



# COOK COUNTY ASSESSOR'S OFFICE

## FRITZ KAEGI, ASSESSOR

ETHICS • FAIRNESS • TRANSPARENCY

Dear Attorney or Tax Representative,

Two primary goals of the Cook County Assessor's Office (CCAO) are fairness and transparency for all people working with our office. The CCAO has created rules to guide practitioners and attorneys doing business with the CCAO, which were published in March of 2019 ([www.cookcountyassessor.com/rules](http://www.cookcountyassessor.com/rules)).

Rule 2 states attorneys and tax representatives must be identified and authorized by the taxpayer to file on their behalf with the Representative Authorization Form or Attorney Authorization Form. Rule 10 states that only substantive documentation that has been 'blinded' to the identity of the filing representative will be reviewed in support of an appeal.

To ensure both rules are followed, documents must be split into two groups. To increase the clarity and efficiency of this process, our office has created Form A and Form B as cover letters for these groups (*see attached packet*).

**A** **Form A:** A cover letter for documentation that **does identify** representation filing the appeal. Documentation to be included with Form A may include the Representative Authorization Form or Attorney Authorization Form and may include any information that identifies an attorney and their law firm (such as a letterhead). **Documentation filed with Form A will NOT be reviewed by an analyst for an appeal.**

**B** **Form B:** A cover letter for substantive documentation that will be seen by an analyst for an appeal. Documents must be **blinded** – they **do not identify** the representative who is filing the appeal.

**Please note that failure to file taxpayer authorization or failure to submit only blinded documentation with Form B is grounds to deny the appeal.**

For questions, please contact our Freedom of Information Department.

Our goal is to make the filings of appeals and substantive documentation more efficient for you, your clients, and our office. The CCAO is committed to improvements that make the appeal process fair, ethical, and transparent and welcomes your feedback.

Sincerely,

Fritz Kaegi

Cook County Assessor