

PREFACE

These rules are published by the Board of Review of Cook County for the information and guidance of persons doing business with , and for the orderly dispatch of business before the Board. 35 ILCS 200/6-50, 9-5 (formerly Ill. Rev. Stat., Chap. 120, para. 4 94, Sec. 13). They shall govern all appeals filed before the Board on, or after, the effective date hereof, September 06, 2011.

Taxpayer assistance will be provided by Board personnel during normal business hours.

SPECIAL INFORMATION FOR INDIVIDUALS REPRESENTING THEMSELVES

While these rules govern all appeals filed before the Board, many rules have no application to certain types of property or certain factual situations. Most appeals filed by individuals who are not represented by attorneys involve single family dwellings or property containing six (6) apartments or less.

Additional information on how to proceed in such appeals are set forth in the Board's 2011 pamphlet, "Welcome to the Board of Review , " and individual taxpayers are urged to read and follow the procedures there suggested.

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| Rule 1 | Individual taxpayers may retain an attorney or represent themselves before the Board. Other taxpayers, including corporations, must be represented by an attorney. A person who is not an attorney may not represent a taxpayer before the Board. |
| Rule 2 | Failure to follow any rule may in and of itself, be grounds for the denial of any relief. |
| Rule 3 | Each form required by these rules shall contain all applicable information requested. |
| Rule 4 | The Board of Review hereby adopts the complaint forms inserted into the official minutes of the Board held 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 as determined by the Assessor of Cook County and authorizes its personnel to distribute and make available said complaint forms to taxpayers and their attorneys. |
| Rule 5 | Complaints must be filed on the official complaint form prescribed by the Board. All items 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. |
| Rule 6 | The official complaint form must be filed in triplicate, unless filed on-line. |

- 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.
- Rule 8 All complaints must be filed in the office of the Board of Review, County Building, Room 601, 118 N. Clark Street, Chicago, Illinois 60602, or complaints can be filed online from the Board's website.
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 on which a taxpayer desires to appeal. If the particular property in question consists of two or more permanent index numbers, then all numbers may be listed on one complaint form.
- Rule 10 If more than one complaint is filed on the same permanent index number, the first complaint filed will be considered by the Board. All subsequent complaints will be considered to be null and void. The filing of a complaint 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.
- In the event that more than one attorney files a complaint on the same permanent index number(s), all attorneys so filing shall be notified by the Board.
- An attorney substituting his/her or their appearance shall do so by filing with the Board a completed substitution of representation form.*
- Rule 11 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 oral argument.
- Rule 12 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 13 On or before the date set for hearing on any complaint, the taxpayer or attorney representing the taxpayer shall file with the Board the following:
1. A log sheet* (Not applicable for class 2 residential complaints.);
 2. An appraisal index* (Not applicable for class 2 residential complaints.);
 3. 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
 4. Such other documents that are required by these rules, and all other documents the taxpayer or attorney believes are pertinent to establish the complaint.

Except for the log sheet, summary sheet, and any appraisal and index thereof, all documents shall be filed in the order in which they appear on the log sheet.

They shall be bound at the top with a secure but removable fastener.

The appraisal index shall be stapled or otherwise firmly attached to the cover of the appraisal.

- Rule 14 Where documents are filed on the date of hearing, they must be filed at the time designated for hearing, otherwise, they may be filed at any time during the regular business hours of the Board, not fewer than five (5) days prior to the hearing date. The Board, at its sole discretion, may order an additional hearing.
- Rule 15 The taxpayer or attorney shall be prepared for the hearing at the time and date specified in the hearing notice. Except when good cause is shown, no request to extend the time for filing documents will be granted. Failure of a taxpayer or an attorney to appear on the date and at the time specified in the notice of hearing shall constitute a waiver of the right of right of an oral argument. Where the date for filing of documents has been extended, failure of the taxpayer or attorney 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.
- Rule 16 A complaint may be assigned to a designated employee of the Board who shall receive and examine the facts and exhibits offered to support the complaint.
- Rule 17 The taxpayer or attorney shall submit a recent original and clear photograph of the front of the subject property.
- Rule 18 Where an appeal is based in whole or in part upon "uniformity" or "comparability," the Board strongly recommends it be furnished with a recent and clear photograph of the front of each property claimed to be comparable.
- Rule 19 If the taxpayer or attorney relies upon an appraisal and the appraiser does not include an original photograph of the front and permanent index number of the subject and each property used in his/her analysis, the taxpayer or attorney shall furnish the missing information and shall identify it with the appraiser's identification of the property.
- 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 years 2008, 2009 and 2010. If relief is being sought on the grounds of "vacancy" during 2011, include a copy of taxpayer's 1040 IRS form for the year 2010, 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, 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 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-subsidary 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) and

B. 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.

C. 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 after demolition, with the date the photograph was taken appearing conspicuously thereon.

Rule 23 If the property is held in a land trust, a schedule of all the beneficial owners of the trust, signed by the trustee, shall be submitted.

Rule 24 All complaints, summary sheets and logs 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 25 Copies of all documents filed with the Board shall be accompanied by an authenticity affidavit* in which each such copy is separately identified.

Rule 26 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 27 Taxpayers dissatisfied with a decision of the Board may request a review of their case. One copy of a review request 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. in writing;
- c. delivered or faxed to the Board;
- d. identify the assessment, township, and complaint number and the relevant PIN numbers of the case; and
- e. state specific grounds for the review request.

The grounds for a review request are:

- a. newly discovered, obtained or received evidence;
- b. changes in the law;
- c. an error in the Board's previous application of existing law;
- d. 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;
- e. 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;
- k. an intervening sale, demolition, destruction or change of use of the property;
- l. consideration of an Assessor's Recommendation or Certificate of Error;
- m. special circumstances identified and explained in the review request.

Because the 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.

Rule 28

A taxpayer shall disclose the purchase price of the property and the date of purchase if it took place on or after January 1, 2008, 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 arm's 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 29 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 30 The same standards and requirements as set forth in these rules with respect to overvaluation complaints apply to any undervaluation complaints in addition to any others set forth in the Board's 2006 Undervaluation (underassessment) Rules. The burden of proof that a property is undervalued rests with the taxpayer-complainant who must establish by competent evidence that such property is underassessed.

*Indicates forms made available by and required by the Board of Review

(These rules shall be effective on their date of adoption by the Board of Review)