



# Cook County Board of Review Property Tax Appeal Forum

Hosted By  
Commissioner Larry R. Rogers Jr.  
3<sup>rd</sup> District



# Reasons to File an Appeal

- ▶ Property Assessment is Too High
- ▶ Recently Purchased Property
- ▶ Recently Completed Appraisal
- ▶ Property is Currently Vacant
- ▶ Property has been Demolished
- ▶ Property Sustained **Flood**/Water/**Fire** Damage

2012 Second Installment Property Tax Bill

Property Index Number (PIN) 14-20-320-048-1018 Volume 484 Code 73007 Tax Year (Payable In) 2012 (2013)

Taxing District Breakdown

Taxing District	2012 Tax	2012 Rate	2012 %
Water Reclamation District	530.21	0.370	5.78%
Parks-Museum/Aquarium	24.36	0.017	0.27%
Chicago Public Library	541.67	0.378	5.91%
Chicago Public Library	1,096.24	0.765	11.96%
SCHOOL TAXES	4,903.69	3.422	53.50%
Board of Education	272.27	0.190	2.97%
Community College Dist 508	5,175.95	3.612	56.47%
MUNICIPAL TAXES	209.22	0.146	2.28%
Chicago School Bldg & Imp	183.42	0.131	2.00%
Chicago Library	1,692.01	1.425	22.28%
City of Chicago	90.28	0.063	0.98%
Cook County Public Safety	411.26	0.287	4.48%
Cook County Health Facilities	259.37	0.181	2.83%
Cook County Taxes Total	90.28	0.083	0.99%
(Do not pay these totals)	851.19	0.594	9.29%
TOTAL PAYMENT DUE	\$0.00		





# Evidence for Residential Appeals

**Comparable Properties (Uniformity)** - properties in the same neighborhood, classification code. Similar in age, construction style, and other characteristics i.e. number of bedrooms, bathrooms, and square footage.

**Comparable Sales (Market Approach)** - Research sales of similar properties in the area. Compare sales to the subject property, considering property value factors and adjustments.

**In order to prove vacancy, flood, or fire damage to the property, you must provide dated pictures.**







# Evidence for Commercial Appeals

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.

Owner Occupied Property Appraisal needed that has been completed in the past 3 years.

Leased Property - Rent Roll, Lease agreements, 3 years of IRS Schedule E's, pictures of the property, and/or Vacancy Affidavit.



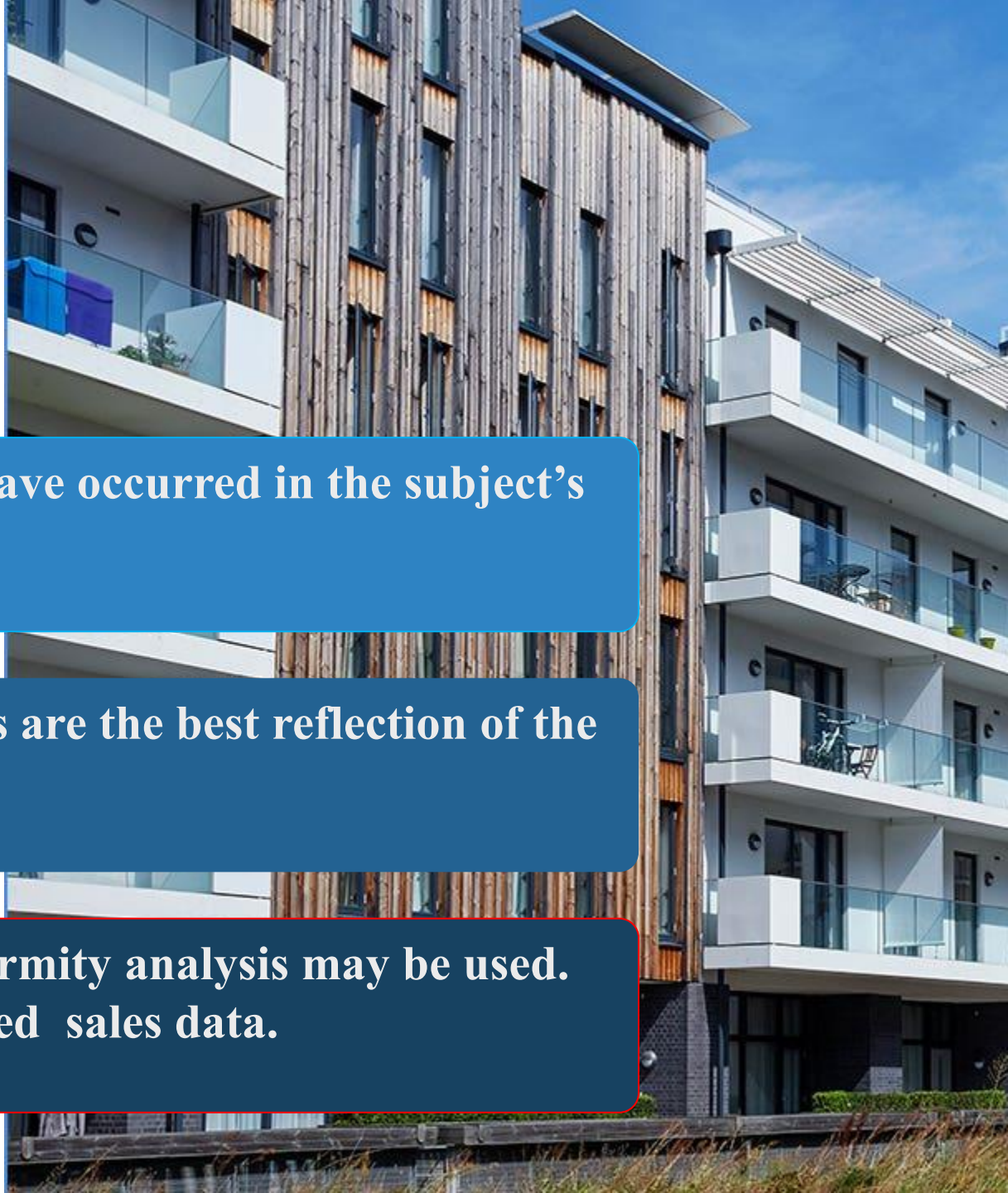


# Evidence for Condominium Appeals

Condo appeals are based on recent sales that have occurred in the subject's building.

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

In Condo buildings with 4 units or less, a uniformity analysis may be used. An appraisal can be submitted, if there is limited sales data.





# How to Calculate Your Tax Bill



**\$250,000**      **Estimated Market Value**

X      .10      Assessment Level (10%)

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**\$25,000**      Proposed Assessed Valuation

X 3.0163      State Equalizer (Changes Annually)

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**\$75,408**      Equalized Assessed Value

**-\$10,000**      Homeowner Exemption (Increase from 7,000)

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**\$65,408**      Adjusted Equalized Assessed Value

X      .21      Sample Tax Rate (Your Tax Rate Will Vary)

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**\$13,735.68**      **Estimated Tax Bill in Dollars**



# 1<sup>st</sup> Installment Tax Bill

55% estimate

Your appeal with the  
Board of Review will  
NOT affect this bill

TOTAL PAYMENT DUE		2023 First Installment Property Tax Bill							
1	\$ 3,148.33	2	Property Index Number (PIN) 23-01-302-000-0000	3	Cook 30017	Tax Year (Payable in) 2023 2024	4	Township PALOS	Classification 2-05
By 03/01/24 (on time)									
IF PAYING 5 03/02/24 - 04/01/24 OR 04/02/24 - 05/01/24 OR 05/02/24 - 06/01/24 LATE INTEREST IS .75% PER MONTH, BY STATE LAW									
03/01/24, PLEASE PAY \$3,171.94 \$3,195.55 \$3,219.16									
TAXING DISTRICT DEBT AND FINANCIAL DATA									
Your Taxing Districts	Money Owed by Your Taxing Districts	Pension and Healthcare Amounts Promised by Your Taxing Districts	Amount of Pension and Healthcare Shortage	% of Pension and Healthcare Costs Taxing Districts Can Pay					
South Cook Mosquito Abatement Harvey	\$2,446,985	\$5,149,180	\$86,584	98.32%					
Metro Water Reclamation Dist of Chicago	\$4,169,629,820	\$3,082,006,000	\$1,046,664,000	66.04%					
Roberts Park Fire (Hickory Hls/Justice)	\$308,375	\$27,300,037	\$17,892,750	34.46%					
Green Hills Library Dist (Palos Hills)	\$315,606	\$4,260,312	\$331,095	92.23%					
Hickory Hills Park Dist	\$5,173,961	\$4,711,348	\$797,014	83.08%					
Moraine Valley Comm Coll 524 (Palos Hls)	\$85,270,538	\$17,830,139	\$17,830,139	0.00%					
Consolidated HS Dist 230 (Orland Park)	\$18,972,469	\$565,108,120	\$9,924,540	98.24%					
North Palos School District 117	\$18,098,711	\$31,186,927	\$5,881,216	81.14%					
City of Hickory Hills	\$4,240,109	\$64,808,948	\$11,327,547	82.52%					
Town of Palos	\$117,059	\$2,384,555	\$266,872	88.81%					
Cook County Forest Preserve District	\$214,441,242	\$617,834,550	\$382,643,760	38.07%					
County of Cook	\$8,693,862,550	\$27,096,852,844	\$12,815,325,282	52.71%					
Total	\$13,212,877,425	\$31,519,432,960	\$14,308,970,799						
PAY YOUR TAXES ONLINE at cookcountytreasurer.com from your bank account or credit card									
TAX CALCULATOR					IMPORTANT MESSAGES				
2022 TOTAL TAX 5,724.24					10				
2023 ESTIMATE X 55%									
2023 TOTAL TAX = 3,148.33									
The First Installment amount is 55% of last year's total taxes. All exemptions, such as homeowner and senior exemptions, will be reflected on your Second Installment tax bill.									
PROPERTY LOCATION					MAILING ADDRESS				
6 79TH AVE HICKORY HILLS IL 60457					S 79TH AVE HICKORY HLS IL 60457				
DETACH & INCLUDE WITH PAYMENT									
TOTAL PAYMENT DUE		IMPORTANT PAYMENT MESSAGES			Property Index Number (PIN) 23-01-302-000-0000				
\$ 3,148.33		11 This tax bill has been identified to be paid by a bank/mortgage company. Verify by contacting your lender. Do not double-pay this bill.			9 Amount Paid \$				
By 03/01/24 (on time) If paying later, refer to amounts above.					Include name, P.O. address, phone and email on check payable to "Cook County Treasurer."				
00202301006230130200000000006911200003146331000031719400000319555200003219169									



# Always Check Your 2<sup>nd</sup> Installment Tax Bill!

**TOTAL PAYMENT DUE**  
**\$3,465.47**  
By 08/01/2024

**2023 Second Installment Property Tax Bill - Cook County Electronic Bill**

Property Index Number (PIN) 12-34-123-567-0000 Volume 161 Code 31084 Tax Year 2023 (Payable in) (2024) Township PROVISO Classification 2-03

IF PAYING LATE, PLEASE PAY 08/01/2024 - 09/01/2024 \$3,491.46 09/02/2024-10/01/2024 \$3,517.45 10/02/2024-11/01/2024 \$3,543.44 LATE INTEREST IS 7.5% PER MONTH, BY STATE LAW

**WHERE YOUR MONEY GOES**

**Total 2023 Tax Bill \$6,045.42**  
**\$1,354.61 MORE than 2022**

Taxing District	2023 Tax	2022 Tax	Difference
Village of Maywood	\$3,158.14	\$2,614.45	\$543.69 More
Maywood-Melrose Park-Broadview Dist 89	\$1,046.22	\$782.90	\$263.32 More
Proviso Township HS District 209 Maywood	\$978.51	\$693.99	\$284.52 More
Maywood Public Library	\$197.23	\$161.01	\$36.22 More
Metro Water Reclamation Dist of Chicago	\$146.01	\$91.10	\$54.91 More
Triton Community College 504 River Grove	\$110.46	\$73.81	\$36.65 More
Maywood Park District	\$82.95	\$66.01	\$16.94 More
County of Cook	\$71.96	\$60.42	\$11.54 More
Cook County Public Safety	\$58.83	\$25.82	\$33.01 More
Proviso Mental Health District	\$49.52	\$35.32	\$14.20 More
Town of Proviso	\$41.90	\$29.47	\$12.43 More
Cook County Health Facilities	\$32.59	\$18.76	\$13.83 More
Cook County Forest Preserve District	\$31.74	\$19.73	\$12.01 More
General Assistance Proviso	\$20.74	\$14.37	\$6.37 More
Consolidated Elections	\$13.54	\$0.00	\$13.54 More
Des Plaines Valley Mosq Abate Dist Lyons	\$5.08	\$3.65	\$1.43 More
Road & Bridge Proviso	\$0.00	\$0.00	\$0.00 -

**DO NOT PAY THESE TOTALS**  
**\$6,045.42** **\$4,690.81** **\$1,354.61** **More**

The above breakdown displays how much you pay in property taxes to each taxing district and the change from last year. Please see reverse side for a detailed breakdown by Taxing District.

**TAX CALCULATOR**

2020 Assessed Value	48,516	2021 Total Tax Before Exemptions	15,561.43
2021 Property Value	485,160	Homeowner's Exemption	-1,068.20
2021 Assessment Level X	10%	Senior Citizen Exemption	.00
2021 Assessed Value	48,516	Senior Freeze Exemption	.00
2021 State Equalizer X	3.0027		
2021 Equalized Assessed Value (EAV)	145,679	2021 Total Tax After Exemptions	14,493.23
2021 Local Tax Rate X	10.682%	First Installment	7,798.42
2021 Total Tax Before Exemptions	15,561.43	Second Installment +	6,694.81
		Total 2021 Tax (Payable in 2022)	14,493.23

**IMPORTANT MESSAGES**

**PROPERTY LOCATION** 8638 FERNALD AVE MORTON GROVE IL 60053

**MAILING ADDRESS** JONATHAN LOCKER 8638 FERNALD AVE MORTON GROVE IL 60053-2823

**TOTAL PAYMENT DUE** **\$ 6,694.81** By 12/30/22 (on time)

**IMPORTANT PAYMENT MESSAGES** Use of this coupon authorizes the Treasurer's Office to reduce the check amount to prevent overpayment. Include only one check and one coupon per envelope.

SN 0020210200 RTN 500001075 AN (see PIN) TC 008911

Property Index Number (PIN) 12-34-123-567-0000 Amount Paid \$

Include name, PIN, address, phone and email on check payable to "Cook County Treasurer."



# 2024 REAL ESTATE ASSESSED VALUATION COMPLAINT

## THE BOARD OF REVIEW OF COOK COUNTY

LARRY R. ROGERS, JR.  
COMMISSIONER

SAMANTHA STEELE  
COMMISSIONER

GEORGE A. CARDENAS  
COMMISSIONER

TYPE OR PRINT ALL INFORMATION. COMPLY WITH BOARD RULES AND REGULATIONS IN FILLING OUT THIS FORM.

Permanent Index (PIN)   -   -    -    -

Name of Appellant

Address of Appellant

City  State  Zip

Phone No.  Fax No.

Email Address

### LOCATION AND IDENTIFICATION OF REAL ESTATE

☒ SAME AS ABOVE

Address  City  Township

Description of Property:

#### RESIDENTIAL:

- ☐ Single Family  
☐ 6 Apt. or less  
☐ Townhome ☐ Condo/Coop

#### COMMERCIAL:

- ☐ Central Business District ☐ Industrial ☐ Vacant Land  
☐ Over 6 Apt. ☐ Other  
☐ Mixed Use

If purchased on or after January  Year Purchased  Purchase Price \$

### STATUS OF APPELLANT

☒ Owner ☐ Other Liable for Tax ☐ Taxing Body or Taxpayer Alleging Underassessment

☐ Beneficiary of Trust ☐ Executor ☐ Other (Explain)

The undersigned Appellant states that the above described real estate is OVER ASSESSED by the Assessor of Cook County for the year 2024.

Do you plan to submit additional evidence? Yes ☐ No ☐

I REQUEST A HEARING BEFORE THE COOK COUNTY BOARD OF REVIEW, 118 N. CLARK ST., CHICAGO

☐ check

**NOTICE TO APPELLANT:** If you requested a hearing, you will be notified by mail of the time and place of your hearing. You must be prepared at that time to present any evidence you have in support of your claim. Please see the Rules of the Board which govern all appeals. If you do not request a hearing, your complaint will be adjudicated based on the written evidence submitted on your behalf and information available to the Board of Review.

The undersigned states that he/she has read the above complaint, has personal knowledge of the contents thereof, and the same is true in substance and in fact, and further so certifies under the penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure.

Signature of Appellant or Attorney

ATTORNEYS ONLY

ATTORNEY'S CERTIFICATION: I,

ATTORNEY'S NAME (PRINTED OR TYPED)

LAW FIRM

LAW FIRM ADDRESS

CITY

ZIP

PHONE

from  , certify that I have obtained

APPELLANT

TITLE OR POSITION

(1) explicit

## BOARD OF REVIEW ORIGINAL

COMPLAINT NO.

Received & Checked by:

List in ascending order all additional Permanent Index Numbers of related parcels of the property owned by Appellant.

DO NOT LIST COMPARABLES BELOW

- 
- 
- 
- 
- 

### IMPORTANT NOTICE

The Cook County Board of Review is a quasi-judicial office. Only licensed attorneys and individual taxpayers representing themselves may practice before the Board. Board Rule 1. Non-attorneys may not complete complaint forms or present an appeal on a taxpayer's behalf before the Board because it is considered the unauthorized practice of law. In Re Yamaguchi, 118 Ill.2d 417(1987). Any complaint completed or presented by a non-attorney in the course of representation of a taxpayer may be denied



# Appeal Process Breakdown

Each township is open for a 30-day period. Once that time has passed, the Board will no longer accept appeals.

There are 3 Cook County Commissioners, all 3 will have a staff member to review your case.

The decision will come to a vote. 2 of the 3 staffs must agree for the decision to stand.

It takes 6-8 weeks to process your appeal. Your results will be emailed or sent through the United States Postal Service.

Any change the Board makes will be reflected on your 2<sup>nd</sup> Installment Tax Bill.





# Save Our Number!

## (872)345-4747

Text **FILE** to file an appeal  
by phone.

Text **EZJOIN** to join the  
Commissioner Rogers 3<sup>rd</sup>  
District texting service.



# Contact Us



OFFICE NUMBER (312) 603-5540



RESET PASSWORD (312) 603-5542



[BORDISTRICT3INFO@COOKCOUNTYIL.GOV](mailto:BORDISTRICT3INFO@COOKCOUNTYIL.GOV)



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