

# COOK COUNTY BOARD OF REVIEW



ATTORNEYS' MEETING FOR THE 2020 TAX YEAR SESSION

# AGENDA

- ▶ WELCOME
- ▶ COOK COUNTY BOARD OF REVIEW REQUIREMENTS and PROCEDURES FOR THE 2020 ASSESSMENT APPEAL SESSION
- ▶ HIGHLIGHTS OF THE BOARD OF REVIEW RULES and PROCEDURES
- ▶ 2020 DAPS ENHANCEMENTS
- ▶ BEST PRACTICES
- ▶ EXEMPTIONS
- ▶ UNAUTHORIZED PRACTICE OF LAW (UPL)
- ▶ 2020 SESSION OPENING DATES FOR GROUP 1

# WELCOME

- ▶ As forecast, the Board adjudicated yet another record number of appeals and PINS for the 2019 Session: 253,430 complaints which is the equivalent of 466,080 PINS and was a 10% increase over the 2016 North Triennial.
- ▶ The 2020 Schedule that includes the reassessment of the Southern Suburbs Triennial demands that this session be finalized by mid May 2021 to allow for the July 1<sup>st</sup> mailing of the 2<sup>nd</sup> installment tax bills.
- ▶ The Board's Digital Appeals Processing System (DAPS) is now in its' sixth year as we revisit the South Triennial. Based on both feedback from our analysts and the practitioners, we have implemented certain enhancements to gain particular efficiencies.
- ▶ A copy of this presentation and a more detailed description of the Board's procedures will be available on the Board's website [www.cookcountyboardofreview.com](http://www.cookcountyboardofreview.com).
- ▶ On the Home page click "SEE ALL THE GUIDES."



# Attorney Meeting Presentation Download



# BOARD OF REVIEW PROCEDURES FOR THE 2020 TAX YEAR SESSION

- ▶ Data Compilation Subscription Service
- ▶ Board of Review Rules Revisions
- ▶ Intervention Rules
- ▶ Mandatory Historical Summary Form
- ▶ 2020 Attorney Authorization Form
- ▶ Best Practices

# 2020 Data Compilation Subscription Service

## OVERVIEW

For the 2020 Assessment Session, the “Data Compilation Subscription Service” will include the following:

1. The custom compilation of CCBOR assessment data in a spreadsheet format for specific groups of townships as determined by the CCBOR; See “BOR Decision Letter Data.”
2. Single point access to assessment result data within a Subscriber’s DAPS account which is accessible only via the portal. See “BOR Decision Letter Batch.”
3. ONLY APPLICABLE TO DATA SERVICE SUBSCRIBERS- “BOR Decision Letter Batch” and “BOR Decision Letter Data” document types will be present and contain all results that are associated with their attorney code for a given group. Users can access the same batch by accessing any complaint that pertains to the group assignment for the given BOR appeals session.
4. NOTE: All complaints will contain a BOR Decision Letter for each complaint (users that do not subscribe will not see the Batch file or Data file).



PIN	Complaint Number	Form Type	
16-21-103-002-0000	15-10031-001	BOR Decision Letter	<a href="#">View</a>
16-21-103-002-0000	15-10031-001	BOR Decision Letter Batch	<a href="#">View</a>
16-21-103-002-0000	15-10031-001	BOR Decision Letter Data	<a href="#">View</a>
16-21-103-002-0000	15-10031-001	BOR Associated PIN Summary (Portal)	<a href="#">View</a>

► **Data file notes:**

Users will select “view” and the file will download into their default download directory and retain the intended format that the CCBOR specifies.

e.g. PDF, Excel, .csv, etc.

NOTE: The “Subscription Service” data will be delivered upon the finalization of each township group for the 2020 Assessment Session.

- NOTE: Please note that during the 2020 session, the Subscription Service is subject to future enhancements which the CCBOR will announce prior to implementation.



# Data Compilation Subscription Service Fee Structure

## ► FEE STRUCTURE

The fee structure is based upon the historical BOR filing frequency over the last three “3” years. It is solely within the discretion of the CCBOR to determine the Subscriber’s appropriate “Tier” based upon the aforementioned historical data.

Note: Presently, the “historical filing frequency” data is being updated to include the 2019 session data and delete the 2016 session data. After this data is compiled and analyzed, the “tier structure” will be adjusted which will be memorialized in the forthcoming 2020 “Data Subscription Agreement.”

Your “Data Subscription Service” will be activated after the forthcoming “Data Subscription Service Agreement” is fully executed and the annual subscription fee is paid.



# BENEFITS OF THE DATA COMPILATION SUBSCRIPTION SERVICE

- ▶ Electronic Spreadsheet
- ▶ “One Click” Access
- ▶ Improved Efficiencies/Automation
- ▶ Improved Client Relationships
- ▶ Positive Stakeholder Feedback/Suggestions

# NEW FOR 2020

- ▶ ENHANCEMENT OF DATA COMPLIATION SUBSCRIPTION SERVICE
- ▶ Added service of “Bulk Filing Utility”

# “Bulk Filing Utility”

## ▶ BENEFITS

- ▶ Streamline filing process and improve labor cost efficiencies .
- ▶ Validation of subscription users.
- ▶ Provide subscription users the ability to bulk file complaints.
- ▶ Provide subscription users the ability to bulk upload supportive evidence.
- ▶ Allow subscription users to verify the progress of CCBOR receipt of complaints and supportive evidence.
- ▶ Provide subscription users a summary of the results for the complaints filed.
- ▶ Minimize manual entry errors for subscription users.
- ▶ Application will not impact the functionality of the Portal.
- ▶ Reporting features which include upload confirmations, “duplicate” alerts, township status, etc.
- ▶ Universal web service application outside of DAPS with CSV formatting



# HIGHLIGHTS OF THE BOARD OF REVIEW RULES AND PROCEDURES REVISIONS

- ▶ CCBOR RULE # 3
- ▶ Failure to follow any rule may, in and of itself be grounds for the denial of any relief. The Board may also, for repeated and/or egregious violations of those Rules or the Illinois Rules of Professional Conduct, suspend an attorney code temporarily or permanently.
- ▶ CCBOR RULE # 12
- ▶ The Board may also, in its exclusive discretion, determine the manner in which hearings are to be held. Should the Board determine there is “good cause” to conduct hearings via non in-person means, the Board will communicate those procedures to appellants and/or their counsel as well as provide notice to the public via the Board’s website. Should any member of the public wish to observe a hearing for any docket, the Board will post those procedures on its website.
- ▶ CCBOR RULE # 13
- ▶ There is no need for any appellant or their attorney to present any documents at the hearing as the evidence submission date will have already passed.
- ▶ Late evidence is not to be submitted by contacting the Clerk’s Office. “Late” evidence will ONLY be considered at Re-Review.

# HIGHLIGHTS OF THE BOARD OF REVIEW RULES AND PROCEDURES REVISIONS (CONT.)

- ▶ CCBOR RULE # 14
- ▶ ALL PARTIES MUST FILE THEIR DOCUMENTS NO LATER THAN THE TIME PERIOD SET BY THE BOARD FOLLOWING THE CLOSING OF THE TOWNSHIP FOR BOTH DESK REVIEW AND HEARING FILES. THE BOARD, AT ITS SOLE DISCRETION, MAY ORDER AN ADDITIONAL HEARING.
- ▶ FOR PROPERTIES OTHER THAN FOR CLASS 2 RESIDENTIAL SUBJECTS, ALL PARTIES SHALL SUBMIT A BRIEF AS WELL AS A COMPLETE HISTORICAL SUMMARY FORM. THIS HISTORICAL SUMMARY FORM TAKES THE PLACE OF THE HOTEL/NON-HOTEL SUMMARY FORM. THE BRIEF SHALL INCLUDE A COLOR PHOTO OF THE FRONT OF THE SUBJECT TAKEN WITHIN THE PREVIOUS TWELVE MONTHS AND THAT ACCURATELY SHOWS THE CONDITION OF THE PROPERTY AS OF THE LIEN DATE.
- ▶ THE HISTORICAL SUMMARY FORM MUST BE COMPLETED IN ITS ENTIRETY. THE EXISTENCE OF ANY TRANSFERS OR APPRAISALS MUST BE DISCLOSED. IF AN APPELLANT BELIEVES ANY VALUE LISTED ON THE HISTORICAL SUMMARY FORM IS NOT INDICATIVE OF FAIR MARKET VALUE, THAT SHOULD BE ADDRESSED IN THE BRIEF.
- ▶ CCBOR RULE # 27
- ▶ This process, known as a “Re-Review,” is analogous to a “Motion to Reconsider” in Circuit Court.
- ▶ A “Re-Review” is not the place to raise a new legal theory or factual argument. As a result, legal theories and factual arguments not previously made are subject to waiver.
- ▶ Because the “Re-Review” process is not to be employed as a SUBSTITUTE FOR THE OTHERWISE TIMELY SUBMISSION OF DOCUMENTS REQUIRED BY THE BOARD, the submission of an entire set of documents in the first instance at “Re-Review” will be considered, in the discretion of the Board, only upon the showing of “good cause” or exigent circumstances.

# 2020 INTERVENOR VALUATION RULES

- ▶ Under the Illinois Property Tax code, “any taxing district that has an interest in the assessment that any property is OVERASSESSED, UNDERASSESSED, OR EXEMPT” may invoke the jurisdiction of the Board of Review to “review the assessment and confirm, revise, correct, alter, or modify the assessment, as appears to be just [.]” 35 ILCS 200/16-95(1) (2020)(emphasis added).
- ▶ Whenever a taxing body (“Intervenor”) has determined that it intends to file a valuation complaint and the appropriate township filing period has not yet opened, the Intervenor shall serve on both the tax assessee of record and the titleholder of record a “Notice of Intent to File and Intervenor Valuation Complaint.”
- ▶ Each party must file a “brief,” narrowing and defining the respective issues and any other matters the parties deem appropriate. Each party's brief must contain a demand, which must be expressed in both market value and assessed value.
- ▶ All notices (other than initial service per Rule 1) required to be made by parties pursuant to these Rules shall be email.
- ▶ Intervenors may satisfy “filing” any documents with this Board by sending them via email-with a “CC” to all parties-to the Chief Clerk. Property owners must still “file” via the Portal.



# 2020 DAPS IMPROVEMENTS

The screenshot displays the 'Submit Appeal' form on the DAPS web application. On the left, a navigation menu includes 'Home', 'My Appeals', 'Submit Appeal', and 'Submit/Update of Property Situation'. The main form area contains the following fields and sections:

- Appellant City:** CHICAGO
- Appellant State Abbreviation:** IL
- Appellant Zip:** 60605
- Appellant's Phone Number:** (empty)
- Appellant's Email Address:** (empty)
- Confirm Appellant's E-mail Address:** (empty)
- Appellant Type:** (dropdown menu)
- Request for Hearing:** Radio buttons for 'Yes' and 'No'.
- Disclaimer:** A section titled 'DISCLAIMER' explaining that the DAPS Account holder will receive electronic notices for all COMPLAINTS sent to the Cook County Board of Review for the subject year where Cook County Board of Review DAPS Account is used, exclusively at the DAPS Account registered with the Cook County Board of Review. It also states that electronic notifications will replace any notices via mail to the e-mail address listed with the Account.
- Opt Out:** A checkbox labeled 'Opt Out' with a note that if checked, the DAPS Account holder must be contacted and submitted to the Clerk of the Board of Review's Office with the opt-out form checked. If not checked, the holder will receive notices via email to the e-mail address associated with the Account.
- When did you purchase your property?:** A dropdown menu with 'Other' selected.
- Next:** A blue button at the bottom of the form.

# ORAL HEARINGS FOR 2020

- ▶ Due to health and safety concerns for Cook County taxpayers, practitioners, and Cook County Board of Review employees, the Board will not conduct “in person” hearings until further notice.
- ▶ Non- “in person” hearings will be conducted via telephonic and/or video conferencing means.
- ▶ See CCBOR Rule # 12.

# ORAL HEARINGS FOR 2020

- ▶ Oral Hearings should be requested at the time of finalization of the Complaint.

### Finalize Appeal

PIN: 25-29-301-050-0000

Complaint Number: 14-10039-001

\* I request the opportunity to appear for a hearing before the Cook County Board of Review, 118 N. Clark St., Room 601 Chicago, IL 60602.  Yes  No

(If you do not request a hearing, your complaint will be adjudicated based upon the written evidence submitted on your behalf and information available to the Board of Review).

\* Requested Assessed Value: 65000

Administrative No Change?

Notice: By clicking submit from the finalize window your appeal will be submitted to the BOR for review and you will no longer be able to add documents to your appeal.



# ORAL HEARINGS FOR 2020

- ▶ On any given attorney hearing day, each attorney and their respective dockets will be scheduled for a particular call as follows:
  1. 8:30 am
  2. 10:30 am
  3. 1:00 pm
  4. 3:00 pm

# Oral Hearings for 2020

- ▶ At the conclusion of the Group filing period, the Board will e-mail the general hearing dates for that Group without assigning specific Attorneys to specific dates. Please note that said correspondence will ONLY state the FIRST DAY that hearings will commence.
- ▶ For those attorneys requesting ten or less oral arguments for any one group of townships, the Board will make every effort to schedule those hearings on the date contained in the initial e-mailed notice and where possible at the same time/call.
- ▶ For those attorneys requesting more than ten oral arguments per group of townships, the Board will likely schedule those cases on consecutive dates to the date contained in the initial mailed notice.
- ▶ Please note that prior to Commercial/Industrial Hearings, hearing officers review the evidentiary submissions for the current year as well as prior filings.
- ▶ Again, the evidence submission deadline is NOT extended simply by a hearing request. Documents for both hearing and desk review have the same document submission deadline.

# Oral Hearings for 2020

- ▶ No more than ten (10) cases per attorney will be scheduled to a specific call.
- ▶ Attorneys should limit oral argument to ten (10) minutes per case.
- ▶ Each call will be limited to one hour and forty minutes.
- ▶ Any attorney/law firm requesting more than forty-five cases for oral argument for any one group of townships must receive approval of the Chief Deputy Commissioner.
- ▶ You must immediately notify Alisa Rodriguez of any scheduling conflicts.



# BEST PRACTICES

- ▶ ATTORNEY DOS AND DON'TS
- ▶ FILING
- ▶ EVIDENCE
- ▶ HEARINGS

# FILING

## ▶ ATTORNEY AUTHORIZATION FORM

- ▶ Rule 2-All attorneys shall file an Attorney Authorization Form and the filing of the Attorney Authorization Form shall constitute a certification that the attorney has been authorized to file the complaint by the taxpayer, and is the only attorney so authorized. **ONLY THE BOARD'S ORIGINAL ATTORNEY AUTHORIZATION FORM MAY BE SUBMITTED. THE FORM MAY NOT BE ALTERED IN ANY WAY FROM ITS ORIGINAL FORMAT, LANGUAGE, OR IN ANY OTHER MANNER.**
- ▶ Must use the 2020 Board Form. The Board will not accept any other form. The form should not be modified/amended .
- ▶ The form is valid only for the subject tax year NOT multiple years.
- ▶ The form MUST BE FULLY EXECUTED BY THE ATTORNEY AND TAXPAYER. FULLY EXECUTED = SIGNED AND DATED BY BOTH THE ATTORNEY AND TAXPAYER.
- ▶ When Uploading Documents-IT IS EXTREMELY IMPORTANT THAT EACH AND EVERY DOCUMENT IS PROPERLY IDENTIFIED. ESPECIALLY THE "ATTORNEY AUTHORIZATION FORM" MUST BE SEPARATELY INDEXED FROM EVERY OTHER FORM. IF NOT, YOU WILL RECEIVE A "NO CHANGE 7."

# 2020 COOK COUNTY BOARD OF REVIEW ATTORNEY AUTHORIZATION FORM

**COOK COUNTY BOARD OF REVIEW 2020  
ATTORNEY AUTHORIZATION FORM**

2020 Complaint No. \_\_\_\_\_ Township \_\_\_\_\_

PNW(s): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

**ATTORNEY AUTHORIZATION**

1. I am (check applicable):  
 owner,  executor,  trust beneficiary of this property, or  
 a trustee (trustee) liable for the real estate taxes of the property for this tax year, or  
 a former owner liable for the real estate taxes of the property for this tax year, or  
 a duly authorized officer of the \_\_\_\_\_  
 Corporation, Partnership, LLC, or other entity which owns the property described above.

2. I have personal knowledge that the property described above:  
 has not been purchased since January 1, 2017, or  
 has been purchased on or after January 1, 2017 (complete below):  
 Purchase price: \$ \_\_\_\_\_ Date of purchase: \_\_\_\_\_

3. For assessment year 2020, I am to be paid or to be receiving Attorney's fees:  
 \_\_\_\_\_  
 \_\_\_\_\_

I represent me before the Cook County Board of Review in connection with the assessment of the above mentioned property. In the event that I am unable to appear in person to appear before the Board of Review, the undersigned will affirm that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies as affirmed that he/she truly believes the same to be true.

Signature of Affiant (Owner/Appellant) \_\_\_\_\_ Print name of affiant (owner/appellant) \_\_\_\_\_ Date: \_\_\_\_\_

I certify that I have entered into the attorney/client relationship with the affiant and that I have read the accompanying assessed valuations complaint and supporting documents. Under penalty of perjury as provided by law pursuant to Section 5-206 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies as affirmed that he/she truly believes the same to be true.

Signature of Attorney \_\_\_\_\_ Date: \_\_\_\_\_ SOB Affy. Cook \_\_\_\_\_

Rev. 12/19 SOB-Att-1



# CCBOR RULE # 14

- ▶ ALL PARTIES MUST FILE THEIR DOCUMENTS NO LATER THAN THE TIME PERIOD SET BY THE BOARD FOLLOWING THE CLOSING OF THE TOWNSHIP FOR BOTH DESK REVIEW AND HEARING FILES. THE BOARD, AT ITS SOLE DISCRETION, MAY ORDER AN ADDITIONAL HEARING.
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# Attorney Brief/Petition Should “Stand On Its’ Own”

- ▶ Description of the Subject
  - ▶ PIN
  - ▶ Property Address
  - ▶ Improvement Size
  - ▶ Site Size and related Land to Building Ratio
  - ▶ Age of the Subject
  - ▶ Owner Occupied or Leased. If leased, must disclose type of lease (net/gross).
- ▶ Provide Assessment History Expressed in Units of Comparison
- ▶ Must Disclose Recent Sales
- ▶ Must Disclose Blended Levels of Assessment
- ▶ Basis of Requested Relief
  - ▶ Income arguments must be supported by mathematical equations and not sentences.



# “Re-Review” CCBOR Rule # 27

- ▶ This process, known as a “Re-Review,” is analogous to a “Motion to Reconsider” in Circuit Court.
- ▶ A “Re-Review” is not the place to raise a new legal theory or factual argument. As a result, legal theories and factual arguments not previously made are subject to waiver.
- ▶ Because the “Re-Review” process is not to be employed as a SUBSTITUTE FOR THE OTHERWISE TIMELY SUBMISSION OF DOCUMENTS REQUIRED BY THE BOARD, the submission of an entire set of documents in the first instance at “Re-Review” will be considered, in the discretion of the Board, only upon the showing of “good cause” or exigent circumstances.
- ▶ INCLUDED IN THE 12 GROUNDS FOR A REVIEW REQUEST ARE:
  - ▶ CHANGES IN THE LAW;
  - ▶ AN ERROR IN THE BOARD'S PREVIOUS APPLICATION OF EXISTING LAW;
  - ▶ EVIDENCE PROVIDED IN RESPONSE TO A REQUEST OF THE BOARD MADE AT THE HEARING OR INDICATED IN THE CASE FILE, NOTES OR DECISION OF THE BOARD;
  - ▶ CORRECTION OF A MATHEMATICAL OR CALCULATION ERROR

# DOCUMENT TYPE

- ▶ When Uploading Documents-IT IS EXTREMELY IMPORTANT THAT EACH AND EVERY DOCUMENT IS PROPERLY IDENTIFIED. ESPECIALLY THE “ATTORNEY AUTHORIZATION FORM” MUST BE SEPARATELY INDEXED FROM EVERY OTHER FORM. IF NOT, YOU WILL RECEIVE A “NO CHANGE 7.”
- ▶ ALL DOCUMENTS SHOULD NOT BE INDEXED “ATTORNEY BRIEF/PETITION” OR “OTHER EVIDENCE.”
- ▶ OUR ENTERPRISE CONTENT MANAGEMENT (“ECM”) APPLICATION, “DAPS”, IS “KEYWORD” DRIVEN. IF AN ANALYST WISHES TO REVIEW A PRIOR “RENT ROLL” FOR THE SUBJECT, HE/SHE WILL SEARCH “BOR RENT ROLL” AND THE YEAR, NOT “ATTORNEY BRIEF” OR “OTHER EVIDENCE.”

# Request Administrative “No Change”

## Finalize Appeal

PIN	<input type="text" value="25-29-301-050-0000"/>
Complaint Number	<input type="text" value="14-10039-001"/>
<p>* I request the opportunity to appear for a hearing before the Cook County Board of Review, 118 N. Clark St., Room 601 Chicago, IL 60602.</p>	<p><input type="radio"/> Yes <input checked="" type="radio"/> No</p>
<p><small>(if you do not request a hearing, your complaint will be adjudicated based upon the written evidence submitted on your behalf and information available to the Board of Review).</small></p>	
* Requested Assessed Value	<input type="text" value="65000"/>
<input checked="" type="checkbox"/> Administrative No Change?	
<p><small>Notice: By clicking submit from the finalize window your appeal will be submitted to the BOR for review and you will no longer be able to add documents to your appeal</small></p>	
<input type="button" value="Submit"/>	<input type="button" value="Cancel"/>



# Administrative “No Change # 8”

- ▶ We strongly encourage the “No Change #8” “Administrative No Change”
- ▶ Utilize this option if you:
  - ▶ Represented the taxpayer in the previous year of the current Triennial and
  - ▶ You are presenting the same appraisal that the Board has already considered;
  - ▶ You are presenting an “income approach,” but the subject’s actual income, vacancy, and expenses are substantially the same as that previously presented to the Board
  - ▶ Are unable to present evidence at the Board level
- ▶ If you allow your complaints to be released into workflow with merely a request to submit evidence, such as an appraisal, after the evidence submission deadline, the Board will be forced to weight the option of suspending your attorney code. See CCBOR Rule # 3.

# EVIDENCE

## ▶ Appraisal Evidence

- ▶ Upload Appraisals as ONE DOCUMENT and labeled as “APPRAISAL.”
- ▶ Review BOR Rule # 20
- ▶ If a COLOR version of the appraisal is available, please upload the COLOR version
- ▶ Upload PDF version of appraisals in its original format instead of scanned copies

# INCOME/EXPENSE DATA

- ▶ Review BOR # 21
- ▶ Submit Rent Rolls Maintained in the ORDINARY COURSE OF BUSINESS (NOT ATTORNEY PREPARED SUMMARIES) WITH TOTALS
- ▶ Complete I/E Data. Expenses (EBITDA) SHOULD EXCLUDE INTEREST, REAL ESTATE TAXES, DEPRECIATION AND AMORTIZATION
- ▶ I/E data should be UP TO DATE AT THE TIME OF BOR FILING NOT THE CCAO FILING
- ▶ FULLY EXPLAIN I/E DATA
  - ▶ Disclose whether LEASES ARE NET OR GROSS OR OTHER. BOTTOM LINE-WHO IS RESPONSIBLE FOR REAL ESTATE TAXES AND HOW MUCH?



# VACANCY ARGUMENTS

- ▶ Review BOR Rules 21 and 22
- ▶ Issue: What is the “AS IS” Value of the Subject ?
- ▶ Submit RECENT INTERIOR PHOTOS-dated photos as of the lien date.
- ▶ Submit documentation of attempts to mitigate vacancy/attempts to lease.
- ▶ Owner Occupied properties vacant while listed for sale NOT LEASED-  
“AS IS” VALUE OF THE SUBJECT-APPRAISAL EVIDENCE.
- ▶ Vacancy Affidavits should be up to date at the time of the BOR filing  
NOT THE CCAO FILING!
- ▶ Properties suffering from chronic/long term vacancy, the Board will consider a recent appraisal in support of “as is” value of the subject as well as any and all evidence of value.

# RECENT SALES EVIDENCE

- ▶ Review BOR Rule # 19
- ▶ MUST DISCLOSE RECENT SALES!
- ▶ Submit the Settlement Statement
- ▶ Must Disclose the RELATIONSHIP BETWEEN THE BUYER AND SELLER

# Valuation of Residential Mixed Use/Multi-Family Properties

- ▶ Less Weight To Be Placed on the Income Approach for the valuation of 2-11 and 2-12 Properties.
- ▶ Income Approach Not A Reliable Indication of Value When Compared To Sales Approach and Uniformity
  - ▶ Income Data often found to be unreliable
- ▶ If considered, Income Approach Will Be Reconciled With Both Sales And Uniformity



# The Application of "Market Adjustments" In The Valuation of Condominiums/Co-Ops

- ▶ In 1979, Illinois abolished the taxation of personal property
- ▶ One of the many issues regarding a "personal property/market adjustment" deduction is the objective quantification/valuation of the deduction which may not be captured with the flat 5-15% deduction. At the very least, a transfer declaration for "personal property" is an attempt to value said PP. The PTAX 203 is more common in the transfer of commercial/industrial real estate and not residential real estate.

## **PERSONAL PROPERTY**

Any personal property involved in the transaction has been excluded from the valuation of the real property. In any transactions including personal property, which affect the market value of the real estate, a separate assessment of the property fixtures or intangible items will be included with the report as a separate valuation.

Both the Petitioner and BOR Analyst must fully explain in writing Any and All “market adjustments” in the related pleadings and “analysis notes.”

**PTAX-203**  
**Illinois Real Estate**  
**Transfer Declaration**

Please read the instructions before completing this form.  
 The form can be obtained electronically at [tax.illinois.gov/eform](http://tax.illinois.gov/eform)

**Step 1: Identify the property and sale information.**

1. Enter address of property (or 511 address, if available):  
 City or village \_\_\_\_\_ ZIP \_\_\_\_\_

2. Write the total number of parcels to be purchased:  
 3. Write the parcel identifying numbers and lot sizes or acreage:  
 Property index number (PIN) \_\_\_\_\_ Lot size or acreage \_\_\_\_\_

4. Date of instrument (Month/Day/Year): \_\_\_\_\_ Warranty deed  Quit claim deed  Conveyance deed  Trust deed  Beneficial interest  Other (specify) \_\_\_\_\_

5. Type of instrument (Mark with an "X"):  
 a.  Land/lot only  
 b.  Residence single-family condominium, townhome or duplex  
 c.  Mobile home residence  
 d.  Apartment building (do not select No. of units)  
 e.  Apartment building (see a/c) No. of units \_\_\_\_\_  
 f.  Office  
 g.  Retail establishment  
 h.  Commercial building (specify) \_\_\_\_\_  
 i.  Industrial building  
 j.  Farm  
 k.  Other (specify) \_\_\_\_\_

6. Will the property be the buyer's principal residence?  
 Yes  No  Will the property be sold for less than fair market value?  
 Yes  No  Was the property sold for less than fair market value?  
 Yes  No  (See note regarding election order)

7. Identify the property's current and intended primary use:  
 Current (specify) \_\_\_\_\_ Intended (specify) \_\_\_\_\_

8. Identify any significant physical changes in the property since January 1 of the previous year and within the date of the change. Date of significant change: \_\_\_\_\_

9. Identify only the items that apply to this sale (Mark with an "X"):  
 a.  Fulfillment of installment contract —  
 year contract entered: \_\_\_\_\_  
 b.  Sale between related individuals or corporate affiliates  
 c.  Transfer of less than 100 percent interest  
 d.  Court-ordered sale  
 e.  Sale in lieu of foreclosure  
 f.  Condominium  
 g.  Short sale  
 h.  Bank REO (real estate owned)  
 i.  Auction sale  
 j.  Seller/buyer is a relocation company  
 k.  Seller/buyer is a financial institution or government agency  
 l.  Buyer is a real estate investment trust  
 m.  Buyer is a pension fund  
 n.  Buyer is an adjoined property owner  
 o.  Buyer is entering an order to purchase  
 p.  Trade of property (simultaneous)  
 q.  Sale known as:  
 r.  Other (specify) \_\_\_\_\_

10. Homestead exemptions on most recent tax bill:  
 1.  Disabled veteran  2.  Senior Citizen  3.  Senior Citizen Assessor/Receiver

**Step 2: Calculate the amount of transfer tax due.**

Note: Round Lines 11 through 16 to the next highest whole dollar. If the amount on Line 11 is over \$1 million and the property's current use on Line 8 above is marked "X," "g," "h," "i," or "k," complete Form PTAX-203-A, Illinois Real Estate Transfer Declaration Supplemental Form A. If you are recording a several interest transfer, do not complete this step. Complete Form PTAX-203-B, Illinois Real Estate Transfer Declaration Supplemental Form B.

11	Full actual consideration	\$	11	\$
12a	Amount of personal property included in the purchase	\$	12b	\$
12b	Was the value of a mobile home included on Line 12a? <input type="checkbox"/> Yes <input type="checkbox"/> No		13	\$
13	Subtract Line 12a from Line 11. If no is the net consideration for real property	\$	14	\$
14	Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full value consideration on Line 11	\$	15	\$
15	Outstanding mortgage amount to which the transferred real property remains subject If the transfer is exempt, use an "X" to identify the provision: <input type="checkbox"/> a <input type="checkbox"/> b <input type="checkbox"/> A <input type="checkbox"/> B	\$	16	\$
17	Subtract Lines 14 and 15 from Line 13. This is the net consideration subject to transfer tax.	\$	17	\$
18	Divide Line 17 by 0.02. Round the result to the next highest whole number (e.g., 41,300 would be 41,300).	\$	18	\$
19	Illinois tax stamps — multiply Line 18 by 0.05.	\$	19	\$
20	County tax stamps — multiply Line 18 by 0.25.	\$	20	\$
21	Add Lines 19 and 20. This is the total amount of transfer tax due.	\$	21	\$

PTAX-203 (3-13-16)      Illinois Department of Revenue      10/20/2017 10:00:00 AM      Division of Real Estate      6-00000077  
 [ARS 24-9003, Tax, Inc., and Lien, approved by the Public Accounting Council - 6-00000077]

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# CONDOMINIUM-2-99

- ▶ If you have authorization to represent the ENTIRE BUILDING, file ONE Complaint for the Whole Building
- ▶ EXCEPTION-SEPARATELY FILE COMMON AREA PARCELS
- ▶ PLEADINGS- BE SPECIFIC REGARDING RELIEF SOUGHT FOR SPECIFIC PINS
  - ▶ For example, identify the specific PIN(S) seeking vacancy relief (PIN, POI, OCC FACTOR)
  - ▶ Identify specific PINs with landmark status



## COMMERCIAL/INDUSTRIAL CONDOMINIUMS (5-89/5-99)

- ▶ A COMMERCIAL/INDUSTRIAL CONDO IS A CONDO WITH A RECORDED CONDO DECLARATION
  - ▶ MUST DISCLOSE RECENT SALES (WITHIN 3 YEARS) WITHIN THE SUBJECT BUILDING INCLUDING THE PIN, DATE OF SALE, PERCENTAGE OF OWNERSHIP, AND PURCHASE PRICE.
  - ▶ IF LEASED-3 YEARS OF I/E (BOR RULE # 21), CURRENT YEAR RENT ROLL, GROSS/NET
  - ▶ WILL CONSIDER RECENT APPRAISALS-SALES HISTORY SHOULD INCLUDE ALL RECENT SALES WITHIN THE SUBJECT

# HEARINGS

## ▶ BEFORE

- ▶ Review BOR Rule # 13.
- ▶ If this is a new client, FOIA and Review Priors.
- ▶ Choose Orals Wisely-Unique circumstances that can not be fully explained on the face of the pleadings.
- ▶ Immediately contact Alisa Rodriguez regarding hearing scheduling conflicts per group.

# HEARINGS (CONT.)

## ▶ DURING

- ▶ Explain and Disclose ANY and ALL CHANGE IN CIRCUMSTANCES
- ▶ Disclose TYPE, SIZE AND USE OF PROPERTY
- ▶ Hearings are not an extension of the EVIDENCE SUBMISSION DEADLINE-DO NOT EXPECT HEARING OFFICERS TO ACCEPT NEW EVIDENCE AT HEARINGS
- ▶ Disclose Pending "Assessor's Recommendations" ("A/R")/"Certificates of Corrections" ("CoC")
- ▶ Disclose prior PTAB/SPO decisions within the Triennial
- ▶ Disclose any and all information regarding OMITTED ASSESSMENTS
- ▶ DON'T REQUEST A HEARING SIMPLY TO ATTEMPT TO NEGOTIATE A PENDING PTAB
- ▶ Overall, KNOW YOUR PROPERTY



# EXEMPTIONS

- ▶ Reduced from four (4) to two (2) installments
- ▶ Goal-Establish a schedule that allows an “exemption” applicant to receive an Illinois Department of Revenue (“IDOR”) determination prior to the issuance of the 2<sup>nd</sup> installment tax bill
- ▶ Open 1<sup>st</sup> Installment October 1, 2020
- ▶ Close 1<sup>st</sup> Installment December 1, 2020
- ▶ Field checks December 2<sup>nd</sup> to 23<sup>rd</sup> 2020
- ▶ CCBOR recommendations forwarded to IDOR by Feb. 15, 2021
- ▶ Open 2<sup>nd</sup> Installment March 1<sup>st</sup> to April 1<sup>st</sup>

# Types of Complaints that Must Be Filed at the Counter

- ▶ Omitted Assessment Complaints;
- ▶ Exempt Properties; and
- ▶ Properties where the basis of the appeal is “Intervention.”

# UNAUTHORIZED PRACTICE OF LAW

- ▶ Practice before the Board of Review is the Practice of Law.
- ▶ Therefore, Non-Attorneys/Consultants may not practice at the Board of Review. Attorneys should either be solo practitioners or affiliated with a law firm.
- ▶ Only Attorneys may argue cases on behalf of others before the Board of Review or submit/present cases on the behalf of others to the Board of Review.
- ▶ The Board of Review enlists the assistance of the practicing bar to bring to light any unethical or unauthorized practice of law issues.



# 2020 SESSION-GROUP 1

- ▶ RIVERSIDE
- ▶ RIVER FOREST
- ▶ OAK PARK



▶ THANK YOU ALL AND PLEASE STAY WELL!!!!