

# COOK COUNTY BOARD OF REVIEW



Attorneys' Meeting for the 2022 Tax Year Session



# AGENDA

- ❖ WELCOME
- ❖ 2022 DATA COMPILATION SUBSCRIPTION SERVICE
- ❖ COOK COUNTY BOARD OF REVIEW REQUIREMENTS and PROCEDURES FOR THE 2022 TAX YEAR APPEAL SESSION
- ❖ ORAL HEARINGS FOR 2022
- ❖ 2022 DAPS ENHANCEMENTS
- ❖ BEST PRACTICES
- ❖ ATTORNEY SUBSTITUTION CHECK LIST
- ❖ EXEMPTIONS
- ❖ TYPES OF COMPLAINTS THAT MUST BE FILED AT THE COUNTER
- ❖ UNAUTHORIZED PRACTICE OF LAW (“UPL”)
- ❖ 2022 SESSION OPENING DATES FOR GROUP 1





# WELCOME

- ❖ For the 2021 tax year, the Board worked remotely as well as conducted all hearings either telephonically or via Microsoft TEAMS, adjudicating 248,899 complaints which is the equivalent of 537,618 PINS and a nominal increase over the 2019 City Triennial. However, there was a 12% increase in Commercial filings. Despite numerous delays due to the CCAO's implementation of its' Tyler solution, the CCBOR completed its work to allow for a December 1<sup>st</sup> mailing of the 2021 tax year 2<sup>nd</sup> Installment, mitigating certain tax implications for many Cook County residents.
- ❖ The 2022 Schedule includes the reassessment of the Northern Suburbs that historically would be finalized by mid-May 2023 to allow for the July 1<sup>st</sup> mailing of the 2<sup>nd</sup> installment tax bills. However, considering the CCBOR's October 9, 2022 finalization of the 2021 tax year and the CCAO's delayed 2022 tax year schedule, it is highly unlikely that the CCBOR will complete the 2022 tax year by May of 2023.
- ❖ The Board's Digital Appeals Processing System (DAPS) is now in its seventh year as we revisit the Northern Suburbs 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."





TRANSPARENCY  
PREDICTABILITY  
CONSISTENCY



# Attorneys' Meeting Presentation Download

BOARD OF REVIEW  
COMMISSIONER LARRY ROGERS, JR  
COMMISSIONER DAN PATLAK  
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**FILE AN APPEAL**  
SEE OUR STEP BY STEP GUIDE

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### Attorney Meeting Materials

View Edit

Please click on the links below for information on the Cook County Board of Review Attorney Meeting:

- 2016 Attorney Meeting Video
- Attorney Meeting Presentation



# 2022 Data Compilation Subscription Service

## OVERVIEW

For the 2022 Assessment Session, the “Data Compilation Subscription Service” will include the following:

1. The compilation of CCBOR assessment data in a custom webpage that references each appeals “BOR Notes;” “BOR Summaries;” and the “BOR Result Letter.” In addition to the webpage the batch will also include a spreadsheet containing all relevant result data based on the specific groups of townships as determined by the CCBOR. See “BOR Decision Letter Batch.”
2. Point of access to assessment result data within a Subscriber’s DAPS account which is accessible via the Portal or via a Secured File Transfer Protocol Site (“SFTP”). See “BOR Decision Letter Batch.”





## Supporting Forms

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 2022 Assessment Session.

- ❖ NOTE: Please note that during the 2022 session, the Subscription Service is subject to future enhancements which the CCBOR will announce prior to implementation.
- ❖ Custom webpage that references each appeals “BOR Notes;” “BOR Summaries;” and the “BOR Result Letter.”





# 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 2021 session data and delete the 2018 session data. After this data is compiled and analyzed, the "Tier Structure Agreement" will be adjusted and memorialized in the forthcoming 2022 "Data Subscription Service 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.

Per the 2022 "Data Subscription Services Agreement," agreements executed after the closing of the evidence submissions deadline of Group #2 will not be prorated from the time of the execution of the "agreement," therefore, requiring full remittal of the fee. See Section 4.







# BENEFITS OF THE DATA COMPILATION SUBSCRIPTION SERVICE

- ❖ Electronic Spreadsheet
- ❖ "One Click" Access
- ❖ Improved Efficiencies/Automation
- ❖ Improved Client Relationships
- ❖ Positive Stakeholder Feedback/Suggestions



# “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.
- ❖ Best Practice Tip (“Hearing Election” utilizing the “Bulk Filing Utility”). If the election of request is not certain at the time of the “Bulk Filing” submission, placing any text other than “Yes” or “No” in the hearing column of the spreadsheet allows the Portal user to submit the application at that time and later make the “hearing” election up to the “evidence submission deadline”.





# COOK COUNTY BOARD OF REVIEW REQUIREMENTS and PROCEDURES FOR THE 2022 TAX YEAR APPEAL SESSION

- ❖ Cook County Board of Review Rules Revisions
- ❖ Mandatory Historical Summary Form
- ❖ 2022 Intervenor Valuation Rules
- ❖ 2022 Exemption Rules



# New for the 2022 Tax Year Session Portal User Password Reset




1. On linking to the password reset portal, the user is presented with this screen:

Password Reset Portal

## Request Password Reset

Email Address:


I'm not a robot   
reCAPTCHA  
Privacy - Terms

2. The user enters an email address and checks the reCAPTCHA box.

Password Reset Portal

## Request Password Reset

Email Address:

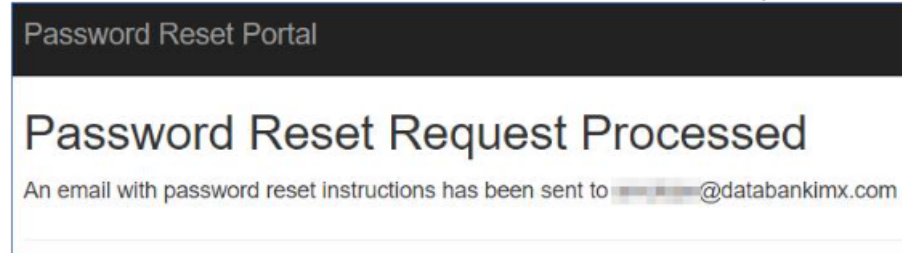
I'm not a robot   
reCAPTCHA  
Privacy - Terms

3. The user clicks the "Request Password Reset"

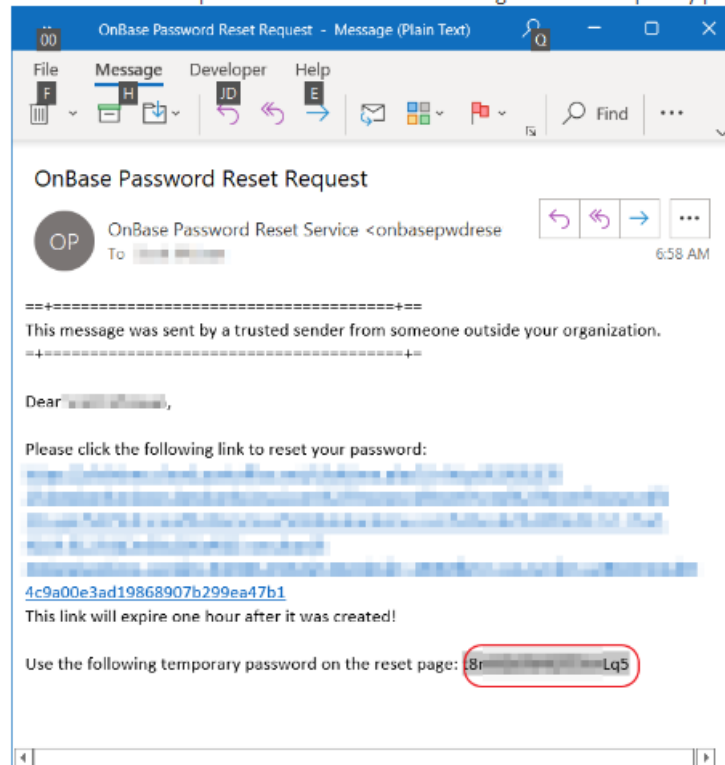




4. If the user's email address is associated with an OnBase account, this screen is presented



5. The user receives a password reset email containing a secure temporary password (expires in 1 hour) and a link to the portal page to complete the process.





6. After clicking the link, the user enters the provided temp password and enters a new password twice.

**Password Reset Portal**

## Reset Password

Email Address:

Enter the temporary password you were provided in your email.

Temporary Password:

Enter Your new password. [View Password Complexity Rules](#)

Create New Password:

Repeat New Password:

7. The password complexity rules are configurable by the client, and the user can view them by clicking the link

**cloud.com says**

Password Complexity Requirements:

- Minimum Length: 8 characters
- Maximum Length: 20 characters
- Must contain 1 lower-case character
- Must contain 1 upper-case character
- Must contain 1 numeric character
- Must contain 1 special character



8. The user clicks the "Reset Password" button

Reset Password



At this point, the user's OnBase password is reset, the account is unlocked if it had been locked, and the user can log in as normal using the newly set password.

Password Reset Portal

Password Reset Successful!



# HIGHLIGHTS OF THE COOK COUNTY BOARD OF REVIEW RULES REVISIONS AND ENFORCEMENT OF EXISTING RULES



## ❖ CCBOR RULE # 2

- ❖ All attorneys shall file an Attorney Authorization Form and the filing of the Attorney Form shall constitute a certification that the attorney has been specifically 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.
- ❖ **THE ATTORNEY AUTHORIZATION FORM MUST BE SUBMITTED BEFORE THE FINALIZATION OF THE BOARD COMPLAINT VIA ITS ONLINE SYSTEM OR AT THE TIME OF COMPLAINT SUBMISSION.**
- ❖ Comment: The Attorney Authorization Form must be submitted with ALL CCBOR complaints submitted by Attorneys who have current CCBOR "Attorney Codes" including "pro bono" filings. In addition, the initial submission of an "Attorney Authorization" form at "Re-Review" does not comply with CCBOR Rule #2.

## ❖ CCBOR RULE # 3

- ❖ Failure to follow any rule may, in and of itself be grounds for the denial of any relief. The Board repeated and/or egregious violations of those Rules or the Illinois Rules of Professional Conduct may result in an attorney code temporarily or permanently.



# HIGHLIGHTS OF THE COOK COUNTY BOARD OF REVIEW RULES REVISIONS AND ENFORCMENT OF EXISTING RULES (CONT.)



## ❖ 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 COOK COUNTY BOARD OF REVIEW RULES REVISIONS AND ENFORCEMENT OF EXISTING RULES (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 facts 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" is not considered, in the discretion of the Board, only upon the showing of "good cause" or exigent circumstances.



# HISTORICAL SUMMARY FORM IS MANDATORY



Historical Summary Form	
For Filing Year	2022
Complaint No.	73-10000-001
Lead PIN	14-07-300-007-0000
Township	LAKE VIEW
Appellant	JOSEPH P SKROKO
Property Address	5141 WESTERN AVE N
Subject Main Improvement Classification:	211
Unit of Comparison ("UOC"):	
Number of Units of Comparison	
Age	
Tax Code	
2021 Tax Rate:	%
2022 Level of Assessment	%
2021 Level of Assessment	%

Historical Income and Valuations					
	2022	2021	2020	2019	2018
<b>Per the Assessor</b>					
FMV	-	-	-	-	-
FMV per UOC	-	-	-	-	-
TAV	-	-	-	-	-
TAV per UOC	-	-	-	-	-
<b>Per the Board of Review</b>					
FMV	-	-	-	-	-
FMV per UOC	-	-	-	-	-
TAV	-	-	-	-	-
TAV per UOC	-	-	-	-	-
<b>Per Appraisal</b>					
FMV	-	-	-	-	-
FMV per UOC	-	-	-	-	-
<b>Per Purchase</b>					
FMV	-	-	-	-	-
FMV per UOC	-	-	-	-	-
<b>Per Property Tax Appeal Board</b>					
Case No.					
AV					
AV per UOC	-	-	-	-	-
<b>Per Specific Objection</b>					
Case No.					
FMV	-	-	-	-	-
FMV per UOC	-	-	-	-	-
<b>Income, Expenses, and Occupancy</b>					
Income					
Expenses \$					
Expenses %	-	-	-	-	-
Occupancy					
ADR					
Months					

[Back](#)



# 2022 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) (2022)(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.
- ❖ Intervenor 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.
- ❖ Comment: It is the responsibility of the respective parties to exchange any and all documents with each other not the CCBOR.





# New for 2022 Tax Year Intervenor Upload Center

## **Intervenor Submission**

Intervenors and attorneys should be informed of the new Intervenor Upload Center. The direct link is as follows: <https://www.cookcountyboardofreview.com/bor-intervenor-evidence-upload-center>

Note: Submitting attorneys must copy and save this link for direct access to the upload center since it is not published to the website, to avoid confusion.

The attorneys are required to submit all intervenor complaint forms and evidence to the above link. The file name can be anything of their choosing, but each document must be uploaded with their appropriate title, which includes the following:

- Intervenor Complaint Form
- Intervenor Authorization Form
- Intervenor Notice of Filing
- Intervenor Brief
- Intervenor Appraisal
- Intervenor Settlement Agreement





## Intervenor Doc ...

Start

Complete

### Property Index Number \*

Please enter the lead property index number with dashes for accurate processing.

### Township \*

Please enter the township where the property resides

### Intervenor Document Type \*

### Intervenor Document \*

 No file chosen

Files must be less than **75 MB**.

Allowed file types: **jpg jpeg png pdf**.

### Email Address \*

A receipt of your submission will be emailed to the address entered above





# 2022 Intervention Rules

## Intervention Rules

19. If the amount in controversy is \$100,000 AV or above, any taxing body seeking intervention shall file with the Chief Clerk of the Board via email or in-person, a "Notice of Intervention" on or before 14 days from the date the taxing district received "Notice" from the Applicant that it was seeking a reduction in excess of \$100,000 AV.
20. If the amount in controversy is \$100,000 AV or less, any taxing body seeking intervention shall file with the Clerk of the Board, via email or in-person, a "Notice of Intervention" on or before 14 days from the date of closing of the installment period.
21. "Late Intervention" under Rules 19 and 20 may be waived upon the showing of "good cause."



## ORAL HEARINGS FOR 2022

- ❖ Due to health and safety concerns for Cook County taxpayers, practitioners, and Cook County Board of Review employees, the Board did not conduct "in person" hearings for the 2020 tax year.
- ❖ The CCBOR realized specific efficiencies from the non-in person proceedings that were implemented for the 2021 tax year which will continue for this year.
- ❖ Therefore, non-in person hearings will continue for the 2022 tax year via telephonic ("Pro Se") and/or video conferencing means ("Attorney Hearings").
- ❖ See CCBOR Rule # 12.







# ORAL HEARINGS FOR 2022 (Cont.)

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

**Finalize Appeal**

PIN

Complaint Number

Yes  No

\* 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.

(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

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 2022 (Cont.)

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 (Note: Rare but possible.)
2. 10:30 am
3. 1:00 pm
4. 3:00 pm

Comment: The Attorneys will receive Microsoft TEAMS "invites" which must be accepted in order to "join" the scheduled "hearing." Please note that the "invites" are scheduled within fifteen (15) minute time "windows."



Microsoft Teams Meeting; Teams meeting



BORHEARINGS invited you. Accepted 2



## ORAL HEARINGS FOR 2022 (Cont.)

- ❖ 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. See CCBOR Rule # 13.



## ORAL HEARINGS FOR 2022 (Cont.)

- ❖ 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 Ms. Alisa Rodriguez of any scheduling conflicts.





# 2021 Tax Year Hearing Requests

- ❖ March 24<sup>th</sup> to April 23<sup>rd</sup>, 2022, CCAO issued “publication dates” for 18 townships which encompassed 1,323,581 parcels out of the total of 1,836,980 situated in Cook County or 71%.
- ❖ 248,899 Cook County Board of Review Assessment Complaints
- ❖ Groups #7-10 which included 7 of the 8 “City” townships totaled 162,742 out of the total of 248,899 complaints or 65%.
- ❖ Total 2021 Tax Year Hearing requests (Attorney and Pro Se)-13,317
- ❖ Group #7-10 Total Hearing requests (Attorney and Pro Se) including Group #9 CBD proceedings-10,026 or 75% of the total.



# July 13, 2022 CCBOR Request to Waive Oral Hearings



The Cook County Board of Review is facing several challenges during the 2021 tax year session, including starting in December 2021 when we planned to open July 2021. Also, we received a record number of complaints compared to the last reassessment of the City of Chicago, data integrity issues related to the Cook County Assessor's Office Tyler project, and valuation issues presented by significant assessment increases for the reassessment of the City of Chicago properties. However, added to the noted challenges is the County's goal that the 2021 tax year bills be payable in the 2022 calendar year.

The well-known and substantial City of Chicago assessment increases, particularly, commercial and industrial assessments, is a cause of tremendous concern for many taxpayers including small family-owned businesses that generated nearly 9,000 hearing requests for Groups #6-10 which includes West Chicago and North and South Chicago CBD proceedings.

In our attempt to meet the "end of the year due date" for the 2021 tax bill, as well as to increase our overall efficiency, we are asking that you review your requested hearings and if possible, consider waiving the following matters:

- Owner-occupied properties with recent appraisal evidence. Please note that, at hearing, said matters will be taken under advisement with no decisions rendered at the bench.
- Class 3 properties.
- Class 2 properties including Co-Ops.
- Non-Triennial complaints with pending PTAB or Circuit Court matters/No material changes/No new appraisal evidence/No recent sales of the subject. A hearing is not an opportunity to negotiate a pending appellate matter. Also, the request for "administrative no change" should be conducted via the DAPS portal when finalizing complaints and should not be treated as an "over assessment" complaint in DAPS workflow.
- Hearings are not an extension of the evidence submission deadline, therefore, the "late" submission of valuation evidence will not be considered at hearings. See CCBOR Rule #13.
- Matters that do not present "unique" valuation issues and those said arguments can be fully explained within the "four corners" of the pleadings.

Please note that "waived" matters will be adjudicated via "desk reviews."

If you elect to "waive" any of your hearings, please notify Ms. Alisa Rodriguez via e-mail ([alisa.rodriguez@cookcountyil.gov](mailto:alisa.rodriguez@cookcountyil.gov)) **by the end of day July 15<sup>th</sup>** for Group #8 matters and as soon as possible for Groups #9 and #10.

Thank you very much for your cooperation in this matter and please enjoy your days.

Allen Manuel  
Chief Clerk  
Cook County Board of Review





- ❖ Groups #8-10-6,229 Attorney Hearing Requests and 1,357 “waivers” or nearly 22%.
- ❖ The 2021 Hearing waivers eliminated 5-6 hearing days /15-18 calls which allowed the CCBOR to advance its schedule to meet a December 1, 2022 mailing date of the 2021 tax year 2<sup>nd</sup> Installment tax bill.
- ❖ 1 Commercial call of 27 complaints requires a minimum of two (“2”) 10 hour days of preparation for the hearing officer.
  - ❖ 1 day of hearings requires 2 days of preparation where the hearing officer is also unable to review and adjudicate desk review complaints.
- ❖ The scheduling of hearings for each Group requires 4-6 days of the Scheduling department depending upon the volume.
- ❖ Resource impact of hearings on the CCBOR’s scheduling timeline.
- ❖ No opportunity to seek re-review of CCAO complaints nor Oral hearings at CCAO.





# 2021 Tax Year Hearing Requests

TwGrp#	NumHearReq	AtyHearReq	PeoSeHearReq	AtyHearWaived	PeoSeHearWaived	Aty Hearing	Pro Se Hearing	Aty Waived%	ProSe Waived %
1	280	184	96	1	49	183	47	0.54%	51.04%
2	200	150	50	1	27	149	23	0.67%	54.00%
3	594	392	202	0	97	392	105	0.00%	48.02%
4	1,197	1,046	151	0	62	1,046	89	0.00%	41.06%
5	647	428	219	0	118	428	101	0.00%	53.88%
6	373	280	93	3	29	277	64	1.07%	31.18%
7	2,412	2,074	338	31	138	2,043	200	1.49%	40.83%
8	2,331	1,896	435	480	96	1,416	339	25.32%	22.07%
9	2,886	2,511	375	561	146	1,950	229	22.34%	38.93%
10	2,397	1,822	575	316	217	1,506	358	17.34%	37.74%
All	13,317	10,783	2,534	1,393	979	9,390	1,555	12.92%	38.63%



# 2022 Central Business District Oral Hearings

- ❖ 235-250 CBD Orals-5-6 days of hearings
- ❖ Preparation 10-14 days for Commercial Analysts
- ❖ Scheduling CBD-3-4 days
- ❖ Similar to the 2021 North/South Chicago CBD proceedings
  - ❖ Senior C/I analysts will preside over the CBD proceedings for 2022 West/North/South Chicago.
  - ❖ Matters will be taken “under advisement” with no decisions rendered from the Bench.





# Recommended "Best Practices"

- ❖ Owner-occupied properties with recent appraisal evidence. Please note that, at hearing, said matters will be taken under advisement with no decisions rendered at the bench.
- ❖ Class 3 properties.
- ❖ Class 2 properties including Co-Ops.
- ❖ Non-Triennial complaints with pending PTAB or Circuit Court matters/No material changes/No new appraisal evidence/No recent sales of the subject. A hearing is not an opportunity to negotiate a pending appellate matter. Also, the request for "administrative no change" should be conducted via the DAPS portal when finalizing complaints and should not be treated as an "over assessment" complaint in DAPS workflow.
- ❖ Hearings are not an extension of the evidence submission deadline, therefore, the "late" submission of valuation evidence will not be considered at hearings. See CCBOR Rule #13.
- ❖ Matters that do not present "unique" valuation issues and those said arguments can be fully explained within the "four corners" of the pleadings.
- ❖ Not necessary to request a hearing to merely inquire about the status of either a "Certificate of Correction" or "Assessor's Recommendation."
- ❖ All Hearings will be conducted via Teams, therefore, all Attorneys requesting hearings MUST utilize the Microsoft Teams application. NO EXCEPTIONS.
- ❖ Requests for "waivers" of hearings must be made prior to the day of the hearing. Hearing "waivers" must be requested via e-mail as soon as hearing dates are transmitted.







# BEST PRACTICES

- ❖ ATTORNEY DOS AND DON'TS
- ❖ FILING
- ❖ EVIDENCE
- ❖ HEARINGS
- ❖ ATTORNEY SUBSTITUTIONS







# 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 2022 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."**

Comment: The Attorney Authorization Form must be submitted with ALL CCBOR complaints submitted by Attorneys who have current CCBOR "Attorney Codes" including "pro bono" filings. In addition, the initial submission of an "Attorney Authorization" form at "Re-Review" does not comply with CCBOR Rule #2.

# 2022 COOK COUNTY BOARD OF REVIEW ATTORNEY AUTHORIZATION FORM



## COOK COUNTY BOARD OF REVIEW 2022 ATTORNEY AUTHORIZATION FORM

2022 Complaint No. _____	Township: _____
PIN(s): _____	
_____	
Address: _____	
City: _____	State: _____ ZIP Code: _____

### ATTORNEY AUTHORIZATION

1. I am a/an (check applicable)
- owner,  executor,  trust beneficiary of this property; or
- a lessee (tenant) 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, 2019; or
- has been purchased on or after January 1, 2019 (complete below)
- Purchase Price: \$ \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

3. For assessment year 2022, I explicitly authorize the following Attorney/law firm:
- \_\_\_\_\_
- \_\_\_\_\_

to represent me before the Cook County Board of Review in connection with the assessment of the above mentioned property. Under penalties as provided by law pursuant to Section 1-109 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 aforesaid that he/she verily 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 valuation complaint and supporting documents. Under penalties as provided by law pursuant to Section 1-109 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 aforesaid that he/she verily believes the same to be true.

\_\_\_\_\_  
Signature of Attorney      Date:      BOR Atty. Code



## 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 AN 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, THE SHOULD BE ADDRESSED IN THE BRIEF.



# 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.
- ❖ Comment: Review Decision Letters ASAP and immediately report any and all errors (e.g. errant PINs) to the Chief Clerk.
- ❖ Comment: “Good Cause” MUST be demonstrated for the reversal of a requested “Administrative No Change” and more importantly, a “No Change Number 8” is not an extension of the evidence submission deadline.



# 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 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

Submit

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 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
  - ❖ You 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 weigh the option of suspending your attorney code. See CCBOR Rule # 3.



# Illinois Supreme Court Rule 138 "Personal Identity Information"

- ❖ It is highly recommended that "personal identity information" should not be included in any documents submitted to the Cook County Board of Review
  - ❖ "Personal identity information" is defined as the following:
    - ❖ Social Security and individual Taxpayer identification numbers
    - ❖ Driver's license numbers
    - ❖ Financial account numbers
  - ❖ Redacted personal identity information should include the "last four digits" of the documents listed above.





# APPRAISAL EVIDENCE

- ❖ Appraisal Evidence
  - ❖ Upload Appraisals as ONE DOCUMENT and labeled as "APPRAISAL."
  - ❖ Review BOR Rule # 20
    - ❖ Appraisals shall include an original photograph of the front of the property and the permanent index number of the subject and the same is applicable for each property utilized in the appraiser's analysis.
  - ❖ If a COLOR version of the appraisal is available, please upload the COLOR version
  - ❖ It is highly recommended "comparable maps" be included for both leasing and sales comparables listed in all appraisals.
  - ❖ 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?
- ❖ Comment: Privacy Protection for evidence submitted at the CCBOR.
- ❖ Please note that any and all taxpayer submissions are subject to FOIA requests.
  - ❖ In both DAPS and paper filings with the CCBOR that contain an individual's social security number, taxpayer-identification number, date of birth or financial account number, it is recommended that the party making the filing may only include the following:
    - ❖ The last four digits of the social-security number and taxpayer-identification number;
    - ❖ The year of the individual's birth;
    - ❖ The last four digits of the financial-account number.





# THE EXCLUSION OF "REAL ESTATE TAXES" AS AN EXPENSE

## MAJORITY VIEW

In considering the income and expenses of a property, a decision must be made on how to treat the property taxes. When property is valued for ad valorem tax purposes, taxes should not be considered an expense item. Because any deduction from gross income directly affects the indicated property value through the income approach, only typical and reasonable expenses can be used.

When property is valued for ad valorem tax purposes, therefore, property taxes cannot be shown as an operating expense because the actual taxes are not known as of the assessment date. Indeed, the appraisal is often done to estimate the amount of tax. The problem can be resolved by developing an effective tax rate and including it in the capitalization rate for the subject property.

To avoid circularity, however, property taxes are accounted for in valuations for assessment purposes by adjusting the capitalization rate. Otherwise, the amount of tax affects the estimate of value used to determine the tax.

"Property Assessment Valuation," International Association of Assessing Officers ("IAAO") 2<sup>nd</sup> Edition



# “To Load, or not to Load, that is the question”

## Unloaded Cap Rate

The Assessor does not use a loaded cap rate because the tax rate, and levy, vary from year to year, depending on the municipality and other local taxing bodies. As such, taxes cannot be predicted down to a precise dollar amount prior to the millage rate being announced after assessments are certified.

The Assessor uses an unloaded cap rate because it reflects the way transactions and investments are viewed in the open marketplace. The typical tax appeal appraiser will conclude for an unloaded cap rate and then add the tax load to that number and explain that the rates should equal the same valuation when unwound. Instead of convoluting the cap rate by loading it, we utilize the unloaded rate to compare apples to apples in a clear and transparent way.

Here, the Assessor applied an unloaded cap rate of 5.50% to the NOI, which already accounted for the tax as an expense.







## How the CCAO determines Assessed Values for Commercial Properties

Reassessment starts with revaluation. To produce a fair estimate of market value and a fair assessment of most commercial income-producing properties during a reassessment year, the CCAO undertakes the following steps:

1. **Determine a property's use** by reviewing the property's history, including property class, tenants, business, and external photography of the parcel. It is important to understand the property's characteristics to accurately group it with similar properties.
2. **Estimate the income** generated by the property, and **expenses**. Most often, rent is the primary source of income for commercial property. Other incidental income streams may include fees from parking or advertising signage. Expenses include property taxes, insurance, repair and maintenance costs, property management fees, and service expenditures for professional services.
3. **Examine market-level vacancy** based on location and property type. Some level of commercial property vacancy is normal and expected. The CCAO does consider reductions as a result of vacancy when a building is not serving its intended use due to conditions outside the control of the property owner, such as a casualty event or other localized factors, or new construction that has not yet been leased.
4. **Produce capitalization rates**. Once we've been able to recreate a snapshot of a property's income statement based on market data, we use a standard valuation metric called a "capitalization rate" to convert income to value. This capitalization rate (or cap rate) quantifies the relationship between a single year's Net Operating Income (income minus expenses) and the total property value.  
  
Cap rates have an inverse relationship to value. Properties with lower cap rates tend to have higher values. Properties with higher cap rates tend to have lower values.
5. **To estimate building value, divide its estimated income by cap rate**. A property with \$100,000 of net income, divided by a 9.5% cap rate, has an estimated market value of \$1,052,631. A 6.5% cap rate generates an estimated market value of \$1,538,461.
6. **Apply Level of Assessment, per County ordinance**. A property's assessed value depends on its market value and its level of assessment (LOA). Since 1973, the Cook County Board has passed ordinances to set different levels of assessment depending on the property's use. Multifamily properties have a 10% LOA. A multifamily building valued at \$1,000,000 has an assessed value of \$100,000. Commercial properties like office and retail buildings have a 25% LOA. A commercial building valued at \$1,000,000 has an assessed value of \$250,000.





### CCAO MASS INCOME APPROACH

	NO TAX LOAD APPLIED		TAX LOAD APPLIED		
Square Feet	94,134		94,134		
Rent PSF (PGI)	\$3.30	\$310,642.00	\$3.30	\$310,642.00	
V/C (EGI)	6%	\$292,003	6%	\$292,003	
Exp (NOI)	15%	\$248,203	15%	\$248,203	
Cap Rate	<b>8.50%</b>		<b>8.50%</b>		
Cap Rate + Tax Load			<b>14.09%</b>		<b>2021 Tax Load: 5.59%</b>
Market Value	<b>\$2,920,037</b>		<b>\$1,761,555</b>		
Assessed Value	<b>\$730,009</b>		<b>\$440,389</b>		
Note:	<b>66% over tax load calculation</b>				





<b>2018 Tri TMV</b>	<b>2021 CCAO TMV</b>	<b>2021 CCBOR Relief TMV</b>	<b>2021 Appr.</b>
\$841,276	\$2,920,028 (+247% over 2018 TMV)	\$1,764,753 (+110% over 2018 TMV)	\$840,000
<b>2020 RET</b>	<b>2021 CCAO RET</b>	<b>Actual 2021 RET</b>	
\$47,007	\$147,280 (+213% over 2020)	\$89,010 (+89% over 2020)	
	<b>2021 PTAB Refund Liability</b>		
	\$104,912	\$46,643	



# 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.**  
This form can be completed electronically at [tax.illinois.gov/retd](http://tax.illinois.gov/retd).

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

1 Street address of property (or 911 address, if available)  
City or village ZIP  
Township

2 Write the total number of parcels to be transferred.

3 Write the parcel identifying numbers and lot sizes or acreage.  
**Property index number (PIN)** **Lot size or acreage**

4 Date of instrument: Month / Year

5 Type of instrument (Mark with an "X"):  
 Quit claim deed  Executor deed  Trustee deed  
 Beneficial interest  Other (specify):

6 Yes  No  Will the property be the buyer's principal residence?

7 Yes  No  Was the property advertised for sale?  
(i.e., media, sign, newspaper, realtor)

8 Identify the property's current and intended primary use.  
Current Intended (Mark only one item per column with an "X")

a	Land/lot only
b	Residence (single-family, condominium, townhome, or duplex)
c	Mobile home residence
d	Apartment building (6 units or less) No. of units:
e	Apartment building (over 6 units) No. of units:
f	Office
g	Retail establishment
h	Commercial building (specify):
i	Industrial building
j	Farm
k	Other (specify):

9 Identify any significant physical changes in the property since January 1 of the previous year and write the date of the change.  
Date of significant change: Month / Year  
(Mark with an "X")  
 Demolition/damage  Additions  Major remodeling  
 New construction  Other (specify):

10 Identify only the items that apply to this sale. (Mark with an "X")

a	Fulfillment of installment contract — year contract initiated: /
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	Condemnation
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 adjacent property owner
o	Buyer is exercising an option to purchase
p	Trade of property (simultaneous)
q	Sale-leaseback
r	Other (specify):
s	Homestead exemptions on most recent tax bill: 1 General/Alternative \$ 2 Senior Citizens \$ 3 Senior Citizens Assessment Freeze \$

**Step 2: Calculate the amount of transfer tax due.**  
Note: Round Lines 11 through 18 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 "e," "f," "g," "h," "i," "l," or "k," complete Form PTAX-203-A, Illinois Real Estate Transfer Declaration Supplemental Form A. If you are recording a beneficial 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	12a	\$
12b	Was the value of a mobile home included on Line 12a?	12b	<input type="checkbox"/> Yes <input type="checkbox"/> No
13	Subtract Line 12a from Line 11. This is the net consideration for real property.	13	\$
14	Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full actual consideration on Line 11	14	\$
15	Outstanding mortgage amount to which the transferred real property remains subject	15	\$
16	If this transfer is exempt, use an "X" to identify the provision.	16	<input type="checkbox"/> b <input type="checkbox"/> k <input type="checkbox"/> m
17	Subtract Lines 14 and 15 from Line 13. This is the net consideration subject to transfer tax.	17	\$
18	Divide Line 17 by 500. Round the result to the next highest whole number (e.g., 61.002 rounds to 62).	18	\$
19	Illinois tax stamps — multiply Line 18 by 0.50.	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	\$

This form is authorized in accordance with 35 ILCS 200/31-1 et seq. Disclosure of this information is REQUIRED. This form has been approved by the Forms Management Center. IL-492-0227

PTAX-203 (R-10/10) Page 1 of 4





# VACANCY RELIEF FOR UNSOLD CONDO UNITS

- ❖ See 35 ILCS 200/9-180 (2022).
  - ❖ “Developer” owned Condo Units explicitly addressed here?
  - ❖ “Certificate of Occupancy” issued and listed “for sale.”
  - ❖ Subject is “uninhabitable” due to “Act of God”  
“Accident” or “Under Construction”

(35 ILCS 200/9-180)

Sec. 9-180. Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property.

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property.

Computations under this Section shall be on the basis of a year of 365 days.

(Source: P.A. 91-486, eff. 1-1-00.)



# 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.
  - ❖ Comment: More weight placed on the “sales approach” based on recent sales within the subject.



# HEARINGS

- ❖ BEFORE THE ORAL HEARING
  - ❖ 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.
- ❖ An "Oral Hearing" is NOT to discover what "late" evidence to submit at "Re-Review."
- ❖ Overall, KNOW YOUR PROPERTY.

# RULE 3.3: CANDOR TOWARD THE TRIBUNAL



## **RULE 3.3: CANDOR TOWARD THE TRIBUNAL**

(a) A lawyer shall not knowingly:

(1) make a false statement of fact or law to a tribunal or fail to correct a false statement of material fact or law previously made to the tribunal by the lawyer;

(2) fail to disclose to the tribunal legal authority in the controlling jurisdiction known to the lawyer to be directly adverse to the position of the client and not disclosed by opposing counsel; or

(3) offer evidence that the lawyer knows to be false. If a lawyer, the lawyer's client, or a witness called by the lawyer, has offered material evidence and the lawyer comes to know of its falsity, the lawyer shall take reasonable remedial measures, including, if necessary, disclosure to the tribunal. A lawyer may refuse to offer evidence, other than the testimony of a defendant in a criminal matter, that the lawyer reasonably believes is false.

(b) A lawyer who represents a client in an adjudicative proceeding and who knows that a person intends to engage, is engaging or has engaged in criminal or fraudulent conduct related to the proceeding shall take reasonable remedial measures, including, if necessary, disclosure to the tribunal.

(c) The duties stated in paragraphs (a) and (b) continue to the conclusion of the proceeding, and apply even if compliance requires disclosure of information otherwise protected by Rule 1.6.

(d) In an *ex parte* proceeding, a lawyer shall inform the tribunal of all material facts known to the lawyer that will enable the tribunal to make an informed decision, whether or not the facts are adverse.





# Rule 3.5: IMPARTIALITY AND DECORUM OF THE TRIBUNAL

## **RULE 3.5: IMPARTIALITY AND DECORUM OF THE TRIBUNAL**

A lawyer shall not:

- (a) seek to influence a judge, juror, prospective juror or other official by means prohibited by law;
  - (b) communicate *ex parte* with such a person during the proceeding unless authorized to do so by law or court order;
  - (c) communicate with a juror or prospective juror after discharge of the jury if:
    - (1) the communication is prohibited by law or court order;
    - (2) the juror has made known to the lawyer a desire not to communicate; or
    - (3) the communication involves misrepresentation, coercion, duress or harassment;
- or
- (d) engage in conduct intended to disrupt a tribunal.





# ATTORNEY SUBSTITUTION CHECKLIST

- ❖ **REQUIRED SUBSTITUTION DOCUMENT PACKET**
  - ❖ A fully executed "Attorney Substitution" form.
  - ❖ A fully executed 2022 "Attorney Authorization" form.
  - ❖ A fully executed 2022 CCBOR "Assessment Complaint" form.
  - ❖ ALL supportive valuation evidence.
- ❖ **IMPORTANT:** Please note to ensure the proper and efficient processing of "Attorney Substitutions," the packet must be e-mailed in its entirety to the Chief Clerk Allen Manuel ([chiefclerkadmin@cookcountyil.gov](mailto:chiefclerkadmin@cookcountyil.gov)) and NOT directly uploaded to the complaint via the DAPS Portal.





# Inaccurate Permanent Index Numbers

- ❖ During the 2021 tax year session, the Chief Clerk's staff experienced a significant increase in inaccurate PIN issues (request for PIN additions and/or corrections) either due to Portal User, clerical or upload errors.
- ❖ PIN corrections consume a considerable amount of very limited CCBOR resources due to the complexity of the issues presented as well as the "late" timing of said requests (post initial results or even post re-review).
- ❖ Highly recommend that all filings and the related PIN data be closely reviewed and verified prior to finalization of the complaint.
- ❖ Highly recommend that any PIN errors be immediately reported to the Chief Clerk Manuel via e-mail, providing a detailed explanation of the issue.
- ❖ Highly recommend that any and all Portal issues be immediately reported to Chief Clerk Manuel via e-mail, providing a detailed explanation of the issue.
  - ❖ A Re-review of a NC #7 due to a claimed Portal issue is far too late.





# 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, 2022.
- ❖ Close 1<sup>st</sup> Installment December 1, 2022.
- ❖ Field checks December 2<sup>nd</sup> to 23<sup>rd</sup> 2022.
- ❖ CCBOR recommendations forwarded to IDOR by Feb. 15, 2023.
- ❖ Open 2<sup>nd</sup> Installment January 17<sup>th</sup> to February 15<sup>th</sup> .





# Types of Complaints that Must Be Filed at the Counter

- ❖ 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.





# 2022 SESSION-GROUP 1

Open: November 21<sup>st</sup>

Closing: December 20<sup>th</sup>

- ❖ Riverside
- ❖ Calumet
- ❖ Cicero
- ❖ Berwyn
- ❖ Oak Park

During the 2019 re-assessment of the Northern Suburbs, the CCBO opened 7 townships July 1, 2019 to receive assessment complaints nearly five ("5") months earlier than the start of the 2022 session.





# QUESTIONS AND ANSWERS

If you have any questions, please email [BORinfo@cookcountyil.gov](mailto:BORinfo@cookcountyil.gov) and the responses will be posted on the Board's website.







THANK YOU ALL AND PLEASE STAY WELL!!!!

