

Cook County Assessor's Office Practitioners' Meeting 2021

March 31, 2021



Today's Agenda

- **Changes to Appeal Rules**
- **Assessment Schedule and Documenting Vacancy / Occupancy Effects**
- **Changes to Online Appeal Process**
- **Lightning Round FAQs**
- **Q&A**
 - **Please put questions in the Q&A box; upvote the ones you'd like to see answered**

Changes to Appeal Rules 2021

Tatia Gibbons, Chief Legal Counsel



2021 Appeal Rules – Key Changes

The CCAO received helpful feedback on the 2020 Appeal Rules, which are posted online.

Our 2021 Appeal Rules incorporate numerous suggested revisions from internal and external sources.

The following information highlights changes for 2021 Rules.

Rules 3 and 5

Appeal Rules are designed to provide clarity and promote accurate assessments, not to create a stumbling block.

- Relief will not be denied summarily if appeal submissions substantially comply with the requirements of these Rules.
- **Rule 3:** Clarifies that notarization is not required unless the PDF form specifies it. (This generally stems from statutory or ordinance requirement for affidavits).
- **Rule 5:** Requires every appeal to specify the estimated fair market value sought by the appeal.

Rule 6: Use Authorized Forms

If a practitioner determines that an authorized Form must be modified to reflect a unique circumstance, they may revise the Authorization Form accordingly, but must ensure that revisions are clearly visible and briefly explain reasons for the revision.

Rule 7: Certificate of Error Applications

Rule 7

Certificate of Error applications that seek a reduction for *prior years only (not associated with a current-year appeal)* must be emailed to onlineappeals@cookcountyassessor.com

These C of Es, may be filed outside of the window in which appeals are permitted to be filed for properties in the relevant Township and must include **“Prior year-only Certificate of Error”** in the subject line of the email.

Certificate of Errors seeking reductions for prior assessment years in addition to a current-year appeal must be filed through SmartFile as part of the current-year appeal.

Rule 9: Primary PIN

Rule 9

- Requires that appeals on multi-PIN properties must list the PIN with the highest assessed value first
- **Intended to help the CCAO process files effectively**

SmartFile-related rules

Rule 4

SmartFile appeals in lieu of paper complaints

New this year: Additional documents MAY be submitted through SmartFile after an Appeal has been submitted.

Rule 13

- Additional documentation in support of a complaint should be filed by the **official appeal deadline for the relevant Township**. If additional evidence is submitted after the appeal deadline, the CCAO cannot guarantee that it will be considered.

Appraisals and Tax Documents

Rule 18

Eliminates the requirement that appraisals be submitted with Appraisal Cover Sheets.

Rule 19

Clarifies that while relevant tax documents must be submitted, depreciation schedules are not required.

No Appeal on Exempt Property

- No Appeal is required to implement an exemption for a property declared partially or 100% exempt by IDOR.
- Practitioners should send the IDOR letter and applicable deed directly to the Exempt Department as soon as possible. (Rule 25).

Assessment Schedule and Documenting Vacancy / Occupancy Effects

Marty Paulson, Chief Valuations Officer



Town Opening Schedule

- Still a bit in flux, as we are implementing new internal technologies – calendar posted online when available
- Our intent is to begin our 2021 mailings with a number of Non—Tri Towns within the next few days
- The tentative order for the next 3 weeks will be as follows: River Forest, Riverside, Evanston, Oak Park, Palos, Norwood Park and Rogers Park
- Followed by Hanover, Berwyn, New Trier, Cicero and West
- Our intent is to get West mailed in early May.

There are the concepts of Vacancy, Occupancy, Pandemic Effects

Each are different and need to be handled in different manners.

Vacancy, Occupancy, Pandemic Effects

- We look at these as short term impacts to value
- Our vacancy policy is posted online
- Occupancy of a new building and ramp up periods to stabilization are another very different situation
- Let's call it what it is: the “market absorption period”
- The pandemic effects are real, have already waned in some instances, others continue today
- Our office has previously used a policy that would treat these all the same - we feel that is not the best practice

For Occupancy and Pandemic Effects

- We need to know the story of the various circumstances
- Occupancy is a rather straight forward consideration once we know about the actual date a project is open for business
- If we can get information on the projected path to stabilization of the property, we can use that information to make better estimates of fair cash value
- For pandemic effects: we are aware of the severity, we are not aware of the tenant/occupancy in every building
- Here again, getting more information from you will help us refine our work on pandemic affected properties

Vacancy as a Policy

- The concept of a vacancy adjustment to an assessed value is not codified in the Property Tax Code
- It is a policy that should intend to get to a temporary fair cash value estimate
- It should not be something used in a property for the long term
- If a property has reached the end of its useful life, it is not a vacancy problem, likely a value problem

Vacancy Adjustments in Prior Years

- Vacancy adjustments have been overly generous; taken advantage of by those with means/access to appeal
- Created a disincentive to fixing up buildings and did not reflect the “market value” of the building
- Prior policies led to an impact on neighboring property owners when it came to tax burden
- Past policy was criticized by knowledgeable assessment professionals and those who understand appraisal science

The Vacancy Policy Today

- There is a reporting and documentation mechanism required, typically done through the appeal process
- Our forms annualize the vacancy the building has had in the past 12 months
- Our valuation process includes market vacancy in our initial calculations
- We are granting an additional vacancy reduction based on documentation from an owner

Documentation Needed

- Vacancy/Occupancy Affidavit – a month by month summary of the vacant space in the subject building for the last twelve months
- Rent roll report that validates the vacancy claim – covering the last twelve months
- Proof of the property being marketed for rent or sale
- Utility bills from the vacancy time period, insurance claim document and other information validating the claim as required by the Assessor Appeal Rules
- Representatives Authority to Represent Form
- Photographs attesting to vacancy or where applicable the uninhabitable condition of property, that are dated or are accompanied by an affidavit attesting to the date and the condition of the property on such date.

Our Review Process Today

- Review the current estimate of the property's market value and assessed value determination and gather the amount of vacancy used in that calculation
- Determine if property has an assessment value that already represents an additional vacancy revision from a prior tax year.
 - If the current assessed value already accounts for vacancy, a decision will be made whether any further vacancy reduction is appropriate.
- Review all information supplied
- Determine if any additional vacancy reduction is appropriate in view of evidence and adjust the current year assessed value

The Vacancy Policy Today

Example: We value a building with 10% as the initial vacancy

- Appeal says property is vacant for 60% of the year
- We multiply that by 50% (0.5) - halving the impact: 30%
- Since we already provided a level of vacancy at the initial valuation - 10% - the additional granted vacancy is 20%

Rationale:

- We want to represent the short-term impact of vacancy on market value
- This policy encourages effective management and a motivation to timely leasing

Newly Constructed Buildings

- We want to treat these differently
- There are lease up periods that we can account for, provided we have information from the property owner
- The ramp up period to full occupancy or stabilization of a property takes time
- This is not “vacancy” – it is a part of the development process – that we can account for in our valuations – a recognition of the market absorption period
- We also recognize new projects can take multiple years to ramp up to stabilization
- Again, we welcome the opportunity to get insights on the actual occupancy date and projection to full stabilization

Changes to Online Appeals Process

Mirella Villafuerte, Director of Special Projects



CCAO Online Appeals – Updates to Existing Filings

[\(iasW\) CCAO Appeals - Real Estate Assessed Valuation Appeal \(Commercial\)](#)
Cook County Assessor's Office Commercial Real Estate Assessed Valuation Appeal

[\(iasW\) CCAO Appeals - Real Estate Assessed Valuation Appeal \(Condo/Coop\)](#)
Cook County Assessor's Office Condo/Coop Real Estate Assessed Valuation Appeal

[\(iasW\) CCAO Appeals - Real Estate Assessed Valuation Appeal \(Incentive\)](#)
Cook County Assessor's Office Real Estate Assessed Valuation Incentive Appeal

[\(iasW\) CCAO Appeals - Real Estate Assessed Valuation Appeal \(Residential\)](#)
Cook County Assessor's Office Residential Real Estate Assessed Valuation Appeal

[\(iasW\) CCAO Appeals - Real Estate Assessed Valuation Appeal \(Vacant Land\)](#)
Cook County Assessor's Office Vacant Land Real Estate Assessed Valuation Appeal

Updates to All Existing Filings

- Appeal number will now be available as soon as the filing is begun

Activity Window Verify Parcel Primary PIN Additional PINs Filer Property Characteristics Appeal Application Attachments

Submit

2021 Real Estate Assessed Valuation Appeal (Residential)

Appeal Activity Window

Below is the Activity window for filing an Appeal with your respective township.

PIN: 01-01-100-012-0000 / Tax Year: 2021
CLASS: 592 - TWO-OR-THREE-STORY
BUILDING CONTAINING PART OR ALL RETAIL
AND/OR COMMERCIAL SPACE
Appeal #: 21-10-12988

BARRINGTON Township Activity Window

Open Date/Time: 03/13/2020 08:00a
Close Date/Time: 05/01/2020 11:59p

Note: All dates are subject to change. Please check Cook County Assessor's website for the most up to date calendar.

Please Note: If the current date and time of your filing does not fall within the Activity Window for your township above you will be able to complete your filing but you will not be able to submit the filing for processing. You will need to return at a time that falls within the Activity Window to submit this filing.

By checking this box, I acknowledge that I have read, understand, and agree to adhere to the terms above. *

By checking this box, I acknowledge that I have read, understand, and agree to adhere to [THE COOK COUNTY ASSESSOR'S OFFICE OFFICIAL RULES](#) governing appeals for tax year 2021. *

Cancel Filing Next

Updates to All Existing Filings

Real Estate Assessed Valuation Appeal (Residential)

Primary PIN Search

Please search for your property using one or more of the search options below. Once you find your property in the results grid click the 'Start Filing' button.

PIN (No dashes or spaces):

Parcel Street Address:

Search Results

	PIN	Owner Name	Location Addr...	Township	Open Date	Close Date	Appeal # (if ex...
Start Filing	01011000120...	MIKE MILLER	123 W MAIN ST	BARRINGTON	03/13/2020	05/01/2020	
Start Filing	01011000190...	PATRICIA ARCHER	123 E MAIN ST B12	BARRINGTON	03/13/2020	05/01/2020	
Start Filing	01011220040...	BARBARA J NELSON TR	123 COOLIDGE AVE	BARRINGTON	03/13/2020	05/01/2020	
Start Filing	01011230500...	ROBERT WELSH	123 MONUMENT AVE	BARRINGTON	03/13/2020	05/01/2020	
Start Filing	01011230690...	JAMES E HANSEN II	123 STURTZ ST	BARRINGTON	03/13/2020	05/01/2020	
Start Filing	01012030070...	BALTAZAR DIAZ	123 WALTON ST	BARRINGTON	03/13/2020	05/01/2020	
Start Filing	01012040030...	VICKI M KLEIN	123 GEORGE ST	BARRINGTON	03/13/2020	05/01/2020	
Start Filing	01012050060...	BRIAN C PETERSON	123 KAINER AVE	BARRINGTON	03/13/2020	05/01/2020	
Start Filing	01012060120...	BARBARA A BARREIRO	123 S GLENDALE AVE	BARRINGTON	03/13/2020	05/01/2020	
Start Filing	01013000150...	P M BENSON	123 W HILLSIDE AVE	BARRINGTON	03/13/2020	05/01/2020	

1 - 10 of 7600 items

Appeal number will also be available for display in the PIN search once the filing has been committed to the database

Updates to All Existing Filings

Activity Window Verify Parcel Primary PIN **Additional PINs** Filer Property Characteristics Appeal Application

Attachments Submit

Real Estate Assessed Valuation Appeal (Residential)

Additional Subject PIN Entry

If there are no additional subject PINs, just click "Next"

This tab IS NOT for adding comparables. DO NOT add comparables.

If a property that is the subject of an appeal consists of two or more contiguous parcels, the Property Index Numbers ("PINs") assigned to those contiguous parcels must be listed on the same appeal complaint. Non-contiguous parcels may be added to the current filing only if they constitute one economic unit at one property location. Please follow the instructions below to add additional PINs to your appeal filing that meet this criteria.

Please create a separate appeal complaint filing for parcels that are not contiguous, are non-contiguous but do not constitute one economic unit at one property location or if any of the parcels are outside of the Township for which the Primary PIN appeal is being filed.

Instructions:

Add by single line:

- 1.) Select "Add."
- 2.) Add the Additional PIN information to the respective field.
- 3.) Click "Add" to add additional lines if needed.
- 4.) Click "Delete" to delete the lines if they need to be removed.
- 5.) Once all input is complete, click "Next".
- 6.) If errors were found correct the errors. By hovering over the field(s) with indicating the error(s).
- 7.) After correcting the errors click "Next".

PIN	Class	AS YR	CoE (AS YR-1)	CoE (AS YR-2)	CoE (AS YR-3)	CoE (AS YR-4)
0						

No items to display

PIN Search

- 1.) Select the PIN area and click the chevron "v".
- 2.) Enter in the PIN (no dashes) in the "Find" area of the pop-up window.
- 3.) Click "Find."
- 4.) When the result appears, click to highlight.
- 5.) Click "Select."

Previous Cancel Filing Next

Ability to export/import additional related parcels using a downloadable template

- Previously only available for Condo and Incentive appeal filings

Updates to All Existing Filings

- Anonymized Filings – Attorneys/Tax Practitioners will use their registered code to submit their filing, in conjunction with required supporting documentation

Activity Window Verify Parcel ● Primary PIN Additional PINs **Filer** Property Characteristics Appeal Application

Attachments Submit

2021 Real Estate Assessed Valuation Appeal (Residential)

Filer Type

PIN: 01-01-123-069-0000 / Tax Year: 2021
CLASS: 207 - GREATER THAN ONE STORY DWELLING, LESS THAN 63 YEARS OF AGE, LESS THAN 2001 SFLA
Appeal #: 21-10-12987

Please select if you are a filing Attorney/Tax Representative or Taxpayer/Owner:

ATTORNEY/TAX REPRESENTATIVE ✓

Attorney/Tax Representative Information

You must have an Attorney or Tax Representative code to file an Appeal as an Attorney or Tax Representative. If you do not have a code or it does not appear in the list below, please contact the Board of Review or Assessor's Office as follows:

Attorney Code – Board of Review (312) 603-5542	Tax Representative Code – Assessor's Office (312) 443-7550
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Attorney/Tax Representative Code Number * ☰

Identification and Status of Taxpayer/Owner

Taxpayer/Owner Description: (Select one) *

NOTE: Changing the taxpayer for appeal purposes does not change the name where the bill should be sent.

Previous Cancel Filing **Next**

Updates to All Existing Filings

- Appeal complaints must specify the estimated fair market value that the filer asserts should be applied to the subject property. (*Rule 5*)

2021 Real Estate Assessed Valuation Appeal (Residential)

APPEAL Information

Please provide details for the APPEAL being filed.

Primary PIN
01-01-123-069-0000

1 - 1 of 1 items

Appeal Number: 21-10-12987-TST

Current Tax Year: 2021

Property Class: 2-07

Property Class Description: GREATER THAN ONE STORY DWELLING, LESS THAN 63 YEARS OF AGE, LESS THAN 2001 SFLA

Fair Market Value: 339,964

Desired Market Value: *

If unknown enter "0". Required

Reason(s) for Appeal: (Select all that apply)

Lack of Uniformity/Comparables Overvaluation Vacancy/Occupancy Fire Damage

Property Description Error Building Is Uninhabitable Building No Longer Exists Other

Field Check Request: No

New and Upcoming Filings for 2021

- Omitted Assessments Appeal Filing
- Supplemental Attachments Filing
- Special Property Pre-Filings
- Residential Characteristics Update Form

Omitted Assessments Appeal Filing

Ability to submit an omitted assessment appeal on a dedicated form

Activity Window Verify Parcel ! **Primary PIN** Additional PINs Filer Appeal Application Attachments Submit

2021 Real Estate Assessed Valuation Appeal (Omitted Assessment)

Primary PIN PIN: 01-01-100-019-0000 / Tax Year: 2021
CLASS: 202 - ONE STORY DWELLING LESS THAN 1000 SFLA
Appeal #: 21-10-12988

If Omitted Assessment Appeal, select the OA/BTY on this form:

PIN **OA/BTY 2020** **OA/BTY 2019** **OA/BTY 2018**

Supplemental Attachments Filing

Ability to submit additional documentation in support of a complaint should be filed by the official appeal deadline for the relevant Township. (*Rule 13*)

Appeal - Secondary Attachments

Property Search

Please search for your property using one or more of the search options below. Once you find your property, select it in the search results grid, then click the **Start Filing** button.

Appeal Number:

PIN (No dashes or spaces):

Parcel Street Address:

Search Results

Appeal No.	PIN	Owner Name	Location Address	Township	Twp. Close Date
No items to display					



COOK COUNTY GOVERNMENT

Available Filings My Filings Message Center **24** Account Sign Out

Activity Window Verify Parcel **Attachments** Submit

Affidavit of Use - (Optional or as applicable)

This attachment is required if you are requesting a "Change of Class". [Click Here to download the form.](#)
(Max Size: 5M, Max Attach: 10, File Types Allowed: doc(x), xls(x), pdf, txt, gif, jpg, png, tiff)

Current Attachments:

Filename	Size (kb)
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Attach more files for this category:

Annual Affidavit for Class 6B Sustainable Emergency Relief Properties - (Optional or as applicable)

[Click Here to download the form.](#)
(Max Size: 5M, Max Attach: 10, File Types Allowed: doc(x), xls(x), pdf, txt, gif, jpg, png, tiff)

Current Attachments:

Filename	Size (kb)
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Attach more files for this category:

Annual Application for Valuation of Real Property Used for Open Space Purposes

- (Optional or as applicable)

You should complete this form to request an alternate assessment if your property is more than 10 acres in area and is used for open space purposes. You must be liable for the property taxes and the property must have been used for open space purposes for the 3 years immediately preceding this assessment year. Property is considered used for open space purposes if it:

"is actually and exclusively used for maintaining or enhancing natural or scenic resources, "protects air or streams or water supplies, "promotes conservation of soil, wetlands, beaches, or marshes, including ground cover or planted perennial grasses, trees, shrubs, other natural perennial growth, and any body of water, whether man-made or natural, "conserves landscaped areas, such as public or private golf courses, "enhances the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations, sanctuaries, or other open spaces, or "preserves historic sites. [Click Here to download the form.](#)

(Max Size: 5M, Max Attach: 10, File Types Allowed: doc(x), xls(x), pdf, txt, gif, jpg, png, tiff)

Current Attachments:

Filename	Size (kb)
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Attach more files for this category:

Annual, Triennial Affidavit for Incentive Properties - (Optional or as applicable)

Special Property Pre-Filing

Ability to submit requested documentation in support of a special property assessment

Activity Window Verify Parcel  Attachments Submit

2021 Special Properties Pre-Filing

Appeal Activity Window

Below is the Activity window for filing an Appeal with your respective township.

PIN: 01-01-100-006-0000 / Tax Year: 2021
CLASS: 212 - MIXED-USE
COMMERCIAL/RESIDENTIAL BUILDING WITH
APARTMENT AND COMMERCIAL AREA
TOTALING LESS THAN 7 UNITS, LESS THAN
20000 SFLA, ANY AGE

BARRINGTON Township Activity Window
Open Date/Time: 03/13/2020 08:00a
Close Date/Time: 05/01/2020 11:59p

Note: All dates are subject to change. Please check Cook County Assessor's website for the most up to date calendar.

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 **COOK COUNTY GOVERNMENT**

Available Filings My Filings Message Center  Account Sign Out

Activity Window Verify Parcel **Attachments** Submit

Affidavit of Use - (Optional or as applicable)

This attachment is required if you are requesting a "Change of Class". [Click Here to download the form.](#)
(Max Size: 5M, Max Attach: 10, File Types Allowed: doc(x), xls(x), pdf, txt, gif, jpeg, png, tiff)

Current Attachments:

Filename	Size (kb)
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Attach more files for this category:

Annual Affidavit for Class 6B Sustainable Emergency Relief Properties - (Optional or as applicable)

[Click Here to download the form.](#)
(Max Size: 5M, Max Attach: 10, File Types Allowed: doc(x), xls(x), pdf, txt, gif, jpeg, png, tiff)

Current Attachments:

Filename	Size (kb)
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Attach more files for this category:

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- (Optional or as applicable)

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"is actually and exclusively used for maintaining or enhancing natural or scenic resources, "protects air or streams or water supplies, "promotes conservation of soil, wetlands, beaches, or marshes, including ground cover or planted perennial grasses, trees, shrubs, other natural perennial growth, and any body of water, whether man-made or natural, "conserves landscaped areas, such as public or private golf courses, "enhances the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations, sanctuaries, or other open spaces, or "preserves historic sites. [Click Here to download the form.](#)

(Max Size: 5M, Max Attach: 10, File Types Allowed: doc(x), xls(x), pdf, txt, gif, jpeg, png, tiff)

Current Attachments:

Filename	Size (kb)
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Attach more files for this category:

Annual, Triennial Affidavit for Incentive Properties - (Optional or as applicable)

 **COOK COUNTY GOVERNMENT**

Available Filings My Filings Message Center **33** Account Sign Out

Verify Parcel **Filer** **Property Characteristics** Attachments Submit

2021 Residential Property Characteristics Update

Residential Assessed Valuation Appeal Characteristics PIN: 01-01-100-002-0000 / Tax Year: 2021

Please correct **ONLY** property characteristic(s) which are incorrect.

Year Built Age

Type of Residence (check one)

One Story Two Story Three Story Split Level 1.5 to 1.9 Story

Use (check one)

Single Family - One dwelling unit Multi Family - Two to six apartments in one building Mixed-Use

Number of Total Units (check one)

Two Three Four Five
 Six None

Exterior Construction (check one)

Frame/Siding - At least three entire outside walls are built of wood and/or siding
 Masonry - At least three entire outside walls are built of brick or masonry
 Frame/Masonry - At least three entire walls are built of either frame or masonry
 Stucco - At least three walls are covered with stucco

Central Air Conditioning (check one)

Yes No

Solar Heating (check one)

Yes No

Number of Full Baths
A full bath is a sink, toilet, bathtub, and/or shower

Number of Half Baths
A half bath has just a toilet and sink

Number of Fireplaces
A gas or wood burning fireplace that has a flue

Approximate Building Size (Sq. Feet)
Outside perimeter measurement multiplied by number of stories ONLY

Approximate Land Size (Sq. Feet)

Number of Commercial Units

Foundation or Basement Type (check one)

Full Basement - Extends under 3/4 or more of the ground floor area
 Slab - No basement, foundation is made of a solid slab of concrete on the ground
 Partial Basement - Extends under 1/4 to 3/4 of the ground floor area
 Crawl Space - No basement, space under the ground floor is less than 4 feet high

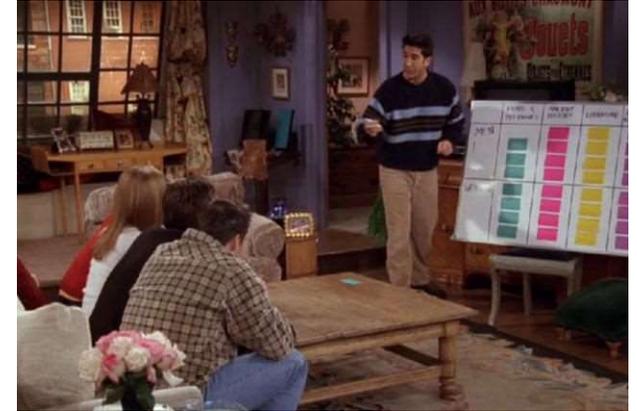
Basement Finish (check one)

Finished - Basement used as Apartment - Basement has a Unfinished - Basement not

Residential Characteristics Update Form

Ability to submit updates to the characteristics of residential properties

Lightning Round



Scott Smith, Chief Communications Officer



FAQs

- **Exemption deadline:** Extended to April 9th
- **Will 2020 COVID adjustments remain in place?**
 - Yes, except for Chicago, which will be reassessed.
- **Will broad, category-based COVID adjustments be made in 2021?**
 - No, these will be considered within assessments and appeals.
- **2020 results letters:** Address problems fixed
- **Office re-opening plans:** Still TBD, but looking at June

Q&A