



The Cook County Board of Review (CCBOR) hereby establishes the following reasonable rules for the guidance of persons doing business with this Board and for the orderly dispatch of business. See 35 ILCS 200/9-5.

## **Cook County Board of Review Official Rules**

### **Rules Regarding Filing an Assessed Valuation Appeal**

#### **Rule 1**

Only licensed attorneys and individual taxpayers representing themselves ("*pro se*") may practice before the Board. Individual taxpayers may represent properties titled in their name *pro se* or retain an attorney to represent them before the Board. All parties, other than *pro se* taxpayers, must be represented before the Board by an attorney. Other taxpayers, including but not limited to entities such as corporations, LLCs, condominium associations and the like, must be represented by an attorney.<sup>1</sup> A person who is not an attorney may not represent a taxpayer before the Board.<sup>2</sup>

#### **Rule 2**

All attorneys shall file an Attorney Authorization Form and the filing of the Attorney Authorization Form shall constitute a certification that the attorney has been specifically authorized to file the complaint by the taxpayer and is the only attorney so authorized. The Board requires that attorneys provide an authorization form for all appeals including representation of any party *pro bono*. Only the Board's original Attorney Authorization Form may be submitted. The Form may not be altered in any way from its original format, language, or in any other manner. ([Attorney Authorization Form](#))

The Attorney Authorization Form must be submitted before the finalization of the Board complaint via its online system or at the time of complaint submission. Late Authorizations will not be accepted.

#### **Rule 3**

Failure to follow any rule may, in and of itself, be grounds for the denial of any relief. The Board may also, for repeated and/or egregious violations of these Rules or the Illinois Rules of Professional Conduct, suspend an attorney code temporarily or permanently.

It is considered a violation of these Rules to interfere with this Board's orderly dispatch of business. This interference includes, but is not limited to, any violation of the terms of the Data Subscription Services Agreement, whether the person or organization has signed that Agreement or not. In addition to the attorney code suspension referenced above, the Board may also suspend or revoke any individual's or organization's portal access.

#### **Rule 4**

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<sup>1</sup> See 705 ILCS 220/1

<sup>2</sup> See 705 ILCS 205/;1 *In re Yamaguchi*, 118 Ill. 2d 417 (1987)

Each form required by these rules shall contain all applicable information requested and be completed in its entirety.

**Rule 5**

Complaints must be filed on the official complaint form prescribed and adopted by the Board pursuant to 35 ILCS 200/16-105 (formerly Ill. Rev. Stat., Chap. 120, para. 595, Sec. 114), as the official complaint forms for complaints on real estate assessments or filed through the Board's online system. All sections on the form must be completed. No other copy or reproduction of this complaint form will be valid. FACSIMILE FILING OF THE COMPLAINT FORM IS NOT PERMITTED. ([Complaint Form](#))

**Rule 6**

The official complaint form must be filed in duplicate, unless filed online.

**Rule 7**

A complaint must be filed on or before the date established by the Board as the official closing date for the township in which the property is located. The Board will post in its office and publish the opening and closing dates for filing for each of the 38 townships in Cook County, as required by law. No complaint will be accepted after the close of a township's official filing period has closed.

**Rule 8**

All complaints may be filed online via the Board's website.

Otherwise, all complaints must be filed in the office of the Board of Review, County Building, Room 601, 118 N. Clark Street, Chicago, Illinois 60602, but the Board will not accept responsibility for complaints forwarded by mail. The date of a U.S. Postal Service postmark will be considered the date of filing for a complaint received by the Board.

**Rule 9**

A separate complaint form must be filed for each property in which a taxpayer desires to appeal. If the particular property in question consists of two or more Permanent Index Numbers, then all related parcel numbers may be listed on one complaint form.

**Rule 10**

A taxpayer valuation complaint filed by an attorney shall be considered controlling; subsequent complaints on the same Permanent Index Number will be considered void.

An attorney substituting their appearance shall do so by filing with the Board a completed substitution of representation form. An email timestamp will be considered controlling.

On the other hand, subsequent *pro se* filings on the same Permanent Index Number will be considered controlling.

**Rule 11**

The Board may continue hearings by public announcement. All persons interested in the hearings shall take notice of, and be bound by, such public announcement.

**Rule 12**

Hearings will be held at the times and dates set by the Board. The Board will notify the taxpayer or his/her attorney of the time and date of the hearing. The taxpayer or his/her attorney may request an oral argument. The Board, in its discretion, may limit the time for an oral argument.

The Board may also, in its exclusive discretion, determine the manner in which hearings are to be held. Should the Board determine there is good cause to conduct hearings via non-in-person means, the Board will communicate those procedures to appellants and/or their counsel as well as provide notice to the public via the Board's website. Should any member of the public wish to observe a hearing for any docket, the Board will post those procedures on its website.

The Board will provide the Assessor with notice of all hearings requested.

Should the Assessor opt to participate in a requested hearing, the Assessor shall serve on the Board and all parties Notice of Motion for the Opportunity to Be Heard, the substance of which must be in substantial compliance with the form established by the Chief Clerk.

The Assessor must serve this Notice of Motion and Motion on the Board and all parties not more than seven days after the close of the evidence submission deadline.

The Board will accept service via email.

An attorney shall be limited to eight (8) dockets per hearing call and a maximum of 45 hearings per group. This limit may be lifted only upon a showing of good cause and may be granted at the Board's discretion.

**Rule 13**

There is no need for any appellant or their attorney to present any documents at the hearing as the evidence submission date will have already passed.

Except when good cause is shown, no continuance of the hearing or request to extend the time for filing documents will be granted.

Late evidence will not be accepted by the clerk's office. Late Only late evidence provided in response to a request of the Board made at the hearing or indicated in the case file, notes or decision of the Board will be accepted and considered on Re-review.

Failure of a party to appear on the date and at the time specified in the notice of hearing shall constitute a waiver of the right of an oral argument. Where the date for hearing or filing of documents has been extended, failure of a party to appear on the date and time to which the hearing has been re-set or to file the documents within the period of extension, as the case may be, the Board will make its decision considering the file on the extended date and the authority of the Board.

## **Rules Regarding Evidence in Support of an Assessed Valuation Appeal**

### **Rule 14**

All parties must file their documents no later than the time period set by the Board following the closing of the Township for both desk review and hearing files. The Board, at its sole discretion, may order an additional hearing.

For properties other than for class 2 residential subjects, all parties shall submit a brief as well as a complete Historical Summary Form.

The brief shall include a color photo of the front of the subject taken within the previous twelve months and that accurately shows the condition of the property as of the lien date.

The Historical Summary Form must be completed in its entirety. The existence of any transfers or appraisals must be disclosed. If an appellant believes any value listed on the Historical Summary Form is not indicative of fair market value, that should be addressed in the brief. Please note that this Historical Summary Form takes the place of Hotel/Non-Hotel Summary Form.

Should the Assessor opt to participate in a hearing, the Assessor and opposing party must, not less than seven days before the hearing date, exchange a copy of all documents submitted to the Board. The Assessor and opposing party shall, with this copy of all documents, serve a Notice of Filing, the substance of which must be in substantial compliance with the form established by the Chief Clerk.

### **Rule 15**

The taxpayer or attorney representing the taxpayer shall file with the Board the following:

When an appeal has been filed before the Assessor for the same tax year, copies of all documents that were submitted to the Assessor (Not applicable for class 2 residential complaints.); and

Such other documents that are required by these rules, which should include a brief or letter clearly explaining the basis of the appeal, relevant issues/analysis, and why relief is warranted (brief/letter is not applicable for class 2 residential complaints), and all other documents the taxpayer or attorney believes are pertinent to establish the complaint.

For submission of paper supporting documents, all supporting documents shall be bound at the top with a secure but removable fastener.

### **Rule 16**

All complaints must be signed by the taxpayer, or, if he/she is represented by an attorney, they may be signed by the attorney. The signature on each of these documents constitutes a representation that the facts appearing thereon are true and correct.

### **Rule 17**

All affidavits filed before the Board shall be signed by a person having knowledge of the facts, provided: that an affidavit filed on behalf of a corporation where one person does not have knowledge of all the

facts may be filed by a duly qualified representative of the corporation based upon affiant's inquiry of, and facts ascertained from, those representatives of the corporation having knowledge of the facts.

**Rule 18**

A taxpayer shall disclose the purchase price of the property and the date of purchase if it took place within three years of the lien date and shall file with the Board appropriate relevant sales documents. Both the seller's and the buyer's identity must be revealed, as well as any other relationship between them (other than seller and buyer) including, but not limited to, those existing by blood, marriage, corporate parent-subsidary companies, or by virtue of ownership of non-publicly held stock and whether the transaction was arms-length. When sales documents reflect a market value substantially above or below the Assessor's market value, taxpayers shall provide the Board with an affidavit from a party, having knowledge of the facts, stating a description of the events leading up to the sale, including prior purchase proposals, cash amounts offered, length of time on the market, and the reasons for the sale.

**Rule 19**

Appraisals submitted by taxpayers or attorneys shall include an original photograph of the front of the property and the permanent index number of the subject and each property used in the appraiser's analysis.

**Rule 20**

Where the property in connection with which an appeal is filed is leased or is available for lease, in whole or in part, the taxpayer or attorney shall file with the Board a copy of Schedule E of the taxpayer's 1040 IRS form for the three years prior to the lien date of current assessment year. If relief is being sought on the grounds of "vacancy" during the current assessment year, include a copy of taxpayer's 1040 IRS form for the prior year, or, if a hearing is held prior to the filing thereof, a copy of the latest income and expense statement must be filed. If an Income Tax form for any of these years has not been filed or the Income Tax form(s) filed is combined for two or more properties, the taxpayer must file an affidavit\* stating that the return has not been filed or such combination appears within the return and attach thereto an income and expense statement relating to the property which is the subject of the appeal. The income and expense statement shall contain the same information required in Schedule E and must be signed by the affiant. For purposes of these rules, a property is leased whenever a landlord and tenant relationship exists by reason of a written or oral agreement or by operation of law.

Where the entire property is covered under one (1) lease, a copy thereof shall be furnished.

Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, rent rolls with totals and representative samples of leases submitted by the taxpayer, including the square footage of units, total number of units, and rental rate; and any such document requested by the Board must be filed.

Except for apartment buildings with more than 12 units, the Board shall be furnished with an affidavit\* setting forth any relationship (other than landlord and tenant) between the parties to any lease including, but not limited to, those existing by blood, marriage, corporate parent- subsidiary companies, or by virtue of ownership of non-publicly held stock.

**Rule 21**

If relief is being sought on the grounds of "vacancy", the taxpayer shall file:

- a. A Vacancy-Occupancy Affidavit; (Occupancy shall include all space actually occupied or for which rent is being paid or is payable, even though the space may actually be vacant);
- b. Dated photographs of the interior vacant space and/or units; and
- c. An affidavit setting forth the duration of, and reason for the vacancy, the attempts made to lease the vacant space with documents such as copies of listings and advertisements utilized in such efforts attached. If no such effort was made, the affidavit must set forth the reason no attempt to rent such space was made.
- d. Also see Rule 20.

**Rule 22**

In the event a reduction is sought due to the demolition of a building, the taxpayer or attorney shall file with the Board:

- a. A copy of the demolition permit;
- b. Evidence of payment for demolition; and
- c. An original and clear photograph of the subject property before and after demolition, with the date the after-demolition photograph was taken appearing conspicuously thereon.

**Rule 23**

An argument that a portion of a property should be treated as excess-vacant land shall be supported by a plat of survey detailing the dimensions and locations of all buildings, parking areas, or other improvements; any unimproved areas or storage used, and the product or person flow across the property. The actual use of the property shall be specified. A recent original and clear photograph of the land claimed to be excess shall be filed with the Board.

**Rule 24**

If the property is held in a land trust and a schedule of all the beneficial owners of the trust includes any legal entity other than an individual, the taxpayer or his/her attorney must submit the schedule of all beneficial owners, signed by the trustee.

**Rule 25**

The same standards and requirements as set forth in these rules with respect to overvaluation complaints apply to any intervenor complaints in addition to any others set forth in the Board's Intervention Rules.

**Rule 26**

Taxpayers dissatisfied with a decision of the Board may request a review of their case. This process, known as a "Re-Review," is analogous to a motion to reconsider in circuit court.

A "Re-Review" is not the place to raise a new legal theory or factual argument. As a result, legal theories and factual arguments not previously made are subject to waiver.

Because the "Re-Review" process is not to be employed as a substitute for the otherwise timely submission of documents required by the Board, the submission of an entire set of documents in the first instance on review will be considered, in the discretion of the Board, only upon a showing of good cause or exigent circumstances. Review requests should not simply argue with the Board capitalization rates, expense ratios, and rulings of law without further detailed explanation and analysis. Nor should requests simply reiterate or resubmit previously advanced arguments and materials without additional supporting evidence or argument to justify reconsideration.

Additionally, the “Re-Review” process is not an opportunity for a hearing or oral presentation.

Review requests must be in writing and submitted online or delivered or faxed to the Board. Review requests must be:

- a. filed timely, within 3 days of the date of the letter from the Board informing the appellant of the Board's decision;
- b. identify the assessment, township and complaint number and the relevant PIN numbers of the case; and
- c. must state the specific grounds for the review request from the list below. Failure to articulate one of the grounds for review shall result in dismissal.

**The grounds for a re-review request are:**

- a. New evidence provided in response to a request of the Board at a hearing, or indicated in the case file, notes, decision or the at discretion of the Board where good cause is shown;
- b. changes in the law;
- c. an error in the Board’s previous application of existing law;
- d. correction of a mathematical or calculation error;
- f. submission of a relevant PTAB stipulation or tax objection order;
- g. presentation of other decisions by the Board on similar properties;
- h. relevant evidence responding to issues raised by a divided vote decision of the Board;
- i. specific evidence and argument related to the method of analysis employed;
- j. an intervening sale, demolition, destruction or change of use of the property; or
- k. consideration of an Assessor’s Recommendation or Certificate of Error.

**These Rules shall be effective on the date of adoption by the Cook County Board of Review. Last updated August 24, 2023.**