



2019 ASSESSOR REASON CODES

August 1, 2019: **Yellow** = new reason code, **blue** = amended language.

Decrease Reason Codes

1. This is the result of an analysis of comparable properties.
2. This is the result of an analysis of comparable properties.
The decrease includes an update of your property's characteristics.
3. This is the result of a factual change in your property records.
4. This is the result of a factual change in your property records including an income, market or cost analysis.
5. This is the result of the partial occupancy of your property.
6. This is the result of the partial occupancy of your property along with an income, market or cost analysis.
7. This is the result of the total vacancy of your property.
8. This is the result of the total vacancy of your property along with an income, market or cost analysis.
9. This is the result of a sale analysis of your property.
10. This is the result of a development incentive grant including an income, market or cost analysis.
11. This is the result of an income, market or cost analysis.
12. This is the result of a change in classification.
13. This is the result of a change in classification including an income, market or cost analysis.
14. This is the result of a change in classification including total or partial occupancy.
15. This is the result of a Property Tax Appeal Board Decision
36. This result is based on consideration of submitted appraisal and an analysis of comparable properties.
37. This is the result of an income, market or cost analysis in support of a decrease and in the absence of compliance of Incentive eligibility requirements.
38. This is a result of a market analysis of your property as well as an analysis of comparable properties.
- 77. This is the result of a recent field inspection and market, income, and/or comparable market analysis of your property.**



No Change Reason Codes

16. This is due to your property's uniformity with comparable properties.
17. This is due to your property's uniformity with comparable properties. The analysis included an update of your property's characteristics.
18. This is due to lack of data having been submitted for our review.
19. This is due to insufficient data having been submitted for our review.
20. This is due to the absence of or an incomplete Attorney/Representative Authorization form.
21. This is due to the sale of the property not having been disclosed or incomplete sale data submitted. (i.e. closing statement, deed.)
22. This is due to income, market or cost analysis supporting the assessment.
23. This is due to conflict between characteristics provided and our recent field inspection.
24. This is due to the absence of or an incomplete Property Summary Sheet.
26. This is due to a development incentive grant.
27. This is due to an analysis of the sale of the property.
28. This is due to a Board of Review decision or reduction.
29. This is due to a factual change in your property characteristics and a valuation analysis.
32. This is due to the absence and/or incompleteness of an income statement, a rent roll, Real Property Income and Expense Form.
33. This is due to the absence of a vacancy affidavit and/or the lack of documentation required for vacancy relief.
34. Insufficient or no data was provided to substantiate a field check at the time the appeal was filed.
35. This is the result of a Property Tax Freeze Program for Historic Residences posted deadlines
40. This appeal has been withdrawn due to a petitioner request.
41. This appeal has been terminated because the property is exempt. If you have any questions, please contact our Exempt Department at (312) 603-7567.
42. The Assessment reflects a prior valuation analysis. Amendments to the Classification Ordinance (10% & 25%) do not warrant additional relief.
43. Incentive improvements were not assessed for the current year.



COOK COUNTY ASSESSOR'S OFFICE

FRITZ KAEGI, ASSESSOR

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- 44. The Filing Fee, the Municipal Resolution and/or the Living Wage Affidavit were not submitted.
- 45. The substantial rehabilitation did not yield any incremental value for incentive action.
- 46. The property is railroad operational.
- 47. The property is currently partially exempt.
- 48. This result is based on consideration of submitted appraisal and an analysis of comparable properties.
- 49. This is a result of a market analysis of your property as well as an analysis of comparable properties.
- 52. This is due to conflict between documentation submitted and our recent field inspection.
- 53. The submitted appraisal was not for current year, did not meet acceptable standards, and/or not prepared for the purpose of valuation.
- 54. This is due to the failure to abide by the official rules posted by the CCAO.
- 61. Failure to abide by CCAO rule 10 – failure to file anonymously.
- 62. Failure to abide by CCAO rule 20 – missing or incomplete utility bills.
- 64. Failure to abide by CCAO rule 19 – missing or incomplete 3 years of income/expense records, RPIE forms, or Schedule E.
- 65. Failure to abide by CCAO rule 17 – failure to produce all required sales documentation.
- 66. Failure to abide by CCAO rule 15 – failure to submit a recent original and clear picture of the front of the property (with the exception of Class 2) .
- 67. Failure to abide by CCAO rule 21 – missing or incomplete evidence of demolition.
- 68. This is the result of a recent field inspection and market, income, and/or comparable market analysis of your property.

Re-review Reason Codes

- 25. Re-review denied due to the failure to submit newly discovered data or factual error with the original appeal or the failure to identify a change in the law.
- 39. Re-review denied due to failure to submit data within the Assessor's Office posted deadlines.

Letter/Unique Property Reason Codes

- 30. This is a letter/unique property.
- 31. This is a letter/unique property on re-review.



Incentive Reason Codes (No Changes)

- 50. This increase is due to a valuation analysis.
- 51. Due to Non-Compliance to the Cook County Board of Commissioners recent amendments to the Tax incentive ordinance.
- 55. Flood Damage.
- 56. This is due to the removal of the Incentive based on Non-Industrial use or Continuous Substantial Vacancy.
- 57. Incentive classification denied due to Non-Industrial use.
- 58. This is due to a change in classification but no change in value.
- 59. This is due to the Appeal Fee not being submitted.
- 60. Market Value maintained; increase was due to ramp-up of level of assessment due to non-renewal of Incentive.

Incentive Reason Codes (Decrease)

- 70. This is a result of the renewal of the Incentive (only).
- 71. This is a result of the renewal of Incentive and value change.
- 72. This is a result of the vacancy of your property and the removal of the Incentive due to Continuous Substantial Vacancy.
- 73. The Property is Railroad Operational.
- 74. This is a result of a One-Year Only reduction due to vacancy; Incentive not applied due to non-compliance of Incentive requirements.
- 75. This is a result of a sale analysis, for One year only.
- 88. Due to Legal Defense Denial.
- 89. Due to not submitting an appeal.