

COOK COUNTY'S

PROPERTY TAX SYSTEM

1. ASSESSOR

Determines the value of your property and hears initial appeals.



2. BOARD OF REVIEW

Hears your appeal and revises the assessment.



3. ILLINOIS DEP'T. OF REVENUE

Sets an equalizer factor for each county in Illinois.



4. ASSESSOR

Applies exemptions to a Property Index Number (PIN).



5. LOCAL GOV'TS

Pass tax levies, craft budgets, and file documents with the County Clerk.



6. CLERK

Calculates tax rates and extension amounts based on how much \$ local governments need and your assessment.



7. TREASURER

Prints and mails the bills, collects payment, and distributes money back to local governments.



Preparing for Assessments & Appeals

1

FIND PROPERTY INDEX NUMBER (PIN) AND TOWNSHIP

Every property in Cook County has a unique PIN (Property Index Number). The PIN can be found on your tax bill, property deed, or assessment notice. There are 38 townships in Cook County. Your township is displayed on your tax bill and assessment notice.

REVIEW ASSESSMENT NOTICE

Cook County is separated into three sections for reassessment: the North Suburbs, the West/South Suburbs, and the City of Chicago. Each section is reassessed every three years; one section is reassessed each year. The property owner will receive an assessment notice when the property is re-assessed.

2

FILE APPEALS, AS NEEDED

The estimated market value on the assessment notice should approximate what the property could sell for in the current real estate market. If not, the property owner can appeal. Each township is open for appeal for 30 days after each assessment notice is mailed. To see the Assessor's assessment and appeal calendar, scan the QR code.

3



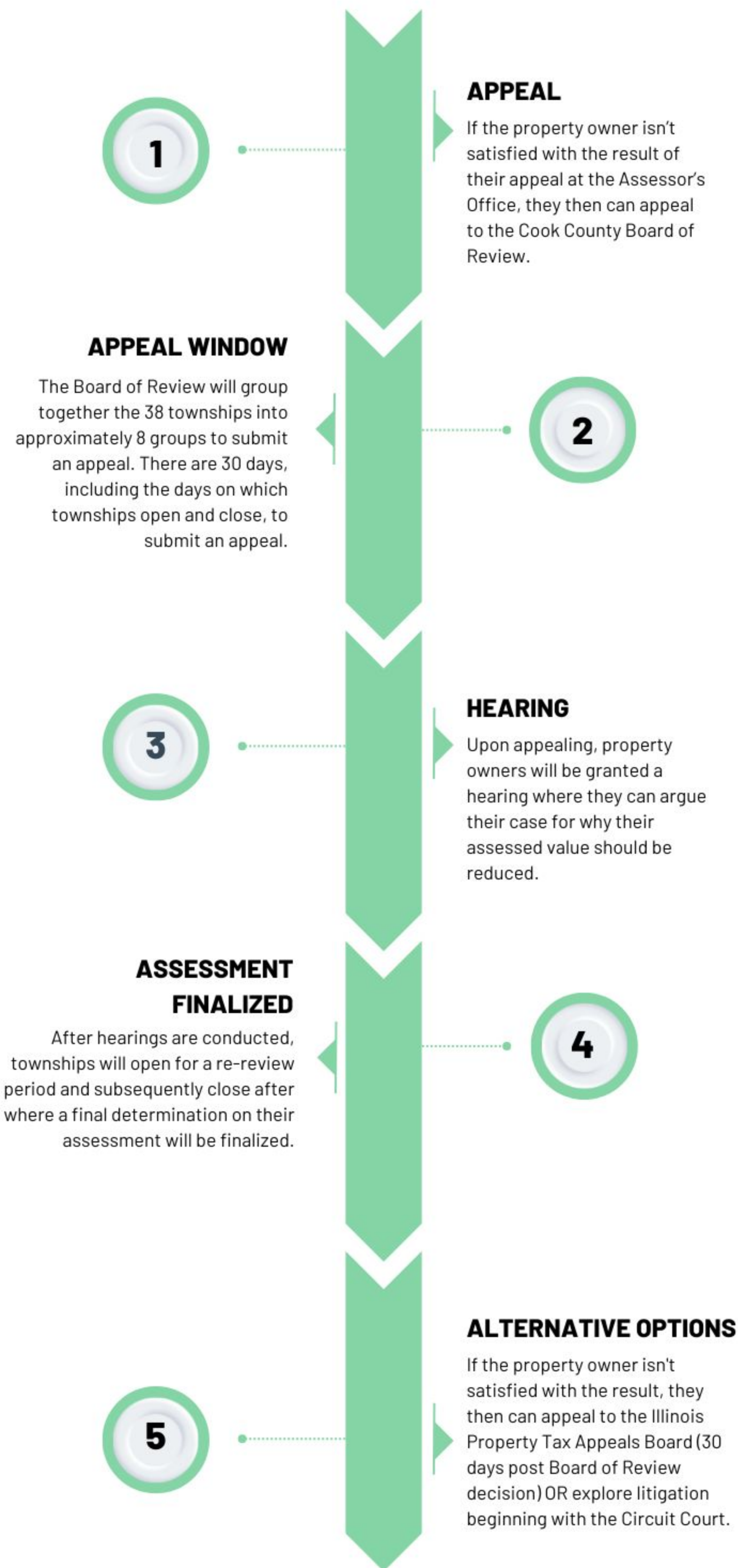
REVIEW RESULTS AND CERTIFIED VALUES

Appeal results for each township are posted online and in local newspapers approximately two months after the close of the appeal period. Once all appeals are complete at the Assessor's Office, the township's assessment is certified.

4

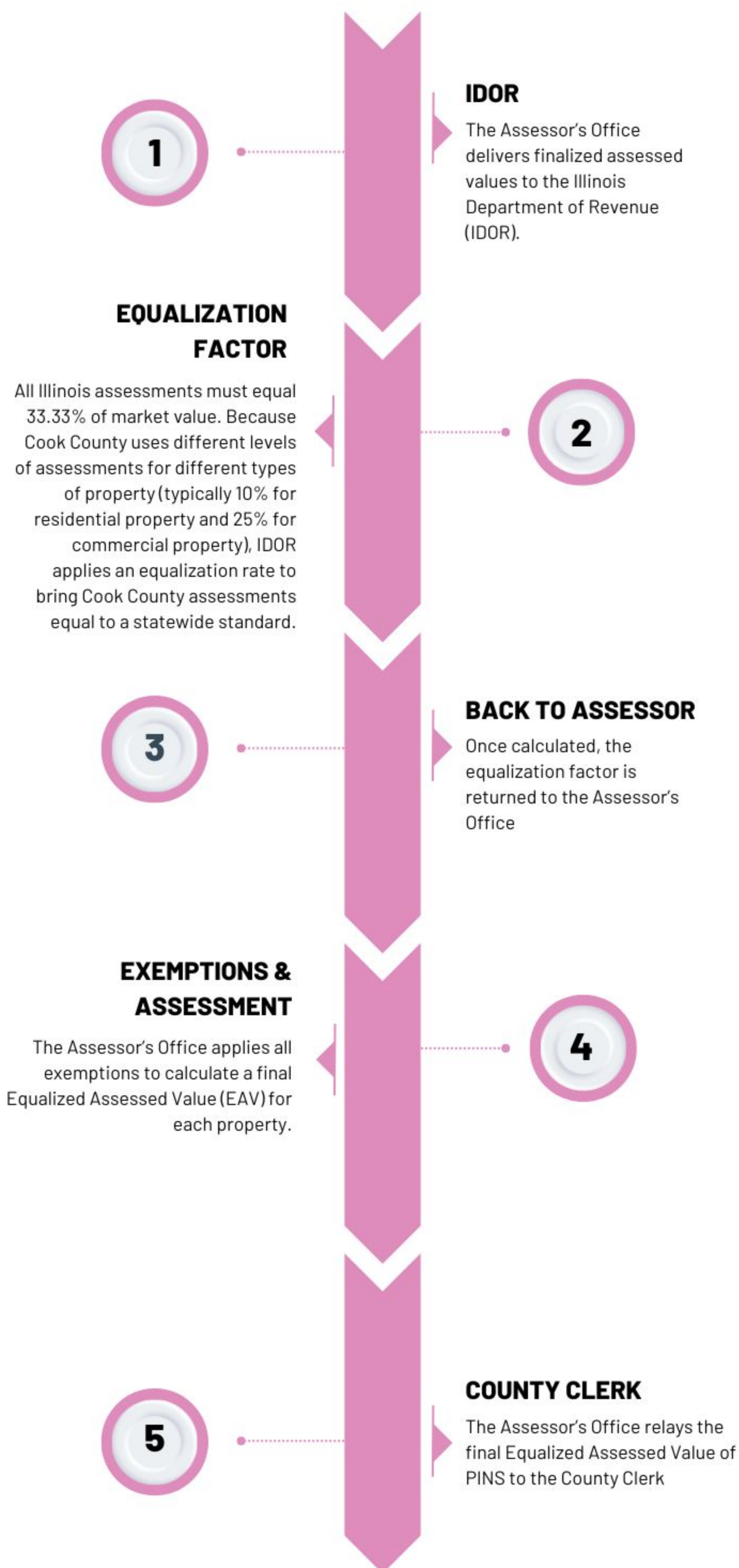
Board of Review

Appeals



Illinois Department of Revenue

Equalization



Filing for Property Tax Savings Exemptions

1

APPLY FOR EXEMPTIONS

Homeowner and senior citizen exemptions automatically renew each year if there is no change to the property's ownership or tax status. Other exemptions must be renewed each year. If the exemption must be renewed, the Assessor's Office will mail property owners an exemption application in early spring. Newly eligible property owners will also receive applications in the mail.

REVIEW ELIGIBILITY FOR EXEMPTIONS

The homeowner exemption requires the applicant to be responsible for the taxes on the property and maintain it as a primary residence. Eligibility for other exemptions depends on the applicant's age, income, level disability, or service in the armed forces. See cookcountyassessor.com/exemptions for a full list of exemptions and eligibility requirements.

2

COMPLETE EXEMPTION APPLICATIONS ONLINE OR BY MAIL

All homestead exemptions can be applied for online at cookcountyassessor.com. Property owners can also send in the application they receive in the mail or fill out an application at the Assessor's downtown or branch offices. Applications must be filed by the deadline for that tax year (usually late spring).

3

REVIEW SECOND INSTALLMENT TAX BILLS

All homestead exemptions appear on the second installment tax bills mailed by the Treasurer's Office. If a property owner does not see the exemption they qualify for on their tax bill, they should apply for a certificate of error for that exemption.

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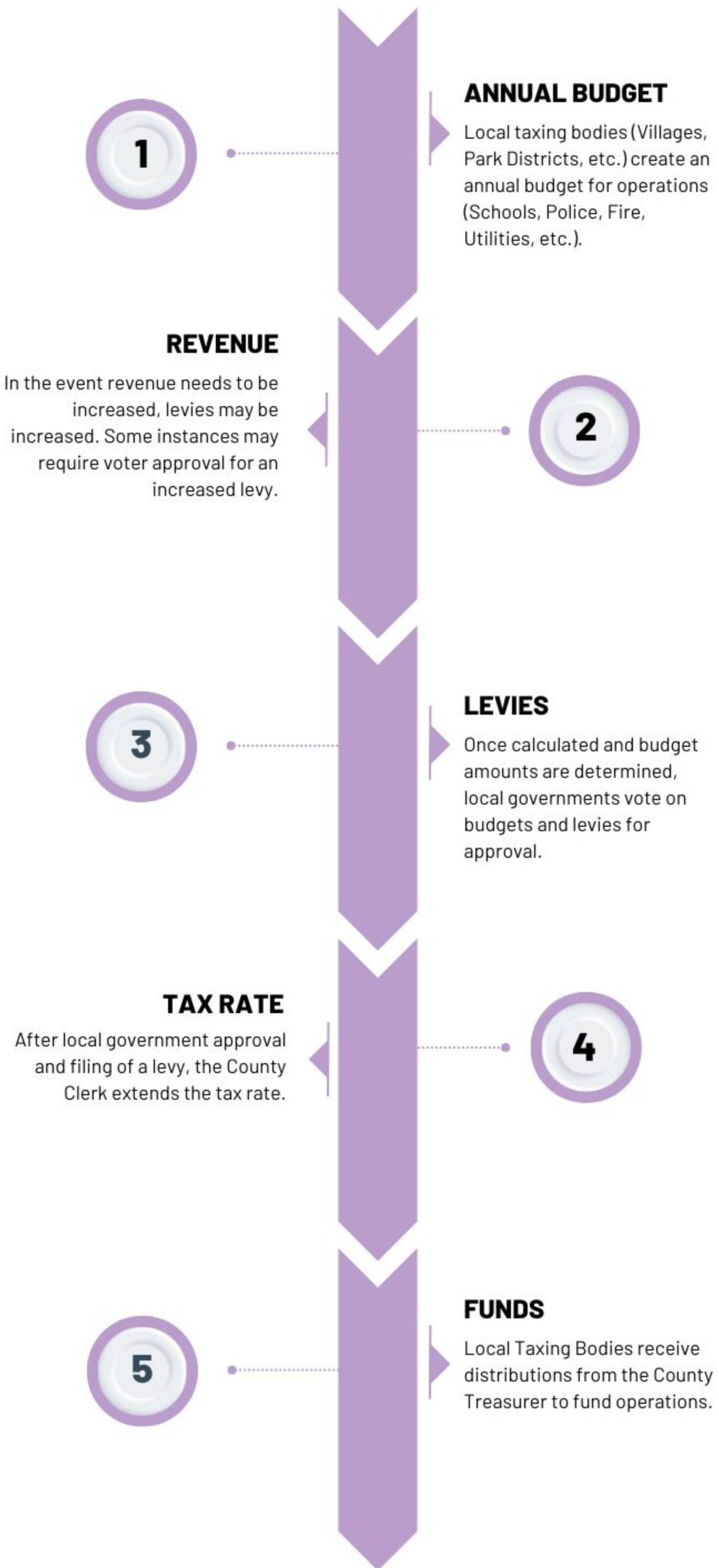
FILE CERTIFICATE OF ERROR FOR MISSING EXEMPTIONS

If a homeowner is missing an exemption, they can apply (in-person or online) for a Certificate of Error at the Assessor's Office after second installment tax bills are mailed. A corrected tax bill and, if the bill has already been paid, a refund will be issued by the Treasurer's Office. More information on this process is available at cookcountyassessor.com/exemptions.

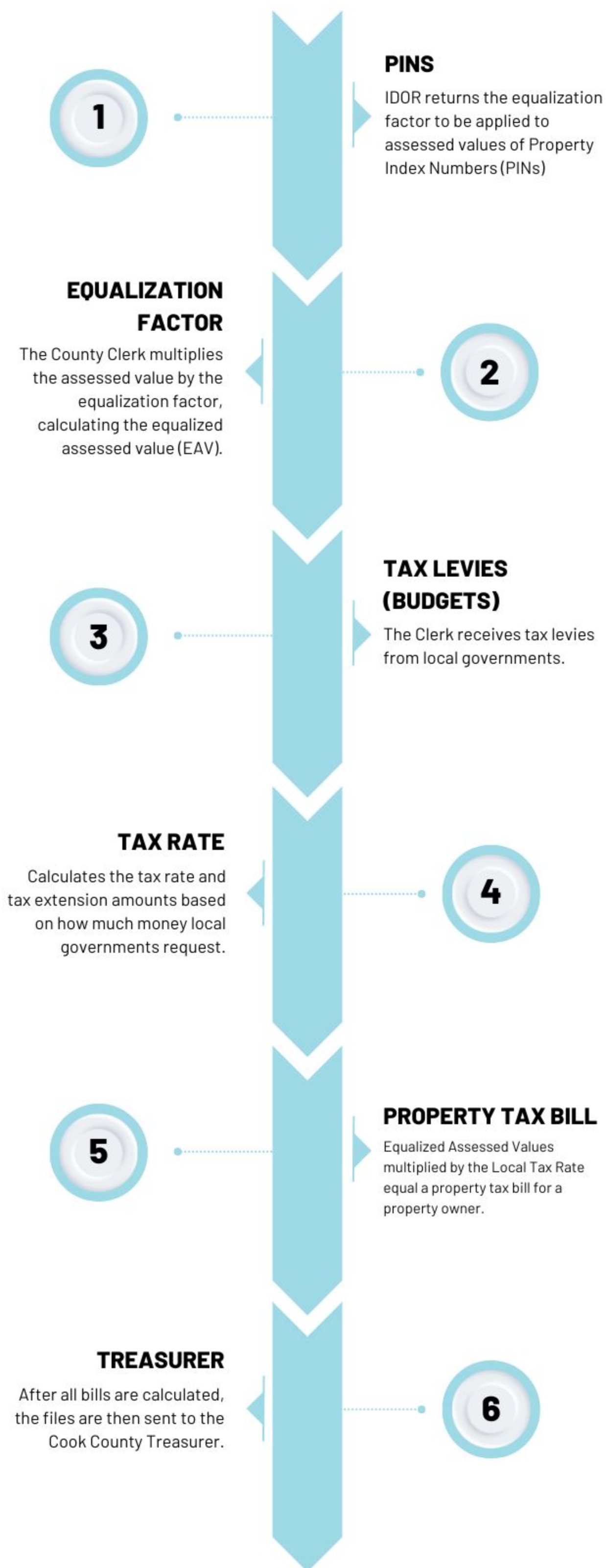
5

Local Taxing Bodies

Levies



Taxes and Bills



Cook County Treasurer

Bills & Payments

