

- Rule 1 Whenever a taxing body or taxpayer-complainant has determined that it intends to file an undervaluation complaint and the appropriate township filing period has not yet opened, that party shall file on both the tax assessee of record and the titleholder of record a "Notice of Intent to File an Undervaluation Complaint". Said Notice shall disclose the common name and address of the property as well as its property classification code and permanent index numbers and shall provide a short written statement of the nature of the evidence which will be submitted in support of the allegation of undervaluation.
- Rule 2 Any party alleging that a property is undervalued shall file the two (2) official complaint forms prescribed by the Board within the appropriate township filing period(s). Also, any documentary evidence required by "Official Rules of the Board of Review of Cook County" Board Rule 2 is also applicable. The Board strongly recommends that all supporting documentary evidence be submitted with the complaint form when filed but, if this is not possible, then documents must be filed no later than the time period set by the Board following the closing of the Township.
- Rule 3 Within two (2) business days after the filing of the complaint forms, the party alleging undervaluation must send a "Notice of Filing", together with any documentary evidence if provided at time of filing, to both the tax assessee of record and the titleholder of record. If documentary evidence is not filed with the complaint forms, a second transmission to the tax assessee of record and titleholder of record must be undertaken by the period set under Board Undervaluation Rule 2. Proof of such notice(s) shall be filed with the Board. Failure to attempt to provide such notice(s) may be subject of a motion contesting the jurisdiction of the Board.
- Rule 4 A hearing will be held at such times and dates as set by the Board. The party alleging undervaluation shall cause a duplicate notice of the hearing date to be provided to both the tax assessee of record and the titleholder of record.
- Rule 5 The Board may schedule a Case Management Conference to ascertain and determine the order of preliminary motions, nature of proofs and defenses, scope of testimony and number of witnesses, allotments of time to parties, mutual exchange of documents, narrowing and defining of issues, and any other matters it deems appropriate. The attorneys for all parties shall submit a written pre-hearing order incorporating all agreements, rulings or determinations made at the Case Management Conference. Any party failing to comply with any material provision thereof may be held in default, or may be subject to a motion to restrict or bar testimony or evidence, or may have a pleading or portion thereof stricken.
- Rule 6 At hearing, preliminary motions to dismiss or to strike allegations, as well as motions contesting jurisdiction (which will be considered in the nature of affirmative defenses), will be heard first.
- Rule 7 Rule 26 of the "Official Rules of the Board of Review of Cook County" is incorporated herein by reference.
- Rule 8 If one party makes a request for documents, evidence, or testimony from another party, and provided that the Board has determined that the request is proper, and reasonable, and will not impose an undue burden and that the information is material, probative, or relevant, and that party fails or refuses to produce same, the Board may consider, but shall not be bound in all of its particulars, by the case law interpreting Illinois Pattern Jury Instruction (Civil) 5.01 concerning inferences that may be drawn from a failure of a party to produce evidence or witnesses.
- Rule 9 All notices required to be made by parties pursuant to these Rules shall be by U.S. overnight mail or by private commercial carrier providing next business day service or by personal delivery. By mutual agreement, attorneys for parties may provide for alternate methods of service of notices.