

OFFICIAL APPEAL RULES OF THE COOK COUNTY ASSESSOR

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. No form may be filed by facsimile (fax), except appeal re-review request forms submitted pursuant to **Rule 26** by individual taxpayers on their own behalf pertaining to their own residences.

FILING AN ASSESSMENT APPEAL COMPLAINT

- Rule 4** An Appeal is originated by filing a timely complaint form with the CCAO. All Appeal complaints must be filed using the applicable version of the CCAO's official complaint form or its electronic equivalent, constituted by the mandatory fields in SmartFile. The official complaint form may not be modified in any way.
- Rule 5** At the time each complaint is initially filed, including electronic submissions using SmartFile, 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.** The Authorization Form may not be modified.

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Rule 6 Certificate of error applications and supporting documentation must be filed in **duplicate** if, and only if:

1. The certificate of error application is filed in hard copy (paper) **together with an Appeal** for the current assessment year; and
2. The Cook County Board of Review received an appeal for the same property and assessment year to which the certificate of error application pertains; or
3. The relief sought by the certificate of error application lowers the assessed value of the property by \$100,000 or more.

For all other certificate of error applications and supporting documentation, only one copy should be filed.

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 and will 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 **Practitioners are encouraged to file all appeal complaints via the SmartFile electronic filing system available on the Assessor's website at www.cookcountyassessor.com/Appeals.**

All complaints submitted using a conventional, paper complaint form, except complaints submitted by individual taxpayers on their own behalf pertaining to their own residences, must be submitted to the main office of the CCAO, located in the County Building at 118 North Clark Street, Room 301, Chicago, Illinois 60602. Paper complaint forms may be submitted in person, or by a courier or mail service. The date of a U.S. Postal Service postmark or the receipted date of shipment via a courier or mail service will be considered the date of filing. **The CCAO is not responsible for complaints sent by courier or mail that are not received on time.** Appeals submitted by individual taxpayers on their own behalf pertaining to their own residences may be filed at any CCAO location, filed online using SmartFile, or mailed in accordance with the above provisions.

Rule 9 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 form. Separate complaint forms 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.

Rule 10 If more than one complaint is filed for the same PIN, the CCAO will regard the first complaint filed as controlling. All subsequent complaints will be disregarded, provided, however, that if more than one party (attorney, representative, or taxpayer) files a complaint on the same PIN(s), the CCAO will notify all parties filing on the same PIN(s) that a question regarding authority to file a complaint on the PIN(s) must be resolved. The Assessor will require a properly executed

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[Withdrawal and/or Substitution Form](#) from the relevant parties such that a single, duly authorized agent is established to the CCAO's satisfaction.

Rule 11 A party may substitute an appearance on behalf of a taxpayer by filing a completed [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.

When attorneys and representatives file an Appeal using SmartFile, only the anonymized set of documents and, separately, the Authorization Form or Withdrawal/Substitution Form (if applicable), along with any documents that are not anonymized should be uploaded. The Authorization Form along with any non-anonymized documents should be submitted as a separate PDF from other substantive documents.

When attorneys and representatives file an Appeal using paper, they must submit an anonymized set of substantive documents and a second set of the substantive documents, which may or may not include the filer's signature, name, firm letterhead, mailing address, and other identifying information. The Authorization Form or a Withdrawal/Substitution Form (if applicable), should be filed with the second, typically non-anonymized set of documents.

EVIDENCE IN SUPPORT OF AN ASSESSED VALUATION APPEAL

Rule 13 **Unless otherwise noted on the Assessor's website**, additional documentation in support of a complaint will not be accepted after the official appeal deadline for the relevant Township. (Previously, complaints were permitted to be filed within 30 days of the date a township opened for filing, the submission of documentation permitted for an additional 10 days. This year, the appeal deadline will include the additional 10 days unless otherwise noted on the CCAO's website).

Please note: Once an Appeal is submitted using SmartFile, no additional documents may be submitted at a later time. Therefore, please **save** applications and uploaded documents in your SmartFile account **without submitting** the application until you are **certain** you have attached all the materials you want the CCAO to consider as part of the Appeal.

Rule 14 Taxpayers must use the applicable appeal forms located at: www.cookcountyassessor.com/Appeals. However, if a complaint is filed using SmartFile, a separate Assessor's complaint form is not required.

Rule 15 All complaints, summary sheets, and logs must be signed by the taxpayer, or if the taxpayer is represented by an attorney or other party, the documents may be

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signed by the attorney or other party. Electronic or facsimile signatures are acceptable. The CCAO will accept an e-signature conforming with the Illinois Electronic Commerce Security Act. 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 16** All affidavits filed with the Assessor must be signed by a person having knowledge of the facts. An affidavit filed on behalf of a business entity, such as a corporation, LLP, limited partnership, REIT, etc., where one person does not have knowledge of all facts, 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 entity having knowledge of all facts.
- Rule 17** **With the exception of individual taxpayers filing an Appeal on their own behalf pertaining to their own residence**, filers must submit an original and 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 Appeals on their own behalf pertaining to their own residences may, but are not required to, submit photographs in support of a residential appeal. If dated photographs are unavailable, taxpayers may attest to the date on which the photos were taken, and that the photos truly and accurately represent the condition on such date of the property that is the subject of the appeal.
- Rule 18** A taxpayer must disclose the purchase price of the subject property and the date of purchase if it took place within the two years immediately prior to the lien date (January 1) of the assessment year under appeal, and must file with the Assessor relevant sales documents (e.g., the sale agreement or closing statement, including the sale price and sale date). Both the seller's and the buyer's identity, and any relationship between them, must be revealed.
- A taxpayer who maintains that the purchase price includes personal property value must submit a PTAX document, or information contained therein, related to the sales transaction.
- Rule 19** 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. Submitted appraisals also must include an Appraisal Cover Sheet as prescribed by the Assessor.
- Rule 20** Where the property that is the subject of an appeal 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>.
- Using SmartFile, the taxpayer must also submit a copy of any 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

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8825, IRS Form 1065, and IL-990-T. **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.**

For purposes of this Rule, **income-producing property** is defined as **non-owner occupied** parcels of real property that generate rental income, but does not include residential properties with 6 or fewer units. Whether or not hotels and motels are owner occupied, they are considered income-producing property for purposes of these Rules.

Except for 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, including but not limited to those existing by blood or by marriage to the second degree, corporate parent-subsidiary 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 21

If assessment reduction is sought on the grounds of vacancy at a specific property, the taxpayer must file:

1. A 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); and
2. Photographs of the interior vacant space or units, dated during the assessment year under appeal; and
3. An affidavit that comports with the Affidavit form on the Assessor's website, setting forth the duration of the vacancy, the reason for the vacancy, and a description of the attempts made to lease the vacant space, including any documents providing evidence of such attempts, 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; and
4. Utility bills that reflect lower usage for the term the vacancy is requested; and
5. If applicable, the municipality's occupancy certificate; and
6. If applicable, all documents required by Rule 20.

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

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- Rule 22** 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 before and after demolition. If an image of the building before demolition is unavailable, the taxpayer must attest to its unavailability.
- Rule 23** An argument that a portion of a property should be treated as excess-vacant land 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 24** An appeal or certificate of error application arguing that condominium property should be declared common area, or that a percentage of ownership is incorrect, must include the most recently recorded condominium declaration(s) that have been filed with the Recorder of Deeds, in addition to other relevant documents, such as a court order.
- Rule 25** In cases in which a taxpayer seeks assessment relief based on a non-homestead property tax exemption, if the exemption is for 100% of an assessment year (and not a partial exemption), the Assessor processes these outside of the normal appeals process. If the taxpayer files an appeal for the Assessor to apply a non-homestead exemption that exempts a property from taxation for 100% of an assessment year, the office will void the appeal and deliver it to the Exempt Department for processing. A non-homestead exemption applies to property that is not subject to taxation (e.g., schools, religious institutions, municipally owned property, etc.), as determined by the Illinois Department of Revenue ("IDOR"), under Article 15 of the Illinois Property Tax Code. IDOR makes its determination by issuing a letter approving or denying an exemption application. **In lieu of filing an appeal for a non-homestead property tax exemption, the taxpayers shall direct a copy of their IDOR letters and recorded deeds by mail or in person to the Exempt Department of the Assessor's Office at 118 North Clark Street, Room 301, Chicago, Illinois 60602.**

RE-REVIEW OF AN ASSESSED VALUATION APPEAL DECISION

- Rule 26** A taxpayer dissatisfied with a decision of the Assessor may request a re-review of the case. The re-review process is not to be employed to cure a failure to timely submit documents required by the Assessor. **Re-review requests should not simply dispute the Assessor's capitalization rates, expense ratios, or rulings of law without further detailed explanation and analysis. Nor should requests merely reiterate or resubmit previously advanced arguments and materials without new supporting evidence or argument to justify reconsideration.**

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Re-review requests must be made in writing and uploaded via SmartFile online filing, or delivered to the CCAO in person or by mail. Filers must submit re-review requests in the same manner (paper or SmartFile) as they submitted their original complaint. Documents submitted with re-review requests by attorneys or representatives must be anonymized. Individual taxpayers who filed a complaint on their own behalf pertaining to their own residence may submit a written request for re-review by facsimile (fax).

Re-review requests must:

1. Be filed timely, i.e., mailed or delivered in person within 5 business days of the date of the letter from the Assessor informing the appellant of the Assessor's decision, or within such other time frame as the CCAO may determine;
2. Identify the assessment, township, complaint number, and PIN(s) assigned to the property that is the subject of the complaint; and,
3. State the specific grounds for the re-review request.

The only grounds for a re-review request which the Assessor will consider are:

1. Newly discovered, obtained, or received evidence, accompanied by documentation demonstrating the previous unavailability of the documents;
2. Changes in the law, setting forth the previous law and the relevant changes thereto;
3. An error or mistake in the Assessor's previous application of existing law, setting forth the alternative theory being advanced; or
4. Additional evidence provided in response to a request of the CCAO, including requests for photos, utility bills, or other missing data.

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