{{ DATE }}

Cook County Board of Review

118 N. Clark Street

Chicago, IL 60602

**Re:** Real Estate Assessed Valuation Complaint Attachment

Appellant: {{ homeowner\_name }}

PIN: {{ pin }}

Address: {{ address }}

Board of Review:

This protest is submitted on behalf of {{ homeowner\_name }} by [HIS/HER] attorney, [INSERT NAME], at Dentons US LLP (“Dentons”).

According to Cook County’s Notice of Re-assessment, the real property corresponding to {{ pin }} (the “Property”) has an assessed value of {{ assessor\_av }}. This means that the Assessor’s Office calculates that the Property has a fair market value of {{ assessor\_mv }}, in accordance with Cook County Ordinance Section 74-63(2)(b); 74-64(2)-(3).

This assessment is inaccurate. Given the assessed values of comparable properties, the Property has a market value of {{ contention\_mv }} and should be properly assessed at {{ contention\_av }}.

Here is the relevant data on{{ homeowner\_name }}’s property:

Following columns: bedrooms, bathrooms, sq, year built, exterior material, number of stories, structural damage

|  |  |  |
| --- | --- | --- |
| **{%tc for col in target\_labels %}** | **{{ col }}** | **{%tc endfor %}** |
| **{%tr for item in target\_contents %}** | | |
| **{%tc for col in item %}** | {{ col }} | {%tc endfor %} |
| **{%tr endfor %}** | | |

Here is the relevant data on comparable properties:

Following columns: address, distance, sale price, sale date, bedrooms, bathrooms, sq, year built, ext material, number of stories

|  |  |  |
| --- | --- | --- |
| **{%tc for col in comp\_labels %}** | **{{ col }}** | **{%tc endfor %}** |
| **{%tr for item in comp\_contents %}** | | |
| **{%tc for col in item %}** | {{ col }} | {%tc endfor %} |
| **{%tr endfor %}** | | |

The algorithm we employed to identify the comparable properties noted above searches all Cook County parcels to find properties with comparable features. All comparable properties have the same exterior, basement, garage, and height as the Property. The comparable properties also have approximately the same number of rooms, square footage, and age. To calculate the correct assessed value for this property, Dentons averaged the assessed values of the comparable properties.

The Assessor’s Office did not correctly account for the assessed values of comparable properties and also did not factor in the current condition of and structural damage to the Property.

The Property has material structural damage that lowers its market value. Specifically, {{ damage\_descript }}. Photos of this damage are attached hereto as Exhibit A. As such, the Property’s assessed value should be significantly reduced.

Cook County Ordinance requires that properties be assessed at no more than ten percent of their market value. Given that the true market value of the Property is {{ contention\_mv }}, the assessed value should be no more than {{ contention\_av }}.

Sincerely,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**[Alejandro Amezcua]**, [INSERT BOR ATTY NO.]

[312-876-6121]

[alex.amezcua@dentons.com]

**Dentons US LLP**

233 S Wacker Drive, Suite 5900

Chicago, IL 60606

{% if has\_images %}

Photos of the damage are below.

{% for image in images %}

{{ image }}

{% endfor %}

{% endif %}