

INTERVENOR VALUATION RULES

Under the 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).

1. 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 an Intervenor Valuation Complaint.” Said Notice shall disclose the common name and address of the property as well as its property classification code and permanent index number(s) and shall provide a short statement of the nature of the evidence, which will be submitted in support of the proposed valuation. The Intervenor may request a waiver of service via email or other means to the taxpayer’s attorney. The taxpayer’s attorney’s assent via email or other written means constitutes valid waiver of service on the tax assessee and titleholder of all documents covered by these Rules
2. Any Intervenor shall file the official complaint form 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, including an “Attorney Authorization Form.” The Board strongly recommends that all supporting documentary evidence, including a brief, 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.
3. Within two business days after the filing of the complaint forms, the Intervenor 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 Intervenor Valuation 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.

4. A hearing will be held at such times and dates as set by the Board. The Intervenor shall cause a duplicate notice of the hearing date to be provided to both the tax assessee of record and the titleholder of record.
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, which shall include a brief, narrowing and defining of issues, and any other matters it deems appropriate. Each party's brief must contain a demand, which must be expressed in both market value and assessed value. The parties shall submit a written pre-hearing status brief 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.
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.
7. Rule 26 of the "Official Rules of the Board of Review of Cook County" is incorporated herein by reference.
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.
9. All notices (other than initial service per Rule 1) required to be made by parties pursuant to these Rules shall be email.
10. 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.