

# Cook County Assessor's Office Practitioners Meeting 2022

May 18, 2022

Assessor Fritz Kaegi



# 2022 Appeal Rules – Key Changes

## Presenters:

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# Today's presentation

## Leave questions in the Q&A box

Relevant links and other information will be in the chat.

## New info for 2022

Appeal rules, changes to data subscription, online appeals

## Slides and follow-up answers will follow

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

## North suburban assessment

More info to follow

# 2022 Appeal Rules - General

- The CCAO incorporated the answers to frequent taxpayer and practitioner questions into the 2022 Rules.
  - Remember, there are a lot of pro se filings at the CCAO.
- The CCAO 2022 Rules also include additional guidance aimed at making Assessment data more accurate.
- Appeal Rules are designed to provide clarity and promote accurate assessments, not to create stumbling blocks.
  - Relief will not be denied summarily if appeal submissions substantially comply with the Rules.

# 2022 Appeals Rules – Handy New Form!

- The CCAO understands that practitioners often receive undated photographs from their clients, or other information which needs additional verification.
- The CCAO has created the General Attestation form which you may use for these purposes.
- The General Attestation form is very similar to the General Affidavit form – both are designed to give you freedom to incorporate any information needed to make your appeals as complete and descriptive as possible.



# 2022 Appeal Rules – Rule 4

- As appeals should generally be filed through SmartFile, Rule 4 provides additional contact information and suggestions for those taxpayers who may not have reliable internet access.
  - Remember, there are a lot of pro se filings at the CCAO.
  - The Rules are meant to be applicable and assessable to all filers.
  - Sometimes, the internet just crashes...

# 2022 Appeal Rules – Rule 5

- Rule 5 provides that if a property is part of a real estate investment fund, basic fund details should be provided to the CCAO.
  - Name and Address of the Fund.
  - Current underlying value as set forth in the Fund's annual reporting documents.
  - Why? So that property market values found in County records are consistent with other information provided to investors in or for Cook County properties.




# 2022 Appeal Rules – Rule 9

- Taxpayers who reasonably believe that the data on the Assessor's website is incorrect should alert the CCAO during the appeal process by providing the corrected data.
  - Square footage, building age, exterior construction, classification, etc.
  - Include the information in your appeal, and please clearly state the error and correction needed.
  - There is also a button you can use in SmartFile for this purpose.
  - Please provide sufficient information as evidence in support of the needed change.

# 2022 Appeal Rules – Rule 17

- Clarifies the information to provide when the property has been sold within the prior two years – for all types of sales.
  - Basics: Deed, Purchase Agreement, Closing Statement.
  - Identities of both the buyer and seller, plus any relationship between them.
  - If a Short Sale, please advise as such.
  - Forced Sales: provide relevant documentation, such as Judicial Deed, Tax Deed, Bankruptcy Trustee's Deed, and/or relevant court orders such as an Order Approving Sale.
  - The Sales Questionnaire form is very handy, and its use strongly encouraged.

# Sales Questionnaire Form

<b>COOK COUNTY ASSESSOR</b> <b>FRITZ KAEGI</b>			COOK COUNTY ASSESSOR'S OFFICE 118 NORTH CLARK STREET, RM 320 CHICAGO, IL 60602 PHONE: 312.443.7550 WWW.COOKCOUNTYASSESSOR.COM	
<input type="text"/> Appeal Year	<b>Sales Questionnaire</b>		<input type="text"/> Town	<input type="text"/> Appeal Number
<input type="text"/> Property Index Number(s)	<input type="text"/> Owner / Taxpayer			
<input type="text"/> Property Index Number(s)	<input type="text"/> Owner's Mailing Address			
<input type="text"/> Property Street Address	<input type="text"/> City	<input type="text"/> State	<input type="text"/> Zip	
<input type="text"/> City	<input type="text"/> State	<input type="text"/> Zip	<input type="text"/> Daytime Phone Number	
<input type="text"/> Township	<input type="text"/> Email Address			
<b>Purchase Price</b> <input type="text"/>	<b>Date of Purchase</b> <input type="text"/>			
<b>Type of Deed</b> <input type="text"/>	<b>Document Number</b> <input type="text"/>			
<b>Property Use:</b>				
1. Current Use <input type="text"/>				
2. Prior Use <input type="text"/>				
3. Was the property purchased as a foreclosure? <input type="radio"/> Yes <input type="radio"/> No				
4. Was the property vacant at the time of sale? <input type="radio"/> Yes <input type="radio"/> No If yes, please indicate percent of vacancy: <input type="text"/> %				
5. Was the property demolished, renovated, under construction or newly constructed at the time of sale? <input type="radio"/> Yes <input type="radio"/> No If yes, please indicate relevant dates of the change in property characteristics: <input type="text"/>				
6. Was the property purchased for owner occupancy or for income producing/investment purposes? <input type="radio"/> Owner Occupancy <input type="radio"/> Income Producing/Investment				
7. Was personal property included in the sale price? <input type="radio"/> Yes <input type="radio"/> No If yes, how much personal property was included in the sale price? <input type="text"/>				
<input type="text"/> Signature of Owner/Lessee or Representative			<input type="text"/> Date	
<input type="text"/> Name			<input type="text"/> Daytime Phone Number	

# 2022 Appeal Rules – Rule 18

- Appraisals!
  - Appraisals should be USPAP compliant and dated within the same triennial.
  - Please remember that appraisals are estimates of value - the CCAO analysts may or may not agree with your appraiser's estimation of value.
  - For those who may have missed it, the Appraisal Summary Form is no longer required.

# 2022 Appeal Rules – Rule 19

- The ever popular RPIE!
  - The RPIE form is required for income producing properties.
  - Income producing properties are those which generate rental income.
  - Income producing properties may be either wholly or partially non-owner-occupied.
  - Hotels and Motels are considered income producing properties whether or not they are owner-occupied.
  - The RPIE form is NOT required for Class 2-11 or 2-12.

# 2022 Appeals Rules – Rule 20

- **Vacancy Filings**

- Rule 20 provides additional guidance for Vacancy filings.
- Date stamped photos of both the interior and exterior space is required.
  - If you do not have dated photos, use the General Attestation form to provide the dates the photos were taken.
- Please use and complete the Vacancy Affidavit – it provides spaces for all information required by the CCAO.
  - Filers may continue to use the General Affidavit to provide vacancy information for residential properties with 6 units or less; however, the use of the Vacancy Affidavit for these properties is strongly encouraged.

# Vacancy/Occupancy Affidavit

**Vacancy/Occupancy Affidavit** **Cook County Assessor's Office**

Appeal Year: \_\_\_\_\_  
 Appeal No.: \_\_\_\_\_  
 I, \_\_\_\_\_, being fully sworn, on oath depose and say that I am the  
 determining agent of the property located at \_\_\_\_\_ (PROPERTY ADDRESS)  
 and I have \_\_\_\_\_, attested to the above contents and that I have  
 personal knowledge that the occupancy of the building(s) for the year \_\_\_\_\_ is as follows:

Month	Total sq ft of Commercial and Industrial use (sq ft)	Total sq ft of Commercial use (sq ft)	Concessions or Apartments (Please Indicate)		Total sq ft of Residential use (sq ft)
			Available	Used	
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total					

Total actual percent weight vacancy of vacant commercial space: \_\_\_\_\_  
 Total actual percent weight vacancy of residential use: \_\_\_\_\_

- \* Include Commercial condos here. (Please check all that apply)
- Photos of vacant space are included with this appeal.
  - Attempts to lease the vacant space with result: \_\_\_\_\_ (List all attempts made to lease vacant space)  
 \_\_\_\_\_  
 Attach all listing agreements executed since 2018.
  - No attempts were made to lease the vacant space because: \_\_\_\_\_  
 \_\_\_\_\_

For vacancy appeals, the following information is needed: Three preceding years of actual Net Rental Income and expense information and a current year net rol. Other relevant additional supporting documentation also may be attached to this affidavit.

- Since the space in question became vacant there has been approximately \_\_\_\_\_ showings \_\_\_\_\_ inquiries \_\_\_\_\_ offers
- If offer(s) failed to result in leasing the vacant space, the reason(s) were: \_\_\_\_\_  
 \_\_\_\_\_

6. For the preceding and calendar years vacancy factors were applied in excess of 15% by:

	2020	2019	2018
CCAO	_____ %	_____ %	_____ %
BOR	_____ %	_____ %	_____ %
BOTH	_____ %	_____ %	_____ %

- Reason(s) for requested vacancy relief for tax year 2020 (Check all that apply):
- New Construction
  - Initial Start-Up Occupancy
  - Tenant Preparation or Build-out
  - Fire, Flood, Natural Disaster
  - Modification of Original Plans
  - Construction or Completion Delay
    - Zoning
    - Plans and Permits
    - Community Hearing(s) / Review
    - Local Approval or Ordinance
    - Financing
    - Final Inspection / Certificate of Occupancy
  - Evident of Tenant(s)
  - Demolition
  - Environmental Remediation
  - Building Rehabilitation
  - Conversion to Condominiums
  - Repair of Prior Tenant Damage
  - Alteration, Modification or Conversion to New Use or Configuration
  - Building Code Compliance
  - Governmental or Court Order
  - Closure Notice or 'Red Tag'
  - Structural, Mechanical, Electrical, Roof, Plumbing or HVAC Failure
  - Bankruptcy of Tenant(s)
  - Loss of Major Tenant(s)
  - Physically Occupied with Rental Abatement
  - Other: \_\_\_\_\_

Signature of declarant: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Signature of Assessor: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_

# 2022 Appeals Rules – Rule 25

- The CCAO is still not accepting Re-Reviews of Valuation Decisions.
- If you have a difference of opinion regarding the valuation given by the CCAO post-appeal, you may file a further appeal with the Cook County Board of Review.



# Corrections & Certificates of Error – Rules 26-28

- The CCAO has the statutory authority to correct errors in assessments outside of the appeal process, through both Certificates of Error (§14-15), or Certificates of Correction (§14-10). The Assessor may also make Assessor Recommendations to the Board of Review.
- If taxpayer reasonably believes that the Assessor has made an error in the assessment of a property, the taxpayer is encouraged to contact the CCAO regarding the error. This may be done either through or outside of the appeal process.

# Certificates of Error – Rule 28

- The Certificate of Error Rule has been moved to the “Corrections and Certificates of Error” section.
- Taxpayers may file applications for Certificates of Error for prior years either within or outside of the current year appeals process.
- Certificate of Error applications should include evidence sufficient to support the corrections requested. Please see the 2022 appeal rules 13-24 for guidelines.

# Certificates of Error – Rule 28

- Filing Certificates of Error
- If the C of E is being filed as part of the current year appeal process, then you should use SmartFile.
- If the C of E is being filed outside of the current year appeal process, please email the application and evidence to [assessor.onlineappeals@cookcountyil.gov](mailto:assessor.onlineappeals@cookcountyil.gov).
  - **“Prior year-only Certificate of Error”** in the subject line of the email
- We are striving to make SmartFile available for all C of E filings by the end of the year!

# No Appeals Required for Exempt Properties

- No appeal is required to implement an exemption for a property declared partially or 100% exempt by IDOR.
- Practitioners should send the IDOR letter and applicable deed directly to the Exempt Department as soon as possible.
- [Assessor.exempt@cookcountyil.gov](mailto:Assessor.exempt@cookcountyil.gov).

# Data Subscription Updates

Several updates will be made to Data Subscription files to improve data quality. More details will be sent on the below when the north suburban reassessment begins.

## Retired data fields

- Data that had been retired in mainframe or not contained in iasWorld will be removed

## New/Replacement data fields

- iasWorld data will be used to create new data fields replace retired data fields (i.e. HIE value)

## New/Separate data file will be added to subscription

- New data files will be created to transmit appeal, certificate of error, sales and divisions

# Updates to Online Filing for 2022

## RPIE Codes

All RPIE codes will now be displayed in the Search Page of the filing selected; please do not proceed with creating a filing if you just need to obtain your code

Real Estate Assessed Valuation Appeal (Residential)

Primary PIN Search

Please search for your property using one or more of the search options below. Once you find your property in the results grid click the 'Start Filing' button.

PIN (No dashes or spaces):

Parcel Street Address:

[Search](#)

Search Results

	PIN	Owner Name	Location Addr...	Township	RPIE Code	Close Date	Appeal # (If ex...
<a href="#">Start Filing</a>	20213150290...	COMBINED REALTY	6912 S LOWE AVE	LAKE	TJE-CUA-U99-3	08/30/2021	

1 - 1 of 1 items

# Updates to Online Filing for 2022

## Residential Appeal Form

There will only be a single Residential Appeal Form for 2022; the general form has been retired and the form with comparable search functionality will be the only one available

### [Residential Assessment Appeal \(2022\)](#)

All single-family homes, town homes, multi-family residential buildings and mixed-use property with no more than six units (class 2).

# Upcoming Releases for 2022

## Online Certificate of Error for Valuations

- Estimated availability August 2022
- Consolidated form that allows for stand-alone filing of Certificate of Errors online



# Upcoming Releases for 2022

## Public Accesses

Estimated availability:  
June 2022

The screenshot displays the Cook County Assessor's Office website interface. At the top, the logo and name "COOK COUNTY ASSESSOR'S OFFICE" are visible, along with navigation links for "Home" and "Property Records". Below the header is a banner image of a residential street. The main content area is divided into a left sidebar with a menu of options, a central property details section, and a right sidebar with actions and search results.

**Left Sidebar Menu:**

- Profile
- Taxpayer Data
- Values
- Value Summary
- Property Location
- Land
- Residential Building
- HIE Additions
- Other Structures
- Commercial Building
- Permits
- Divisions & Consolidations
- Sales
- Notice Summary
- Appeals and COEs
- Map

**Central Property Details:**

Parcel #: 24224050260000 Neighborhood: 39250  
11521 S KARLOV AVE ROLL: RP  
PIN Info

Tax Year	2021
Pay Year	2022
Property Address	11521 S KARLOV AVE
Building/Unit #:	
City & Zip Code	ALSIP 60803
Multiple Addresses:	No
Class	203 - One Story Dwelling between 1000 and 1800 SFLA
Neighborhood	39-250
Tax District	39037
Key PIN	----
Common Interest Land %	
Common Interest Bldg %	
Town Name	39 - WORTH TOWNSHIP
Tri-Town	39 - SOUTH

**Right Sidebar:**

1 of 1  
Return to Search Results

Actions

- Neighborhood Sales
- Printable Summary
- Printable Version

**Bottom Footer:**

COOK COUNTY ASSESSOR'S OFFICE

**We're here to help**

By email.	Send us a message
By phone.	(312) 443-7550
On Facebook.	Send us a message
In-person.	Schedule an appointment

# Q&A

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