

Evidence Required for Your Cook County Board of Review Appeal

O'Connor discusses the evidence required for a Cook County board of review appeal.

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The property tax situation in Cook County has spiraled out of control this year. Starting with a computer issue that delayed tax bills for months, the entire process appeared to break down. To make matters worse, when the bills finally arrived, it was revealed that homeowners across the Chicago area were seeing the largest tax increase in the county's history, with a general spike of 16%. In some neighborhoods, increases jumped to over 100% for a few select neighborhoods, mostly those with working families and minorities.

This seems to have galvanized the people of Cook County into an uproar. With it becoming abundantly clear that many taxpayers simply can't afford to pay these new taxes, let alone the first installment of taxes in 2026, the Cook County Board of Review (BOR) has taken the unprecedented step of reopening property tax appeals. While the dates for these new appeals are still in limbo, now is the time to start preparing for your appeal. While the timing may be unusual, the same rules used in regular sessions will apply to this second wave. O'Connor will go over the evidence property owners will need to prove their case to the BOR to get a reduction for taxes in 2026.

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While the second installment in 2025 has been grabbing the headlines, there is no real option for reducing these bills. Instead, the BOR is focusing on 2025 values that will be used to calculate the first installment of 2026, due in April. Typically, the window to appeal these taxes would have already closed, but this special second session gives taxpayers another chance. If property owners have already protested this year, then they cannot try again. This opportunity is for those who did not appeal, which is a good chunk of the population, especially in the hard-hit South and West sides.

Grounds for Appeal

While initial assessor appeals are quite simple, protesting to the BOR requires more evidence and significantly more time to prepare. When owners appeal to the BOR, they must decide what grounds they intend to use in their appeal. Grounds include appealing on uniformity, where they assert that their property is overvalued compared to analogous properties. Market value is another route owners can explore, as they can compare their property to similar ones that sold in the area. Correcting simple errors can be an easy way for owners to save, and these issues are quite common in Cook County. Also, if owners recently bought their home, they can use their closing documents to help prove the true value of the home. Deciding on what grounds for appeal is the first step, as it determines what evidence owners will need to gather.

Appealing on Uniformity

Although uniformity appeals are the most complex, they can also be the most rewarding. To prove that the property is overvalued compared to the owners' neighbors, they must do a lot of legwork. First, the owner must document and photograph their property to establish a baseline. Ensure that they have their property's assessed value and their permanent index number (PIN). Then, the owner must search their street or surrounding blocks for homes that are close to theirs in size and condition. The owner will then need to photograph these properties as well. They must be sure to note each address so they can record it and use it to look up the PIN and information about the property.

The PIN can usually be found by looking up the address on the website of the Cook County Assessor's Office (CCAO) or their local township. The BOR recommends that the owner have between three and five properties that are similar to theirs in their evidence packet. The owner will need the photos of each property, their PINs, and their assessed value. With all of this in hand, the owner will hopefully be prepared for their hearing with the BOR. Due to the many steps and complexity, cases based on uniformity are often when taxpayers choose to join up with an attorney or tax specialist.

Market Value

If the owner believes their home or business is assessed above its value on the open market, then they can try to get it reduced. To do so, they must compare the property to the sale prices

of similar ones. All of these sales must have occurred in the last three years. Gathering evidence for market value is generally the same as trying for uniformity, though with some added requirements. The owner must find and document properties in the same way, but must also have records of what they sold for. This can be found by contacting realtors in the area or searching the local assessor's website.

Appeals using these grounds can be effective, as comparing sales in the past three years is how assessors in Illinois figure both their assessments and their equalization factor. In essence, the owner would be using the assessor's own evidence against them. With Cook County values being notoriously unreliable, if executed well, these appeals can easily show a disparity in the system. The downside, of course, is the time and effort needed to gather the evidence, which can be quite difficult for a layperson. This barrier of entry is why many middle-class or working people never explore appeals, compared to wealthier property owners that can hire firms to do it for them. The appeals process is often compared to having a second job for a reason.

Correcting Simple Errors

The 2023 reassessment of Cook County laid bare some of the basic problems in the CCAO's process. Vacant lots were recorded as being homes, large businesses were shown to be much smaller, and homes with the exact same specifications were listed as being worlds apart. These simple errors could be easily avoided if the property owners appealed. These errors can be spotted by simply reviewing your assessment. Typically, any blatant errors can be easily remedied with informal assessor appeals. However, the window for those protests is closed, so it must be taken up with the BOR. These errors can be proven by a quick independent survey or presenting the blueprints for the property. It often helps to have a tax expert review the assessment every year just to spot these simple errors.

Presenting Your Case

Once the owner has their grounds for appeal and the evidence to back it up, they must then present it to the BOR. They can certainly do this on their own, especially when it comes to correcting simple errors or simply providing closing documents on a recent purchase. For more complex cases, owners may want professional representation. This can only be done by attorneys, as Illinois law does not allow anyone else to represent the owner. The owner can give their portfolio of evidence to their attorney, who will then use it to secure a reduction with the BOR. In recent years, the BOR has shown a strong sympathy for homeowners when it comes to appeals, so much so that the CCAO has placed many of the current woes at their feet.

A Unique Time Crunch

Typically, the appeal season in Cook County is long and organized. Each township has a window for informal appeals, before the BOR opens up for 30 days to hear cases. This new reopening is uncharted territory, and townships could open at a moment's notice. This means that if the

owner is considering a protest, they need to gather data and evidence as soon as possible. Cramming a year's worth of work into 30 days at the end of the year will be tough, but the rewards are certainly worth it.

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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