

# COOK COUNTY BOARD OF REVIEW



Attorneys' Meeting for the 2019 Tax Year Session

**Monday, June 24 , 2019**

# AGENDA

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- ▶ WELCOME
- ▶ COOK COUNTY BOARD OF REVIEW REQUIREMENTS and PROCEDURES FOR THE 2019 ASSESSMENT APPEAL SESSION
- ▶ HIGHLIGHTS OF THE BOARD OF REVIEW RULES and PROCEDURES
- ▶ DATA COMPILATION SUBSCRIPTION SERVICE
- ▶ 2019 DAPS ENHANCEMENTS
- ▶ BEST PRACTICES
- ▶ COUNTER FILINGS
- ▶ UNAUTHORIZED PRACTICE OF LAW (UPL)
- ▶ 2019 SESSION OPENING DATES FOR GROUP 1



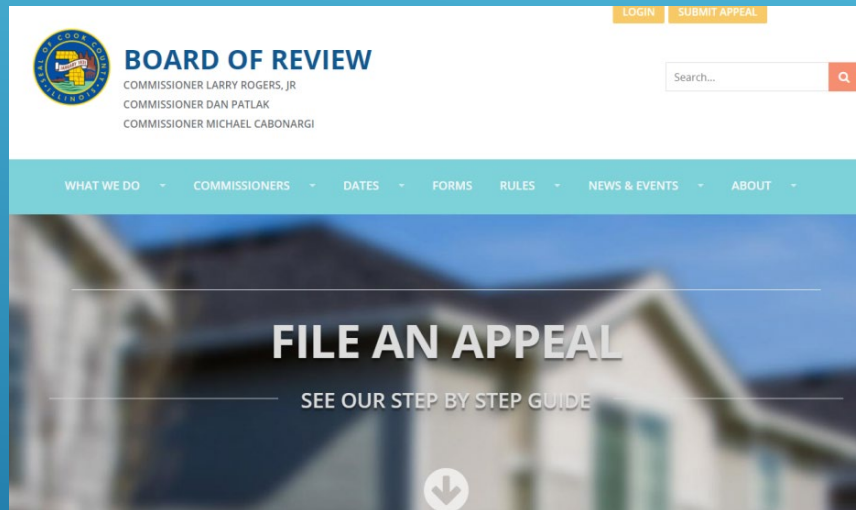
# WELCOME

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- ▶ As forecast, the Board did adjudicate yet another record number of appeals and PINS for the 2018 Session: 245,095 which is the equivalent of 540,310 PINS and was a 33% increase over the 2015 City Tri.
- ▶ The 2019 Schedule that includes the reassessment of the Northern Suburbs Triennial demands that this session be finalized by mid May 2020 to allow for the July 1<sup>st</sup> mailing of the 2<sup>nd</sup> installment tax bills.
- ▶ The Board's Digital Appeals Processing System (DAPS) is now in its' fifth year as we revisit the North 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](http://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  
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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 2019 TAX YEAR SESSION

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- ▶ Data Compilation Subscription Service
- ▶ Board of Review Rules Revisions
- ▶ Mandatory Historical Summary Form
- ▶ 2019 Attorney Authorization Form
- ▶ Electronic DAPS Notices
- ▶ Substitution Checklist
- ▶ Best Practices



# 2019 DATA COMPILATION SUBSCRIPTION SERVICE

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## OVERVIEW

For the 2019 Assessment Session, the “Data Compilation Subscription Service” will include the following:

1. The custom compilation of CCBOR assessment data in a spreadsheet format for specific groups of townships as determined by the CCBOR; See “BOR Decision Letter Data” and
2. Single point access to assessment result data within a Subscriber’s DAPS account which is accessible only via the portal. See “BOR Decision Letter Batch.”
3. ONLY APPLICABLE TO DATA SERVICE SUBSCRIBERS- “BOR Decision Letter Batch” and “BOR Decision Letter Data” document types will be present and contain all results that are associated with their attorney code for a given group. Users can access the same batch by accessing any complaint that pertains to the group assignment for the given BOR appeals session.
4. NOTE: All complaints will contain a BOR Decision Letter for each complaint (users that do not subscribe will not see the Batch file or Data file).



Supporting Forms			
PIN	Complaint Number	Form Type	
16-21-103-002-0000	15-10031-001	BOR Decision Letter	<a href="#">View</a>
16-21-103-002-0000	15-10031-001	BOR Decision Letter Batch	<a href="#">View</a>
16-21-103-002-0000	15-10031-001	BOR Decision Letter Data	<a href="#">View</a>
16-21-103-002-0000	15-10031-001	BOR Associated PIN Summary (Portal)	<a href="#">View</a>

**DATA FILE NOTES:**

USERS WILL SELECT “VIEW” AND THE FILE WILL DOWNLOAD INTO THEIR DEFAULT DOWNLOAD DIRECTORY AND RETAIN THE INTENDED FORMAT THAT THE CCBOR SPECIFIES.

E.G. PDF, EXCEL, .CSV, ETC.

NOTE: THE “SUBSCRIPTION SERVICE” DATA WILL BE DELIVERED UPON THE FINALIZATION OF EACH TOWNSHIP GROUP FOR THE 2019 ASSESSMENT SESSION.

NOTE: PLEASE NOTE THAT DURING THE 2019 SESSION, THE SUBSCRIPTION SERVICE IS SUBJECT TO FUTURE ENHANCEMENTS WHICH THE CCBOR WILL ANNOUNCE PRIOR TO IMPLEMENTATION.

**FEE STRUCTURE**

THE FEE STRUCTURE IS BASED UPON THE HISTORICAL BOR FILING FREQUENCY OVER THE LAST THREE “3” YEARS. IT IS SOLELY WITHIN THE DISCRETION OF THE CCBOR TO DETERMINE THE SUBSCRIBER’S APPROPRIATE TIER BASED UPON THE AFOREMENTIONED HISTORICAL DATA.

NOTE: PRESENTLY, THE “HISTORICAL FILING FREQUENCY” DATA IS BEING UPDATED TO INCLUDE THE 2018 SESSION DATA AND DELETE THE 2015 SESSION DATA. AFTER THIS DATA IS COMPILED AND ANALYZED, THE “TIER STRUCTURE” WILL BE ADJUSTED WHICH WILL BE MEMORIALIZED IN THE FORTHCOMING 2019 “DATA SUBSCRIPTION AGREEMENT.”

YOUR “DATA SUBSCRIPTION SERVICE” WILL BE ACTIVATED AFTER THE FORTHCOMING “DATA SUBSCRIPTION SERVICE AGREEMENT” IS FULLY EXECUTED AND THE ANNUAL SUBSCRIPTION FEE IS PAID.



- ▶ Electronic Spreadsheet
- ▶ “One Click” Access
- ▶ Improved Efficiencies/Automation
- ▶ Improved Client Relationships
- ▶ Positive Stakeholder Feedback/Suggestions

## BENEFITS OF THE DATA COMPILATION SUBSCRIPTION SERVICE





# HIGHLIGHTS OF THE BOARD OF REVIEW RULES AND PROCEDURES REVISIONS

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- ▶ CCBOR 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 those Rules or the Illinois Rules of Professional Conduct, suspend an attorney code temporarily or permanently.
- ▶ CCBOR 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. THIS HISTORICAL SUMMARY FORM TAKES THE PLACE OF THE HOTEL/NON-HOTEL SUMMARY FORM.
- ▶ Any and All References to “hard copy” documents have been deleted.
- ▶ “Within the last three years.”



# 2019 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

\* 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

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

### 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 2019

- ▶ 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 2019

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- ▶ 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 2019

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- ▶ 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 2019

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- ▶ 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.
- ▶ You must immediately notify Alisa Rodriguez of any scheduling conflicts.



# BEST PRACTICES

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- ▶ ATTORNEY DOS AND DON'TS
  - ▶ FILING
  - ▶ EVIDENCE
  - ▶ HEARINGS



# FILING

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- ▶ 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 2019 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 2019 ATTORNEY AUTHORIZATION FORM

2019 Complaint No. _____	Township: _____
PIN(s): _____	
Address: _____	
City: _____	State: _____ ZIP Code: _____

### ATTORNEY AUTHORIZATION

1. 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.
2. I have personal knowledge that the property described above  
 has not been purchased since January 1, 2016; or  
 has been purchased on or after January 1, 2016 (complete below)  
Purchase Price: \$ \_\_\_\_\_ Date of Purchase: \_\_\_\_\_
3. For assessment year 2019, 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



# CCBOR RULE # 14

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- ▶ 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. THIS HISTORICAL SUMMARY FORM TAKES THE PLACE OF THE HOTEL/NON-HOTEL SUMMARY FORM.



# HISTORICAL SUMMARY FORM-NOW, MANDATORY FOR 2019

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
<b>Per the Assessor</b>	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
<b>Per the Board of Review</b>	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
<b>Per Appraisal</b>	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
<b>Per Purchase</b>	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
<b>Per Property Tax Appeal Board</b>	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
<b>Per Specific Objection</b>	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
<b>Income, Expenses, and Occupancy</b>	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



# BOARD OF REVIEW DISCLAIMER

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- ▶ The Names; Addresses; PINS; Complaint Numbers have been redacted from the “demonstrative” exhibits which will follow for the protection of privacy.



# THE BOARD WILL NO LONGER ACCEPT THE HARD COPY "COMMERCIAL SUMMARY" FORM

**NON-HOTEL**  
**COOK COUNTY BOARD OF REVIEW 2018**  
**SUMMARY IN SUPPORT OF PETITION**

(BOR SUMMARY SHEET, LOG FORM, APPRAISAL SUMMARY, SHORT AND LONG FORM AFFIDAVITS ARE NOT REQUIRED WHEN SUBMITTING THIS PETITION.)

Residential  Commercial  Apartments/7 units or more **2018 Complaint No:** \_\_\_\_\_  
 Industrial  Vacant  Mixed Use **Property Classification:** 5-93

(\* THIS FORM IS NOT A SUBSTITUTE FOR DOCUMENTARY EVIDENCE IN SUPPORT OF THE REQUESTED VALUATION) ANY INCOMPLETE FIELDS MAY RESULT IN A "NO CHANGE DECISION" - A CURRENT TRIENNIAL PHOTOGRAPH(S) OF THE PROPERTY IS/ARE REQUIRED WITH EACH PETITION.

**THE FOLLOWING DOCUMENTS ARE ATTACHED HERETO:**

Original Photographs - see map  Compulsory Sales including Short sales, Foreclosures, and Bank REO  
 Vacancy Occupancy Affidavit  
 Tax Returns  
 2015  
 2016  
 2017  
 2018  
 Income and Expense Statements  
 2015  
 2016  
 2017  
 2018  
 Appraisal Summary Sheet  
 Appraisal  
 Sales Contract, Closing Statement, Deed, Transfer Declaration  
 Rent Rolls  
 Leases  
 Additional Documents: 2015 App/Bor Reductions

When submitting this petition, please make sure to include at least the Affidavit (Page 6) and the Summary (Page 7) pages from this document in your correspondence.

**SUMMARY OF NON-HOTEL FORM**  
**COOK COUNTY BOARD OF REVIEW 2018 SESSION**

**Lead PIN**  
 Multiple PINs **2017 CAP-LOAD:** NA **2018 CAP-LOAD:** NA **2018 BOR Complaint**

**Township Select Township:** West **First Year of Triennial:** 2018 **Levels of Assessment**  
**First Year Case was Represented:** 2015 - BUD LGW **2017 - 25%** **2018 - 25%**

**Address:** 6 **Property Class:** 5-93 **Property Type:** Industrial  
**Property Use:** Garage/Repair/Storage  
**Gross Square Footage:** 7,586 sq **Tax Code:** 77019  
**Land Square Footage:** 9,475 sq  
**Land to Building Ratio:** 1.25:1 **CAP LOAD**  
**Net Rentable Area:** 7,586 sq **2017:** NA **2018:** NA

**Basis for 2018 Appeal:** MAI Appraisal  
**Documents included with Appeal:** Sales Comparison Appraisal

Increase from BOR 2016 to Assessor 2017		Amount of Assessor's Reduction	
COOK COUNTY ASSESSOR DATA		COOK COUNTY BOARD OF REVIEW DATA	
AV	FMV	AV	FMV
2018 72,590	2018 290,360	2018 Appellant Request 57,000	228,000
2017 56,895	2017 227,580	2017 56,895	227,580
2016 56,895	2016 227,580	2016 56,895	227,580
2015 60,687	2015 242,748	2015 56,895	2015 227,580

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 (00 %)	2015 <u>212,000 - PVS</u>	2013 <input type="checkbox"/>	2013 <input type="checkbox"/>	
Leased Occupancy - 0	2016 <u>228,000 - PVS</u>	2014 <input type="checkbox"/>	2014 <input type="checkbox"/>	
2017 Leased Occupancy	2017 <u>228,000 - PVS</u>	2015 <input type="checkbox"/>	2015 <input type="checkbox"/>	
Historical Occupancy	2018 <u>228,000 - PVS</u>	2016 <input type="checkbox"/>	2016 <input type="checkbox"/>	
2012 70 %	Transfers(s) and FMV(s)	2017 <input type="checkbox"/>	2017 <input type="checkbox"/>	
2013 100 %	2015 <u>NONE</u>	Resulting FMV(s) from SFO(s)	PTAB Settlement(s) / FMV(s)	
2014 100 %	2016 <u>NONE</u>	2013	2013	
2015 %	2017 <u>NONE</u>	2014	2014	
2016 %	2018	2015	2015	
2017 %		2016	2016	


YEAR	Actual Income	Actual Expenses	Exp %	Actual Net Income	Vacancy	Special Circumstances
2014						
2015						<u>- 100% owner occupied -</u>
2016						<u>- Partially unheated -</u>
2017						<u>- ALL RECENT SALES -</u>
2018						<u>- Comps 1-5 similar in Bldg. Size -</u> <u>- Comps 1 &amp; 5 rated "Equal" by Appraiser</u>



# PLEASE DO NOT PRINT OUT AND UPLOAD THE "HISTORICAL SUMMARY" FORM

- ▶ The electronic "Historical Summary" form captures and stores assessment and income/expense data from year to year.

Historical Form



**Cook County: The Board of Review Portal**

Commissioner  
Larry R. Rogers, Jr.

Commissioner  
Dan Pallak

Commissioner  
Michael Cabonargi

[Logout \(Account/Login\)](#)

Home (/) Account Administration (/Account/AccountAdministration)

My Appeals (MyAppeals/Current) Submit Appeal (/SubmitAppeal/AppealPage1)

### Historical Summary Form

For Filing Year: 2018

Complaint No.:

Lead PIN:

Township: SOUTH CHICAGO

Appellant:

Attorney:

Property Address:

Subject Main Improvement Classification: 318: Mixed use commercial / residential bldg, seven units or more

Unit of Comparison ("UOC"): Sq. Ft.

Number of Units of Comparison: 133986

Age: 127

Tax Code: 79015

<https://appeals.cookcountyboardofreview.com/MyAppeals/HistoricalForm>

Historical Form

	2018	2017	2016	2015	2014
<b>Per the Assessor</b>					
FMV	\$17,953,240	\$14,050,170	\$14,050,170	\$13,339,490	\$13,502,260
FMV per UOC	\$134.01	\$104.88	\$104.88	\$99.57	\$100.79
TAV	1795324	1405017	1405017	1333949	3375565
TAV per UOC	\$13.40	\$10.49	\$10.49	\$9.96	\$25.20
<b>Per the Board of Review</b>					
FMV	-	\$14,050,170	\$14,050,170	\$13,300,000	\$13,502,260
FMV per UOC	-	\$104.88	\$104.88	\$99.28	\$100.79
TAV	-	1405017	1405017	1330000	3375565
TAV per UOC	-	\$10.49	\$10.49	\$9.93	\$25.20
<b>Per Appraisal</b>					
FMV					
FMV per UOC					
<b>Per Purchase</b>					
FMV	70908192				
FMV per UOC	\$673.34				
<b>Per Property Tax Appeal Board</b>					
Case No.					
PI					
AV per UOC					
<b>Per Specific Objection</b>					
Case No.					
FMV					
FMV per UOC					
<b>Income, Expenses, and Occupancy</b>					
Income	6105644				

<https://appeals.cookcountyboardofreview.com/MyAppeals/HistoricalForm>



# ATTORNEY BRIEF/PETITION SHOULD "STAND ON ITS' OWN"

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- ▶ Description of the Subject
  - ▶ PIN
  - ▶ Property Address
  - ▶ Improvement Size
  - ▶ Site Size and related Land to Building Ratio
  - ▶ Age of the Subject
  - ▶ Owner Occupied or Leased. If leased, must disclose type of lease (net/gross).
- ▶ Provide Assessment History Expressed in Units of Comparison
- ▶ Must Disclose Recent Sales
- ▶ Must Disclose Blended Levels of Assessment
- ▶ Basis of Requested Relief
  - ▶ Income arguments must be supported by mathematical equations and not sentences.



# EXAMPLES OF "NARRATIVE BRIEFS"

## NARRATIVE BRIEF

The proposed assessment of the subject property overestimates its assessed value by \$33,421. Per the attached independent appraisal, this class 5-17, 5-90 building has a fair market value of \$410,000. Tellingly, this conclusion is supported by the four comparable sales referenced in the appraisal. See Appraisal, pgs 37-46. These comparable properties establish a range of \$104 to \$178 per square foot for these type of properties, and the appraiser adopts a price per square foot at the high end of this range, in this case \$165. This places the fair market value of this 2,480 square foot property at \$410,000. By contrast, the property's current proposed assessment (of \$135,921) would give it a fair market value of more than \$219 per square foot — well above the established range. If the 25% assessment rate is applied to the property's true \$410,000 fair market value, the assessed value should then be \$102,500, which is \$33,421 less than its current proposed assessment (of \$135,921). Accordingly, we respectfully request that this property's proposed assessment be reduced to \$102,500.

Respectfully Submitted,

## NARRATIVE BRIEF

The proposed assessment of the subject property (overestimates its assessed value by \$59,064. As is evidenced by the enclosed Rent Roll, Tax Forms and Income/Expense Statement, this class 5-90/5-22 property has the potential to generate gross income of \$30,000. Deducting \$3,000 (10%) for vacancy and \$6,750 in expenses indicates the property generates a net income of \$31,191. See Income & Expense statement. Applying a capitalization factor of 7% (plus another 5.4% for the property taxes) indicates the property's total fair market value is \$165,322.<sup>1</sup> Multiplying the fair market value by the 25% assessment rate then demonstrates that the property's assessed value should only be \$41,330, or \$59,064 less than its current proposed assessment (of \$100,395). Accordingly, we respectfully request this property's assessment be reduced by \$59,064, and set equal to \$41,330.

Respectfully Submitted,

<sup>1</sup> Moreover, such a result is consistent with the attached Appraisal which also shows this building is over-assessed. See Appraisal (setting property's value at \$275,000).





# “RE-REVIEW” CCBOR RULE # 27

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- ▶ INCLUDED THE 12 GROUNDS FOR A REVIEW REQUEST ARE:
  - ▶ NEWLY DISCOVERED, OBTAINED OR RECEIVED EVIDENCE;
  - ▶ CHANGES IN THE LAW;
  - ▶ AN ERROR IN THE BOARD’S PREVIOUS APPLICATION OF EXISTING LAW;
  - ▶ 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;
  - ▶ CORRECTION OF A MATHEMATICAL OR CALCULATION ERROR



HERE, THE BOR RENDERED A "NO CHANGE" DECISION BASED ON THE SUBMITTED 2018 APPRAISAL. THE "RE-REVIEW" REQUEST INCLUDED THE RESUBMITTED 2018 APPRAISAL AS WELL AS UNADJUSTED "SALES COMPARABLES."

PETITION IN SUPPORT OF 2018 ASSESSED VALUATION COMPLAINT

TOWNSHIP: CICERO

ADDRESS:

PIN:



The subject property consists of a 13-year old, one-story, commercial building, used as an auto repair, containing approximately 4,300 square feet of building area. The improvement is situated on a parcel of land containing approximately 4,332 square feet.

The depth of discussion contained in this report is specific to the needs of the client to determine the basis for an ad valorem tax appeal. The intended use of this report is to estimate the market value of the fee simple interest of the subject real estate.

This report utilizes the extraordinary assumptions that the highest and best use of the subject is its current use, the building descriptions and data provided to us are accurate, the property condition is typical of the market area, and, for properties previously inspected, the property conditions have not changed significantly since the time of inspection. It is understood by all parties that if any of these assumptions are false, then the market value reported herein could change.

Based on sale market value, we respectfully request a fair market value of \$149,997.

PETITION IN SUPPORT OF 2018 ASSESSED VALUATION COMPLAINT

TOWNSHIP: CICERO

ADDRESS:

PIN:



The subject property consists of a one-story, masonry, commercial building, used as an auto repair, containing approximately 4,300 square feet of gross building area. The improvement is situated on a parcel of land containing approximately 4,332 square feet.

The depth of discussion contained in this report is specific to the needs of the client to determine the basis for an ad valorem tax appeal. The intended use of this report is to estimate the market value of the fee simple interest of the subject real estate.

This report utilizes the extraordinary assumptions that the highest and best use of the subject is its current use, the building descriptions and data provided to us are accurate, the property condition is typical of the market area, and, for properties previously inspected, the property conditions have not changed significantly since the time of inspection. It is understood by all parties that if any of these assumptions are false, then the market value reported herein could change.

Based on sales market value, we respectfully request a fair market value of \$149,997. Please consider the sales comparables as an evidence of the fair market value requested.



# DOCUMENT TYPE

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- ▶ 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” OR “OTHER EVIDENCE.”
- ▶ OUR APPLICATION, ONBASE, IS “KEYWORD” DRIVEN. IF AN ANALYST WISHES TO REVIEW A PRIOR “RENT ROLL” FOR THE SUBJECT, HE/SHE WILL SEARCH “BOR RENT ROLL” AND THE YEAR, NOT “ATTORNEY BRIEF” OR “OTHER EVIDENCE.”



# “BOR OTHER EVIDENCE”

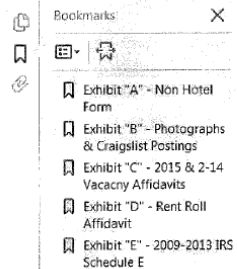
Dear Analyst-

- Our Petition/Brief has been uploaded under “BOR Attorney Brief/Petition”
- Our Owner Lessee Verification Form has been uploaded under “BOR Attorney Authorization Form”
- Our Exhibits have been uploaded as one document under “BOR Other Evidence”.

Please note that the Exhibits were all uploaded as a single PDF and then each was electronically bookmarked. In adobe/PDF if you expand the bookmark icon on the left side of the screen a list of electronic bookmarks will appear. Clicking on each bookmark will take you directly to that page of the document which hopefully will save you some time.

Please see the example below.

Home Tools Document



# REQUEST ADMINISTRATIVE "NO CHANGE"

## Finalize Appeal

PIN

Complaint Number

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).

\* 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



# ADMINISTRATIVE “NO CHANGE # 8”

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- ▶ We strongly encourage the “No Change #8” “Administrative No Change”
- ▶ Utilize this option if you:
  - ▶ Represented the taxpayer in the previous year of the current Tri and
  - ▶ You are presenting the same appraisal that the Board has already considered;
  - ▶ You are presenting an “income approach,” but the subject’s actual income, vacancy, and expenses are substantially the same as that previously presented to the Board
  - ▶ Are unable to present evidence at the Board level
- ▶ If you allow your complaints to be released into workflow with merely a request to submit evidence, such as an appraisal, after the evidence submission deadline, the Board will be forced to weight the option of suspending your attorney code. See CCBOR Rule # 3.



# HERE, THE BOR GRANTED RELIEF IN 2016 BASED ON A 2016 APPRAISAL. THE 2016 BOR RELIEF HELD IN 2017 AND 2018, HOWEVER, THE TAXPAYER FILED COMPLAINTS IN 2017 AND 2018 WITH THE SAME 2016 APPRAISAL.

October 28, 2016

Cook County Board of Review  
118 N. Clark Street  
Chicago, IL 60602

Re: 2016 Cook County Board of Review Complaint No. Buddgett, LLC  
1290 Jarvis Ave., Elk Grove Village, Illinois 60007  
Elk Grove Township - Vol. 050  
PIN: 6  
Industrial Property: Class 6-63  
2015 Assessment: \$28,000  
Initial 2016 Assessment: \$31,294  
Requested 2016 Assessment: \$21,000 (per Appraisal)

Dear Commissioners:

The subject property contains an approximately 4,717 square foot single-story, masonry constructed, owner-occupied industrial building constructed in 1972 located on an approximately 13,162 square foot site.

**NEW APPRAISAL NOT PREVIOUSLY SUBMITTED TO THE BOARD OF REVIEW SUPPORTING A MARKET VALUE OF \$210,000; OR AN ASSESSMENT OF \$21,000**

Attached hereto is the narrative appraisal of the subject property prepared as of January 1, 2016 by Meridian Appraisal & Consulting Group, Ltd. This appraisal has not previously been submitted to the Cook County Assessor's Office. The appraisers state that the subject property has a fair market value as of January 1, 2016 of \$210,000; or an assessment of \$21,000.

We specifically note comparable sale No. 1 that is located directly across the street from the subject and sold in February, 2015 for only \$41.67 per square foot (Appraisal p.47).

**CONCLUSION**

**Therefore, based on this new appraisal not previously submitted to the Board of Review, we respectfully request that the 2016 assessment on the subject property be revised from \$31,294 to \$21,000.**

October 6, 2017

Cook County Board of Review  
118 N. Clark Street  
Chicago, IL 60602

Re: 2017 Cook County Board of Review Complaint No. Buddgett, LLC  
1290 Jarvis Ave., Elk Grove Village, Illinois 60007  
Elk Grove Township - Vol. 050  
PIN:  
Industrial Property: Class 6-63  
Initial 2017 Assessment: \$28,302  
Requested 2017 Assessment: \$21,000 (per Appraisal)

Dear Commissioners:

The subject property contains an approximately 4,717 square foot single-story, masonry constructed, owner-occupied industrial building constructed in 1972 located on an approximately 13,162 square foot site.

**APPRAISAL SUPPORTING A MARKET VALUE OF \$210,000; OR AN ASSESSMENT OF \$21,000**

Attached hereto is the narrative appraisal of the subject property prepared as of January 1, 2016 by Meridian Appraisal & Consulting Group, Ltd. **The appraisers state that the subject property has a fair market value as of January 1, 2016 of \$210,000; or an assessment of \$21,000.**

We specifically note comparable sale No. 1 that is located directly across the street from the subject and sold in February, 2015 for only \$41.67 per square foot (Appraisal p.47).

**CONCLUSION**

**Therefore, based on the above, we respectfully request that the 2017 assessment on the subject property be revised from \$28,302 to \$21,000.**

August 17, 2018

Cook County Board of Review  
118 North Clark Street  
Chicago, Illinois 60602

Re: 2018 Cook County Board of Review Complaint No. Buddgett, LLC  
1290 Jarvis Ave., Elk Grove Village, Illinois 60007  
Elk Grove Township - Vol. 050  
PIN: 6  
Industrial Property: Class 6-63  
Current 2018 Assessment: \$28,302  
Requested 2018 Assessment: \$21,000 (per Appraisal)

Dear Commissioners:

The subject property contains an approximately 4,717 square foot single-story, masonry constructed, owner-occupied industrial building constructed in 1972 located on an approximately 13,162 square foot site.

**APPRAISAL SUPPORTING A MARKET VALUE OF \$210,000; OR AN ASSESSMENT OF \$21,000**

Attached hereto is the narrative appraisal of the subject property prepared as of January 1, 2016 by Meridian Appraisal & Consulting Group, Ltd. **The appraisers state that the subject property has a fair market value as of January 1, 2016 of \$210,000; or an assessment of \$21,000.**

We specifically note comparable sale No. 1 that is located directly across the street from the subject and sold in February, 2015 for only \$41.67 per square foot (Appraisal p.47).

**CONCLUSION**

**Therefore, based on the above, we respectfully request that the 2018 assessment on the subject property be revised from \$28,302 to \$21,000.**



# EVIDENCE

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- ▶ 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

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- ▶ Review BOR # 21
- ▶ Submit Rent Rolls Maintained in the ORDINARY COURSE OF BUSINESS (NOT ATTORNEY PREPARED SUMMARIES) WITH TOTALS
- ▶ 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?



# ATTORNEY PREPARED RENT ROLL SUMMARY

## 2018 RENT ROLL

PIN(s):

South Chicago Township

#	TENANT	SQ. FT.	RENT AMOUNT (monthly)	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRORATED REALIZED INCOME
1	Restaurant & Parking Lot	1,530	\$15,000	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	\$180,000
<b>GROSS POTENTIAL INCOME = \$180,000</b>																



# VACANCY ARGUMENTS

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- ▶ 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!
- ▶ Chronic/Long Term vacancy will consider a recent appraisal in support of “as is” value of the subject.



# VACANCY AFFIDAVIT REFLECTIVE OF THE STATE/CONDITION OF THE SUBJECT AS OF THE BOARD FILING?

## Vacancy/Occupancy Affidavit

Cook County Assessor's Office

2018 Appeal No: \_\_\_\_\_

I, \_\_\_\_\_, being first duly sworn, on oath depose and say that I am the owner/managing agent of the property located at \_\_\_\_\_ in Chicago (West Chicago Township) \_\_\_\_\_ subject of the above complaint, and that I have personal knowledge that the occupancy of the building(s) for the year 2018 is as follows:

	Condos or Apartments (Please circle)		
	Total Sq. Ft. of Commercial/Industrial Area Occupied #	Total Sq. Ft. of Commercial/Industrial Area Vacant #	Total Sq. Ft. of Commercial/Industrial Area #
January	6,200	6,000	12,200
February	6,200	6,000	12,200
March	6,200	6,000	12,200
April	6,200	6,000	12,200
May	6,200	6,000	12,200
June	6,200	6,000	12,200
July	6,200	6,000	12,200
August	6,200	6,000	12,200
September			12,200
October			12,200
November			12,200
December			12,200
Total	49,600	48,000	146,400

Total annual percent weighted vacancy of industrial/commercial space

49%

Total annual percent weighted vacancy of total residential condos/apartments

N/A

\* Include Commercial condos here.

(Please check all boxes that apply)

- Photos of the vacant space are included with this appeal.
- Attempts to lease the vacant space were made. \_\_\_\_\_  
(fill all entries made to lease vacant space)
- Attach all listing agreements executed since 2015.  
 No attempts were made to lease the vacant space because: \_\_\_\_\_

For vacancy appeals, the following information is needed: Three preceding years of actual historical income and expense information and a current year rent roll. Other relevant additional supporting documentation also may be attached to this affidavit.

## Vacancy/Occupancy Affidavit

Cook County Assessor's Office

2018 Appeal No: \_\_\_\_\_

I, \_\_\_\_\_, being first duly sworn, on oath depose and say that I am the owner/managing agent of the property located at \_\_\_\_\_ in Chicago \_\_\_\_\_ subject of the above complaint, and that I have personal knowledge that the occupancy of the building(s) for the year 2018 is as follows:

	Condos or Apartments (Please circle)		
	Total Sq. Ft. of Commercial/Industrial Area Occupied #	Total Sq. Ft. of Commercial/Industrial Area Vacant #	Total Sq. Ft. of Commercial/Industrial Area #
January			
February	11,125	5,000	16,125
March			
April			
May			
June			
July			
August			
September			
October	4	4	8
November			
December			
Total			

Total annual percent weighted vacancy of industrial/commercial space

31%

Total annual percent weighted vacancy of residential condos/apartments

\* Include Commercial condos here.

(Please check all boxes that apply)

- Photos of the vacant space are included with this appeal.
- Attempts to lease the vacant space were made. writing to obtain funding for renovation for 2nd floor
- Attach all listing agreements executed since 2015.  
 No attempts were made to lease the vacant space because: \_\_\_\_\_

For vacancy appeals, the following information is needed: Three preceding years of actual historical income and expense information and a current year rent roll. Other relevant additional supporting documentation also may be attached to this affidavit.



# RECENT SALES EVIDENCE

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



# VALUATION OF RESIDENTIAL MIXED USE/MULTI-FAMILY PROPERTIES

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- ▶ Less Weight To Be Placed on the Income Approach
- ▶ Income Approach Not A Reliable Indication of Value When Compared To Sales Approach and Uniformity
  - ▶ Income Data often found to be unreliable
- ▶ If considered, Income Approach Will Be Reconciled With Both Sales And Uniformity



# THE APPLICATION OF "MARKET ADJUSTMENTS" IN THE VALUATION OF CONDOMINIUMS/CO-OPS

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- ▶ In 1979, Illinois abolished the taxation of personal property
- ▶ One of the many issues regarding a "personal property/market adjustment" deduction is the objective quantification/valuation of the deduction which may not be captured with the flat 5-15% deduction. At the very least, a transfer declaration for "personal property" is an attempt to value said PP. The PTAX 203 is more common in the transfer of commercial/industrial real estate and not residential real estate.

## **PERSONAL PROPERTY**

Any personal property involved in the transaction has been excluded from the valuation of the real property. In any transactions including personal property, which affect the market value of the real estate, a separate assessment of the property fixtures or intangible items will be included with the report as a separate valuation.



# BOTH THE PETITIONER AND BOR ANALYST MUST FULLY EXPLAIN IN WRITING ANY AND ALL "MARKET ADJUSTMENTS" IN THE RELATED PLEADINGS AND "ANALYSIS NOTES."



## PTAX-203 Illinois Real Estate Transfer Declaration

Please read the instructions before completing this form.  
This form can be completed electronically at [tax.illinois.gov/retd](http://tax.illinois.gov/retd).

**Step 1: Identify the property and sale information.**

**1** Street address of property (or 911 address, if available) \_\_\_\_\_  
City or village \_\_\_\_\_ ZIP \_\_\_\_\_

Township \_\_\_\_\_

**2** Write the total number of parcels to be transferred. \_\_\_\_\_

**3** Write the parcel identifying numbers and lot sizes or acreage.

Property Index number (PIN)	Lot size or acreage
a	_____
b	_____
c	_____
d	_____

Write additional property index numbers, lot sizes or acreage in Step 3.

**4** Date of instrument: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Month / Year

**5** Type of instrument (Mark with an "X"):  
 Quit claim deed     Executor deed     Trustee deed  
 Beneficial interest     Other (specify): \_\_\_\_\_

**6**  Yes     No Will the property be the buyer's principal residence?  
 Yes     No Was the property advertised for sale?  
(i.e., media, sign, newspaper, realtor)

**7** Identify the property's current and intended primary use.  
(Mark only one item per column with an "X")

a	<input type="checkbox"/> Land/lot only
b	<input type="checkbox"/> Residence (single-family, condominium, townhome, or duplex)
c	<input type="checkbox"/> Mobile home residence
d	<input type="checkbox"/> Apartment building (6 units or less) No. of units: _____
e	<input type="checkbox"/> Apartment building (over 6 units) No. of units: _____
f	<input type="checkbox"/> Office
g	<input type="checkbox"/> Retail establishment
h	<input type="checkbox"/> Commercial building (specify): _____
i	<input type="checkbox"/> Industrial building
j	<input type="checkbox"/> Farm
k	<input type="checkbox"/> Other (specify): _____

**8** Identify any significant physical changes in the property since January 1 of the previous year and write the date of the change.  
Date of significant change: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
(Mark with an "X")  
 Demolition/damage     Additions     Major remodeling  
 New construction     Other (specify): \_\_\_\_\_

**9** Identify only the items that apply to this sale. (Mark with an "X")

a	<input type="checkbox"/> Fulfillment of installment contract — _____ year contract initiated: _____ / _____
b	<input type="checkbox"/> Sale between related individuals or corporate affiliates
c	<input type="checkbox"/> Transfer of less than 100 percent interest
d	<input type="checkbox"/> Court-ordered sale
e	<input type="checkbox"/> Sale in lieu of foreclosure
f	<input type="checkbox"/> Condemnation
g	<input type="checkbox"/> Short sale
h	<input type="checkbox"/> Bank REO (real estate owned)
i	<input type="checkbox"/> Auction sale
j	<input type="checkbox"/> Seller/buyer is a relocation company
k	<input type="checkbox"/> Seller/buyer is a financial institution or government agency
l	<input type="checkbox"/> Buyer is a real estate investment trust
m	<input type="checkbox"/> Buyer is a pension fund
n	<input type="checkbox"/> Buyer is an adjacent property owner
o	<input type="checkbox"/> Buyer is exercising an option to purchase
p	<input type="checkbox"/> Trade of property (simultaneous)
q	<input type="checkbox"/> Sale-leaseback
r	<input type="checkbox"/> Other (specify): _____
s	<input type="checkbox"/> Homestead exemptions on most recent tax bill: 1 General/Alternative \$ _____ 2 Senior Citizens \$ _____ 3 Senior Citizens Assessment Freeze \$ _____

**Step 2: Calculate the amount of transfer tax due.**  
**Note:** Round Lines 11 through 18 to the next highest whole dollar. If the amount on Line 11 is over \$1 million and the property's current use on Line 8 above is marked "e," "f," "g," "h," "i," or "k," complete Form PTAX-203-A, Illinois Real Estate Transfer Declaration Supplemental Form A. If you are recording a beneficial interest transfer, do not complete this step. Complete Form PTAX-203-B, Illinois Real Estate Transfer Declaration Supplemental Form B.

<b>11</b>	Full actual consideration	<b>11</b>	\$ _____
<b>12a</b>	Amount of personal property included in the purchase	<b>12a</b>	\$ _____
<b>12b</b>	Was the value of a mobile home included on Line 12a?	<b>12b</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>13</b>	Subtract Line 12a from Line 11. This is the net consideration for real property.	<b>13</b>	\$ _____
<b>14</b>	Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full actual consideration on Line 11	<b>14</b>	\$ _____
<b>15</b>	Outstanding mortgage amount to which the transferred real property remains subject	<b>15</b>	\$ _____
<b>16</b>	If this transfer is exempt, use an "X" to identify the provision.	<b>16</b>	<input type="checkbox"/> b <input type="checkbox"/> k <input type="checkbox"/> m
<b>17</b>	Subtract Lines 14 and 15 from Line 13. This is the net consideration subject to transfer tax.	<b>17</b>	\$ _____
<b>18</b>	Divide Line 17 by 500. Round the result to the next highest whole number (e.g., 61.002 rounds to 62).	<b>18</b>	\$ _____
<b>19</b>	Illinois tax stamps — multiply Line 18 by 0.50.	<b>19</b>	\$ _____
<b>20</b>	County tax stamps — multiply Line 18 by 0.25.	<b>20</b>	\$ _____
<b>21</b>	Add Lines 19 and 20. This is the total amount of transfer tax due.	<b>21</b>	\$ _____

PTAX-203 (R-10/10)    This form is authorized in accordance with 35 ILCS 200/31-1 et seq. Disclosure of this information IS REQUIRED. This form has been approved by the Forms Management Center. — IL-452-2027.    Page 1 of 4

County: \_\_\_\_\_  
Date: \_\_\_\_\_  
Doc. No.: \_\_\_\_\_  
Vol.: \_\_\_\_\_  
Page: \_\_\_\_\_  
Received by: \_\_\_\_\_

Do not write in this area. County Recorder's Office use.





# CONDOMINIUM-2-99S

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- ▶ 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

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- ▶ 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



# HEARINGS

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- ▶ 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.)

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- ▶ 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

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



# UNAUTHORIZED PRACTICE OF LAW

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- ▶ 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.



# 2019 SESSION-GROUP 1

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- ▶ Group 1 will open for filing appeals on July 1, 2019 and will contain the following townships:
  - ▶ RIVERSIDE
  - ▶ RIVER FOREST
  - ▶ ROGERS PARK
  - ▶ BERWYN
  - ▶ OAK PARK
  - ▶ EVANSTON
  - ▶ NORWOOD PARK



