

Required Documents

Expedite your complaint by referring to the quick checklist below.

- Board of Review Real Estate Complaint***
*This triplicate-copy form can be picked up at any B.O.R. office or by calling (312) 603-5542.
- Illinois Department of Revenue Application (PTAX-300) (R-3/03)**
- Affidavit of Use**
 - Notarized and dated statement signed by a charity/school officer detailing the specific charitable or educational activity by owner and any lessees taking place on the property within the year.
 - Specify Street Address and all permanent index numbers (P.I.N.'s) that form the property.
 - You may include documented preparation of the property for its intended charitable or educational use.
- Recorded Proof of Ownership**
 - Deed, Title Insurance Policy, Contract for Deed and Proof of Current Installment Payments, Memorandum of Contract, or Lease.
 - A Mortgage or Release of Mortgage does not prove that you own your property.
 - If you acquired parts of your property on different dates or if parcels are not beside each other you must file separate applications for each parcel.
 - Cook County Recorder of Deeds
<http://www.cookctyrecorder.com/>
- Leases**
 - Required when anyone other than the owner used the property.
- Preparation Documents**
 - Dated bid solicitations, contractor estimates, architect plans, contracts, permits, invoices, etc.
- State Corporate Charter or Articles of Incorporation**
 - Illinois Secretary of State
http://www.sos.state.il.us/departments/business_services/home.html
- Corporate By-Laws**
 - For charities, highlight fee waiver policies
- Illinois Department of Education Certificate of Accreditation**
 - For schools only
<http://www.isbe.state.il.us/quality/nonpublic/default.htm>
- Current Tax Bill for Each Parcel**
 - Cook County Treasurer
http://www3.cookcountytreasurer.com/info/fag/detail.wu?fag_id=281&search=&page=1total=3&topic=39&PHPSESSID=bc5c2f2eab5ccddb32d55531e06c10ae

**Property Tax Exemption
Charitable/Educational Ownership**

**Cook County
Board of Review**

- Original photographs**
 - Including the interior and exterior of all buildings.
 - Attached to 8 ½"x11" sheets of paper (maximum of 2 photos per page)

- Plat of Survey**

- Hand Drawn Floor Plan**
 - Showing use & approximate dimensions of each room in the building.

- Illinois Department of Revenue Sales Tax Exemption Letter**
 - Illinois Department of Revenue
<http://www.revenue.state.il.us/legalinformation/regs/part110/110-115.pdf>

- U.S. Internal Revenue Services 501(c) (2) or 501 (c) (3) Letter**
 - Internal Revenue Service
<http://www.irs.gov/charities/charitable/article/0,,id=96099,00.html>

- Current Financial Statement or Charitable Organization Financial Summery (B.R.E.D. 10-9)**

- Brochures**
 - For charities, highlight sections explaining fee waiver policies.

- Registered Mail Notification to Local Municipality, School District, and Community College District**
 - Copies of letters and U.S. Postal Service receipts
 - Determine whom to send letters by contacting the Cook County Clerk.
<http://www.cookcountyclerk.com/sub/contact.asp>
 - Determine whom to send letters by contacting the Legal Department of the city, village or town where your property is located.
 - Required only if property's assessed value is more than \$100,000.
Cook County Assessor
<http://cookcountyassessor.com/startres.html>

- Main Building Exemption Certification**
 - Required if subject property involves parking lots, branch offices, etc.
Illinois Department of Revenue Letter
<http://www.iltax.com/contactUs/>

or

 - prior affidavit to Cook County Assessor
<http://www.cookcountyassessor.com/index.html>

ALL DOCUMENTS MUST BE SUBMITTED IN DUPLICATE AND IN PROPER SEQUENCE

MAIN OFFICE	SUBURBAN BRANCH OFFICES Located in Circuit Court Buildings				
	Bridgeview	Markham	Maywood	Rolling Meadows	Skokie
County Building, Room 601 118 N. Clark St. Chicago, Illinois 60602 312/603-5542	10200 S. 76 th Avenue Room #237 708/974-4116	16501 S. Kedzie Avenue Room #237 708/210-4116	1500 Maybrook Drive Room #082 708/865-5509	2121 Euclid Avenue Room #237 847/818-2067	5600 Old Orchard Rd. Room #155 847/470-7522