CLASS 9 ELIGIBILITY BULLETIN

Definitions and Eligibility

Real estate is eligible for the Class 9 status under the following conditions:

A. Property Type. The property must consist of an existing or newly constructed multifamily building containing seven (7) or more rental dwelling units, and must be used primarily for residential purposes to provide decent, safe, and affordable housing for low- and moderate-income households.

B. Designating Class 9 Units. The applicant must predesignate and identify at least 35% of the building’s dwelling units as Class 9 units. In order to help assure that Class 9 designated units within a building are comparable in quantity and quality to the remaining units in the building, the units must be allocated so that at least 35% of each type of unit, as characterized by the number of bedrooms, are Class 9 units, or some other allocation of 35% that is found to be fair and equitable.

C. Tenant Income Level. Maximum household income of Class 9 tenants cannot exceed 80% of the area’s median income. Owners must make a current listing of Class 9 tenants and their income available to the Assessor upon request. See Class 9 Rent and Tenants Income Schedule attached to the end of this Bulletin for the current maximum income levels.

D. Rent Levels. Class 9 designated units must be leased at rents affordable to low-and moderate-income persons or households for the duration of the Class 9 designation. Class 9 rents are gross rents, i.e. the rental cost of the unit plus an allowance for any tenant-paid utilities (except telephone), services, and appliances. The rents are calculated by a formula based on the area’s median income issued annually by the U.S. Department of Housing and Urban Development. See the Class 9 Rent and Tenant Income Schedule attached to the end of this Bulletin for the current Class 9 maximum rent schedule.

E. Notices of Current Rent Levels. When advised by the Assessor’s Office of revisions in the permitted maximum rent levels, the owner must deliver or mail written notice of the revised rent ceilings to all Class 9 tenants. A copy of such notice must be submitted to the Assessor’s Office. Please see the Page of this Bulletin, entitled “Maintenance of Class 9 Status.”

F. Application Prior to Start of New Construction or Major Rehabilitation. An applicant seeking Class 9 must submit a completed Class 9 Part 1 Eligibility Application to the Assessor’s Office prior to the commencement of new construction or major rehabilitation, as described below. The application procedure is described beginning on the page of this Bulletin entitled, “Required Information, and Documentation.”
G. **Rehabilitation Requirement.** Existing properties must undergo major rehabilitation. Major rehabilitation must minimally include the replacement or renovation of at least two primary building systems. Rehabilitation must be accomplished in a manner so that the Class 9 designated units within a building are comparable in terms of quality and living conditions to units not designated as Class 9.

A total expenditure per square foot of at least:

- $8.00 indexed by the current annual Consumer Price Index for the Chicago area, on the gross living area must be incurred toward the replacement or renovation of at least two designated building systems. Although the cost of each system may vary, the combined expenditure for the systems must be at least the dollar amount per square foot as outlined above. For subsequent years, at least $8.00 per square foot indexed with the current annual Consumer Price Index (CPI) for the Chicago area. Please see U.S. Department of Labor, Bureau of Labor Statistics for CPI at [http://www.bls.gov/cpi/](http://www.bls.gov/cpi/).

Following are the specific building system approved for this program:

1. **Electrical** - All electrical work must comply with applicable codes, it may consist of a combination of any of the following alternatives:
   a. Install individual equipment and appliance branch circuits as required by code (the minimum being a kitchen appliance branch circuit);
   b. Install a new emergency service including emergency lighting with all associated conduit and wiring;
   c. Rewire all existing feeder conduit (“home runs”) from the main switchgear to apartment area distribution panels;
   d. Install new in-wall conduit for receptacles, switches, appliances, equipment, and fixtures;
   e. Replace power wiring for receptacles, switches, appliances, equipment, and fixtures;
   f. Install new light fixtures throughout the building including closets and central areas;
   g. Replace, add, or do work as necessary to bring into code compliance, all receptacles, switches, and other electrical devices;
   h. Install a new main service including conduit, cables into the building, and main disconnect switch;
   i. Install new distribution panels including all panel wiring, terminals, circuit breakers, and all other panel devices.
2. **Heating** - all Heating work must comply with applicable codes, it may consist of a combination of any of the following alternatives:
   
   a. Install a new system to replace one of the following heat distribution systems:
      
      - Piping and heat radiating units, including new main line venting and radiator venting; or
      
      - Duct work, diffusers and cold air returns; or
      
      - Any other type of existing heat distribution and radiation/diffusion components;

   OR

   b. Install a new system to replace one of the following heat generating units:
      
      - Hot water/steam boiler; or
      
      - Gas furnace; or
      
      - Any other type of existing heat generation unit(s)

3. **Plumbing** - all plumbing work must comply with applicable codes,
   
   Replace, all or part of, in-wall supply and waste plumbing. (Main supply risers, waste stacks and vents, and code-conforming waste lines need not be replaced.)

4. **Roofing** - all roofing work must comply with applicable codes, it may consist of a combination of any of the following alternatives:
   
   a. Replace all rotted roof deck and insulation;

   OR

   b. Replace or repair all leaking roof membrane (10% is suggested minimum replacement of membrane). Restoration of the entire roof is an acceptable substitute for membrane replacement.

5. **Exterior Doors and Windows**
   
   a. Replace exterior doors and windows. Renovation of ornate entry doors is an acceptable substitute for replacement.

6. **Floors, Walls and Ceilings**
   
   Finishes must be replaced or covered over with new material surfaces of floor, walls, and ceilings. The following items define replacement and/or covering materials acceptable under these guidelines:
   
   a. Floors must have new carpeting, vinyl tile, ceramic, refurbished wood finish or a similar substitute;

   b. Wall must have new drywall, including joint taping and painting;

   c. New ceilings must be drywall, suspended type, or similar substitute.
7. **Exterior Walls**
   a. Replace loose or crumbling mortar and masonry with new material;  
      \textit{OR}
   b. Replace or paint wall siding and trim as needed;  
      \textit{OR}
   c. Bring porches and balconies to a sound condition.

8. **Elevators**
   \textit{At least four (4) of the following seven (7) alternatives must be accomplished:}
   a. Replace/rebuild the machine room controls and refurbish the elevator machine (or equivalent mechanisms in the case of hydraulic elevators);
   b. Replace hoist way electro-mechanical items including: ropes, switches, limits, buffers, levelers, and deflector sheaves (or equivalent mechanisms in the case of hydraulic elevators);
   c. Replace hoist way wiring;
   d. Replace door operators and linkage;
   e. Replace door panels at each opening;
   f. Replace hall stations, car stations, and signal fixtures;
   g. Rebuild the car shell and refinish the interior.

9. **Health and Safety**
   a. Install or replace fire suppression system;  
      \textit{OR}
   b. Install or replace security system;  
      \textit{OR}
   c. Environmental remediation of lead-based paint, asbestos, leaking underground storage tanks or radon;  
      \textit{OR}
   d. Energy conservation improvements undertaken to limit the amount of solar energy absorbed by a building’s roof or to reduce energy use for the property including, any of the following activities:
      1. Install or replace reflective roof coatings (flat roofs),  
         \textit{OR}
      2. Install or replace R-38 roof insulation,  
         \textit{OR}
      3. Install or replace R-19 perimeter wall insulation,  
         \textit{OR}
      4. Install or replace insulated entry doors,  
         \textit{OR}
      5. Install or replace Low E, insulated windows,  
         \textit{OR}
      6. Install or replace low-flow plumbing fixtures,  
         \textit{OR}
7. Install or replace 90% sealed combustion heating system,
   OR
8. Install or replace direct exhaust hot water heaters,
   OR
9. Install or replace mechanical ventilation to exterior for kitchens and baths,
   OR
10. Install or replace Energy Star appliances,
   OR
11. Install low VOC interior paints on interior finishes,
   OR
12. Install or replace fluorescent lighting in common areas,
   OR
13. Install or replace grading and landscaping to promote on-site water retention

10. Code Compliance

Any applicant who has purchased the property in an arm’s length transaction not more than 90 days before the Class 9 application is filed with the Cook County Assessor’s Office may use the cost of rehabilitation or repairs required by documented code violations, up to a maximum of $2.00 per square foot, towards the required minimum investment threshold as described on page of this bulletin entitled “Rehabilitation Requirements”.

H. Post-Construction or Post-Rehabilitation Verification, the applicant must submit written evidence to the Assessor that the new construction or major rehabilitation has been completed and that the property complies with all local building, safety, and health codes. These requirements are more completely described on the page of bulletin entitled “Required Information and Documentation”.

I. Annual Affidavits, the owner must file an annual affidavit with the Assessor’s Office certifying that the building remains in substantial compliance with local building, safety, and health codes and that the Class 9 status requirements pertaining to rent levels and tenant household income limits are being met. The affidavit submitted the year prior to termination of Class 9 status must include a dated copy of written notice to tenants informing them of the date of the Class 9 termination regardless of whether or not the owner is seeking renewal. The contents of the annual affidavit are outlined on the page of this bulletin entitled “Maintenance of Class 9”.

J. Sales and Transfer of Property, in the event the property is sold or transferred during the period of Class 9 designation, the purchaser or transferee must comply with all of the Class 9 requirements. The consequences of failure to comply with the Class 9 requirements after the sale or transfer of property are discussed on the page of this Bulletin entitled “Termination of Class 9”.

K. Anti-discrimination Clause, no owner of a building with the Class 9 designation shall discriminate against any tenant or potential tenant on the basis of race, color, sex, age,
disability, marital status, religion, national origin, or ancestry, or any other basis prohibited under federal, state, or local law.

Assessment Level

Properties receiving Class 9 will be assessed at 10% of the market value for ten years from the date of completion of major rehabilitation, and upon application and approval of the Assessor’s renewals of the incentive may be made in ten-year terms.

Required information and Documentation

A. Before New Construction or Rehabilitation

1. **Optional Filing of Current Market Value Appeal**, property owners have the option of filing a Real Estate Valuation Appeal Form requesting relief on the current market value of a property. Information on this optional step is mailed to all applicants.

2. **Filing Class 9 Eligibility Application**, before beginning new construction or major rehabilitation activity, the property owner(s) or prospective transferee(s) seeking classification of real estate as Class 9 must file a “Class 9 Part I Eligibility Application” and applicable filing fee with the Assessor’s Office.

The “Eligibility Application” requires certain information from the applicant including, but not limited to, the following:

a. Names and address of the owner(s) or prospective transferee(s) of the property, including any beneficial owner(s) if title to the property is held in trust;

b. Description of the property

   For major rehabilitation
   - Gross area of the building by square feet;
   - Number of existing dwelling units;
   - Proposed number of units after rehabilitation;
   - Number of occupied units;
   - Extent of vacancy;
   - Any other uses of the property;
   - A list of code violations;
   - Photographs of the interior and exterior of the building;

   OR

   For new construction
   - Gross area of the building by square feet;
   - Square feet of living area;
   - Square feet of unfinished area;
   - Square feet of any other uses;
   - Number of dwelling units;
- Number of bedrooms per units;

c. Proposed construction or rehabilitation plans:

*For both new construction and major rehabilitation;*
- The estimated date that construction or rehabilitation will commence;
- The estimated date that construction or rehabilitation will be completed;
- Plans, drawing and specifications, upon request;

*For major habilitation only;*
- Scope of the rehabilitation;
- The estimated cost and extent of rehabilitation of each of the primary systems involved, and the combined cost per square foot of those systems;

3. **Acknowledgment of Receipt of Application**, the Assessor’s Office will acknowledge in writing the receipt of all applications.

4. **Optional Preliminary Review**, upon written request, the Assessor’s Office will make preliminary review of an Eligibility Application as to whether it appears that a property will be eligible for the Class 9 designation. The Assessor’s Office will not, however; make a preliminary review where there is insufficient data from which to draw any reasonable conclusions. Furthermore, the Assessor’s Office preliminary review is not binding upon the Assessor’s Office, if it becomes apparent, following completion of the new construction or major rehabilitation project, that the subject property fails to meet the requirements set forth in this Bulletin and in the Real Property Classification Ordinance.

**B. Upon Completion Of New Construction or Major Rehabilitation**

1. **Submission of Post-Construction or Post-Rehabilitation Data**, after the new construction or major rehabilitation has been completed, the applicant must provide the following information as required by the “Class 9 Part II Eligibility Application” and applicable filing fee:

   a. Proof of the dates on which the new construction or major rehabilitation began and was completed;

   b. Identification of the primary systems (minimum of two) that were rehabilitated and the total dollar amount expended for the rehabilitation of these systems per square foot (Rehabilitation only);

   c. Proof of rehabilitation cost including copies of building permits and notarized contractor’s sworn statements or certificates for payment (Rehabilitation only);

   d. Photographs of all portion of the building that were rehabilitated, or for new construction, exterior photographs of building and typical interior units;
e. Documentation that the property is in compliance with all applicable local building, safety, and health codes, and requirements, and it is fit for occupancy;

f. A notarized Rental Information Form must be submitted, listing all the dwelling units within the building, identifying each unit by the apartment number, whether it is a Class 9 unit which has been predesignated for the duration of the incentive period, the number of bedrooms, the current occupancy status, the tenant’s name, the rental rate, and the lease term. The owner must provide documentation verifying Section 8 housing assistance if the Section 8 units are to be counted among those apartments subject to the Class 9 affordable rents.

g. The applicant must indicate that notice of current permissible Class 9 affordable rent levels have been delivered to tenants in the predesignated Class 9 units. Attach one copy of the dated notice. A sample notice appears on page entitled “Sample Notice to Tenants from Owners” of this Bulletin.

h. A Class 9 Tenants’ Household income Rent must be completed by the owner/agent for each Class 9 unit, listing name of the tenant, number of persons in the household, total household income and type of income verification. In addition, the owner must submit individual Class 9 Certification of Tenant Household Income Forms, each one completed and signed by the Class 9 tenant and building owner/agent.

i. As part of the Application, the applicant must also stipulate that, in the events that a failure to comply with the household income and affordable rent requirements occurs during the Class 9 term, the Class 9 classification shall be deemed null and void from its inception as to the subject property and that the then current owner will be liable for and shall reimburse to the County Collector an amount equal to the difference in the amount of taxes that were saved during the years that the Class 9 classification was in effect. The then current owner shall be personally liable for the amount which is due to be reimbursed.

2. **Filing of an Appeal Form to Change the Property Classification**, to effect a change in the subject property’s classification from Class 3 to Class 9, an Incentive Appeal Form and appropriate filing fee must be filed for the assessment year in which major rehabilitation or new construction is completed. This “appeal” should request “Change Class 3 to Class 9”.

To challenge the market value placed on the property, an additional valuation appeal may be filed on the same form, submitted the required additional documentation.

3. **Review and Determination**, upon the receipt of the Incentive Appeal Form requesting a change from Class 3 to Class 9, the Assessor’s Office will review the Eligibility Application as well as all of the documentation submitted in support of such Application, and will make a final determination as to whether the subject property complies with all of the requirements contained in this Bulletin and in the Cook County Real Property Assessment Classification
Ordinance, as amended. If the subject property meets all of the foregoing requirements, the Assessor shall reclassify the property as Class 9 real estate. This reclassification to Class 9 shall take effect in the assessment year in which the major rehabilitation or new construction was completed and the year proof of code compliance is received.

**Maintenance of Class 9 Status**

The owner must file an annual affidavit provided by the Assessor’s Office. The affidavit, attesting to continuous compliance with Class 9 requirements, must be filed before the annual deadline as set by the Assessor’s Office.

The affidavit must certify the following:

A. The building is in substantial compliance with applicable local building, safety, and health codes;

B. The rents of Class 9 units do not exceed the gross maximum rents current during the prior year. Using the Assessor’s Rental Information Form, list all dwelling units in the building, the apartments number, whether it is designated Class 9 unit, the number of bedrooms, the current occupancy status, the tenant’s name, the rental rate, and term, and whether notice of proposed rental rates has been given to each tenant in designated Class 9 units. The owner must also provide a list of all previous rental rates charged for any units during the previous year. The applicant must verify Section 8 housing assistance if the Section 8 units are to be counted among those apartments subject to the Class 9 affordable rents;

C. The rents for at least 35% of the units during the next year will not exceed the applicable Class 9 affordable rent levels;

D. The owner has delivered or mailed, during the past year, written notice of the then current permissible Class 9 maximum rent levels to those tenants occupying the Class 9 units. One dated copy of the notice must be attached. A sample notice appears on the page of this bulletin entitled “Sample Notice To Tenants From Owner” for your convenience;

E. Household income of tenants in Class 9 units did not exceed the applicable maximum income for the prior year. The owner/agent must complete the Class 9 Tenants Household Income Report and attach individual Class 9 Certification of Tenant Household Income form completed by each Class 9 tenant.

F. Tenant Household income limits will be observed during the next year. If a tenant’s household income rises above the limit, the owner will have a grace period of 18 months from the date of the affidavit to bring the Class 9 unit, or an additional alternate unit, into compliance. Procedures are outlined at the bottom of the Class 9 Tenant’s Household Income Report.

G. Under any of the following circumstances of expiration or termination of the Class 9 status, notice to tenants must be given by the owner. A dated copy must be attached to the annual affidavit.

1. Expiration of the incentive requires notification at the end of Year 9 of that incentive period whether or not renewal is sought.

2. Termination by the Assessor for non-compliance requires immediate notification.
Renewal of Class 9 Status

The Assessor will notify owners with Class 9 incentives of the expiration of the Class 9 classification prior to the expiration date. For the convenience of those wishing to renew the incentive benefits for another ten-year period, an Application for a 10-year Renewal Form will accompany this notice.

A. Renewal Requirements, for each renewal, the applicant must file an Application for a 10-Year Renewal Form with the Assessor at least twelve months before the incentive expires and appropriate filing fee.

1. Applicant must attest to the future compliance with the rent and tenant income restrictions: the rents for at least 35% of the units during the next ten years will not exceed the applicable Class 9 affordable rent levels and Class 9 units will be leased to low- and moderate-income households. In the event of failure to comply, the Class 9 classification shall be deemed null and void from its inception and the personal liability of the owner shall be the same under the original application described in this bulletin below as “Termination of Class 9”.

2. Applicant must submit proof of substantial compliance with all applicable local building, safety and health requirements, and codes.

3. Applicant must certify all the other requirements as described on the page of this bulletin entitled “Maintenance of Class 9 Status”.

B. Acknowledgement of Receipt of the Application for a 10-Year Renewal, the Assessor’s Office will acknowledge in writing the receipt of application for renewal.

C. Review and Determination, the Assessor’s Office will review the application for renewal with its supporting documents. If the subject property meets all Class 9 rent requirements and household income limits, and complies with local building, safety and health codes, the Assessor shall renew the Class 9 status of the property for an additional ten years, subject to the filing of an appeal.

Termination of Class 9

The Class 9 designation may be terminated by the Assessor immediately under any of the following circumstances:

1. Failure to file the required annual affidavits prior to the filing deadlines;

   OR

2. Failure to maintain the property in substantial compliance with all applicable local building, safety, and health codes and requirements;

   OR

3. Failure to comply with the Class 9 requirements of rent and tenant household income limits.
Furthermore, in the event that the applicant or any successor in interest in the subject property fails to comply with the rent and tenant household income requirements under the Class 9 classification, the Class 9 classification shall be deemed null and void from its inception as to the subject property. In such an instance, the then current owner shall be liable for and shall reimburse to the County Collector an amount equal to the difference in the amount of taxes that would have been collected had the subject property been assessed as a Class 3 property and the amount of taxes collected under the Class 9 classification. Failure of the original applicant or successor to make such a reimbursement shall not constitute a lien upon the subject property but shall constitute an in personam liability which may be enforced against the then current owner.

Since renewal is not guaranteed, applicant must submit a dated copy of written notice to tenants informing them of the date of the Class 9 termination if approval of renewal has not been received within sixty days prior to the expiration of the incentive period.

*The applicant is responsible for abiding by, and should be familiar with, the Cook County Ordinance relating to Class 9. The current ordinances relating to Class 9 may be found at the following website: www.municode.com. Amendments and updates may be found on www.cookctyclerk.com. Class 9 is administered by the Assessor's Specific Properties Department. Please direct all communications to: Office of the Cook County Assessor Specific Properties Department, 118 North Clark Street, Chicago, Illinois 60602, (312) 603-7529.*
SUMMARY OF CLASS 9 APPLICATION PROCEDURE

1. File a Class 9 Part I Eligibility Application and appropriate filing fee with pre-construction or pre-rehabilitation data;
   Optional: Using same form, also file valuation appeal regarding current market value, with supporting argument and evidence (See Assessor’s Rules for Filing);
2. Assessor’s Office sends letter of receipt;
3. Begin construction;
4. Complete construction;
5. Obtain verification of code compliance;
6. File a Class 9 Part II Eligibility Application and appropriate filing fee;
7. File an Incentive Appeal Form and appropriate filing fee requesting changes to Class 9 with post-construction or post-rehabilitation data;
   Optional: Using same form, also file valuation appeal regarding current market value, with supporting argument and evidence (See Assessor’s Rules for Filing)
SAMPLE NOTICE TO TENANTS FROM OWNERS

Dear (insert Tenant Name here):

Once a year, we are required to notify you of the rent limits under the Cook County Assessor’s Class 9 Affordable Housing Tax Incentive Program. The purpose of this notice is to inform you the new maximum rent levels so you will know that your rent is within the allowable limits.

Attached is the Assessor’s Class 9 Rent Schedule showing the maximum gross rents and allowance for utilities. Your gross rent is your monthly rent plus the allowance for any utilities paid directly by you.

This notice is for your information and will not affect your rent.

If you have any questions, please contact (insert name of the landlord or building manager here).

(Note: The Above Sample Notice Should Be Placed on Your Official Stationery and Submitted to the Cook County Assessor’s Office.)
CLASS 9 RENT AND TENANT INCOME SCHEDULE

EFFECTIVE APRIL 2018

At least 35% of the apartments in a building having the Class 9 Incentive must be leased to low and moderate income households at affordable rents. The Class 9 allowable month rents and tenants household are listed below.

CLASS 9 ALLOWABLE MONTHLY RENTS

<table>
<thead>
<tr>
<th>Size of Unit</th>
<th>Class 9 Rents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Room Occupancy (SRO)</td>
<td>$659</td>
</tr>
<tr>
<td>0 Bedroom</td>
<td>$879</td>
</tr>
<tr>
<td>1 Bedroom</td>
<td>$1,014</td>
</tr>
<tr>
<td>2 Bedroom</td>
<td>$1,180</td>
</tr>
<tr>
<td>3 Bedroom</td>
<td>$1,501</td>
</tr>
<tr>
<td>4 Bedroom</td>
<td>$1,794</td>
</tr>
</tbody>
</table>

UTILITY ALLOWANCES FOR LIGHTING AND GAS COOKING

Monthly utility allowance for electrical lighting and cooking gas are as follows:

<table>
<thead>
<tr>
<th>Size of Unit</th>
<th>Class 9 Rents</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 Bedroom</td>
<td>$33</td>
</tr>
<tr>
<td>1 Bedroom</td>
<td>$42</td>
</tr>
<tr>
<td>2 Bedroom</td>
<td>$51</td>
</tr>
<tr>
<td>3 Bedroom</td>
<td>$60</td>
</tr>
<tr>
<td>4 Bedroom</td>
<td>$74</td>
</tr>
</tbody>
</table>

INCOME LIMITS

Income limits have historically been defined as “low-income” by United States Department of Housing and Urban Development (HUD), at 80% of the MSA median income.

<table>
<thead>
<tr>
<th>Number in Household</th>
<th>Class 9 Income Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$47,400</td>
</tr>
<tr>
<td>2</td>
<td>$54,200</td>
</tr>
<tr>
<td>3</td>
<td>$60,950</td>
</tr>
<tr>
<td>4</td>
<td>$67,700</td>
</tr>
<tr>
<td>5</td>
<td>$73,150</td>
</tr>
<tr>
<td>6</td>
<td>$78,550</td>
</tr>
</tbody>
</table>
**Fee Structure**

In an effort to generate revenue, the Cook County Board recently approved a new fee plan requiring the Cook County Assessor's Office begin charging fees for a number of services. The Cook County Assessor's Office has begun charging the following:

- Certified Documentation $20.00
- Incentive Application Filing $500.00
- Amendment to Original Incentive Application $100.00
- Class 9 Part II Incentive Filing $100.00
- Incentive Class Change $100.00
- Division/Consolidation Petition (3 tracts) $50.00
  - Each addition tract $10.00
- Division/Consolidation Petition (3) filed between 9/1-10/31 $100.00
  - Each additional tract $20.00
- Amendment to Divide/Consolidation Petition $25.00

**Checks should be made payable to: Cook County Assessor's Office**

All fees associated with the above referenced items are non-refundable filing fees. Acceptance of a filing fee by the Cook County Assessor's Office does not guarantee that our office will grant the requested action related to the filing fee. It is the responsibility of the submitter or the submitter’s agent to provide all necessary materials.