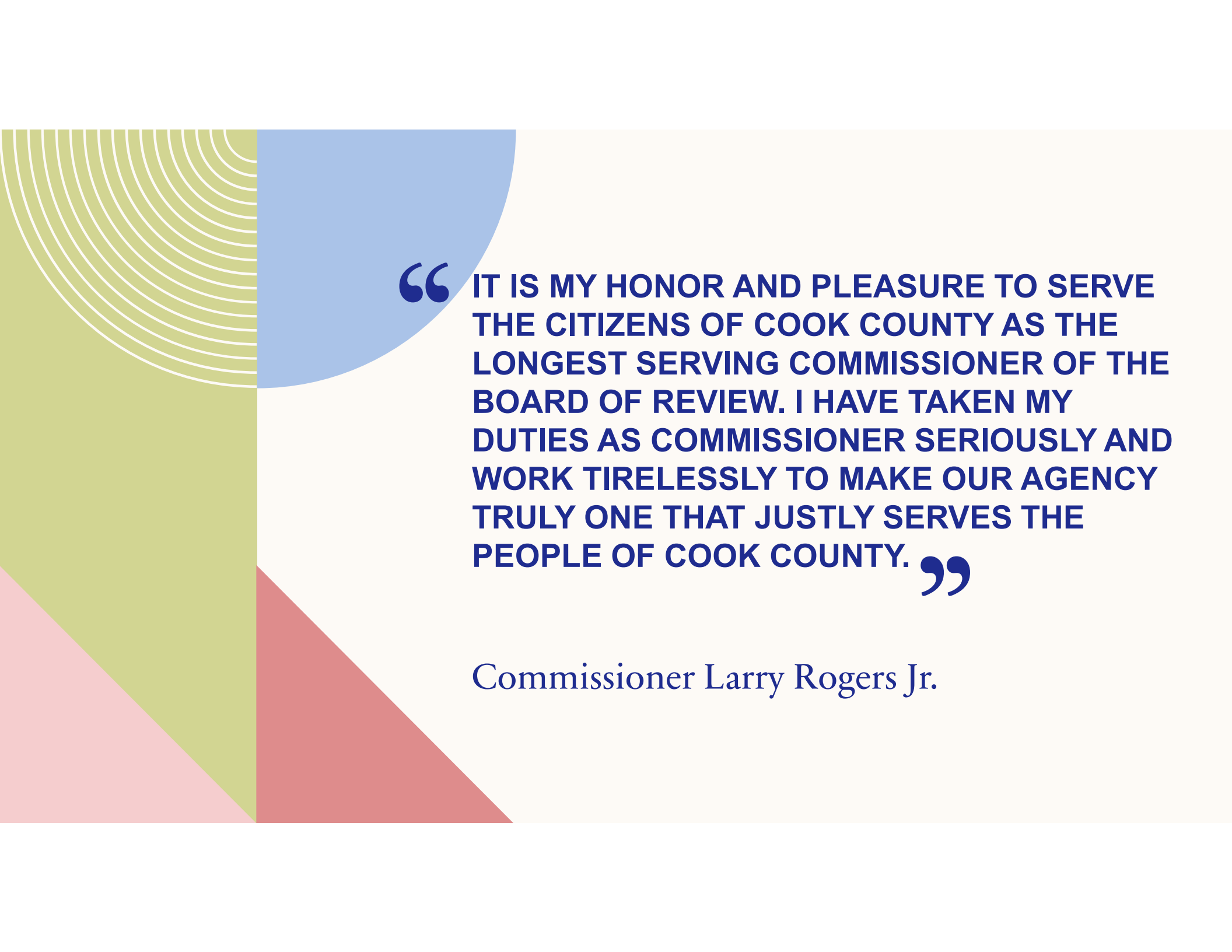


# **COOK COUNTY BOARD OF REVIEW TAX APPEAL CHECKLIST**



**With  
Commissioner Larry Rogers Jr.  
3<sup>rd</sup> District**





**“ IT IS MY HONOR AND PLEASURE TO SERVE THE CITIZENS OF COOK COUNTY AS THE LONGEST SERVING COMMISSIONER OF THE BOARD OF REVIEW. I HAVE TAKEN MY DUTIES AS COMMISSIONER SERIOUSLY AND WORK TIRELESSLY TO MAKE OUR AGENCY TRULY ONE THAT JUSTLY SERVES THE PEOPLE OF COOK COUNTY. ”**

Commissioner Larry Rogers Jr.



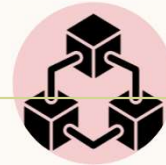
# THREE OPPORTUNITIES TO APPEAL YOUR PROPERTY ASSESSMENT



**COOK COUNTY  
ASSESSOR**



**COOK COUNTY  
BOARD OF REVIEW**



**STATE OF ILLINOIS  
PROPERTY TAX APPEAL  
BOARD**

# REASONS TO APPEAL YOUR ASSESSMENT

1. The assessment on your property seems too high and is not in line with similar properties in your area.
2. You recently purchased your property in the past three years.
3. An Appraisal has recently been completed on the property.
4. The property is currently vacant from a natural disaster, Act of God(**Flood/Water/ Fire Damage**).
5. The property is under construction and is uninhabitable.
6. There is no longer an improvement on the land and the property has been demolished.





# **FIRST OPPORTUNITY TO APPEAL COOK COUNTY ASSESSOR**

**The Cook County Assessor's Office assesses all properties in Cook County and sets values.**

**You can appeal their assessment of your property, apply for exemptions and file a Certificate of Error to correct any errors that were made.**

**118 North Clark Street**

**Room 320**

**Chicago, IL 60602**

**[www.cookcountyassessor.com](http://www.cookcountyassessor.com)**

**312-443-7550**

# **SECOND OPPORTUNITY TO APPEAL COOK COUNTY BOARD OF REVIEW**

If you are not satisfied with the decision from the Assessor's Office, you can appeal at the Board of Review.

After filing your initial appeal with the Board of Review, you have an opportunity to request our office take a second look at our decision. This filing period is called Re-Review.



**118 North Clark Street**

**Room 601**

**Chicago, IL 60602**

**[www.cookcountyboardofreview.com](http://www.cookcountyboardofreview.com)**

**312-603-5542**

**Commissioner Rogers Office**

**312-603-5540**

# EVIDENCE USED TO SUPPORT A RESIDENTIAL APPEAL AT THE BOARD OF REVIEW



Comparable Properties (Uniformity) This approach considers properties that are similar in square footage, age, classification, and location.

Comparable Sales (Market Approach) The approach considers recent sales of similar properties that have occurred in the past 3 years.

To prove vacancy, flood or fire damage to the property, you must provide dated pictures and the Property Index Number for any comparable properties.



## **EVIDENCE FOR COMMERCIAL PROPERTY APPEALS AT THE BOARD OF REVIEW**



If the commercial property is NOT in the property owner's name, per Board Rule 1, you will need an attorney to file on your behalf.



For Owner Occupied Property, an Appraisal that has been completed in the past 3 years must be provided as evidence.



If the property is leased, you must provide the most recent Rent Roll, Lease agreements, 3 years of IRS Schedule E's and pictures.



If the property is for sale or vacant, please provide dated pictures of the property, MLS Listing, and/or a Vacancy Affidavit.





## **CONDOMINIUM APPEALS AT THE BOARD OF REVIEW**

Condo appeals are based on sales that have occurred in the subject's building within the past 3 years.

Sales that have occurred in the past three years are the best reflection of the market.

Each residential and parking unit have a percentage of ownership assigned by the Condo Declaration, which is a legal binding agreement. Any changes to the declaration must be voted on and agreed to by the majority of the owners.

An appraisal can be submitted, if there is limited recent sales in the building. In Condo buildings with 4 units or less, a uniformity analysis may be used. These are usually 2 or 3 flat apartment buildings that have been converted.

**THIRD  
OPPORTUNITY  
TO APPEAL**

# **STATE OF ILLINOIS PROPERTY TAX APPEAL BOARD (PTAB)**

**402 Stratton Office Building  
401 South Spring  
Springfield, Illinois 62706  
217-782-6076  
[www.ptab.illinois.gov](http://www.ptab.illinois.gov)**

- **If you are not satisfied with the decision from the Cook County Board of Review, you can file an appeal with PTAB.**
- **You MUST file an appeal with the Board of Review in order to file at the state level.**
- **You have 30 days from receiving your decision letter from the Board of Review to file your appeal.**



# THANK YOU



*Commissioner Larry Rogers Jr.*  
Board of Review  
3<sup>rd</sup> District

