

Cook County Assessor's Office Practitioner's Meeting 2024

March 6, 2024

Cook County Assessor Fritz Kaegi



2024 CCAO Appeals: Key Changes

Presenters:

Christina Lynch, Director of Legal

Gina Matthiesen, Senior Legal Counsel

Michael Piper, Chief Valuations Officer

Moderators:

Angelina Romero, Chief Communications Officer

Tatia Gibbons, Chief Legal Officer

Tia Giacalone, Chief of Staff of Valuations

Today's Presentation

Post Questions in the Chat Box

Relevant links and other information will be posted in the chat.

Changes for 2024

Major Changes to the 2024 Appeal Rules & Guidelines: RPIE 2.0, Property Inspections, “Comps”

Valuation Policy Updates

Vacancy, Demolition, and Vacant Land

More Valuation Data Online!

Walk-Through of our Open Data Portal.

Slides and Follow Up Information

All attendees will receive the slides, which will also be posted online.

2024 Appeal Rules & Guidelines: General

- The CCAO has incorporated several clarifications regarding evidence to support successful appeal and certificate of error filing.
- Opening Act: Property Inspection Information
- Main Event: Launch of RPIE 2.0
- After Party: CCAO Guidelines on picking “comps”
- Decorum in Communications & Behavior
- The Property Tax Code and Choice of Forum
- **The Appeal Rules & Guidelines are designed to provide clarity and fairness and to promote accurate assessments through data collection, not to create stumbling blocks for taxpayers or their representatives.**

Note as to Appeal Filing Deadlines

- The CCAO is aware of new legislation which provides 30 business days - rather than the customary 30 calendar days - for taxpayers to file their appeals with the CCAO.
- The CCAO will adjust its appeal calendar accordingly in compliance of the new legislation. Our appeals calendar is always posted on our website at: <https://www.cookcountyassessor.com/assessment-calendar-and-deadlines>
- **Therefore, all filing deadlines are “hard” deadlines.** No documents will be accepted for any appeal filing after the deadline has passed, except in the cases of CCAO technology error.

General Rule Updates

- There are several clarifications and additions throughout the 2024 rules – we know you will read them prior to filing any appeal. If you have any questions after reading the updated Rules, please let us know.
- Below are some general highlights to watch for:
 - Rules 1, 20 & 21: Property Inspection Requests
 - Rules 7 & 13: Appeal deadlines are “hard deadlines”
 - Rule 17: Requirement to Reveal Sales Information
 - Rule 18: Requirements for Appraisals
 - Rule 19: RPIE 2.0 Launch
 - Rule 25: Class 4 requests

OPENING ACT: Property Inspections

- CCAO Field Inspectors need access to the property to conduct a Property Inspection (“field check”).
- There have been an increasing number of incidents where taxpayers who have requested a property inspection refuse the CCAO Field Inspectors access.
 - This includes calling the police to report CCAO Field Inspectors as trespassers, or using prejudicial, harassing, abusive, profane, or threatening language to the CCAO’s Field Inspectors.
- Certain types of requests in SmartFile automatically result in a request for a Property Inspection, such as changes in classification or improvement square footage.
- Refusing access may result in the denial of taxpayer’s appeal.

Property Inspections Permission

SmartFile now includes a check box for taxpayers to allow CCAO Field Inspectors to access the exterior of their property:

Field Check Request:	<div>Yes</div>
<p><input type="checkbox"/> By requesting a field check, you give permission for an Assessor's Office employee to inspect the exterior of your property. The Assessor's Office may deny any appeal filed by taxpayers who request a property inspection, but prevent a Field Inspector's access to complete the inspection. If you do not consent to the inspection, please unselect your Field Check Request. Please note that some field inspections are automatically triggered by updates made to certain property characteristics.</p>	
Field Check Explanation:	<div></div>

Property Inspections Permission

Some appeals, such as for class changes or corrections to square footage, require that the taxpayer give permission for a Property Inspection:

Other

Field Check Request:

Yes

☐ **ⓘ You must complete this acknowledgement to submit your filing** By requesting a field check, you give permission for an Assessor's Office employee to inspect the exterior of your property. The Assessor's Office may deny any appeal filed by taxpayers who request a property inspection, but prevent a Field Inspector's access to complete the inspection. If you do not consent to the inspection, please unselect your Field Check Request. Please note that some field inspections are automatically triggered by updates made to certain property characteristics.

Field Check Explanation:

Required based upon BLDG Sq Ft and Class

✓

Property Inspections General Information

- The CCAO's Field Inspectors normally only inspect the exterior of a property; they do not conduct interior inspections except in extraordinary circumstances, and then only with a prior authorization, agreement and coordination with the taxpayer.
- Property Inspections are not conducted to confirm vacancy or demolition. Rather, taxpayers are expected to include the requested information as set forth in the CCAO's Appeal Rules 20 & 21.
- Many Property Inspections are done remotely or through verification of appeal documents. Therefore, a taxpayer may not see a CCAO Field Inspector in person, but the Property Inspection was completed.
- **Taxpayer representatives who file appeals on behalf of a taxpayer and request a property inspection are fully expected to advise the taxpayer that a property inspection was requested, and that a Field Inspector may appear on their property and that access should be granted.**

NOTE ON LAND: Square Footage

- **The CCAO does not independently validate land square footage for any PIN.**
- Rather, the CCAO verifies the land square footage for each PIN with the Cook County Clerk's Office records, which should be identical to those found on all County resources.
- Therefore, the CCAO can only grant an appeal based on changes in land square footage when we find that our data does not match the data held by the Clerk's Office.
- To determine whether there is a discrepancy between a tax parcel and ownership, the legal description on the deed should be compared to the tax map/tax parcel legal description. This may be done in the Clerk's Map Department. Please be prepared with a copy of the deed to the property. This may also be emailed to Clerk.Maps@cookcountyil.gov
- Requests for changes in land classification or valuation, such as for farmland, excess land, common area, or class changes from 5-90 to 2-41 or 1-00, are handled by the CCAO.
- As usual, support any argument based on land classification or valuation with supporting evidence.

MAIN EVENT: Launch of RPIE 2.0

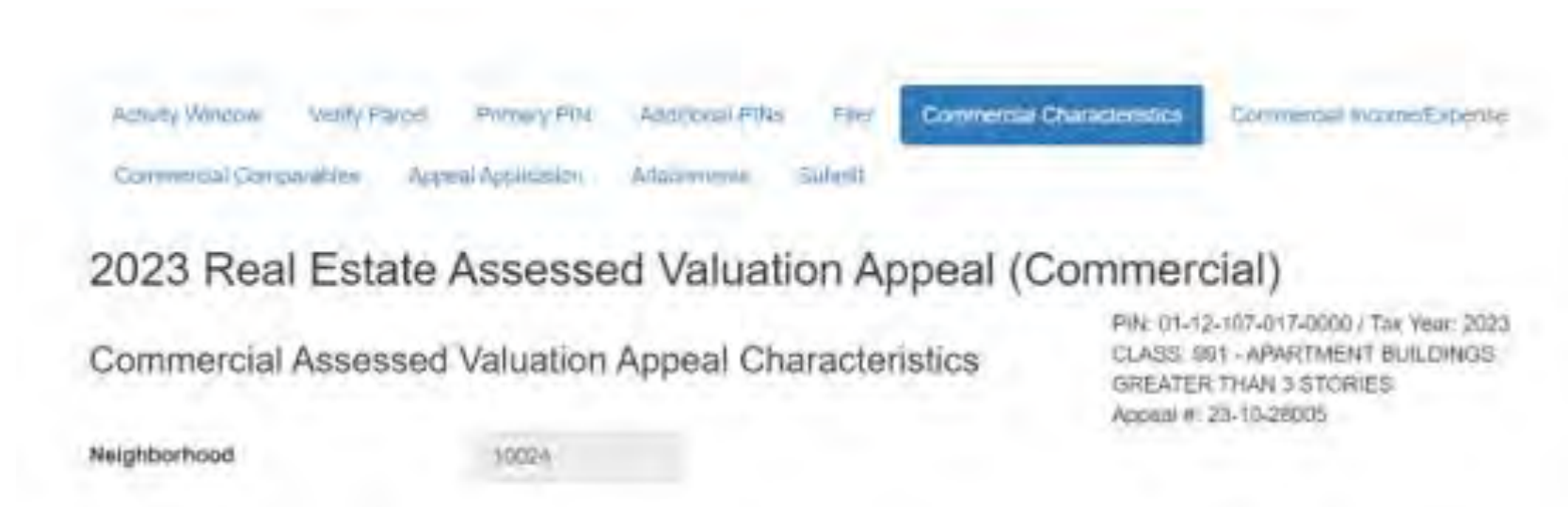
RPIE 2.0 LAUNCH. NO RPIE CODES NEEDED!

- The CCAO no longer requires an RPIE code for the required RPIE filings; in fact, there is no longer a separate RPIE process.
- Rather, RPIE 2.0 is comprised of the Property Characteristics and Income and Expense Information tabs as part of the Commercial/Industrial appeal process. Just fill out the required data fields in SmartFile as you go.
- This new process should be simpler and less time-consuming for all who are filing Commercial/Industrial appeals.
- Please note: incomplete or inaccurate data entry in SmartFile may be grounds for a “no change” result for any Commercial/Industrial appeal.
- **WHY RPIE?** The collection of property characteristics and income and expense data assists the CCAO in providing better assessments for all commercial and industrial properties in Cook County.

Launch of RPIE 2.0 and SmartFile

The “RPIE” is now split into two tabs in Smartfile:

1. Commercial Characteristics
2. Commercial Income/Expense



The screenshot displays the SmartFile application interface. At the top, a navigation bar contains several tabs: 'Activity Window', 'Verify Parcel', 'Primary PIN', 'Additional PINs', 'File', 'Commercial Characteristics' (which is highlighted with a blue background), and 'Commercial Income/Expense'. Below this bar, there are additional links: 'Commercial Comparables', 'Appeal Application', 'Adjustments', and 'Submit'. The main content area is titled '2023 Real Estate Assessed Valuation Appeal (Commercial)'. Under this title, the section 'Commercial Assessed Valuation Appeal Characteristics' is visible. On the right side of this section, the following information is displayed: 'PIN: 01-12-107-017-0000 / Tax Year: 2023', 'CLASS: 991 - APARTMENT BUILDINGS GREATER THAN 3 STORIES', and 'Appeal #: 23-10-28005'. At the bottom left, there is a 'Neighborhood' label and a text input field containing the value '1002A'.

RPIE 2.0 Commercial Characteristics

[Activity Window](#) [Verify Parcel](#) [Primary PIN](#) [Additional PINs](#) [Filer](#) **Commercial Characteristics** [Commercial Income/Expense](#)

[Commercial Comparables](#) [Appeal Application](#) [Attachments](#) [Submit](#)

2023 Real Estate Assessed Valuation Appeal (Commercial)

Commercial Assessed Valuation Appeal Characteristics

PIN: 15-25-407-013-0000 / Tax Year: 2023
CLASS: 517 - ONE-STORY COMMERCIAL BUILDING
Appeal #: 23-34-28152

Neighborhood

All Properties

For Months	From : <input type="text" value=""/> *	To: <input type="text" value=""/> *
Property Name	<input type="text"/>	
Gross Buidling SF	<input type="text"/> *	Net Rentable SF <input type="text"/>
Owner Occupancy	<input type="text"/> *	Owner Occupancy SF <input type="text"/>
Leased SF	<input type="text"/>	Vacant SF <input type="text"/>
Property Use	<input type="text"/> * <input type="button" value="≡"/>	
Number of buildings	<input type="text"/> *	Number of stories <input type="text"/> *
Year Constructed	<input type="text"/>	Year Renovated <input type="text"/>
Single/Multiple Occupancy	<input type="text"/> *	
Units/Beds/Keys	<input type="text"/> *	
Zoning	<input type="text"/> * <i>If you do not know the zoning district for your property, please contact your municipality to obtain that information.</i>	
Comments	<div><div></div></div>	

[Previous](#) [Cancel Filing](#) [Next](#)

RPIE 2.0 Commercial Characteristics

- You will be required to enter the characteristics for the property that is the subject of the appeal.
- Select the months applicable for the characteristics from the drop-down lists.
- This will typically be January and December, but if the information is only applicable to a portion of the year that can be indicated here.

The screenshot shows the 'Commercial Characteristics' section of the RPIE 2.0 application. At the top, there is a navigation bar with links: 'Activity Window', 'Verify Parcel', 'Primary PIN', 'Additional PINs', 'Filer', 'Commercial Characteristics' (highlighted in blue), and 'Commercial Income/Expense'. Below this is a sub-navigation bar with 'Commercial Comparables', 'Appeal Application', 'Attachments', and 'Submit'. The main heading is '2023 Real Estate Assessed Valuation Appeal (Commercial)'. To the right of this heading, the following information is displayed: 'PIN: 15-25-407-013-0000 / Tax Year: 2023', 'CLASS: 517 - ONE-STORY COMMERCIAL BUILDING', and 'Appeal #: 23-34-28152'. The 'Commercial Assessed Valuation Appeal Characteristics' section includes a 'Neighborhood' dropdown menu with '34020' selected. Below this is the 'All Properties' section, which contains a 'For Months' label and a 'From : To:' range selector. The 'From' and 'To' dropdowns are currently empty and marked with a red asterisk. Below the range selector are four input fields: 'Property Name', 'Gross Building SF', 'Net Rentable SF', and 'Owner Occupancy SF'. The 'Gross Building SF' and 'Owner Occupancy SF' fields are marked with a red asterisk.

RPIE 2.0 Commercial Characteristics

- There are many different property types to choose from. Use the “search” function to narrow down the list.
- You have an office property? Try searching “office”.
- Depending on the property type selected, additional required data fields may appear.
- Enter as much information as needed, but at a minimum all fields indicated as required must have information entered to submit the filing.

Property Use

List Selection

Search: Office Find

Description	Subclass	Code
OFFICE-COMMON AREA	OFFICE	53
OFFICE-CONDOS	OFFICE	52
OFFICE-MEDICAL OFFICE BUILDINGS/SPACES	OFFICE	54
OFFICE-MULTITENANT	OFFICE	56
OFFICE-RESEARCH & DEVELOPMENT	OFFICE	55
OFFICE-SINGLETENANT	OFFICE	57

1 - 6 of 6 items

Select Cancel

RPIE 2.0 Commercial Income & Expense

[Activity Window](#) [Verify Parcel](#) [Primary PIN](#) [Additional PINs](#) [Filer](#) [Commercial Characteristics](#) [Commercial Income/Expense](#)

[Commercial Comparables](#) [Appeal Application](#) [Attachments](#) [Submit](#)

2023 Real Estate Assessed Valuation Appeal (Commercial)

Commercial Property Income and Expense

Instructions Link (PLACEHOLDER)
Please click above for instructions on how to fill out this section

PIN: 01-12-107-017-0000 / Tax Year: 2023
CLASS: 991 - APARTMENT BUILDINGS
GREATER THAN 3 STORIES
Appeal #: 23-10-28005

Income and Expense

	2023 Actual	2022 Actual	2021 Actual
Potential Gross Rental Income	<input type="text"/> *	<input type="text"/>	<input type="text"/>
Recoveries / Reimbursements	<input type="text"/> *	<input type="text"/>	<input type="text"/>
Other Income	<input type="text"/> *	<input type="text"/>	<input type="text"/>
Total Potential Gross Income	<input type="text"/> *	<input type="text"/>	<input type="text"/>
Vacancy and Collection Loss	<input type="text"/> *	<input type="text"/>	<input type="text"/>
Effective Gross Income	<input type="text"/> *	<input type="text"/>	<input type="text"/>
Operating Expenses	<input type="text"/> *	<input type="text"/>	<input type="text"/>
Not including Real Estate Taxes			
Real Estate Taxes	<input type="text"/> *	<input type="text"/>	<input type="text"/>

[Previous](#) [Cancel Filing](#) [Next](#)

RPIE 2.0 Commercial Income & Expense

- The Commercial Property Income & Expense section is designed for more convenient submission of a property's financial information.
- Enter as much financial information as possible, but at a minimum provide the information for the required fields.
- You can click on the Instructions link for financial term definitions and detailed instructions on financial information submission.
- Please note that operating expense information should not include real estate taxes – real estate taxes has its own line.

The screenshot displays the 'Commercial Income/Expense' section of the RPIE 2.0 application. At the top, a navigation bar includes links for 'Activity Window', 'Verify Parcel', 'Primary PIN', 'Additional PINs', 'Filer', 'Commercial Characteristics', and a highlighted 'Commercial Income/Expense' button. Below this, a secondary bar contains 'Commercial Comparables', 'Appeal Application', 'Attachments', and 'Submit'. The main heading is '2023 Real Estate Assessed Valuation Appeal (Commercial)'. To the right, property details are listed: 'PIN: 01-12-107-017-0000 / Tax Year: 2023', 'CLASS: 991 - APARTMENT BUILDINGS GREATER THAN 3 STORIES', and 'Appeal #: 23-10-28005'. An 'Instructions Link (PLACEHOLDER)' is provided with a note to click above for instructions. The 'Income and Expense' table follows, with columns for '2023 Actual', '2022 Actual', and '2021 Actual'. The table rows are: 'Potential Gross Rental Income', 'Recoveries / Reimbursements', 'Other Income', 'Total Potential Gross Income', 'Vacancy and Collection Loss', 'Effective Gross Income', 'Operating Expenses Not Including Real Estate Taxes', and 'Real Estate Taxes'. Each '2023 Actual' cell contains a red asterisk, indicating required information. At the bottom, there are 'Previous', 'Cancel Filing', and 'Next' buttons.

	2023 Actual	2022 Actual	2021 Actual
Potential Gross Rental Income	*		
Recoveries / Reimbursements	*		
Other Income	*		
Total Potential Gross Income	*		
Vacancy and Collection Loss	*		
Effective Gross Income	*		
Operating Expenses Not Including Real Estate Taxes	*		
Real Estate Taxes	*		

Commercial Comparables

- Not part of RPIE 2.0, but there is a tab for your use.

[Activity Window](#) [Verify Parcel](#) [Primary PIN](#) [Additional PINs](#) [Filer](#) [Commercial Characteristics](#) [Commercial Income/Expense](#) **Commercial Comparables** [Appeal Application](#) [Attachments](#) [Submit](#)

2023 Real Estate Assessed Valuation Appeal (Commercial)

Commercial Comparables

PIN: 01-12-107-017-0000 / Tax Year: 2023
CLASS: 991 - APARTMENT BUILDINGS
GREATER THAN 3 STORIES
Appeal #: 23-10-28005

NOTE: Enter the rate and then the corresponding primary PIN for your comps in the fields below. If your appeal is not using comps, please enter '0' in the required fields below.

Rental Comparables

	\$/SF or Unit	PIN
Rent Comp 1:	15 ✓	<input type="text"/>
Rent Comp 2:	<input type="text"/>	<input type="text"/>
Rent Comp 3:	<input type="text"/>	<input type="text"/>
Rent Comp 4:	<input type="text"/>	<input type="text"/>
Rent Comp 5:	<input type="text"/>	<input type="text"/>

Sale Comparables

	\$/SF or Unit
Sale Comp 1:	<input type="text"/>
Sale Comp 2:	<input type="text"/>
Sale Comp 3:	<input type="text"/>
Sale Comp 4:	<input type="text"/>
Sale Comp 5:	<input type="text"/>

[Previous](#) [Cancel Filing](#) [Next](#)

Commercial Comparables

- Rental or sale comparable information can be submitted in the Commercial Comparables tab.
- Once the rate for the comparable is entered, a field appears where the corresponding PIN can be entered.
- Up to five can be submitted, but three are required.
- If you are not submitting comparable information, please enter "0" in each of the required rate fields.

Activity Window Verify Parcel Primary PIN Additional PINs Filer Commercial Characteristics ⓘ

Commercial Income/Expense ⓘ **Commercial Comparables** Appeal Application Attachments Submit

2023 Real Estate Assessed Valuation Appeal (Commercial)

Commercial Comparables

PIN: 01-12-107-017-0000 / Tax Year: 2023
CLASS: 991 - APARTMENT BUILDINGS
GREATER THAN 3 STORIES
Appeal #: 23-10-28005

NOTE: Enter the rate and then the corresponding primary PIN for your comps in the fields below. If your appeal is not using comps, please enter '0' in the required fields below.

Rental Comparables

	\$/SF or Unit	PIN
Rent Comp 1:	15 ✓	<input type="text"/>
Rent Comp 2:	<input type="text"/>	<input type="text"/>
Rent Comp 3:	<input type="text"/>	<input type="text"/>
Rent Comp 4:	<input type="text"/>	<input type="text"/>
Rent Comp 5:	<input type="text"/>	<input type="text"/>

Sale Comparables

	\$/SF or Unit
Sale Comp 1:	<input type="text"/>
Sale Comp 2:	<input type="text"/>
Sale Comp 3:	<input type="text"/>
Sale Comp 4:	<input type="text"/>
Sale Comp 5:	<input type="text"/>

Previous Cancel Filing Next

Rule 19: More than just RPIE 2.0

- Rule 19 sets out the types of evidence needed to support an appeal based on an income/expense analysis.
- 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.
- Three years of income & expense information for the prior three years. This documentation may include, but is not limited to Schedule E of the taxpayer's 1040 IRS form, IRS Form 8825, IRS Form 1065, and IL-990-T.
- For all income-producing properties, except apartment buildings with more than 6 units, the taxpayer must provide either complete copies of all leases in place at the property or, alternatively, lease summaries for each lease in place. Please see Rule 19 for complete instructions for the lease summaries.
- When submitting income information, practitioners shall 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.

AFTER PARTY: Guidelines for “Comps”

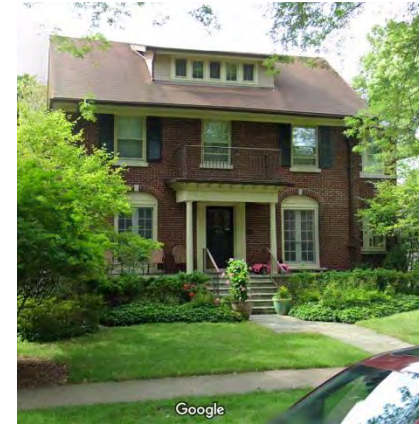
- The CCAO is looking for **quality** in “comp” choices submitted in support of equity/uniformity arguments for residential properties.
- Comps should be selected based on proximity to the subject property and characteristics in common with the subject.
- Comps should not be “cherry picked” to include only the lowest valued properties in the area.
- Unless a property is truly unique or unusual in some way, the CCAO is not overly concerned with outbuildings such as sheds, or other outdoor structures such as swimming pools.
- The CCAO is not concerned with updates to kitchen or bathroom finishes either.

“Comps”

These are similar



These are not



Choosing Residential “Comps”

These are the seven most important factors in choosing residential comps:

1. **Proximity:** The CCAO analysts are looking for comps which are closest to the subject, rather than those which are the lowest in value.
2. **Square Footage:** It is best to choose comps which are similar in size to the subject.
3. **Age:** It is best to choose comps which are similar in age to the subject.
4. **Exterior Construction:** It is best to choose comps which are similar in exterior construction to the subject; pair “masonry” with “masonry”, “frame” with “frame, and so on.
5. **Basement:** It is best to choose comps which have similar types of basements to the subject – slab, crawl, unfinished, finished.
6. **Land Square Footage:** It is best to chose comps which have similar site size.
7. **Garage:** It is best to choose comps which have similar types of garages to the subject – attached, detached, number of vehicles.

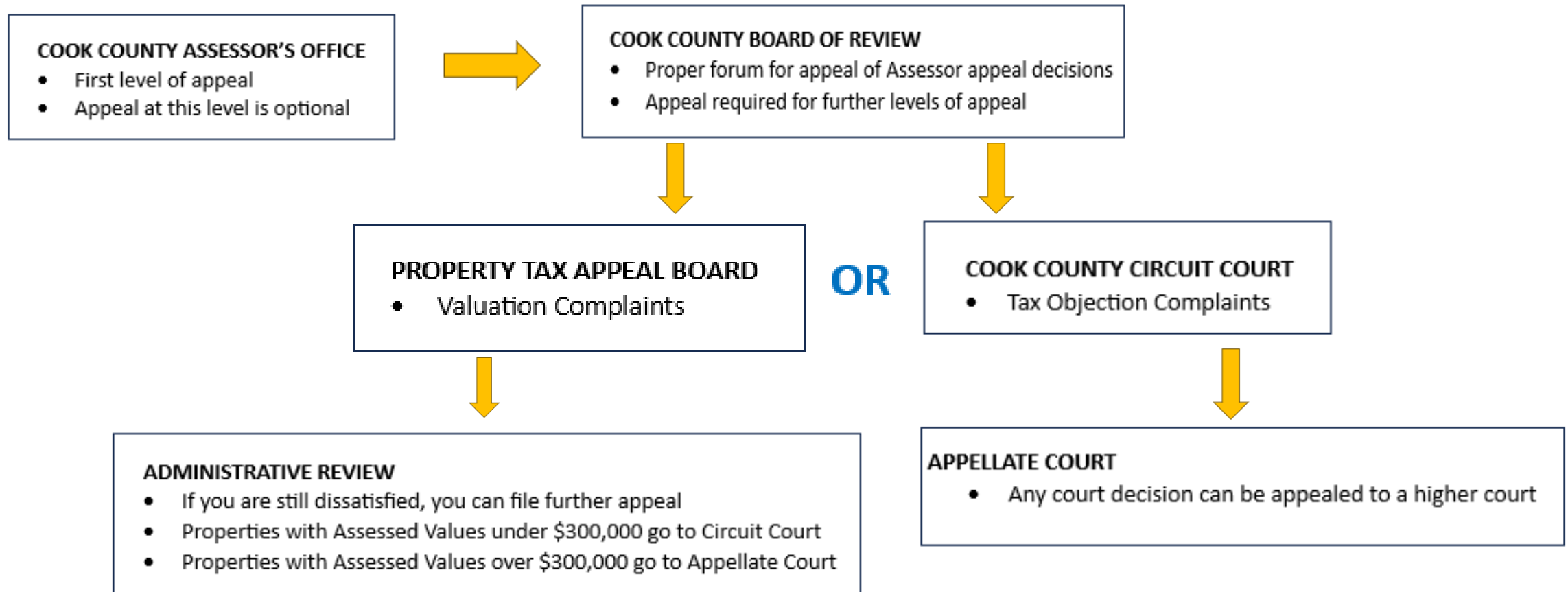
Notes on Decorum

Decorum in Communications and Behavior is a new section for the 2024 Guidelines, which unfortunately needs to be addressed.

- Any form of aggressive or threatening behavior towards CCAO staff will not be tolerated.
- Respectful and professional behavior is expected of both taxpayers and their representatives in all interactions with CCAO employees, including during Property Inspections.
- All CCAO staff have the right to carry out their duties without being abused, harassed, threatened, or fearing for their personal safety.
- Written or verbal communications which are loud and aggressive, rude and abusive, harassing and prejudicial, threatening in nature, or profane are unacceptable. CCAO employees are fully authorized to immediately end any communications with the taxpayer or his/her representative if such behavior occurs.

The Property Tax Code and Choice of Forum

The progression for valuation assessment appeals per the Property Tax Code:



Certificates of Error

- Section 14-15 of the Property Tax Code governs Certificates of Error and their issuance.
- If you notice an assessment error in a prior tax year, please file a Certificate of Error.
- However, remember the valuation appeals progression from the Property Tax Code...

CERTIFICATES OF ERROR

- Not an acceptable forum to appeal BOR decisions
- Not an acceptable forum to appeal PTAB decisions
- Not an acceptable forum to appeal Court decisions

Certificates of Error

EXCEPTION: Omitted Assessments

When the Board of Review grants reductions on omitted assessment appeals, the only mechanism in place to implement a correction to those reduced omitted assessed values is for the Assessor to issue and certify a Certificate of Error.

Notes on Omitted Assessments

Omitted Assessments are governed, generally, by Art. 9, Div. 5 of the Property Tax Code, 35 ILCS 200/9-260 through 9-270, with references to omitted property sprinkled throughout other parts of the Code.

- The Assessor's Office can only issue omitted assessments for the three years prior to the current year.
- If you elect to appeal a current year and have omitted assessments issued on a current year warrant, you should appeal the omitted assessments at the same time as your current year appeal; if you do not, you will have to seek a reduction through the Certificate of Error mechanism later, which takes much longer.
- When you assert a legal defense to the issuance of omitted assessments, please support it with citation to the Property Tax Code and any case law that supports your argument.
- If you specifically assert that taxpayer was a bona fide purchaser, without notice of the tax (notice = actual or constructive), support your contention with facts, any documentary evidence and the relevant case law.

Valuation Updates: Vacant Land/Demolition

35 ILCS/Section 9-180

- “...The owner of property entitled to a diminution of assessed valuation shall, ...file with the assessor for the decrease of assessed valuation. Upon failure to do so within the 90-day period, no diminution of assessed valuation shall be attributable to the property.”
- Demolition completed prior to the tax year
- Demolition may take place after certification of assessment (during the tax year)
- Partial demolition during the tax year

Valuation Updates: Vacant Land/Demolition

When is land classified as 1-00 for the entire year?

CCAO may classify vacant commercial land as Class 1-00.

- **No improvements during the entire year**
- **Not used for vehicle parking, material storage, outdoor storage, no commercial use**

Include the following documentation:

- Demolition Permit
- Dated photos of the demolished property
- Affidavit of vacant land
- Demolition contractor receipt
- Appeal narrative providing any additional information regarding the demolition (dates)

Valuation Updates: New Construction

- For current year, the proportionate value of new or added improvements (Section 9-25, 9-270, 16-50 and 16-140)
- Based on date of occupancy certification or when property is deemed inhabitable
- Proportionate value may be assessed as omitted property in a subsequent year.
 - Construction schedule
 - Certificate of Occupancy or equivalent
 - Dated pictures or request for inspection

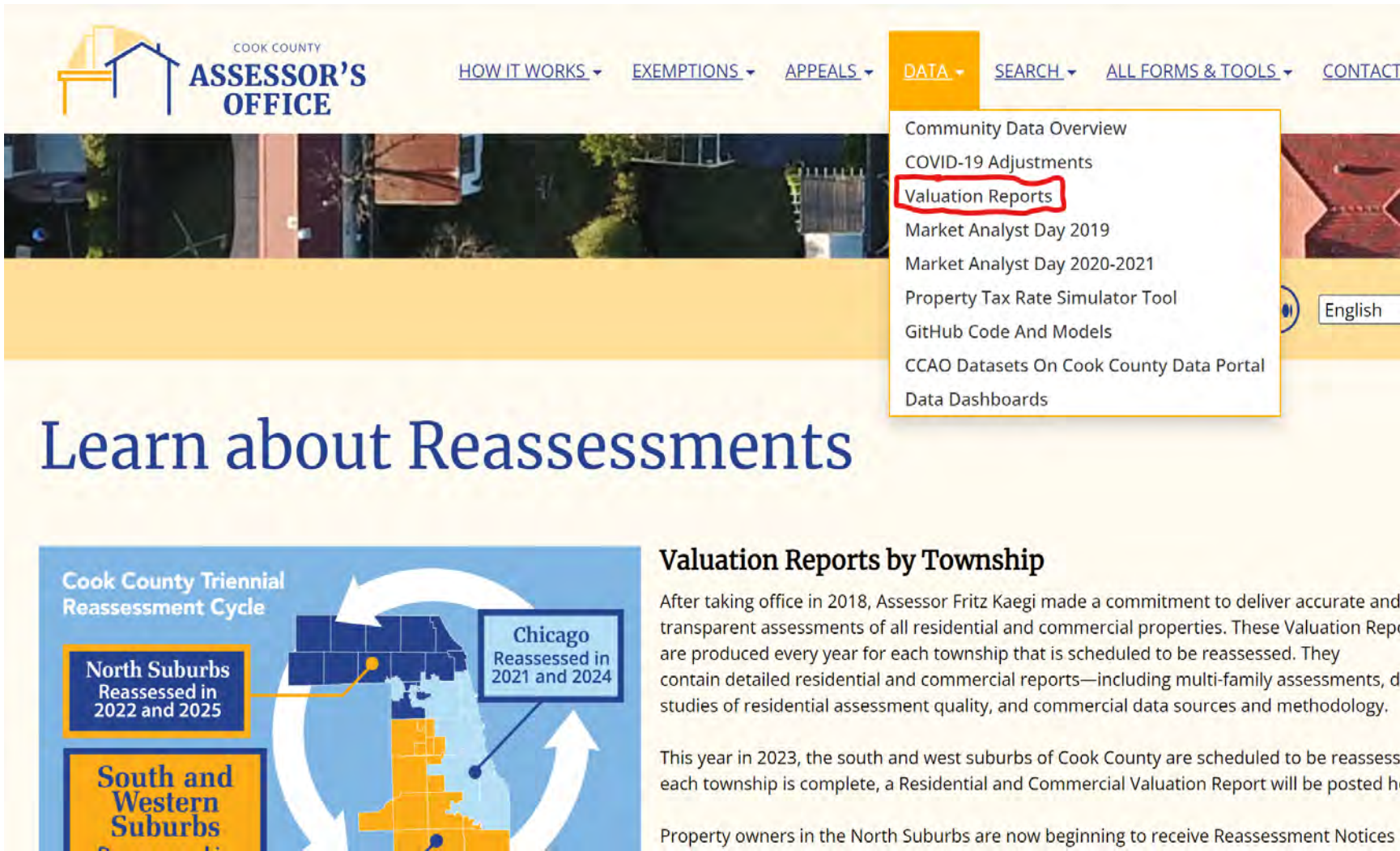
Publicly Available Assessor Data

The Assessor's Office publishes a wealth of data and datasets on its website, including:

1. Valuation Reports: for all properties (residential and non-residential)
2. Reassessment Methodology Worksheets: for income-producing properties
3. The Cook County Assessor's 2023 Open Data Refresh: part of the Cook County Open Data Portal

Valuation Reports

www.cookcountyassessor.com/valuation-reports



The screenshot shows the Cook County Assessor's Office website. The navigation bar includes links for HOW IT WORKS, EXEMPTIONS, APPEALS, DATA, SEARCH, ALL FORMS & TOOLS, and CONTACT. The DATA menu is open, showing options like Community Data Overview, COVID-19 Adjustments, Valuation Reports (highlighted with a red box), Market Analyst Day 2019, Market Analyst Day 2020-2021, Property Tax Rate Simulator Tool, GitHub Code And Models, CCAO Datasets On Cook County Data Portal, and Data Dashboards. Below the navigation bar, there is a banner for "Learn about Reassessments" and a section titled "Valuation Reports by Township" which includes a map of Cook County showing the triennial reassessment cycle for North Suburbs, South and Western Suburbs, and Chicago.

COOK COUNTY ASSESSOR'S OFFICE

[HOW IT WORKS](#) [EXEMPTIONS](#) [APPEALS](#) [DATA](#) [SEARCH](#) [ALL FORMS & TOOLS](#) [CONTACT](#)

Community Data Overview
COVID-19 Adjustments
Valuation Reports
Market Analyst Day 2019
Market Analyst Day 2020-2021
Property Tax Rate Simulator Tool
GitHub Code And Models
CCAO Datasets On Cook County Data Portal
Data Dashboards

English

Learn about Reassessments

Cook County Triennial Reassessment Cycle

North Suburbs Reassessed in 2022 and 2025

South and Western Suburbs Reassessed in 2023 and 2026

Chicago Reassessed in 2021 and 2024

Valuation Reports by Township

After taking office in 2018, Assessor Fritz Kaegi made a commitment to deliver accurate and transparent assessments of all residential and commercial properties. These Valuation Reports are produced every year for each township that is scheduled to be reassessed. They contain detailed residential and commercial reports—including multi-family assessments, studies of residential assessment quality, and commercial data sources and methodology.

This year in 2023, the south and west suburbs of Cook County are scheduled to be reassessed. Once each township is complete, a Residential and Commercial Valuation Report will be posted here.

Property owners in the North Suburbs are now beginning to receive Reassessment Notices.

Reassessment Methodology Worksheets

www.cookcountyassessor.com/valuation-reports

Revaluation Methodology Worksheets

Below are the Cook County Assessor's 2023 revaluation methodology worksheets for each income-property Township. The Assessor's goal in publishing this data is that property owners can understand the CCA's methodology.

There is a Summary tab and a separate methodology tab for each property group.

Methodology Worksheets

About this file:

How up-to-date is this data?

This data was used to produce initial valuations mailed to property owners. It does not incorporate an assessed value from appeals. This data is provided as-is to provide a snapshot of the CCAO's 2023 Revaluation.

The Cook County Assessor's 2023 Open Data Refresh



COOK COUNTY
GOVERNMENT | OPEN
DATA

Search

[Data Home](#) [Cook County Website](#) [Contact Us](#)



Cook County Assessor 2023 Open Data Refresh

The Assessor's Office is once again refreshing its open data, publishing the same datasets the Data Department uses to estimate residential property values, conduct sales ratio studies, and create maps. These datasets are being shared to promote transparency and for use in analyses by taxpayers, academics, and the real estate industry. Documentation for the

Mass Appraisal

Assessor's Office Initial Valuations

- Assessments, under Illinois law, should fairly reflect market values. In calculating the fair market value for residential properties, we consider what the fair cash value would be for a property if it had sold recently in its reassessment year.
- For residential properties, the assessed value equals 10% of its fair market value, while for non-residential properties, the assessed value equals 25% of its fair market value, as required per Cook County ordinance. *Cook County Code*, Sec. 74-64(2).
- The Assessor's Office estimates fair market values when it initially sets values by using a computer-assisted mass appraisal ("CAMA") model that analyzes sales trends. Mass appraisal models rely on accurate data, which we obtain from property owners.
- We do not look at each subject property on its own. A good analogy we use is that we do not look at the single tree in the forest, but we must look at the entire forest of trees when setting initial values.

The “CAMA” Model: Residential

How does the CAMA model know how much one's home is worth?

- “The model” is a computerized statistical model that uses real estate market data to estimate the value of homes that have not sold. These models are often called Automated Valuation Models and are the prescribed method for conducting a computer-assisted mass appraisal.
- The goal of “the model” is to answer this question: “What would the sale price of every home be if it had recently sold in an arms-length transaction?” The answer to this question has two steps:
 1. **Modeling.** First, we use a computer code to analyze data about home sales. Any two homes may have different characteristics and sales prices. But there are consistent patterns in how characteristics affect sale prices on average. It is important to detect these patterns accurately, so we use a predictive computer code, which can learn the patterns faster than a human can. The output of this step is a model that can be used to predict any home's sale price based on its characteristics and these learned patterns.
 2. **Valuation.** We then use the model created in Step 1 to predict values for all residential properties. Estimated values produced by the model are reviewed by the software and by our expert analysts (humans!), who review assessed value changes by neighborhood and property class and make adjustments as necessary.

What does the CAMA formula look like?

```
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split_feature=34 7 34 7 34 7 7 1 34 34 34 7 34 7 0 85 34 7 34 7 0 0 53 44 1 0 7 82 15 50 85 7 0 7 34 7 34 0 7 71 7 11 34 0 7 65 7 85 7 15 34 11 7 7 7 50 15
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1 43 85 15 8 85 44 69 65 7 8 0 62 8 11 50 82 7 60 7 9 84 8 11 85 11 15 42 69 85 1 11 0 82 69 11 85 8 85 7 7 60 84 7 82 8 49 7 7 9 49 71 7 16 15 43 1 40 7 11
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71 48 40 67 50 42 8 0 7 7 44 85 85 85 8 67 7 85 67 85 48 7 69 7 1 44 11 59 85 16 49 71 40 59 8 71 85 80 70 53 7 53 53 50 11 49 37 15 44 71 85 59 44 85 69 44
85 1 48 44 44 8 85 70 70 40 69 8 60 71 7 71 40 7 0 8 71 8 7 7 70 0 85 85 85 7 48 34 0 7 0 85 7 42 11 69 70 70 39 58 68 8 7 85 15 50 43 8 68 44 71 7 85 53 48
11 0 1 71 50 0 85 9 48 85 85 70 7 7 50 85 7 7 34 70 48 7 8 8 7 37 44 83 71 7 62 7 82 60 7 1 34 58 1 0 59 8 1 70 82 8 85 1 44 8 69 44 7 8 71 8 85 44 85 60 71
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3.18521e+13 3.1452e+13 3.14011e+13 3.04424e+13 2.9584e+13 2.93247e+13 6.14399e+13 2.90859e+13 2.76203e+13 2.7465e+13 2.69046e+13 2.68399e+13 2.52022e+13
2.33846e+13 2.27687e+13 2.23615e+13 2.22205e+13 2.17739e+13 2.08173e+13 2.00407e+13 1.99828e+13 1.97521e+13 1.83523e+13 1.81012e+13 1.77708e+13 1.72164e+13
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7.70770e+12 7.65555e+12 7.57750e+12 7.55060e+12 7.52000e+12 7.48800e+12 7.45500e+12 7.42200e+12 7.38900e+12 7.35600e+12 7.32300e+12 7.29000e+12 7.25700e+12 7.22400e+12 7.19100e+12 7.15800e+12 7.12500e+12 7.09200e+12 7.05900e+12 7.02600e+12 6.99300e+12 6.96000e+12 6.92700e+12 6.89400e+12 6.86100e+12 6.82800e+12 6.79500e+12 6.76200e+12 6.72900e+12 6.69600e+12 6.66300e+12 6.63000e+12 6.59700e+12 6.56400e+12 6.53100e+12 6.49800e+12 6.46500e+12 6.43200e+12 6.39900e+12 6.36600e+12 6.33300e+12 6.30000e+12 6.26700e+12 6.23400e+12 6.20100e+12 6.16800e+12 6.13500e+12 6.10200e+12 6.06900e+12 6.03600e+12 6.00300e+12 5.97000e+12 5.93700e+12 5.90400e+12 5.87100e+12 5.83800e+12 5.80500e+12 5.77200e+12 5.73900e+12 5.70600e+12 5.67300e+12 5.64000e+12 5.60700e+12 5.57400e+12 5.54100e+12 5.50800e+12 5.47500e+12 5.44200e+12 5.40900e+12 5.37600e+12 5.34300e+12 5.31000e+12 5.27700e+12 5.24400e+12 5.21100e+12 5.17800e+12 5.14500e+12 5.11200e+12 5.07900e+12 5.04600e+12 5.01300e+12 4.98000e+12 4.94700e+12 4.91400e+12 4.88100e+12 4.84800e+12 4.81500e+12 4.78200e+12 4.74900e+12 4.71600e+12 4.68300e+12 4.65000e+12 4.61700e+12 4.58400e+12 4.55100e+12 4.51800e+12 4.48500e+12 4.45200e+12 4.41900e+12 4.38600e+12 4.35300e+12 4.32000e+12 4.28700e+12 4.25400e+12 4.22100e+12 4.18800e+12 4.15500e+12 4.12200e+12 4.08900e+12 4.05600e+12 4.02300e+12 3.99000e+12 3.95700e+12 3.92400e+12 3.89100e+12 3.85800e+12 3.82500e+12 3.79200e+12 3.75900e+12 3.72600e+12 3.69300e+12 3.66000e+12 3.62700e+12 3.59400e+12 3.56100e+12 3.52800e+12 3.49500e+12 3.46200e+12 3.42900e+12 3.39600e+12 3.36300e+12 3.33000e+12 3.29700e+12 3.26400e+12 3.23100e+12 3.19800e+12 3.16500e+12 3.13200e+12 3.09900e+12 3.06600e+12 3.03300e+12 3.00000e+12 2.96700e+12 2.93400e+12 2.90100e+12 2.86800e+12 2.83500e+12 2.80200e+12 2.76900e+12 2.73600e+12 2.70300e+12 2.67000e+12 2.63700e+12 2.60400e+12 2.57100e+12 2.53800e+12 2.50500e+12 2.47200e+12 2.43900e+12 2.40600e+12 2.37300e+12 2.34000e+12 2.30700e+12 2.27400e+12 2.24100e+12 2.20800e+12 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8.41900e+11 8.38600e+11 8.35300e+11 8.32000e+11 8.28700e+11 8.25400e+11 8.22100e+11 8.18800e+11 8.15500e+11 8.12200e+11 8.08900e+11 8.05600e+11 8.02300e+11 7.99000e+11 7.95700e+11 7.92400e+11 7.89100e+11 7.85800e+11 7.82500e+11 7.79200e+11 7.75900e+11 7.72600e+11 7.69300e+11 7.66000e+11 7.62700e+11 7.59400e+11 7.56100e+11 7.52800e+11 7.49500e+11 7.46200e+11 7.42900e+11 7.39600e+11 7.36300e+11 7.33000e+11 7.29700e+11 7.26400e+11 7.23100e+11 7.19800e+11 7.16500e+11 7.13200e+11 7.09900e+11 7.06600e+11 7.03300e+11 7.00000e+11 6.96700e+11 6.93400e+11 6.90100e+11 6.86800e+11 6.83500e+11 6.80200e+11 6.76900e+11 6.73600e+11 6.70300e+11 6.67000e+11 6.63700e+11 6.60400e+11 6.57100e+11 6.53800e+11 6.50500e+11 6.47200e+11 6.43900e+11 6.40600e+11 6.37300e+11 6.34000e+11 6.30700e+11 6.27400e+11 6.24100e+11 6.20800e+11 6.17500e+11 6.14200e+11 6.10900e+11 6.07600e+11 6.04300e+11 6.01000e+11 5.97700e+11 5.94400e+11 5.91100e+11 5.87800e+11 5.84500e+11 5.81200e+11 5.77900e+11 5.74600e+11 5.71300e+11 5.68000e+11 5.64700e+11 5.61400e+11 5.58100e+11 5.54800e+11 5.51500e+11 5.48200e+11 5.44900e+11 5.41600e+11 5.38300e+11 5.35000e+11 5.31700e+11 5.28400e+11 5.25100e+11 5.21800e+11 5.18500e+11 5.15200e+11 5.11900e+11 5.08600e+11 5.05300e+11 5.02000e+11 4.98700e+11 4.95400e+11 4.92100e+11 4.88800e+11 4.85500e+11 4.82200e+11 4.78900e+11 4.75600e+11 4.72300e+11 4.69000e+11 4.65700e+11 4.62400e+11 4.59100e+11 4.55800e+11 4.52500e+11 4.49200e+11 4.45900e+11 4.42600e+11 4.39300e+11 4.36000e+11 4.32700e+11 4.29400e+11 4.26100e+11 4.22800e+11 4.19500e+11 4.16200e+11 4.12900e+11 4.09600e+11 4.06300e+11 4.03000e+11 3.99700e+11 3.96400e+11 3.93100e+11 3.89800e+11 3.86500e+11 3.83200e+11 3.79900e+11 3.76600e+11 3.73300e+11 3.70000e+11 3.66700e+11 3.63400e+11 3.60100e+11 3.56800e+11 3.53500e+11 3.50200e+11 3.46900e+11 3.43600e+11 3.40300e+11 3.37000e+11 3.33700e+11 3.30400e+11 3.27100e+11 3.23800e+11 3.20500e+11 3.17200e+11 3.13900e+11 3.10600e+11 3.07300e+11 3.04000e+11 3.00700e+11 2.97400e+11 2.94100e+11 2.90800e+11 2.87500e+11 2.84200e+11 2.80900e+11 2.77600e+11 2.74300e+11 2.71000e+11 2.67700e+11 2.64400e+11 2.61100e+11 2.57800e+11 2.54500e+11 2.51200e+11 2.47900e+11 2.44600e+11 2.41300e+11 2.38000e+11 2.34700e+11 2.31400e+11 2.28100e+11 2.24800e+11 2.21500e+11 2.18200e+11 2.14900e+11 2.11600e+11 2.08300e+11 2.05000e+11 2.01700e+11 1.98400e+11 1.95100e+11 1.91800e+11 1.88500e+11 1.85200e+11 1.81900e+11 1.78600e+11 1.75300e+11 1.72000e+11 1.68700e+11 1.65400e+11 1.62100e+11 1.58800e+11 1.55500e+11 1.52200e+11 1.48900e+11 1.45600e+11 1.42300e+11 1.39000e+11 1.35700e+11 1.32400e+11 1.29100e+11 1.25800e+11 1.22500e+11 1.19200e+11 1.15900e+11 1.12600e+11 1.09300e+11 1.06000e+11 1.02700e+11 9.94000e+10 9.90700e+10 9.87400e+10 9.84100e+10 9.80800e+10 9.77500e+10 9.74200e+10 9.70900e+10 9.67600e+10 9.64300e+10 9.61000e+10 9.57700e+10 9.54400e+10 9.51100e+10 9.47800e+10 9.44500e+10 9.41200e+10 9.37900e+10 9.34600e+10 9.31300e+10 9.28000e+10 9.24700e+10 9.21400e+10 9.18100e+10 9.14800e+10 9.11500e+10 9.08200e+10 9.04900e+10 9.01600e+10 8.98300e+10 8.95000e+10 8.91700e+10 8.88400e+10 8.85100e+10 8.81800e+10 8.78500e+10 8.75200e+10 8.71900e+10 8.68600e+10 8.65300e+10 8.62000e+10 8.58700e+10 8.55400e+10 8.52100e+10 8.48800e+10 8.45500e+10 8.42200e+10 8.38900e+10 8.35600e+10 8.32300e+10 8.29000e+10 8.25700e+10 8.22400e+10 8.19100e+10 8.15800e+10 8.12500e+10 8.09200e+10 8.05900e+10 8.02600e+10 7.99300e+10 7.96000e+10 7.92700e+10 7.89400e+10 7.86100e+10 7.82800e+10 7.79500e+10 7.76200e+10 7.72900e+10 7.69600e+10 7.66300e+10 7.63000e+10 7.59700e+10 7.56400e+10 7.53100e+10 7.49800e+10 7.46500e+10 7.43200e+10 7.39900e+10 7.36600e+10 7.33300e+10 7.30000e+10 7.26700e+10 7.23400e+10 7.20100e+10 7.16800e+10 7.13500e+10 7.10200e+10 7.06900e+10 7.03600e+10 7.00300e+10 6.97000e+10 6.93700e+10 6.90400e+10 6.87100e+10 6.83800e+10 6.80500e+10 6.77200e+10 6.73900e+10 6.70600e+10 6.67300e+10 6.64000e+10 6.60700e+10 6.57400e+10 6.54100e+10 6.50800e+10 6.47500e+10 6.44200e+10 6.40900e+10 6.37600e+10 6.34300e+10 6.31000e+10 6.27700e+10 6.24400e+10 6.21100e+10 6.17800e+10 6.14500e+10 6.11200e+10 6.07900e+10 6.04600e+10 6.01300e+10 5.98000e+10 5.94700e+10 5.91400e+10 5.88100e+10 5.84800e+10 5.81500e+10 5.78200e+10 5.74900e+10 5.71600e+10 5.68300e+10 5.65000e
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The “CAMA” Model: Commercial

Mass appraisal

- Determines the *average* levels for the inputs of valuation, rents, vacancy, expense ratio, cap rates
- Applies those averages *uniformly* to similar properties in similar neighborhoods to create individual values

Q & A

Please post your questions in the chat box.

C of E Questions from the Practitioners Meeting

- Please check the C of E Tracker for C of E status:
<https://www.cookcountyassessor.com/cofestatus>
- Please note that it can take 2+ years for the resolution of a C of E, whether it is granted or denied. C of Es are worked in between regular assessment periods, and so are generally behind.
- Please note that some C of Es require further approval by either the Board of Review or Circuit Court.
- For C of Es filed with a current year appeal since 2021, the C of E “docket” number is the same as the current year appeal number.
- If you have questions, you may schedule an in-person appointment <https://www.cookcountyassessor.com/appt> or alternatively send an email to assessor.taxpayer.resolution@cookcountyil.gov.
- Please limit your C of E inquiries to 5 or less at a time.

We are here to help. Contact us.

- ✓ Call us at 312-443-7550
- ✓ Connect with us on social media.
- ✓ Make an appointment for in-person assistance at one of our locations:
 - Chicago – 118 N. Clark St.
 - Markham Courthouse - 16501 S. Kedzie Ave.
 - Skokie - 5600 W. Old Orchard Rd., Room #149
 - Bridgeview – 10220 S. 76th Ave., Rm 205
- ✓ Sign up to receive email updates from our office.

