PROPERTY TAX APPEALS CHECKLIST #5

Appeals Based on a Condominium or Townhome

About this Checklist

When homeowners believe their property tax bill is incorrect, they can submit an application appealing their assessment to the Cook County Assessor's Office (CCAO) or the Board of Review (BOR). This checklist focuses on the best evidence for appeals when appealing a property tax assessment on a condominium or townhome. The checklist is not exhaustive and is geared towards appeals filed by taxpayers of single-family, owner-occupied homes. For more details, including information on multi-family or leased income-generating properties, see the Official Appeals Rules for CCAO and BOR (available online). Submitting evidence that doesn't follow the Official Rules or not submitting evidence at all may lead to the denial of a homeowner's appeal. Impact for Equity has also created evidence checklists for other appeal scenarios, including lack of uniformity and market approach, correcting a factual error, special circumstances, and recently purchased homes.

Impact for Equity has also created evidence checklists for other appeal scenarios, including lack of uniformity and fair market approach, correcting a factual error, special circumstances, and recently purchased property.

This document is for informational purposes only and does not constitute legal advice. This document is not a substitute for legal counsel. For legal advice, contact an attorney. For additional information about appeals, contact the Cook County Assessor's Office or Cook County Board of Review.

See the "terms to know" section of this fact sheet for definitions of the highlighted words or phrases.

What evidence do I need when appealing the assessment of a condominium or townhome?

CCAO Evidence Checklist

- ☐ CCAO encourages owners of condos and townhomes to file with the condo or townhome association, although owners may file individual appeals. Appeals filed on behalf of associations require additional documentation not listed here. Rule 11 and 17.

> Note: By law, the CCAO values condos as a percentage of the building. When the building becomes a condominium building, the builder or condo association provides the CCAO with a ranking of each condo and its percentage of the value in the building. The CCAO then determines the value for the entire building and assigns value to each condo according to the information provided. The CCAO's valuation of a condo is always based on the provided percentages of its value, which is why condo owners are encouraged to appeal through their Association.

- ☐ Sales of other comparable units within the building/complex (must be recent sales, within two years of the lien date of the appeal year). If recent in-building sales are not available (i.e. no recent sales), comparable condos outside the building/complex can be used. Rule 15 and 17.
- ☐ Characteristics of the unit, including square footage, total number of rooms, and room type. Rule 17.

BOR Evidence Checklist

- ☐ BOR Official Rules do not address evidence specific to condos or townhomes. However, condos and townhomes are classified as residential properties. That means that the BOR Official Rules that apply to residential properties broadly apply to condos and townhomes as well. Depending on the reason for appealing a condo or townhome assessment, review one or more of the following evidence checklists: Appeals Based on Lack of Uniformity and Fair Market Approach, Appeals Based on Correcting a Factual Error, Appeals Based on Special Circumstances, and Appeals Based on a Recently Purchased Property.

Terms to Know

Classification code: Property classifications cover many major classes which include residential, vacant, multi-family, not-for-profit, commercial, and industrial, among others. Each major class is broken down into specific categories.

Comparable (or similar) condos: Condos are comparable to each other if they are of similar construction style and materials, size (square footage), characteristics (e.g., number of bedrooms), condition of premises, classification code, age (when the condo was built), and location (e.g., same neighborhood, preferably same block or within a block or two).

Lien date: The date that a property assessment becomes a statutory lien on that property. All taxable property is put on the assessment roll as of this date.

For Additional Information:

A homeowner can file an appeal on their own (pro se) or engage an attorney.

Engaging an attorney may require additional appeal documentation (e.g., Attorney Authorization Form).

Attorneys must adhere to certain procedural requirements that are different from pro se requirements.

A homeowner can only file an appeal if their township appeal window is open. For more information, visit:

CCAO: www.cookcountyassessor.com/assessment-calendar-and-deadlines

BOR: www.cookcountyboardofreview.com/dates-and-deadlines

Appeals can be filed online, in person, or via mail.

Online. CCAO: cookcountyassessor.com/forms | CCBOR: www.cookcountyboardofreview.com/forms

In-person or mail. 118 North Clark Street, Chicago, IL. CCAO: Room 320 | CCBOR: Room 601.

For more information, read the following Impact for Equity fact sheets at impactforequity.org/appeals:

- Common Types of Property Tax Appeals
- Property Tax Appeals Process Flowchart
- Property Tax System General Explainer
- Property Tax System Burdens and Limitations

IMPACT FOR EQUITY℠
Combating injustice together