

## TAX BILLS AND TAX APPEALS

By Ali ElSaffar, Oak Park Township Assessor

The Oak Park Township Assessor's office has recently been receiving many questions from residents about two interrelated issues:

**Issue 1: When are the tax bills coming out?** The second installment of 2022 tax bills are expected to be issued in mid- to late-October of 2023. They will likely be due no later than December 1, 2023.

**Issue 2: When can I file an appeal?** The Cook County Board of Review is expected to open its official one-month filing period for Oak Park Township assessment appeals in mid-September. But the 'pre-filing' process, which allows taxpayers to file appeals before the beginning of the official filing period, is already open. It opened in late August.

**Issue 1 Explanation: Late Tax Bills.** Under state law, second installment tax bills in Cook County are supposed to be due on August 1. This year, however, the due date for second installment tax bills will be about four months late because of delays in the processing of assessment appeals.

There are two agencies that hear assessment appeals in Cook County—the Cook County Assessor's office and the Cook County Board of Review. The Board of Review's function is to review and where appropriate, revise the assessments of the Cook County Assessor. But the board cannot start accepting appeals until after the county assessor finishes processing its appeals.

The start date for accepting appeals is important because there is usually a twelve-month gap between the time the Board of Review begins accepting appeals and the time second installment bills are due. Thus if the Board of Review begins accepting appeals around the beginning of August, second installment tax bills will typically be due around August 1 of the following year. This is exactly what happened from 2012 through 2019.

**2021 Appeals.** In 2021, computer compatibility problems stemming from a new computer system in the county assessor's office delayed the transmission of assessment data between the two appeal agencies. As a result, the Board of Review could not open for 2021 appeals until December 6, 2021. The board's December 6 start date meant that the second installment of 2021 tax bills were due a little over twelve months later, on December 30, 2022.

**2022 Appeals.** In 2022, the Board of Review was able to open for appeals on November 21, 2022, a few weeks earlier than the 2021 start date. This earlier start date is part of the reason that the expected due date for second installment bills, December 1, 2023, is about a month earlier than last year's due date.

**2023 Appeals.** The processing of appeals has been significantly faster in 2023. The computer compatibility problems between the two appeal agencies have now been resolved and as a result, the Board of Review will be able to start accepting appeals in September of 2023. With a

September start, one can estimate that the due date for the second installment of 2023 tax bills will likely be at sometime in September of 2024.

**Issue 2 Explanation: Oak Park Appeal Period.** The Cook County Assessor reassesses all properties once every three years. Oak Park properties were reassessed earlier in 2023 and the impact of the reassessment and any 2023 assessment appeals will appear on second installment tax bills mailed in the fall of 2024.

The county assessor's 2023 appeal period has closed for Oak Park, but taxpayers can file appeals with the Board of Review now. The closing date for Oak Park appeals has not yet been announced, but the appeal period is expected to close in early- to mid-October.. Taxpayers seeking help with their appeals should feel free to call the Oak Park Township Assessor's office to set up an appointment during the appeal period.