Cook County Board of Review

Moderated by George A. Cardenas

Monday, July 27, 2026

10:05 a.m.

Office of the Secretary

118 North Clark Street, Room 601

Chicago, IL 60602

Reported by: Haley Goodwin

JOB NO: 8320475

A P P E A R A N C E S

List of Attendees:

George A. Cardenas, Chairman/Commissioner

Larry R. Rogers, Jr., Commissioner

Liliana Escarpita, Secretary of the Board

Debra Brown, Deputy Secretary of the Board

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P R O C E E D I N G S

MR. CARDENAS: This meeting of the Cook County Board of Review is called to order. I will now call the roll.

Commissioner Steele?

Commissioner Rogers?

MR. ROGERS: Here.

MR. CARDENAS: Commissioner Cardenas, present.

Let the record reflect we have a quorum. We will now proceed with the Pledge of Allegiance. Please all stand.

MULTIPLE SPEAKERS: I pledge allegiance to the flag of the United States of America, and to the Republic, for which it stands, one nation, under God, indivisible, with liberty and justice for all.

MR. CARDENAS: Excellent. We will now proceed with public comment, Madam Secretary.

MS. ESCARPITA: Chair, no members of the public have signed up for public comment.

MR. CARDENAS: Great. No members of the public have signed up for public comment.

Does anyone wish to address the board? This is your chance.

Okay. Seeing that we have no public speakers, we will now move on to all business.

All business, motion one. The first item of the agenda under old business is the approval of the minutes for the May 13, 2026, public meeting.

Are there any corrections or additions to the minutes, Madam Secretary?

MS. ESCARPITA: There are none.

MR. CARDENAS: Okay. Hearing there's no additional corrections, is there a motion to approve the minutes of the May 13, 2026, public meeting?

MR. ROGERS: So moved.

MR. CARDENAS: I second.

In the eyes of the chair, the ayes have it.

Anyone opposed? Mark just said that before. The motion carries.

So now, before getting into new business: the board successfully completed the tax year 2025 appeal session, processing and certifying a record 290,533 appeals while maintaining our commitment to fairness, accuracy, and timely service to county taxpayers. This achievement reflects the

dedication and professionalism of our employees across every division of the agency.

And I yield the floor to my colleague, Commissioner Larry Rogers, for any additional comment.

MR. ROGERS: Thank you, Mr. Chair.

First, I want to commend the staff for its job handling a record number of appeals this last session. You are doing the taxpayers a great service with your efforts. We appreciate it. Despite the trying circumstances, our agency always steps up. And it's in no small part due to the commitment of the staff. So thank you.

Secondly, despite the challenges which are outside of our control dealing with Tyler, challenges out of the former the current -- for the next few months -- assessor's office, we have stepped up, and we've performed. We are now open as of July 20th for pre-filing, which is an important date. We will do everything in our power to make sure that the tax bills are on time from our agency's review standpoint.

And in that vein, we've opened for pre-filing as of July 20th. So all townships throughout Cook County have the opportunity to have taxpayers in

their respective townships file early before their townships open.

Again, that's an opportunity for taxpayers throughout Cook County, no matter your township, to file early. And once your township formally opens, your appeal will already be in the queue and formally filed.

So please spread the word to family, friends, colleagues, neighbors about that opportunity. The more files we get in, the more we can help taxpayers ensure that they're paying no more than their fair share.

MR. CARDENAS: Thank you, Commissioner.

Let me just add onto that as well. And from my end, to District 1, residents, make sure you pre-appeal if you're in the townships that are going to be opening fairly soon. Because of the timeliness, we only have a 30-day window. Once we open up for appeal, we don't want you to miss it.

The best way to avoid you missing your appeal being heard is to pre-file. So make sure you use that tool. Once you're in the queue, then we're just going to grab that. Even if the date extends, we will grab that appeal and make sure that it's

processed.

Moving on to new business. So I too look forward to working together as a board to ensure the 2026 tax year, a South Suburban triad this year is an even more productive and efficient tax session for Cook County taxpayers.

Now, having said that, we will now move on the first motion under new business.

Pursuant to the Illinois Property Tax Code 35 ILCS 200/16-105, this shall be the opening meeting of the 2026 tax appeal session of the Cook County Board of Review. For the purpose of revising and correcting the 2026 assessments of real estate in Cook County made by the assessor of Cook County, meetings of this board will continue from this day until all complaints affecting the 2026 assessments of real estate in all the towns and townships of Cook County have been heard and adjudicated.

Seeing that we are open pre-file, as I mentioned before, effective July 20, 2026, we will open Group 1 effective August 3rd, consisting of the following townships: Oak Park, Evanston, Norwood Park, River Forest, Riverside, Rogers Park, and New Trier.

Is there a motion for the adoption of

the rules and forms as amended for the 2026 tax session?

MR. ROGERS: So moved.

MR. CARDENAS: I second. Are there any nos?

Hearing that there is no nos, motion carries. In the eyes of the chair, the ayes have it. Motion carries.

Is there any -- well, being that there's no additional business before the board, can I get a motion for the adjournment of this meeting with the board remaining in continuous session for the purpose of adjudicating of appeals and other matters as required by Illinois Property Tax Code?

MR. ROGERS: So moved.

MR. CARDENAS: I second. And all in favor indicate by saying aye. Aye.

MR. ROGERS: Aye.

MR. CARDENAS: All those opposed indicate by saying nay.

The motion carries.

The meeting of the Cook County Board of Review is hereby adjourned. Thank you all for listening. And let's have a great 2026 session.

Thank you.

MS. ESCARPITA: Here, here.

(Whereupon, at 10:13 a.m., the proceeding was concluded.)

CERTIFICATE

I, HALEY GOODWIN, the officer before whom the foregoing proceedings were taken, do hereby certify that any witness(es) in the foregoing proceedings, prior to testifying, were duly sworn; that the proceedings were recorded by me and thereafter reduced to typewriting by a qualified transcriptionist; that said digital audio recording of said proceedings are a true and accurate record to the best of my knowledge, skills, and ability; that I am neither counsel for, related to, nor employed by any of the parties to the action in which this was taken; and, further, that I am not a relative or employee of any counsel or attorney employed by the parties hereto, nor financially or otherwis
outcome of this action.

HALEY GOODWIN
Notary Public in and for the
State of Illinois

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LACEY BUTLER

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