

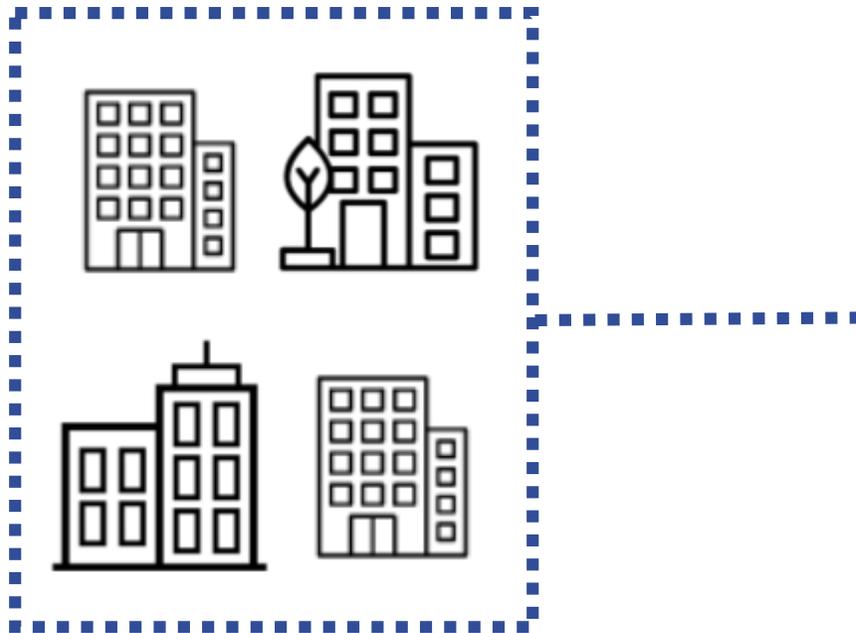
The Online Real Property Income and Expense (RPIE) Form

Filing Guide for owners of commercial (income-producing) properties.

April 15, 2020



Why we need high-quality data



- Similar commercial properties are grouped together for purposes of mass appraisal.
- Similar in:
 - Use
 - Size
 - Quality or 'Class'
 - Geographic Market Area
 - Expense Ratio

File online?

One RPIE filing per **one** business entity, or ‘economic unit’.

- This means if one business is associated with multiple income-producing properties, you still only have to submit one filing to span all properties.

The online tool is appropriate for your property if you:

- filed an IRS Schedule E, or
- filed an IRS Form 8825, or
- you have a lease making you responsible for property taxes for your income-producing property

Otherwise, please use the RPIE pdf forms.

- www.cookcountyassessor.com/rpie

RPIE Security

- Every commercial PIN has a unique 10 character “RPIE Code”.
E.g. ‘38D-M8B-K05-L’
- You cannot file an RPIE on a PIN without its code. This prevents inappropriate filings.
- Owners of multiple PINs will receive multiple mailers. They need to keep EACH code.
- So far, owners of commercial properties in the South and western suburbs of Cook County have been mailed RPIE codes. Lost your code? Email rpiesupport@cookcountyassessor.com with your PIN.

Commercial property's address 141 SUPERIOR ST
MELROSE PARK, IL

Property Index Number (PIN):	22-20-300-041-1000
PIN's RPIE code:	38D-M8B-K05-L

Documents to have for your online filing

<https://rpie.cookcountyassessor.com>

✓ **Income and expense data:**

Your Schedule E, 8825, or lease

✓ **Vacancy data:**

your rent roll, if you have one.

✓ **Parcels, spaces, and buildings:**

- all the PINs and their RPIE codes associated with a filing
- Information about leasable spaces/units in each building

Note: filings can be transferred to an authorized representative.

Start a Filing: Economic Units

- Economic units are collections of properties under common ownership.
- Generally 1:1 correspondence with an IRS filing.
- Define your **fiscal year**
 - If you don't yet have 2019 fiscal year documents, use 2018
- Economic units may be very large, owning a number of properties (buildings/PINs/spaces).
- Starting a filing creates an economic unit in the database. Each unit receives a unique ID.

Sections of a filing:

STEP 1 Income & Expenses	<u>STEP 2</u> PINs	<u>STEP 3</u> Buildings	<u>STEP 4</u> Parties	<u>STEP 5</u> Spaces
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Step 1: Income and Expense

- Economic units report income and expenses for all of their real estate assets.
- At least one of schedule E, 8825, or lease document is required for an appeal.

The screenshot shows a web interface for a BETA filing. At the top, it says "FILING IN PROGRESS" with links for "Save filing for later" and "Transfer filing". The main heading is "My first BETA filing yay!" with a "Fiscal Date 11.30.2019" to the right. Below this is a progress bar with six steps: STEP 1 (Income & Expenses), STEP 2 (PINs), STEP 3 (Buildings), STEP 4 (Parties), STEP 5 (Spaces), and STEP 6 (Supporting Materials). The current step, STEP 1, is expanded to show the "Income And Expense" section. This section contains instructions: "Please submit the income and expense information for the business or person that owns the properties associated with this filing for the most recent fiscal period. You can upload income and expense information for prior fiscal periods in the 'Supporting Materials' section." Below the instructions are three radio button options: "The party responsible for taxes on this property filed a Schedule E in their 2019 IRS Tax Return.", "The party responsible for taxes on this property filed an 8825 in their 2019 IRS Tax Return.", and "The party responsible for taxes on this property is a lessee responsible for taxes." At the bottom right of the form is a "Proceed With Selected" button.

FILING IN PROGRESS [Save filing for later](#) | [Transfer filing](#)

My first BETA filing yay! Fiscal Date 11.30.2019

STEP 1 **STEP 2** **STEP 3** **STEP 4** **STEP 5** **STEP 6**
Income & Expenses PINs Buildings Parties Spaces Supporting Materials

Income And Expense

Please submit the income and expense information for the business or person that owns the properties associated with this filing for the most recent fiscal period. You can upload income and expense information for prior fiscal periods in the 'Supporting Materials' section.

- The party responsible for taxes on this property filed a Schedule E in their 2019 IRS Tax Return.
- The party responsible for taxes on this property filed an 8825 in their 2019 IRS Tax Return.
- The party responsible for taxes on this property is a lessee responsible for taxes.

▶ Proceed With Selected

Step 2: PINs

- Once we have identified an economic unit, we next identify all of the PINs associated with this economic unit.
- Suppose you have multiple economic unit, and anticipate making multiple filings.
- You can enter all the PINs once, and then add them to the filing by selecting the blue check mark.

The screenshot displays the 'FILING IN PROGRESS' interface. At the top, it says 'My first BETA filing yay!' and 'Fiscal Date 11.30.2019'. Below this is a progress bar with six steps: STEP 1 (Income & Expenses), STEP 2 (PINs), STEP 3 (Buildings), STEP 4 (Parties), STEP 5 (Spaces), and STEP 6 (Supporting Materials). The 'STEP 2' tab is active. The main content area is titled 'Property Index Numbers' and asks the user to list all PINs and their RPIE codes. It states 'We have (1) combination on file.' Below this, a table shows one entry with a blue checkmark, an RPIE Code, and a PIN. An 'ADD PIN' button is located at the bottom right of the table. At the very bottom of the page, there is a 'Save and Continue' button.

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Income & Expenses	PINs	Buildings	Parties	Spaces	Supporting Materials
Property Index Numbers Please list all the PINs and their RPIE codes associated with this filing. We have (1) combination on file.					
<input checked="" type="checkbox"/> RPIE Code: 7- XXXXXXXXXX PIN: 132- XXXXXXXXXX					
<input type="button" value="ADD PIN"/>					
<input type="button" value="Save and Continue"/>					

Adding a PIN

- The user adds each PIN with the unique RPIE code.
- You need to certify that you are authorized to file for a PIN, either as the taxpayer responsible for taxes, or their duly appointed representative.

The screenshot shows a web interface for adding a PIN. A modal window titled "ADD RPIE CODE & PIN COMBINATION" is open, featuring two input fields for "RPIE CODE*" and "PIN*", both containing masked text. Below the fields are two radio button options: "I am responsible for the taxes on this PIN" (selected) and "I am the duly appointed representative of the party responsible for taxes on this PIN". A "SAVE AND CONTINUE" button is at the bottom of the modal. In the background, a list of saved PINs is visible, with one entry showing "RPIE CODE: 7LF-ZHF-DING-0" and "PIN: 13294150300000". An "ADD PIN" button is located below the list, and a "Save and Continue" button is at the bottom of the page.

Attaching PINs to a filing

- PINs can be added and saved under a user profile in any filing.
- PINs can be attached to a specific filing by checking the checkbox next to the added combination.

The screenshot shows a multi-step process for attaching PINs to a filing. The steps are: STEP 1: Income & Expenses, STEP 2: PINs (highlighted), STEP 3: Buildings, STEP 4: Parties, STEP 5: Specs, and STEP 6: Supporting Materials. The current step is 'Property Index Numbers', where the user is asked to list all PINs and their RPIE codes. The form shows four combinations on file, each with a checkbox and a PIN field. The first three combinations have their checkboxes checked, and the fourth has its checkbox unchecked. An 'ADD PIN' button is located at the bottom right of the form. At the bottom of the page, there is a 'Save and Continue' button.

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Income & Expenses	PINs	Buildings	Parties	Specs	Supporting Materials
Property Index Numbers Please list all the PINs and their RPIE codes associated with this filing. We have (4) combination on file.					
<input checked="" type="checkbox"/> RPIE Code: BP0-X30-QRJ-7 PIN: 1 [REDACTED]					
<input checked="" type="checkbox"/> RPIE Code: OR7-AEJ-7TB-R PIN: [REDACTED]					
<input checked="" type="checkbox"/> RPIE Code: 7LF-ZHP-SN8-8 PIN: [REDACTED]					
<input type="checkbox"/> RPIE Code: VRM-156-DUE-8 PIN: 11 [REDACTED]					
ADD PIN					
Save and Continue					

Step 3: Buildings

- PINs and buildings have a unique relationship to each other.
- PINs can contain buildings, and buildings can contain PINs.

<u>STEP 1</u> Income & Expenses	<u>STEP 2</u> PINs	STEP 3 Buildings	<u>STEP 4</u> Parties	<u>STEP 5</u> Spaces	<u>STEP 6</u> Supporting Materials
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Buildings & Improvements
Please identify each building associated with this filing. We will ask you about the relationship between each building, and each PIN you identified in the previous section. Where appropriate, we will also ask you about features of your building(s).

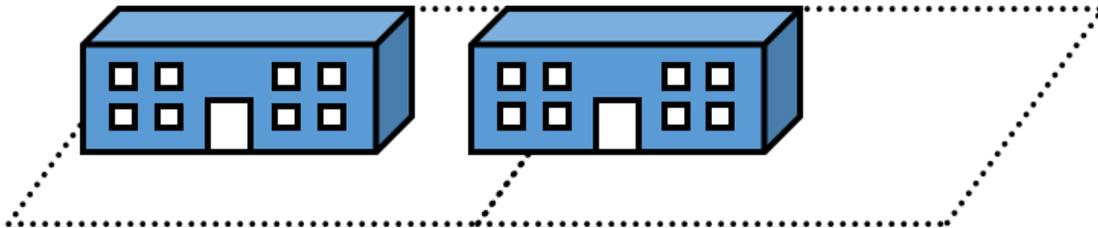
A YUUUGE Building [Edit Building](#) [Remove Building](#) [Edit Details](#)

1 S. Water

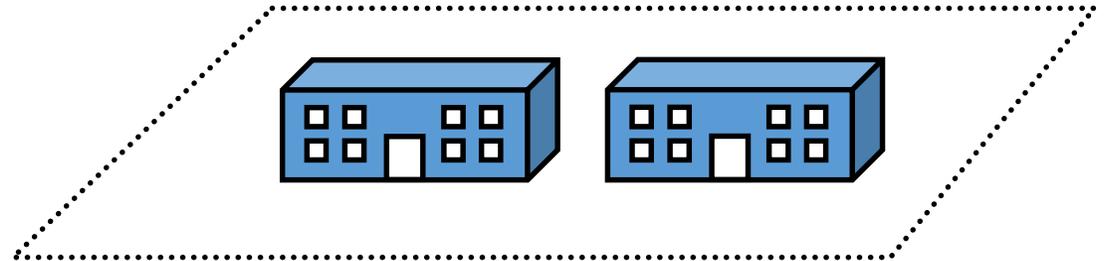
Do you own this entire building?	Yes
Are PINs contained within building?	
Amenities	24 hours Door Service, Amazon Drop Off
Number of Stories	15
Number of Elevators	2
Year Built	1965
Effective Age	10
Exterior Walls	Metal
Roof Surface	Garden "Green" Roofing System
Total Number of Parking	
Number of Guest Parking Spots	
Number of Storage Units	
Number of Residential Units	

PINS vs. buildings

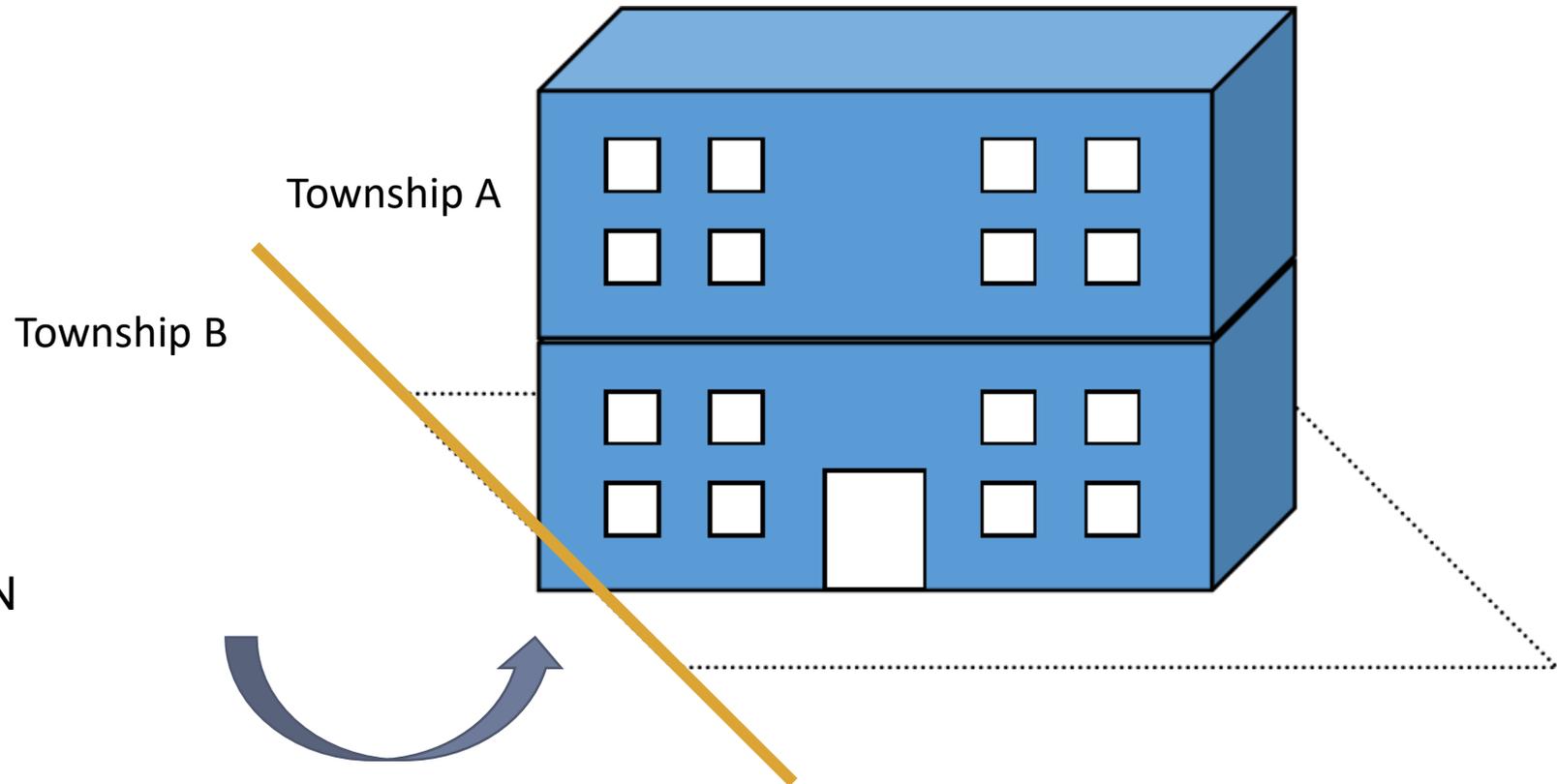
- Two buildings, one straddles a PIN



- Multiple buildings on one PIN



The Smidge



- Corner of building falls into a different township, and therefore is on a different PIN

Building to PIN & Address Relationship

- There can be a many to one relationship between both addresses and buildings, and PINs and buildings.
- In each case, the user lists all the addresses and PINs associated with each building.
- Analysts will determine the appropriate proration between the PIN and the building, based on the building's footprint's intersection with the PINs.

ADD A BUILDING/IMPROVEMENT ✕

BUILDING/PROJECT NAME*

E.g. The Willis Tower, The Courts at Barrington

TYPE*

SELECT YOUR BUSINESS TYPE(S).

 ▼

Building Address(es)*

Please tell us the address(es) of this building. We will save them in your account for later use.

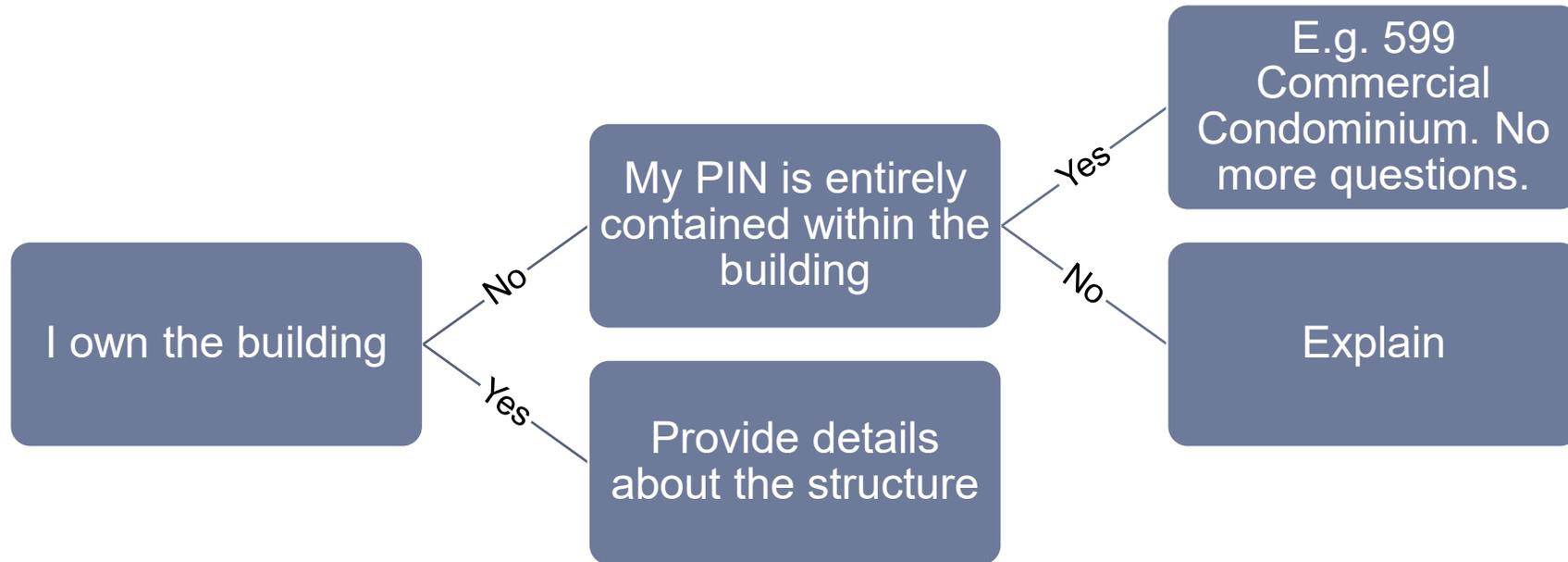
[+ ADD AN ADDRESS](#)

Saved Building PIN(s)

[+ ADD A PIN](#)

[▶ Proceed](#)

Building Attributes



Step 4: Parties

- Filings may be created by a number of participants:
 - Attorneys
 - Owners
 - Property managers
 - Lessees
 - Others
- By capturing the parties to each filing, we can better track and identify sources of data.

STEP 1 Income & Expenses	STEP 2 PINs	STEP 3 Buildings	STEP 4 Parties	STEP 5 Spaces	STEP 6 Supporting Materials
Parties to Filing <p>If you are the owner of this property or lessee responsible for taxes, and you have legal representation, you must list your lawyer or tax representative's information here. If you are an attorney or legal representative filing on behalf of the taxpayer, please provide your Representative Code Number. Attorneys: find your code by contacting the Cook County Board of Review, (312) 603-5542. Non-attorneys: find your code by contacting our Freedom of Information Department, (312) 603-5307.</p>					
Owners <p>Robert Ross Edit Delete</p> <p>+ ADD AN OWNER</p>					
Lawyers <p>+ ADD A LAWYER OR TAX REPRESENTATIVE</p>					
Other Parties <p>+ ADD ANOTHER PARTY</p>					

Step 5: Spaces

- Buildings contain leasable spaces.
- RPIE collects data on every leasable space.
- These are typically called 'rent rolls.'
- Two kinds of spaces:
 - Residential
 - Commercial

otest.com/filing/spaces

STEP 1 Income & Expenses | STEP 2 PINs | STEP 3 Buildings | STEP 4 Parties | **STEP 5 Spaces** | STEP 6 Supporting Materials

Spaces / Units

Building spaces/units

Please list all leasable residential areas in this building you defined in the previous step. For the lease information, please list the terms of the lease that applied to that space at the time of filing.

A YUUUGE Building 1 S. Water	+ ADD RESIDENTIAL SPACES	+ ADD COMMERCIAL SPACES
The Willis Tower 233 S.Wacker DR. Chicago, IL 60606	+ ADD RESIDENTIAL SPACES	+ ADD COMMERCIAL SPACES
The Fancy Apartments 123 Main	+ ADD RESIDENTIAL SPACES	+ ADD COMMERCIAL SPACES

[Proceed With Selected](#)

Two ways to add spaces

Method 1:

- Users can type in each space individually by adding rows and filling in information they wish to report.

STEP 1 Income & Expenses STEP 2 PINs STEP 3 Buildings STEP 4 Parties STEP 5 Spaces STEP 6 Supporting Materials

Spaces / Units

ADD RESIDENTIAL SPACES TO A YUUGE BUILDING

We'll ask you to provide information on each space/unit in this building that's associated with your business.

OPTION 1
Template Download & Upload

Download our [Spaces Excel template](#), Fill out the template and upload.

Drag file here

Choose file

OPTION 2
Manual entry

UNIT	MONTHS VACANT DURING PRIOR 12 MONTHS	VACANT ON DATE OF SUBMISSION?	RENT-CONTROLLED	GARDEN APARTMENT	OWNER OCCUPIED ON DATE OF SUBMISSION?	ROOMS
No Data						

ADD ROW

Save & Proceed

Two ways to add spaces

Or, Method 2:

- Download an excel template, fill in any desired fields, and upload.

Unit	Months vacant during prior 12 months	Vacant on date of submission?	Rent-controlled	Garden apartment	Owner Occupied on date of submission?
2A	0 months	Yes	No	No	Yes
1A	0>- <2 months	No	No	No	No
3G	0 months	No	No	Yes	No

PINs, buildings, and spaces takes time...

- Associating PINs, buildings, and spaces takes time.
- But RPIE will save your data to you, so that the next time you prepare a filing, you only need to update what has changed.

Transfer a filing to another party

- Suppose I am a property owner.
- I start my filing, but then decide to have an attorney complete it.
- I can transfer ownership of the filing to the attorney via an email link.
- I need to send them the RPIE codes and PINs separately.

Transfer a Filing

You are about to transfer the following filing:

Name: My first BETA filing yay! Deadline: 2019-12-30

● You must provide the RPIE Code / Pin combination to the recipient before they can create an account to accept the transfer

* E-MAIL

██████████@cookcountyassessor.com

* CONFIRM E-MAIL

██████████@cookcountyassessor.com

TRANSFER

Note: The other party MUST ACCEPT the transfer.

Submitting a filing

- You'll ask to review and attest to the filing before you submit.
- Once submitted, a filing is final.
- A new filing cannot be submitted for any PINs associated with that filing for that year.
- You can export the filing as a pdf to upload with an appeal, if filing an appeal.