

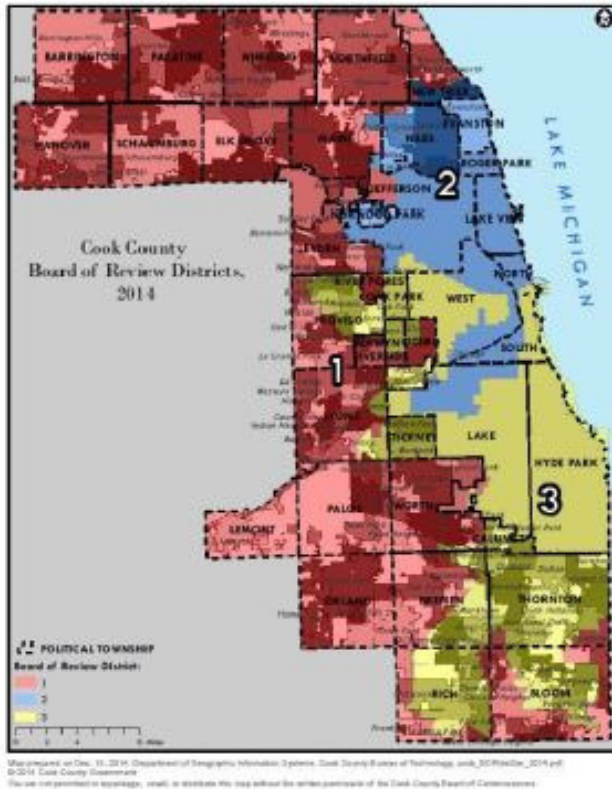


Cook County Board of Review

Commissioner Dan Patlak

The Property Tax Appeal Process

*Empowering Taxpayers
through education and
communication*



Dan Patlak was first elected as Commissioner of the 1st District of the Board of Review in 2010 and was reelected in 2012 and then in 2016. He is currently serving a four year term.

As a Certified Illinois Assessing Officer, Dan Patlak is professionally trained in property valuation. He served as Wheeling Township Assessor from 2006 to 2010 and also worked at the Board of Review as an Analyst for eight years.

Since his election to the Board of Review, Dan Patlak has led several major improvements to the appeal review system, including the ability to file an appeal online and digitizing the Boards operation. This has helped simplify and expedite the process for taxpayers, and streamline the review process within the Board, ensuring timely results.

Dan Patlak aims to empower taxpayers through education and communication. To this end, he regularly personally conducts outreach seminars throughout townships in his district to educate the public about property tax assessment appeals.

Dan lives with his wife, Dulce and his son Teddy, in Wheeling.

The Cook County Board of Review is an independent quasi-judicial elective office that reviews & adjudicates property tax assessment appeals.

Property owners have the right to appeal the assessed valuation of their property if they believe it is over-assessed. The Board's mission is to ensure that property owners pay no more than their fair share of property taxes. There is no cost to appeal at the Board of Review.



Property owners may appeal their assessments three times within each tax year cycle. See details below.

If you are appealing your own home, condominium, or mixed-use building, you may represent yourself or hire an attorney. There is no requirement to hire an attorney unless the property's title is held in the name of a corporation, LLC, or any other legal entity.

Property owners may appeal their assessments three times within each tax year cycle:

You may file an appeal with the Cook County Assessor (for dates and deadlines see the website www.cookcountyassessor.com).

If you are unhappy with the decision and believe that you should have received more relief, or simply did not file an appeal with the Assessor, you can then file an appeal with the Cook County Board of Review (for dates and deadlines see the website at www.cookcountyboardofreview.com)

If you are unhappy with the Boards decision or feel like you did not receive adequate relief, you may appeal your assessment further either at Circuit Court or at the Property Tax Appeal Board. Note, however, that you have to file an appeal at the Board of Review to use this option.

1) What is needed to appeal?

- A completed Board of Review complaint form (paper or online).
- If you choose to file online, you must have an email address.
- Supporting evidence (optional) related to your method of appeal that you would like the Board to consider. If no supporting evidence is submitted, our analysts will do a uniformity analysis for you.
- If you appeal online, evidence may be submitted electronically.

2) When do I need to submit my appeal?

Appeals must be submitted before your township's filing deadline. Filing deadlines vary each year. Please refer to the Board website for township filing dates: www.cookcountyboardofreview.com. You may also check with your local Township Assessor for filing dates. Taxpayers may also pre-file their appeal, before the township filing period, by submitting an online appeal at the Board of Review website.

3) When will I receive notice of the Board's decision?

You will receive notice approximately 8 weeks after your township closes. Any reduction will be reflected on the second installment tax bill mailed in July.

4) Do I need to attend a hearing?

No, however, taxpayers that appeal at the Board have a right to a hearing. This option may be selected on the Board appeal form. Taxpayers may waive their right to a hearing if they do not have any additional information to add to their appeal. All cases will be fully evaluated by our analysts even if you do not attend a hearing.

5) Where do I submit my appeal?

Online at www.cookcountyboardofreview.com, in person, or by mail at the Cook County Board of Review located at 118 N. Clark, Room 601, Chicago, IL 60602.

6) Will the Board of Review increase my assessment or my comparable homes?

No. The Board does not increase assessments.

7) Do I need an attorney?

No. There is no difference between filing on your own behalf or hiring an attorney. Incorporated entities must file with an attorney.

Homeowner Exemption

To qualify, the **property owner** must have:

- Occupied the property as of January 1 of the tax year in question.
- Used the property as their principal place of residence.
- Been liable for the payment of property taxes.

You only need to apply once; the Exemption is automatically renewed each year.

Senior Citizen Exemption

To qualify, the **property owner** must have:

- Turned 65 years old in the tax year in question.
- Occupied the property at any time during the tax year in question.
- Used the property as their principal place of residence.

Taxpayers must apply for this exemption annually.

Senior Freeze

To qualify, the **property owner** must have:

- Been born prior to or in the year 1952
- Have a combined household income of \$55,000 or less in 2016.
- Owned and lived in the property on January 1, 2016 and January 1, 2017, & used property as their principal residence.

Taxpayers must apply for this exemption annually.

To learn more about Exemptions or to apply for one, please contact the Cook County Assessor's Office at 312-443-7550 or go to www.cookcountyassessor.com

Returning Veteran's Exemption

To qualify, the **property owner** must have:

The Returning Veterans' Exemption is for property owners returning from active duty in armed conflict. The exemption reduces the EAV of the property by \$5,000 for the taxable year in which they return and the following year.

The application for this exemption must be filed upon returning from active duty

Disabled Veteran's Exemption

Veterans with a service connected disability as certified by the U.S. Department of Veteran Affairs are eligible for this annual exemption.

30%-49% \$2,500 EAV 50%-69% \$5,000 EAV
70% or greater: Total Exemption

The application for this exemption must be notarized and filed annually and may be subject to audit.

Disabled Person's Exemption

To receive the annual reduction of \$2,000 in EAV, the property owner must be:

- Disabled or became disabled during the tax year.
- Owned and occupied the property as of January 1 of the tax year in question.

This exemption cannot be received with the Disabled Veterans' Exemption.



1) Lack of Uniformity: Your building value is assessed higher per square foot than other similar buildings.

Provide three or four comparables that are similar in size, type of construction, age and general

condition that have a lower assessment per square foot than your property. Remember, compare your property to similar properties located in the **same neighborhood** (the closer to your home the better and within the same **classification code**, i.e., compare class 2-04 to other class 2-04s).

To determine the assessment per square foot of living area of your residence, you must divide the building portion of your total assessment by your building square footage.

$\text{Building assessment} \div \text{building square footage} = \text{assessment per square foot}$
Example: $\$10,000 \text{ AV} \div 1000 \text{ sq. ft.} = \$10.00 \text{ per sq. ft.}$

You may search for comparables at www.cookcountyassessor.com

2) Recent Purchase: The market value placed on your property is higher than its recent sale value.

Provide a closing HUD statement from an arms-length transaction made in the past 3 years.

3) Market Approach: The market value of property is higher than other similar recently sold homes.

Provide a recent appraisal, or information on recently sold homes like yours in your area, preferably completed within the last year.

4) Damage by Fire, Flood, Demolition, or other:
Your property has been uninhabitable.

Provide a combination of any of the following:

1. Fire department report
2. Demolition receipt
3. Insurance claims
4. Repair bills/invoices
5. Dated pictures of the property
6. Vacancy Affidavit

5) Major Factual or Mathematical Error: Incorrect description of property, i.e. square footage.

Provide any of the following:

1. Appraisal with the correct characteristics of the property.
2. Appraisal sketch showing the correct square footage of the property.
3. Certified letter from an architect stating the correct square footage.
4. Plat of Survey
5. Architects Drawing

Cook County Board of Review

Commissioner Dan Patlak

118 N. Clark Street, Room 601
Chicago, IL 60602

Phone: (312) 603-5542

Fax: (312) 603-5633

www.CookCountyBoardofReview.com

Satellite Offices

Local Courthouses

Bridgeview

10200 76th Ave
Room 237
(708) 974-6074

Markham

16501 S. Kedzie Ave
Room 237
(708) 232-4258

Maywood

1500 S. Maybrook Dr.
Room 82
(708) 865-5509

Rolling Meadows

2121 Euclid Ave
Room 237
(847) 818-2068

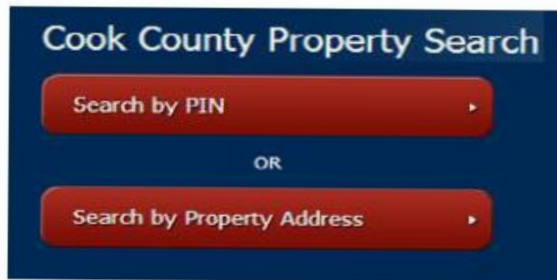
Skokie

5600 Old Orchard Road
Room 115
(847) 470-7522

How to Contact Us

Cook County Property Tax Portal

The Cook County Property Tax Portal is the result of a collaborative effort between elected officials who take part in the property tax system. The Portal consolidates related information and delivers Cook County taxpayers a one-stop customer service website. Taxpayers may access pertinent information regarding their property such as property descriptions, tax billing history, and tax appeal deadlines.



www.cookcountypropertyinfo.com

<p>Cook County Assessor Joseph Berrios (312) 443-7550 www.cookcountyassessor.com</p>	<p>Illinois Property Tax Appeal Board (217) 782-6076 www.ptab.illinois.gov</p>
<p>Cook County Treasurer Maria Pappas (312) 443-5100 www.cookcountytreasurer.com</p>	<p>Cook County Clerk David Orr (312) 603-5656 www.cookcountyclerk.com</p>
<p>Recorder of Deeds Karen Yarborough (312) 603-5050 www.ccrd.info</p>	<p>Cook County Clerk of the Circuit Court Dorothy Brown (312) 603-5031 www.cookcountyclerkofcourt.org</p>