

# COOK COUNTY BOARD OF REVIEW



Attorneys' Meeting for the 2021 Tax Year Session

# AGENDA

- ❖ WELCOME
- ❖ 2021 DATA COMPILATION SUBSCRIPTION SERVICE
- ❖ COOK COUNTY BOARD OF REVIEW REQUIREMENTS and PROCEDURES FOR THE 2021 TAX YEAR APPEAL SESSION
- ❖ ORAL HEARINGS FOR 2021
- ❖ 2021 DAPS ENHANCEMENTS
- ❖ BEST PRACTICES
- ❖ ATTORNEY SUBSTITUTION CHECK LIST
- ❖ EXEMPTIONS
- ❖ TYPES OF COMPLAINTS THAT MUST BE FILED AT THE COUNTER
- ❖ UNAUTHORIZED PRACTICE OF LAW (“UPL”)
- ❖ 2021 SESSION OPENING DATES FOR GROUP 1

# WELCOME

- ❖ During a global pandemic, which forced the Board to work remotely as well as conduct all hearings either telephonically or via Microsoft TEAMS, the Board adjudicated 223,540 complaints which is the equivalent of 386,808 PINS and a nominal decrease over the 2017 South Triennial.
- ❖ The 2021 Schedule includes the reassessment of the City of Chicago demands that this session be finalized by mid-May 2022 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 City 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."

# Attorneys' Meeting Presentation Download



## Our Step by Step Guide to Filing an Appeal

We have tried to anticipate the needs of the residential property owner. To make your appeal process easier, you'll find the necessary forms

[SEE ALL THE GUIDES](#)

## *Guides*

### Attorney Meeting Materials

Please click on the links below for information on the Cook County Board of Review Attorney Meeting: 2020 Attorney Meeting Powerpoint w/audio 2020 Attorney Meeting packet (Printable).



TRANSPARENCY  
PREDICTABILITY  
CONSISTENCY

# 2021 Data Compilation Subscription Service

## OVERVIEW

For the 2021 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 assessable 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 2021 Assessment Session.

- ❖ NOTE: Please note that during the 2021 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 2020 session data and delete the 2017 session data. After this data is compiled and analyzed, the “tier structure” will be adjusted which will be memorialized in the forthcoming 2021 “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

# “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.

# COOK COUNTY BOARD OF REVIEW REQUIREMENTS and PROCEDURES FOR THE 2021 TAX YEAR APPEAL SESSION

- ❖ Cook County Board of Review Rules Revisions
- ❖ Mandatory Historical Summary Form
- ❖ 2021 Intervenor Valuation Rules
- ❖ 2021 Exemption Rules

# 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 a 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 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.

# 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 ENFORCMENT 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 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.

# HISTORICAL SUMMARY FORM IS MANDATORY

Historical Summary Form		
For Filing Year	2021	
Complaint No.	text	
Lead PIN	text	
Township	text	
Appellant	text	
Counsel	text	
Subject Address	text	
Subject Main Improvement Classification:	text	
Unit of Comparison ("UOC"):	text	
Number of Units of Comparison	text	
Age	text	
Tax Code	text	
2017 Tax Rate:	text	
2018 Level of Assessment	text	
2017 Level of Assessment	text	
2016 Level of Assessment	text	
2015 Level of Assessment	text	
2014 Level of Assessment	text	
Land-to-Building Ratio:	text	
If Warehouse:		
	No. of Doors	text
	No. of Docks	text
	Ceiling Height	text
	% Office Space	text

Historical Income and Valuations						
		2020	2019	2018	2017	2016
Per the Assessor	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	TAV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	TAV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Per the Board of Review	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	TAV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	TAV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Per Appraisal	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Per Purchase	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Per Property Tax Appeal Board	Case No.	-	-	-	-	-
	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Per Specific Objection	Case No.	-	-	-	-	-
	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Income, Expenses, and Occupancy	Income	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	Expenses \$	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	Expenses %	12.34%	12.34%	12.34%	12.34%	12.34%
	Occupancy	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	ADR	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	RevPAR	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567

Data supplied by Appellant Data/Calculation supplied by Onbase

## 2021 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) (2021)(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.

# 2021 Exemption Rules

## Intervention Rules

19. If the amount in controversy is \$100,000 AV or above, 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 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 2021

- ❖ 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 will be implemented for the 2021 tax year.
- ❖ Therefore, non-in person hearings will continue for the 2021 tax year via telephonic (“Pro Se”) and/or video conferencing means (“Attorney Hearings”).
- ❖ See CCBOR Rule # 12.



# ORAL HEARINGS FOR 2021 (Cont.)

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

## Finalize Appeal

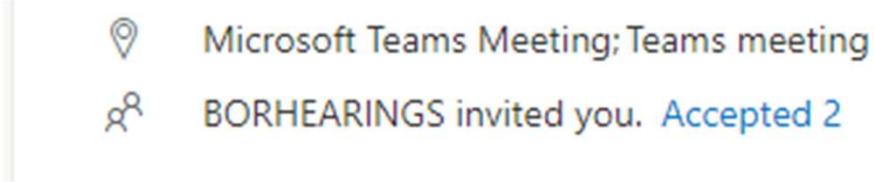
PIN	25-29-301-050-0000
Complaint Number	14-10039-001
<p>* I request the opportunity to appear for a hearing before the Cook County Board of Review, 118 N. Clark St., Room 601 Chicago, IL 60602.</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>(if you do not request a hearing,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

## ORAL HEARINGS FOR 2021 (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” via e-mail which must be accepted in order to “join” the scheduled “hearing.” Please note that the “invites” are scheduled within fifteen (15) minute time “windows.”



A screenshot of a Microsoft Teams meeting invitation. It shows a location pin icon followed by the text "Microsoft Teams Meeting; Teams meeting". Below that, it shows a person icon followed by the text "BORHEARINGS invited you. Accepted 2".

Microsoft Teams Meeting; Teams meeting

BORHEARINGS invited you. Accepted 2

## ORAL HEARINGS FOR 2021 (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 2021 (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.

# 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 2021 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 a 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.

# 2021 COOK COUNTY BOARD OF REVIEW ATTORNEY AUTHORIZATION FORM

**COOK COUNTY BOARD OF REVIEW 2021  
ATTORNEY AUTHORIZATION FORM**

2021 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, 2018; or  
 has been purchased on or after January 1, 2018 (complete below)  
Purchase Price: \$ \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

3. For assessment year 2021, 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 \_\_\_\_\_

Rev. 12/20 BOR #A-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.
- ❖ 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.”

## 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.

# 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>(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).</p>	
* Requested Assessed Value	<input type="text" value="65000"/>
<input checked="" type="checkbox"/> Administrative No Change?	
<p>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</p>	
<input type="button" value="Submit"/>	<input type="button" value="Cancel"/>

# 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?
- ❖ 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 highly 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 calculate the tax.

“Property Assessment Valuation,” International Association of Assessing Officers (“IAAO”) 2<sup>nd</sup> Edition (1996).



# 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.



# PANDEMIC RELATED VACANCY ARGUMENTS

- ❖ State of Illinois Phase 5-June 11, 2021
  - ❖ Presently, no governmental restrictions.
- ❖ Valuation of the “real estate” only not the “business.”
- ❖ The reliability of income approach when the actual income yields a “negative” net operating income.
- ❖ The consideration of alternative approaches to value for “income producing” subjects.
- ❖ The recent lack of sales to possibly reflect the impact of the global pandemic on market value.
- ❖ No CCBOR “COVID-19” factor.
- ❖ Consideration of EGI and adjustments to expense ratios and capitalization rates.
- ❖ Cook County Board of Review was one of the few assessment bodies in the United States and certainly the highest volume to consider pandemic related valuation arguments for the 2020 tax year.
- ❖ Duration of claimed vacancy due directly and solely to state action (“IL Stay at Home” Order”) must be documented with 2021-22 CCBOR “vacancy affidavit.”



## 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.

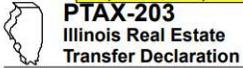
One of the many issues regarding a "personal property/market adjustment" deduction is the objective quantification/valuation of the deduction which may not be captured with the flat 5-15% deduction. At the very least, a transfer declaration for "personal property" is an attempt to value said PP. The 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 the Illinois.gov website.

**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**

a \_\_\_\_\_  
b \_\_\_\_\_  
c \_\_\_\_\_  
d \_\_\_\_\_

Write additional property index numbers, lot sizes or acreage in Step 3.

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. (Mark only one item per column with an "X")

a  Landlot 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): \_\_\_\_\_

**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 "a," "b," "k," or "r," 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**  Yes     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**  b     k     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** \$ \_\_\_\_\_

County: \_\_\_\_\_  
Date: \_\_\_\_\_  
Doc. No.: \_\_\_\_\_  
Vol.: \_\_\_\_\_  
Page: \_\_\_\_\_  
Received by: \_\_\_\_\_

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: \_\_\_\_\_  
(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      \$ \_\_\_\_\_

PTAX-203 (R-10/10)

This form is authorized in accordance with 35 ILCS 200/31 et seq. Disclosure of this information is REQUIRED. This form has been approved by the Forms Management Center. IL-498-0227

Page 1 of 4

# VACANCY RELIEF FOR “UNSOLD” CONDO UNITS

- ❖ See 35 ILCS 200/9-180 (2021).
  - ❖ “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 uninhabitable 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

- ❖ A fully executed “Attorney Substitution” form.
- ❖ A fully executed 2021 “Attorney Authorization” form.
- ❖ A 2021 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 ([allen.manuel@cookcountyil.gov](mailto:allen.manuel@cookcountyil.gov)) and NOT directly uploaded to the complaint via the DAPS Portal.



## 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, 2021.
- ❖ Close 1<sup>st</sup> Installment December 1, 2021.
- ❖ Field checks December 2<sup>nd</sup> to 23<sup>rd</sup> 2021.
- ❖ CCBOR recommendations forwarded to IDOR by Feb. 15, 2022.
- ❖ Open 2<sup>nd</sup> Installment March 1<sup>st</sup> to May 1<sup>st</sup> 2022 (TBD) .



# 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.



## 2021 SESSION-GROUP 1

As of August 1st, the Cook County Assessor's Office has yet to publish any townships for the 2021 tax year.

During the 2018 re-assessment of the City of Chicago, the CCBOR opened 11 townships August 1, 2018 for assessment complaints.



## 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!!!!

