

Cook County Board of Review



Attorneys' Meeting for the 2018 Tax Year Session

Wednesday, July 18, 2018

AGENDA

- ⌘ WELCOME
- ⌘ COOK COUNTY BOARD OF REVIEW REQUIREMENTS and PROCEDURES FOR THE 2018 ASSESSMENT APPEAL SESSION
- ⌘ HIGHLIGHTS OF THE BOARD OF REVIEW RULES and PROCEDURES
- ⌘ 2018 DAPS ENHANCEMENTS
- ⌘ 2018 SESSION ORAL HEARINGS
- ⌘ BEST PRACTICES
- ⌘ COUNTER FILINGS
- ⌘ UNAUTHORIZED PRACTICE OF LAW (UPL)
- ⌘ 2018 SESSION OPENING DATES FOR GROUP 1

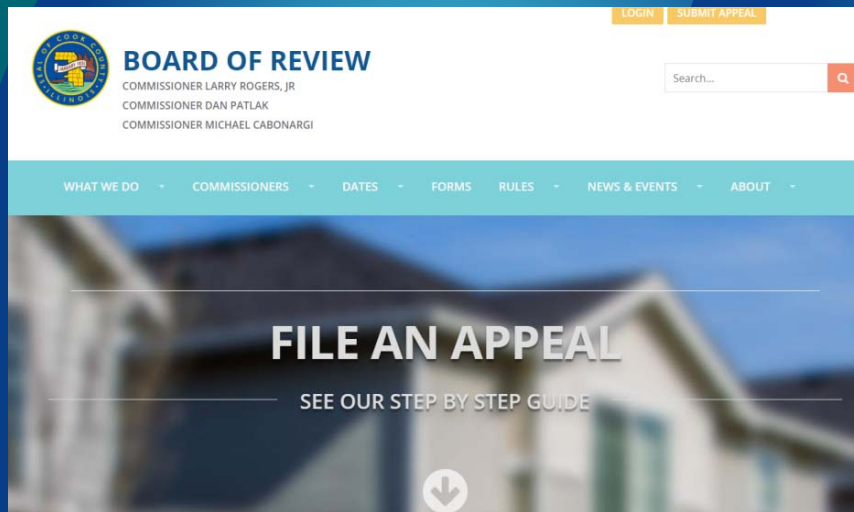


WELCOME

- ⌘ Due to the repeal of the Sweetened Beverage Tax last Fall, 19 positions were eliminated at the BOR via layoffs and the elimination of vacant positions. During the course of last session, we lost an additional 8 BOR employees, reducing our headcount from 130 to 103 (21% reduction).
- ⌘ As forecast, the Board did adjudicate yet another record number of appeals for the 2017 Session: 228,380 which is the equivalent of 360,700 PINS .
- ⌘ In the Summer of 2017, the Property Tax Appeal Board developed a “new scanning system”, starting with the 2016 tax year dockets. PTAB eliminated hard copy “Notices of Appeal,” electronically forwarding the documents in a PDF file.
- ⌘ 2018 Schedule that includes the reassessment of the City of Chicago Triennial demands that this session be finalized by mid May 2019 to allow for the July 1st mailing of the 2nd installment tax bills.
- ⌘ The Board’s Digital Appeals Processing System (DAPS) is now in its’ fourth year as we revisit the City Tri. Based on both feedback from our analysts and the practitioners, we have implemented certain enhancements to gain certain efficiencies.
- ⌘ A copy of this presentation and a more detailed description of the Board’s procedures will be available on the Board’s website www.cookcountyboardofreview.com.
- ⌘ On the Home page click “SEE ALL THE GUIDES.”



Attorney Meeting Presentation Download



BOARD OF REVIEW
COMMISSIONER LARRY ROGERS, JR
COMMISSIONER DAN PATLAK
COMMISSIONER MICHAEL CABONARGI

WHAT WE DO - COMMISSIONERS - DATES - FORMS RULES - NEWS & EVENTS - ABOUT -

FILE AN APPEAL
SEE OUR STEP BY STEP GUIDE

↓



BOARD OF REVIEW
COMMISSIONER LARRY ROGERS, JR
COMMISSIONER DAN PATLAK
COMMISSIONER MICHAEL CABONARGI

WHAT WE DO - COMMISSIONERS - DATES - FORMS RULES - NEWS & EVENTS - ABOUT -

Attorney Meeting Materials

View Edit

Please click on the links below for information on the Cook County Board of Review Attorney Meeting:

- 2016 Attorney Meeting Video
- Attorney Meeting Presentation



BOARD OF REVIEW PROCEDURES FOR THE 2018 TAX YEAR SESSION

- ⌘ Board of Review Rules Revisions
- ⌘ 2018 Attorney Authorization Form
- ⌘ Electronic DAPS Notices
- ⌘ Substitution Checklist
- ⌘ Best Practices



Highlights of the Board of Review Rules and Procedures Revisions

- ⌘ Electronic delivery of BOR correspondence directly to the DAPS account
- ⌘ Attorney Account holders are automatically opted in to receive DAPS e-notices



2018 DAPS IMPROVEMENTS

- Home
- My Appeals
- Submit Appeal
- Submit Appeals of Property Valuation

* Appellant City

* Appellant State Abbreviation

* Appellant Zip

* Appellant's Phone Number

* Appellant's E-mail Address

* Confirm Appellant's E-mail Address

* Appellant Type

Yes No

* I request the opportunity to appear for a hearing before the Cook County Board of Review, 118 N. Clark St., Room 601 Chicago, IL 60602.

[\(If you do not request a hearing, your complaint will be adjudicated based upon the written evidence submitted on your behalf and information available to the Board of Review\).](#)

DISCLAIMER

The DAPS Account holder will receive electronic notices for ALL COMPLAINTS pending at the Cook County Board of Review for the subject year where Cook County Board of Review DAPS Account is used, exclusively at the DAPS Account registered with the Cook County Board of Review. By opting in this electronic notice, the DAPS Account holder will not receive any notices via e-mail to the e-mail address cases associated with the Account. The electronic notifications will replace the e-mail notices for ALL COMPLAINTS in which the DAPS Account holder contests an assessment using its Cook County Board of Review Account.

Opt Out

Should a DAPS Account holder chose to opt-out of electronic notice, an updated Cook County Board of Review Account form must be completed and submitted to the Clerk of the Board of Review's Office with the opt-out box checked. If the law firm or attorney opts out of electronic notice, it will receive required notices via e-mail to the e-mail address associated with the Account.

When did you purchase your property?

[Next](#)



ORAL HEARINGS FOR 2018

⌘ Oral Hearings should be requested at the time of finalization of the Complaint.

Finalize Appeal

PIN

Complaint Number

* I request the opportunity to appear for a hearing before the Cook County Board of Review, 118 N. Clark St., Room 601 Chicago, IL 60602. Yes No

(if you do not request a hearing, your complaint will be adjudicated based upon the written evidence submitted on your behalf and information available to the Board of Review).

* Requested Assessed Value

Administrative No Change?

Notice: By clicking submit from the finalize window your appeal will be submitted to the BOR for review and you will no longer be able to add documents to your appeal



ORAL HEARINGS FOR 2018

⌘ On any given attorney hearing day, each attorney and their respective dockets will be scheduled for a particular call as follows:

1. 8:30 am
2. 10:30 am
3. 1:00 pm
4. 3:00 pm



Oral Hearings for 2018

- ⌘ At the conclusion of the Group filing period, the Board will e-mail the general hearing dates for that Group without assigning specific Attorneys to specific dates. Please note that said correspondence will ONLY state the FIRST DAY that hearings will commence.
- ⌘ For those attorneys requesting ten or less oral arguments for any one group of townships, the Board will make every effort to schedule those hearings on the date contained in the initial e-mailed notice and where possible at the same time/call.
- ⌘ For those attorneys requesting more than ten oral arguments per group of townships, the Board will likely schedule those cases on consecutive dates to the date contained in the initial mailed notice.
- ⌘ Please note that prior to Commercial/Industrial Hearings, hearing officers review the evidentiary submissions for the current year as well as prior filings. Therefore, generally, additional evidence will only be accepted at the time of hearing for only a showing of "good cause."
- ⌘ Again, the evidence submission deadline is NOT extended simply by a hearing request. Documents for both hearing and desk review have the same document submission deadline.



Oral Hearings for 2018

- ⌘ No more than ten (10) cases per attorney will be scheduled to a specific call.
- ⌘ Attorneys should limit oral argument to ten (10) minutes per case.
- ⌘ Each call will be limited to one hour and forty minutes.
- ⌘ Any attorney requesting more than forty-five cases for oral argument for any one group of townships must receive approval of the Chief Deputy Commissioner.



BEST PRACTICES

⌘ ATTORNEY DOS AND DON'TS

- ⌘ FILING
- ⌘ EVIDENCE
- ⌘ HEARINGS



FILING

⌘ ATTORNEY AUTHORIZATION FORM

- ⌘ Revised 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 authorized to file the complaint by the taxpayer, and is the only attorney so authorized. 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.
- ⌘ Must use the 2018 Board Form. The Board will not accept any other form. The form should not be modified/amended .
- ⌘ The form is valid only for the subject tax year NOT multiple years.
- ⌘ The form **MUST BE FULLY EXECUTED BY THE ATTORNEY AND TAXPAYER. FULLY EXECUTED = SIGNED AND DATED BY BOTH THE ATTORNEY AND TAXPAYER.**



Cook County Board of Review Attorney Authorization Form

**COOK COUNTY BOARD OF REVIEW
2018 ATTORNEY AUTHORIZATION FORM**

2018 Complaint No. _____ Township: _____

PIN(s): _____

Address: _____

City: _____ State: _____ ZIP Code: _____

ATTORNEY AUTHORIZATION

- I am a/an (check applicable)
 - owner, executor, trust beneficiary of this property; or
 - a lessee (tenant) liable for the real estate taxes of the property for this tax year; or
 - a former owner liable for the real estate taxes of the property for this tax year; or
 - a duly authorized officer of the _____
Corporation, Partnership, LLC, or other entity which owns the property described above.
- I have personal knowledge that the property described above
 - has not been purchased since January 1, 2015; or
 - has been purchased on or after January 1, 2015 (complete below)
Purchase Price: \$ _____ Date of Purchase: _____
- For assessment year 2018, I explicitly authorize the following attorney/law firm:

to represent me before the Cook County Board of Review in connection with the assessment of the above mentioned property. Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies as aforesaid that he/she verily believes the same to be true.

Signature of Affiant /Owner/Appellant Print Name of Affiant /Owner/Appellant Date: _____

I certify that I have entered into the attorney/client relationship with the affiant and that I have read the accompanying assessed valuation complaint and supporting documents. Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies as aforesaid that he/she verily believes the same to be true.

Signature of Attorney Date: _____ BOR Atty. Code: _____



HOTEL/NON-HOTEL SUMMARY IN SUPPORT OF PETITION

SUMMARY OF NON-HOTEL FORM
COOK COUNTY BOARD OF REVIEW 2017 SESSION

Lead PIN _____ 2017 BOR Complaint _____
 Multiple PINs 2016 CAP+LOAD: _____ 2017 CAP+LOAD: _____

Township Select Township _____ First Year of Triennial _____ Levels of Assessment
 2016 _____ 2017 _____
 First Year Case was Represented _____

Address _____ Property Class _____-____ Property Type _____
 Property Use _____
 Gross Square Footage _____ Tax Code: _____
 Land Square Footage _____
 Land to Building Ratio _____ CAP LOAD _____ Basis for 2017 Appeal _____
 Net Rentable Area _____ 2016 _____ 2017 _____ Documents Included with Appeal _____

Increase from BOR 2016 to Assessor 2017 _____ Amount of Assessor's Reduction _____

COOK COUNTY ASSESSOR DATA				COOK COUNTY BOARD OF REVIEW DATA			
2017	2016	2015	2014	2017	2016	2015	2014
AV	AV	AV	AV	AV	AV	AV	AV
FMV	FMV	FMV	FMV	FMV	FMV	FMV	FMV
				2017 Appellant Request			

2017 Occup. 100% (Owner Occupied)	Appraisal(s) and FMV(s)	Open Specific Objection(s)	Open PTAB Case(s)	Undervaluation Appeal Year(s)
Percent Owner Occupied	2014	2012 <input type="checkbox"/>	2012 <input type="checkbox"/>	
Leased Occupancy	2015	2013 <input type="checkbox"/>	2013 <input type="checkbox"/>	
2016 Leased Occupancy	2016	2014 <input type="checkbox"/>	2014 <input type="checkbox"/>	
Historical Occupancy	2017	2015 <input type="checkbox"/>	2015 <input type="checkbox"/>	
2011 %	Transfer(s) and FMV(s)	2016 <input type="checkbox"/>	2016 <input type="checkbox"/>	
2012 %	2014	Resulting FMV(s) from SPO(s)	PTAB Settlement(s) / FMV(s)	
2013 %	2015	2012	2012	
2014 %	2016	2013	2013	
2015 %		2014	2014	
2016 %		2015	2015	

YEAR	Actual Income	Actual Expenses	Exp %	Actual Net Income	Vacancy	Special Circumstances
2013						
2014						
2015						
2016						
2017						



Coming
SOON



Historical Summary Form

For Filing Year		2018
Complaint No.		text
Lead PIN		text
Township		text
Appellant		text
Counsel		text
Subject Address		text
Subject Main Improvement Classification:		text
Unit of Comparison ("UOC"):		text
Number of Units of Comparison		text
Age		text
Tax Code		text
2017 Tax Rate:		text
2018 Level of Assessment		text
2017 Level of Assessment		text
2016 Level of Assessment		text
2015 Level of Assessment		text
2014 Level of Assessment		text
Land-to-Building Ratio:		text
If Warehouse:		
No. of Doors		text
No. of Docks		text
Ceiling Height		text
% Office Space		text
% Owner-Occupied:		text
% Leased:		text
% Physically Vacant:		text
Total:		text
Does the landlord pay the real estate taxes?		text
Appellant Request:		
FMV:		text
FMV per UOC:		text

Historical Income and Valuations

		2018	2017	2016	2015	2014
Per the Assessor	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	TAV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	TAV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Per the Board of Review	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	TAV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	TAV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Per Appraisal	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Per Purchase	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Per Property Tax Appeal Board	Case No.	-	-	-	-	-
	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Per Specific Objection	Case No.	-	-	-	-	-
	FMV	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	FMV per UOC	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
Income, Expenses, and Occupancy	Income	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	Expenses \$	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	Expenses %	12.34%	12.34%	12.34%	12.34%	12.34%
	Occupancy	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	ADR	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567
	RevPAR	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567	\$1,234,567

Data supplied by Appellant

Data/Calculation supplied by OnBase



DOCUMENT TYPE

- ⌘ When Uploading Documents-IT IS EXTREMELY IMPORTANT THAT EACH AND EVERY DOCUMENT IS PROPERLY IDENTIFIED. ESPECIALLY THE “ATTORNEY AUTHORIZATION FORM” MUST BE SEPARATELY INDEXED FROM EVERY OTHER FORM. IF NOT, YOU WILL RECEIVE A “NO CHANGE 7.”
- ⌘ ALL DOCUMENTS SHOULD NOT BE INDEXED “ATTORNEY BRIEF/PETITION”



CONDOMINIUM-2-99s

- ⌘ If you have authorization to represent the ENTIRE BUILDING, file ONE Complaint for the Whole Building
- ⌘ EXCEPTION-SEPARATELY FILE COMMON AREA PARCELS
- ⌘ PLEADINGS- BE SPECIFIC REGARDING RELIEF SOUGHT FOR SPECIFIC PINS
 - ⌘ For example, identify the specific PIN(S) seeking vacancy relief (PIN, POI, OCC FACTOR)
 - ⌘ Identify specific PINs with landmark status



CONDOMINIUMS-5-99s

- ⌘ A COMMERCIAL/INDUSTRIAL CONDO IS A CONDO WITH A RECORDED CONDO DECLARATION
 - ⌘ DISCLOSE RECENT SALES (WITHIN 3 YEARS) WITHIN THE SUBJECT BUILDING (PIN/SALE DATE/POI/PP)
 - ⌘ IF LEASED-3 YEARS OF I/E (BOR RULE # 21), CURRENT YEAR RENT ROLL, GROSS/NET
 - ⌘ WILL CONSIDER RECENT APPRAISALS-SALES HISTORY SHOULD INCLUDE ALL RECENT SALES WITHIN THE SUBJECT



Request Administrative “No Change”

Finalize Appeal

PIN 25-29-301-050-0000

Complaint Number 14-10039-001

* I request the opportunity to appear for a hearing before the Cook County Board of Review, 118 N. Clark St., Room 601 Chicago, IL 60602.

Yes No

(if you do not request a hearing, your complaint will be adjudicated based upon the written evidence submitted on your behalf and information available to the Board of Review).

* Requested Assessed Value 65000

Administrative No Change?

Notice: By clicking submit from the finalize window your appeal will be submitted to the BOR for review and you will no longer be able to add documents to your appeal

Submit

Cancel



EVIDENCE

⌘ Appraisal Evidence

- ⌘ Upload Appraisals as ONE DOCUMENT and labeled as “APPRAISAL.”
- ⌘ Review BOR Rule # 20
- ⌘ If a COLOR version of the appraisal is available, please upload the COLOR version
- ⌘ Upload PDF version of appraisals in its original format instead of scanned copies



INCOME/EXPENSE DATA

- ⌘ Review BOR # 21
- ⌘ Submit Rent Rolls Maintained in the ORDINARY COURSE OF BUSINESS (NOT ATTORNEY PREPARED SUMMARIES) WITH TOTALS
- ⌘ Commercial Summary Form (Hotel/Non-Hotel)
- ⌘ Complete I/E Data. Expenses (EBITDA) EXCLUDE INTEREST, REAL ESTATE TAXES, DEPRECIATION AND AMORTIZATION
- ⌘ I/E data should be UP TO DATE AT THE TIME OF BOR FILING NOT THE CCAO FILING
- ⌘ FULLY EXPLAIN I/E DATA
 - ⌘ Disclose whether LEASES ARE NET OR GROSS OR OTHER. BOTTOM LINE-WHO IS RESPONSIBLE FOR REAL ESTATE TAXES AND HOW MUCH?



VACANCY ARGUMENTS

- ⌘ Review BOR Rules 21 and 22
- ⌘ Issue: “AS IS” Value of the Subject
- ⌘ Submit RECENT INTERIOR PHOTOS-dated photos as of the lien date
- ⌘ Submit documentation of attempts to mitigate vacancy/attempts to lease
- ⌘ Owner Occupied properties vacant while listed for sale NOT LEASED- “AS IS” VALUE OF THE SUBJECT-APPRAISAL EVIDENCE
- ⌘ Vacancy Affidavits should be up to date at the time of the BOR filing NOT THE CCAO FILING!



RECENT SALES EVIDENCE

- ⌘ Review BOR Rule # 19
- ⌘ MUST DISCLOSE RECENT SALES!
- ⌘ Submit the Settlement Statement
- ⌘ Disclose the RELATIONSHIP BETWEEN THE BUYER AND SELLER



HEARINGS

BEFORE

- Review BOR Rule # 13.
- If this is a new client, FOIA Priors-Review Priors.
- Choose Orals Wisely-Unique circumstances that can not be fully explained on the face of the pleadings.
- Immediately contact Alisa Rodriguez regarding hearing scheduling conflicts per group.



HEARING (Cont.)

⌘ DURING

- ⌘ Explain and Disclose ANY and ALL CHANGE IN CIRCUMSTANCES
- ⌘ Disclose TYPE, SIZE AND USE OF PROPERTY
- ⌘ Hearings are not an extension of the EVIDENCE SUBMISSION DEADLINE-DO NOT EXPECT HEARING OFFICERS TO ACCEPT NEW EVIDENCE AT HEARINGS
- ⌘ Disclose Pending ARs/C of Es
- ⌘ Disclose prior PTAB/SPO decisions within the Tri
- ⌘ Disclose any and all information regarding OMITTED ASSESSMENTS
- ⌘ DON'T REQUEST A HEARING SIMPLY TO ATTEMPT TO NEGOTIATE A PENDING PTAB
- ⌘ Overall, KNOW YOUR PROPERTY



Types of Property that Must Still be Filed at the Counter

- ⌘ Omitted Assessment Complaints;
- ⌘ Exempt Properties; and
- ⌘ Properties where the basis of the appeal is Undervaluation.



UNAUTHORIZED PRACTICE OF LAW

- ⌘ Practice before the Board of Review is the Practice of Law.
- ⌘ Therefore, Non-Attorneys/Consultants may not practice at the Board of Review. Attorneys should either be solo practitioners or affiliated with a law firm.
- ⌘ Only Attorneys may argue cases on behalf of others before the Board of Review or submit/present cases on the behalf of others to the Board of Review.
- ⌘ The Board of Review enlists the assistance of the practicing bar to bring to light any unethical or unauthorized practice of law issues.



2018 SESSION-GROUP 1

↳ Group 1 will open for filing appeals on August 1, 2018 and will contain the following townships:

- ⌘ RIVERSIDE
- ⌘ RIVER FOREST
- ⌘ NORWOOD PARK
- ⌘ EVANSTON
- ⌘ BERWYN
- ⌘ OAK PARK
- ⌘ NEW TRIER
- ⌘ ELK GROVE
- ⌘ PALOS
- ⌘ CICERO
- ⌘ MAINE



Thank
YOU!

