

Cook County Appeals Process

Assessor

There are thirty-eight townships in Cook County, separated into three assessment areas (North, South, and City of Chicago). During the course of each calendar year, notices are sent to taxpayers whose assessments have changed. A taxpayer has thirty days to file a complaint. Once a determination is made to “change” or “no change” an assessment the taxpayer has the right to file an appeal to the Board of Review.

Board of Review

The members of the Board of Review are elected by the populace; one member from each of three districts established by the Illinois Legislature during the 1996 term. This Board of Review has substantially greater power than the previous Board of (Tax) Appeals to raise an assessment on its own motion but has to afford the taxpayer due process to appeal. Once a determination is made to “change” or “no change” an assessment the taxpayer has the right to file an appeal to the Property Tax Appeal Board.

The Property Tax Appeal Board

An appeal to the Illinois Property Tax Appeal Board (PTAB) is available after any decision of the Board of Review. The PTAB hears valuation complaints anew and has the power to increase as well as lower assessments subject to its jurisdiction. A taxpayer dissatisfied with a PTAB decision will be considered to have exhausted the available administrative remedies and can appeal the PTAB decision to the Circuit Court under the administrative review act. On appeal, the court will determine whether the PTAB’s decision was against the manifest weight of the evidence.

Specific Objection Lawsuit

All factual and legal issues regarding a case will be determined by the Court and there is no right to a trial by jury. An appeal of the Court’s final order will be available as in any other civil case.

Each year there is an opportunity to analyze an assessment and determine if it is fair and equitable. Don’t miss the opportunity. It could save you money or give you a comfort level that your assessment is not out of line. Let us help you make that determination. We are available and interested in being of service to you. Call us.

Amari & Locallo

Chicago Office

734 North Wells Street
Chicago, Illinois 60610
Phone: 312•255•8550
Fax: 312•255•8551

Amari & Locallo

Bloomington Office

236 West Lake Street, Suite 100
Bloomington, Illinois 60108
Phone: 630•307•3700
Fax: 630•307•3737