

OFFICIAL 2021 APPEAL RULES OF THE COOK COUNTY ASSESSOR

In response to feedback from the public and, thanks to the development of technological enhancements, the CCAO has made noteworthy changes to the Appeal Rules for 2021, including:

- *Clarifying that notarization is not required unless the PDF form specifies it – **Rule 3***
- *Requiring that every appeal specify the estimated fair market value sought by the appeal – **Rule 5***
- *Requiring that appeals on multi-PIN properties must list the PIN with the highest assessed value first – **Rule 9***
- *Allowing additional documents to be submitted through SmartFile after the initial complaint has been filed – **Rule 13***
- *Eliminating the requirement that appraisals be submitted with Appraisal Cover Sheets – **Rule 18***
- *Clarifying that depreciation schedules do not need to be submitted – **Rule 19***

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 2021 form on the CCAO's website indicates that notarization is required, then that form requires notarization. If a 2021 form does not indicate that notarization is required, then that form does not require notarization. (Generally speaking, 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 through SmartFile, which can be accessed using a computer, tablet, or smartphone. Property owners who cannot access the internet may contact the CCAO to request an appeal complaint form be sent to them by mail.
- Rule 5** Appeal complaints must specify the estimated fair market value that the filer asserts should be applied to the subject property. However, complaints seeking valuation of property as common area should enter a \$1 assessed value instead of a fair market value.
- Rule 6** At the time each complaint is initially filed, 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 so that it reflects 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** 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 onlineappeals@cookcountyassessor.com. 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. 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.
- Rule 8** 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 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. 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. **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 PIN order.

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 and who believe that they have authority to file the appeal should send an email to onlineappeals@cookcountyassessor.com 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 [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, or 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 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 16 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 17 A taxpayer must disclose the purchase price of the subject property and the date of purchase if it took place within two years of 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 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.

Rule 19 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 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.**

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.

For all income-producing properties, 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-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 believe their property meets the conditions described by the vacancy policy 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 19.

If utility bills or other documents are not available, the taxpayer must attest to their unavailability. 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. 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 before and after demolition. If an image of the building before demolition is unavailable, the taxpayer must attest to its unavailability.

Rule 22 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 23 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 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 exempt@cookcountyassessor.com. **An appeal complaint is not required.**

RE-REVIEW OF AN ASSESSED VALUATION APPEAL DECISION

Rule 26 The CCAO will not accept requests for re-review of its 2021 assessed valuation appeal decisions.

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