

2012 PROPERTY TAX UPDATE & FILING A TAX OBJECTION IN CIRCUIT COURT OF COOK COUNTY

**Cook County Township Assessors' Association
Board Meeting and Assessors' General Meeting
Friday May 18, 2012**

I. 2011 Second Installment Tax Bills

- A. Board of Review certified last townships for 2011 on April 18, 2012
- B. Tax bills will be issued in July 2012, which will be the big month for taxpayer inquiries.

II. Impact of Earlier Tax Bills on Cycle

- A. Treasurer's 2010 Annual Tax Sale of delinquent property taxes will begin June 2012. Real Estate Taxes are a First and Prior Lien (period of redemption on tax sale of residential properties is 2 years, 6 months). Late payments are subject to a penalty of 1-1/2 percent a month, which can add up very quickly.
- B. As a practical matter, mortgage holders will extinguish tax lien, i.e., pay the delinquent taxes if property owner unable or unwilling to do so.
- C. Three Property Tax Bills with Due Dates in Less than 9 months: November 1, 2011 (2010 Second), March 1, 2012 (2011 First), and August 1, 2012 (2011 Second).
- D. If escrow is short, 2011 Tax Bills could end up being the last event before foreclosure.
- E. Township Office Will Be Busy in July, rather than October, as last year.

III. Getting an Already Issued 2011 Bill Reduced or Getting Money Back

- A. Certificates of Error (reduced bill or amount due)
- B. Property Tax Appeal Board Appeal (refund)
- C. Tax Objection Complaint (refund)

IV. Certificates of Error

- A. Filed at Assessor's Office. This is the only remedy available if taxpayer receives a tax bill based on an erroneous assessment, and **did not file at Cook County Board of Review**. Can go back 3 years: 2011, 2010, 2009.
- B. Assessor has authority to certify (finalize) all C of E's in the following categories: (1) exemptions; (2) residential property of six or fewer units; or (3) reducing assessed value on any property by less than \$100,000. C of E's outside those categories need to be finalized by court order.
- C. New Assessor has improved C of E processing. Will take a filing any time, however, key issue is when the C of E is worked by the Assessor's staff. Past practice has been when the current year township is being worked.
- D. By July 1 2012, the following towns will be closed for 2012 by Assessor to accept appeals:

TRIENNIAL - 3

Riverside
River Forest
Oak Park
Berwyn
Cicero
Palos
Bremen

TRIENNIAL - 2

Norwood Park
Evanston
Elk Grove
Maine

DURING THE PERIOD BETWEEN JULY 1 AND THE AUGUST 1 DUE DATE FOR THE 2011 TAX BILL, THE FOLLOWING TOWNS WILL CLOSE:

Stickney: 7/05/12
Lemont: 7/12/12
Barrington: 7/18/12
Worth: 7/30/12

V. Property Tax Appeal Board

- A. For 2011, **must have filed at the Board of Review**. This is a prerequisite.
- B. Deadline is 30 days following Certification of Township by Board of Review. This deadline has now passed for all 2011 taxpayers who filed at the Board.
- C. Taxpayer does not have to pay the taxes to file at the PTAB.
- D. At PTAB, Taxpayer has lower standard of proof for excessive valuation, preponderance of the evidence. For lack of uniformity, PTAB has same standard of proof as tax objection clear and convincing evidence.

VI. Filing the Tax Objection Complaint

- A. For 2011, **must have filed at the Board of Review**. This is a prerequisite.
- B. Taxpayer must pay the entire bill for the year **within 60 days** after the delinquency date of the final installment. Assuming an August 1, 2012 due date, this is **September 29, 2012**.
- C. Taxpayer must file the tax objection complaint in the Circuit Court within 165 days after the delinquency date of the final installment. Assuming an August 1, 2012 due date, this is **January 12, 2013**.
- D. Court filing fee is **\$168**.
- E. Court filing is: (1) Tax Objection complaint; (2) proof of Board of Review filing ("stamped" Board complaint (front and back) or Board of Review Decision from its web site), and (3) proof of timely payment (an original Proof of Payment bill which shows the taxes were paid timely or print-out from the Treasurer's web site).
- F. The Clerk of the Circuit Court of Cook County posts tax objection cases online:

www.cookcountyclerkofcourt.org

Click, "**Online Case Info**", and then click on "**County Docket Search**".

County Case Search is searchable by Pin, Case Number, or Name.

VII. Court Procedures

- A. The Cook County Circuit Court procedures are outlined in Cook County Circuit Court Rule 10.8. Rule 10.8 governs tax objection proceedings and the format to be followed in the filing of the complaint and through the pendency of the litigation to a final resolution of the complaint either by trial or settlement.
- B. Detailed information about and downloadable/printable forms of orders for tax objection proceedings in the County Division, including the text of Rule 10.8 can be found online:

www.cookcountycourt.org/divisions/index.html

Click, "**County**", and then click on "**Real Estate Taxes**".

VIII. Timing of Tax Objections

- A. Once Court Filing is processed, the complaint will receive a case number, and the taxpayer needs to submit their evidence to the State's Attorney for their review.
- B. The State's Attorney assigned to the case is the party that the taxpayer-plaintiff deals with. Typically, these cases are settled prior to the first court date, the "case management call", or soon thereafter.
- C. Taxpayer can elect to treat the case as "Small Claims". This is a more expedited procedure.
- D. This process takes getting a case ready to be called by the Circuit Court and takes about 8 months. After filing the tax objection complaint, the case remains inactive until the court activates the case by placing it on the "case management call".

The due date for the 2009 tax objections was May 27, 2011, and the first date in which 2009 cases were called for a "case management call" was February 7, 2012.

- E. A "regular" case progresses on a 22-month cycle that ends at trial. By electing to have a case proceed as a "small claim", parties are assured a "speedy" trial date within 39 weeks of the election to proceed as a small claim (10-month cycle).

IX. Tax Objection Procedure

- A. The Judge has the power to either decrease or maintain the assessment depending on whether the taxpayer has successfully overcome the presumed correctness of the assessment by "clear and convincing" evidence.
- B. There are much fewer "Regular" cases than "Small Claims". These large cases can be much more contentious, and given the amount of tax in dispute, would require a lawyer with expertise. These cases will have discovery, pretrial conferences, and trials, etc., like any other type of civil litigation.

X. Theory of Recovery

- A. The taxpayer-plaintiff needs to allege a theory of recovery as to why they are entitled a refund. Some examples of legal or factual claims that might be made in a complaint:
 - The Assessor's valuation is excessive or the assessment is incorrect or illegal.
 - The assessed valuation was reached under circumstances showing either lack of knowledge of known values or a deliberate fixing of values contrary to the known values.
 - The Assessor's valuation was based on incorrect factual information concerning the characteristics of the subject property (e.g., the wrong square footage).
 - The assessment was made in an arbitrary, unequal, and/or discriminatory manner, thereby depriving the taxpayer of due process of law and equal protection under the law in violation of Article I, §2, of the Illinois Constitution.
 - The assessment was not based on readily ascertainable facts or was based on a designedly excessive basis.
 - The assessing offices violated, or failed to uniformly apply, their own rules and standards in determining the assessment.
 - The assessment violates the uniformity of taxation provisions of Article IX, §4, of the Illinois Constitution.

- The taxpayer's property was not properly classified under the Cook County Real Property Assessment Classification Ordinance, Cook County Code of Ordinances § 74-60, et seq., and thus is not being assessed at the correct level of assessment.
- The level of assessment, as a percentage of fair market value, exceeds by more than two and one-half times the level of assessment at which real estate in another class has been assessed.
- The taxpayer did not receive a notice of increase in its assessment in a non-triennial year.
- Other properties in the county were grossly undervalued through the use of sales ratio studies.
- A constitutional question exists relative to the assessment procedure or any other provision of the Property Tax Code, 35 ILCS 200/1-1, et seq.

XI. Small Claims Procedure (Cook County Circuit Court Rule 10.6)

- A. At the plaintiff's election at the case management call, a case may be placed on the court's small claims call. Any case proceeding on this basis is subject to the procedure outlined in Cook County Circuit Court Rule 10.6.
- B. A "small claim" is defined as where the tax refund sought does not exceed \$30,000 (\$50,000 if the objector submits an over-assessment claim supported by a Member Appraisal Institute (MAI) appraisal report).
- C. An election to proceed on the small claims call is irrevocable, and the case may not return to the regular track of cases.
- D. If there is an election to proceed as a small claim at the case management call, the judge will assign the matter to a trial judge who will oversee the small claims case through trial if necessary.

XII. Order of Refund

- A. If the taxpayer has resolved the case with the county, the court enters an order finding that the original assessment was incorrect or illegal, fixing the correct assessment and taxes, and ordering an refund plus statutory interest.
- B. This order is presented to the Cook County Treasurer, who is responsible for refunding the taxes.

XIII. Contact Information

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WJS



IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT - COUNTY DIVISION

_____)	
)	
Plaintiff,)	
vs.)	20__ TAX OBJECTION
)	COMPLAINT NO.
Maria L. Pappas, Cook County Treasurer)	
and Ex- Officio Cook County Collector,)	
)	
Defendant)	

20 TAX OBJECTION COMPLAINT

NOW COMES the Plaintiff, _____, by its attorney William J. Seitz, complaining of the Defendant, Maria Pappas, Cook County Treasurer and ex officio Cook County Collector, states as follows:

1. Plaintiff has an interest in the 2009 real estate taxes paid on the property located at 401 Devon Avenue, Park Ridge, in Cook County, Illinois, (the "Property") which is identified in the 2009 Cook County Real Estate Tax Warrant Books by the Permanent Real Estate Index Number(s) and with the assessed valuation and taxes, as follows:

<u>VOL.</u>	<u>PERMANENT INDEX NO.</u>	<u>ASSESSED VALUATION</u>	<u>TAXES</u>
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2. Defendant, Maria L. Pappas, is the duly elected Cook County Treasurer and serves as *ex officio* Cook County Collector and is charged with the duty of preparing and mailing tax bills for each installment of property taxes assessed in Cook County and with the duty of collecting such taxes.

3. Plaintiff timely paid in full all of the above real estate taxes due on or before 60 days following the first penalty date of the final installment of taxes for 2009. A copy of the tax bill evidencing payment of 2009 real estate taxes due on the Property is attached.

4. Plaintiff has, prior to the filing of this Tax Objection Complaint, exhausted all administrative remedies available by timely filing a 2009 complaint with the Cook County Board of Review. A copy of said Cook County Board of Review complaint is attached.

5. Plaintiff timely filed this Tax Objection Complaint on or before 165 days following the first penalty date of the final installment of taxes for 2009.

6. Plaintiff complains of and objects to the assessments, taxes and levies made on and of the Property in that they are illegal, incorrect, and void for one or more of the following reasons:

- (a) the assessment of the Property is incorrect, illegal, excessive and not in proportion to the fair market value of the real estate as required by the Cook County Real Estate Assessment Classification Ordinance and by the Illinois Property Tax Code;
- (b) the assessing authorities either disregarded, violated, or failed to uniformly apply known values, rules and standards in their assessment of the Property;
- (c) the level at which the Property has been assessed, as a percentage of its fair market value, (1) exceeds the level of assessment at which other real estate in the same class has been assessed, or (2) exceeds by more than 2-1/2 times the level of assessment at which real estate in another class has been assessed;
- (d) the assessment of the Property is erroneous because it was based on an erroneous description of the Property;
- (e) the assessment of the Property is arbitrary, unequal, discriminatory and deprives Plaintiff of due process of law and the equal protection of laws in violation of Article I, Section 2 of the Constitution of the State of Illinois;
- (f) taxes upon the Property have not been made and levied uniformly by valuation as provided by law in violation of Article IX, Section 4 of the Constitution of the State of Illinois.

WHEREFORE, Plaintiff prays that the Court:

1. determine the correct assessed valuation and tax;
2. direct that the Defendant refund to Plaintiff the taxes in excess of the corrected tax, together with interest thereon from the time of payment as provided by statute;
3. order that any pending rate objection for the property not be affected by this proceeding;
4. grant Plaintiff such other and further relief as the facts require and as this Court deems just.

Attorneys for Plaintiff

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Order entered setting 1) §2-50 Document Production date and 2) Case Management Call date
C.C.R 10.8 §2-50 Document Production due:

CASE MANAGEMENT CALL

Tuesday- 9:30 a.m. & 10:30 a.m.

Election to proceed as Small Claims ~~***~~

TRIAL MANAGEMENT CALL

Thursday- 9:30 a.m. & 10:30 a.m. (Insert date in paragraph 1 of Case Management Call Order)

Discovery Activated Previously filed discovery stayed

Last day to identify opinion witness and to produce witness report. (Insert this date in paragraph 3 of Case Management Call Order)

Last date to initiate all new discovery including deposition. (Insert this date in paragraph 4 of Case Management Call Order)

Last date to respond to all discovery, including completion of depositions. (Insert this date in paragraph 5 of Case Management Call Order)

TRIAL ASSIGNMENT CALL

Tuesday- 9:30 a.m. & 10:30 a.m.

(Insert this date in paragraph 6 of Case Management Call Order)

Pretrial Order due to Trial Judge (Insert this date in paragraph 2 of Trial Assignment Call Order)

Case Called
↓

2 months
↓

5 MONTHS
↓

12 MONTHS
↓

14 MONTHS
↓

16 MONTHS
↓

17 MONTHS
↓

18 MONTHS

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CLERK OF THE CIRCUIT COURT
COOK COUNTY, ILLINOIS

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DOROTHY BROWN

Biography/Photos



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Message From Dorothy Brown

"We have to make sure our link in the chain of success is strong." - Dorothy Brown

In this modern era when technology requires speed and efficiency, it is with great pleasure that I welcome you to the Clerk of the Circuit Court of Cook County's (Clerk's Office) web site. This site was created to provide Clerk's Office customers with easy to use and clearly organized access to Clerk's Office information, forms and services. [More...](#)

SOCIAL SECURITY NUMBER REMOVAL/REDACTION REQUIRED

Illinois Supreme Court Rule 138 - Amended effective date: January 1, 2012

Parties shall not include Social Security Numbers in documents filed with the court, including exhibits thereto, whether filed electronically or in paper, unless otherwise required by law or ordered by the court.

If disclosure of an individual's Social Security Number is required for a particular filing, only the last four digits of that number shall be used. The filing must be accompanied by a NOTICE OF CONFIDENTIAL INFORMATION WITHIN COURT FILING form, available from the Clerk's Office, which shall identify the full Social Security Number and shall be filed under seal so that the Social Security Number shall remain confidential.

Please review and comply with Illinois Supreme Court Rule 138.

ATTENTION: The Circuit Court of Cook County will be moving the **Parentage and Child Support Court** to the Richard J. Daley Center, 50 West Washington St. - Concourse Level 24 (CL-24), Chicago, IL 60602. **Effective Date: February 15, 2011**

The Clerk of the Circuit Court of Cook County Child Support Division will remain at 28 North Clark, Suite 200. You will still file motions and obtain court files at this location. [Download the flyer](#)

ATTENTION CUSTOMERS

Pursuant to Illinois Public Act 96-0227 (55 ILCS 5/5-39001) and Cook County Board Ordinance 11-O-26:

The Filing and Appearance fee in Civil Actions* will increase by \$3.00 effective March 16, 2011.

This increase does not affect civil actions coming to the clerk on a change of venue or proceedings to review decisions of any administrative officer/agency/body, and is not assessed in criminal or traffic matters. The \$3.00 fee will be remitted by the Clerk of Court to the County Treasurer for placement in the **County Law Library Fund**.

File Your Case Online
Start eFiling Now!
Now with Motion Spindling!

Online Traffic Ticket System
Pay traffic ticket fines, request traffic safety school, or request a court hearing date.
Process Your Ticket Online

**CLEAR YOUR CRIMINAL RECORD
EXPUNGEMENT SUMMIT**
Saturday, June 2, 2012
APOSTOLIC CHURCH OF GOD
6320 S. DORCHESTER AVE, CHICAGO IL
Download Flyer
NBC 5 Chicago, a proud sponsor of the 2012 Expungement Summit
www.nbcchicago.com

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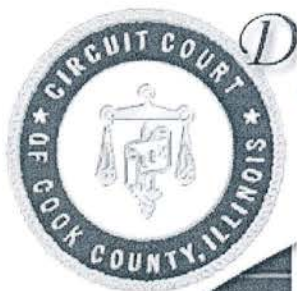
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- Attorneys: Register your email address online

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using **SmartForms**

- Clerk's News
- The Honorable Dorothy Brown Clerk of The Circuit Court of Cook County Presents an Expungement Summit Saturday, June 2, 2012 - 4/6/2012
 - Clerk Brown is an Essence of an Angel Press Honoree - 4/1/2012
 - Clerk Brown Remembers Reverend Addie Wyatt.pdf - 3/29/2012

ONLINE CASE INFO
↓
"COUNTY DOCKET SEARCH"



CLERK OF THE CIRCUIT COURT COOK COUNTY, ILLINOIS

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DOROTHY BROWN

[Biography / Photos](#)

County Case Search

For your convenience, the Clerk of the Circuit Court offers this preview of its new on-line access to electronic docket information for County cases. The information available through this on-line search was previously only available in the courthouses at the Public Access Terminals.

We are interested in your feedback in order to improve this service. Please use this new function and provide feedback or questions by [click here](#). By using this service, the user agrees and understands that he or she is bound by the on-line access to court records [Terms of Agreement](#).

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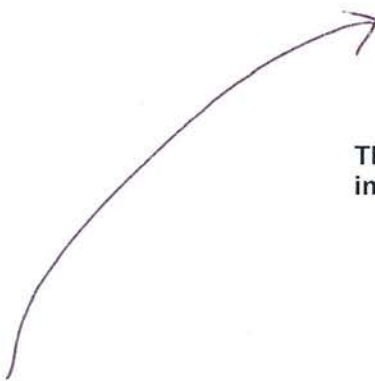
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DIVISIONS

- [Chancery](#)
- [Child Protection Division](#)
- [County Division](#)
- [Law Division](#)

This section is devoted to information useful to attorneys and self-represented litigants appearing in the Circuit Court of Cook County. At this time, practice information is available for the following divisions:

- [Chancery](#)
- [Child Protection](#)
- [County](#)
- [Law](#)



The section will be updated in the future to include practice information for the following:

- **Criminal Division**
- **Domestic Relations Division**
- **Probate Division**
- **Juvenile Justice Division**
- **All six municipal districts**

The court encourages the input of the attorneys and self-represented litigants on establishing the content and nature of this section. Please [e-mail](#) us your comments and suggestions.

DISCLAIMER:

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COUNTY DIVISION

- ☐ [Chancery](#)
- ☐ [Child Protection Division](#)
- ☐ [County Division](#)

The County Division is established pursuant to [General Order 2.1\(d\)](#) of the General Orders of the Circuit Court of Cook County.

The following information and resources are offered to legal practitioners and *pro se* litigants with cases pending in the County Division:

- [Adoptions](#)
- [Change of Name Proceedings: a Guide to Procedures](#)
- [Civil Asset Forfeitures](#)
- [Elections](#)
- [Emancipation of Minors](#)
- [Judges' Calendars](#)
- [Mental Health](#)
- [Tax Proceedings](#)
- [County Division Administrative Orders](#)
- [Parental Notification of Abortion Act of 1995](#)

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- ☐ [Law Division](#)



TAX PROCEEDINGS

Child Protection Division

County Division

- Adoptions
- Change of Name Proceedings: a Guide to Procedures
- Civil Asset Forfeitures
- Elections
- Emancipation of Minors
- Judges' Calendars
- Mental Health
- Tax Proceedings
- County Division Administrative Orders
- Parental Notification of Abortion Act of 1995

Law Division

Legal practitioners may obtain the requisite orders and general information regarding real estate tax cases heard in the County Division which can include tax deeds, tax rate objections, specific objections, certificates of error and sale in error claims.

1. Tax Objection Practice And Procedure Rules Booklet

- o Introduction/Time Schedule
- o Flowchart
- o Explanation of Flowchart
- o Schedule for 1995-2002
- o Explanation of Charts
- o Detailed Charted Schedules
 - Cases Filed For Tax Year 1994/1995 Scheduled Over 9 Months
 - Cases Filed For Tax Year 1996 Scheduled Over 8 Months
 - Cases Filed For Tax Year 1997 Scheduled Over 8 Months
 - Cases Filed For Tax Year 1998 Scheduled Over 8 Months
 - Cases Filed For Tax Year 1999 Scheduled Over 8 Months
 - Cases Filed For Tax Year 2000 Scheduled Over 8 Months
 - Cases Filed For Tax Year 2001 Scheduled Over 8 Months
- o Settlements
- o Orders*
 - Section 2-50 Cover Sheet
 - Case Management Call Order
 - Case Management Call Order Small Claim
 - Trial Management Call Order
 - Trial Assignment Call Order
 - Final Pre-Trial Order
 - Agreed Judgement Order

**You will need Microsoft Word to view*

2. Rules 10.6 & 10.8

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10.6
SMALL
10.8