



# **COOK COUNTY BOARD OF REVIEW**

## **ATTORNEY PRESENTATION FOR THE 2024 TAX YEAR SESSION**

July 8, 2024



# COMMISSIONERS

Commissioner | District 1

**George A. Cardenas**



Commissioner | District 2

**Samantha Steele**



Commissioner | District 3

**Larry R. Rogers, Jr.**



# 2024 AGENDA



- Welcome
  - Cook 2024 Tax Year Appeal Session
- Intervenor Rules
- 2024 DAPS Enhancements- Password Reset
- 2024 Data Compilation Subscription Service
- Oral Hearings for 2024
- BOR Best Practices
- Attorney Substitution Check List
- Disaster Relief
- Unauthorized Practice of Law and Practitioner Expectations
- GOV.QA
- Important Dates for the 2024 Session
  - Exemptions, Prefiling Townships, and Opening Dates for Group 1 & 2





# COOK COUNTY BOARD OF REVIEW REQUIREMENTS AND PROCEDURES FOR THE 2024 TAX YEAR APPEAL SESSION

- Cook County Board of Review Rules Revisions
- Mandatory Historical Summary Form
- 2024 Intervenor Valuation Rules
- 2024 Exemption Rules





# Highlights Of The Cook County Board of Review Rules Revisions and Enforcement of Existing Rules





## **Rule 1**

Only licensed attorneys and individual taxpayers representing themselves ("*pro se*") may practice before the Board. Individual taxpayers may represent properties titled in their name *pro se* or retain an attorney to represent them before the Board. All parties, other than *pro se* taxpayers, must be represented before the Board by an attorney. Other taxpayers, including but not limited to entities such as corporations, LLCs, condominium associations and the like, must be represented by an attorney.<sup>1</sup> A person who is not an attorney may not represent a taxpayer before the Board.<sup>2</sup>





## 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 specifically authorized to file the complaint by the taxpayer and is the only attorney so authorized. **The Board requires that attorneys provide an authorization form for all appeals including representation of any party *pro bono*.** 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. Late Authorizations will not be accepted.





# 2024 COOK COUNTY BOARD OF REVIEW ATTORNEY AUTHORIZATION FORM



## COOK COUNTY BOARD OF REVIEW 2024 ATTORNEY AUTHORIZATION FORM

2024 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, 2021; or  
☐ has been purchased on or after January 1, 2021 (complete below)  
Purchase Price: \$ \_\_\_\_\_ Date of Purchase: \_\_\_\_\_
3. For assessment year 2024, 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: \_\_\_\_\_







## Rule 5

Complaints must be filed on the official complaint form prescribed and adopted by the Board pursuant to 35 ILCS 200/16-105 (formerly Ill. Rev. Stat., Chap. 120, para. 595, Sec. 114), as the official complaint forms for complaints on real estate assessments or filed through the Board's online system. All sections on the form must be completed. No other copy or reproduction of this complaint form will be valid. FACSIMILE FILING OF THE COMPLAINT FORM IS NOT PERMITTED.





## Rule 12

Hearings will be held at the times and dates set by the Board. The Board will notify the taxpayer or his/her attorney of the time and date of the hearing. The taxpayer or his/her attorney may request an oral argument. The Board, in its discretion, may limit the time for an oral argument. The Board may also, in its exclusive discretion, determine the manner-in-which hearings are to be held. The Board has determined 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 prior to the hearing. Should any member of the public wish to observe a hearing for any docket, the procedures can be found the Board will post those procedures on its website. The Board will provide the Assessor with notice of all hearings requested.

Should the Assessor opt to participate in a requested hearing, the Assessor shall serve on the Board and all parties Notice of Motion for the Opportunity to Be Heard, the substance of which must be in substantial compliance with the form established by the Chief Clerk. The Assessor must serve this Notice of Motion and Motion on the Board and all parties not more than seven days after the close of the evidence submission deadline. The Board will accept via email.

An attorney shall be limited to eight (8) dockets per hearing call and a maximum of 45 hearings per group may be lifted only upon a showing of good cause and may be granted at the Board's discretion.





## **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. Except when good cause is shown, no continuance of the hearing or request to extend the time for filing documents will be granted.

Late evidence will not be accepted by the clerk's office. **Only late 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 will be accepted and considered on Re-review.**

Failure of a party to appear on the date and at the time specified in the notice of hearing shall constitute a waiver of the right of an oral argument. Where the date for hearing or filing of documents has been extended, failure of a party to appear on the date and time to which the hearing has been re-set or to file the documents within the period of extension, as the case may be, the Board will make its decision considering the file on the extended date and the authority of the Board.

Rules Regarding Evidence in Support of an Assessed Valuation Appeal





## **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.

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. Please note that this Historical Summary Form takes the place of Hotel/Non-Hotel Summary Form.







## Rule 26 (formerly Rule 27)

Taxpayers dissatisfied with a decision of the Board may request a review of their case. 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 on review will be considered, in the discretion of the Board, only upon a showing of good cause or exigent circumstances. Review requests should not simply argue with the Board capitalization rates, expense ratios, and rulings of law without further detailed explanation and analysis. Nor should requests simply reiterate or resubmit previously advanced arguments and materials without additional supporting evidence or argument to justify reconsideration.

Additionally, the “Re-Review” process is not an opportunity for a hearing or oral presentation. Review requests must be in writing and submitted online or delivered or faxed to the Board. Review requests must be:

- a. filed timely, within 3 days of the date of the letter from the Board informing the appellant of the Board's decision;
- b. identify the assessment, township and complaint number and the relevant PIN numbers of the case; and
- c. **must state the specific grounds for the review request from the list below. Failure to articulate one of the grounds for review shall result in dismissal.**





## **RULE 26** (continued)

### **The grounds for a re-review request are:**

- a. New evidence provided in response to a request of the Board at a hearing, or indicated in the case file, notes, decision or at discretion of the Board where good cause is shown;
- b. changes in the law;
- c. an error in the Board's previous application of existing law;
- d. correction of a mathematical or calculation error;
- f. submission of a relevant PTAB stipulation or tax objection order;
- g. presentation of other decisions by the Board on similar properties;
- h. relevant evidence responding to issues raised by a divided vote decision of the Board;
- i. specific evidence and argument related to the method of analysis employed;
- j. an intervening sale, demolition, destruction or change of use of the property; or
- k. consideration of an Assessor's Recommendation or Certificate of Error







# EVIDENCE SUBMISSION

- In an effort to return to normalcy and to get the tax bills back on schedule, the evidence submission period will be reduced from 14 days to 10 days.



# RULE 27 ADMINISTRATIVE NO CHANGE -

Requests for “Administrative No Change” are not reviewed on the merits of the appeal. Rather, the Administrative No Change preserves the taxpayer’s right to appeal at the Circuit Court or Illinois Property Tax Appeal Board. All requests for an Administrative No Change must include a complaint and a brief in support of the complaint requesting an Administrative No Change. Administrative No Changes are not entitled to a Re-review.







## 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"/>
<div><input checked="" type="checkbox"/> Administrative No Change?</div>	
<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>	
<div><input type="button" value="Submit"/> <input type="button" value="Cancel"/></div>	

**RULE 27**

**REQUEST  
ADMINISTRATIVE “NO  
CHANGE”**

# 2024 INTERVENTION RULES

## 2024 Intervention Rules

- If the amount in controversy is \$100,000 AV or above, any taxing body seeking intervention shall file 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 in the Intervenor Upload Center.
- If the amount in controversy is \$100,000AV or less, any taxing body seeking interventions shall file a “Notice of Intervention” on or before 14 days from the date of closing of the installment period in the Intervenor Upload Center.
- “Late Intervention” under Rules 18 and 19 may be waived upon the showing of “good cause.”
- <https://www.cookcountyboardofreview.com/what-we-do/board-of-review-intervenor-document-upload>





#### Intervenor Submission

Intervenor and attorneys should be informed of the new Intervenor Upload Center. The direct link is as follows: <https://www.cookcountyboardofreview.com/bor-intervenor-evidence-upload-center>

Note: Submitting attorneys must copy and save this link for direct access to the upload center since it is not published to the website, to avoid confusion.

The attorneys are required to submit all intervenor complaint forms and evidence to the above link. The file name can be anything of their choosing, but each document must be uploaded with their appropriate title, which includes the following:

- Intervenor Complaint Form
- Intervenor Authorization Form
- Intervenor Notice of Filing
- Intervenor Brief
- Intervenor Appraisal
- Intervenor Settlement Agreement



# INTERVENOR SUBMISSION



## DAPS ENHANCEMENTS- PASSWORD RESET







## 2024 DATA COMPILATION SUBSCRIPTION SERVICE

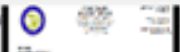


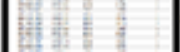
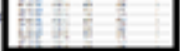


### OVERVIEW

For the 2024 Assessment Session, the “Data Compilation Subscription Service” will include the following:

- The compilation of CCBOR assessment data in a custom webpage that references each appeal “BOR Notes,” “BOR Summaries,” and the “BOR Result Letter.”
- In addition to the webpage, the batch will also include a spread sheet containing all relevant result data based on the specific groups of townships as determined by the CCBOR. See “BOR Decision Letter Batch.”
- Point of access to assessment result data within a Subscriber’s DAPS account which is accessible via the Portal or via a Secured File Transfer Protocol Site (“SFTP”). See “BOR Decision Letter Batch.”

# Custom Website By Attorney Firm By CCBOR Group First Pass And Rereview

The compilation of CCBOR assessment data in a custom webpage that references each appeal, via a link that opens the “BOR notes;” “BOR summaries; ” and the “BOR result letter.” In the example below all .pdf and or other files are accessible by items that are underlined in each relevant column.

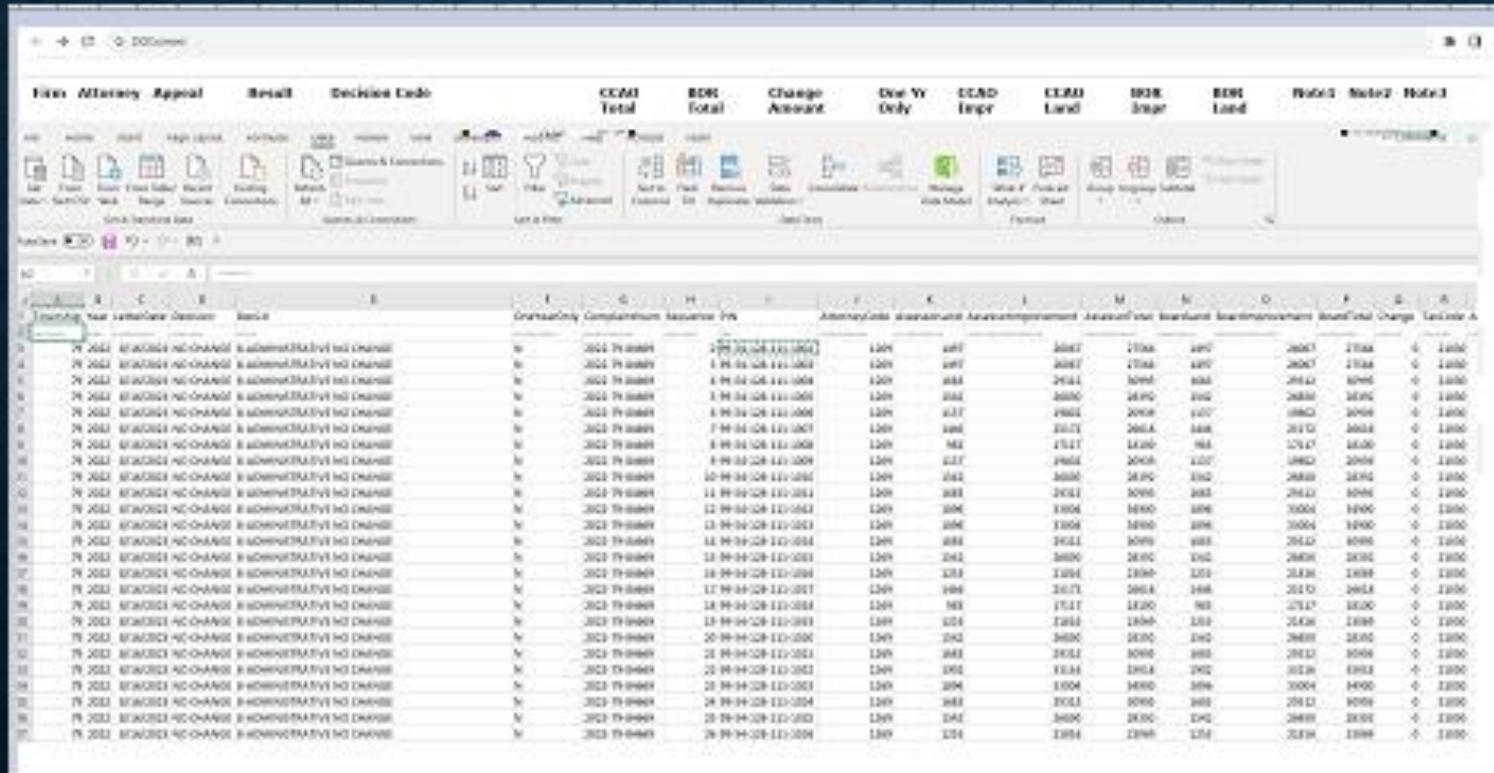
Firm	Attorney	Appeal	Result	Decision Code	CCAO Total	BOR Total	Change Amount	One Yr Only	CCAO Impr	CCAO Land	BOR Impr	BOR Land	Note1	Note2	Note3	
FIRM#	ATTY#	2022-85-12222	NO CHANGE	3-NO-COMPLY W BOR EVIDENCE		998	2,398	0	N	2,397	1	2,397	1			
FIRM#	ATTY#	2022-85-25871	NO CHANGE	5-CONDO ANALYSIS FACTOR		909	26,909	0	N	22,997	3,912	22,997	3,912			
FIRM#	ATTY#	2022-85-44051	NO CHANGE	5-CONDO ANALYSIS FACTOR		8	688	0	N	189	499	189	499	Note1		
FIRM#	ATTY#	2022-85-86558	NO CHANGE	3-NO-COMPLY W BOR EVIDENCE		689	46,089	0	N	42,894	3,195	42,894	3,195	Note1	Note2	
FIRM#	FIRM#	2022-89-45612	NO CHANGE	8-ADMINISTRATIVE NO CHANGE		1,183,022	1,183,022	0	N	1,118,767	64,255	1,118,767	64,255			
FIRM#	FIRM#	2022-99-13958	NO CHANGE	5-CONDO ANALYSIS RELEVANT SALES OCC FACTOR		214,994	214,994	0	N	173,166	41,828	173,166	41,828			
FIRM#	FIRM#	2022-02-	NO CHANGE	5-CONDO ANALYSIS RELEVANT SALES OCC FACTOR		126,654	126,654	0	N	97,310	29,344	97,310	29,344	Note1		
FIRM#	FIRM#	2022-02-	NO CHANGE	5-CONDO ANALYSIS RELEVANT SALES OCC FACTOR		441,717	441,717	0	N	362,298	79,419	362,298	79,419			





## Custom Excel Sheet By Attorney Firm By CCBOR Group First Pass And Rereview

The compilation of CCBOR assessment data in a custom webpage, in a spreadsheet containing all relevant result data based on the specific groups of townships as determined by the CCBOR. See “BOR decision letter batch.”



Township	Year	Letter/Date	Decision	Status	CCBOR Total	BOR Total	Change Amount	Due Yr Only	CCBOR Impr	CCBOR Land	BOR Impr	BOR Land	Note1	Note2	Note3
3	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
4	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
5	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
6	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
7	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
8	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
9	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
10	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
11	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
12	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
13	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
14	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
15	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
16	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
17	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
18	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
19	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
20	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
21	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
22	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
23	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
24	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
25	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
26	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			
27	2024	03/03/24	NO CHANGE	Administrative	1209	1209	0	1209	0	1209	0	1209			





## BENEFITS: DATA COMPILATION SUBSCRIPTION SERVICE

- “One Click” Access
  - Electronic Spreadsheet
- Improves labor cost efficiencies
  - Streamlined filing process
  - Minimized manual entry errors
- Improves Client Relationships





# DATA COMPILATION SUBSCRIPTION SERVICE

## “BULK FILING UTILITY”



- Provide subscription users the following:
  - Ability to bulk file complaints
  - Ability to bulk upload supportive evidence
  - A summary of results for the complaints filed
- Best Practice Tip (“Hearing Election” utilizing the “Bulk Filing Utility”). If the election of a “hearing” request is not certain at the time of the “Bulk Filing” submission, placing any text other than “Yes” or “No” in the hearing column of the spreadsheet allows the Portal user to submit the appeal at that time and later make the “hearing” election up to the “evidence submission deadline.”





## FEE STRUCTURE: DATA COMPILATION SUBSCRIPTION SERVICE

### FEE STRUCTURE

- The fee structure is based upon the historical CCBOR 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 historical data.
- Presently, the “historical filing frequency” data is being updated to include the 2023 session data and delete the 2020 session data. After this data is compiled and analyzed, the “Tier Structure Agreement” will be adjusted and memorialized in the forthcoming 2024 “Data Subscription Service 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.**
- Per the 2024 “Data Subscription Services Agreement,” agreements executed after the closing of the evidence submissions deadline of Group #2 will not be prorated from the time of the execution of the “agreement,” therefore, requiring full remittance of the fee. *See* Section 4.







## 2024 BOARD OF REVIEW SUBSCRIPTION LICENSES

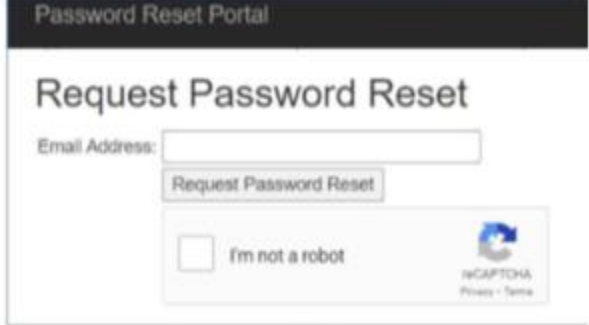
- To initiate the 2024 subscription processes, complete the survey at:
- [bit.ly/BOR\\_2024](https://bit.ly/BOR_2024)

# PORTAL USER PASSWORD RESET

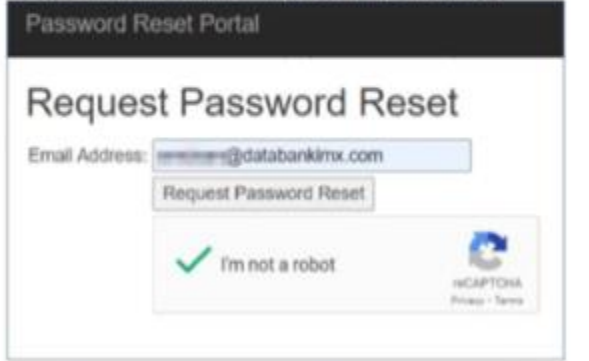
1. The user enters an email address and checks the reCAPTCHA box.

2. The user enters an email address and checks the reCAPTCHA box.


3. The user clicks the "Request Password Reset"



The first screenshot shows the 'Password Reset Portal' header. Below it is the 'Request Password Reset' section. The 'Email Address:' label is followed by an empty text input field. Below the input field is a 'Request Password Reset' button. At the bottom of the form is a reCAPTCHA box with an unchecked checkbox and the text 'I'm not a robot'. To the right of the checkbox is the reCAPTCHA logo and links for 'Privacy' and 'Terms'.



The second screenshot shows the same form as the first, but the 'Email Address:' input field now contains the text 'johndoe@databankimx.com'. The reCAPTCHA box now has a green checkmark next to the checkbox and the text 'I'm not a robot'.

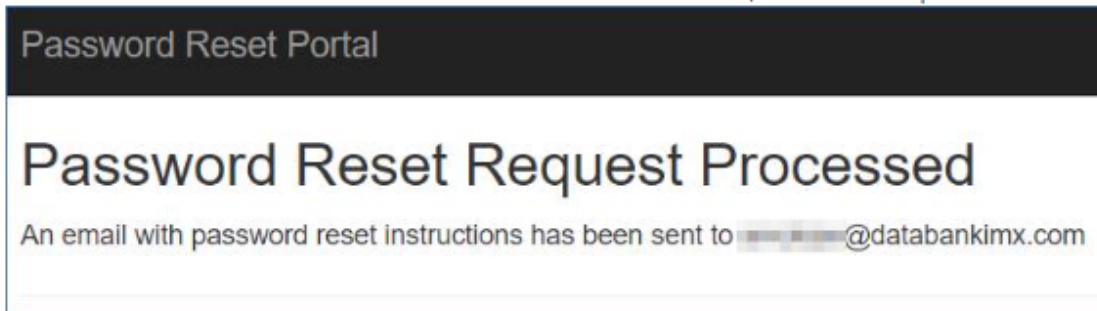


This is a close-up of the 'Request Password Reset' button, which is a rectangular button with the text 'Request Password Reset' in a sans-serif font.

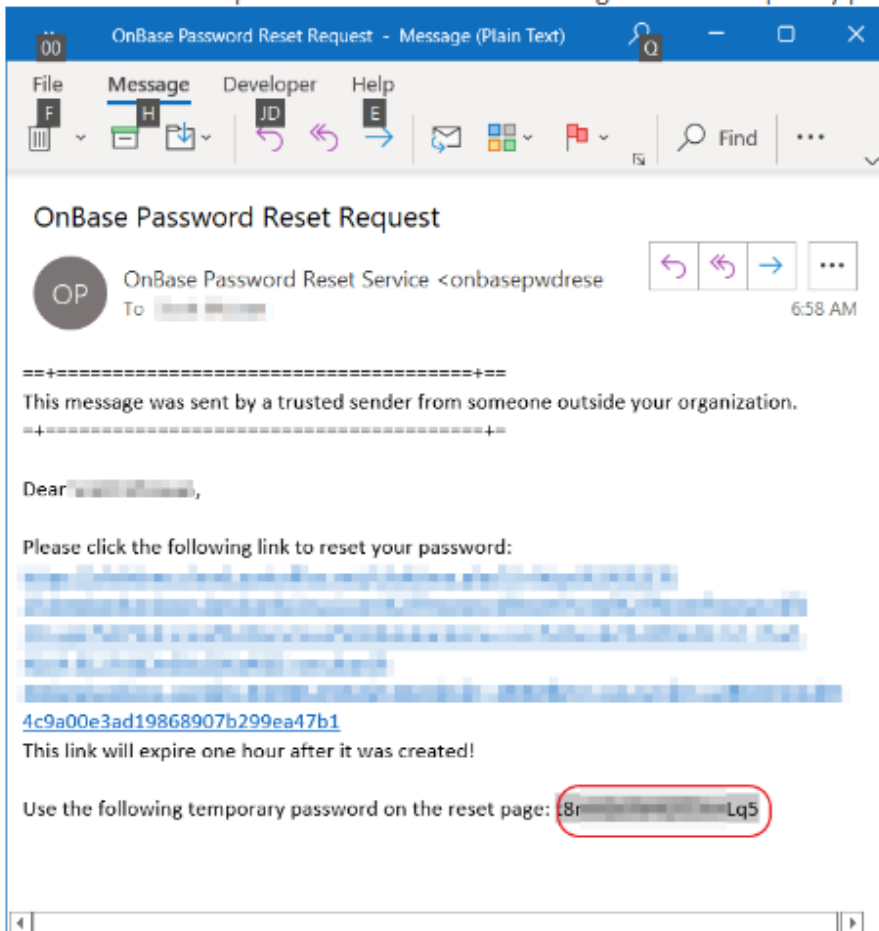




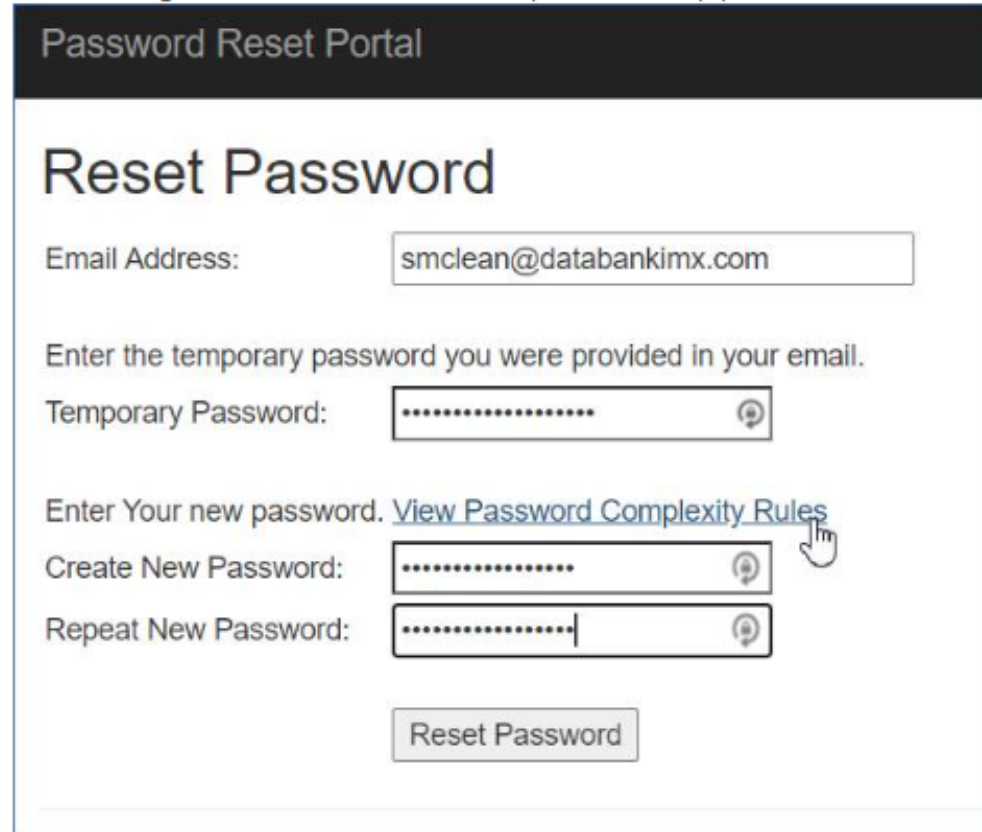
4. If the user's email address is associated with an OnBase account, this screen is presented



5. The user receives a password reset email containing a secure temporary password (expires in 1 hour) and a link to the portal page to complete the process.



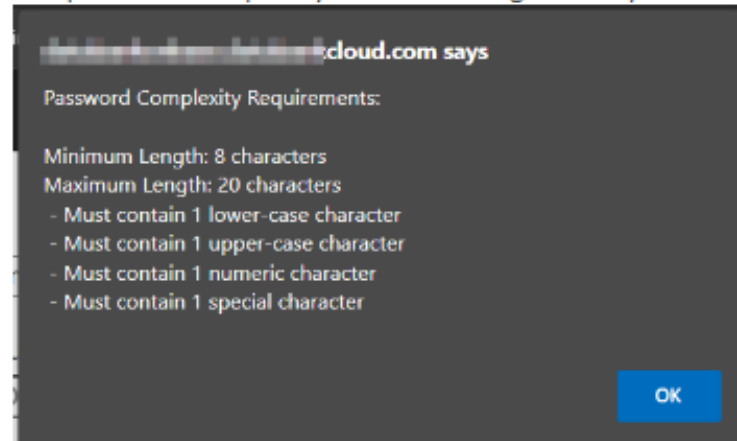
6. After clicking the link, the user enters the provided temp password and enters a new password twice.



The screenshot shows a web interface titled "Password Reset Portal" with a sub-header "Reset Password". It contains the following elements:

- Email Address:** A text input field containing "smclean@atabankimx.com".
- Temporary Password:** A text input field filled with dots, with a small circular icon to its right. Above it is the instruction: "Enter the temporary password you were provided in your email."
- Create New Password:** A text input field filled with dots, with a small circular icon to its right. Above it is the instruction: "Enter Your new password. [View Password Complexity Rules](#)". A mouse cursor is pointing at the link.
- Repeat New Password:** A text input field filled with dots, with a small circular icon to its right.
- Reset Password:** A button located below the password fields.

7. The password complexity rules are configurable by the client, and the user can view them by clicking the link

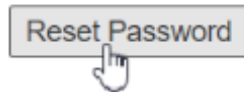


The screenshot shows a dark-themed dialog box titled "cloud.com says". It contains the following information:

- Password Complexity Requirements:**
- Minimum Length: 8 characters
- Maximum Length: 20 characters
- A bulleted list of requirements:
  - Must contain 1 lower-case character
  - Must contain 1 upper-case character
  - Must contain 1 numeric character
  - Must contain 1 special character
- OK:** A blue button at the bottom right.



8. The user clicks the "Reset Password" button



At this point, the user's OnBase password is reset, the account is unlocked if it had been locked, and the user can log in as normal using the newly set password.

Password Reset Portal

Password Reset Successful!



## BEST PRACTICES

- FILING
  - EVIDENCE
  - HEARINGS
  - ATTORNEY SUBSTITUTIONS
- 
- Any and all "upload" issues should immediately be reported to Chief Clerk Manuel via email [Allen.Manuel@cookcountyil.gov](mailto:Allen.Manuel@cookcountyil.gov).







## ORAL HEARINGS FOR 2024

- Due to health and safety concerns for Cook County taxpayers, practitioners, and CCBOR 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 were implemented for the 2021-2023 tax years which will continue for this year.
- Therefore, non-in person hearings will continue for the 2024 tax year via telephone (“*Pro Se*”) and/ video conferencing via TEAMS (“Attorney Hearings”).
- *See* CCBOR Rule # 12.





## 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</p> <p>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 SHOULD  
BE REQUESTED AT THE  
TIME OF FINALIZATION OF  
THE COMPLAINT.**





# 2024 ORAL HEARINGS

- On any given attorney hearing day, each attorney and their respective dockets will be scheduled for a particular call as follows:
- 8:30 am (Note: Rare but possible.)
- 10:30 am
- 1:00 pm
- 3:00 pm
- Attorneys will receive Microsoft TEAMS “invites” which must be accepted in order to “join” the scheduled “hearing.” Please note that the “invites” are scheduled within fifteen (15) minute time “windows.”



Microsoft Teams Meeting; Teams meeting



BORHEARINGS invited you. [Accepted 2](#)

# 2024 ORAL HEARINGS



- At the conclusion of the Group filing period, the CCBOR 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 followed by consecutive business days thereafter.**
- For those attorneys requesting ten or less oral arguments for anyone group of townships, the CCBOR 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 eight (8) oral arguments per group of townships, the CCBOR 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 2024

- No more than eight (8) 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 (45) 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 @ [Alisa.rodriguez@cookcountyil.gov](mailto:Alisa.rodriguez@cookcountyil.gov).
- If this is a new client, FOIA and Review Priors.





## 2023 TAX YEAR HEARING REQUESTS

- In 2023, there were 246,774 CCBOR Assessment Complaints Filed which encompasses 408,454 PINs.
- In 2023, there were 10,390 Tax Year Hearing requests (Attorney and *Pro Se*).
- In 2023, there were 271 CBD Hearing Requests.





# HEARINGS

- DURING THE HEARING:
- 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.







## 2024 CENTRAL BUSINESS DISTRICT ORAL HEARINGS

- For the 2023 tax year, there were 271 CBD Orals
- Preparation 10-14 days for Commercial Analysts
- Scheduling CBD-3-4 days
- Similar to the 2023 CBD proceedings
- Senior C/I analysts will preside over the CBD proceedings for 2024 West/North/South Chicago.
- Matters will be taken “under advisement” with no decisions rendered from the Bench.







## WAIVERS

- One Commercial call of 27 complaints requires a minimum of two (“2”) 10 hour days of preparation for the hearing officer.
- One day of hearings requires 2 days of preparation where the hearing officer is also unable to review and adjudicate desk review complaints.
- The scheduling of hearings for each Group requires 4-6 days of the Scheduling department depending upon the volume.
- Resource impact of hearings on the CCBOR’s scheduling timeline.
- There is no formal letter for waiving hearing, if an attorney would like to waive hearing, they should submit an email to the scheduling department listing the docket numbers of the appeals they are waiving: [alisa.rodriguez@cookcountyil.gov](mailto:alisa.rodriguez@cookcountyil.gov)



## RECOMMENDED “BEST PRACTICES”

The following are most efficiently and effectively handled by a desk review:

- Owner occupied properties with recent appraisal evidence. Please note that, at hearing, said matters will be taken under advisement with no decisions rendered at the bench.
- Class 3 properties.
- Class 2 properties including Co-Ops.
- Non-Triennial complaints with pending PTAB or Circuit Court matters/No material changes/None w appraisal evidence/ No recent sales of the subject. A hearing is not the opportunity to negotiate a pending appellate matter. Also, the request for “administrative no change” should be conducted via the DAPS portal when finalizing complaints and should not be treated as an “overassessment” complaint in DAPS workflow.
- Hearings are not an extension of the evidence submission deadline, therefore, the “late” submission of valuation evidence will not be considered at hearings. See CCBOR Rule #13.
- Matters that do not present “unique” valuation issues and those said arguments can be fully explained within the “four corners” of the pleadings.
- Not necessary to request a hearing to merely inquire about the status of either a “Certificate of Correction” or “Assessor’s Recommendation.”
- All Hearings will be conducted via Teams, therefore, all Attorneys requesting hearings MUST utilize the Microsoft Teams application. NO EXCEPTIONS.
- Requests for “waivers” of hearings must be made prior to the day of the hearing. Hearing “waivers” must be requested via e-mail as soon as hearing dates are transmitted.





## ATTORNEY BRIEF SHOULD INCLUDE

- 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.





## **PROPERLY IDENTIFY DOCUMENTS**

### When Uploading Documents:

- It is very important that 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 Change7.”
- All documents should not be indexed “attorney brief/petition” or “other evidence.”
- Our Enterprise Content Management (“EMC”) 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.”





# ILLINOIS SUPREME COURT RULE 138 “PERSONAL IDENTITY INFORMATION”

- It is highly recommended that personal identity information should not be included in any documents submitted to the CCBOR
- “Personal identity information” is defined as the following:
- Social Security and individual Taxpayer identification numbers
- Driver’s license numbers
- Financial account numbers
- Redacted personal identity information should include the “last four digits” of the documents listed above.





## APPRAISAL EVIDENCE

### Appraisal Evidence

- Upload Appraisals as ONE DOCUMENT and labeled as “APPRAISAL.”
- Review CCBOR Rule #19
- Appraisals shall include an original photograph of the front of the property and the permanent index number of the subject and the same is applicable for each property utilized in the appraiser’s analysis.
- If a COLOR version of the appraisal is available, please upload the COLOR version
- It is highly recommended “comparable maps” be included for both leasing and sales comparables listed in all appraisals.
- Upload PDF version of appraisals in its original form at instead of scanned copies





## 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.





## INCOME/EXPENSE DATA

- Review BOR #20
- 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. BOTTOMLINE-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.





### Unloaded Cap Rate

The CCAO recently published its cap rate policy, which confirms it uses an unloaded cap rate and that the total operating expense cost, in a gross or modified lease scenario, includes the tax expense, which is applied to achieve the net operating income (“NOI”). This should be equivalent to the loaded cap rate NOI, when we calculate the expense ratio correctly.

We acknowledge this is a deviation from the IAAO standard of loading an effective tax rate to the overall cap rate when using the income approach to value for purposes of *ad valorem* taxation. However, the Assessor recognizes that market participants do not load the overall cap rate and its core statutory duty under the Property Tax Code is to assess property at fair market value. The essence of property valuation, for *ad valorem* purposes, is relating how market data applies to a given property. The Assessor captures this by utilizing a market-derived cap rate.



### CCAO MASS INCOME APPROACH

	NO TAX LOAD APPLIED		TAX LOAD APPLIED		
Square Feet	94,134		94,134		
Rent PSF (PGI)	\$3.30	\$310,642.00	\$3.30	\$310,642.00	
V/C (EGI)	6%	\$292,003	6%	\$292,003	
Exp (NOI)	15%	\$248,203	15%	\$248,203	
Cap Rate	8.50%		8.50%		
Cap Rate + Tax Load			14.09%		2021 Tax Load: 5.59%
Market Value	\$2,920,037		\$1,761,555		
Assessed Value	\$730,009		\$440,389		
Note:	66% over tax load calculation				



2018 Tri TMV	2021 CCAO TMV	2021 CCBOR Relief TMV	2021 Appr.
\$841,276	\$2,920,028 (+247% over 2018 TMV)	\$1,764,753 (+110% over 2018 TMV)	\$840,000
2020 RET	2021 CCAO RET	Actual 2021 RET	
\$47,007	\$147,280 (+213% over 2020)	\$89,010 (+89% over 2020)	
	2021 PTAB Refund Liability		
	\$104.912	\$46.643	







## VACANCY ARGUMENTS

- Review CCBOR Rules 20 and 21.
- 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 are cent appraisal in support of “as is” value of the subject as well as any and all evidence of value.



## RECENT SALES EVIDENCE

- Review BOR Rule #18.
- Recent Sales Must Be Disclosed.
- 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.



The petitioner must fully explain in writing any and all “market adjustments” in the related pleadings.

**Illinois Real Estate Transfer Declaration**

Please read the instructions before completing this form.  
This form can be completed electronically at [tax.illinois.gov/real](http://tax.illinois.gov/real).

**Step 1: Identify the property and sale information.**

1 Street address of property (or 911 address, if available)  
City or village \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

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 \_\_\_\_\_  
State \_\_\_\_\_ Year \_\_\_\_\_

5 Type of instrument (check 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?  
(i.e. needs sign, newspaper, notice)

7 Yes ☐ No ☐ Was the property advertised for sale?  
(i.e. needs sign, newspaper, notice)

8 Identify the property's current and intended primary use.  
Current intended \_\_\_\_\_ (check only one item per column with an "X")  
a ☐ Land/lot only  
b ☐ Residence (single-family, condominium, townhome, or duplex)  
c ☐ Mobile home residence  
d ☐ Apartment building (2 units or less) No. of units \_\_\_\_\_  
e ☐ Apartment building (over 2 units) No. of units \_\_\_\_\_  
f ☐ Office  
g ☐ Retail establishment  
h ☐ Commercial building (specify): \_\_\_\_\_  
i ☐ Industrial building  
j ☐ Farm  
k ☐ Other (specify): \_\_\_\_\_

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 \_\_\_\_\_  
State \_\_\_\_\_ Year \_\_\_\_\_  
(check with an "X")  
☐ Demolition/damage ☐ Addition ☐ Major remodeling  
☐ New construction ☐ Other (specify): \_\_\_\_\_

10 Identify only the items that apply to this sale. (check 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 ☐ Condominium  
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): \_\_\_\_\_

11 ☐ Homestead exemptions on most recent tax bill:  
1 General/Alternative \$ \_\_\_\_\_  
2 Senior Citizens \$ \_\_\_\_\_  
3 Senior Citizens Assessment Freeze \$ \_\_\_\_\_

**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," "c," "g," "h," "i," "j," or "k," 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 \$ \_\_\_\_\_

12a Amount of personal property included in the purchase \$ \_\_\_\_\_

12b Was the value of a mobile home included on Line 12a? ☐ Yes ☐ No

13 Subtract Line 12a from Line 11. This is the net consideration for real property. \$ \_\_\_\_\_

14 Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full actual consideration on Line 11 \$ \_\_\_\_\_

15 Outstanding mortgage amount to which the transferred real property remains subject \$ \_\_\_\_\_

16 If this transfer is exempt, use an "X" to identify the provision. ☐ 3 ☐ 4 ☐ 5 ☐ 6

17 Subtract Lines 14 and 15 from Line 13. This is the net consideration subject to transfer tax. \$ \_\_\_\_\_

18 Divide Line 17 by 500. Round the result to the next highest whole number (e.g. 91,000 rounds to 92). \$ \_\_\_\_\_

19 Illinois tax stamps — multiply Line 18 by 0.50. \$ \_\_\_\_\_

20 County tax stamps — multiply Line 18 by 0.25. \$ \_\_\_\_\_

21 Add Lines 19 and 20. This is the total amount of transfer tax due. \$ \_\_\_\_\_

This form is published in accordance with 30 ILCS 200/1.7 of the Department of Taxation.  
SA, PTAX-203, 1/15/15, 1/16/15, 1/17/15, 1/18/15, 1/19/15, 1/20/15, 1/21/15, 1/22/15, 1/23/15, 1/24/15, 1/25/15, 1/26/15, 1/27/15, 1/28/15, 1/29/15, 1/30/15, 1/31/15, 2/1/15, 2/2/15, 2/3/15, 2/4/15, 2/5/15, 2/6/15, 2/7/15, 2/8/15, 2/9/15, 2/10/15, 2/11/15, 2/12/15, 2/13/15, 2/14/15, 2/15/15, 2/16/15, 2/17/15, 2/18/15, 2/19/15, 2/20/15, 2/21/15, 2/22/15, 2/23/15, 2/24/15, 2/25/15, 2/26/15, 2/27/15, 2/28/15, 2/29/15, 2/30/15, 3/1/15, 3/2/15, 3/3/15, 3/4/15, 3/5/15, 3/6/15, 3/7/15, 3/8/15, 3/9/15, 3/10/15, 3/11/15, 3/12/15, 3/13/15, 3/14/15, 3/15/15, 3/16/15, 3/17/15, 3/18/15, 3/19/15, 3/20/15, 3/21/15, 3/22/15, 3/23/15, 3/24/15, 3/25/15, 3/26/15, 3/27/15, 3/28/15, 3/29/15, 3/30/15, 3/31/15, 4/1/15, 4/2/15, 4/3/15, 4/4/15, 4/5/15, 4/6/15, 4/7/15, 4/8/15, 4/9/15, 4/10/15, 4/11/15, 4/12/15, 4/13/15, 4/14/15, 4/15/15, 4/16/15, 4/17/15, 4/18/15, 4/19/15, 4/20/15, 4/21/15, 4/22/15, 4/23/15, 4/24/15, 4/25/15, 4/26/15, 4/27/15, 4/28/15, 4/29/15, 4/30/15, 5/1/15, 5/2/15, 5/3/15, 5/4/15, 5/5/15, 5/6/15, 5/7/15, 5/8/15, 5/9/15, 5/10/15, 5/11/15, 5/12/15, 5/13/15, 5/14/15, 5/15/15, 5/16/15, 5/17/15, 5/18/15, 5/19/15, 5/20/15, 5/21/15, 5/22/15, 5/23/15, 5/24/15, 5/25/15, 5/26/15, 5/27/15, 5/28/15, 5/29/15, 5/30/15, 5/31/15, 6/1/15, 6/2/15, 6/3/15, 6/4/15, 6/5/15, 6/6/15, 6/7/15, 6/8/15, 6/9/15, 6/10/15, 6/11/15, 6/12/15, 6/13/15, 6/14/15, 6/15/15, 6/16/15, 6/17/15, 6/18/15, 6/19/15, 6/20/15, 6/21/15, 6/22/15, 6/23/15, 6/24/15, 6/25/15, 6/26/15, 6/27/15, 6/28/15, 6/29/15, 6/30/15, 7/1/15, 7/2/15, 7/3/15, 7/4/15, 7/5/15, 7/6/15, 7/7/15, 7/8/15, 7/9/15, 7/10/15, 7/11/15, 7/12/15, 7/13/15, 7/14/15, 7/15/15, 7/16/15, 7/17/15, 7/18/15, 7/19/15, 7/20/15, 7/21/15, 7/22/15, 7/23/15, 7/24/15, 7/25/15, 7/26/15, 7/27/15, 7/28/15, 7/29/15, 7/30/15, 7/31/15, 8/1/15, 8/2/15, 8/3/15, 8/4/15, 8/5/15, 8/6/15, 8/7/15, 8/8/15, 8/9/15, 8/10/15, 8/11/15, 8/12/15, 8/13/15, 8/14/15, 8/15/15, 8/16/15, 8/17/15, 8/18/15, 8/19/15, 8/20/15, 8/21/15, 8/22/15, 8/23/15, 8/24/15, 8/25/15, 8/26/15, 8/27/15, 8/28/15, 8/29/15, 8/30/15, 8/31/15, 9/1/15, 9/2/15, 9/3/15, 9/4/15, 9/5/15, 9/6/15, 9/7/15, 9/8/15, 9/9/15, 9/10/15, 9/11/15, 9/12/15, 9/13/15, 9/14/15, 9/15/15, 9/16/15, 9/17/15, 9/18/15, 9/19/15, 9/20/15, 9/21/15, 9/22/15, 9/23/15, 9/24/15, 9/25/15, 9/26/15, 9/27/15, 9/28/15, 9/29/15, 9/30/15, 10/1/15, 10/2/15, 10/3/15, 10/4/15, 10/5/15, 10/6/15, 10/7/15, 10/8/15, 10/9/15, 10/10/15, 10/11/15, 10/12/15, 10/13/15, 10/14/15, 10/15/15, 10/16/15, 10/17/15, 10/18/15, 10/19/15, 10/20/15, 10/21/15, 10/22/15, 10/23/15, 10/24/15, 10/25/15, 10/26/15, 10/27/15, 10/28/15, 10/29/15, 10/30/15, 10/31/15, 11/1/15, 11/2/15, 11/3/15, 11/4/15, 11/5/15, 11/6/15, 11/7/15, 11/8/15, 11/9/15, 11/10/15, 11/11/15, 11/12/15, 11/13/15, 11/14/15, 11/15/15, 11/16/15, 11/17/15, 11/18/15, 11/19/15, 11/20/15, 11/21/15, 11/22/15, 11/23/15, 11/24/15, 11/25/15, 11/26/15, 11/27/15, 11/28/15, 11/29/15, 11/30/15, 12/1/15, 12/2/15, 12/3/15, 12/4/15, 12/5/15, 12/6/15, 12/7/15, 12/8/15, 12/9/15, 12/10/15, 12/11/15, 12/12/15, 12/13/15, 12/14/15, 12/15/15, 12/16/15, 12/17/15, 12/18/15, 12/19/15, 12/20/15, 12/21/15, 12/22/15, 12/23/15, 12/24/15, 12/25/15, 12/26/15, 12/27/15, 12/28/15, 12/29/15, 12/30/15, 12/31/15.

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## VACANCY RELIEF FOR UNSOLD CONDO UNITS

See 35 ILCS 200/9-180 (2022).

- “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 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 inhabitable 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 [35 ILCS 200/9-190], 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.





## 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 (CCBOR Rule # 20), current year rent roll, gross/net.
- Will consider recent appraisals-sales history should include all recent sales within the subject.
- NOTE: More weight placed on the “sales approach” based on recent sales within the subject.



## CONDOMINIUM-2-99

- If you have authorization to represent the ENTIRE BUILDING, file ONE Complaint for the Whole Building.
- EXCEPTION-SEPARATELY FILE COMMON ARE APARCELS.
- 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.



# UNAUTHORIZED PRACTICE OF LAW AND PRACTITIONER EXPECTATIONS







## UNAUTHORIZED PRACTICE OF LAW

- Practice before the CCBOR is the Practice of Law.
- Therefore, Non-Attorneys/Consultants may not practice at the CCBOR. Attorneys should either be solo practitioners or affiliated with a law firm.
- Only Attorneys may argue cases on behalf of others before the CCBOR or submit/present cases on the behalf of others to the CCBOR.
- The CCBOR enlists the assistance of the practicing bar to bring to light any unethical or unauthorized practice of law issues.





## RULE 3.3: CANDOR TOWARD THE TRIBUNAL

- **Rule 3.3. Conduct 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.

[Ill. Sup. Ct. R. Prof'l Conduct, R 3.5](#)



## NO COMMENTING ON PENDING MATTERS

- The CCBOR cannot comment on pending matters. *See* CCBOR Ethic's Policy §2.16(c)(e)(f).
- The Property Tax Code requires that, as triers of fact, the CCBOR must remain fair, impartial, and free from bias or influence. 35 ILCS 200/5-10.
- Like the judicial code, the CCBOR requires that its analysts decide cases according to the law and facts, without regard to whether particular laws or litigants are popular or unpopular with the public, the media, government officials, or their friends or family. *See* Ill. Sup Ct. R. 71; 2.4. Confidence in the tribunal is eroded if the CCBOR's decision-making is perceived to be subject to inappropriate outside influences. *Id.*

# ATTORNEY SUBSTITUTION CHECKLIST



- **REQUIRED SUBSTITUTION DOCUMENT PACKET**
- A fully executed “Attorney Substitution” form.
- A fully executed 2024 “Attorney Authorization” form.
- A fully executed 2024 CCBOR “Assessment Complaint” form is no longer needed.
- **ALL** supportive valuation evidence.
- 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 ([chiefclerkadmin@cookcountyil.gov](mailto:chiefclerkadmin@cookcountyil.gov)) and NOT directly uploaded to the complaint via the DAPS Portal.





## Inaccurate Permanent Index Numbers (PINS)

- The Chief Clerk's staff has experienced a significant increase in inaccurate PIN issues (request for PIN additions and/or corrections) either due to Portal User, clerical or upload errors.
- PIN corrections consume a considerable amount of very limited CCBOR resources due to the complexity of the issues presented as well as the "late" timing of said requests (post initial results or even post re-review).
- All filings and the related PIN data be closely reviewed and verified prior to finalization of the complaint.
- Any PIN errors be immediately reported to the Chief Clerk Manuel via e-mail, providing a detailed explanation of the issue.
- There is a limit of 999 PINs per complaint. You must highlight anything in excess of the 999 cap and if you have a complaint which exceeds the 999 PIN cap, you will need to file a second complaint with the additional PINs.
- Any and all Portal issues be immediately reported to Chief Clerk Manuel via e-mail, providing a detailed explanation of the issue.
- A Re-review of a NC #7 due to a claimed Portal issue is far too late.







# EXEMPTIONS

- The CCBOR offers four (4) 30 Day installments for exemptions.
- Open 1<sup>st</sup> Installment July 22, 2024.
- Close 1<sup>st</sup> Installment August 20, 2024.
- <https://www.cookcountyboardofreview.com/Exemptions-document-upload-center>

# GOV.QA

In May 2024, we fully implemented GOV.QA software, which is utilized by other county government agencies for transparency, efficiency, and effectively dealing with high volume FOIA requests.

GOV.QA makes tracking and redacting more efficient and accurate.

[https://cookcountybor.govqa.us/WEBAPP/\\_rs/\(S\(grpleklagpx0ml534nczhbtk\)\)/su pporthome.aspx](https://cookcountybor.govqa.us/WEBAPP/_rs/(S(grpleklagpx0ml534nczhbtk))/su pporthome.aspx)





# 2024 TOWNSHIPS OPENING FOR PREFILING

Riverside  
River Forest  
Norwood Park  
Rogers Park\*  
Evanston







# ATTORNEYS' MEETING PRESENTATION DOWNLOAD

- A copy of this presentation and a more detailed description of the CCBOR's procedures will be available on the CCBOR's website @ [www.cookcountyboardofreview.com](http://www.cookcountyboardofreview.com)
- On the home page, select “What We Do,” “Guides” and “Attorney Presentation.”

