



# The Civic Federation

Research \* Information \* Action \* Est. 1894

## COOK COUNTY PROPERTY TAX APPEALS:

### *A Primer on the Appeals Process with Comparative Data for 2000-2008*

November 17, 2009

The Civic Federation • 177 N. State Street • Chicago IL 60601 • [civiced.org](http://civiced.org)

*The Civic Federation is an independent, non-partisan government research organization working to maximize the quality and cost-effectiveness of government services in the Chicago region and State of Illinois.*

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## EXECUTIVE SUMMARY

The purpose of this issue brief is to provide summary information on property tax appeals in Cook County, Illinois. It describes the assessment appeal process at the Cook County Assessor's Office and the Cook County Board of Review and includes data on the number and type of real estate parcels filing appeals at those offices from 2000 to 2008. It also describes avenues to appeal property assessments at the Property Tax Appeal Board or in the court system.

The first place a property tax assessment may be challenged is the Cook County Assessor's Office. Regardless of whether a property taxpayer challenges an assessment at the Assessor's Office, a complaint challenging an assessment can be filed at the Cook County Board of Review. Those unsatisfied with the result at the Board of Review may then appeal the Board's decision to either the Illinois Property Tax Appeal Board or to the Circuit Court of Cook County. Those still seeking a change in a property tax assessment may appeal a decision of either of these tribunals to a higher court.

At both the Cook County Assessor's Office and the Cook County Board of Review, the three typical bases for challenging an assessment are uniformity, overvaluation, and property description error.

Data on the number of parcels for which appeals were filed from 2000 to 2008 shows the following:

- The peak year for parcels with appeals at the Assessor's Office was 2006, when 253,112 parcels had appeals. The 203,963 residential parcels with appeals represented 13.6% of all residential parcels and the 49,149 non-residential parcels with appeals represented 17.6% of all non-residential parcels.<sup>1</sup>
- The peak year for parcels with appeals at the Board of Review was 2008, when 284,148 parcels had appeals. The 225,795 residential parcels with appeals represented 14.5% of all residential parcels and the 58,353 non-residential parcels with appeals represented 21.0% of all non-residential parcels.
- The success rate for appeals at the Assessor's Office was highest in 2000, when 47% of all parcels with appeals were successful (41% of residential and 62% of non-residential).
- The success rate for appeals at the Board of Review was highest in 2007, when 74% of all parcels with appeals were successful (80% of residential and 46% of non-residential).
- The total value of assessment reductions granted by the Assessor's Office peaked in 2003 at \$3.4 billion (\$0.25 billion residential and \$3.1 billion non-residential).
- The total value of assessment reductions granted by the Board of Review peaked in 2007 at \$2.6 billion (\$0.69 billion residential and \$1.9 billion non-residential).

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<sup>1</sup> In this report "residential" means Class 2 properties, which include single family homes, condominiums, cooperatives, and apartment buildings of up to six units. Larger apartment buildings (Class 3) are not classified as residential for the purposes of this report.

## OVERVIEW

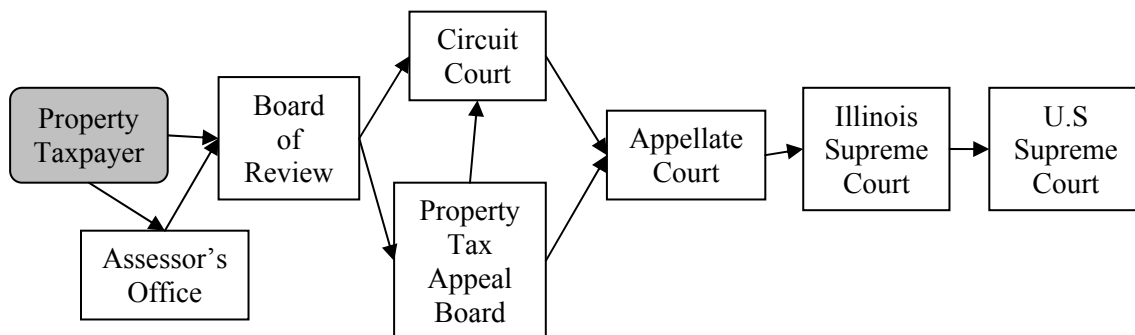
The purpose of this issue brief is to provide summary information on property tax appeals in Cook County, Illinois. It describes the assessment appeal process at the Cook County Assessor's Office and the Cook County Board of Review, and includes data on the number and type of real estate parcels filing appeals at those offices from 2000 to 2008. It also describes avenues to appeal property assessments at the Property Tax Appeal Board or in the court system.

The term "property tax appeal" encompasses not only a variety of ways to challenge the components of a property tax bill, but also a variety of avenues for pursuing those challenges. The most prominent type of "property tax appeal" is a challenge to the assessed value of a piece of property. Therefore, the majority of this report is dedicated to such challenges. The end of this report provides a brief overview of other types of "property tax appeals", including the unique procedures for challenging the assessed value of special kinds of property, objections to property tax rates, and appeals concerning property tax exemptions.

In simple terms, property tax assessments are challenged because the greater the assessed value of the property, the greater the property tax bill of the taxpayer. The most common challenge to an assessment is where the property taxpayer argues that the assessed value of the property is too high. However, in some forums, taxing districts are allowed to argue that the assessed value of a property is too low. Challenges to assessments brought by taxing districts, usually against commercial and industrial properties, are increasingly common. Ultimately, all challenges to property tax assessment are about the taxpayer's correct proportion of the property tax burden.

The first place a property tax assessment may be challenged is the **Cook County Assessor's Office**. Regardless of whether a property taxpayer challenges an assessment at the Assessor's Office, a complaint challenging an assessment can be filed at the **Cook County Board of Review**. Those unsatisfied with the result at the Board of Review may then appeal the Board's decision to either the **Illinois Property Tax Appeal Board** or to the **Circuit Court of Cook County**. Those still seeking a change in a property tax assessment may appeal a decision of either of these tribunals to the **Illinois Appellate Court**, the **Illinois Supreme Court**, and ultimately the **U.S. Supreme Court** in cases concerning federal constitutional or statutory law.

The following diagram illustrates the avenues of appeal a Cook County taxpayer may pursue.



## **AVENUES TO APPEAL ASSESSED VALUE BEFORE PAYMENT OF TAXES**

Prior to paying property taxes for a given tax year, changes in assessments may be sought at either the Cook County Assessor's Office or the Cook County Board of Review. No prior action is required before seeking a change in assessment from either agency. Please see Appendix B for a summary of the avenues for appeal.

### **Cook County Assessor's Office**

When a property is reassessed every third year, most property taxpayers receive a notice of the proposed assessed value from the Assessor's Office. On the notice is printed a date, which is generally about 30 days after the notice is sent, before which time the taxpayer may request that the Assessor's Office change the assessment.<sup>2</sup> In the two years during which the property is not reassessed, the taxpayer will receive a notice of proposed valuation only if the property's assessed value is revised.<sup>3</sup> A revision in the assessed value during non-reassessment years may result from such events as the remodeling of a home, the construction of an addition to a building, or the destruction of a structure. Before a revision can increase an assessment, the taxpayer must be given an opportunity to be heard.<sup>4</sup>

Notices of proposed assessed value have not been issued during the triennial reassessment of some properties which are considered to present more complex valuation problems (for example, some large commercial office buildings). Instead, a letter is addressed by the Assessor's Office to the property owner seeking pre-valuation information, which may consist of the property's income and expense history or appraisals. These have been referred to as "unique properties" or, more colloquially, "letter properties," because of the procedure substituting the Assessor's letter requesting information for the more usual notice of proposed assessment. Taxpayers who elect to respond submit the requested information through the Assessor's complaint procedure, despite the fact that no assessed value has yet been established. If the taxpayer does not respond to the request, the Assessor's Office will eventually make an assessment based on any information it has available.

Taxpayers may challenge their property tax assessments in non-reassessment years, even if the assessment is not revised, so long as the appeal is filed during the period of time the Assessor's Office accepts appeals from the township in which the property is located. Legal representation is not required to file an appeal with the Assessor's Office, and appeals of residential property tax assessments may be filed on-line or in person. Finally, there is no mechanism for taxing districts to challenge assessments at the Assessor's Office.<sup>5</sup>

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<sup>2</sup> 35 ILCS 200/14-35

<sup>3</sup> 35 ILCS 200/9-85 and 35 ILCS 200/12-55 Notice is required only if the assessed value is increased in non-reassessment years. However, the Cook County Assessor's Office provides notice of any change in assessed value in non-reassessment years as a matter of policy.

<sup>4</sup> 35 ILCS 200/12-55

<sup>5</sup> In this report "residential" means Class 2 properties, which include single family homes, condominiums, cooperatives, and apartment buildings of up to six units. Larger apartment buildings (Class 3) are considered non-residential.

The three common bases for challenging an assessment at the Assessor's Office are: (1) uniformity; (2) overvaluation; and (3) property description error.<sup>6</sup> A uniformity challenge alleges that similar properties are being assessed differently.<sup>7</sup> Owners of residential property are not required to submit evidence that comparable properties are assessed at a lower value, but information on comparable properties will be accepted. Owners of non-residential property are required to submit evidence sufficient to justify a change in the assessed value.<sup>8</sup> An overvaluation challenge alleges that the property is assessed at too high a value based on any evidence other than the assessed value of comparable properties. Examples of evidence of overvaluation include appraisals, closing statements, or purchase prices of either the property being appealed or similar properties. Appeals alleging a property description error assert that the Assessor's Office has based the assessed value of a property on erroneous information. Examples of such erroneous information include overstating the square footage of living space in a residential property or including in the assessment a now demolished structure.

The Cook County Assessor's Office reviews the complaint and issues its decision. The process is non-adversarial, with the taxpayer presenting evidence to the Assessor's Office and requesting a change in the assessed value. The standard of review is whether sufficient evidence exists to warrant a change in the assessed value. The Assessor's Office notifies the property taxpayer of its decision by mail. A property taxpayer unsatisfied with the decision may request a reconsideration of the assessment by the Assessor's Office, commonly known as a "re-review". To obtain a re-review, a residential taxpayer may contact a Taxpayer Advocate at the Assessor's Office; a non-residential taxpayer must promptly submit to the Chief of Assessment Operations a written request detailing the basis for reconsideration.<sup>9</sup> When all appeals from a particular township have been disposed of, the Assessor certifies the assessments to the Cook County Board of Review.<sup>10</sup> With the exception of certificates of error (discussed below), the entire process of challenging an assessment at the Assessor's Office is completed prior to the calculation or payment of any property tax bills.

The Assessor's Office is also authorized to issue both certificates of correction and certificates of error. After the time for filing a complaint at the Assessor's Office has ended, but before the Board of Review has completed its work for a particular year, the Assessor's Office may still ask that an assessment be changed by issuing a certificate of correction.<sup>11</sup> If the Board of Review agrees that a correction is needed, the Board will grant the necessary change in assessment. The Assessor is also authorized to issue certificates of error.<sup>12</sup> After the time for filing a complaint at both the Assessor's Office and the Board of Review has ended, the Assessor's Office may still issue a certificate of error; if the property was the subject of a complaint before the Board of Review, the certificate also requires the endorsement of the Board. This process is most often used by those who have not attempted to challenge an assessment until the second-installment

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<sup>6</sup> <http://www.cookcountyassessor.com/info/appeals.asp>

<sup>7</sup> For example, a homeowner may assert that comparable homes are assessed at lower values than his, or a commercial owner may argue that the vacancy rate was taken into account for other commercial buildings but not for hers.

<sup>8</sup> <http://www.cookcountyassessor.com/info/nonres.asp>

<sup>9</sup> <http://www.cookcountyassessor.com/frequentlyaskedquestions.aspx>

<sup>10</sup> 35 ILCS 200/14-35

<sup>11</sup> 35 ILCS 200/14-10

<sup>12</sup> 35 ILCS 200/14-15

property tax bill arrives or by those who have failed to obtain a homeowner exemption. The certificate of error effectively grants a retroactive change in the assessment. In most cases, the application for a certificate of error must be filed in conjunction with a request for a reduction in the assessment during the current year.<sup>13</sup> The Assessor has sole discretion to grant a certificate of error for (1) homestead exemptions; (2) residential property; (3) properties exempt from taxes; and (4) any reduction in assessed value of less than \$100,000.<sup>14</sup>

All other certificates of error granted by the Assessor must be presented by the Cook County State's Attorney to the Circuit Court for approval.<sup>15</sup> There is generally no way to appeal the decision of the Assessor's Office, the Board of Review, or the court regarding a certificate of error.<sup>16</sup> Thus, taxpayers who wish to preserve further appeal rights must pursue other remedies such as tax objection complaints or appeals to the Property Tax Appeal Board. Understanding this limitation of the certificate of error process is important, because the taxpayer may pay less than the original amount of taxes billed in anticipation of the certificate's approval. This occurs if the taxpayer pays only the reduced "recommended" amount on a special certificate of error bill, which accompanies the initial issuance of the certificate. If the court disapproves the recommended reduction, the taxpayer who has elected this option is liable for the entire original tax plus penalty interest on the delinquent balance relating back to the due date of the original bill.<sup>17</sup> A taxpayer who elects to pay the full amount of the original tax bill avoids this risk, and is awarded a refund plus interest when and if the certificate of error is ultimately approved in court.

A complaint may be brought to the Cook County Assessor either by the taxpayer (*pro se*) or by the taxpayer's legal representative.<sup>18</sup>

### ***Total Complaints Filed at Assessor's Office***

The total number of locally assessed parcels in Cook County increased by 11.9% between 2000 and 2008, rising from 1,637,269 to 1,831,286.<sup>19</sup> In 2008, the City of Chicago triad had 855,140 parcels, or 46.7% of the countywide total.<sup>20</sup>

The City of Chicago was reassessed in 2000, 2003, and 2006—the years in which the most parcels had complaints filed with the Assessor's Office. The cyclical pattern of a spike in the number of complaints filed followed by two years of decline coincides with the reassessment of

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<sup>13</sup> <http://www.cookcountyassessor.com/info/nonres.asp>

<sup>14</sup> 35 ILCS 200/14-15(a). If there was Board of Review action on a parcel during the year for which the certificate of error is requested, the Board of Review must also approve of the certificate of error.

<sup>15</sup> 35 ILCS 200/14-15(a)

<sup>16</sup> The absence of any right of appeal stems from the fact that technically the certificate of error procedure is considered to be the Assessor's (or other assessing officials') remedy and not a taxpayer's remedy at all. See, e.g., *Chicago Sheraton Corp. v. Zaban*, 71 Ill. 2d 85 (1978), app. dism. 439 U.S. 888 (1978); *Chicago Sheraton Corp. v. Zaban*, 593 F.2d 808, 811 (7th Cir. 1979) *Fromm v. Rosewell*, 771 F.2d 1089 (7th Cir. 1985).

<sup>17</sup> Such a disapproval in court is rare, but the consequences are sufficiently severe that caution is warranted. See, e.g., the cases cited in the preceding footnote.

<sup>18</sup> See <http://cookcountyassessor.com/understandingyourassessment.aspx>. Legal representation is always required for corporate entities because they are not natural persons and thus cannot represent themselves *pro se*.

<sup>19</sup> See Cook County Final Abstract of Assessment, 2000 and 2008. Some parcels, such as railroad property, are assessed by the State of Illinois Department of Revenue.

<sup>20</sup> Please see Appendix D for raw data on appeals at the Cook County Assessor's Office.



the City of Chicago, which has more parcels than either of the other triads. Between tax years 2000 and 2008, the greatest number of complaints was filed with the Assessor's office in 2006, the most recent City reassessment year.<sup>21</sup>

**It is important to note that a single appeal can be brought on multiple parcels. Throughout this report, the terms “complaints” and “appeals” refer to the number of parcels with appeals, not the number of appeals.<sup>22</sup> Also, “residential” parcels are Class 2 properties, which include single family homes, condominiums, cooperatives, and apartment buildings of up to six units. Larger apartment buildings (Class 3) are considered non-residential for the purposes of this report.**

As illustrated in the figure below, the total number of parcels with complaints filed at the Assessor's Office grew by 46.0% between the City's reassessments in 2000 and 2006, rising from 173,393 to 253,112. Similarly, the number of parcels with complaints filed between the North triad reassessments in 2001 and 2007 grew by 47.3%, rising from 139,474 to 205,486. The number of parcels with complaints filed between the South triad reassessments in 2002 and 2008 grew the most—by 84.1%, rising from 106,744 to 196,489.

The number of residential properties filing complaints increased 67.8% between the City reassessments in 2000 and 2006; 65.9% between the North reassessments in 2001 and 2007; and 129.7% between the South reassessments in 2002 and 2008. The number of non-residential properties filing complaints over these time periods declined slightly, by 5.2% for the City reassessment years and 5.0% for the North reassessment years. However, the number of non-residential properties filing complaints in the South triad grew 4.9% over this period.

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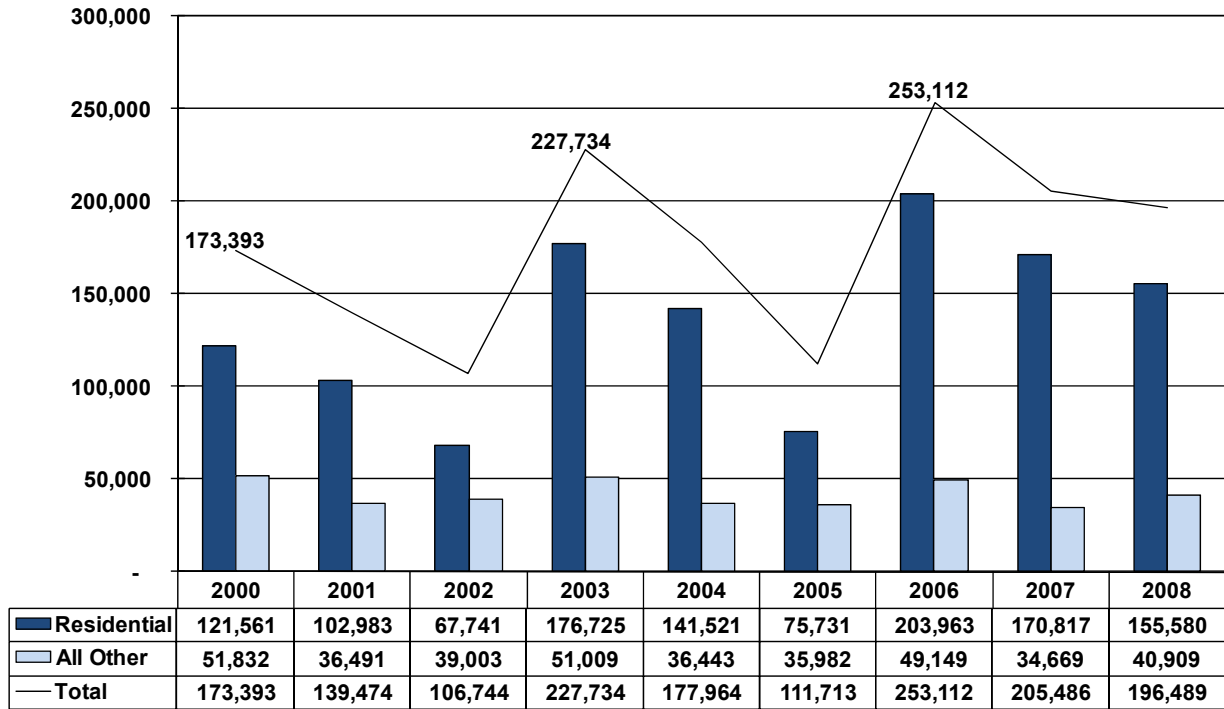
<sup>21</sup> The City of Chicago is also being reassessed in 2009, but data on those appeals will not be available until 2010.

<sup>22</sup> This is a result of the way the data is stored at the Assessor's Office and Board of Review.

Although more residential complaints than non-residential complaints are filed every year, proportionally more complaints are filed for non-residential parcels. The 203,963 residential complaints filed at the Assessor's Office in peak year 2006 represented 13.7% of the total residential parcels in the county that year; the 49,149 non-residential complaints represented 17.6% of the total non-residential parcels.

**Chart1**

**Total Parcels with Complaints Filed at Assessor's Office**



Note: Figures show number of parcels with complaints, not number of complaints (which may include multiple parcels)

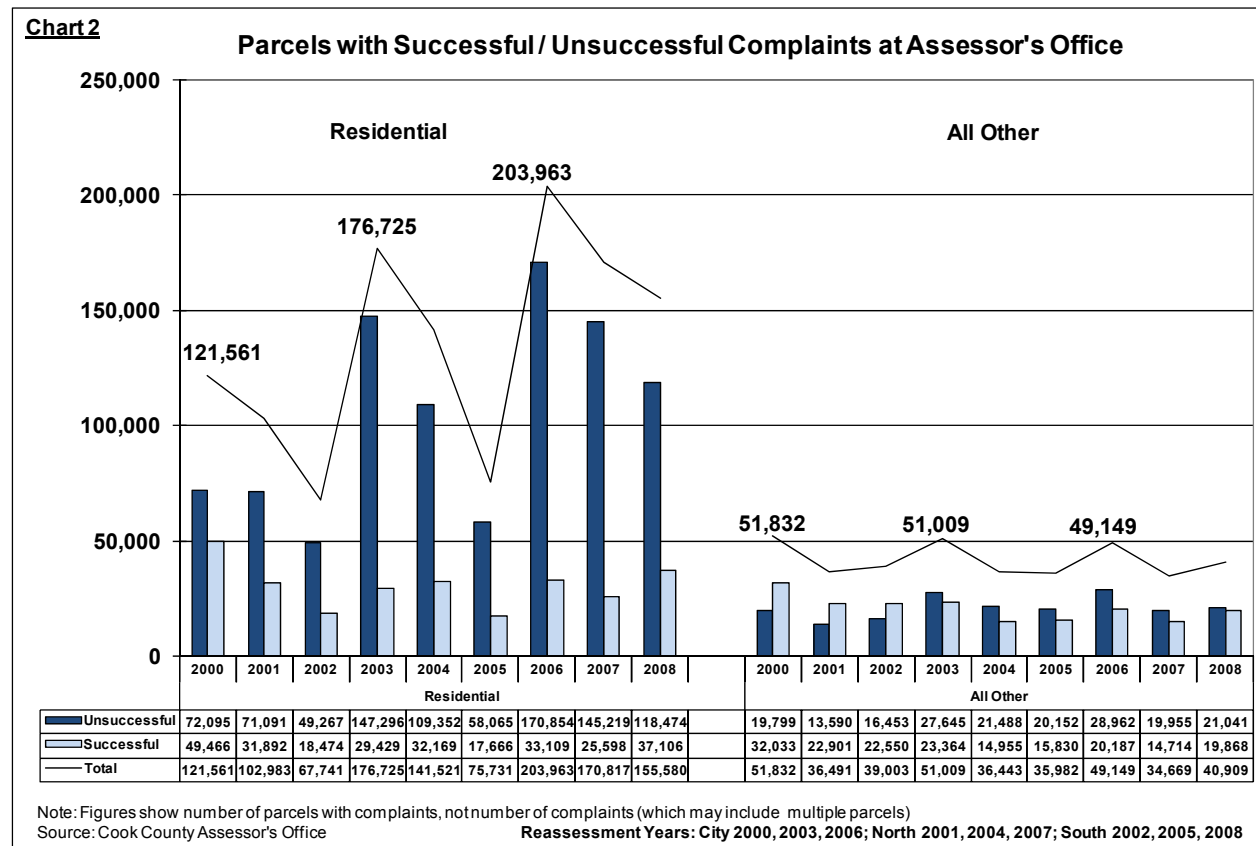
Source: Cook County Assessor's Office

Reassessment Years: City 2000, 2003, 2006; North 2001, 2004, 2007; South 2002, 2005, 2008

**Successful / Unsuccessful Complaints at Assessor's Office**

The total number of parcels with successful complaints declined by 34.6%, from 81,499 to 53,296 between the City reassessment years of 2000 and 2006, the peak year for total complaints. The number of successful residential complaints fell 33.1% from 49,466 in 2000 to 33,109 in 2006 and successful non-residential complaints fell 37.0%.

The total number of parcels with unsuccessful complaints rose by 117.4%, from 91,894 to 199,816, between 2000 and 2006. The number of unsuccessful residential complaints rose 137.0% during that period and unsuccessful non-residential complaints rose 46.3%. Successful complaints outnumbered unsuccessful complaints for non-residential properties from 2000 to 2002.

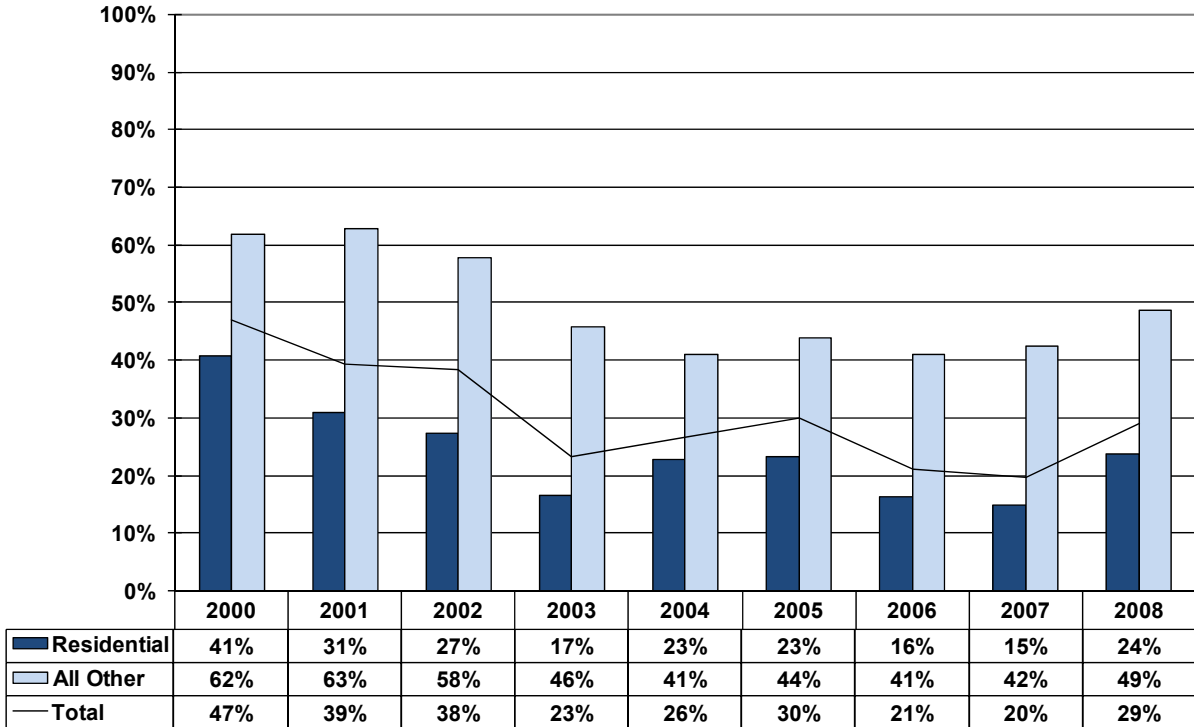


**Success Rate of Complaints at Assessor's Office**

The success rate of complaints at the Assessor's Office declined overall between 2000 and 2008, from 47% to 29% for all types of property. The lowest success rate for residential parcels was in 2007, when 15% of parcels with complaints were successful. The lowest success rate for non-residential parcels was in 2006, when 41% of parcels with complaints were successful. Non-residential complaints had a significantly higher success rate than residential complaints throughout this period.

**Chart 3**

**Success Rate of Complaints at Assessor's Office**



Note: Figures show number of parcels with complaints, not number of complaints (which may include multiple parcels)

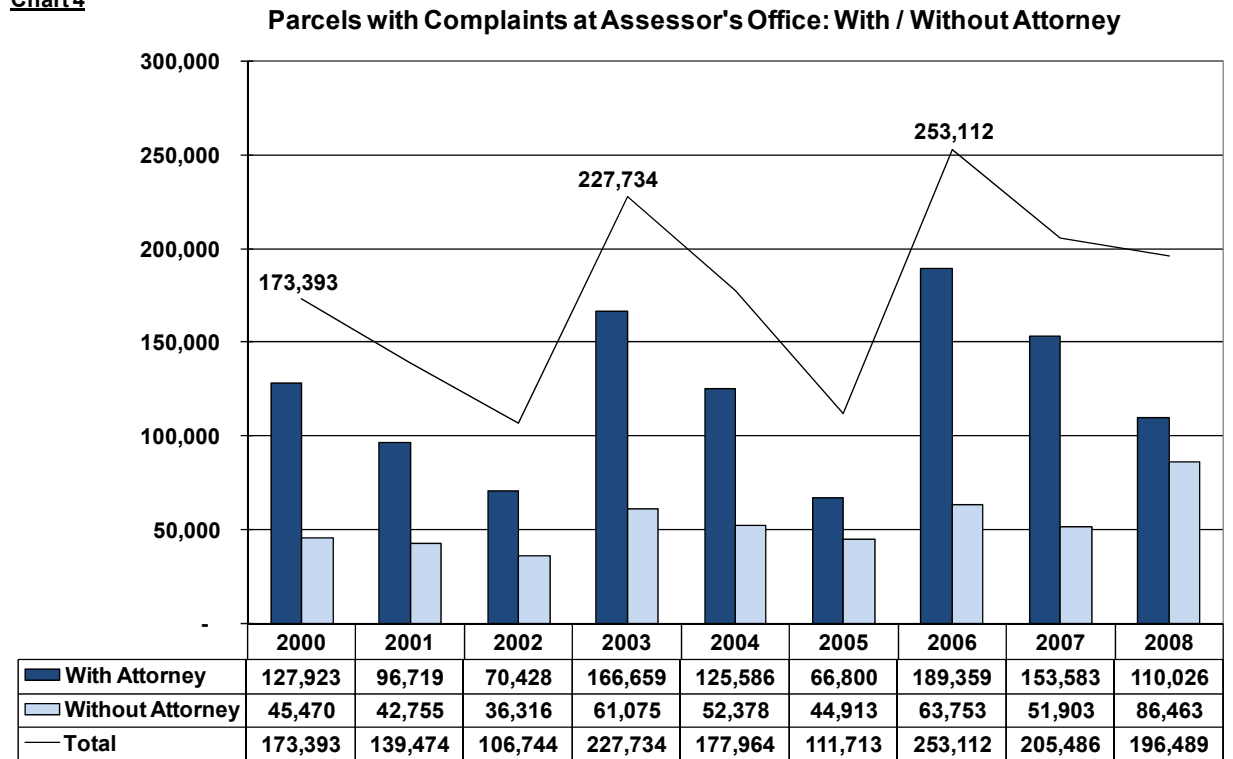
Source: Cook County Assessor's Office

Reassessment Years: City 2000, 2003, 2006; North 2001, 2004, 2007; South 2002, 2005, 2008

### Complaints at Assessor's Office With / Without Attorney<sup>23</sup>

The number of parcels with complaints filed by attorney and other taxpayer representatives on behalf of clients follows the cyclical pattern that coincides with the reassessment of the City of Chicago. While the total number of assessment complaints filed by attorneys grew between 2000 and 2008, the ratio of complaints filed by attorneys to those filed without attorneys remained at approximately three to one during City reassessment years. In suburban reassessment years the ratio is often closer to two to one. However, in 2008 a large number of parcels had complaints filed without attorneys and the ratio was only 1.3 to 1.

**Chart 4**



Note: Figures show number of parcels with complaints, not number of complaints (which may include multiple parcels)

Source: Cook County Assessor's Office

Reassessment Years: City 2000, 2003, 2006; North 2001, 2004, 2007; South 2002, 2005, 2008

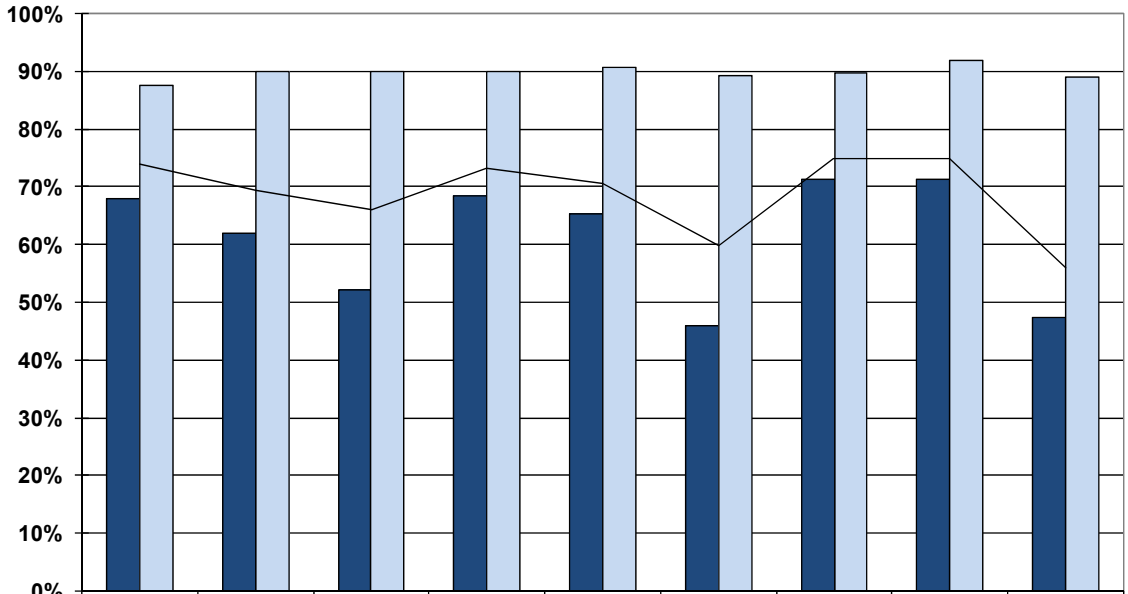
<sup>23</sup> A complaint may be brought to the Cook County Assessor either by the taxpayer or by a taxpayer representative who may or may not be a licensed attorney. Throughout this report, references to complaints filed at the Cook County Assessor's office by an attorney should be understood to mean an attorney or other taxpayer representative.

***Percent of Complaints at Assessor's Office with Attorney***

The percentage of residential parcels with complaints filed by attorneys or other representatives (rather than by property owners themselves) varies along with the section of the county being reassessed in a given year. The highest percentage of residential parcels with complaints filed by attorneys, roughly 70%, typically occurs in the City reassessment years, although it also reached 71% in the North triad reassessment year of 2007. The percentage of non-residential complaints filed by attorneys is consistently near 90% regardless of the section of the county being reassessed.

**Chart 5**

**Percent of Complaints at Assessor's Office with Attorney**



Residential	68%	62%	52%	68%	65%	46%	71%	71%	47%
All Other	88%	90%	90%	90%	91%	89%	90%	92%	89%
Total	74%	69%	66%	73%	71%	60%	75%	75%	56%

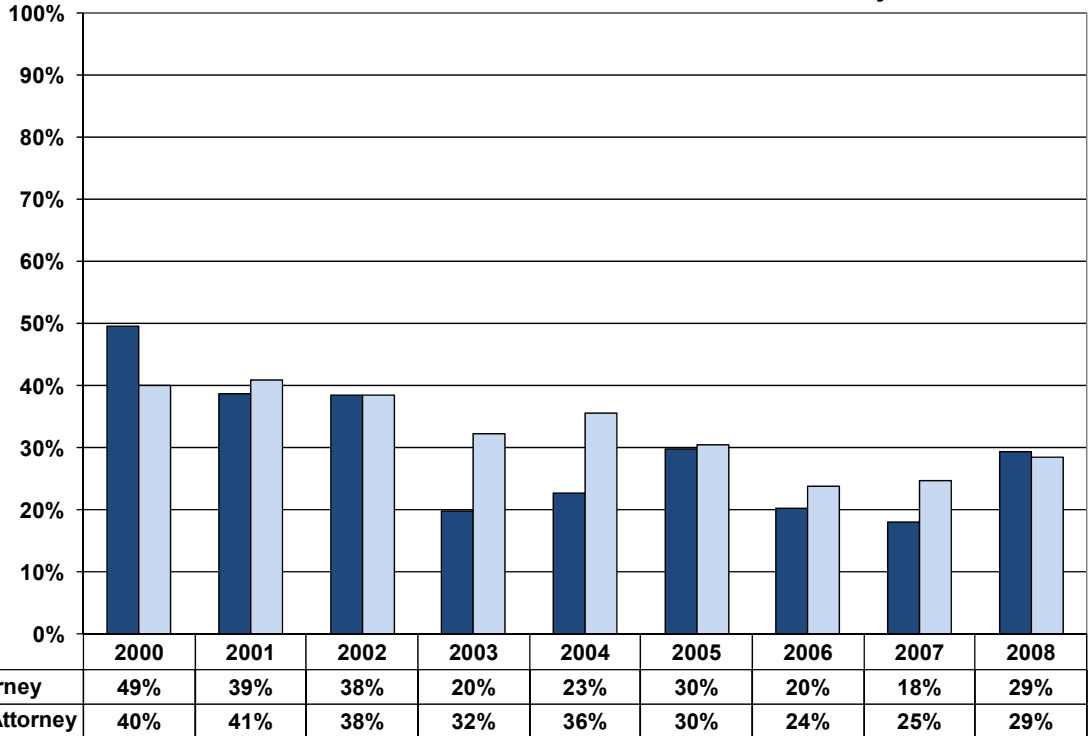
Note: Figures show number of parcels with complaints, not number of complaints (which may include multiple parcels)  
 Source: Cook County Assessor's Office  
 Reassessment Years: City 2000, 2003, 2006; North 2001, 2004, 2007; South 2002, 2005, 2008

**Success Rate at Assessor's Office With / Without Attorney**

The success rate of attorney-filed complaints at the Assessor's Office declined overall between 2000 and 2008, as did the success rate of complaints filed without an attorney. Since 2001 those complaints filed without an attorney have enjoyed the same or greater success rate as those filed with an attorney.

**Chart 6**

**Success Rate at Assessor's Office With / Without Attorney**



Note: Figures show number of parcels with complaints, not number of complaints (which may include multiple parcels)

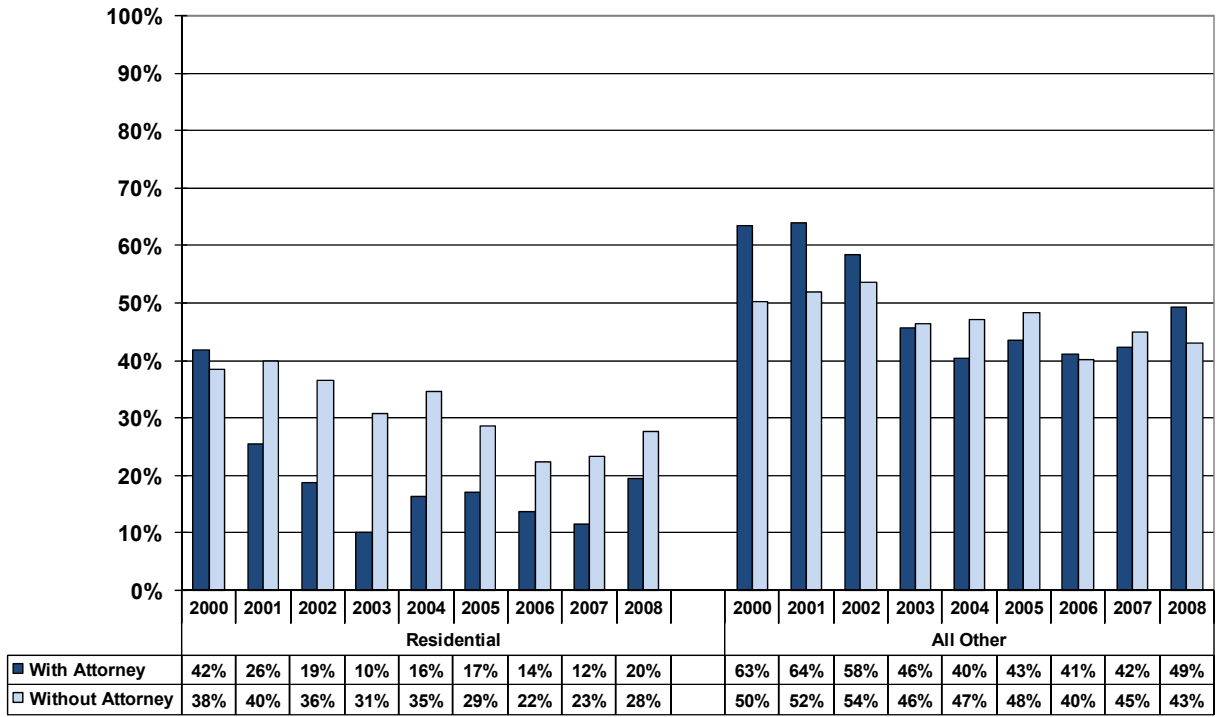
Source: Cook County Assessor's Office

Reassessment Years: City 2000, 2003, 2006; North 2001, 2004, 2007; South 2002, 2005, 2008

The following graph compares success rates with and without an attorney for residential vs. non-residential parcel complaints at the Assessor's Office. From 2001-2007, residential complaints without an attorney had often double the success rate of those with an attorney. For non-residential properties, complaints filed without an attorney had slightly higher success rates from 2003-2005 and in 2007. In all years, with or without an attorney, non-residential complaints had substantially greater success rates than residential complaints. It should be noted that the significant differences in complexity and value among appeals are not reflected in this data.

**Chart 6.1**

**Success Rate at Assessor's Office With / Without Attorney, by Type of Property**

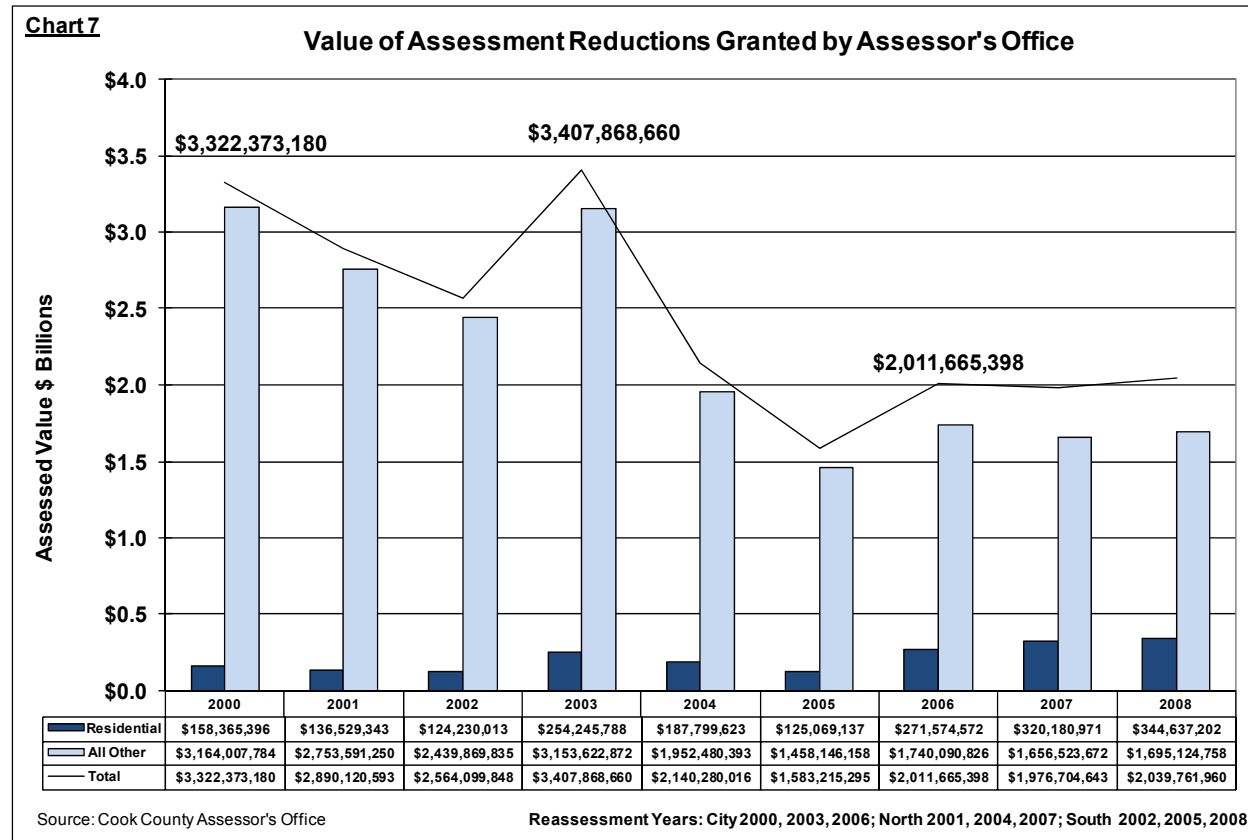


Note: Figures show number of parcels with complaints, not number of complaints (which may include multiple parcels)  
 Source: Cook County Assessor's Office  
 Reassessment Years: City 2000, 2003, 2006; North 2001, 2004, 2007; South 2002, 2005, 2008



### Value of Assessment Reductions Granted by Assessor's Office

The total amount of the reductions in assessed value granted by the Assessor's Office declined by \$1.3 billion, or 38.6%, between 2000 and 2008. While the value of assessment reductions granted to residential properties increased during this time from \$158.4 million to \$344.6 million, the value of assessment reductions granted to all other properties declined by \$1.5 billion.<sup>24</sup>



<sup>24</sup> See Appendix E and Appendix F for the original and final assessed values for residential and non-residential properties.

## Cook County Board of Review<sup>25</sup>

Whether or not a complaint is filed with the Cook County Assessor's Office, property taxpayers may challenge their assessments at the Cook County Board of Review (see diagram on page 3). The Board publishes in a newspaper of general circulation within the county the dates when properties in particular townships may file a complaint.<sup>26</sup> The deadlines for filing a complaint are also available in the Board of Review Offices and at the Board of Review website.<sup>27</sup> The appeal must be filed within the 20-day time period for accepting complaints from the township in which the property is located.<sup>28</sup> Legal representation is required unless the complainant is an individual property owner representing himself or herself (*pro se*).<sup>29</sup> In addition to taxpayers' appeals, challenges to assessments may also be filed by "any taxing district that has an interest in the assessment" or "upon written motion of any one or more members of the board."<sup>30</sup> Complaints filed at the Board of Review may allege that a particular property is overvalued, undervalued, or exempt from taxation.<sup>31</sup> The City of Chicago has used this provision to file undervaluation complaints that seek increases in the property tax assessments of numerous, prominent commercial properties.<sup>32</sup>

There are three typical bases for filing a complaint: (1) uniformity; (2) overvaluation; and (3) property description error. The methods of presenting these complaints are largely the same as at the Assessor's Office. However, a complaint that asserts a lack of uniformity in the assessment of residential property must be supported by 3 to 5 examples of comparable residential property assessed at different values.<sup>33</sup> Forms for filing a complaint are available at the Board of Review's website, but these forms must be submitted in person at one of the Board's office locations. Additionally, any taxing district that has an interest in the assessment may present evidence to the Board that a property is undervalued. Theoretically, a taxing district could make any of the arguments described above about an assessment. As a practical matter, the basis for a complaint filed by a taxing district is that a property is under-assessed. To support such claims, taxing districts can rely on a wide variety of evidence, but the most commonly used type of

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<sup>25</sup> Prior to 1998, a two-person panel known as the Cook County Board of Appeals heard assessment complaints. After the Assessor's Office, it was the only option for challenging a property tax assessment other than the Circuit Court of Cook County. Only taxpayers could bring a complaint before the Board of Appeals. Taxing districts could not challenge assessments. Unanimity was required for the Board of Appeals to change any assessment made by the Assessor's Office. Legislation initiated by the Civic Federation (P.A. 89-126) to streamline the property tax appeals process and eliminate the judicial doctrine of "constructive fraud" was amended to include statutory language that abolished the Board of Appeals and instituted the current three-person Board of Review. The current three-person Board of Review can hear challenges to assessments made by taxpayers, taxing districts, or by its own initiative. Furthermore, only a majority vote is necessary to change an assessment. P.A. 89-126 also introduced the Illinois Property Tax Appeal Board into Cook County for the first time.

<sup>26</sup> 35 ILCS 200/16-110

<sup>27</sup> For dates and deadlines at the Board, see [http://www.cookcountyboardofreview.com/html/d\\_and\\_d.html](http://www.cookcountyboardofreview.com/html/d_and_d.html).

<sup>28</sup> 35 ILCS 200/16-110 and Rule 7, Official Rules of the Board of Review of Cook County.

<sup>29</sup> Rule 1, Official Rules of the Board of Review of Cook County. Legal representation is always required for corporate entities because they are not natural persons and thus cannot represent themselves *pro se*.

<sup>30</sup> 35 ILCS 200/16-95

<sup>31</sup> 35 ILCS 200/16-95

<sup>32</sup> See for example Liam Ford, "City Wins Property-Tax Fights," *Chicago Tribune*, Aug. 16, 2005; and Abdon M. Pallasch, "Tax Value of Downtown Properties Adjusted," *Chicago Sun-Times*, Aug. 16, 2005.

<sup>33</sup> See [www.cookcountyboardofreview.com/html/res\\_how\\_present.html](http://www.cookcountyboardofreview.com/html/res_how_present.html)

evidence is a recent appraisal. Based on the evidence presented by a taxing district to support its claim of under-assessment, the Board may increase the assessment to whatever value it deems to be just.<sup>34</sup>

After a proper complaint is filed, the Board schedules a public hearing on the complaint. If taxpayers or their representatives attend the hearing, they are given the opportunity to present their evidence to the board. The process is non-adversarial, with the goal of the proceedings being to reach a “just assessment” for the property.<sup>35</sup> In making its decision, the Board is free to rely on any information it chooses or its own knowledge.<sup>36</sup> The taxpayer is notified by letter of the Board’s decision regarding the assessment.<sup>37</sup> Once a decision is rendered, the property taxpayer may request that the Board re-review the assessment.

All appeals to the Board of Review are resolved prior to the payment of any property taxes for a particular year. When decisions have been reached on all of the challenged assessments within the County, the Board certifies the assessments to the County Clerk, who uses those assessments to calculate property tax rates and to extend property taxes to individual property owners in the form of property tax bills, which are sent and collected by the County Treasurer.<sup>38</sup>

#### ***Total Complaints Filed at Board of Review***

The total number of parcels with complaints filed at the Board of Review grew by 57.0% between 2000 and 2008, rising from 154,553 to 284,148. The cyclical pattern of a spike in the number of complaints filed followed by two years of decline coincides with the reassessment of the City of Chicago, which has more parcels than either of the other triads (see page 6).<sup>39</sup>

**It is important to note that a single appeal can be brought on multiple parcels. Throughout this report, the terms “complaints” and “appeals” refer to the number of parcels with appeals, not the number of appeals.<sup>40</sup> Also, “residential” parcels are Class 2 properties, which include single family homes, condominiums, cooperatives, and apartment buildings of up to six units. Larger apartment buildings (Class 3) are considered non-residential for the purposes of this report.**

As illustrated in the figure below, the most parcels with complaints filed were during the City of Chicago reassessment years from 2000-2006 but this pattern was broken in 2007 and 2008 as filings continued to rise. The total number of parcels with complaints filed at the Board of Review grew by 57.0% between the City’s reassessments in 2000 and 2006, rising from 154,553 to 242,603. The number of parcels with complaints filed between the North triad reassessments in 2001 and 2007 grew by 81.8%, rising from 148,894 to 270,712. The number of

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<sup>34</sup> 35 ILCS 200/16-120

<sup>35</sup> 35 ILCS 200/16-95(1) and 35 ILCS 200/16-120

<sup>36</sup> See [www.cookcountyboardofreview.com/html/att\\_background.html](http://www.cookcountyboardofreview.com/html/att_background.html), citing *Earl & Wilson v. Raymond*, 188 Ill. 15, 18 (1900); *American Express Co. v. Raymond*, 189 Ill. 232, 233 (1901); *In re Appeal of Maplewood Coal Co.*, 213 Ill. 283, 284 (1904); *Budberg v. County of Sangamon*, 4 Ill.2d 518, 522 (1954).

<sup>37</sup> 35 ILCS 200/12-50

<sup>38</sup> 35 ILCS 200/16-155

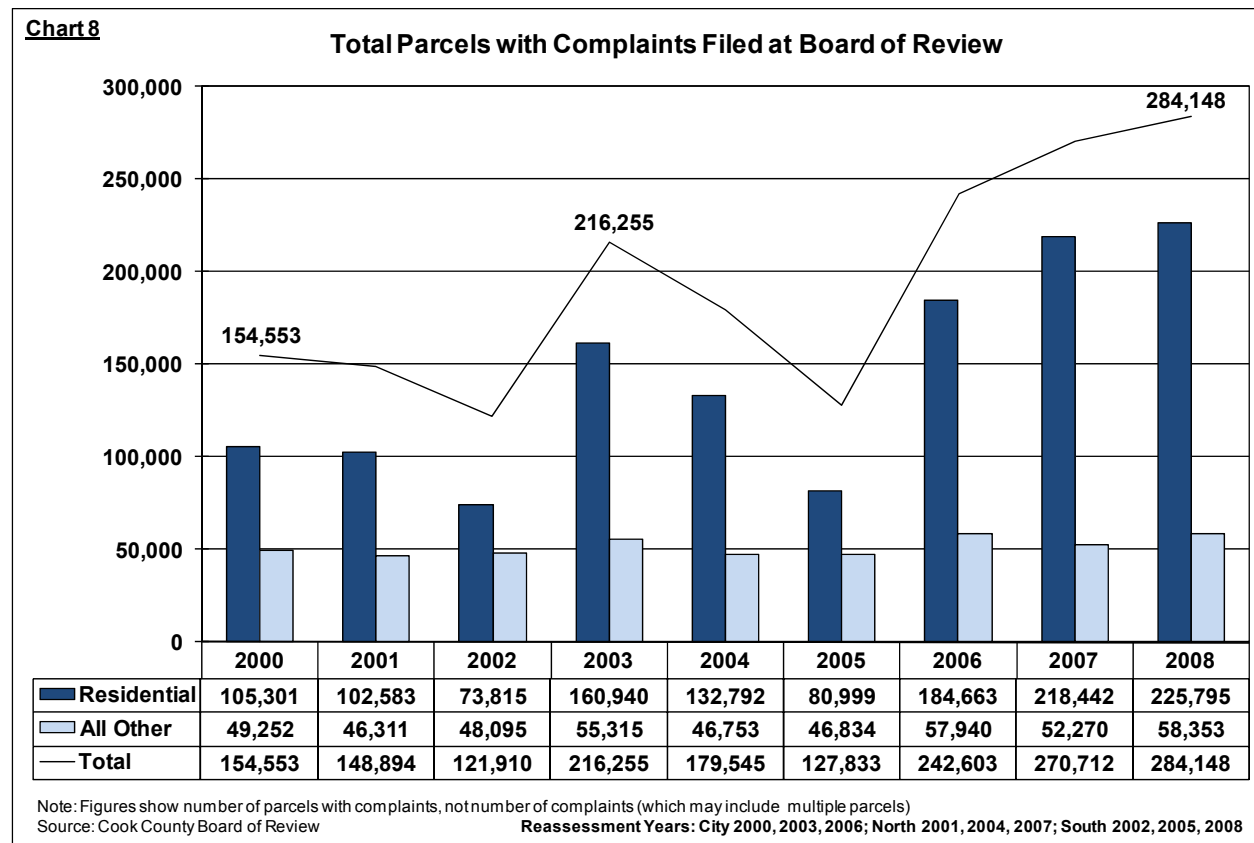
<sup>39</sup> Please see Appendix D for raw data on appeals at the Board of Review.

<sup>40</sup> This is a result of the way the data is stored at the Assessor’s Office and Board of Review.

parcels with complaints filed between the South triad reassessments in 2002 and 2008 grew the most—by 133.1%, rising from 121,910 to 284,148.

The number of residential properties filing complaints increased 75.4% between the City reassessments in 2000 and 2006; 112.9% between the North reassessments in 2001 and 2007; and 205.9% between the South reassessments in 2002 and 2008. The number of non-residential properties filing complaints over these time periods increased more moderately, by 17.6% for the City reassessment years, 12.9% for the North reassessment years, and 21.3% for the South reassessment years.

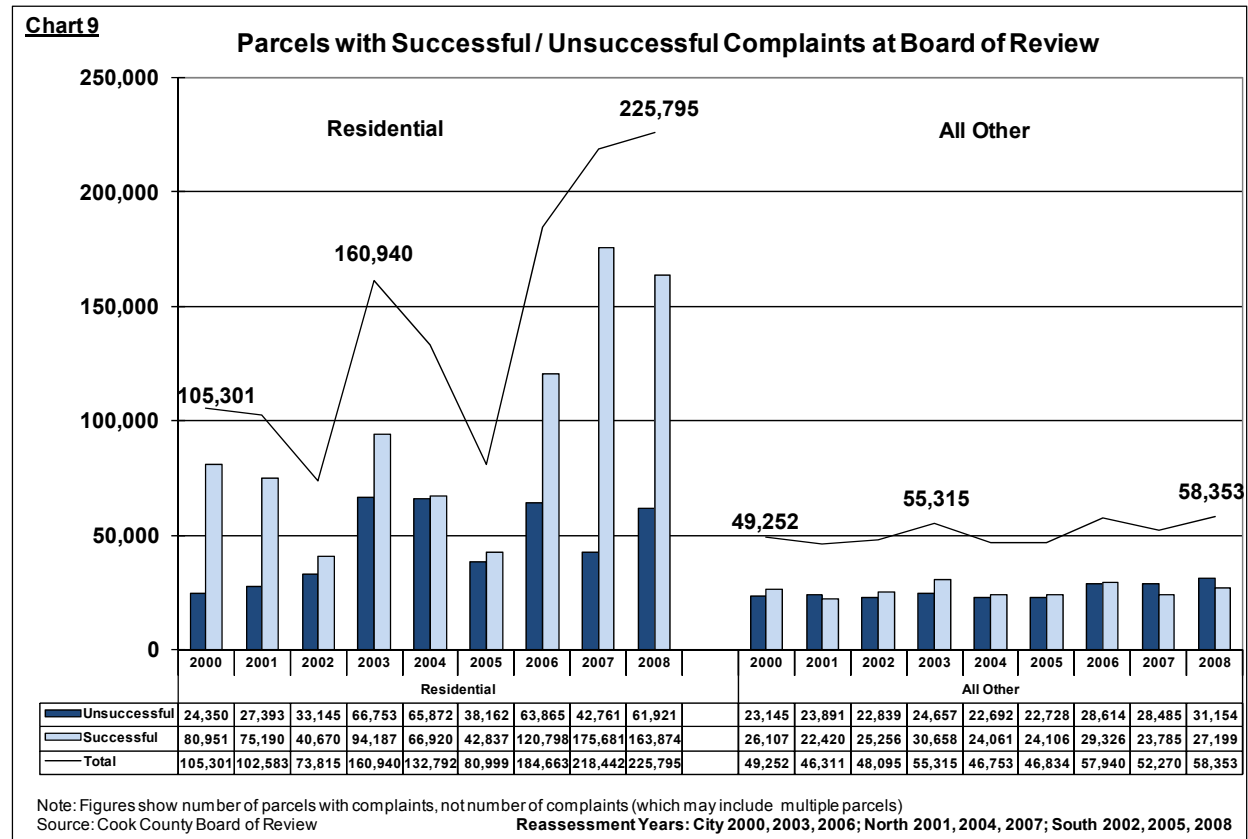
The number of residential properties with complaints increased 114.4% between 2000 and 2008. The number of non-residential properties with complaints remained relatively steady at approximately 50,000 over this time period, reaching 58,353 in 2008. In 2000 the number of residential complaints was over twice the number of non-residential complaints. In 2008 the number of residential complaints was almost quadruple the number of non-residential complaints. The 225,795 residential complaints filed at the Board of Review in 2008 represented 14.5% of the total residential parcels in the county that year; the 58,353 non-residential complaints represented 21.0% of the total non-residential parcels.



**Successful / Unsuccessful Complaints at Board of Review**

The total number of parcels with successful complaints rose by 78.5%, from 107,058 to 191,073 between 2000 and 2008, the peak year for total complaints. The number of successful residential complaints grew 102.4% from 80,951 in 2000 to 163,874 in 2008 and successful non-residential complaints rose 4.2%.

The total number of parcels with unsuccessful complaints rose by 96.0%, from 47,495 to 93,075 between 2000 and 2008. The number of unsuccessful residential complaints rose 154.3% during that period and unsuccessful non-residential complaints rose 34.6%. Successful complaints outnumbered unsuccessful complaints for residential properties every year.

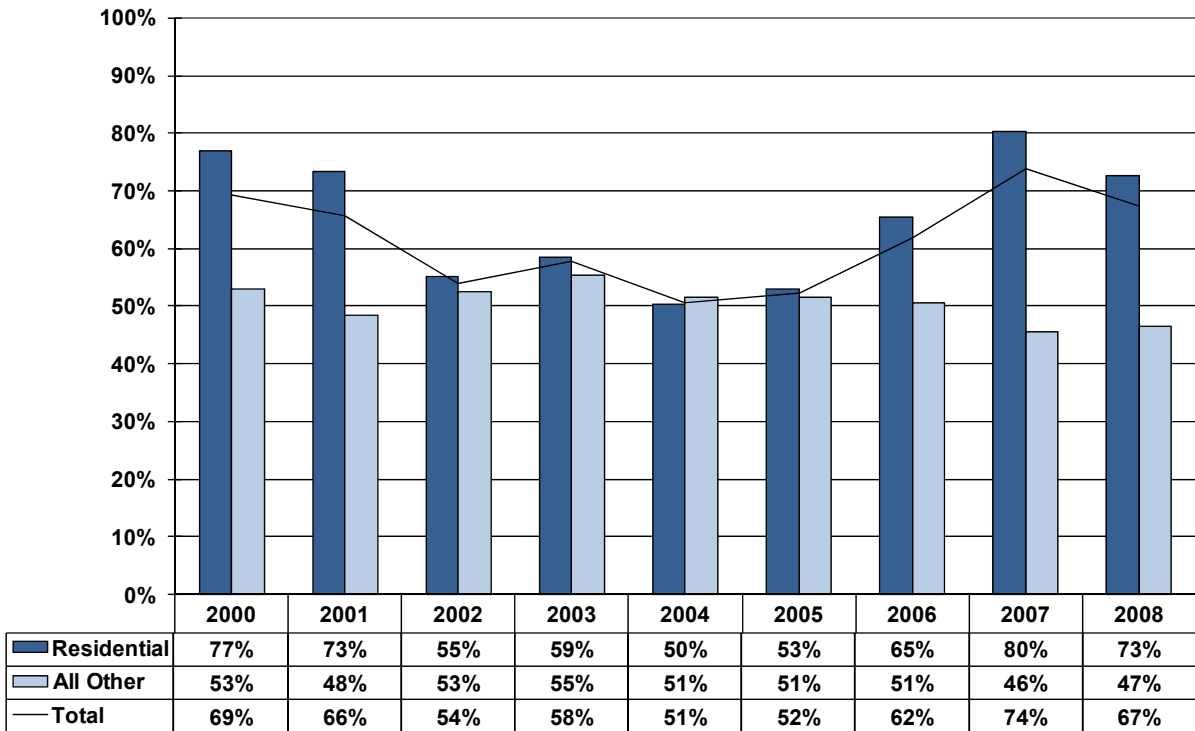


**Success Rate of Complaints at Board of Review**

The success rate of complaints at the Board of Review declined slightly between 2000 and 2008, from 69% to 67% for all types of property. The lowest success rate for residential parcels was in 2004, when 50% of parcels with complaints were successful. The lowest success rate for non-residential parcels was in 2007, when 46% of parcels with complaints were successful. Residential complaints had a higher success rate than non-residential complaints every year except 2004. Total success rates were higher at the Board of Review than at the Assessor’s Office between 2000 and 2006, although non-residential success rates were higher at the Assessor’s Office from 2000-2002 and in 2008 (see page 10).

**Chart 10**

**Success Rate of Complaints at Board of Review**



Note: Figures show number of parcels with complaints, not number of complaints (which may include multiple parcels)

Source: Cook County Board of Review

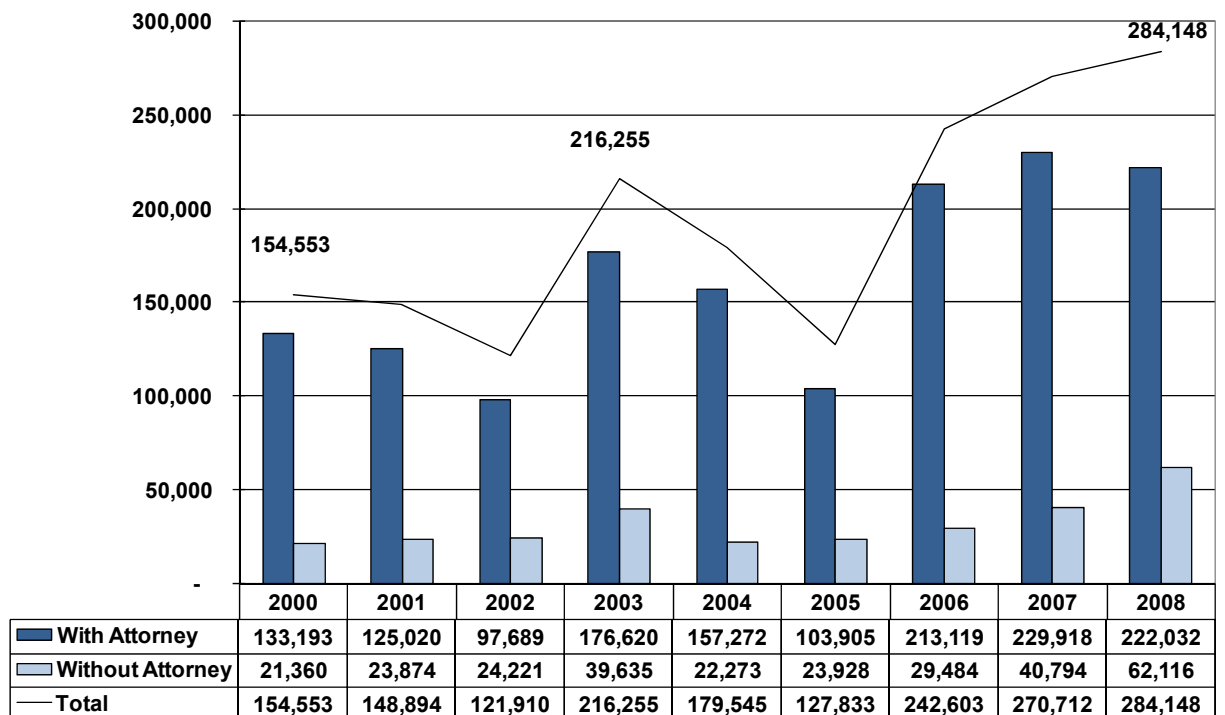
Reassessment Years: City 2000, 2003, 2006; North 2001, 2004, 2007; South 2002, 2005, 2008

### ***Complaints at Board of Review With / Without Attorney***

The number of parcels with complaints filed by attorneys on behalf of clients generally followed the cyclical pattern that coincides with the reassessment of the City of Chicago for 2000-2006, but remained high in 2007 and 2008. While the total number of assessment complaints filed by attorneys grew between 2000 and 2008, the proportion of complaints filed by attorneys to those filed without attorneys stayed between 78%-88% of all complaints. In 2008 there was a substantial increase in the number of parcels with complaints that were not filed by client representatives.

**Chart 11**

**Parcels with Complaints at Board of Review: With / Without Attorney**



Note: Figures show number of parcels with complaints, not number of complaints (which may include multiple parcels)

Source: Cook County Board of Review

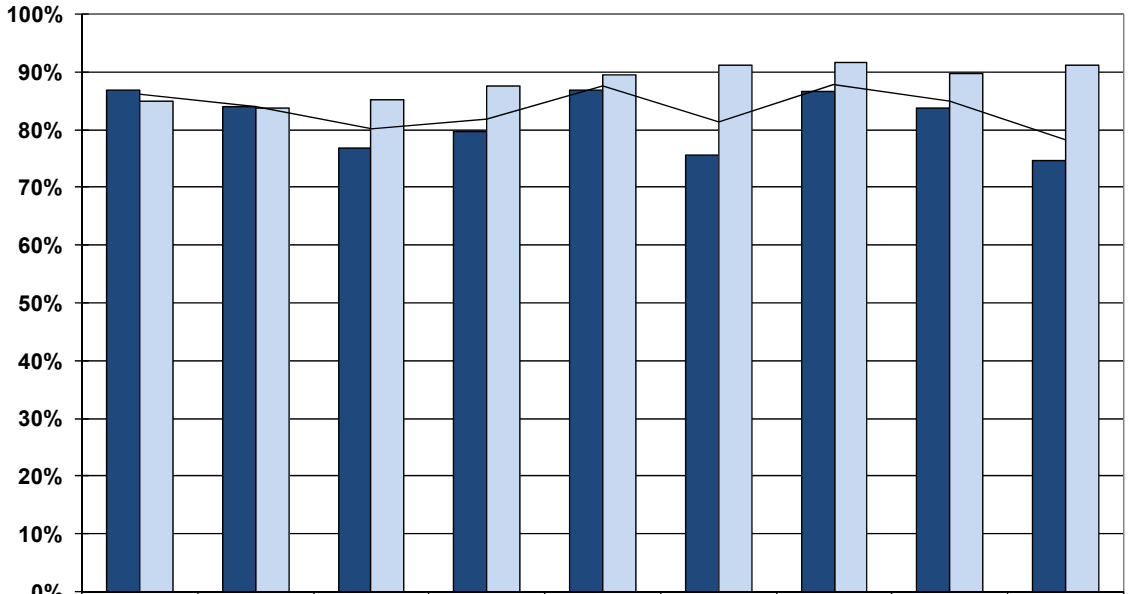
Reassessment Years: City 2000, 2003, 2006; North 2001, 2004, 2007; South 2002, 2005, 2008

**Percent of Complaints at Board of Review with Attorney**

The vast majority of all Board of Review complaints in all years and for all types of property are filed by attorneys on behalf of clients. The lowest percentage of residential complaints filed by attorneys occurred in the South triad reassessment years (2002, 2005, 2008). The percentage of non-residential complaints filed by attorneys grew from 85% in 2000 to 91% in 2008.

**Chart 12**

**Percent of Complaints at Board of Review with Attorney**



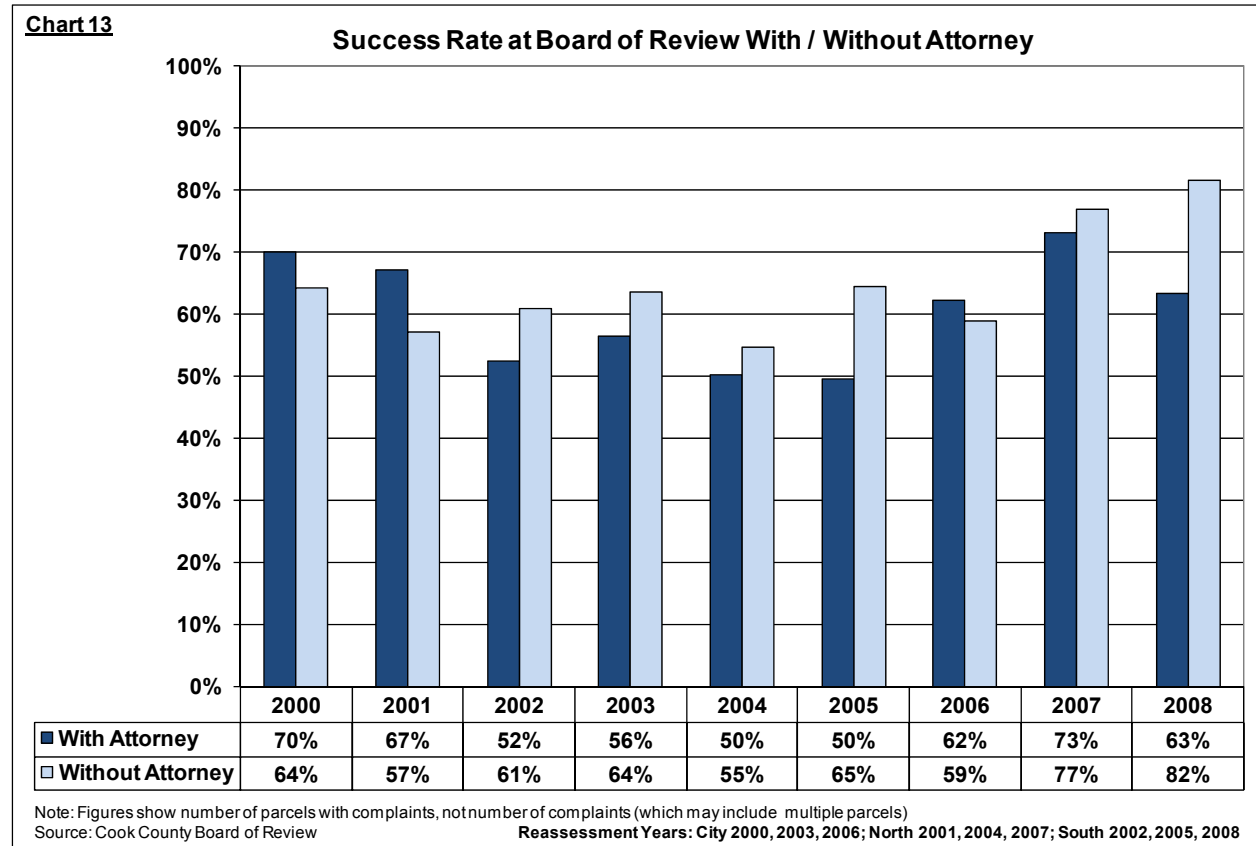
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential	87%	84%	77%	80%	87%	76%	87%	84%	75%
All Other	85%	84%	85%	88%	90%	91%	92%	90%	91%
Total	86%	84%	80%	82%	88%	81%	88%	85%	78%

Note: Figures show number of parcels with complaints, not number of complaints (which may include multiple parcels)  
 Source: Cook County Board of Review  
 Reassessment Years: City 2000, 2003, 2006; North 2001, 2004, 2007; South 2002, 2005, 2008



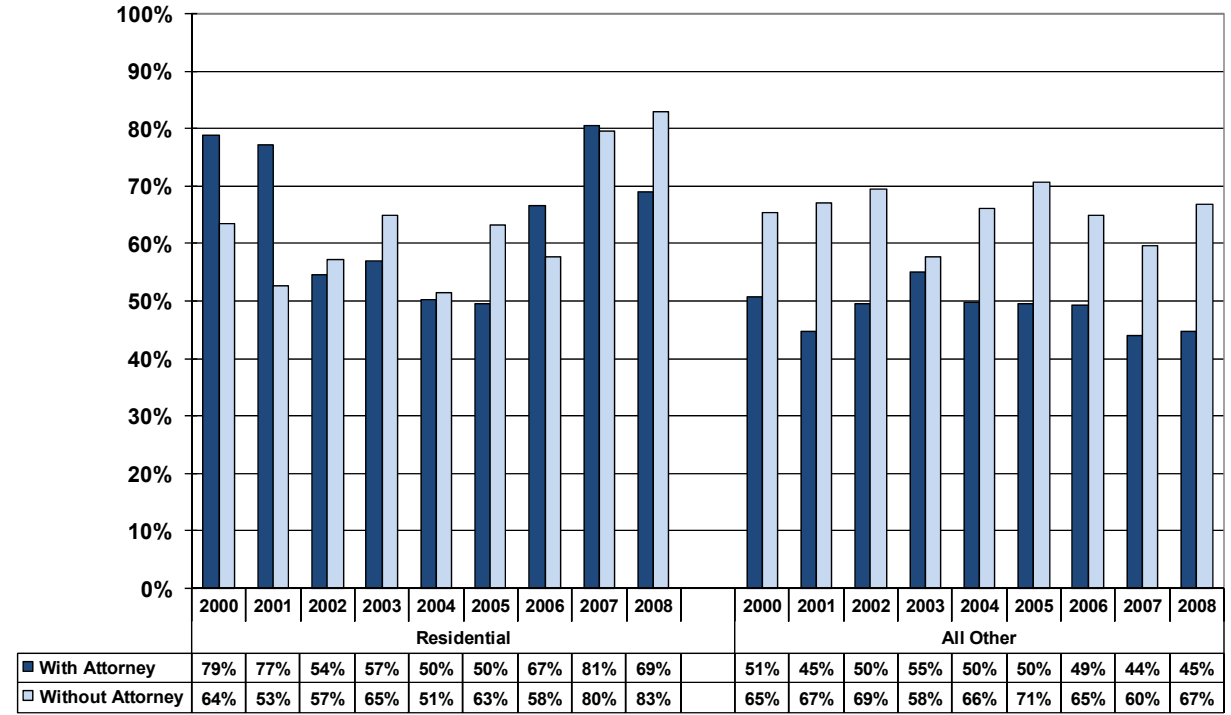
***Success Rate at Board of Review With / Without Attorney***

The success rate of attorney-filed complaints at the Board of Review declined from 70% in 2000 to 50% in 2005, but rose again to 73% by 2007. The success rate of complaints filed without an attorney hovered around 60% through 2006 before rising to 82% in 2008. The success rate for parcels appealed without an attorney exceeded the success rate of complaints filed with an attorney from 2002-2005 and 2007-2008.



The following graph compares success rates with and without an attorney for residential vs. non-residential parcels with complaints at the Board of Review. Residential complaints without an attorney had a higher success rate than those with an attorney from 2002-2005 and again in 2008. For non-residential properties, complaints filed without an attorney had higher success rates every year. It should be noted that the significant differences in complexity and value among appeals are not reflected in this data.

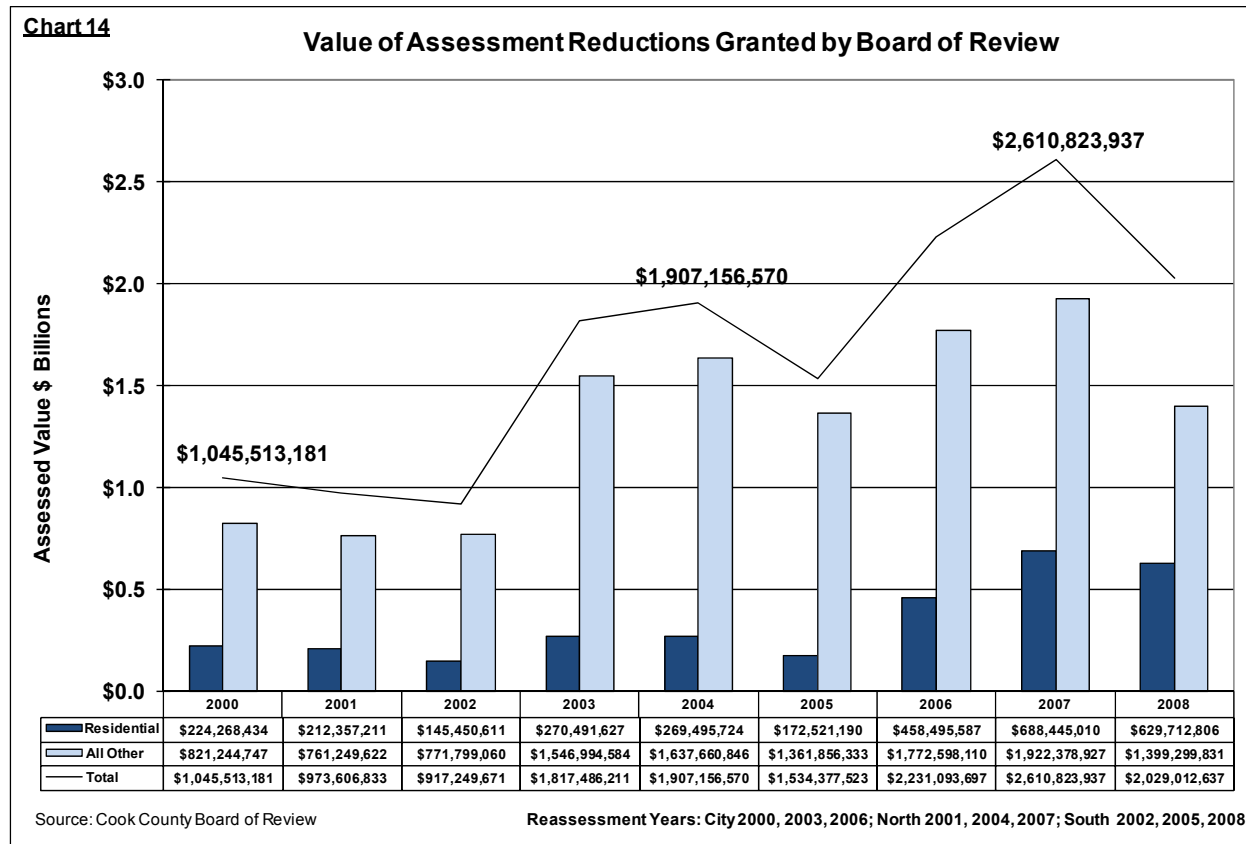
**Chart 13.1 Success Rate at Board of Review With / Without Attorney, by Type of Property**



Note: Figures show number of parcels with complaints, not number of complaints (which may include multiple parcels)  
 Source: Cook County Board of Review  
 Reassessment Years: City 2000, 2003, 2006; North 2001, 2004, 2007; South 2002, 2005, 2008

**Value of Assessment Reductions Granted by Board of Review**

The amount of the reductions in assessed value granted by the Board of Review grew by \$1.6 billion, or 149.7%, between 2000 and 2007 before declining again in 2008. The value of assessment reductions granted to residential properties followed the cycle of being largest during City of Chicago reassessment years from 2000-2006 but continued to grow in 2007 and stayed high in 2008, for overall 2000-2008 growth of 180.8%. The value of assessment reductions granted to all other properties grew by \$1.1 billion, or 134.1% between 2000 and 2007 before declining sharply in 2008.<sup>41</sup>

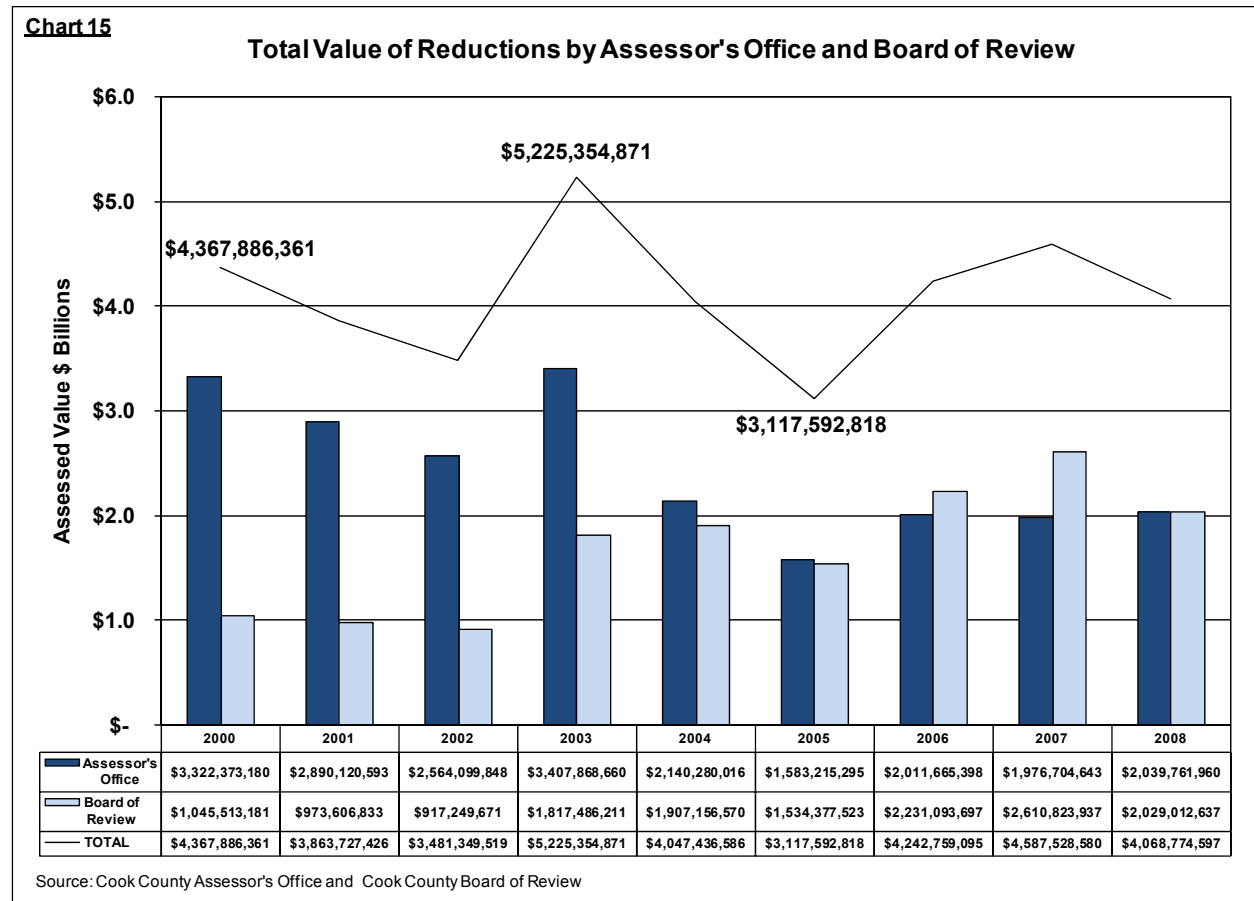


<sup>41</sup> See Appendix E and Appendix F for the original and final assessed values for residential and non-residential properties.

### Summary of Reductions Granted by Assessor's Office and Board of Review

The total value of assessment reductions granted by both the Assessor's Office and the Board of Review in was almost \$4.4 billion in 2000 and reached a high of \$5.2 billion in 2003. The lowest total value was \$3.1 billion in 2005, as shown in the graph below.

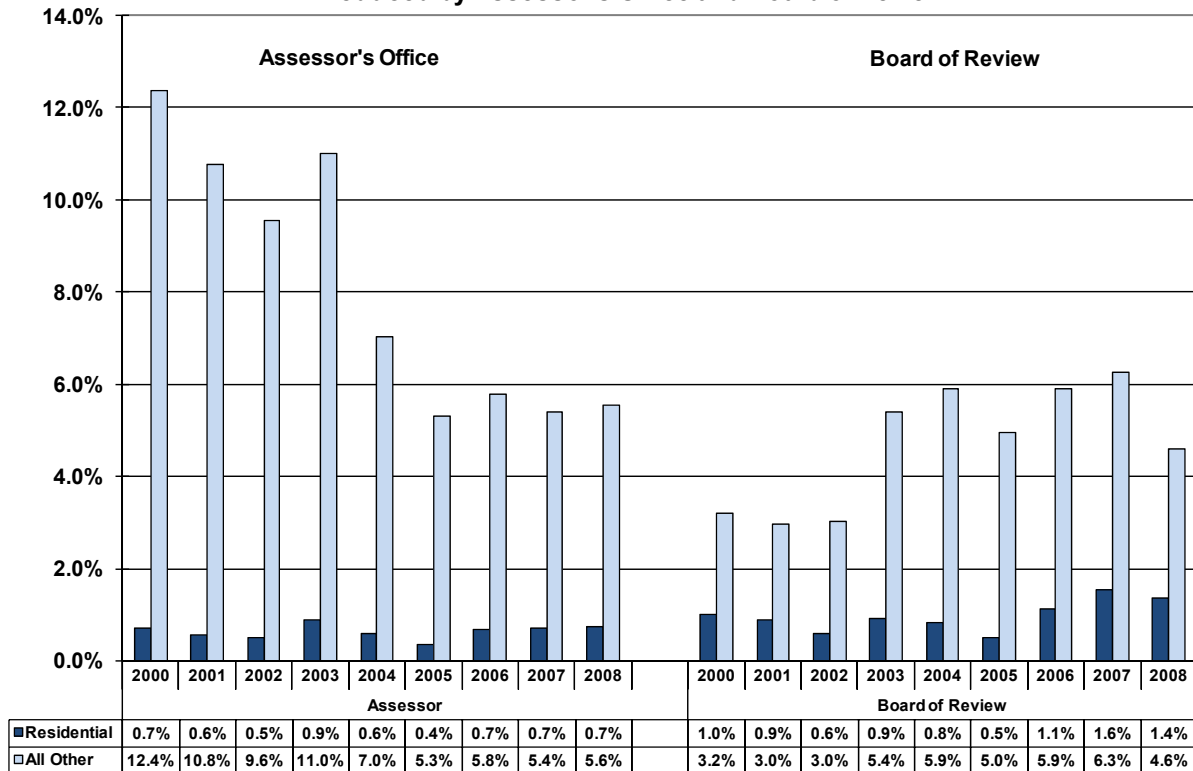
In 2005, the Assessor's Office and the Board of Review each granted approximately \$1.5 billion in reductions. Over the nine-year period the reductions granted by the Assessor's Office have declined overall while the reductions granted by the Board of Review have grown.



The following graph shows the value of assessment reductions granted by the Assessor's Office and the Board of Review as a percent of the total original assessed value of residential and non-residential property.<sup>42</sup> The total assessed value of residential (Class 2) property is typically reduced by less than 2% by each office. The total assessed value of all other types of property was reduced by 12.4% at the Assessor's Office in 2000 and by 5.6% in 2008. The Board of Review reduced the overall value of non-residential property by 3.2% in 2000 and 4.6% in 2008. Some of the complaints heard at the Board of Review were also made at the Assessor's Office, so smaller reductions at the Board of Review could reflect the fact that reductions on the same parcels may have already been granted at the Assessor's Office.

**Chart 16**

**Percent of Total Original Assessed Value Reduced by Assessor's Office and Board of Review**



Source: Cook County Assessor's Office and Cook County Board of Review

<sup>42</sup> See Appendix E and Appendix F for the original and final assessed values for residential and non-residential properties.

## AVENUES TO APPEAL ASSESSED VALUE AFTER PAYMENT OF TAXES

Only those parties who filed a complaint at the Board of Review may further appeal assessments at the Illinois Property Tax Appeal Board (PTAB) or the Circuit Court of Cook County. In other words, any party seeking a change in an assessment in either forum must have exhausted the remedies available at the Board of Review.<sup>43</sup> Both property owners and taxing districts unsatisfied with the Board of Review's decision on their complaint may appeal that decision to PTAB.<sup>44</sup> The statute specifically provides for a property owner to elect either an appeal to PTAB or a tax objection complaint in the Circuit Court of Cook County as a means of seeking relief from a Board of Review decision, but the court and PTAB remedies are mutually exclusive.<sup>45</sup> Please see Appendix B for a summary of the avenues for appeal.

### Illinois Property Tax Appeal Board

Taxpayers or taxing districts who filed a complaint at the Board of Review, and who are unsatisfied with the Board of Review's decision, may appeal to PTAB. Natural persons may represent themselves in a PTAB appeal, although persons who wish to have a representative conduct the appeal for them, including all corporate taxpayers, must retain a licensed attorney.<sup>46</sup> PTAB is directed by the statute to avoid the use of formal rules of pleading, practice and evidence "to the extent that [it] considers practicable."<sup>47</sup> A party choosing to appeal to PTAB must file within 30 days of a decision by the Board of Review or within 30 days of the certification by the Board of Review of the assessments of the township in which the property is located, whichever is later.<sup>48</sup> As a practical matter, while appeals to PTAB usually are filed before property taxes are due, appeals generally are not resolved until after property tax bills must be paid. Although payment is not a prerequisite, a PTAB appeal does not interrupt the collection process (including tax sale) and therefore most taxpayers choose to pay the bill when

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<sup>43</sup> Taxing districts have occasionally argued that they may seek review in the PTAB of a Board of Review decision without having actually exhausted the prior administrative remedy by actively participating in the proceedings before the Board of Review. It is believed that such an argument is unsupported by the law, although no reviewing court decision appears to have addressed this exact question.

<sup>44</sup> While this is true for assessment appeals in Cook County, it is not technically accurate in other counties in Illinois. In counties where the Board of Review applies township multipliers, a taxpayer need not have filed a complaint with the Board of Review to appeal the effect of the multiplier on his property to the Property Tax Appeal Board. (See 35 ILCS 200/16-180).

<sup>45</sup> 35 ILCS 200/16-160. Until recently it was thought that only property owners could pursue the alternative of tax objection in Circuit Court. However, in *Madison Two Assocs. v. Pappas*, 227 Ill. 2d 474, 492 (2008), a case involving taxing district intervention in tax objection proceedings, the Illinois Supreme Court commented in passing that: "When they are willing to meet statutory prerequisites, taxing districts also have the same right as a property owner or any other person to initiate tax objection cases in the circuit court." Of course, one of the "statutory prerequisites" for a tax objection complaint is payment of the disputed tax in full, 35 ILCS 200/23-5. It is difficult to imagine circumstances in which a taxing district would do this, and it remains unclear what, if any, effect the Supreme Court's comment may have. Another unanswered question is the jurisdictional conflict presented when a taxing district appeals to PTAB while a taxpayer has filed a tax objection complaint in court with respect to the same assessment, both ostensibly acting under 35 ILCS 200/16-160. Numerous cases now pending in the Cook County Circuit Court and PTAB present this conflict, but none have definitively resolved it.

<sup>46</sup> 86 Illinois Administrative Code § 1910.70(a). All following citations to the Illinois Administrative Code refer to Title 86, and therefore only the section numbers are given.

<sup>47</sup> 35 ILCS 200/16-180

<sup>48</sup> 35 ILCS 200/16-160

due. A reduction in assessed value granted by PTAB will result in a refund of property taxes already paid.<sup>49</sup> Unlike appeals to the Assessor's Office or the Board of Review, appeals to PTAB are adversarial in nature. The Board of Review must respond to the appeal of the assessment it certified against the challenge made by either the taxpayer or other interested party.<sup>50</sup> The State's Attorney often represents the Board of Review in these proceedings and therefore receives a copy of every appeal filed, although in smaller cases the State's Attorney may not appear.<sup>51</sup> If an assessment reduction of \$100,000 or more is sought, the Board of Review must send notices of the appeal to all taxing districts listed on the tax bill.<sup>52</sup> Regardless of the amount of the assessment reduction sought, a taxing district with an interest in the appeal is permitted to intervene and become involved in the appeal.<sup>53</sup>

The two typical bases for an appeal to PTAB in Cook County are uniformity and fair market value.<sup>54</sup> A uniformity challenge alleges that similar properties are being assessed differently.<sup>55</sup> In order for PTAB to change an assessment due to lack of uniformity, the evidence presented by the party making the complaint must show not only a difference in the assessments, but also that the property in question and the other properties are similar in both their physical characteristics and specific locations.<sup>56</sup> The evidence used to make this argument is both the assessments of similar properties plus evidence that the other properties are indeed similar. A fair market value challenge alleges that an error was made in determining the value of a specific property. The evidence used to make this claim can include appraisals, recent sales prices of the property or comparable properties, or recent construction costs of the property.<sup>57</sup> In all cases, PTAB reviews each assessment *de novo*. This means that the assessment is examined as if the prior proceeding had not occurred. Instead, each assessment is reviewed as if it is equally likely that the assessment is correct as it is that the assessment is incorrect. However, the party making the complaint has the burden of going forward.<sup>58</sup> In other words, the party alleging the assessment is incorrect must provide substantive evidence or argument that brings the correctness of the assessment into doubt.

After all the parties to an appeal have had the opportunity to submit evidence, a hearing is scheduled if any party requests a hearing or if PTAB decides that a hearing is needed.<sup>59</sup> Notice

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<sup>49</sup> 35 ILCS 200/16-185 (In the unlikely event that the property tax bill has not already been paid when the Board issues its decision, the law provides for an abatement of the unpaid property taxes.)

<sup>50</sup> Illinois Administrative Code § 1910.40

<sup>51</sup> Illinois Administrative Code § 1910.30(l)

<sup>52</sup> 35 ILCS 200/16-180

<sup>53</sup> Illinois Administrative Code § 1910.60(b)

<sup>54</sup> In counties that apply township multipliers, the effect of the multiplier on a specific property constitutes a third ground for an appeal. Cook County does not apply township multipliers.

<sup>55</sup> For example, a homeowner may assert that comparable homes are assessed at lower values than his, or a commercial owner may argue that the vacancy rate was taken into account for other commercial buildings but not for hers.

<sup>56</sup> See [www.state.il.us/agency/ptab/procedur/unequal.htm](http://www.state.il.us/agency/ptab/procedur/unequal.htm)

<sup>57</sup> See [www.state.il.us/agency/ptab/procedur/fair.htm](http://www.state.il.us/agency/ptab/procedur/fair.htm)

<sup>58</sup> Illinois Administrative Code § 1910.63(a)

<sup>59</sup> 35 ILCS 200/16-170. In all counties other than Cook, the hearing is held in the county seat during the time when the Board is scheduled to hear property tax appeals from that county. In Cook County, a permanent office is located in Des Plaines, which provides a year-around hearing schedule to accommodate the volume of appeals from Cook County.

of the hearing is provided to all parties.<sup>60</sup> A uniformity challenge alleging disparity in the assessments of similar properties must be proven by clear and convincing evidence.<sup>61</sup> Clear and convincing evidence is a standard of proof requiring more than a preponderance of the evidence but less than proof beyond a reasonable doubt. An appeal alleging an error in the fair market value used for the assessment of a property must be proven by the preponderance of the evidence.<sup>62</sup> The preponderance of the evidence standard of proof requires that the party making the complaint show that it is more likely than not that their allegation is correct. This is a lesser burden of proof than is required to establish a lack of uniformity in assessments.

A majority of PTAB's five members must agree on any decision; and every decision must be based on "equity and the weight of the evidence."<sup>63</sup> "Equity and weight of the evidence" is merely statutory language used to clarify that decisions at PTAB are to be based on the facts of the case rather than on the now abandoned judicial doctrine of "constructive fraud," which was used by courts at the time of PTAB's creation. At the conclusion of every case, PTAB issues a written opinion explaining the basis of its decision. When a decision reducing an assessment is rendered, the excess taxes paid are refunded plus interest.<sup>64</sup> Any change in the assessed value of an owner-occupied home granted by PTAB is communicated to the local property tax officials and remains in effect until the property is reassessed.<sup>65</sup> Any party unsatisfied with the decision of PTAB may appeal the decision. If the party bringing the appeal sought a change in the assessed value of less than \$300,000, the appeal is taken to the circuit court in accordance with the Administrative Review Law.<sup>66</sup> If the complaint sought a change of more than \$300,000, the appeal is taken directly to the appellate court.<sup>67</sup>

### **Circuit Court Of Cook County**

Instead of going to the Property Tax Appeal Board, property taxpayers unsatisfied with decisions by the Board of Review may continue to seek a reduction in their property tax assessments by filing complaints in the Circuit Court of Cook County. Taxing districts may petition to intervene in an existing complaint in the Court, pursuant to provisions of the Illinois Code of Civil Procedure.<sup>68</sup> Several key differences exist between an appeal filed at the Property Tax Appeal Board and one filed in the Circuit Court, as described below.

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<sup>60</sup> 35 ILCS 200/16-170 and Illinois Administrative Code § 1910.67(d). Taxing districts with an interest in the property that have not intervened do not receive notice of the hearing since by law they are considered to receive notice of the hearing when the State's Attorney receives notice.

<sup>61</sup> Illinois Administrative Code § 1910.63(e)

<sup>62</sup> Illinois Administrative Code § 1910.63(e)

<sup>63</sup> 35 ILCS 200/16-185 and Illinois Administrative Code § 1910.50(c)

<sup>64</sup> 35 ILCS 200/16-185 and 35 ILCS 200/23-20.

<sup>65</sup> 35 ILCS 200/16-185 and Illinois Administrative Code § 1910.50

<sup>66</sup> 35 ILCS 200/16-195

<sup>67</sup> 35 ILCS 200/16-195

<sup>68</sup> 735 ILCS 5/2-408; *Madison Two Assocs. v. Pappas*, 227 Ill. 2d 474 (2008). Intervention is not automatic under these authorities. The Circuit Court of Cook County has permitted several interventions in tax objection cases by taxing districts under 735 ILCS 5/2-408(a)(3), on the claim that the districts would be "adversely affected" by a refund that might be ordered by the court. However, despite the *Madison Two* decision the area is not free from controversy and in other circumstances taxing district intervention petitions may be contested.



### ***Tax Objection Complaints***

First, state law characterizes the proceedings in the Circuit Court as a tax objection complaint rather than an appeal of the decision of the Board of Review.<sup>69</sup> This procedural distinction is necessary because, even though it is in some sense an appeal of the Board of Review's decision, the case must be considered as a new case originating in the Circuit Court. Second, rather than the Board of Review defending the assessment, the "county collector" (i.e. the Cook County Treasurer) is the named statutory defendant.<sup>70</sup> In order to file a complaint in the Circuit Court, the taxpayer must pay his property taxes within 60 days of the due date of the second installment of the property taxes.<sup>71</sup> Within 165 days of the due date, a complaint must be filed in the Circuit Court.<sup>72</sup> As in the Property Tax Appeal Board, in order to file a complaint in the Circuit Court, a taxpayer must have first exhausted the remedies available at the Board of Review.<sup>73</sup> As with other court proceedings, individuals may represent themselves, but due to the complexity of the proceedings in the Circuit Court legal representation is generally sought by individuals and is required for corporations and other business entities.

The bases for an appeal at the Circuit Court are the same as those in the other forums, as is the evidence generally required, but the standard of review and procedures in the Circuit Court are slightly different. The case will be heard in the County Division of the Cook County Circuit Court in accordance with a highly specified case management process.<sup>74</sup> The case will be heard without a jury.<sup>75</sup> Although the assessment is reviewed as if there had been no prior proceedings on the issue, there is a rebuttable presumption that the assessment is correct.<sup>76</sup> The taxpayer has the burden of establishing that the assessment is incorrect or illegal with clear and convincing evidence.<sup>77</sup> The clear and convincing evidence standard of proof requires something more than a preponderance of the evidence, but less than proof beyond a reasonable doubt. When a decision reducing an assessment is rendered, the excess taxes paid are refunded plus interest.<sup>78</sup>

### ***Property Tax Appeal Board Decisions Under \$300,000***

As mentioned above, a decision from the Property Tax Appeal Board may be appealed to the Circuit Court if the requested assessment reduction is less than \$300,000. Because the Property Tax Appeal Board is an administrative agency of the State of Illinois, the Circuit Court has the authority to review its decisions under the Illinois Administrative Review Law.<sup>79</sup> The action to review the decision must be filed in the Circuit Court within 35 days of the decision by the Property Tax Appeal Board.<sup>80</sup> The Property Tax Appeal Board is designated as the defendant in

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<sup>69</sup> 35 ILCS 200/23-10

<sup>70</sup> 35 ILCS 200/23-15

<sup>71</sup> 35 ILCS 200/23-5

<sup>72</sup> 35 ILCS 200/23-10

<sup>73</sup> 35 ILCS 200/23-10

<sup>74</sup> See Cook County Circuit Court Rule 10.8

<sup>75</sup> 35 ILCS 200/23-15(b)(1)

<sup>76</sup> 35 ILCS 200/23-15(b)(2) and 35 ILCS 200/23-15(b)(3)

<sup>77</sup> 35 ILCS 200/23-15(b)(2)

<sup>78</sup> 35 ILCS 200/23-20

<sup>79</sup> 735 ILCS 5/3.

<sup>80</sup> 735 ILCS 5/3-103

the action.<sup>81</sup> The Circuit Court reviews the record and does not consider any new or additional evidence related to the complaint. All conclusions of fact reached by the Board are considered to be *prima facie* true.<sup>82</sup> The Circuit Court will overturn the Board's decision only if the decision is "against the manifest weight of the evidence" or "contrary to law."<sup>83</sup>

### **Appellate Court**

An appeal of a Circuit Court decision that is brought to the Illinois Appellate Court must be filed within 30 days after the judgment being appealed is issued.<sup>84</sup> The Illinois Appellate Court will review decisions of the Property Tax Appeal Board in two situations: first, it will directly review Property Tax Appeal Board decisions if the requested assessment reduction is greater than \$300,000; second, it will take appeals from the Circuit Court where the Circuit Court is reviewing Property Tax Appeal Board decisions under the Illinois Administrative Review Statute. The Illinois Appellate Court also takes appeals from Circuit Court decisions in tax objection complaints originally filed in Circuit Court. The Appellate Court will overrule the decision of the lower tribunal only where the decision of the Board is against the manifest weight of the evidence or contrary to law.<sup>85</sup>

### **Supreme Court**

Usually the last available option to a property taxpayer is the Illinois Supreme Court.<sup>86</sup> Whether the Illinois Supreme Court hears a property tax appeal is generally within the discretion of the Supreme Court Justices.<sup>87</sup>

### **U.S. Supreme Court Review**

Taxpayers may raise claims other than those based purely on state law in cases brought in the Circuit Court or in the PTAB, including claims arising under the federal constitution. The most typical example of this would be an argument that the taxpayer's assessment involved a denial of equal protection or due process in violation of the Fourteenth Amendment to the U.S. Constitution, which imposes standards similar to the Illinois Constitution's uniformity clause.<sup>88</sup>

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<sup>81</sup> 735 ILCS 5/3-107(a)

<sup>82</sup> 735 ILCS 5/3-110

<sup>83</sup> See [www.state.il.us/agency/ptab/procedur/adminrev.htm](http://www.state.il.us/agency/ptab/procedur/adminrev.htm). See also *Commonwealth Edison Co. v. Property Tax Appeal Board*, 102 Ill. 2d 443 (1984); *Illini Country Club v. State Property Tax Appeal Board*, 263 Ill. App. 3d 410 (1994).

<sup>84</sup> Illinois Supreme Court Rule 303. An appeal of a PTAB decision brought directly to Appellate Court must be filed within 35 days. 735 ILCS 5/3-113

<sup>85</sup> See [www.state.il.us/agency/ptab/procedur/adminrev.htm](http://www.state.il.us/agency/ptab/procedur/adminrev.htm). See also *Metropolitan Airport Authority v. Property Tax Appeal Board*, 307 Ill. App. 3d 52 (1999)

<sup>86</sup> As discussed below, the United States Supreme Court is the ultimate tribunal to which an appeal could be taken if a substantial federal question was involved. The federal question would have to be presented from the beginning of the case.

<sup>87</sup> Illinois Supreme Court Rule 315

<sup>88</sup> See, e.g., *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228 (1998) (similarity of equal protection and state uniformity principles).

After appeal to the Illinois Appellate and Supreme Courts, review of such claims may be sought in the U.S. Supreme Court by petition for writ of certiorari.<sup>89</sup>

### **Other Federal Remedies**

Violations of federal constitutional equal protection or due process are generally actionable in federal or state courts under the Civil Rights Act of 1871, 42 U.S.C. § 1983, and this remedy has occasionally been invoked in assessment cases. However, such actions in federal court are generally precluded under the federal Tax Injunction Act (TIA), 28 U.S.C. § 1341, and related case law.<sup>90</sup> The general restriction extends to attempts to invoke § 1983 in the state courts as well.<sup>91</sup> However, the restriction presumes that state law provides the aggrieved taxpayer a “plain, speedy and efficient” remedy for any and all federal constitutional or statutory claims with respect to the assessment in question, with review of such claims ultimately being made available in the U.S. Supreme Court after appeal through the state system.<sup>92</sup> Thus in the absence of a “plain, speedy and efficient” state remedy, the federal remedy would be available.

Additionally, for certain categories of property special federal statutes provide for relief from discriminatory or erroneous state property tax assessments. In some cases such relief is provided directly in federal court as an exception to the TIA. The prototype for these statutes is the Railroad Revitalization and Regulatory Reform Act, 49 U.S.C. § 11501 et seq., commonly known as the “4-R Act,” which applies to railroads and their property.

### **OTHER TYPES OF PROPERTY TAX APPEALS**

This section discusses property tax appeals concerning special types of property, various exemptions, and tax rate objections.

#### **Assessed Value of Special Types of Property**

The Illinois Department of Revenue, rather than county assessing officials, is charged with assessing the value of railroads, air pollution control facilities, and water treatment facilities.<sup>93</sup> The assessed value of these properties is subject to appeal at the Department of Revenue. Once the opportunities for appeal within the Department have been exhausted, the assessment may be appealed to the Circuit and Appellate Courts under the Administrative Review Law.<sup>94</sup>

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<sup>89</sup> E.g. *Allegheny Pittsburgh Coal Co. v. County Commn. of Webster County, West Virginia*, 488 U.S. 336 (U.S. 1989).

<sup>90</sup> See *Rosewell v. LaSalle National Bank*, 450 U.S. 503 (1980); *Fair Assessment in Real Estate v. McNary*, 454 U.S. 100 (1981); *California v. Grace Brethren Church*, 457 U.S. 393 (1982).

<sup>91</sup> *National Private Truck Council, Inc. v. Oklahoma State Tax Commn.*, 515 U.S. 582 (1995).

<sup>92</sup> See the cases cited in footnotes 95-96.

<sup>93</sup> 35 ILCS 200/11

<sup>94</sup> 35 ILCS 200/8-35(a)

## **Exemptions**

Property owners may file complaints to establish full or partial value exemptions as permitted by the Illinois Constitution of 1970 and various statutes enacted under its authority. The constitution provides that:

The General Assembly by law may exempt from taxation only the property of the State, units of local government and school districts and property used exclusively for agricultural and horticultural societies, and for school, religious, cemetery and charitable purposes. The General Assembly by law may grant homestead exemptions or rent credits.<sup>95</sup>

Because the constitution limits the General Assembly's exemption power to certain categories of property, based upon the property's ownership or use, the interpretation of the constitutional categories by the courts is ultimately more determinative than the provisions of the statutes.

### ***Homeowner Exemptions***

Applications for the various homeowner exemptions are filed with the Cook County Assessor's Office. These exemptions exempt a portion of a property's value from taxation. The Assessor's Office is empowered to make an initial determination about granting these exemptions.<sup>96</sup> However, the Cook County Board of Review is empowered by statute to make the final determination as to whether these exemptions will be granted, and the Assessor's determination may only be appealed at the Board of Review.<sup>97</sup> In practice the Assessor's determination regarding these exemptions is typically the last word, as few if any examples of appeals to the Board of Review may be found. The PTAB may *not* review a decision of the Board of Review regarding a homestead exemption, inasmuch as the PTAB lacks jurisdiction to review any exemptions.<sup>98</sup> The denial of a homestead exemption may be reviewable in the courts under their general equitable jurisdiction, but the small amount of taxes involved in such an exemption would generally make any attempt at review uneconomical.

### ***Charitable, Religious, Educational & Governmental Exemptions***

Applications for charitable, religious, educational, and governmental exemptions are filed with the Cook County Board of Review, which must provide the Assessor's Office with a copy of the application.<sup>99</sup> These exemptions may remove the entire value of a property from taxation, or only a designated part of it, insofar as the property (or part) meets the statutory and constitutional criteria. The Board of Review makes an initial determination about granting the exemption, but its decision is not final.<sup>100</sup> Only the Illinois Department of Revenue can make a final

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<sup>95</sup> Ill. Const. 1970, Art. IX, § 6.

<sup>96</sup> See 35 ILCS 200/15-170 (Senior Citizen's Homestead Exemption), 35 ILCS 200/15-172 (Senior Citizens Assessment Freeze Homestead Exemption), 35 ILCS 200/15-176(i) (Alternative general homestead exemption), and 35 ILCS 200/15-180 (Homestead Improvements)

<sup>97</sup> 35 ILCS 200/16-130

<sup>98</sup> 35 ILCS 200/23-25(c) ; *Geneva Community Unit Sch. Dist. No. 304 v. Property Tax Appeal Board*, 296 Ill. App. 3d 630, 635 (2<sup>nd</sup> Dist. 1998).

<sup>99</sup> 35 ILCS 200/15-5 et seq.

<sup>100</sup> 35 ILCS 200/16-130

determination on granting or denying the exemption in the first instance.<sup>101</sup> Decisions regarding exemptions are subject to review within the Department of Revenue.<sup>102</sup> After the internal reviews at the Department are exhausted, a taxpayer may seek review of the Department's decision in the Circuit and Appellate Courts under the Administrative Review Law.<sup>103</sup> Additionally, once the Department has established an exemption for a given tax year, the courts may entertain direct actions under their equitable jurisdiction to establish and enforce the exemption on comparable grounds for any previous or subsequent tax year.<sup>104</sup>

### **Tax Rate Objections<sup>105</sup>**

Aside from objecting to the assessed value of their property, taxpayers may object to the amount of their property tax bill based on the property tax rate. Objections to the tax rate may result from the determination of the equalization factor (i.e. multiplier), the legality of the means used to impose the property tax, or the financial management of the taxing district.

The purpose of the equalization factor (i.e. multiplier) is to make the total equalized assessed value of all property in the county equal to 33⅓% of its fair cash value.<sup>106</sup> If it is determined that the equalization factor is incorrect, property taxpayers who file a lawsuit against the multiplier are entitled to a credit on the second installment of their property tax bills equal to the amount that the property tax rates calculated with the use of the defective multiplier exceeded the rate limits of rate-limited taxing districts.<sup>107</sup> The equalization factor was heavily litigated during the 1980s. The result of numerous cases was that the current method of calculating the multiplier was found to be legal.<sup>108</sup> Today, these types of tax rate objections are almost never pursued.

There are numerous and detailed legal requirements that taxing districts must abide by when imposing a property tax. These requirements are often included in the statutes that authorize the creation of a particular kind of taxing district. Other times the requirements are included in the Property Tax Code. If any one of these requirements is not met, taxpayers may challenge their property tax bill. Examples of these types of objections include: (1) failure to use the proper form of ballot either in elections to establish the taxing district or in referendums on property tax rate increases;<sup>109</sup> (2) failure of the taxing district to adopt a budget and property tax levy at the time specified by law; or (3) failure of the taxing district to state specifically the purposes for which the property tax will be used. Similarly, if property taxes are levied for one purpose, such as school buses, they may not legally be spent on another purpose, such as teachers' salaries. Therefore, if a district inappropriately transfers property tax revenues between its various accounts, taxpayers may seek a refund.

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<sup>101</sup> 35 ILCS 200/16-130

<sup>102</sup> 35 ILCS 200/8-35(b)

<sup>103</sup> 35 ILCS 200/8-40

<sup>104</sup> 35 ILCS 200/23-25(e).

<sup>105</sup> Most of the material in this section is based on Thomas J. McNulty's article "Tax Rate Objections" published in the 2005 edition of *Real Estate Taxation*, published by the Illinois Institute of Continuing Legal Education.

<sup>106</sup> 35 ILCS 200/17-5

<sup>107</sup> 35 ILCS 200/8-40

<sup>108</sup> *Advanced Systems, Inc. v. Johnson*, 126 Ill. 2d 484 (1989); *Airey v. Department of Revenue*, 116 Ill. 2d 528 (1987).

<sup>109</sup> 35 ILCS 200/18-210

Finally, property taxpayers may object to the property tax based on the financial management of the taxing district. Illinois Courts have construed the property tax to be a stop-gap revenue source such that taxing districts are not entitled to more property tax revenue than necessary to meet expenditures after the districts have already spent their prior year surplus and any other revenues.<sup>110</sup> Therefore, property taxpayers are entitled to refunds if taxing districts underestimate the amount the prior year surplus when calculating property tax levies. Property taxpayers may also be entitled to a refund when a taxing district builds up a surplus of funds for an undesignated purpose.<sup>111</sup> Finally, taxing districts are entitled to tax property at a slightly higher rate to account for the fact that not all property taxes will be collected.<sup>112</sup> If the taxing district overestimates the amount of property taxes that will go uncollected, taxpayers may be entitled to a refund.

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<sup>110</sup> See e.g. *People ex rel. Gill v. Schiek*, 368 Ill. 353 (1938)

<sup>111</sup> *People ex rel. Schaefer v. New York, Chicago & St. Louis R.R.*, 353 Ill. 518 (1933)

<sup>112</sup> 35 ILCS 200/18-45

## **APPENDIX A: OFFICES WHERE PROPERTY TAX APPEALS MAY BE FILED**

### **Cook County Assessor** [www.cookcountyassessor.com](http://www.cookcountyassessor.com)

#### **Cook County Assessor's Office**

County Building, Room 320  
118 N. Clark  
Chicago IL 60602  
(312) 603-7541

#### **Skokie Office**

2nd Municipal District, Circuit Court Building  
5600 Old Orchard Road, Room 149  
Skokie, IL 60076  
(847) 470-7237

#### **Bridgeview Office**

5th Municipal District, Circuit Court Building  
10200 South 76th Avenue, Room 237  
Bridgeview, IL 60455  
(708) 974-6451 West:

#### **Markham Office**

6th Municipal District, Circuit Court Building  
16501 South Kedzie Avenue, Room 237  
Markham, IL 60426  
(708) 210-4100

### **Cook County Board of Review** [www.cookcountyboardofreview.com](http://www.cookcountyboardofreview.com)

#### **Main Office**

County Building, Room 601  
118 N. Clark St.  
Chicago IL 60602  
312/603-5542

#### **Maywood Office**

4th Municipal District, Circuit Court Building  
1500 S. Maybrook Drive, Room 082  
Maywood, IL 60153  
708/865-5508

#### **Bridgeview Office**

5th Municipal District, Circuit Court Building  
10200 S. 76th Ave, Room 237  
Bridgeview, IL 60455  
708/974-6074

#### **Rolling Meadows**

3rd Municipal District, Circuit Court Building  
2121 Euclid Ave., Room 237  
Rolling Meadows, IL 60098  
847/818-2067

#### **Markham Office**

6th Municipal District, Circuit Court Building  
16501 Kedzie Ave., Room 237  
Markham, IL 60426  
708/210-4116

#### **Skokie Office**

2nd Municipal District, Circuit Court Building  
5600 Old Orchard Rd., Room 155  
Skokie, IL 60076  
847/470-7463

### **Illinois Property Tax Appeal Board** [www.state.il.us/agency/ptab](http://www.state.il.us/agency/ptab)

#### **Springfield Office**

402 Stratton Office Bldg.  
401 South Spring  
Springfield, IL 62706  
(217) 782-6076

#### **Cook County Office**

Suburban North Office Facility  
9511 West Harrison Street, Suite 171  
Des Plaines, Illinois 60016

**APPENDIX B: SUMMARY OF AVENUES FOR ASSESSMENT APPEAL**

**AVENUES OF APPEAL BEFORE TAXES ARE DUE**

**Cook County Assessor:**

Time for Filing:

Within Approximately 30 Days from Date Notice of Proposed Assessment Is Mailed  
*(also during designated periods in non-reassessment years)*

Parties to the Complaint:

Only the Taxpayer of Record

Standard of Review:

Error in Assessment

Burden of Proof:

Evidence Sufficient to Justify a Change in the Assessment

Decision Can Be Appealed to:

Cook County Board of Review

**Cook County Board of Review:**

Time for Filing:

Within The 20-Day Annual Period for Township in Which the Property Is Located

Parties to the Complaint:

Always the Taxpayer of Record; and

Only Those Taxing Districts that File a Challenge to an Assessment

Standard of Review:

Error in Assessment

Burden of Proof:

Evidence Sufficient to Justify a Change in the Assessment

Decision Can Be Appealed to:

Illinois Property Tax Appeal Board; or

Cook County Circuit Court

*(contd.)*



**AVENUES OF APPEAL AFTER TAXES ARE DUE**

To exercise these options, a complaint at the Board of Review must be timely filed and fully pursued.

**Illinois Property Tax Appeal Board:**

Time for Filing:

Within 30 Days of Decision or Certification by Board of Review

Parties to the Appeal:

Taxpayer of Record v. Board of Review (represented by State's Attorney); or  
Taxing District v. Board of Review (represented by State's Attorney)

Standard of Review:

Error in Assessment

Burden of Proof:

Valuation Cases: Preponderance of the Evidence  
Uniformity Cases: Clear and Convincing Evidence

Decision Can Be Appealed to:

Cook County Circuit Court; or  
Illinois Appellate Court

**Cook County Circuit Court:**

**Tax Objection Complaints**

Time for Filing:

Within 165 Days of the Due Date of the Second Installment

Parties to the Appeal:

Taxpayer of Record v. County Treasurer (represented by State's Attorney)

Standard of Review:

Error or Illegality in Assessment

Burden of Proof:

Clear and Convincing Evidence

Decision Can Be Appealed to:

Illinois Appellate Court

**Illinois Property Tax Appeal Board Decisions Under \$300,000**

Time for Filing:

Within 35 Days of the Decision by the Property Tax Appeal Board

Parties to the Appeal:

Taxpayer of Record v. Property Tax Appeal Board (represented by Attorney General)

Standard of Review:

Against the Manifest Weight of the Evidence; or Contrary to Law

Decision Can Be Appealed to:

Illinois Appellate Court

**Illinois Appellate Courts:**

Time for Filing:

Within 30 Days of the Judgment Appealed From

Parties to the Appeal:

Dependent on Parties to the Decision Being Appealed

Standard of Review:

Against the Manifest Weight of the Evidence; or  
Contrary to Law

Decision Can Be Appealed to:

Illinois Supreme Court, or ultimately U.S. Supreme Court

## APPENDIX C: NUMBER OF PARCELS BY CLASS 2000-2008

Cook County Number of Parcels By Class: Tax Years 2000-2008									
Cook County Total									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	1,344,442	1,364,507	1,384,815	1,406,734	1,432,085	1,459,580	1,491,332	1,525,514	1,553,604
Non-Residential (All other)	292,827	290,891	288,919	286,419	284,133	281,385	279,982	278,705	279,014
<b>Total</b>	<b>1,637,269</b>	<b>1,655,398</b>	<b>1,673,734</b>	<b>1,693,153</b>	<b>1,716,218</b>	<b>1,740,965</b>	<b>1,771,314</b>	<b>1,804,219</b>	<b>1,832,618</b>
City of Chicago Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	564,094	577,403	590,193	605,254	621,094	638,237	660,483	685,097	706,078
Non-Residential (All other)	154,120	153,328	153,211	152,065	151,600	151,034	149,728	148,646	149,062
<b>Total</b>	<b>718,214</b>	<b>730,731</b>	<b>743,404</b>	<b>757,319</b>	<b>772,694</b>	<b>789,271</b>	<b>810,211</b>	<b>833,743</b>	<b>855,140</b>
North Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	372,547	375,674	379,266	382,043	387,217	392,097	397,942	403,909	408,712
Non-Residential (All other)	44,898	44,618	44,166	43,849	42,620	42,632	42,202	41,969	41,967
<b>Total</b>	<b>417,445</b>	<b>420,292</b>	<b>423,432</b>	<b>425,892</b>	<b>429,837</b>	<b>434,729</b>	<b>440,144</b>	<b>445,878</b>	<b>450,679</b>
South Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	407,801	411,430	415,356	419,437	423,774	429,246	432,907	436,508	438,814
Non-Residential (All other)	93,809	92,945	91,542	90,505	89,913	87,719	88,052	88,090	87,985
<b>Total</b>	<b>501,610</b>	<b>504,375</b>	<b>506,898</b>	<b>509,942</b>	<b>513,687</b>	<b>516,965</b>	<b>520,959</b>	<b>524,598</b>	<b>526,799</b>

Note: Does not include parcels assessed by the Department of Revenue. Non-residential includes apartment buildings with 7 or more units.

Source: Cook County Assessor's Office, Final Assessment Abstracts

Cook County Number of Parcels By Class: Tax Years 2000-2008									
Cook County Total									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	82.1%	82.4%	82.7%	83.1%	83.4%	83.8%	84.2%	84.6%	84.8%
Non-Residential (All other)	17.9%	17.6%	17.3%	16.9%	16.6%	16.2%	15.8%	15.4%	15.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
City of Chicago Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	78.5%	79.0%	79.4%	79.9%	80.4%	80.9%	81.5%	82.2%	82.6%
Non-Residential (All other)	21.5%	21.0%	20.6%	20.1%	19.6%	19.1%	18.5%	17.8%	17.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
North Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	89.2%	89.4%	89.6%	89.7%	90.1%	90.2%	90.4%	90.6%	90.7%
Non-Residential (All other)	10.8%	10.6%	10.4%	10.3%	9.9%	9.8%	9.6%	9.4%	9.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
South Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	81.3%	81.6%	81.9%	82.3%	82.5%	83.0%	83.1%	83.2%	83.3%
Non-Residential (All other)	18.7%	18.4%	18.1%	17.7%	17.5%	17.0%	16.9%	16.8%	16.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Note: Does not include parcels assessed by the Department of Revenue. Non-residential includes apartment buildings with 7 or more units.

Source: Cook County Assessor's Office, Final Assessment Abstracts

## APPENDIX D: RAW DATA ON APPEALS 2000-2008

Cook County Assessor's Office Appeals Data: Tax Years 2000-2008									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Residential Parcels (Class 2)</b>									
Appeals	121,561	102,983	67,741	176,725	141,521	75,731	203,963	170,817	155,580
Successful Appeals	49,466	31,892	18,474	29,429	32,169	17,666	33,109	25,598	37,106
Appeals with Attorney	82,516	63,893	35,375	120,772	92,530	34,720	145,227	121,730	73,640
Successful Attorney Appeals	34,470	16,297	6,667	12,150	15,155	5,886	19,958	14,112	14,374
Total Value of Assessment Reductions	\$ 158,365,396	\$ 136,529,343	\$ 124,230,013	\$ 254,245,788	\$ 187,799,623	\$ 125,069,137	\$ 271,574,572	\$ 320,180,971	\$ 344,637,202
<b>All Other Parcels (Non-Class 2)</b>									
Appeals	51,832	36,491	39,003	51,009	36,443	35,982	49,149	34,669	40,909
Successful Appeals	32,033	22,901	22,550	23,364	14,955	15,830	20,187	14,714	19,868
Appeals with Attorney	45,407	32,826	35,053	45,887	33,056	32,080	44,132	31,853	36,386
Successful Attorney Appeals	28,800	20,997	20,435	20,992	13,362	13,948	18,178	13,447	17,923
Total Value of Assessment Reductions	\$ 3,164,007,784	\$ 2,753,591,250	\$ 2,439,869,835	\$ 3,153,622,872	\$ 1,952,480,393	\$ 1,458,146,158	\$ 1,740,090,826	\$ 1,656,523,672	\$ 1,695,124,758
<b>Total All Parcels</b>									
Appeals	173,393	139,474	106,744	227,734	177,964	111,713	253,112	205,486	196,489
Successful Appeals	81,499	54,793	41,024	52,793	47,124	33,496	53,296	40,312	56,974
Appeals with Attorney	127,923	96,719	70,428	166,659	125,586	66,800	189,359	153,583	110,026
Successful Attorney Appeals	63,270	37,294	27,102	33,142	28,517	19,834	38,136	27,559	32,297
Total Value of Assessment Reductions	\$ 3,322,373,180	\$ 2,890,120,593	\$ 2,564,099,848	\$ 3,407,868,660	\$ 2,140,280,016	\$ 1,583,215,295	\$ 2,011,665,398	\$ 1,976,704,643	\$ 2,039,761,960

Source: Cook County Assessor's Office

Cook County Board of Review Appeals Data: Tax Years 2000-2008									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Residential Parcels (Class 2)</b>									
Appeals	105,301	102,583	73,815	160,940	132,792	80,999	184,663	218,442	225,795
Successful Appeals	80,951	75,190	40,670	94,187	66,920	42,837	120,798	175,681	163,874
Appeals with Attorney	91,412	86,188	56,704	128,156	115,385	61,172	160,051	183,080	168,795
Successful Attorney Appeals	72,122	66,566	30,874	72,927	57,976	30,288	106,576	147,568	116,609
Total Value of Assessment Reductions	\$ 224,268,434	\$ 212,357,211	\$ 145,450,611	\$ 270,491,627	\$ 269,495,724	\$ 172,521,190	\$ 458,495,587	\$ 688,445,010	\$ 629,712,806
<b>All Other Parcels (Non-Class 2)</b>									
Appeals	49,252	46,311	48,095	55,315	46,753	46,834	57,940	52,270	58,353
Successful Appeals	26,107	22,420	25,256	30,658	24,061	24,106	29,326	23,785	27,199
Appeals with Attorney	41,781	38,832	40,985	48,464	41,887	42,733	53,068	46,838	53,237
Successful Attorney Appeals	21,222	17,403	20,323	26,704	20,842	21,209	26,159	20,548	23,781
Total Value of Assessment Reductions	\$ 821,244,747	\$ 761,249,622	\$ 771,799,060	\$ 1,546,994,584	\$ 1,637,660,846	\$ 1,361,856,333	\$ 1,772,598,110	\$ 1,922,378,927	\$ 1,399,299,831
<b>Total All Parcels</b>									
Appeals	154,553	148,894	121,910	216,255	179,545	127,833	242,603	270,712	284,148
Successful Appeals	107,058	97,610	65,926	124,845	90,981	66,943	150,124	199,466	191,073
Appeals with Attorney	133,193	125,020	97,689	176,620	157,272	103,905	213,119	229,918	222,032
Successful Attorney Appeals	93,344	83,969	51,197	99,631	78,818	51,497	132,735	168,116	140,390
Total Value of Assessment Reductions	\$ 1,045,513,181	\$ 973,606,833	\$ 917,249,671	\$ 1,817,486,211	\$ 1,907,156,570	\$ 1,534,377,523	\$ 2,231,093,697	\$ 2,610,823,937	\$ 2,029,012,637

Source: Cook County Board of Review

## APPENDIX E: ORIGINAL ASSESSED VALUE 2000-2008

<b>Cook County Original Assessed Values By Class Before Reductions Granted by Assessor's Office or Board of Review: Tax Years 2000-2008</b>									
<b>Cook County</b>									
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Residential (Class 2)	\$ 22,104,757,644	\$ 23,827,473,187	\$ 25,117,845,020	\$ 28,995,008,562	\$ 32,059,079,390	\$ 34,426,893,349	\$ 40,221,902,898	\$ 44,363,181,863	\$ 46,011,171,181
Non-Residential (All other)	\$ 25,609,777,898	\$ 25,580,873,985	\$ 25,548,265,253	\$ 28,692,842,098	\$ 27,788,823,557	\$ 27,510,011,952	\$ 30,092,027,278	\$ 30,748,578,058	\$ 30,524,201,703
<b>Total</b>	<b>\$ 47,714,535,542</b>	<b>\$ 49,408,347,172</b>	<b>\$ 50,666,110,273</b>	<b>\$ 57,687,850,660</b>	<b>\$ 59,847,902,947</b>	<b>\$ 61,936,905,301</b>	<b>\$ 70,313,930,176</b>	<b>\$ 75,111,759,921</b>	<b>\$ 76,535,372,884</b>

Note: Values are computed by summing final assessments and reductions granted by Assessor's Office and Board of Review. Total includes farm and railroad properties. Non-residential includes apartment buildings with 7 or more units.

Source: Cook County Assessor's Office, Final Assessment Abstracts; Cook County Board of Review; Cook County Assessor's Office

<b>Cook County Original Assessed Values By Class Before Reductions Granted by Assessor's Office or Board of Review: Tax Years 2000-2008</b>									
<b>Cook County</b>									
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Residential (Class 2)	46.3%	48.2%	49.6%	50.3%	53.6%	55.6%	57.2%	59.1%	60.1%
Non-Residential (All other)	53.7%	51.8%	50.4%	49.7%	46.4%	44.4%	42.8%	40.9%	39.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Note: Values are computed by summing final assessments and reductions granted by Assessor's Office and Board of Review. Total includes farm and railroad properties. Non-residential includes apartment buildings with 7 or more units.

Source: Cook County Assessor's Office, Final Assessment Abstracts

## APPENDIX F: FINAL ASSESSED VALUE 2000-2008

Cook County Final Assessed Values By Class: Tax Years 2000-2008									
Cook County Total									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	\$ 21,722,123,814	\$ 23,478,586,633	\$ 24,848,164,396	\$ 28,470,271,147	\$ 31,601,784,043	\$ 34,129,303,022	\$ 39,491,832,739	\$ 43,354,555,882	\$ 45,036,821,173
Non-Residential (All other)	\$ 21,624,525,367	\$ 22,066,033,113	\$ 22,336,596,358	\$ 23,992,224,642	\$ 24,198,682,318	\$ 24,690,009,461	\$ 26,579,338,342	\$ 27,169,675,459	\$ 27,429,777,114
<b>Total</b>	<b>\$ 43,346,649,181</b>	<b>\$ 45,544,619,746</b>	<b>\$ 47,184,760,754</b>	<b>\$ 52,462,495,789</b>	<b>\$ 55,800,466,361</b>	<b>\$ 58,819,312,483</b>	<b>\$ 66,071,171,081</b>	<b>\$ 70,524,231,341</b>	<b>\$ 72,466,598,287</b>
City of Chicago Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	\$ 8,758,681,649	\$ 8,973,795,507	\$ 9,221,622,066	\$ 12,677,199,294	\$ 12,988,216,247	\$ 13,420,538,211	\$ 18,521,873,454	\$ 18,937,256,455	\$ 19,339,573,551
Non-Residential (All other)	\$ 11,226,530,314	\$ 11,153,577,213	\$ 11,211,896,134	\$ 13,024,983,243	\$ 12,749,938,229	\$ 12,807,410,295	\$ 14,852,914,715	\$ 14,686,208,897	\$ 14,655,544,286
<b>Total</b>	<b>\$ 19,985,211,963</b>	<b>\$ 20,127,372,720</b>	<b>\$ 20,433,518,200</b>	<b>\$ 25,702,182,537</b>	<b>\$ 25,738,154,476</b>	<b>\$ 26,227,948,506</b>	<b>\$ 33,374,788,169</b>	<b>\$ 33,623,465,352</b>	<b>\$ 33,995,117,837</b>
North Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	\$ 7,559,640,949	\$ 9,028,510,104	\$ 9,106,199,490	\$ 9,201,006,544	\$ 11,930,162,765	\$ 12,075,351,272	\$ 12,257,117,655	\$ 15,631,960,742	\$ 15,616,351,765
Non-Residential (All other)	\$ 6,617,551,936	\$ 7,145,402,000	\$ 7,080,531,870	\$ 6,991,102,757	\$ 7,513,759,177	\$ 7,488,988,466	\$ 7,393,779,434	\$ 8,163,917,968	\$ 8,056,705,027
<b>Total</b>	<b>\$ 14,177,192,885</b>	<b>\$ 16,173,912,104</b>	<b>\$ 16,186,731,360</b>	<b>\$ 16,192,109,301</b>	<b>\$ 19,443,921,942</b>	<b>\$ 19,564,339,738</b>	<b>\$ 19,650,897,089</b>	<b>\$ 23,795,878,710</b>	<b>\$ 23,673,056,792</b>
South Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	\$ 5,403,801,216	\$ 5,476,281,022	\$ 6,520,342,840	\$ 6,592,065,309	\$ 6,683,405,031	\$ 8,633,413,539	\$ 8,712,841,630	\$ 8,785,338,685	\$ 10,080,895,857
Non-Residential (All other)	\$ 3,780,443,117	\$ 3,767,053,900	\$ 4,044,168,354	\$ 3,976,138,642	\$ 3,934,984,912	\$ 4,393,610,700	\$ 4,332,644,193	\$ 4,319,548,594	\$ 4,717,527,801
<b>Total</b>	<b>\$ 9,184,244,333</b>	<b>\$ 9,243,334,922</b>	<b>\$ 10,564,511,194</b>	<b>\$ 10,568,203,951</b>	<b>\$ 10,618,389,943</b>	<b>\$ 13,027,024,239</b>	<b>\$ 13,045,485,823</b>	<b>\$ 13,104,887,279</b>	<b>\$ 14,798,423,658</b>

Note: Total includes farm and railroad properties. Non-residential includes apartment buildings with 7 or more units.

Source: Cook County Assessor's Office, Final Assessment Abstracts

Cook County Final Assessed Values By Class: Tax Years 2000-2008									
Cook County Total									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	50.1%	51.6%	52.7%	54.3%	56.6%	58.0%	59.8%	61.5%	62.1%
Non-Residential (All other)	49.9%	48.4%	47.3%	45.7%	43.4%	42.0%	40.2%	38.5%	37.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
City of Chicago Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	43.8%	44.6%	45.1%	49.3%	50.5%	51.2%	55.5%	56.3%	56.9%
Non-Residential (All other)	56.2%	55.4%	54.9%	50.7%	49.5%	48.8%	44.5%	43.7%	43.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
North Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	53.3%	55.8%	56.3%	56.8%	61.4%	61.7%	62.4%	65.7%	66.0%
Non-Residential (All other)	46.7%	44.2%	43.7%	43.2%	38.6%	38.3%	37.6%	34.3%	34.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
South Triad									
	2000	2001	2002	2003	2004	2005	2006	2007	2008
Residential (Class 2)	58.8%	59.2%	61.7%	62.4%	62.9%	66.3%	66.8%	67.0%	68.1%
Non-Residential (All other)	41.2%	40.8%	38.3%	37.6%	37.1%	33.7%	33.2%	33.0%	31.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Note: Total includes farm and railroad properties. Non-residential includes apartment buildings with 7 or more

Source: Cook County Assessor's Office, Final Assessment Abstracts