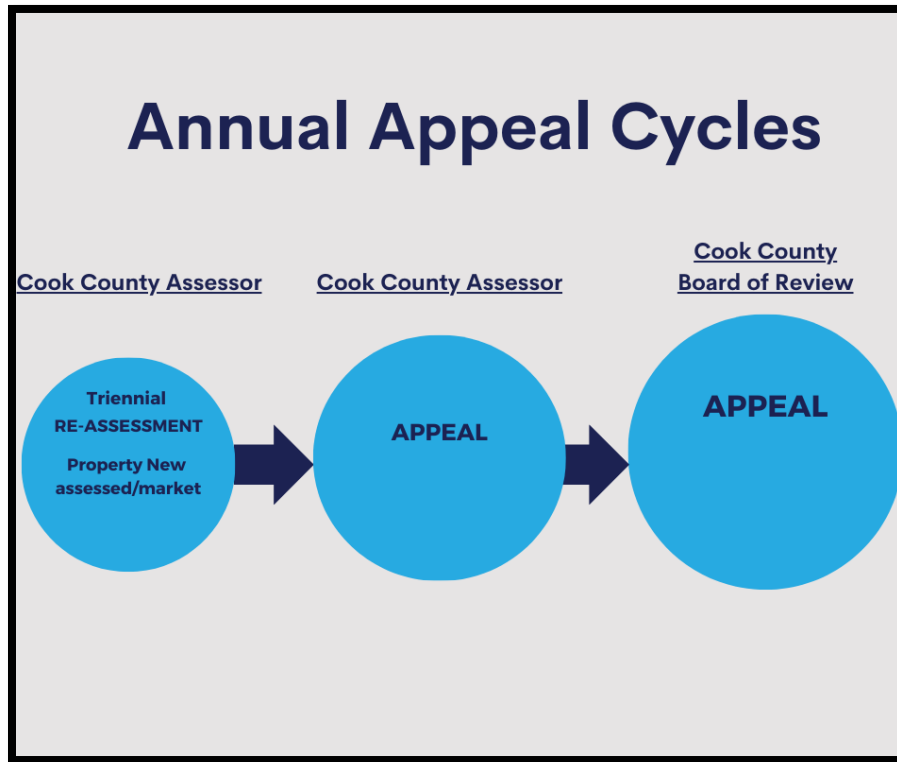




Property Tax Appeals



Reasons for filing an appeal

- **Lack of Uniformity:** If you believe the assessed value of your property is NOT in line (equitable) with comparable properties (those similar to yours). You can find data on comparable properties at cookcountypropertyinfo.com or Northfield Township can assist you: propertytaxhelp@northfieldtownship.com.
- **Overvaluation:** If you believe your property is overvalued, provide supporting documentation such as closing statements or purchase prices of similar homes.
- **Incorrect Property Description:** This includes information such as square footage, number of rooms, age, etc. Surveys and photos can help with your appeal.

Steps for filing an appeal

1. **Homeowner** receives assessment notice from Cook County Assessor which contains a property description and an estimated market/assessed value.
2. **Homeowner** believes the value is not equitable.
3. **Homeowner** reviews/prepares evidence for submission with appeal.
4. **File appeal** during the 30-day appeal window at: cookcountyassessor.com/appeals
5. **Homeowner** receives a result letter from the Cook County Assessor.
6. **If not satisfied with appeal result**, homeowners may file an appeal with the Cook County Board of Review (BOR) cookcountyboardofreview.com/appeals

LEVELS OF APPEALS

The Cook County Assessor follows a triennial reassessment cycle, meaning that a determination of each property's fair market value and corresponding assessed value occurs once every three year for taxation purposes. This assessed value and exemptions help determine your share of property taxes owed. An appeal is intended to correct the accuracy of your property's assessment. An increase (or decrease) in your home's assessment does NOT lead to the same increase (or decrease) in your property taxes. The Cook County Assessor does not set property tax levies, rates, or bills.

According to the Cook County Assessor, if the property characteristics on the notice are correct and the estimated market value is within 10% of what you think your home is worth, then it is unlikely that an appeal would change your property's assessed value enough to significantly affect your property tax bill.

If you miss your chance to appeal with the Cook County Assessor there is another opportunity (30-day window) to review your 2022 property assessed value and then file an appeal with the Cook County Board of Review (BOR) if helpful.

The Board of Review is a separate, quasi-judicial agency independent of the Assessor. The Cook County Assessor sets the taxable value on all of the more than 1.8 million parcels of real estate located in Cook County. When each township reassessment is completed by the Assessor, property owners may appeal the assessment set by the Assessor at the Board. The Board decision sets the final county valuation on the property for that tax year.

The Property Tax Appeal Board (PTAB or Board) is a quasi-judicial body made up of five Board Members appointed by the Governor, with the advice and consent of the Senate, and a professional staff to aid the Board. The PTAB was created in 1967 to provide an unbiased forum for taxpayers and taxing bodies outside of Cook County that are dissatisfied with property assessments. In 1997, the PTAB's jurisdiction was expanded to include all Counties in Illinois. The Board primarily considers appeals after decisions from County Boards of Review. The burden of proof before the Board is "a preponderance of the evidence" when market value is the basis of the appeal or "clear and convincing evidence" when unequal treatment in the assessment process is the basis of the appeal. The Board will only determine the correct assessment of property on appeal based on equity and the weight of the evidence. The amount of the tax bill or the tax rate used in the computation is determined by local county officials and may not be appealed to the Board. Likewise, the Board has no jurisdiction to exempt property from taxation.

Courts: You can always plead your case in court.....

Please reach out to the Northfield Township Assessor's Office if you have questions or we can be of further assistance: propertytaxhelp@northfieldtownship.com or 847-724-8300.