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CIVIC FEDERATION REPORT SHINES LIGHT ON COOK COUNTY PROPERTY TAX APPEALS PROCESS AND TRENDS

(CHICAGO) A new report released today by the Civic Federation explains the assessment appeal process at the Cook County Assessor's Office and the Board of Review and includes data on the number and type of real estate parcels filing appeals at those offices between 2000 and 2008. It also describes the available avenues to appeal property assessments at the Property Tax Appeal Board or in the court system.

The Civic Federation produced this report in order to provide the public with more information about the appeals process. "The Cook County property tax system is excessively complicated, so it is a priority for the Civic Federation to provide information explaining different parts of the system in a format that both the general public and experts can use and understand," said Lise Valentine, vice-president of the Civic Federation. The report includes narrative explanations as well as quick reference appendices that describe the different avenues to appeal a real estate assessment.

The data showed that the peak year for appeals at the Assessor's Office was 2006, when 253,112 parcels had appeals. The 203,963 residential parcels with appeals represented 13.6% of all residential parcels and the 49,149 non-residential parcels with appeals represented 17.6% of all non-residential parcels.¹

The peak year for appeals at the Board of Review was 2008, when 284,148 parcels had appeals. The 225,795 residential parcels with appeals represented 14.5% of all residential parcels and the 58,353 non-residential parcels with appeals represented 21.0% of all non-residential parcels.

The success rate for appeals at the Assessor's Office was highest in 2000, when 47% of all parcels with appeals were successful (41% of residential and 62% of non-residential). The success rate for appeals at the Board of Review was highest in 2007, when 74% of all parcels with appeals were successful (80% of residential and 46% of non-residential).

The total value of assessment reductions granted by the Assessor's Office peaked in 2003 at \$3.4 billion (\$0.25 billion residential and \$3.1 billion non-residential). The total value of assessment reductions granted by the Board of Review peaked in 2007 at \$2.6 billion (\$0.69 billion residential and \$1.9 billion non-residential).

This report is one of a number of reports on the Cook County property tax system that the Civic Federation plans to release over the next several months.

The Civic Federation is an independent, non-partisan government research organization founded in 1894. The Federation's membership includes business and professional leaders from a wide range of Chicago area corporations, professional service firms and institutions. For more information, please visit the Federation's website at www.civicfed.org.

¹ In this report "residential" means Class 2 properties, which include single family homes, condominiums, cooperatives, and apartment buildings of up to six units. Larger apartment buildings (Class 3) are not classified as residential for the purposes of this report.