

PROPERTY TAX APPEAL Presentation to begin at 6:30

Property Tax Appeal Workshop

— West Chicago Township —

Commissioner Steele in Partnership with Commissioner Degnen

September 18th, 2024

Attendees may arrive at 5:30pm to meet with an analyst to answer questions and file an appeal. A brief presentation will begin at 6:00pm, with analysts available after to assist with an appeal and questions. Please have your property tax bill or Property Index Number (PIN) available. Event ends at 7:30pm.

Rowe Elementary School

1424 N. Cleaver St
Chicago, IL 60642



Commissioner Samantha Steele
Cook County Board of Review District 2



Please scan to register now!
Pre-registration Not Required



Commissioner Bridget Degnen
12th District



**Alderperson
Bill Conway**
34th Ward



**Alderperson
Jessie Fuentes**
26th Ward



**Alderperson
Daniel La Spata**
1st Ward



**Commissioner
Anthony Quezada**
8th District



**Alderperson
Scott Waguespack**
32nd Ward

Office of the 1st District of the Cook County Board of Commissioners Office of the 4th District of Illinois State Representatives
Office of the 9th District of Illinois State Representatives Office of the 10th District of Illinois State Representatives

WEST CHICAGO TOWNSHIP PROPERTY TAX APPEAL WORKSHOP



**SAMANTHA
STEELE** ★
COOK COUNTY
BOARD OF REVIEW
DISTRICT 2

WHAT IS THE COOK COUNTY BOARD OF REVIEW?

- A three-member elected board
- The final county level authority on property assessments
- Independent from the Assessor, who values property via mass appraisal
- Reviews property assessments individually
 - **The Board of Review can lower the tax assessment value of your home.**



 www.CookCountyBoardofReview.com 





YOUR TAX BILL

WEST CHICAGO TOWNSHIP





TOTAL PAYMENT DUE \$6,495.82		Property Address: 00216 Second Installment Property Tax		Issued: 04/26/2016 Tax Year: 2016 (2017) Issuance: PALATKA Classification: 2-78	
By 06/01/17 (or later)					
IF PAYING LATE, PLEASE PAY 06/01/17 - 06/01/17 \$6,593.26 06/02/17 - 10/01/17 \$6,690.70 10/02/17 - 11/01/17 \$6,788.14				LATE INTEREST IS 1.5% PER MONTH, BY STATE LAW	
TAXING DISTRICT BREAKDOWN					
Taxing District	2016 Tax	2016 Rate	2016 %	Pension	2015 Tax
MISCELLANEOUS TAXES					
Northwest Mills Assessment Dist Wheeling	12.41	0.010	0.095		11.44
Metro Water Reclamation Dist of Chicago	830.82	0.808	3.743	57.08	443.43
Palatine Park District	804.13	0.648	5.975	75.69	754.89
Miscellaneous Taxes Total	1,647.36	1.066	9.805		1,208.59
SCHOOL TAXES					
Hoyan College Comm College 912 Palatine	614.39	0.418	3.835		684.63
Lebanon HSD District 211 (Palatine)	3,583.74	2.871	26.445	157.59	4,041.49
Community Consolidated SD 10 (Palatine)	14.88	0.011	0.102	191.10	4,194.80
School Taxes Total	4,213.01	3.300	30.382		8,721.18
MUNICIPALITY/TOWNSHIP TAXES					
Rolling Meadows Library Fund	655.10	0.488	4.481	42.19	554.57
City of Rolling Meadows	2,187.98	1.738	16.013	1,239.77	1,964.89
Road & Bridge Palatine	98.03	0.078	0.733		93.69
General Assistance Palatine	17.89	0.017	0.115		18.72
Town of Palatine	47.01	0.054	0.505		48.53
Municipality/Township Taxes Total	2,941.02	2.370	21.861		2,679.50
COOK COUNTY TAXES					
Cook County Forest Preserve District	78.18	0.063	0.585	2.48	71.77
Consolidated Precincts	0.00	0.000	0.005		35.36
County of Cook	980.19	0.814	2.905	122.85	300.40
Cook County Public Safety	181.35	0.150	1.380		152.89
Cook County Health Facilities	107.96	0.087	0.803		120.65
Cook County Taxes Total	1,247.61	1.094	5.483		681.27
(Do not pay these totals)		13,476.81	10.860	100.00%	12,892.34

TAX CALCULATOR		IMPORTANT MESSAGE	
2016 Assessed Value	\$7,450	2016 Total Tax Before Exemptions	\$6,495.82
2016 Property Value	\$67,000	Homestead's Exemption	\$2,238.81
2016 Assessed Limit	\$ 10%	Senior (Oldest Exemption)	\$ 75.00
2016 Assessed Value	\$6,762	Senior Franchise Exemption	\$ 0.00
2016 State Equalizer	\$ 2.002		
2016 Equalized Assessed Value (EAV)	\$11,294	2016 Total Tax After Exemptions	\$1,182.01
2016 Local Tax Rate	\$ 10.860	Per Installment	\$ 688.72
2016 Total Tax Before Exemptions	\$12,238.81	Second Installment	\$ 4,806.10
		Total 2016 Tax Payments	\$1,182.01

DETENTION & DELIVERY NOTICE (DETENTION & DELIVERY NOTICE)

PROPERTY LOCATION		MAILING ADDRESS	
2017 - 06/01/16 2016 - 06/01/15 2015 - 06/01/14	2017 - 06/01/16 2016 - 06/01/15 2015 - 06/01/14	2017 - 06/01/16 2016 - 06/01/15 2015 - 06/01/14	2017 - 06/01/16 2016 - 06/01/15 2015 - 06/01/14

TOTAL PAYMENT DUE \$6,495.82 By 06/01/17 (or later)		IMPORTANT PAYMENT MESSAGES This tax bill has been identified to be paid by a bank mortgage company. Verify by contacting your lender. Do not cash this bill.		Property Index Number (PIN) 00-28-402-019-0000 130	
<input type="checkbox"/> Home/Mailing Address Change? Check box and complete form on back to update your name and mailing address.		By 06/01/17 (or later)		\$	

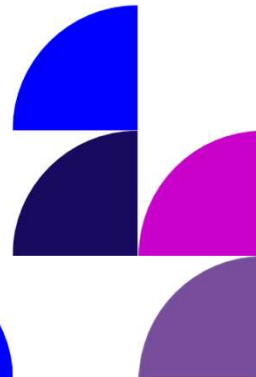
0020160208022802019000020082240000678814000004158250000457326500006470700

OR CURRENT OWNER

COOK COUNTY TREASURER
 PO BOX 805450
 CHICAGO, IL 60680-5450

00284020190000/0/16/17/0000678814/2

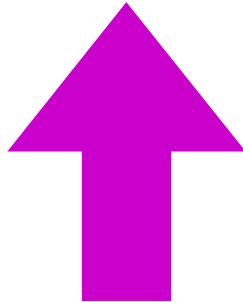
Remaining portion of tax bill
Exemptions
Board of Review
Reductions
Mailed in Summer/Fall



PROPERTY TAX BILL FORMULA



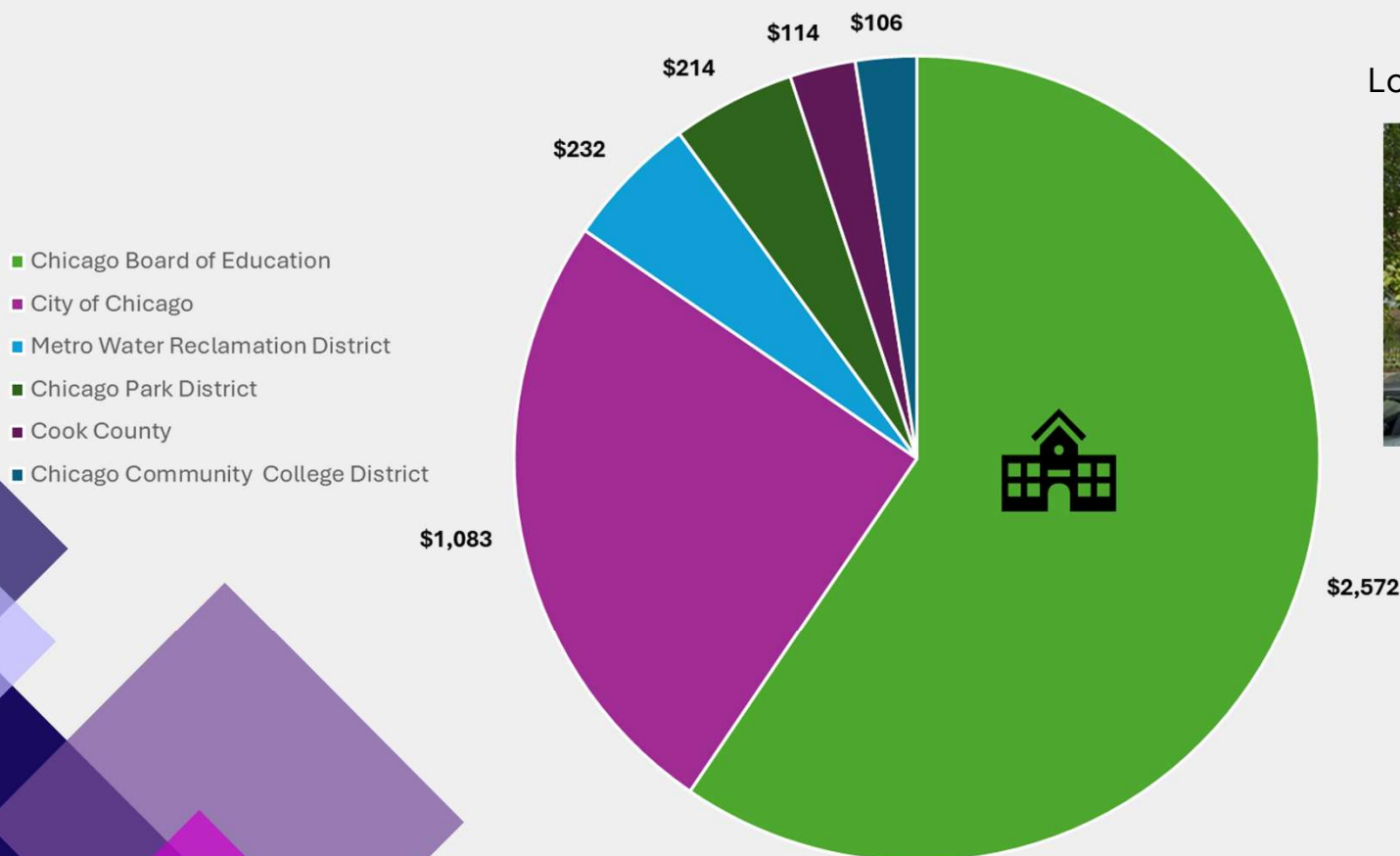
$$\text{Taxable Assessment Value} - \text{Exemptions} \times \text{Tax Rates} = \$ \text{Tax Bill}$$



The Taxable Assessment Value can be appealed before the Board of Review and a reduction in value will reduce your property tax bill paid next year.

WHERE DOES YOUR MONEY GO?

West Chicago Township



Example Property:
2 Story Brick Residence
Located in West Chicago Township



Property Assessed Value
\$255,880

\$5,415 (Annual Tax Bill)

-\$702 (Exemptions)

\$4,713 Total Due

YOU MAY QUALIFY FOR EXEMPTIONS



Home Improvement Exemptions

Allows homeowners to add improvements to their home that add to its value without being taxed on up to \$75,000 of the added value for up to four years.

Low Income Senior Freeze

Must meet the requirements for the Senior Exemption and have a total household annual income of \$65,000 or less. This exemption "freezes" the property's taxable value the year that the property owner qualifies. This exemption is in addition to the senior exemption and the homestead exemption.



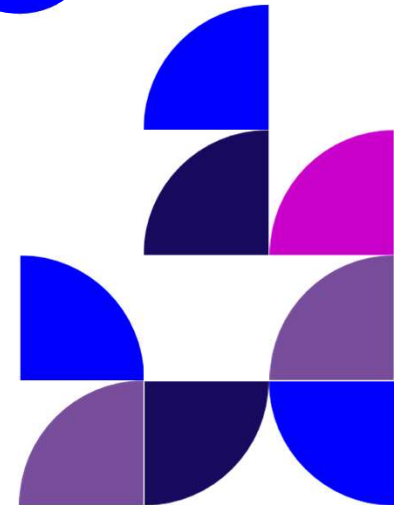
General Homestead Exemptions

Homeowner must own and occupy the property as their principal residence as of January 1 of the tax year. The General Homestead Exemption in Cook County is \$10,000 Equalized Assessed Value.



Senior Exemptions

Must meet the requirements for the Homeowner Exemption and were 65 years of age or older during the tax year. The Senior Citizens Homestead Exemption in Cook County is \$8,000 Equalized Assessed Value and is in addition to the General Homestead Exemption.



YOU MAY QUALIFY FOR EXEMPTIONS



Persons with Disabilities Exemption

Provides a reduction of \$2,000 in Equalized Assessed Value. The property owner must be disabled (not just a household member) during the tax year to qualify for this exemption.



Long-Time Homeowner Exemption

This exemption provides homeowners with an expanded Homeowner Exemption with no maximum exemption amount. In addition to meeting income and residency requirements, applicants must also have a significant assessment increase that exceeds the maximum amounts set by the state legislature. ***Less than 2% of Cook County homeowners qualify for this exemption. The Assessor will directly mail eligible homeowners.***



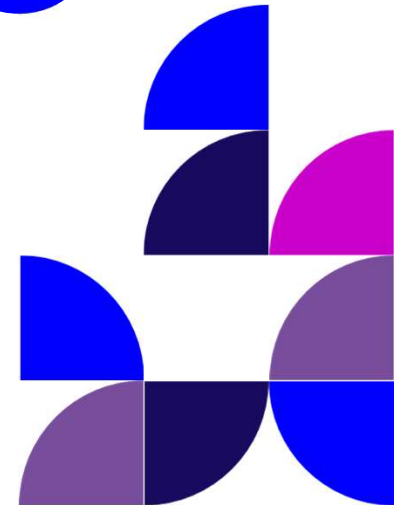
Veterans with Disabilities Exemption

Provides veterans with a service-connected disability as certified by the U.S Department of Veteran Affairs with a reduction in the equalized assessed value of their property.



Historic Residence Assessment Freeze

Provides an eight-year freeze on the assessed value of historic owner-occupied residences following rehabilitation, gradually bringing the value back to market level. To qualify, a property must be a certified historic structure, undergo a rehabilitation exceeding 25% of its market value, and meet state rehabilitation standards.





FILING AN APPEAL

**WEST CHICAGO
TOWNSHIP**



APPEALING YOUR TAXES TO THE COOK COUNTY BOARD OF REVIEW

- If you appeal your assessment, the Cook County Board of Review will either reduce your assessment or keep it the same.
- The Board of Review only reviews property assessments that are appealed to the Board.
- Each appeal is analyzed by the staffs of all three commissioners.
 - At least two commissioners must agree to reduce the assessed value of a property.



 www.CookCountyBoardofReview.com 



APPEALING YOUR TAXES TO THE COOK COUNTY BOARD OF REVIEW

- There is **no fee** to appeal with the Cook County Board of Review.
- A lawyer is **not required** to appeal the assessment of your home.
- How to submit your appeal:
 - Board of Review website
 - Community partnered events
 - The Board of Review office
 - 118 N. Clark St.
Room 601
Chicago, IL 60612

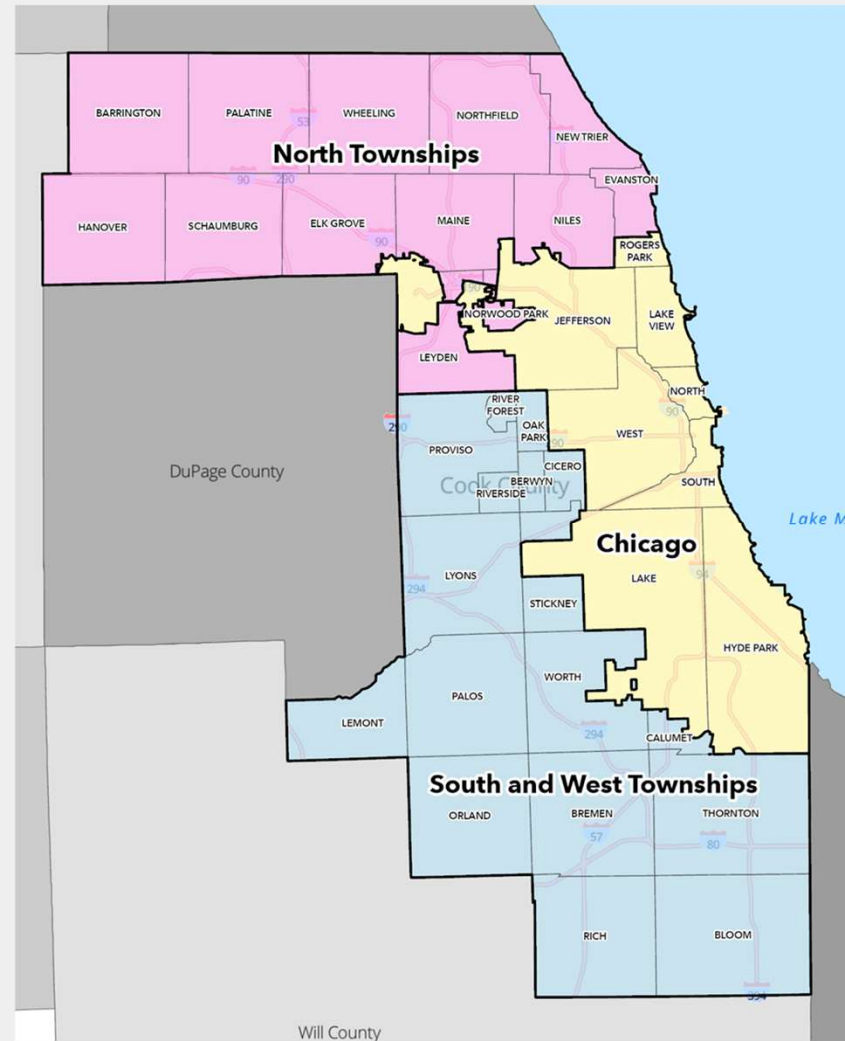


 www.CookCountyBoardofReview.com 



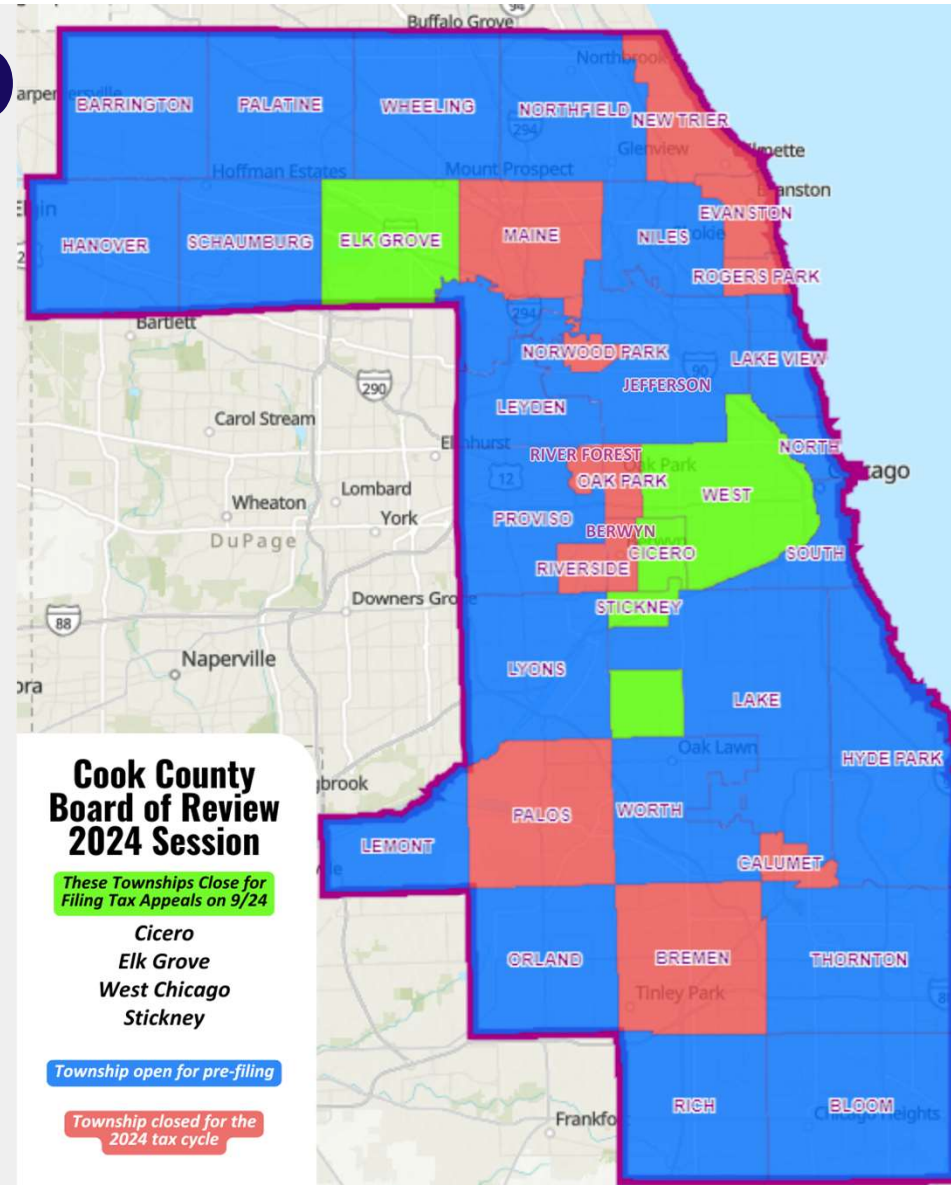
COOK COUNTY TRIENNIAL REASSESSMENT CALENDAR

- All property is reassessed every three years by the Cook County Assessor.
- Reassessments occur according to a cycle by region:
 - **Chicago (2024, 2027)**
 - North Suburbs (2025)
 - South and West Suburbs (2026)
- Appeals to the Board of Review statistically are more successful when appealed following a reassessment.



COOK COUNTY BOARD OF REVIEW 2024 CALENDAR

West Chicago Township
Property Tax Appeals to the
Cook County Board of Review
are due by **Sept. 24th, 2024**





APPEALS

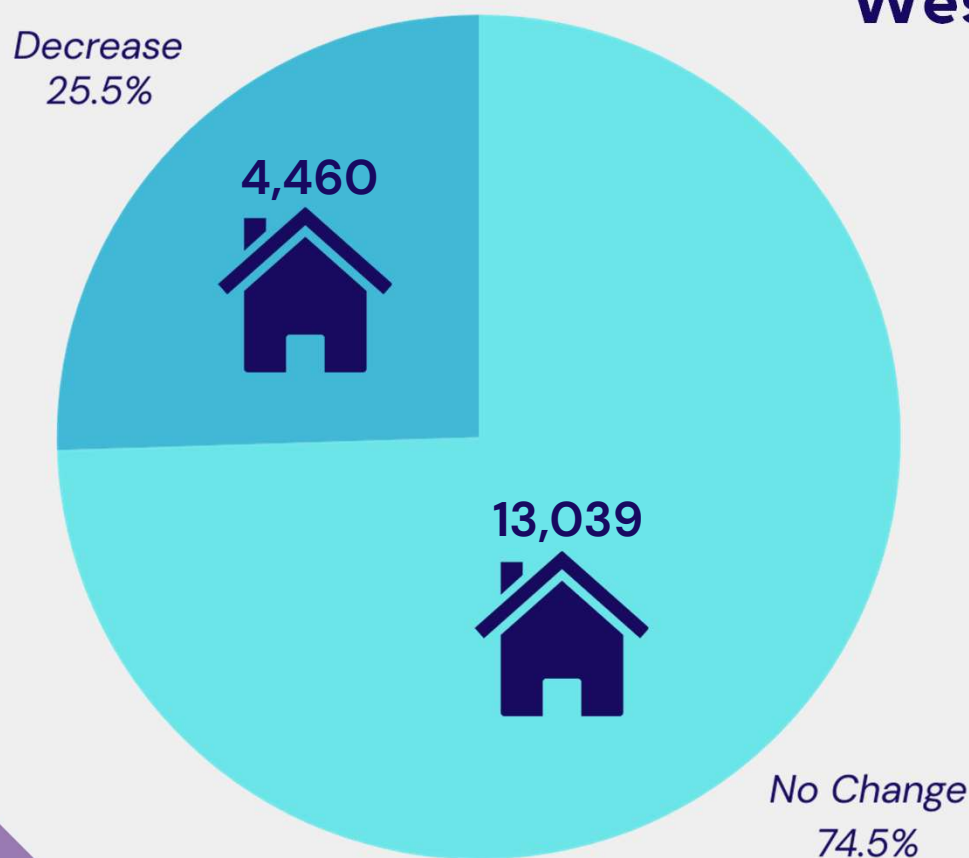
WEST CHICAGO TOWNSHIP

- 1st Ward*
- 12th Ward
- 22nd Ward
- 24th Ward
- 25th Ward
- 26th Ward*
- 27th Ward*
- 28th Ward
- 29th Ward
- 32nd Ward*
- 34th Ward*
- 35th Ward*
- 36th Ward*
- 37th Ward

*BOR District 2

Cook County Board of Review West Chicago Township Tax Year 2023

Residential Property
Tax Appeals by
Outcome

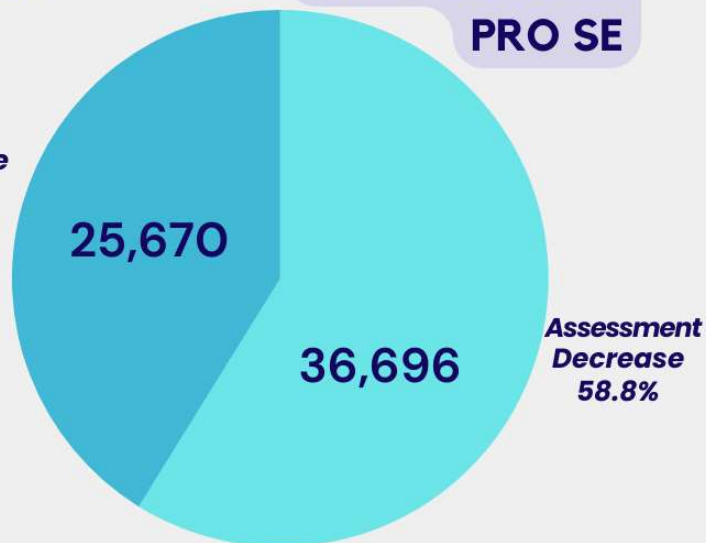


Total Appeals: 17,512

Cook County Board of Review Countywide Appeal Results Tax Year 2023

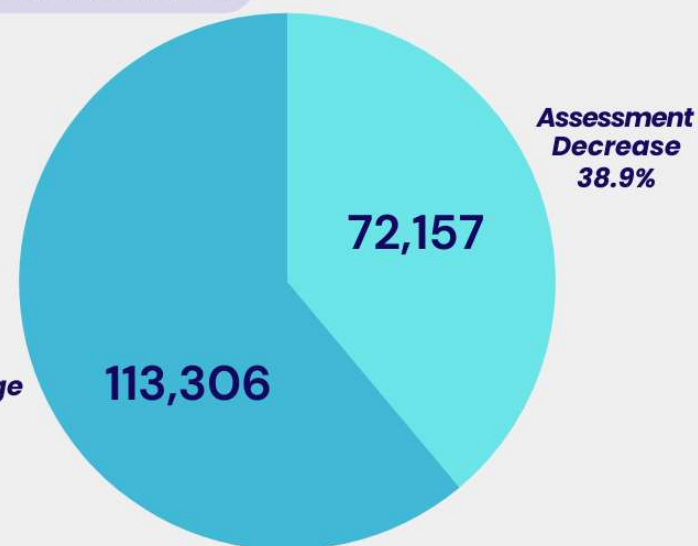
APPEALS FILED PRO SE

No Change
41.2%



APPEALS FILED WITH ATTORNEY

No Change
61.1%



SUPPORTING YOUR RESIDENTIAL APPEAL

Comparable Properties (Uniformity Approach)

- Illinois law requires all properties to be assessed uniformly.
- If your appeal is based on uniformity, **evidence is not required, but is optional.**
- Our analysts will look at similar properties and determine whether the assessed value of your property is in line with the assessed values of other comparable properties.
- Compare to similar properties:
 - Location
 - Classification
 - Square Footage
 - Age
- Include the PINs (Property Index Number).



SUPPORTING YOUR RESIDENTIAL APPEAL

Comparable Sales (Market Approach)

- Compare the sales of similar properties near your home that have occurred within the past three years.
- Differences in construction type, age, and square footage are considered.
- If your home was purchased within the past 3 years, please include evidence (specifically the “ALTA / Settlement Statement”) to show the purchase was an arms length sale.



TO FIND COMPARABLE PROPERTIES ON YOUR BLOCK VISIT:



CookViewer
Cook County's Map Application

[Cook County GIS Dept.](#)

[About Cook County](#)

[GIS Open Data](#)

[Contact Us](#)

[Help](#)

maps.cookcountyil.gov/cookviewer

The county has a wealth of map information that it wants to share with the public.

Begin your search by entering an address, property identification number(PIN), or intersection.

☒ 10 digit PIN ☐ Address ☐ Intersection



Search by 10 digit PIN



10-28-104-026

LOREL AVE (back)

Assessment Information:

Address

LOREL AVE

City

SKOKIE

PIN

10-28-

Township

Niles

Neighborhood

031

Total Value

\$38,000.00

Building Value

\$27,548.00

Class

203

Estimated Building Sq Ft.

1,634

Land Square Footage

8,041

Construction Type

Masonry

Age

73

[View More Data Layers](#)

[View District Details](#)

[Compare this property to others](#)

Select surrounding parcels within: mi

Select

[Launch Oblique Aerial Tool](#)

[Launch Assessor Website](#)

[Launch Property Portal](#)

measure

select parcels

print map

layers

website feedback

Comparable Properties To Use

1. All comparable Building Values should be lower than the subject's building value.
2. Proximity to Subject.
3. Same Township.
4. Same Property Class.
5. Similar Building Square Footage (20% +/-).
6. Similar Age (10 yrs. +/-).

Attributes

LOREL AVE

SKOKIE,

[View Property Detail](#)

[View District Details](#)

[View Property Photo](#)

[Zoom to](#)

PIN:

1028

[Compare this Property](#)

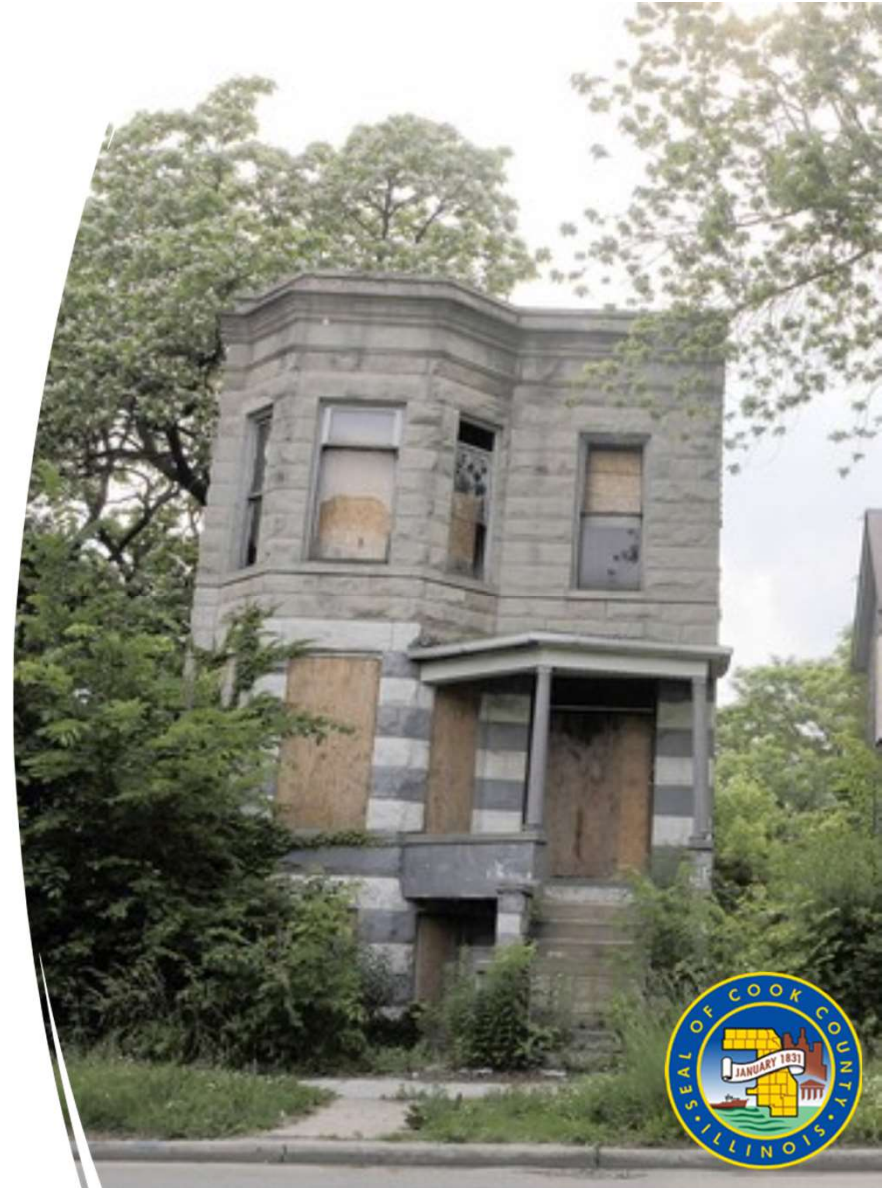
[Print Property Info](#)

VACANT PROPERTIES

If damage by fire, flood, demolition or other unforeseeable circumstance has made your property uninhabitable, you can file an appeal at the Board of Review for an assessment reduction due to vacancy.

Types of Evidence:

- Vacancy affidavit, police reports, dated photographs, insurance claims, and building permits.
- Give a detailed timeline of when and how the vacancy occurred.
- For demolitions, a demolition permit must be submitted, per Board rules.





CONDOMINIUMS

- Residential condominiums are valued differently than stand-alone residences.
 - Important Inputs
 - Recent Sales in Building (last three years).
 - Percentage of Interest (POI) as defined by building Condo Declaration.
 - Recent sale values determine the value of the building.

**Individual Unit Value =
(Percentage of Interest) x (Value of Building)**

TOWNHOMES

Townhome analysis is based on the market value per square footage.

Emphasis is placed on sale prices of similar units near the subject.

Goal in analyzing townhomes is to achieve uniformity of similar units within the same neighborhood.



 **www.CookCountyBoardofReview.com** 

LOGIN | **SUBMIT APPEAL**



BOARD OF REVIEW

COMMISSIONER LARRY ROGERS, JR
COMMISSIONER GEORGE A. CARDENAS
COMMISSIONER SAMANTHA STEELE

Search...



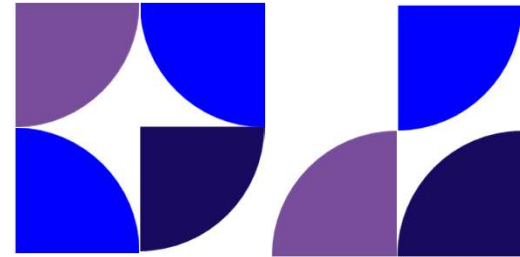
WHAT WE DO ▾ COMMISSIONERS ▾ DATES ▾ FORMS RULES ▾ NEWS & EVENTS ▾ ABOUT ▾

FILE AN APPEAL

SEE OUR STEP BY STEP GUIDE



Click here to **Login** to your account,
or you may **Register** to create an online account.



The Cook County Board of Review Portal



Commissioner
Larry R. Rogers, Jr.

Commissioner
George A. Cardenas

Commissioner
Samantha Steele



Home

Portal Dashboard



Login/Register

Login/Register to File for Appeals



Submit Appeal as Guest

Submit Appeals of Property Valuation

Cook County Board of Review Portal Home

Welcome to the Cook County Board of Review online appeal form.

File An Appeal


In order to better serve all property owners, we are now accepting pre-registration requests for all townships. Pre-registration allows taxpayers to be notified by the Board of Review of the opening and closing filing periods for their respective townships.

The Pre-file period (Non-Attorneys) will begin Monday, November 7, 2022. The pre-file period allows all filers to submit their appeal before each township officially opens. Please be advised that the Pre-file period will end once the respective township is open. Please refer to this page for a list of dates and deadlines after the filing period has been determined for your respective township. All appeals must be submitted before the township closing dates listed on this form.


WHY REGISTER WITH THE BOARD OF REVIEW?




You will receive notification of opening and closing periods for your township.




Property owners can register at any time through the online appeals portal on the Board of Review website.



You will be notified of the Board of Review decision.

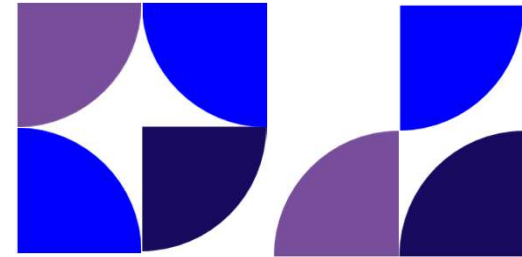


The required information is your township, name, property address, and PIN.



After logging in to your account or creating a new account, you can click **"Submit Appeal"** to continue.

You can also check on the status of prior appeals in the **"My Appeals"** section.



The Cook County Board of Review Portal

Commissioner
Larry R. Rogers, Jr.

Commissioner
George A. Cardenas

Commissioner
Samantha Steele

 Home
Portal Dashboard

 My Appeals
Show your current Appeals

 Submit Appeal
Submit Appeals of Property Valuation

Welcome 

[LOG OUT](#)

Cook County Board of Review Portal Home

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The process to submit an appeal online is simple and straightforward:

1. Select the type of appeal you would like to file – select **“Property Over-Assessed”** which is the only option available.
2. Enter your 14-digit Property Index Number which can be found on your property tax bill.
3. Do not register as an attorney when prompted; select **“I’m not a robot”** to proceed to the next screen.

Submit Appeal

For instructions on filing an appeal, please [click here](#).

Having trouble locating your Property Identification Number (PIN)? Please [click here](#).

* Please select the type of appeal that you would like to file with the Cook County Board of Review.

Type of Appeal



* Property Index Number

* Are you a registered Board of Review Attorney? ☐ Yes ☒ No

[No Title]

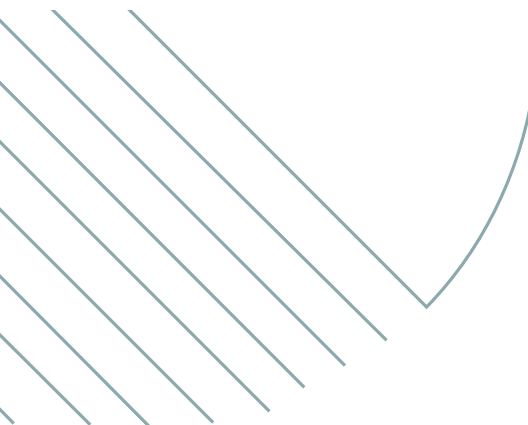


I'm not a robot



reCAPTCHA
Privacy - Terms

Next



The following screen will ask if your property has any additional PINs associated with it – select **“No”** as most residential properties only have one PIN.

If your property has more than one PIN, select, **“Yes, Individually”** from the drop-down menu and then add the additional PINs.

Select **“Submit”** to continue.

Add Associated PINs

(Do Not List Comparables)

Township is in Pre-File

Property Index Number  

* Do you wish to add associated PINs used to identify your property?

No

Submit



You will then be prompted to confirm/enter your account and property information:

Select **"Next"** to continue.

Appellant Information

Township is in Pre-File

* Appellant Name	* Appellant Address	
* 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. <input type="radio"/> Yes <input checked="" type="radio"/> 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.		
When did you purchase your property? Older		

Next

Example

If your display information is correct,
please click **"Submit."**

If you need to update any
information, please click **"Update."**

Your online appeal has been filed!
You should receive a confirmation
email.

Confirmation

Thank you for filing a complaint online with the Cook County Board of Review. Below is a summary of your submission. Please review and make the necessary changes.

Property Index Number(s)

PIN: [REDACTED]

Associated PINs

ID	PIN
No Associated PINs	

Appellant's Contact Information

Contact Name	[REDACTED]
Phone Number	[REDACTED]
Email Address	[REDACTED]
Address	[REDACTED]
City	[REDACTED]
State	[REDACTED]
Zip	[REDACTED]

Property Description & Status of Appellant

Property Address	[REDACTED]
Township	WORTH
City	OVERGREEN PARK
Property Class	200
Status of Appellant	Owner
Year Purchased	0
Purchase Price	0
Request Hearing	<input type="checkbox"/>

Is this information Correct?

☐ * Please check to confirm all information listed above is correct and true.

By initiating below, I hereby assert my belief that the above described real estate has been over-assessed by the Cook County Assessor. I have read the above complaint, have personal knowledge of the contents thereof, and certify that it is true in substance and in fact, under the penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure.

Initial of Appellant:

Notice: If you wish to attach evidence to this appeal, please "Submit" your appeal and proceed to the next page where you will be allowed to upload documentation to support your appeal.

[Submit](#) [Update](#)



APPEAL GUIDELINES



Individual taxpayers may represent themselves before the Board of Review

- If property is owned by a Corporation or an LLC, the property must be appealed by an Attorney.
- A consultant MAY NOT represent a homeowner at the Board of Review.
- Taxpayers must file an Appeal on or before the date established as the official closing date for the Township in which the property is located.
- Appeals must be filed on a Board of Review complaint form or on the Board of Review website. A Board of Review Complaint Number is proof that an appeal has been filed at the Board of Review.

Hearings

- The option to request a hearing is made at the time of filing a complaint.
- It is suggested that Appellants ask for a hearing only for a unique situation or to present information which cannot adequately be understood without a hearing.

IN CONCLUSION

- The appeals process will typically take 8 - 16 weeks to receive the results of your appeal.
- If you are registered, you will receive an email notification that your decision is available in your account.
- Any reductions will be reflected on the second installment property tax bill.

**The Appeal Deadline for
West Chicago Township is
Sept. 24th, 2024**

THANK YOU

