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### WHO WINS RESIDENTIAL PROPERTY TAX APPEALS?

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# WHO WINS RESIDENTIAL PROPERTY TAX APPEALS?

Randall K. Johnson\*

## *Abstract*

*This article explains who wins residential property tax appeals in Cook County, Illinois. It does so by collecting and combining public sector data, which has been recently released by the Cook County Assessor. The article then uses this data to compute three statistics. Lastly, it contextualizes each statistic in order to determine if some townships, or groups of townships, win more appeals than expected.*

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## I. INTRODUCTION

Serious budgetary shortfalls have plagued state and local governments for a number of years.<sup>1</sup> Traditionally, budgetary shortfalls arose from government failures such as excessive spending, optimistic projections, and modest tax collections.<sup>2</sup> These shortfalls often were made worse by other market failures.<sup>3</sup> An example of a case in point was provided by the Great Recession.

The Great Recession, which “started in 2007 [and] . . . caused the largest collapse in state [tax] . . . revenues on record,”<sup>4</sup> forced many governments to set new budgetary priorities. Some governments, in response, reduced spending to eliminate budgetary shortfalls.<sup>5</sup> Other states focused their efforts on increasing public sector efficiency.<sup>6</sup> A third category emphasized improving tax collections.<sup>7</sup>

Improving tax collections may be the single best approach, since it is one of the few “options available . . . outside of the . . . ‘either-or’ framework of tax increases and spending cuts.”<sup>8</sup> This approach also works well due to a relative lack of visibility.<sup>9</sup> Lastly, it may help to eliminate unjustified grants of relief.<sup>10</sup>

Using a newly released dataset from the second-largest county in the U.S.<sup>11</sup>—Cook County, Illinois—my article describes one way to improve local tax collections. It

<sup>1</sup> See, e.g., Phil Oliff, Chris Mai & Vincent Palacios, *States Continue to Feel Recession’s Impact*, CTR. ON BUDGET & POL’Y PRIORITIES (Jun. 27, 2012), <http://www.cbpp.org/cms/index.cfm?fa=view&id=711> (“In the early 2000s, as in the early 1990s and early 1980s, state fiscal problems lasted for several years after the recession ended.”).

<sup>2</sup> See Clifford Winston, *Government Failure vs. Market Failure: Microeconomics Policy Research and Government Performance*, BROOKINGS (Sept. 2006), <http://www.brookings.edu/research/papers/2006/09/monetarypolicy-winston> (“Government failure, [which is a type of a market failure,] . . . arises when government has created inefficiencies because it should not have intervened in the first place or when it could have solved a given problem or set of problems more efficiently, that is, by generating greater net benefits.”).

<sup>3</sup> *Public Production: Government Failure vs. Market Failure: Hearing Before the H.R. Comm. on Fin. Serv.*, 110th Cong. 1 (2007) (statement of Clifford Winston, Senior Fellow, Economic Studies, The Brookings Institution) (“Market failure occurs when a socially desirable good or service—that is, a good or service whose social benefits exceed its social costs—is not provided because firms would find it unprofitable to do so.”).

<sup>4</sup> Oliff, *supra* note 1, at 1.

<sup>5</sup> See, e.g., Iris J. Lav & Dylan Grundman, *A Balanced Approach to Closing State Deficits*, CTR. ON BUDGET & POL’Y PRIORITIES 2 (Feb. 25, 2011), <http://www.cbpp.org/cms/?fa=view&id=3084> (“[In cases where state governments are prohibited] . . . from running a deficit, state policy makers’ first impulse when confronting a revenue shortfall is usually to reduce spending.”).

<sup>6</sup> See *Id.* at 3 (“[For example, public expenditure] on prisons and related areas is getting a lot of attention during this recession and its aftermath; a number of states have been looking at ways to reduce corrections budgets without compromising public safety.”).

<sup>7</sup> See *Id.* at 7–8 (“After soliciting recommendations from a review panel, Iowa passed a law in 2010 that places limitations on certain business-related credits, creates a tax expenditure review committee, and requires the committee to closely evaluate each tax expenditure’s costs and benefits at least once every five years.”).

<sup>8</sup> *Id.* at 1.

<sup>9</sup> See *Id.* at 7 (“Each year states give up billions of dollars of revenue in the form of tax [exemptions—including tax assessment reductions,] credits, deductions, and exemptions spent through the tax code as opposed to through the regular appropriations process. . . . But there is an important difference . . . expenditures . . . receive far less scrutiny.”).

<sup>10</sup> *Id.* (“[Unjustified grants of relief, generally, arise because] . . . policy makers do not regularly examine tax expenditures, nor do states document their effectiveness the same way they do for on-budget expenditures.”).

<sup>11</sup> See Office of the Cook County Assessor, *Cook County Residential Property Tax Assessment Data, 1993–2012* (2013) [hereinafter Assessor], which was directly provided to the author by the Office of

does so by critically assessing the residential property tax appeals process in Cook County, which has led to about \$345 million in property valuation reductions during a recent tax year.<sup>12</sup> As a result, this article explains why more governments should eliminate unjustified property tax appeals.

In carrying out its work, this article draws on recent tax law scholarship. It is informed, for example, by cutting-edge behavioral law and economics research.<sup>13</sup> The article also builds on interdisciplinary studies that ask if property tax appeals impact local tax burdens.<sup>14</sup> A third influence is work that explores the relationship between property tax appeals and inequality.<sup>15</sup>

Within this context, the article makes three contributions to the property tax appeal literature.<sup>16</sup> First, it identifies the township location of every residential property that is taxed in Cook County. Next, this article identifies the township location of every residential property tax appeal that is filed between 2009 and 2013. Finally, it combines and analyzes this data, thereby determining if some townships, or groups of townships, “win” more appeals than anticipated.<sup>17</sup>

The article proceeds in five additional parts. Part II describes the applicable law in Cook County. Part III explains this article’s methodological approach. Part IV outlines its preliminary research findings. Part V contains the article’s normative recommendations. Part VI is the conclusion.

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the Cook County Assessor in Jan. 2013; see Office of the Cook County Assessor, *Cook County Residential Property Tax Appeals Data, 2009–2013* (2014) [hereinafter Assessor 2], which was directly provided to the author by the Office of the Cook County Assessor in May 2014 and in Nov. 2014; see *infra* Tables 1, 2, 3, 4 & 5.

<sup>12</sup> See Civic Federation, *Cook County Property Tax Appeals: A Primer on the Appeals Process with Comparative Data for 2000–2008*, 15 (2009) [hereinafter Civic Federation] (“The total amount of the reductions in assessed [property] value granted by the [Cook County] . . . Assessor’s Office declined by \$1.3 billion, or 38.6%, between 2000 and 2008. While the value of assessment reductions granted to residential properties increased during this time from \$158.4 million to \$344.6 million, the value of assessment reductions granted to all other [property types] . . . declined by \$1.5 billion.”).

<sup>13</sup> See, e.g., Andrew T. Hayashi, *The Legal Salience of Taxation*, 81 U. CHI. L. REV. 1443 (2014).

<sup>14</sup> See, e.g., Rachel N. Weber & Daniel P. McMillen, *Ask and Ye Shall Receive? Predicting the Successful Appeal of Property Tax Assessments*, 38 PUB. FIN. REV. 74 (2010) [hereinafter Weber].

<sup>15</sup> See, e.g., Brent C. Smith, *Intrajurisdictional Segmentation of Property Tax Burdens: Neighborhood Inequities Across an Urban Sphere*, 30 J. REAL EST. RES. 207 (2008).

<sup>16</sup> See Weber, *supra* note 14, at 77 (“Unfortunately, scant research has been undertaken on the topic of property tax appeals.”).

<sup>17</sup> In order to determine who wins residential property tax appeals, this article uses percentage analysis. This simplified approach permits the computation of three win percentages. These win percentages are computed at the aggregate level, at the group level, and at the individual township level. Within this context, any individual or group-level average that is higher than the population average indicates that there may be more wins than anticipated. In contrast, any individual or group-level average that is lower than the population average indicates that there may be less wins than expected. In cases where the averages are equal, then that individual or group wins as frequently as anticipated. This article makes no attempt to determine whether the observed differences are statistically significant, but it still may serve as a potential point of departure for future research. Cf. Randall K. Johnson, *Where Schools Close In Chicago*, 7 ALB. GOV’T L. REV. 508, 510–11 n.20 (2014) (“[Future] research may go beyond the basic question to be answered in this article: ‘are there [any] differences between the samples or categories of the independent variable?’ Instead, it asks: ‘are the differences between the samples large enough to reject the null hypothesis and [to] justify the conclusion that the populations represented by the samples are different?’”) (citations omitted).

## II. APPLICABLE LAW

In Illinois, the property tax is the largest source of state tax revenues.<sup>18</sup> This tax, on average, yields \$59,466,000 in annual revenues.<sup>19</sup> About half of these revenues are collected in Cook County,<sup>20</sup> which is the second-largest property tax assessment area in the entire U.S.<sup>21</sup> These revenues have grown markedly over time, especially during the last 25 years.<sup>22</sup>

Under applicable law, Cook County uses a real property classification system to make tax assessments.<sup>23</sup> This classification system recognizes seven property types: vacant land (Class-1), residential properties (Class-2), apartments (Class-3), nonprofits (Class-4), commercial properties (Class-5A), industrial properties (Class-5B), and various properties (Class-Incentives).<sup>24</sup> The tax rate is ten percent for vacant land, residential properties, apartments, and various properties, whereas it is 25 percent for nonprofit properties, commercial properties, and industrial properties.<sup>25</sup> These tax rates became fully effective in Tax Year 2011.<sup>26</sup>

The classification system also “establishes a requirement of uniformity of assessments [so as to assure that] . . . the assessing authority [assigns an accurate] . . . value for real property.”<sup>27</sup> This requirement does not “call for mathematical equality . . .

<sup>18</sup> See Ares G. Dalianis & Scott R. Metcalf, *Property Tax Litigation*, ILL. INST. FOR CONTINUING LEGAL EDUC. 12.1 (2013) [hereinafter Dalianis].

<sup>19</sup> See *State Tax Revenues: Charts and Data*, GOVERNING (2012), <http://www.governing.com/gov-data/state-tax-revenue-data.html> (displaying an interface that permits the entry of information, which identifies state property tax revenues over time, by entering: State: Illinois; Tax Type: Property Tax). In recent years, Illinois had state property tax revenues of \$59,134,000 (2008); \$63,853,000 (2009); \$50,962,000 (2010); \$58,273,000 (2011); and \$65,106,000 (2012). The average annual revenue over this five-year period was \$59,466,000.

<sup>20</sup> See *2012 Property Tax Statistics*, ILLINOIS.GOV (2012), <http://tax.illinois.gov/AboutIdor/TaxStats/PropertyTaxStats/2012/index.htm>; see Dalianis, *supra* note 18, at 12.1 (“Approximately 45 percent of all [Illinois] property taxes are collected in Cook County.”).

<sup>21</sup> See Weber, *supra* note 14, at 76.

<sup>22</sup> See Dalianis, *supra* note 18, at 12.1 (“The increase in [Illinois] . . . property taxes from 1989 to 2010 was 192.5 percent, or an annual average rate of increase of 5.24 percent.”).

<sup>23</sup> See *Id.* at 12.2–12.3 (“Property tax assessment litigation is governed almost exclusively by state law. The Illinois Constitution and the Property Tax Code, 35 ILCS 200/1-1, *et seq.*, provide exceptional detail and guidance for real property taxation in Illinois. . . . [It nevertheless] should be noted that property tax litigation, particularly assessment appeals, can give rise to equal protection claims under the Fourteenth Amendment to the United States Constitution. . . . See, e.g., *Allegheny Pittsburgh Coal Co. v. County Commission of Webster County, West Virginia*, 488 U.S. 336, 102 L.Ed.2d 688, 109 S.Ct. 633 (1989). However, the Tax Injunction Act, 28 U.S.C. §1341, provides that ‘district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State.’ . . . The effect of the Tax Injunction Act is that almost all assessment litigation is pursued under state law.”).

<sup>24</sup> See *Id.* at 12.6 (“Article IX, § 4, of the Illinois Constitution allows counties with a population of more than 200,000 to classify real property for taxation purposes. Cook County . . . is the only county in Illinois that classifies real property for taxation purposes.”).

<sup>25</sup> See *Id.* (“The Cook County Board of Commissioners adopted significant amendments to the Cook County Real Property Assessment Classification Ordinance, Cook County Code of Ordinances §74-64, which were effective beginning in the 2009 tax year. Cook County Ordinance No. 08-0-51 (Sept. 17, 2008).”).

<sup>26</sup> See *Id.* (“For the 2011 tax year and beyond, assessments in Cook County will be either 10 percent or 25 percent of the fair cash value of the property.”).

<sup>27</sup> ILL. CONST. art. IX, §4(a).

A practical uniformity, rather than an absolute one, is the test.<sup>28</sup> This uniformity test has been challenged in a variety of ways.<sup>29</sup>

A less controversial practice, as indicated by the modest amount of litigation that it generates over time, is the real property tax appeal process.<sup>30</sup> Under this process,<sup>31</sup> which begins with the Cook County Assessor or with the Cook County Board of Review,<sup>32</sup> “property owners within a township may appeal their assessment every year . . . , as long as the appeal is filed within the period of time [that] their township is ‘open.’”<sup>33</sup> Property owners may learn about township openings opening by mail,<sup>34</sup> as well as through publication in a general circulation newspaper.<sup>35</sup>

To successfully appeal an assessment, property owners must produce legally-sufficient evidence.<sup>36</sup> This evidence may show that there is an error in the property description, a lack of uniformity, or a mistake in the property valuation.<sup>37</sup> All evidence must be filed as part of a property tax appeal complaint.<sup>38</sup>

<sup>28</sup> *Apex Motor Fuel Co. v. Barrett*, 169 N.E.2d 769 (Ill. App. Ct. 1960).

<sup>29</sup> See, e.g., *Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd.*, 791 N.E.2d 8 (Ill. App. Ct. 2002); see, e.g., *Cook Cnty. Bd. Of Review v. Prop. Tax Appeal Bd.*, 803 N.E.2d 55 (Ill. App. Ct. 2003).

<sup>30</sup> See J. Lyn Entrikin, *Symposium: V. Atypical Consumer Agreements as Aberrant Contracts: Tax Ferrets, Tax Consultants, Bounty Hunters, and Hired Guns: The Property Tax Netherworld Fueled By Contingency Fees and Campertious Agreements*, 89 CHI.-KENT L. REV. 289, 296 (2014) (“Relatively few assessment appeals reach the state appellate courts.”).

<sup>31</sup> See 35 ILL. COMP. STAT. 200/14-35 (2014).

<sup>32</sup> See Robert M. Sarnoff & Michael F. Baccash, *Administrative Challenges to Assessments and Equalizations*, Illinois Institute for Continuing Legal Education 5.1 (2012) (“The Property Tax Code, 35 ILCS 200/1-1, et seq., provides that assessments may be revised either by the [Cook County] assessor or the [Cook County] board of review, depending on when the revision is requested.”) [hereinafter Sarnoff].

<sup>33</sup> Dalianis, *supra* note 18, at 12.8.

<sup>34</sup> See *Id.* (“The Cook County Assessor typically launches the general assessment process by sending notice to all property owners in the district being reassessed, advising them of the proposed assessment for their property. The notice of the change in assessment provides a date, generally 30 days from the date of the notice, before which the property owner may file an appeal.”); see 35 ILL. COMP. STAT. 200/14-35.

<sup>35</sup> See Sarnoff, *supra* note 32, at 5.3 (“The assessor is required to publish a schedule of the dates on which he or she will hear complaints concerning real property assessments from one or more townships or taxing districts after the assessment books are complete. Publication of schedules must occur in a newspaper of general circulation within the county at least one week before the hearings.”); see 35 ILL. COMP. STAT. 200/14-35; see Sarnoff, *supra* note 32, at 5.10 (“The board of review in a county with three million or more inhabitants must publish notice in a newspaper of general circulation within the county specifying the time and place at which taxpayers may file complaints.”); see 32 ILL. COMP. STAT. 200/16-110. Generally speaking, real properties are re-assessed every three years in Cook County.

<sup>36</sup> See Sarnoff, *supra* note 32, at 5.4 (“Each complaint filed with the Cook County Assessor must contain the township, volume, permanent index number, and name and address of the complainant. The taxpayer must also provide additional information pertaining to the value of the property and the basis for the complaint in accordance with the assessor’s rules.”); see Sarnoff, *supra* note 32, at 5.11 (“Evidence should support a taxpayer’s complaint [to the Cook County Board of Review.”).

<sup>37</sup> See Sarnoff, *supra* note 32, at 5.11 (“When using comparable sales as a basis for a complaint, a listing of the various comparable properties should include the permanent index numbers of each comparable, the date of sale, the sales price, the document number of the deed, and the unit value of the comparison (e.g. rental value per room of an apartment building.”).

<sup>38</sup> See Sarnoff, *supra* note 32, at 5.3 (“A taxpayer may file a complaint with the Cook County Assessor before the assessor completes and verifies the assessment books. After filing a valuation complaint, the taxpayer is entitled to an opportunity to be heard in support of the complaint.”); see 35 ILL. COMP. STAT. 200/9-85; see Civic Federation, *supra* note 12, at 16-7 (“The methods of presenting these complaints are largely the same as at the Assessor’s office . . . . After a proper complaint is filed, the Board schedules a

Once an appeal is submitted, and decided, the property owner is notified by mail.<sup>39</sup> This final decision may be appealed, as of right.<sup>40</sup> Additional options for appeal, beyond a reconsideration or a re-review, also could be available.<sup>41</sup> These options include a review by the Illinois Property Tax Appeals Board or an appeal to the Circuit Court of Cook County.<sup>42</sup>

### III. METHODOLOGY

My article introduces a new property tax appeal dataset for Cook County, which counsels for the elimination of unjustified property tax appeals. It does so, initially, by collecting and combining public sector data.<sup>43</sup> Then, these data are used to compute three statistics: the percentage of residential properties that appeal their assessments, the percentage of successful appeals, and the percentage of successful appeals with an attorney.<sup>44</sup> Lastly, the article contextualizes these statistics: in order to determine whether some townships, or groups of townships, win more residential property tax appeals than expected.<sup>45</sup>

This project is undertaken, in the first instance, at the aggregate-level (i.e. Cook County).<sup>46</sup> Next, it is undertaken at the group level (i.e. the 13 townships that are located in the Northwest Suburbs, the 17 townships that are located in the Southwest Suburbs, and the eight townships that are located in the City of Chicago).<sup>47</sup> The project, finally, is undertaken at the individual level (i.e. each of the 38 townships that are used for tax purposes).<sup>48</sup> In the process, this article explains which townships win the most residential property tax appeals.<sup>49</sup>

A single methodological approach is used, percentage analysis.<sup>50</sup> This approach “consists of reducing a series of related amounts to a series of percentages of a given base.”<sup>51</sup> Depending on the characteristics of these related amounts, the unit of analysis is a “percentage” or a “rate.”

Percentage analysis is used for at least three reasons. First, the approach is “helpful in evaluating the relative size of items or the relative change in items.”<sup>52</sup>

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public hearing on the complaint.”); see 35 ILL. COMP. STAT. 200/16-95(1); see 35 ILL. COMP. STAT. 200/16-120.

<sup>39</sup> See Civic Federation, *supra* note 12, at 5 (“The [Cook County] Assessor’s Office notifies the property taxpayer of its decision by mail.”); see Civic Federation, *supra* note 12 at 17 (“The taxpayer is notified by letter of the Board [of Review]’s decision regarding the assessment.”).

<sup>40</sup> See Civic Federation, *supra* note 12, at 5 (“A property taxpayer unsatisfied with the decision may request a reconsideration of the assessment by the [Cook County] Assessor’s Office.”); see Civic Federation, *supra* note 12, at 17 (“Once a decision is rendered, the property taxpayer may request that the Board [of Review] re-review the assessment.”).

<sup>41</sup> See Civic Federation, *supra* note 12, at 28. (“Only those parties who filed a complaint at the Board of Review may further appeal assessments at the Illinois Property Tax Appeal Board (PTAB) or the Circuit Court of Cook County.”); see 35 ILL. COMP. STAT. 200/16-180.

<sup>42</sup> *Id.*

<sup>43</sup> See Assessor, *supra* note 11; see Assessor 2, *supra* note 11.

<sup>44</sup> See *infra* Tables 6, 7, and 8.

<sup>45</sup> *Id.*

<sup>46</sup> See *infra* Tables 4 and 5.

<sup>47</sup> See *infra* Tables 6, 7, and 8.

<sup>48</sup> See *infra* Tables 4 and 5.

<sup>49</sup> See *infra* Tables 4, 5, 6, 7, and 8.

<sup>50</sup> See Financial Analysis Primer, *Introduction: Basic Financial Statement Analysis, Objective Five*, 2014 <http://www.wiley.com/college/kieso/0471363049/dt/analytool/fapprimer/fap11.htm>.

<sup>51</sup> *Id.*

<sup>52</sup> *Id.*



Percentage analysis also provides “a useful way of comparing fractions with different denominators.”<sup>53</sup> Lastly, the approach lays “a solid foundation for discussing . . . more complicated . . . [empirical] issues.”<sup>54</sup>

This approach, however, will not be useful if the article does not account for a range of methodological issues. Several methodological issues are dealt with deliberately by this article. For example, selection effects are accounted for by testing all 38 townships in Cook County. Omitted variables are dealt with by testing these townships at the aggregate, group, and individual levels. Additional problems have been avoided by identifying who wins residential property tax appeals.

#### IV. FINDINGS

This article collects data about the 1,532,170 taxable properties in Cook County.<sup>55</sup> It later combines the data with other information, which focuses on the 484,956 residential property tax appeals that were filed over the last 5 years.<sup>56</sup> Finally, the article analyzes the combined data to determine if some townships, or groups of townships, win more than expected. The article’s computations, and its research findings, are summarized in Sub-Parts A, B, and C.

##### A. Northwest Suburbs

The thirteen townships in the Northwest Suburbs, at least when compared to the entire population of Cook County townships, win more residential property tax appeals than expected.<sup>57</sup> For example, 7.2 percent of all Northwest Suburban residences appealed their tax assessment (versus 6.3 percent of all Cook County residences).<sup>58</sup> Of this subset of Class-2 properties, 3.7 percent then went on to successfully appeal (as opposed to 3 percent of the sample population).<sup>59</sup> Finally, 1.8 percent of all Northwest Suburban residences successfully appealed with an attorney (versus 1.3 percent of all Cook County residences).<sup>60</sup>

##### B. Southwest Suburbs

The 17 townships in the Southwest Suburbs, at least when compared to the entire population of Cook County townships, win more residential property tax appeals than expected.<sup>61</sup> For example, 8 percent of all Southwest Suburban residences appealed their tax assessment (versus 6.3 percent of all Cook County residences).<sup>62</sup> Of this sub-set of Class-2 properties, 4 percent also went on to successfully appeal (as opposed to 3 percent

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<sup>53</sup> International Centre of Excellence in Mathematics, *Percentages: A Guide for Teachers – Years 7 and 8*, Number and Algebra: Module 20, 1 (June 2011).

<sup>54</sup> Jessica Polito, *The Language of Comparisons: Communicating about Percentages*, 7 NUMERACY 14 (2014).

<sup>55</sup> See Assessor, *supra* note 11.

<sup>56</sup> See Assessor 2, *supra* note 11.

<sup>57</sup> Compare *infra* Table 6 with *infra* Table 5. Northwest Suburban townships had 401,312 taxable properties in 2009, which is 26 percent of the 1,532,170 taxable properties in Cook County. In contrast, this subset of townships had 144,868 residential property tax appeals between 2009 and 2014, which is 30 percent of the 484,956 residential property tax appeals in Cook County.

<sup>58</sup> *Id.*

<sup>59</sup> *Id.*

<sup>60</sup> *Id.*

<sup>61</sup> Compare *infra* Table 7 with *infra* Table 5. Southwest Suburban townships had 423,119 taxable properties in 2009, which is 28 percent of the 1,532,170 taxable properties in Cook County. In contrast, this subset of townships had 168,732 residential property tax appeals between 2009 and 2014, which is 35 percent of the 484,956 residential property tax appeals in Cook County.

<sup>62</sup> *Id.*

of the sample population).<sup>63</sup> Lastly, 1.4 percent of all Southwest Suburban residences successfully appealed using an attorney (versus 1.3 percent of all Cook County residences).<sup>64</sup>

### C. City of Chicago

The eight townships within the City of Chicago, at least when compared to the entire population of Cook County townships, win less residential property tax appeals than expected.<sup>65</sup> For example, 4.8 percent of all City of Chicago residences appealed their tax assessment (versus 6.3 percent of all Cook County residences).<sup>66</sup> Of this sub-set of Class-2 properties, then, 2.1 percent went on to successfully appeal (as opposed to 3 percent of the sample population).<sup>67</sup> Finally, 1 percent of all City of Chicago residences successfully appealed with an attorney (versus 1.3 percent of all Cook County residences).<sup>68</sup>

## V. DISCUSSION

The article finds that Northwest and Southwest Suburban townships win more tax appeals than anticipated, in absolute and relative terms.<sup>69</sup> The finding remains true whether wins are defined in terms of the percentage of residential properties that appeal their tax assessments, the percentage of residential properties that successfully appeal, or the percentage of residential properties that successfully appeal with an attorney. This finding, however, is expressly limited to the last five tax years.

This finding carries positive and normative implications for Cook County. Among the positive implications is that Cook County residents cannot claim, at least with respect to residential property tax appeals, that suburban townships are treated more poorly than urban townships. More research, however, is needed<sup>70</sup> to confirm or disprove related claims.<sup>71</sup>

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<sup>63</sup> *Id.*

<sup>64</sup> *Id.*

<sup>65</sup> Compare *infra* Table 8 with *infra* Table 5. City of Chicago townships had 707,739 taxable properties in 2009, which is 46 percent of the 1,532,170 taxable properties in Cook County. In contrast, this subset of townships had 171,356 residential property tax appeals between 2009 and 2014, which is 35 percent of the 484,956 residential property tax appeals in Cook County.

<sup>66</sup> *Id.*

<sup>67</sup> *Id.*

<sup>68</sup> *Id.*

<sup>69</sup> Compare *infra* Table 6 with *infra* Table 5 (Northwest Suburban townships wins more than expected in absolute terms); compare *infra* Table 7 with *infra* Table 5 (Southwest Suburban townships win more than anticipated in absolute terms); compare *infra* Table 6 with *infra* Table 8 (Northwest Suburban townships win more than City of Chicago townships in relative terms); compare *infra* Table 7 with *infra* Table 8 (Southwest Suburban townships win more than City of Chicago townships in relative terms). The reason why suburban townships win more often is outside the scope of this article. The author plans to answer this question, among others, in a future publication.

<sup>70</sup> Cf., e.g., Randall K. Johnson, *Why We Need A Comprehensive Recording Fraud Registry*, 2014 N.Y.U. J. LEGIS. & PUB. POL'Y QUORUM 88, 90 (2014); Randall K. Johnson, *Why Police Learn From Third-Party Data*, 3 WAKE FOREST L. REV. ONLINE 1, 4 (2013); Randall K. Johnson, *Do Police Learn From Lawsuit Data?*, 40 RUTGERS L. REC. 30, 37–38 (2012–2013).

<sup>71</sup> Compare E.J. Dionne, *How Government Helps the 1 Percent*, WASH. POST (Jan. 14, 2015), [http://www.washingtonpost.com/opinions/ej-dionne-how-government-helps-the-1-percent/2015/01/14/17cf8448-9c29-11e4-a7ee-526210d665b4\\_story.html](http://www.washingtonpost.com/opinions/ej-dionne-how-government-helps-the-1-percent/2015/01/14/17cf8448-9c29-11e4-a7ee-526210d665b4_story.html) with Greg Hinz, *Chicago Homeowners Get Tax Break Relative to Burbs*, CRAIN'S CHICAGO BUSINESS (Dec. 12, 2013), <http://www.chicagobusiness.com/article/20131212/BLOGS02/131219903/chicago-homeowners-get-tax-break-relative-to-burbs>.

The normative implications, in comparison, are somewhat less obvious. For example, Cook County could point out that appeals are very costly.<sup>72</sup> It also may limit current public outreach efforts, at least to the 30 suburban townships, so as to discourage unjustified property tax appeals.<sup>73</sup> Lastly, Cook County could standardize its property tax appeal requirements.<sup>74</sup>

Cook County should take up each recommendation for three reasons. First, these reforms may limit moral hazard.<sup>75</sup> Next, each recommendation could ensure that the property tax remains horizontally and vertically equitable.<sup>76</sup> Lastly, these reforms may help to deter future litigation.<sup>77</sup>

It must be recognized, however, that special interest groups could oppose these recommendations.<sup>78</sup> This potential opposition may be overcome in several ways. For example, Cook County could show that most residential properties are significantly under-assessed.<sup>79</sup> It may also point out that “the proportions of property owners appealing . . . assessments . . . are relatively high.”<sup>80</sup> Lastly, Cook County could explain the problem with unjustified property tax appeals.<sup>81</sup>

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<sup>72</sup> See Weber, *supra* note 14, at 75 (“[Residential property tax appeal] . . . processes are . . . expensive to administer, as adjudicators must devote scarce resources and staff time to distinguish between frivolous and legitimate claims.”).

<sup>73</sup> *Id.* at 81 (“Since 1998, the Cook County Assessor and several alderman and county commissioners have made concerted efforts to solicit appeal from residential property owners—for example, staffing satellite offices at grocery stores and senior centers and investing heavily in publicity materials that made the process more accessible and transparent.”).

<sup>74</sup> This recommendation would have the added benefit of bringing the appeals process that is used by the Office of the Cook County Assessor into complete alignment with the appeals process that is used by the Cook County Board of Review.

<sup>75</sup> See Stewart E. Sterk and Mitchell L. Engler, *Property Tax Reassessment: Who Needs It*, 81 NOTRE DAME L. REV. 1037, 1039–40 (2006) (“[Moral hazard often arises when] a taxpayer whose tax assessment is low relative to the benefits she receives from additional municipal services [consumes] . . . additional services even when the costs of those services greatly exceed their benefit.”).

<sup>76</sup> See Weber, *supra* note 14, at 75 (“Appeals could make property tax assessments less uniform and violate the principle of horizontal equity, which assumes that two taxpayers with identical houses receive the same assessment. If only the one who appeals receives a lowered assessment, appeals can lead to disparate tax rates despite the use of a single, nominal tax rate. Appeals also could make the distribution of the property tax less vertically equitable and even ‘regressive’ if applications and successful appeals were correlated with higher-valued properties—either because owners of higher-valued homes were more likely to appeal or because assessors were more likely to grant relief to such owners.”).

<sup>77</sup> Cf. Roxanna Asgarian, *New Property Tax Bills Would Stymie Appeals from Trophy Towers*, HOUSTON BUSINESS JOURNAL, [http://www.bizjournals.com/houston/morning\\_call/2015/03/new-property-tax-bills-would-stymie-appeals-from.html?page=all](http://www.bizjournals.com/houston/morning_call/2015/03/new-property-tax-bills-would-stymie-appeals-from.html?page=all) (March 10, 2015) (“Three new bills in the Texas legislature this year take aim at a passage in the tax code that counties are saying has sharply increased the number of lawsuits against appraisal districts in the state—and taxpayers are footing a \$16.1 million bill to cover the litigation.”).

<sup>78</sup> Entrikin, *supra* note 30, at 290 (“Because property owners annually transfer substantial tax dollars to state and local governments, a financial incentive exists for opportunists to step in. Taxpayers and local governments alike are vulnerable to largely unregulated agents whose livelihoods depend on a share of the annual cash transfer of property tax dollars from property owners to local government coffers. . . . As a result, a substantial portion of the revenue that could be generated by the property tax base to finance public services is effectively diverted to private third parties to the detriment of taxpayers and local governments alike.”).

<sup>79</sup> Weber, *supra* note 14, at 81 (“In Cook County, the statutory assessment ratio for residential properties is 16 percent of market value. In practice, the average assessment ratio is closer to 9 percent.”).

<sup>80</sup> *Id.* at 83.

<sup>81</sup> *Id.* at 75 (“[For example, it could explain that when a residential property tax appeals] . . . system is systematically weighted toward certain property owners, then an adjudicator’s willingness to grant relief

## VI. CONCLUSION

This article finds that suburban townships win more residential property tax appeals than anticipated.<sup>82</sup> The finding remains true whether wins are defined in terms of residential property tax appeal percentages, successful appeal percentages or successful appeal percentages with an attorney.<sup>83</sup> This conclusion is based, initially, on the fact that Northwest Suburban townships win more than expected.<sup>84</sup> It is also supported by a finding that Southwest Suburban townships win more than anticipated.<sup>85</sup> Finally, the conclusion is substantiated by a third result: City of Chicago townships win less than expected.<sup>86</sup> As a result, this article explains who wins residential property tax appeals.

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could alter the incidence of property tax; i.e. by lowering the burden on some property owners, it raises the burden on others.”).

<sup>82</sup> Compare *infra* Table 6 with *infra* Table 5; compare *infra* Table 7 with *infra* Table 5; compare *infra* Table 8 with *infra* Table 5.

<sup>83</sup> *Id.*

<sup>84</sup> Compare *infra* Table 6 with *infra* Table 5.

<sup>85</sup> Compare *infra* Table 7 with *infra* Table 5.

<sup>86</sup> Compare *infra* Table 8 with *infra* Table 5.

## APPENDIX

**Table 1: Residential Property Tax Appeals: Cook County, Illinois**

<b>TOWNSHIP<sup>87</sup></b> <b>(Tax Code)<sup>88</sup></b>	<b>2009<sup>89</sup></b>	<b>2010<sup>90</sup></b>	<b>2011<sup>91</sup></b>	<b>2012<sup>92</sup></b>	<b>2013<sup>93</sup></b>	<b>2009-2013</b> <b>AVERAGE</b>
<b>BARRINGTON*</b> <b>(100, 101)</b>	521	1331	419	572	710	711
<b>BERWYN</b> <b>(110)</b>	664	267	1654	684	1658	985
<b>BLOOM</b> <b>(120, 121, 122)</b>	938	554	2329	796	2483	1420
<b>BREMEN</b> <b>(130, 131)</b>	1113	466	3314	1316	3877	2017
<b>CALUMET</b> <b>(140)</b>	157	60	568	156	618	312
<b>CICERO</b> <b>(150)</b>	684	438	1553	801	1253	946
<b>ELK GROVE*</b> <b>(160, 161, 164)</b>	1341	2370	635	1042	1495	1377
<b>EVANSTON*</b> <b>(170)</b>	1369	2995	838	1057	1295	1511
<b>HANOVER*</b> <b>(180, 181)</b>	2089	3015	1713	1196	1750	1953
<b>LEMONT</b> <b>(190)</b>	846	471	1645	646	1663	1054
<b>LEYDEN*</b> <b>(200, 201, 202, 204)</b>	1999	4514	999	2374	3090	2595
<b>LYONS</b> <b>(210, 211, 212, 214)</b>	2772	1306	6369	2228	6788	3893
<b>MAINE*</b> <b>(220, 221, 222)</b>	2357	6083	1317	1776	3048	2916

<sup>87</sup> See Dalianis, *supra* note 18, at 12.8 (“The county is divided into three assessment districts: (1) the City of Chicago; (2) that portion of the county outside of the City of Chicago and north of Illinois Route 64 (North Avenue); and (3) that portion of the county outside of the City of Chicago and south of Illinois Route 64 (North Avenue). 35 ILCS 200/9-220.”).

<sup>88</sup> See Office of the Cook County Clerk, *Tax Code Rate Summary* 1-158 (July 6, 2012) [hereinafter Clerk].

<sup>89</sup> See Assessor, *supra* note 11.

<sup>90</sup> *Id.*

<sup>91</sup> *Id.*

<sup>92</sup> *Id.*

<sup>93</sup> *Id.*

<b>TOWNSHIP<sup>87</sup> (Tax Code)<sup>88</sup></b>	<b>2009<sup>89</sup></b>	<b>2010<sup>90</sup></b>	<b>2011<sup>91</sup></b>	<b>2012<sup>92</sup></b>	<b>2013<sup>93</sup></b>	<b>2009-2013 AVERAGE</b>
<b>NEW TRIER* (230, 234)</b>	3004	6112	1426	1605	2488	2927
<b>NILES* (240, 244)</b>	1846	4293	2241	2031	2534	2589
<b>NORTHFIELD* (250, 251, 252)</b>	2841	7101	1422	1588	2402	3071
<b>NORWOOD PARK* (260)</b>	397	1188	413	619	704	664
<b>OAK PARK (270)</b>	962	459	3443	1283	3981	2026
<b>ORLAND (280)</b>	2048	1299	5093	1690	5002	3026
<b>PALATINE* (290, 291)</b>	2528	5776	1354	1590	2568	2763
<b>PALOS (300)</b>	1009	342	3103	890	3222	1713
<b>PROVISO (310, 311, 314)</b>	2514	1737	5592	2396	6227	3693
<b>RICH (320, 321, 324)</b>	1347	419	3351	1320	3776	2043
<b>RIVER FOREST (330)</b>	262	184	1320	520	1332	724
<b>RIVERSIDE (340)</b>	229	211	1324	660	1251	735
<b>SCHAUMBURG* (350)</b>	2621	6130	1708	1207	1706	2674
<b>STICKNEY (360, 361)</b>	667	167	1334	508	1532	842
<b>THORNTON (370, 371, 372)</b>	2322	1755	5391	1813	4898	3236
<b>WHEELING* (380, 381, 382)</b>	2889	6299	1540	2422	2965	3223
<b>WORTH (390, 391)</b>	3784	3955	6710	4381	6582	5082
<b>HYDE PARK ^ (700)</b>	4876	1833	1920	5261	1939	3166

<b>TOWNSHIP<sup>87</sup> (Tax Code)<sup>88</sup></b>	<b>2009<sup>89</sup></b>	<b>2010<sup>90</sup></b>	<b>2011<sup>91</sup></b>	<b>2012<sup>92</sup></b>	<b>2013<sup>93</sup></b>	<b>2009-2013 AVERAGE</b>
<b>JEFFERSON<sup>^</sup> (710, 711)</b>	12694	4251	5023	19452	6572	9598
<b>LAKE<sup>^</sup> (720, 721)</b>	7619	3191	1770	7948	2325	4571
<b>LAKE VIEW<sup>^</sup> (730)</b>	10598	1858	2276	9583	2862	5435
<b>NORTH CHICAGO<sup>^</sup> (740)</b>	3449	1419	932	3399	885	2017
<b>ROGERS PARK<sup>^</sup> (750)</b>	2393	530	635	2390	784	1346
<b>SOUTH CHICAGO<sup>^</sup> (760, 765)</b>	3376	1476	818	3071	961	1940
<b>WEST CHICAGO<sup>^</sup> (770)</b>	9342	4291	2984	10667	3703	6197
<b>COOK COUNTY TOTALS</b>	<b>102467</b>	<b>90146</b>	<b>86476</b>	<b>102938</b>	<b>102929</b>	<b>96991</b>

**Table 2: Successful Residential Property Tax Appeals: Cook County, Illinois**

<b>TOWNSHIP<sup>94</sup></b> <b>(Tax Code)<sup>95</sup></b>	<b>2009<sup>96</sup></b>	<b>2010<sup>97</sup></b>	<b>2011<sup>98</sup></b>	<b>2012<sup>99</sup></b>	<b>2013<sup>100</sup></b>	<b>2009-13 AVERAGE</b>
<b>BARRINGTON*</b> <b>(100, 101)</b>	217	554	261	297	465	359
<b>BERWYN</b> <b>(110)</b>	163	55	790	256	938	440
<b>BLOOM</b> <b>(120, 121, 122)</b>	233	320	975	367	1720	723
<b>BREMEN</b> <b>(130, 131)</b>	254	136	1509	553	1602	811
<b>CALUMET</b> <b>(140)</b>	44	28	214	55	409	150
<b>CICERO</b> <b>(150)</b>	228	128	700	281	509	369
<b>ELK GROVE*</b> <b>(160, 161, 164)</b>	431	1654	396	481	667	726
<b>EVANSTON*</b> <b>(170)</b>	322	967	406	503	582	556
<b>HANOVER*</b> <b>(180, 181)</b>	146	1788	1202	628	1085	970
<b>LEMONT</b> <b>(190)</b>	280	269	882	281	1341	611
<b>LEYDEN*</b> <b>(200, 201, 202, 204)</b>	561	3006	366	1026	2231	1438
<b>LYONS</b> <b>(210, 211, 212, 214)</b>	863	645	3132	930	4958	2106
<b>MAINE*</b> <b>(220, 221, 222)</b>	766	2022	629	816	1249	1096
<b>NEW TRIER*</b> <b>(230, 234)</b>	448	4553	829	828	1555	1643

<sup>94</sup> See Dalianis, *supra* note 18, at 12.7; see 35 ILCS 200/9-220.<sup>95</sup> See Clerk, *supra* note 88.<sup>96</sup> See Assessor, *supra* note 11.<sup>97</sup> *Id.*<sup>98</sup> *Id.*<sup>99</sup> *Id.*<sup>100</sup> *Id.*



<b>TOWNSHIP<sup>94</sup></b> <b>(Tax Code)<sup>95</sup></b>	<b>2009<sup>96</sup></b>	<b>2010<sup>97</sup></b>	<b>2011<sup>98</sup></b>	<b>2012<sup>99</sup></b>	<b>2013<sup>100</sup></b>	<b>2009-13 AVERAGE</b>
<b>NILES*</b> <b>(240, 244)</b>	496	1228	1038	1056	1686	1101
<b>NORTHFIELD*</b> <b>(250, 251, 252)</b>	350	4780	775	774	1535	1643
<b>NORWOOD PARK*</b> <b>(260)</b>	132	315	228	289	270	247
<b>OAK PARK</b> <b>(270)</b>	310	189	1967	587	2680	1147
<b>ORLAND</b> <b>(280)</b>	587	989	2513	948	3758	1759
<b>PALATINE*</b> <b>(290, 291)</b>	894	3963	699	745	1829	1626
<b>PALOS</b> <b>(300)</b>	262	116	1513	390	2376	931
<b>PROVISO</b> <b>(310, 311, 314)</b>	540	1203	2262	886	4092	1797
<b>RICH</b> <b>(320, 321, 324)</b>	402	158	1433	485	2605	1017
<b>RIVER FOREST</b> <b>(330)</b>	82	61	758	189	622	342
<b>RIVERSIDE</b> <b>(340)</b>	70	95	815	342	649	394
<b>SCHAUMBURG*</b> <b>(350)</b>	262	4182	715	596	1139	1379
<b>STICKNEY</b> <b>(360, 361)</b>	186	69	498	194	1082	406
<b>THORNTON</b> <b>(370, 371, 372)</b>	459	720	2092	651	3127	1410
<b>WHEELING*</b> <b>(380, 381, 382)</b>	921	4654	766	1192	2030	1913
<b>WORTH</b> <b>(390, 391)</b>	794	2446	2612	1907	3840	2320
<b>HYDE PARK ^</b> <b>(700)</b>	1389	1061	1016	2267	1224	1391
<b>JEFFERSON ^</b> <b>(710, 711)</b>	3595	2932	2474	10872	4392	4853

<b>TOWNSHIP<sup>94</sup></b> <b>(Tax Code)<sup>95</sup></b>	<b>2009<sup>96</sup></b>	<b>2010<sup>97</sup></b>	<b>2011<sup>98</sup></b>	<b>2012<sup>99</sup></b>	<b>2013<sup>100</sup></b>	<b>2009-13 AVERAGE</b>
<b>LAKE<sup>^</sup></b> <b>(720, 721)</b>	1801	1828	618	3019	961	1645
<b>LAKE VIEW<sup>^</sup></b> <b>(730)</b>	2934	634	1145	4478	1005	2039
<b>NORTH CHICAGO<sup>^</sup></b> <b>(740)</b>	905	798	444	1652	452	850
<b>ROGERS PARK<sup>^</sup></b> <b>(750)</b>	619	173	361	1230	348	546
<b>SOUTH CHICAGO<sup>^</sup></b> <b>(760, 765)</b>	823	735	301	1353	466	736
<b>WEST CHICAGO<sup>^</sup></b> <b>(770)</b>	2810	2377	1163	4536	2176	2612
<b>COOK COUNTY TOTALS</b>	<b>26579</b>	<b>51831</b>	<b>40497</b>	<b>47940</b>	<b>63655</b>	<b>46100</b>

**Table 3: Successful Residential Property Tax Appeals With Attorney: Cook County, Illinois**

<b>TOWNSHIP<sup>101</sup> (Tax Code)<sup>102</sup></b>	<b>2009<sup>103</sup></b>	<b>2010<sup>104</sup></b>	<b>2011<sup>105</sup></b>	<b>2012<sup>106</sup></b>	<b>2013<sup>107</sup></b>	<b>2009-2013 AVERAGE</b>
<b>BARRINGTON* (100, 101)</b>	98	358	135	151	323	213
<b>BERWYN (110)</b>	26	24	185	85	440	152
<b>BLOOM (120, 121, 122)</b>	43	79	212	125	744	241
<b>BREMEN (130, 131)</b>	48	43	382	185	626	257
<b>CALUMET (140)</b>	8	13	28	16	89	31
<b>CICERO (150)</b>	26	81	96	37	168	82
<b>ELK GROVE* (160, 161, 164)</b>	142	984	125	131	244	325
<b>EVANSTON* (170)</b>	103	568	166	223	332	278
<b>HANOVER* (180, 181)</b>	18	813	280	162	422	339
<b>LEMONT (190)</b>	130	137	348	79	682	275
<b>LEYDEN* (200, 201, 202, 204)</b>	161	1717	77	173	521	530
<b>LYONS (210, 211, 212, 214)</b>	215	276	1325	376	2719	982
<b>MAINE* (220, 221, 222)</b>	357	1308	258	326	553	560
<b>NEW TRIER* (230, 234)</b>	193	3473	535	524	1264	1198

<sup>101</sup> See Dalianis, *supra* note 18, at 12.7; see 35 ILCS 200/9-220.

<sup>102</sup> See Clerk, *supra* note 88.

<sup>103</sup> See Assessor, *supra* note 11.

<sup>104</sup> *Id.*

<sup>105</sup> *Id.*

<sup>106</sup> *Id.*

<sup>107</sup> *Id.*

<b>TOWNSHIP<sup>101</sup></b> <b>(Tax Code)<sup>102</sup></b>	<b>2009<sup>103</sup></b>	<b>2010<sup>104</sup></b>	<b>2011<sup>105</sup></b>	<b>2012<sup>106</sup></b>	<b>2013<sup>107</sup></b>	<b>2009-2013 AVERAGE</b>
<b>NILES*</b> <b>(240, 244)</b>	177	700	360	426	994	531
<b>NORTHFIELD*</b> <b>(250, 251, 252)</b>	123	3045	420	391	1128	1021
<b>NORWOOD PARK*</b> <b>(260)</b>	33	191	100	78	109	102
<b>OAK PARK</b> <b>(270)</b>	56	114	688	247	1226	466
<b>ORLAND</b> <b>(280)</b>	115	155	826	285	1960	668
<b>PALATINE*</b> <b>(290, 291)</b>	350	2269	233	189	788	766
<b>PALOS</b> <b>(300)</b>	48	39	506	188	1084	373
<b>PROVISO</b> <b>(310, 311, 314)</b>	131	316	583	222	1646	580
<b>RICH</b> <b>(320, 321, 324)</b>	134	40	282	119	805	276
<b>RIVER FOREST</b> <b>(330)</b>	33	21	402	77	372	181
<b>RIVERSIDE</b> <b>(340)</b>	19	50	287	66	294	143
<b>SCHAUMBURG*</b> <b>(350)</b>	42	1409	156	133	526	453
<b>STICKNEY</b> <b>(360, 361)</b>	37	15	108	56	383	120
<b>THORNTON</b> <b>(370, 371, 372)</b>	57	160	480	161	1056	383
<b>WHEELING*</b> <b>(380, 381, 382)</b>	217	2286	286	381	1047	843
<b>WORTH</b> <b>(390, 391)</b>	215	202	686	350	1286	548
<b>HYDE PARK^</b> <b>(700)</b>	426	379	353	978	777	583
<b>JEFFERSON^</b> <b>(710, 711)</b>	1617	950	682	4147	1748	1829

<b>TOWNSHIP<sup>101</sup></b> <b>(Tax Code)<sup>102</sup></b>	<b>2009<sup>103</sup></b>	<b>2010<sup>104</sup></b>	<b>2011<sup>105</sup></b>	<b>2012<sup>106</sup></b>	<b>2013<sup>107</sup></b>	<b>2009-2013</b> <b>AVERAGE</b>
<b>LAKE<sup>^</sup></b> <b>(720, 721)</b>	396	385	115	1028	495	484
<b>LAKE VIEW<sup>^</sup></b> <b>(730)</b>	1774	431	740	3195	663	1361
<b>NORTH</b> <b>CHICAGO<sup>^</sup></b> <b>(740)</b>	693	586	351	1272	414	663
<b>ROGERS PARK<sup>^</sup></b> <b>(750)</b>	295	96	176	714	190	294
<b>SOUTH</b> <b>CHICAGO<sup>^</sup></b> <b>(760, 765)</b>	300	270	120	589	261	308
<b>WEST CHICAGO<sup>^</sup></b> <b>(770)</b>	1350	940	525	2451	1389	1331
<b>COOK COUNTY</b> <b>TOTALS</b>	<b>10206</b>	<b>24923</b>	<b>13617</b>	<b>20336</b>	<b>29768</b>	<b>19770</b>

**Table 4: Baseline Years And Population Averages: Cook County, Illinois**

<b>TOWNSHIP<sup>108</sup> (Tax Code)<sup>109</sup></b>	<b>Residential Properties Subject to Taxation (Baseline Tax Year is 2009)<sup>110</sup></b>	<b>Residential Properties that Appeal their Taxes Per Year (2009-2013 Average)<sup>111</sup></b>	<b>Successful Residential Property Tax Appeals Per Year (2009-2013 Average)<sup>112</sup></b>	<b>Successful Residential Property Tax Appeals With Attorney Per Year (2009-2013 Average)<sup>113</sup></b>
<b>BARRINGTON* (100, 101)</b>	5540	711	359	213
<b>BERWYN (110)</b>	13744	985	440	152
<b>BLOOM (120, 121, 122)</b>	28810	1420	723	241
<b>BREMEN (130, 131)</b>	38799	2017	811	257
<b>CALUMET (140)</b>	5124	312	150	31
<b>CICERO (150)</b>	13996	946	369	82
<b>ELK GROVE* (160, 161, 164)</b>	29276	1377	726	325
<b>EVANSTON* (170)</b>	21587	1511	556	278
<b>HANOVER* (180, 181)</b>	30790	1953	970	339
<b>LEMONT (190)</b>	6991	1054	611	275
<b>LEYDEN* (200, 201, 202, 204)</b>	28292	2595	1438	530

<sup>108</sup> See Dalianis, *supra* note 18, at 12.7; see 35 ILCS 200/9-220.

<sup>109</sup> See Clerk, *supra* note 88.

<sup>110</sup> See Assessor 2, *supra* note 11. The author used 2009 as the Baseline Tax Year, since it was the last time that all 38 townships were re-assessed in the same Tax Year.

<sup>111</sup> See Assessor, *supra* note 11.

<sup>112</sup> *Id.*

<sup>113</sup> *Id.*

<b>TOWNSHIP<sup>108</sup> (Tax Code)<sup>109</sup></b>	<b>Residential Properties Subject to Taxation (Baseline Tax Year is 2009)<sup>110</sup></b>	<b>Residential Properties that Appeal their Taxes Per Year (2009-2013 Average)<sup>111</sup></b>	<b>Successful Residential Property Tax Appeals Per Year (2009-2013 Average)<sup>112</sup></b>	<b>Successful Residential Property Tax Appeals With Attorney Per Year (2009-2013 Average)<sup>113</sup></b>
<b>LYONS (210, 211, 212, 214)</b>	35921	3893	2106	982
<b>MAINE* (220, 221, 222)</b>	47264	2916	1096	560
<b>NEW TRIER* (230, 234)</b>	20006	2927	1643	1198
<b>NILES* (240, 244)</b>	40046	2589	1101	531
<b>NORTHFIELD* (250, 251, 252)</b>	31399	3071	1643	1021
<b>NORWOOD PARK* (260)</b>	9035	664	247	102
<b>OAK PARK (270)</b>	16884	2026	1147	466
<b>ORLAND (280)</b>	36246	3026	1759	668
<b>PALATINE* (290, 291)</b>	39156	2763	1626	766
<b>PALOS (300)</b>	19811	1713	931	373
<b>PROVISO (310, 311, 314)</b>	45882	3693	1797	580
<b>RICH (320, 321, 324)</b>	25769	2043	1017	276
<b>RIVER FOREST (330)</b>	4071	724	342	181
<b>RIVERSIDE (340)</b>	5665	735	394	143
<b>SCHAUMBURG* (350)</b>	43880	2674	1379	453

<b>TOWNSHIP<sup>108</sup> (Tax Code)<sup>109</sup></b>	<b>Residential Properties Subject to Taxation (Baseline Tax Year is 2009)<sup>110</sup></b>	<b>Residential Properties that Appeal their Taxes Per Year (2009-2013 Average)<sup>111</sup></b>	<b>Successful Residential Property Tax Appeals Per Year (2009-2013 Average)<sup>112</sup></b>	<b>Successful Residential Property Tax Appeals With Attorney Per Year (2009-2013 Average)<sup>113</sup></b>
<b>STICKNEY (360, 361)</b>	12776	842	406	120
<b>THORNTON (370, 371, 372)</b>	56818	3236	1410	383
<b>WHEELING* (380, 381, 382)</b>	55041	3223	1913	843
<b>WORTH (390, 391)</b>	55812	5082	2320	548
<b>HYDE PARK^ (700)</b>	81202	3166	1391	583
<b>JEFFERSON^ (710, 711)</b>	136660	9598	4853	1829
<b>LAKE^ (720, 721)</b>	149742	4571	1645	484
<b>LAKE VIEW^ (730)</b>	90280	5435	2039	1361
<b>NORTH CHICAGO^ (740)</b>	68847	2017	850	663
<b>ROGERS PARK^ (750)</b>	20815	1346	546	294
<b>SOUTH CHICAGO^ (760, 765)</b>	54108	1940	736	308
<b>WEST CHICAGO^ (770)</b>	106085	6197	2612	1331
<b>COOK COUNTY AVERAGE</b>	<b>40320</b>	<b>2552</b>	<b>1213</b>	<b>520</b>



**Table 5: Appeal Percentages And Successful Appeal Percentages: Cook County, Illinois**

<b>TOWNSHIP<sup>114</sup> (Tax Code)<sup>115</sup></b>	<b>Percentage of Residential Properties that Appeal their Taxes (2009- 2013)<sup>116</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals (2009- 2013)<sup>117</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals With Attorney (2009- 2013)<sup>118</sup></b>
<b>BARRINGTON* (100, 101)</b>	0.128	0.065	0.038
<b>BERWYN (110)</b>	0.072	0.032	0.011
<b>BLOOM (120, 121, 122)</b>	0.049	0.025	0.008
<b>BREMEN (130, 131)</b>	0.052	0.021	0.007
<b>CALUMET (140)</b>	0.061	0.029	0.006
<b>CICERO (150)</b>	0.068	0.026	0.006
<b>ELK GROVE* (160, 161, 164)</b>	0.047	0.025	0.011
<b>EVANSTON* (170)</b>	0.070	0.026	0.013
<b>HANOVER* (180, 181)</b>	0.063	0.031	0.011
<b>LEMONT (190)</b>	0.151	0.087	0.039
<b>LEYDEN* (200, 201, 202, 204)</b>	0.092	0.051	0.019

<sup>114</sup> See Dalianis, *supra* note 18, at 12.7; see 35 ILCS 200/9-220.

<sup>115</sup> See Clerk, *supra* note 88.

<sup>116</sup> See Assessor, *supra* note 11; see Assessor 2, *supra* note 11. The author computed this percentage by dividing the number of residential properties that appealed their taxes, on average (Tax Years are 2009-2013), by the number of taxable properties (Baseline Tax Year is 2009).

<sup>117</sup> *Id.* The author computed this percentage by dividing the number of residential properties that successfully appealed their taxes, on average (Tax Years are 2009-2013), by the number of taxable properties (Baseline Tax Year is 2009).

<sup>118</sup> *Id.* The author computed this percentage by dividing the number of residential properties that successfully appealed their taxes using an attorney, on average (Tax Years are 2009-2013), by the number of taxable properties (Baseline Tax Year is 2009).

<b>TOWNSHIP<sup>114</sup> (Tax Code)<sup>115</sup></b>	<b>Percentage of Residential Properties that Appeal their Taxes (2009- 2013)<sup>116</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals (2009- 2013)<sup>117</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals With Attorney (2009- 2013)<sup>118</sup></b>
<b>LYONS (210, 211, 212, 214)</b>	0.108	0.059	0.027
<b>MAINE* (220, 221, 222)</b>	0.062	0.023	0.012
<b>NEW TRIER* (230, 234)</b>	0.146	0.082	0.060
<b>NILES* (240, 244)</b>	0.065	0.027	0.013
<b>NORTHFIELD* (250, 251, 252)</b>	0.098	0.052	0.033
<b>NORWOOD PARK* (260)</b>	0.074	0.027	0.011
<b>OAK PARK (270)</b>	0.120	0.068	0.028
<b>ORLAND (280)</b>	0.083	0.049	0.018
<b>PALATINE* (290, 291)</b>	0.071	0.042	0.020
<b>PALOS (300)</b>	0.086	0.047	0.019
<b>PROVISO (310, 311, 314)</b>	0.080	0.039	0.013
<b>RICH (320, 321, 324)</b>	0.079	0.039	0.011
<b>RIVER FOREST (330)</b>	0.178	0.084	0.044
<b>RIVERSIDE (340)</b>	0.130	0.070	0.025
<b>SCHAUMBURG* (350)</b>	0.061	0.031	0.010
<b>STICKNEY (360, 361)</b>	0.066	0.032	0.009

<b>TOWNSHIP<sup>114</sup> (Tax Code)<sup>115</sup></b>	<b>Percentage of Residential Properties that Appeal their Taxes (2009- 2013)<sup>116</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals (2009- 2013)<sup>117</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals With Attorney (2009- 2013)<sup>118</sup></b>
<b>THORNTON (370, 371, 372)</b>	0.057	0.025	0.007
<b>WHEELING* (380, 381, 382)</b>	0.059	0.035	0.015
<b>WORTH (390, 391)</b>	0.091	0.042	0.010
<b>HYDE PARK^ (700)</b>	0.039	0.017	0.007
<b>JEFFERSON^ (710, 711)</b>	0.070	0.036	0.013
<b>LAKE^ (720, 721)</b>	0.031	0.011	0.003
<b>LAKE VIEW^ (730)</b>	0.060	0.023	0.015
<b>NORTH CHICAGO^ (740)</b>	0.029	0.012	0.010
<b>ROGERS PARK^ (750)</b>	0.065	0.026	0.014
<b>SOUTH CHICAGO^ (760, 765)</b>	0.036	0.014	0.006
<b>WEST CHICAGO^ (770)</b>	0.058	0.025	0.013
<b>COOK COUNTY AVERAGE</b>	<b>0.063</b>	<b>0.030</b>	<b>0.013</b>

**Table 6: Appeal Percentages & Successful Appeal Percentages: Northwest Suburbs**

<b>TOWNSHIP<sup>119</sup> (Tax Code)<sup>120</sup></b>	<b>Percentage of Residential Properties that Appeal their Taxes (FY 2009-2013 Average)<sup>121</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals (FY 2009-2013 Average)<sup>122</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals With Attorney (FY 2009-2013 Average)<sup>123</sup></b>
<b>BARRINGTON* (100, 101)</b>	0.128	0.065	0.038
<b>ELK GROVE* (160, 161, 164)</b>	0.047	0.025	0.011
<b>EVANSTON* (170)</b>	0.070	0.026	0.013
<b>HANOVER* (180, 181)</b>	0.063	0.031	0.011
<b>LEYDEN* (200, 201, 202, 204)</b>	0.092	0.051	0.019
<b>MAINE* (220, 221, 222)</b>	0.062	0.023	0.012
<b>NEW TRIER* (230, 234)</b>	0.146	0.082	0.060
<b>NILES* (240, 244)</b>	0.065	0.027	0.013
<b>NORTHFIELD* (250, 251, 252)</b>	0.098	0.052	0.033
<b>NORWOOD PARK* (260)</b>	0.074	0.027	0.011
<b>PALATINE* (290, 291)</b>	0.071	0.042	0.020
<b>SCHAUMBURG* (350)</b>	0.061	0.031	0.010

<sup>119</sup> See Dalianis, *supra* note 18, at 12.7; see 35 ILCS 200/9-220.<sup>120</sup> See Clerk, *supra* note 88.<sup>121</sup> See Assessor, *supra* note 11; see Assessor 2, *supra* note 11.<sup>122</sup> *Id.*<sup>123</sup> *Id.*

<b>TOWNSHIP<sup>119</sup> (Tax Code)<sup>120</sup></b>	<b>Percentage of Residential Properties that Appeal their Taxes (FY 2009-2013 Average)<sup>121</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals (FY 2009-2013 Average)<sup>122</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals With Attorney (FY 2009-2013 Average)<sup>123</sup></b>
<b>WHEELING* (380, 381, 382)</b>	0.059	0.035	0.015
<b>NORTHWEST SUBURBS* (13 TOWNSHIPS)</b>	0.072	0.037	0.018
<b>COOK COUNTY (38 TOWNSHIPS)</b>	<b>0.063</b>	<b>0.030</b>	<b>0.013</b>

**Table 7: Appeal Percentages & Successful Appeal Percentages: Southwest Suburbs**

<b>TOWNSHIP<sup>124</sup> (Tax Code)<sup>125</sup></b>	<b>Percentage of Residential Properties that Appeal their Taxes (FY 2009-2013 Average)<sup>126</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals (FY 2009-2013 Average)<sup>127</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals With Attorney (FY 2009-2013 Average)<sup>128</sup></b>
<b>BERWYN (110)</b>	0.072	0.032	0.011
<b>BLOOM (120, 121, 122)</b>	0.049	0.025	0.008
<b>BREMEN (130, 131)</b>	0.052	0.021	0.007
<b>CALUMET (140)</b>	0.061	0.029	0.006
<b>CICERO (150)</b>	0.068	0.026	0.006
<b>LEMONT (190)</b>	0.151	0.087	0.039
<b>LYONS (210, 211, 212, 214)</b>	0.108	0.059	0.027
<b>OAK PARK (270)</b>	0.120	0.068	0.028
<b>ORLAND (280)</b>	0.083	0.049	0.018
<b>PALOS (300)</b>	0.086	0.047	0.019
<b>PROVISO (310, 311, 314)</b>	0.080	0.039	0.013
<b>RICH (320, 321, 324)</b>	0.079	0.039	0.011

<sup>124</sup> See Dalianis, *supra* note 18, at 12.7; see 35 ILCS 200/9-220.

<sup>125</sup> See Clerk, *supra* note 88.

<sup>126</sup> See Assessor, *supra* note 11; see Assessor 2, *supra* note 11.

<sup>127</sup> *Id.*

<sup>128</sup> *Id.*

<b>TOWNSHIP<sup>124</sup> (Tax Code)<sup>125</sup></b>	<b>Percentage of Residential Properties that Appeal their Taxes (FY 2009-2013 Average)<sup>126</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals (FY 2009-2013 Average)<sup>127</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals With Attorney (FY 2009-2013 Average)<sup>128</sup></b>
<b>RIVER FOREST (330)</b>	0.178	0.084	0.044
<b>RIVERSIDE (340)</b>	0.130	0.070	0.025
<b>STICKNEY (360, 361)</b>	0.066	0.032	0.009
<b>THORNTON (370, 371, 372)</b>	0.057	0.025	0.007
<b>WORTH (390, 391)</b>	0.091	0.042	0.010
<b>SOUTHWEST SUBURBS (17 TOWNSHIPS)</b>	0.080	0.040	0.014
<b>COOK COUNTY (38 TOWNSHIPS)</b>	<b>0.063</b>	<b>0.030</b>	<b>0.013</b>

**Table 8: Appeal Percentages & Successful Appeal Percentages: City Of Chicago**

<b>TOWNSHIP<sup>129</sup> (Tax Code)<sup>130</sup></b>	<b>Percentage of Residential Properties that Appeal their Taxes (FY 2009-2013 Average)<sup>131</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals (FY 2009-2013 Average)<sup>132</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals With Attorney (FY 2009-2013 Average)<sup>133</sup></b>
<b>HYDE PARK^ (700)</b>	0.039	0.017	0.007
<b>JEFFERSON^ (710, 711)</b>	0.070	0.036	0.013
<b>LAKE^ (720, 721)</b>	0.031	0.011	0.003
<b>LAKE VIEW^ (730)</b>	0.060	0.023	0.015
<b>NORTH CHICAGO^ (740)</b>	0.029	0.012	0.010
<b>ROGERS PARK^ (750)</b>	0.065	0.026	0.014
<b>SOUTH CHICAGO^ (760, 765)</b>	0.036	0.014	0.006
<b>WEST CHICAGO^ (770)</b>	0.058	0.025	0.013
<b>CITY OF CHICAGO^ (8 TOWNSHIPS)</b>	0.048	0.021	0.010

<sup>129</sup> See Dalianis, *supra* note 18, at 12.7; see 35 ILCS 200/9-220.

<sup>130</sup> See Clerk, *supra* note 88.

<sup>131</sup> See Assessor, *supra* note 11; see Assessor 2, *supra* note 11.

<sup>132</sup> *Id.*

<sup>133</sup> *Id.*



<b>TOWNSHIP<sup>129</sup> (Tax Code)<sup>130</sup></b>	<b>Percentage of Residential Properties that Appeal their Taxes (FY 2009-2013 Average)<sup>131</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals (FY 2009-2013 Average)<sup>132</sup></b>	<b>Percentage of Successful Residential Property Tax Appeals With Attorney (FY 2009-2013 Average)<sup>133</sup></b>
<b>COOK COUNTY (38 TOWNSHIPS)</b>	<b>0.063</b>	<b>0.030</b>	<b>0.013</b>