

Cook County Board of Review to Reopen All Townships for Appeal, Bringing Hope for Tax Relief

O'Connor discusses how the Cook County Board of Review will reopen all townships for appeal, which will bring hope for tax relief.

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BOR Offers Rare Second Shot at 2026 Reductions

Thanks to the one-two punch of delayed bills and unprecedented costs, homeowners in Cook County could see some relief from the BOR to close 2025, which could easily have ripple effects into 2026. The BOR announced that they will start opening up



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townships for property tax appeals once again, with them having a direct effect on 2026 taxes. These appeals will target the 2025 assessments, giving homeowners across the county another bite of the apple. Most townships have already closed their appeal windows, which would typically mean that taxpayers have no further recourse to lower their taxable value. This unprecedented reopening can change that story for Cook County homeowners.

Well over a dozen Cook County townships have seen their appeal season come and go, with some townships closing deadlines months ago. The upcoming reopening will give these taxpayers another shot. If homeowners are successful in these new BOR appeals, this can translate into a possible reduction for their tax bill in 2026, including the first installment. While those that tried a BOR appeal in 2025 do not get a second appeal, those that never protested still have a chance to land a reduction. Cook County already experienced record appeals to the BOR in 2025, so this should lead to another rush, especially with the insane tax increases on

everyone's mind.

Homeowners Must Strike on this Opportunity

While Cook County homeowners have faced constant property tax frustration, this new set of appeals is truly a lifeline. The BOR has generally been siding with homeowners in unheard of numbers, and with the current metrics being so inflated, this could be an easy win for any taxpayer looking to take advantage. With all other political and legislative fixes being defeated and budgets currently at an impasse, the only option a taxpayer has to protect their property is to use these BOR appeals. A successful protest will not only lower the first installment in 2026, but can set a base value that can be used for protests for years to come.

BOR Appeal Schedule TBA

This is currently a developing story, so some details have yet to emerge. Currently, all dates for reopening are pending, so homeowners should check regularly to see when changes occur. When the BOR does reopen appeals, it will be for a 30-day window. While waiting for the final announcement of dates, it is imperative that owners start putting together information, data, and evidence for their appeal, as their time to appeal can be quite limited. Thanks to the expected demand, the system could be bogged down as well, so haste is recommended.

2026 First Installment Delayed

This latest announcement follows closely on the heels of the news that the due date for the first installment of the 2025 tax season would be delayed until April of 2026, with bills being mailed in March. As it is typical for bills to be sent out in February and due in March, this gives owners an extra month to get their finances in order. It also allows more time to set up payment plans if they are needed. With huge bills coming due in December, this is certainly some welcome relief. However, the even better news that homeowners will have a chance to lower these 2026 installments is an unexpected bright spot that should not be missed.

About O'Connor:

O'Connor is one of the largest property tax consulting firms, representing 185,000 clients in 49 states and Canada, handling about 295,000 protests in 2024, with residential property tax reduction services in Illinois, Texas, Georgia, and New York. O'Connor's possesses the resources and market expertise in the areas of property tax, cost segregation, commercial and residential real estate appraisals. The firm was founded in 1974 and employs a team of 1,000 worldwide. O'Connor's core focus is enriching the lives of property owners through cost effective tax reduction.

Property owners interested in assistance appealing their assessment can enroll in O'Connor's Property Tax Protection Program ™. There is no upfront fee, or any fee unless we reduce your property taxes, and easy online enrollment only takes 2 to 3 minutes.

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