

Cook County Board of Review Appeals Are Opening Now

O'Connor discusses how the Cook County board of review appeals are opening now.

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Taxpayers of Cook County property taxes have been facing increasing pressure in recent years, thanks to rising property values and taxes. Illinois now has among the highest property taxes in the nation, and Cook County is a big reason why. Thanks to computer errors that have dragged on for years, property tax bills across the county are often late, inaccurate, or far larger than expected. The tax situation in Cook County has become so unpredictable that even the Chicago Bears are looking to move to Indiana to escape tax uncertainty.

One of the main tools that businesses and homeowners have to combat these rising costs is property tax appeals. While these have seen widespread use across Illinois, particularly in the collar counties, Cook County is the epicenter of their use. The deadlines for these appeals are separated by townships, with windows opening and closing at different times across Cook County. While the first round of appeals in many parts of Chicagoland has closed, the second round is quickly opening for many townships.

The Cook County Assessor Appeal

While the deck is often stacked against Cook County homeowners and businesses, the one saving grace is that the county has two official property tax appeal opportunities, compared with one in most other Illinois counties. The first appeal type is an assessor appeal, which is directly

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with the Cook County Assessor's Office (CCAO). This is unique in Illinois, and often acts as the first chance to land a reduction or correction for taxes and values. While taxpayers in other counties can have informal meetings to request a reduction, only Cook has codified these into official hearings.

Many townships across the county have already seen these deadlines come and go in June and July. Once a notice of reassessment is published, there are 30 business days for the people of a township to file an assessor appeal. These deadlines are staggered out, allowing the CCAO to process each township. If a taxpayer files an appeal and it is either rejected or insufficient, then they can file a follow-up appeal when the opportunity arises. If a taxpayer missed the initial deadline, they may also file for this second round of appeals.

Cook County Board of Review Appeals

These secondary appeals are filed with the Board of Review (BOR), which is an impartial body that acts as a referee between the CCAO and the taxpayer. In the rest of Illinois, the BOR appeal is the only mechanism that taxpayers have. BOR appeals are slightly more complex than assessor appeals, though they require similar evidence. If a taxpayer has already gathered information, facts, and evidence for an assessor appeal, much of this will still be useful for the BOR hearing, though it is good to have it better organized.

In recent years, something of a rivalry has occurred between the BOR and the CCAO. Each organization has blamed the other for out-of-control property values. Because of this, the BOR has developed a reputation for being much more favorable to taxpayers than it is to the arguments of the CCAO. Whether this is true or not can be debated; however, the sheer volume of appeals to the BOR cannot be denied. In 2025, a record number of protests were filed with the BOR, even for townships outside of reassessment. 2026 appears likely to surpass those numbers, as both homeowners and businesses seek to correct errors and challenge property values.

Shorter Deadlines

While assessor appeals have a deadline of 30 business days, BOR appeals operate on a much tighter 30-day schedule, which can add pressure to an already stressful situation. These 30 days are not as spread out as assessor appeals, with the BOR holding hearings for multiple townships at once during the window. Because the window is much smaller, it can make the gathering of the necessary evidence much more difficult. With a bigger demand than ever for BOR hearings, it pays to prepare and file as early as possible.

The Last Chance for a Reduction

While assessor appeals are an optional step in the property tax reduction process, the BOR deadlines are not. If a taxpayer fails to file by the deadline, they lose the ability to protest for the

entire year. There is no way to retroactively protest either, so it is imperative that every taxpayer file on time if they wish to challenge their values. While a rare third deadline was opened in December of 2025, such an occurrence is rare, which means taxpayers should act as if these upcoming deadlines are the last chance. While appeals can be later escalated to the Property Tax Appeal Board (PTAB), this can only be achieved if a BOR protest was filed first.

Townships with a BOR Deadline of September 1, 2026

Evanston
New Trier
Norwood Park
Oak Park
Riverside
Rogers Park

Evidence Required by the BOR

For a protest in Cook County to be successful, there must first be a valid ground for appeal. This is generally either overassessment or uniformity of assessment. Overassessment is when a property's market value is much higher than what it would reasonably sell for on the open market. Unequal assessment occurs when a property is assessed at a higher value compared to neighboring properties.

Each ground for appeal has its own necessary evidence. For cases of overassessment, sales records dating back three years must be gathered to show the true market value for a property. For instances of lack of uniformity, assessments must be gathered from around the taxpayer's home or business. These comparable properties, whether sales or assessments, must share as many commonalities as possible with the taxpayer's property. These include size, location, age, the number of rooms, and other characteristics. This makes finding the right comparable properties the most important aspect of any BOR appeal.

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 Texas, Illinois, 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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