Cook County Assessor's Office Practitioners' Meeting 2020



Today's Agenda

Changes to appeal rules

New online appeals

More new stuff: Website, Exemptions, FOIA

A few notes

New rules are online now

Presentation slides emailed to attendees

Notecards for Q&A

Staff available afterward for follow-up

Changes to Rules for Appeal

Justin Kirvan, Legal Counsel



2020 Appeal Rules – Key Changes

The CCAO received a lot of helpful feedback on the 2019 Appeal Rules from practitioners.

We tried to be responsive: our updated 2020 Appeal Rules incorporate numerous suggested revisions.

The following highlights the most substantive changes for 2020.

Rule Violations

The Rules are intended to facilitate the correct and fair valuation of property, not to be a stumbling block for appeal filers.

Thus, we clarified Rule 1:

Relief will not be denied summarily if appeal submissions substantially comply with the requirements of these rules.

Online Appeals Through SmartFile

SmartFile = CCAO Online appeal system

SmartFile appeals are in lieu of the paper complaint form (Rule 4).

<u>Uploaded supporting docs must be anonymized (Rule 12).</u>

The Authorization Form, Withdrawal/Substitution Form, and any other non-anonymized docs must be uploaded using the Authorization Form upload button.

NOTE: Additional documents cannot be submitted through SmartFile once an Appeal has been submitted.

Practitioners should save Appeal applications without submitting until all docs are attached (Rule 13).

Appeal Window Now 40 Days

Appeal deadlines posted on the CCAO's website already include the historical 10-day grace period to file additional supporting documents (Rule 13).

Appeal deadlines will be 40 calendar days from the assessment notice date, unless 40th day lands on a weekend or County holiday.

Photocopies and E-Signatures

Photocopies and scans of original documents are permitted

Right is reserved to require a "wet" signature (Rule 3).

E-signatures that conform with the Illinois Electronic Commerce Security Act will be accepted in lieu of notarized signatures on all docs (Rule 15), including on the Authorization Form (Rule 5).

Certificate of Error Applications

Eliminated requirement to file C of E applications in triplicate (Rule 6).

File in duplicate **if and only if** seeking reduction of \$100,000+ or appeal was filed with Board of Review for subject tax year.

Eliminated requirement to file C of E applications during appeal period for relevant township.

If you are seeking a reduction on the same basis as your current-year appeal, you are strongly encouraged to file the C of E applications at the same time.

You cannot file a C of E application by itself in SmartFile.

Photos

Photos supporting an appeal must be date-stamped within one year of January 1st lien date (Rule 17).

Also added permission to attest to date of photo if dated photos are unavailable.

Photos showing interior vacancy must be date-stamped during the assessment year under appeal (Rule 21).

Added permission to attest that no photo of the building before demolition is available (Rule 22).

Utility Bills

Eliminated requirement that all utility bills from period of vacancy be submitted

Now only some bills reflecting lower usage are required (Rule 21)

Added option to attest that utility bills or other documents otherwise required by the vacancy rule are unavailable (Rule 21).

Tax Docs for Income-Producing Property

Added requirement to use Real Property Income and Expense (RPIE) Online Form

Located at RPIE.cookcountyassessor.com (Rule 20)

Added permission for owners of income-producing property to attest that they made reasonable efforts to obtain three years of tax records and were unable to do so (Rule 20).

Disclose Sales Within Two Years

Sale documents and purchase price must be disclosed for sales that occurred within two years of the January 1, 2020 lien date.

This is a change from "within three years prior to the appeal date" (Rule 18).

Property owners who maintain that the purchase price included personal property must submit PTAX documents related to the sales transaction.

Grouping PINS Into One Appeal

Clarified situations in which PINs should be grouped into one appeal (Rule 9)

"...If they are non-contiguous but part of one economic unit at one property location, or part of the same condominium association or townhome association."

Re-Review

Changed Re-Review filing deadline from 5 calendar days to 5 business days after date of Assessor's decision letter (Rule 26).

Advocate-Witness Rule Inapplicable

Added clarification that the advocate-witness rule is not applicable to proceedings before the CCAO (Rule 15).

Attorneys who choose to sign documents attesting to facts do not thereby violate Rule 3.7 of the Rules of Professional Conduct.

Include Recorded Condo Docs

An appeal or Certificate of Error application arguing that condo property should be declared common area, or that a percentage of ownership is incorrect, must include the most recently recorded condo declaration (Rule 24).

No Appeal on 100% Exempt Property

No Appeal should be filed to implement an exemption for a property declared 100% by IDOR.

Rather, practitioners should send the IDOR letter and deed directly to the Exempt Department (Rule 25).

Online Appeals

James Davis, Tyler Technologies Implementation Consultant



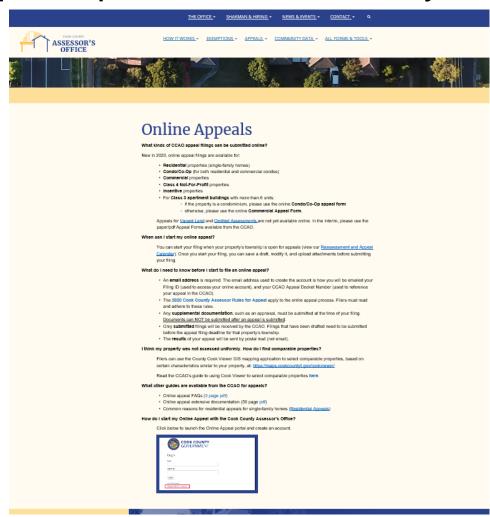
CCAO Online Appeals

CCAO has gone live with an online appeals portal as of February 3,

2020.

Filers will be able to submit an online appeal for the following categories:

- Residential Appeals
- Commercial Appeals
- Condo/Coop Appeals
- Incentive Appeals



What do Tax Practitioners Need to Start?

You will need to register and create an online account.

Please note that the email address you register with will be used to receive filing confirmation emails and a subsequent docket number.

You will need to have an attorney or tax practitioner code.

All Attorney/Tax Reps must have a registration code on record in order to file using the online appeal application; this includes codes as issued by either the Board of Review or CCAO.

You will need to have an executed Attorney / Representative

Authorization Form at the time of online appeal submittal.

If the filer is an Attorney or Tax Representative, they will be required to upload an executed Attorney/Representative Authorization Form in the online appeal application before being able to submit their filing.

Online Appeals Quick Slide Show

You can access detailed instructions, FAQs and other information in the new CCAO website.

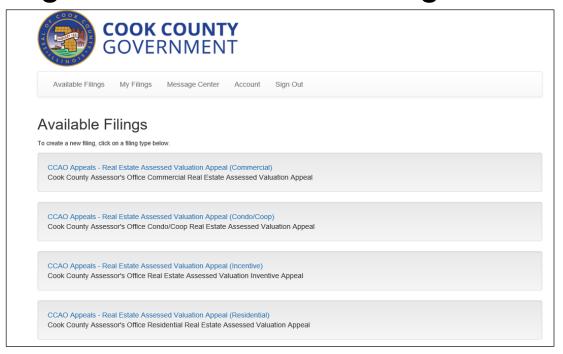
Residential and Commercial have similar filing procedures

Please hold all questions to the end of the presentation.



Available Filings

Once the filer has logged in, they will have access to all available online appeal filings in the Available Filings Tab.



Commercial Appeal Filing: Differences of Note

Select Commercial Appeal Filing



Filer will be provided with RPIE reminders in the first tab, including the link to RPIE online application and RPIE PDF link (to be used where applicable).



This filing allows a user to file an Appeal on the following type of property:

Commercial

The Cook County Assessor's Office requires filers to submit Real Property Income and Expense (RPIE) information as part of every appeal on income-producing property as defined in the Official Rules of the Cook County Assessor, which are available here. Appeals on such properties are deemed incomplete and are not evaluated unless the Assessor's Office timely receives the required RPIE information. The deadline for submitting RPIE information is the appeal filling deadline for your property's township.

In most cases, RPIE information should be submitted separately from this filing using the RPIE Online Form available at https://rpie.cookcountyassessor.com.

The RPIE information submitted through the RPIE Online Form will be associated with this part of your appeal filing. However, the RPIE Online Form will not accept information with respect to certain special property types. If the RPIE Online Form advises you that it cannot accept a filing on your property, you must fill out the paper version of the RPIE form available here and upload the completed form through this portal so that it is associated with this part of your appeal filing.

Press "Begin Filing" to start filing and follow the instructions on the following page

Begin Filing

Commercial Appeal Filing: Differences of Note

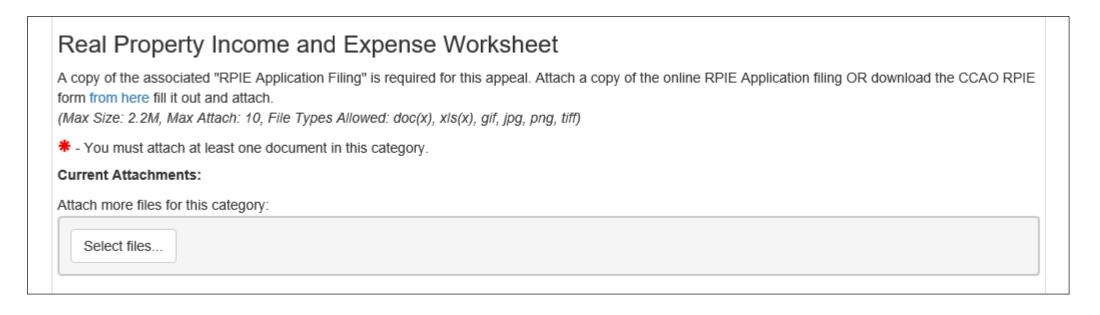
RPIE Code is displayed in the Verify Primary PIN Tab for properties that were or will be issued an RPIE Code.

Filer will have to log in to RPIE.COOKCOUNTYASSESSOR.COM to complete their online RPIE filing.



Commercial Appeal Filing: Differences of Note

Copy of an online RPIE submission must be uploaded to the Attachments Tab in the Real Property Income and Expense Worksheet section. Filer will not be allowed to submit filing without proof of submission being attached to appeal.



Residential Appeal Filing

Click on the **Real Estate Assessed Valuation Appeal – Residential** link to begin an appeal filing on a Residential property.

CCAO Appeals - Real Estate Assessed Valuation Appeal (Residential)
Cook County Assessor's Office Residential Real Estate Assessed Valuation Appeal

You will be presented with the Real Estate Assessed Valuation Appeal Residential screen, where you will click on **Begin Filing** to proceed.



Residential Appeal Filing

You can either enter their property index number (PIN) to begin their appeal filing or the address if PIN is unknown; partial addresses can be entered. Once either PIN or address is enter, click **Search**.



Residential Appeal Filing: Search Function

Search by PIN



Search by Partial Address



Search by Full Address



Residential Appeal Filing: Activity Window

You can begin the appeal filing by clicking on **Start Filing**; you will receive a reminder message that an appeal can only be filed during that Township's Open period. Click **OK**.

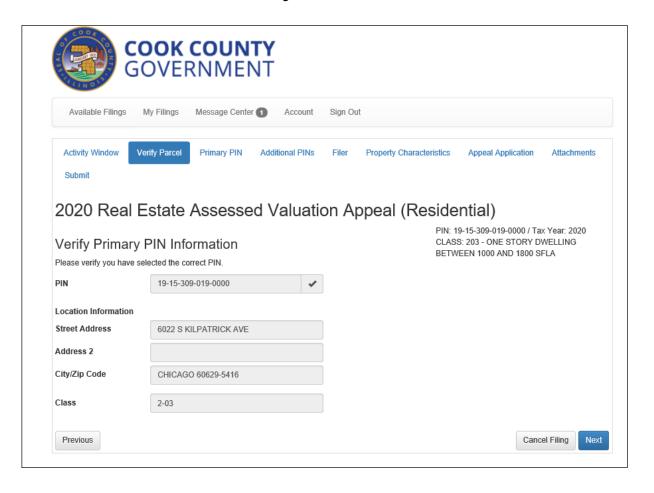


Activity Window

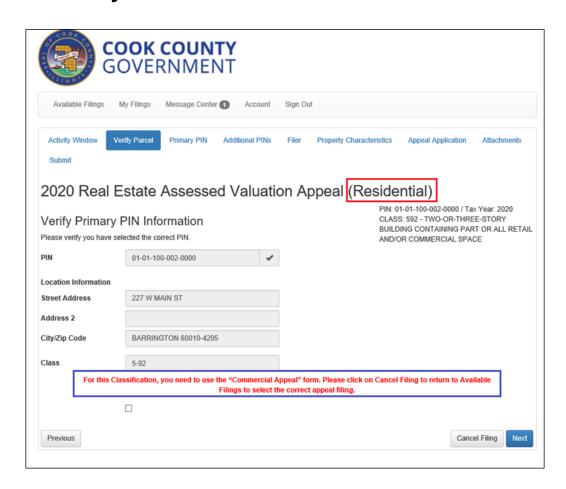


Residential Appeal Filing: Verify Parcel

Verify Parcel Tab



Verify Parcel Tab – Incorrect Form Used



Residential Appeal Filing: Primary PIN

Allows filer to apply for a CoE on one or more applicable years.

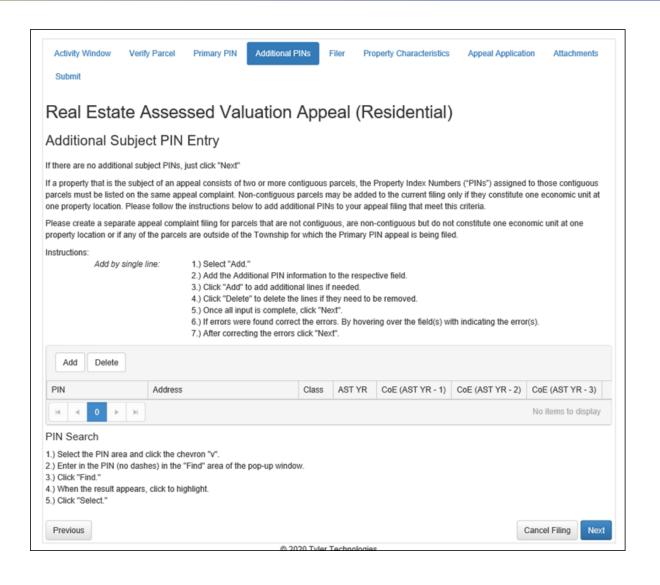


Filer will receive reminder that CoE form must be attached to filing in order to complete filing submission.



Residential Appeal Filing: Additional PINs

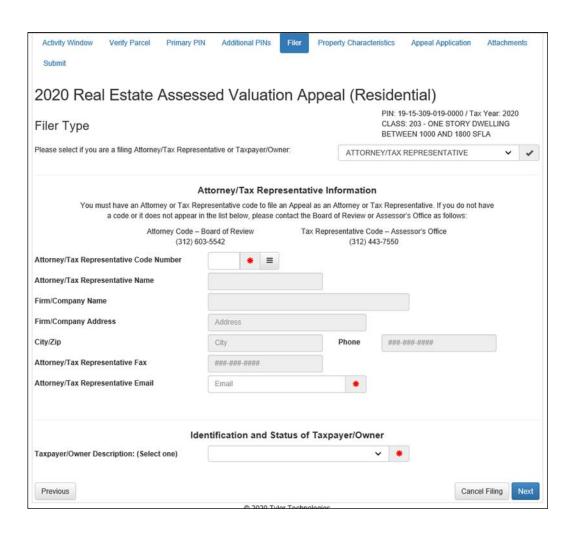
- Filer will be able to add additional PINs in accordance with Rule 9.
 - □Individual PINs can be added to grid or spreadsheet (Condo/Coop Filing) can be uploaded.



Residential Appeal Filing: Filer

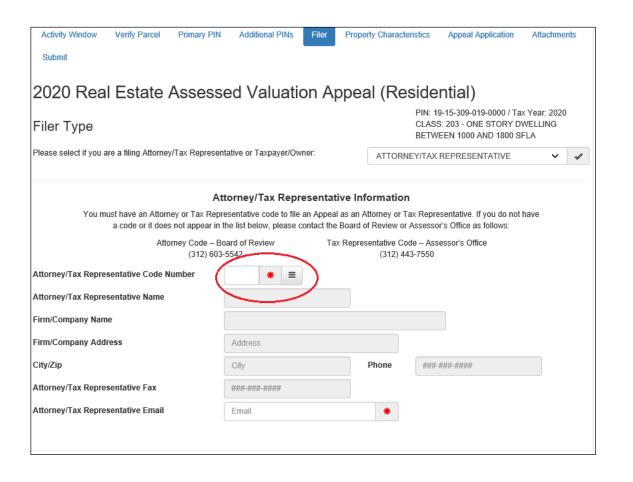
Filing as an Attorney/Tax Representative

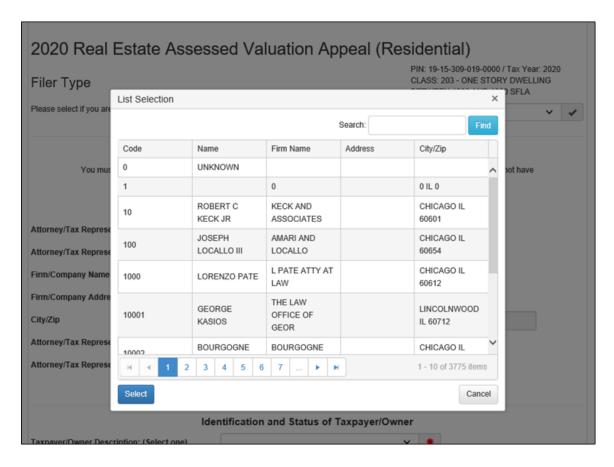




Residential Appeal Filing: Filer

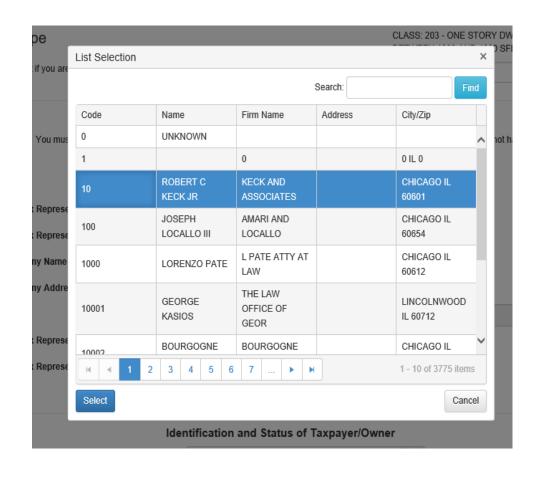
Selecting your registered Attorney/Tax Representative Code from List

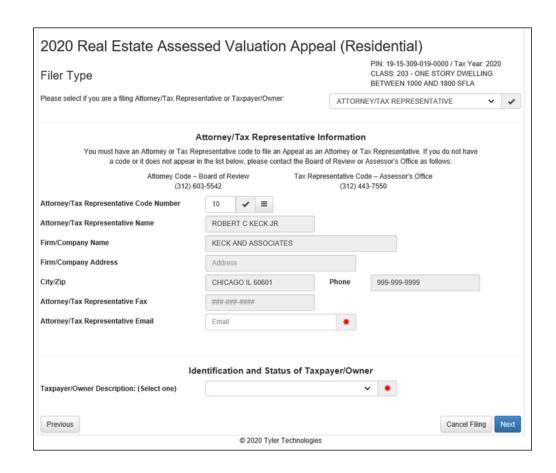




Residential Appeal Filing: Filer

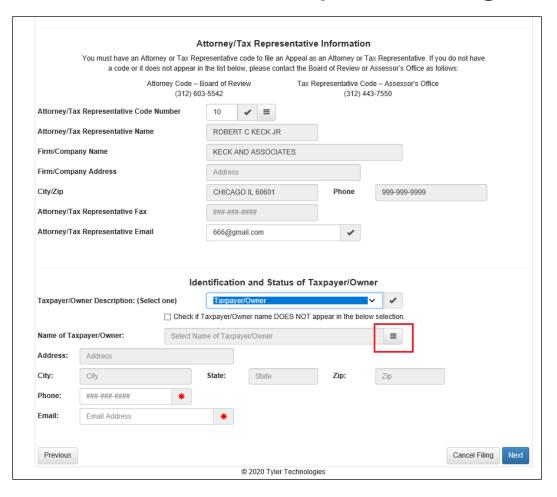
Selecting your registered Attorney/Tax Representative Code from List





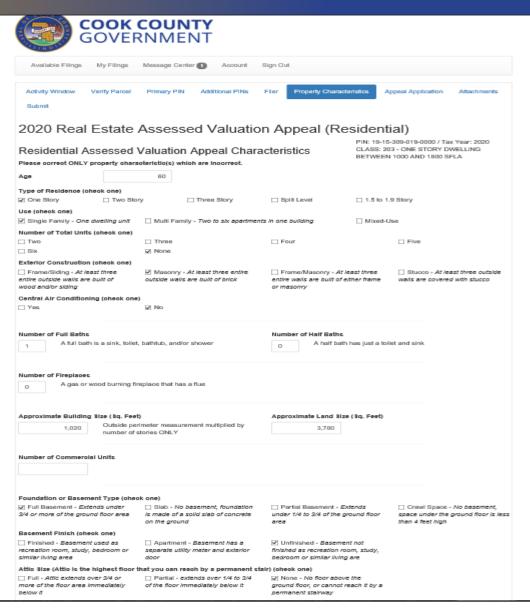
Residential Appeal Filing: Filer

You will still be required to provide Taxpayer/Owner information in your filing.

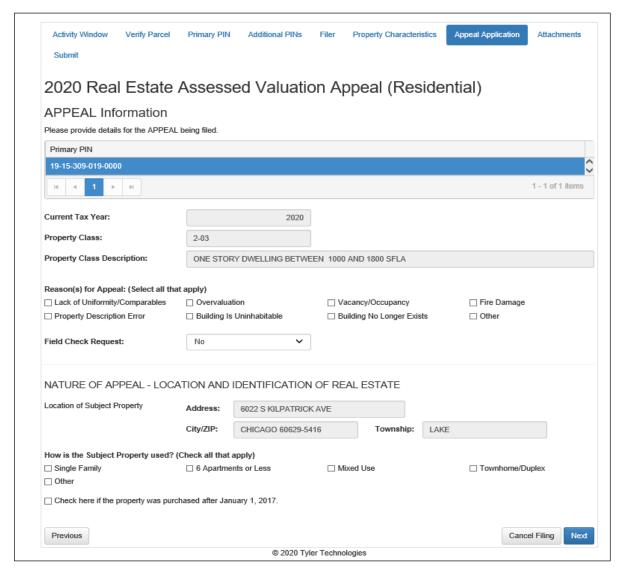


Residential Appeal Filing: Property Characteristics

 Changes can be made to available characteristics.



Residential Appeal Filing: Appeal Application



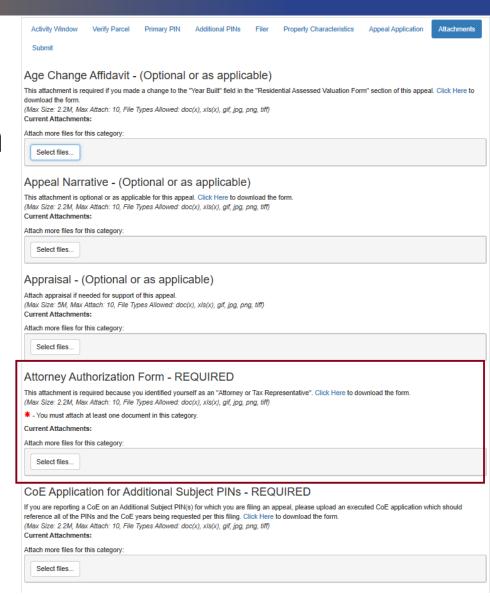
Filer will be required to provide a brief explanation on all Reason(s) for Appeal and Field Check Requests.

Reason(s) for Appeal: (Select all that apply)			
✓ Lack of Uniformity/Comparables	✓ Overvaluation	✓ Vacancy/Occupancy	☐ Fire Damage
☐ Property Description Error	☐ Building Is Uninhabitable	☐ Building No Longer Exists	☐ Other
Explain 'Lack of Uniformity/Comparables':			
Explain 'Overvaluation':		*	
Explain 'Vacancy/Occupancy':		*	
Field Check Request:	No	,	



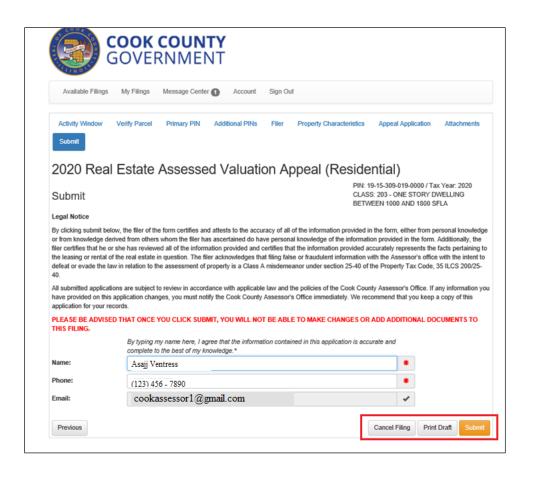
Residential Appeal Filing: Attachments

- Since Attorney/Tax Representative was selected as the filer, the system is requiring the attachment of the executed Attorney Authorization Form.
- Please note that all other nonanonymized documents should also be uploaded in this section of the Attachments.

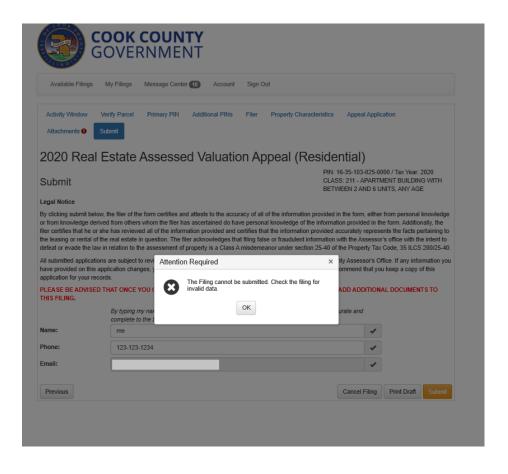


Residential Appeal Filing: Submit

Filer will have the ability to Cancel Filing and/or Print Draft for review prior to Submitting filing.



Filer attempting to submit a filing without required data (i.e. Attorney Authorization form).

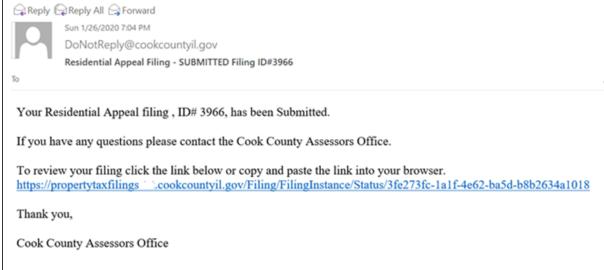


Residential Appeal Filing: Filing Confirmation

Confirmation Screen



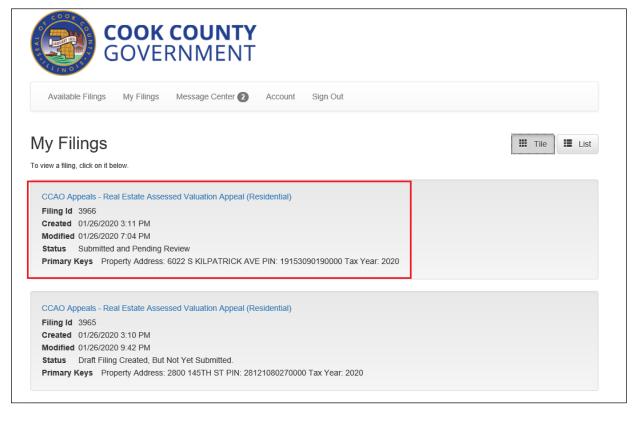
Confirmation Email



My Filings

My Filings Tab stores all submitted and Draft Filings – this will be your best friend!

- Store your filing until all supporting documents have been acquired.
- Retain a copy of all of your submitted filings.



Other Changes / Enhancements

Scott Smith, Chief Communications Officer



RPIE (Real Property Income and Expense)

Cook County Assesor's Office | RPIE

LOGIN | FORGOT PASSWORD?



Real Property Income & Expense (RPIE)

Online Form



Answers to Frequently Asked Questions about RPIE

What is the Real Property Income and Expense Online Form?

Cook County Assessor Fritz Kaegi is happy to announce the launch of the **Real Property Income and Expense Online From** (RPIE, "R-pie"). This online tool will help gather data critical to the accurate and fair assessment of commercial properties in Cook County. This Online Filing tool is the CCAO's first online filing system for industrial and commercial property owners in Cook County. Any data submitted for one single business property contributes to the fair and accurate property assessment not just of that property, but of similar businesses throughout the county.

We are publishing a functional tool for voluntary data collection to provide an opportunity for taxpayers and their representatives to provide feedback about how the Office can improve this filing system.

If you are unfamiliar with the Cook Count Assessor's RPIE Online Form, please read the FAQs carefully.

RPIE FAQs

What property types are supported by the RPIE Online Form?

Property types that:

- Report income from this PIN or property to the IRS on a Schedule E or Form 8825
- Have a lessee of this property party to a net, or triple net lease, and therefore responsible for taxes on that PIN

Properties that are not supported by the RPIE Online Form can still file an RPIE filing in-person at our office.

RPIE FAQs

Is the RPIE Online Form mandatory for all properties?

No. You should encourage people to submit their RPIE form early because it will help us assess businesses in their community more accurately. Business can submit information throughout the year, but, again, earlier is better.

Does filing the RPIE Online initiate an appeal?

No. An appeal can be initiated only by filing the <u>CCAO'S Appeal Form</u> with our Office.

Is the RPIE Online Form required to process an appeal?

Yes, if you are a supported property type.

Commercial appeals will not be processed if an RPIE was not filed with our office by the date appeals are due. Paper RPIE submissions will not be accepted as substitute.

New website



HOW IT WORKS ▼ EXEMPTIONS ▼ APPEALS ▼ COMMUNITY DATA ▼ ALL FORMS & TOOLS ▼



NO TOWNSHIPS ARE OPEN FOR APPEALS WITH THE ASSESSOR'S OFFICE.

Fairness, Ethics, Transparency.

Property Tax 101



How assessments, exemptions, appeals determine your property taxes.

HOW THE PROPERTY TAX SYSTEM WORKS

Homeowners



Learn about exemptions, appeals, and how we calculate assessments.

RESOURCES AND TOOLS FOR HOMEOWNERS

Business Owners



Understand how commercial assessments are calculated and how to apply for incentives.

RESOURCES AND TOOLS FOR BUSINESS OWNERS

Website: Things we've fixed since launch

Search issues fixed; partial PIN search is back

Use CookViewer for comparables searches, including those outside neighborhood boundaries

Incorrect addresses for taxpayer/attorney fixed

Full appeal history now visible

Full property detail displays on one print-friendly page

Website: Fixes we're working on

Displaying whether values are from CCAO or BOR

Neighborhood search coming back

Adding the Interactive Map to the menus

Ongoing improvements and new features

Online Exemptions

The Cook County
Assessor's Office's has
leveraged Cook
County's contract with
Docusign to provide
online exemption forms
for property owners.

DocuSign®

Advantages of Online Exemptions

- Reduce Paper
- Improved Workflow
- Increased Access for Property Owners
- Mobile-Friendly
- Security

Online Exemptions

Available Now

- Homeowner
- Senior
- Senior Freeze

Coming Later This Month

- Persons with Disabilities
- Returning Veterans
- Veterans with Disabilities

Online Exemptions

Visit cookcountyassessor.com

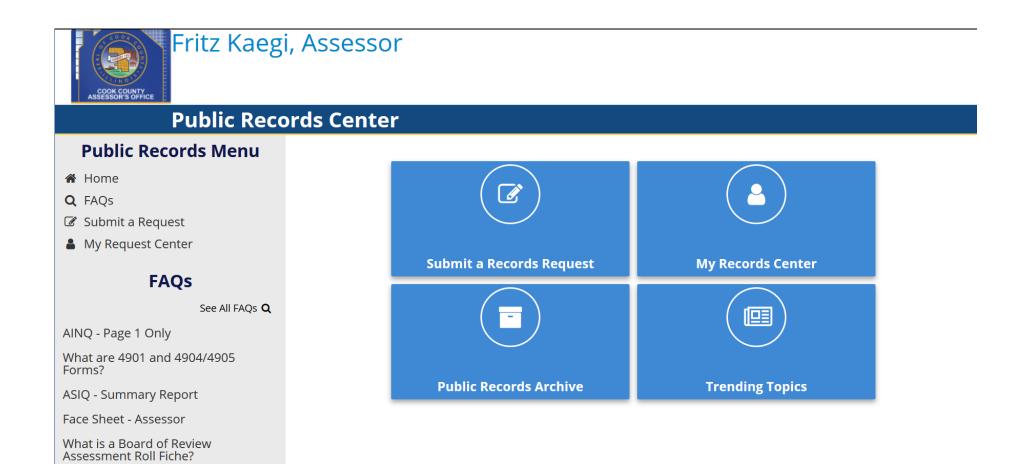
Go to Exemptions menu

Click on Online (new in 2020) link under each Exemption

Other options to apply:

- **Online** (new in 2020!)
- In person
- by printing this pdf and sending it to the Cook County Assessor's Office Homeowner Exemption Application

Coming soon: New FOIA submission site



Coming soon: New FOIA submission site

Will enable the public (including practitioners) to **submit and receive** FOIA requests electronically

Responsive documents will be available for download free of charge

An archive of commonly requested documents and data in a Public Records Archive

The software will be available to the public in late February / early March

A&Q

