COOK COUNTY ASSESSOR | FRITZ KAEGI

CERTIFICATE OF ERROR APPLICATION

The Certificate of Error process provides the homeowner an opportunity to redeem missing exemptions. Homeowners can now file for past exemptions for the 2025, 2024, 2023, 2022, and 2021 tax years.

FOR OFFICE USE ONLY

	CofE Type	CofE Number
2025		
2024		
2023		
2022		
2021		

STEP 1 | Property Information

Property Index Number (PIN)	Property Address	City		
Name of Applicant	Phone Number	Email Address		
Mailing Address (If different from property address)	City	State	Zip Code	Date of Occupancy (MM/DD/YYYY)

Check the box to receive news from the Assessor's Office ☐

STEP 2 | Choose Eligible Exemption(s) / Verify Required Documents

Check-mark all missing exemptions and tax years for which you qualify and would like to apply. You may choose multiple exemptions and tax years.

Homeowner Exemption

TAX YEAR 2025☐ 2024☐ 2023☐ 2022☐ 2021☐

- ✓ I occupied the property as my principal place of residence on or before January 1st of the application year(s) indicated.
- ✓ I am liable for the payment of this property's taxes.
- ✓ I own this property or have a legal, equitable, or leasehold interest in this property.

I hereby apply for the Homeowner Exemption ☐

Senior Exemption

TAX YEAR 2025☐ 2024☐ 2023☐ 2022☐ 2021☐

- ✓ I occupied the property as my principal place of residence during the year(s) indicated.
- ✓ I am liable for the payment of this property's taxes.
- ✓ I own this property or have a legal, equitable, or leasehold interest in this property.
- ✓ I was born in or before 1960. Enter date of birth: _____ MM/DD/YYYY

I hereby apply for the Senior Exemption ☐

Persons with Disabilities Exemption

TAX YEAR 2025☐ 2024☐ 2023☐ 2022☐ 2021☐

- ✓ I was or became disabled during the tax year(s) indicated.
- ✓ I occupied the property as my principal place of residence on or before January 1st of the application year(s) indicated; **or** I was a resident of a life care facility licensed under the Nursing Home Care Act and my property remained unoccupied or was occupied by my spouse.
- ✓ I am liable for the payment of this property's taxes.
- ✓ I own this property or have a legal, equitable, or leasehold interest in this property.

I hereby apply for the Persons with Disabilities Exemption ☐

Required Documents

One of the following documents must be provided with this application and must match the year(s) indicated. Check-mark the documentation you are including.

- ☐ Class 2 or 2A Illinois Disabled Person ID Card from the Illinois Secretary of State's Office.
- ☐ Proof of SSA Disability Benefits which includes: an award letter, verification letter, annual COLA letter. If you are under the age of 65 and receiving SSI disability benefits, include a letter indicating SSI payments.
- ☐ Proof of Department of Veterans Affairs disability benefits which includes an award letter or certification letter indicating you are receiving pension for a non-service connected disability.
- ☐ Proof of pension for non-military service connected disability.
- ☐ Proof of Railroad or Civil Service Disability benefits which includes an award letter or verification letter of total (100%) disability.
- ☐ If you are unable to provide proof of your disability listed on the items above, you must submit Form PTAX 343-A, Physician's Statement for Proof of Disability, completed by a physician. [Note: You may also be required to be re-examined by an IDOR designated physician. You would be responsible for any cost incurred for your examination by any physician.]

Veterans with Disabilities Exemption

TAX YEAR 2025☐ 2024☐ 2023☐ 2022☐ 2021☐

- ✓ I occupied the property as my principal place of residence during the application year(s) indicated.
- ✓ I have at least 30% service connected disability certified by the US Department of Veteran Affairs during the tax year(s) indicated.
- ✓ I am liable for the payment of this property's taxes.
- ✓ I own this property or have a legal, equitable, or leasehold interest in this property.
- ✓ I understand this exemption applies to the first $250,000 of Equalized Assessed Value, after subtracting any part of the EAV of the property used for commercial purposes or rented for more than six months.
- ✓ I am an Illinois resident who has served as a member of the US Armed Forces on active duty or State active duty, in the Illinois National Guard or US Reserve Forces and I was honorably discharged.

- ✓ I am a non-remarried Surviving spouse of a disabled veteran; if YES, complete the following:

Deceased Disabled Veteran's Name _____ Date of Death _____ MM/DD/YYYY

I hereby apply for the Veterans with Disabilities Exemption ☐

Required Documents

Applicants must submit a certification letter from the VA that matches the year(s) for which you are applying and a DD214. Check-mark the documents you are including in this application.

- ☐ Disability certification or verification letter from the U.S. Department of Veterans Affairs (VA) stating the applicant [veteran] has a service-connected disability for the tax year being applied for. **The document must specify the percentage of the service-connected disability and specify the effective date.**
- ☐ Form DD214 or separation of service from the Defense Department. (military service prior to 1950), or Certification of Military Service Form.
- ☐ A non-remarried surviving spouse of a disabled veteran applying for the first time or transferring the exemption must also provide their marriage certificate, the disabled veteran's death certificate, and proof of property ownership.

Senior Freeze Exemption

TAX YEAR 2025☐ 2024☐ 2023☐ 2022☐ 2021☐

- ✓ The Total Household Income at this property was $65,000 or less in the income year prior to the tax year(s) checked.
- ✓ This property was my principal place of residence on January 1 of the tax year(s) indicated and January 1 of the preceding year.
- ✓ I own this property or have a legal, equitable, or leasehold interest in this property January 1 of the tax year(s) indicated and January 1 of the preceding year.
- ✓ I was/am liable for the payment of this property's taxes for the tax year indicated and preceding year.
- ✓ I was born in or before 1960.

I hereby apply for the Senior Freeze Exemption ☐

Required Income Verification for the Senior Freeze Only

To be eligible for this exemption, the household (applicant, applicant's spouse, and all persons using the property as their principal residence) must have had a combined income of $65,000 or less during the calendar year prior to the tax year(s) you are applying for. **For example, if you are applying for tax year 2025, then income from calendar year 2024 must be listed.** Complete this worksheet to determine your eligibility for each tax year(s) and list the names of all persons who used this property as their principal residence as of January 1st of the year(s) applied for:

YOU: _____

OTHERS: _____

THE INCOME VERIFICATION BELOW MUST BE COMPLETED

*** If you were enrolled in any of the following programs in 2024 and would like to skip the income verification for tax year 2025, you must provide proof of enrollment in 2024. Programs: AABD, SNAP, LIHEAP, Benefit Access Program, Senior Citizens Real Estate Tax Deferral Program**

Include the household total for all income entered.	TAX YEAR *2025☐ USE 2024 INCOME	2024☐ USE 2023 INCOME	2023☐ USE 2022 INCOME	2022☐ USE 2021 INCOME	2021☐ USE 2020 INCOME
1. Social Security, SSI benefits. (Gross amount. Include Medicare deductions.)					
2. Railroad Retirement benefits.					
3. Civil Service benefits.					
4. Annuities, federally taxable pensions and retirement plan distributions.					
5. Human Services and other governmental cash public assistance benefits.					
6. Wages, salaries, and tips from work.					
7. Interest and dividends received.					
8. Net rental, farm, and business income (or loss).					
9. Net capital gain (or loss). No carryover loss.					
10. Other income (or loss).					
11. Subtotal: Add Lines 1 through 10					
12. Certain subtractions. You may subtract only the reported adjustments to income from U.S. 1040.					
13. **Total Household Income: Subtract Line 12 from Line 11** If Line 13 is less than or equal to $65,000, this household meets the income qualifications for the "Senior Freeze."					

STEP 3 | Photo ID Required and Proof of Occupancy

All applicants must include Photo ID and an Occupancy Affidavit. The name and address on the ID must match what is entered on the application, and been issued before January 1 of the oldest tax year applied for. If your current name is different from a former name on any provided verification document(s) or the deed, you must submit documentation sufficient to explain the name change: a certified marriage certificate, divorce decree, etc. If you do not own the property, you must submit documentation showing a legal, equitable, or leasehold interest in the property.

Attach copies of one from List A or one from List B AND one from List C

A **Photo IDs that verify identity and occupancy in the tax year.**

- Drivers License / IL ID Card
- Matrícula Consular ID
- City of Chicago ID Card

If the address on your Photo ID doesn't reflect the property address, provide one photo ID from List B and one document from List C.

B

- IL Drivers License / IL ID Card
- Matrícula Consular ID
- City of Chicago ID Card
- US Passport
- US Military ID Card
- Certificate of Naturalization (N-550/N-570)
- Permanent Resident Card (I-551)
- Refugee Travel Document (I-571)
- Employment Authorization (I-766)

C Items in List C must include the property address and reflect the tax year(s) you are applying for.

- Bank statement
- Landline, cable, or internet bill
- Pay stub
- Social Security Award Letter
- Voting record (from Cook County Clerk's Office or Chicago Board of Elections)

STEP 4 | Signature

To the best of my knowledge, the information contained in this application is true, correct and complete. I understand that if an exemption is granted in error, this property may be subject to a lien for back taxes and penalties in accordance with Section 9-275 of the Illinois Property Tax Code.

I affirm that neither I nor my spouse (if any) have applied for a Homestead Exemption on any other property.

If you are completing a paper form, mail a completed form with applicable documentation to:

Cook County Assessor
118 N. Clark Street, Room 320
Chicago, IL 60602

Applicant's Name

Applicant's Signature

Date (MM/DD/YYYY)

COOK COUNTY ASSESSOR
FRITZ KAEGI

COOK COUNTY ASSESSOR'S OFFICE
118 NORTH CLARK STREET, 3RD FLOOR
CHICAGO, IL 60602 | PHONE: 312.443.7550
WWW.COOKCOUNTYASSESSOR.COM

OCCUPANCY AFFIDAVIT

Affiant's Name: _____ Phone #: (_____)_____

Affiant's Current Address: _____
(property address, city, state and zip code)

I, _____, do hereby state under oath as follows:
(Affiant's name)

From _____ to _____, I occupied as my principal residence
(date) (date)

the property commonly known as _____ and
(property address, city, state and zip code)

identified by Property Index Number(s) _____,

and I did not request or receive a homestead exemption on a different property for any of those years.
I swear that the facts stated above are true and complete.

_____
Signature of Affiant (required)

Updated March 23, 2020