule 26** If a taxpayer reasonably believes that the Assessor's Office has made a factual error in the assessment of their property (such as property characteristic or classification) the taxpayer is encouraged to contact the Assessor's Office regarding the error. Methods of contact include telephone, letter, email, or in-person visits to our downtown Chicago office. Please see <https://www.cookcountyassessor.com/contact> for more information.
- Rule 27** Please note that Rule 25 regarding the re-review of 2022 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. 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.

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.

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