



COOK COUNTY ASSESSOR'S OFFICE
FRITZ KAEGI, ASSESSOR
ETHICS • FAIRNESS • TRANSPARENCY

CERTIFICATES OF ERROR

For taxpayers seeking a correction through a Certificate of Error, a Certificate of Error application form found on the Cook County Assessor's website must be filed in triplicate at the Cook County Assessor's Office, and, must include supporting documentation. If a residential property owner files for a Certificate of Error, the application does not need to be filed in triplicate. Forms may be found at: <http://www.cookcountyassessor.com/PdfForms/CofE-Forms.aspx>

An application for a Certificate of Error may be filed with a current year assessment appeal, or on its own, but generally must be filed within the period permitted for a taxpayer to file an appeal under the Township schedule posted on the Assessor's website.

<http://www.cookcountyassessor.com/Appeals/Appeal-Deadlines.aspx>

If a taxpayer seeks a change based on the exempt status of property, an incentive classification, or the application of a homestead exemption, including homestead, senior, senior freeze, veterans, disabled and disabled veterans, the application *may be filed at any time*.

In some cases, Certificates of Error require approval from the Cook County Board of Review (Board of Review) or the Circuit Court of Cook County in addition to the Assessor. In those cases, applications will require additional time to process.

The Illinois Property Tax Code authorizes Certificates of Error where the Assessor discovers an **error or mistake** in the assessment. 35 ILCS 200/14-15 provides in relevant part:

Sec. 14-15. Certificate of error; counties of 3,000,000 or more.

(a) In counties with 3,000,000 or more inhabitants, if, after the assessment is certified pursuant to Section 16-150, but subject to the limitations of subsection (c) of this Section, the county assessor discovers an error or mistake in the assessment, the assessor shall execute a certificate setting forth the nature and cause of the error. ...

(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.

The Assessor's authority under this provision provides a means of correcting *errors or mistakes* in assessments, after assessments are set, reviewed by the Assessor and Board of Review, and certified for taxation purposes. If a taxpayer is not satisfied with assessments set by the Assessor and reviewed by the Board of Review, the taxpayer also may consider other remedies available in the Property Tax Code.