General Information

Class 3

**Apartments**
All improved real estate used for residential purposes which is not included in class 2 or in class 9. This class includes all apartment building with more than six units.

**Assessment Level**
10 percent of fair market value

Class 5

**Commercial Property**
Any real estate used primarily for buying and selling goods and services, or for otherwise providing goods and services, including any real estate used for hotel or motel purposes.

**Industrial Property**
Any real estate used primarily in manufacturing. Manufacturing includes the material staging and production of goods used in procedures commonly regarded as manufacturing, processing, fabrication, or assembling. It changes existing material into new shapes, new qualities, or new combinations and including research and development associated with the production of goods. Also included is real estate used in the extraction or processing of raw materials unserviceable in their natural state to create new physical products or materials, or in the processing of materials for recycling, or in the wholesale distribution of such materials or goods for sale or leasing.

**Assessment Level**
25 percent of fair market value

Important Filing Information

As per the official rules of the Cook County Assessor, failure to follow any rule of the Cook County Assessor’s Office or to provide complete information is grounds for the denial of an appeal. Additional documentation in support of a complaint must be submitted no later than 10 days after the official appeal deadline of the relevant Township. The original complaint shall reference that additional documentation will be filed.

Customer Assistance

<table>
<thead>
<tr>
<th>Main Office</th>
<th>Bridgeview</th>
<th>Markham</th>
<th>Skokie</th>
</tr>
</thead>
<tbody>
<tr>
<td>118 North Clark Street</td>
<td>10200 South 76th Ave.</td>
<td>16501 S. Kedzie Ave.</td>
<td>5600 W. Old Orchard Rd.</td>
</tr>
<tr>
<td>Room #320</td>
<td>Room #237</td>
<td>Room #237</td>
<td>Room #149</td>
</tr>
<tr>
<td>Chicago, IL 60602</td>
<td>Bridgeview, IL 60455</td>
<td>Markham, IL 60426</td>
<td>Skokie, IL 60077</td>
</tr>
<tr>
<td>Phone: 312-443-7550</td>
<td>Phone: 708-974-6451</td>
<td>Phone: 708-232-4100</td>
<td>Phone: 847-470-7237</td>
</tr>
</tbody>
</table>

2019 Real Property Income and Expense
Worksheet and Instructions
### Part I: OWNER AND PROPERTY INFORMATION

#### Section A: Taxpayer/Owner Information

1.a. Enter taxpayer name; owner of property.
1.b. Phone number
1.c, 1.d. Taxpayer's Address
1.e. Date
1.f. Use the box to select the filer's relationship to the property.
1.g. Select whether the property is owner-occupied, and the owner-occupied square footage.

If this documentation is being filed by the owner, taxpayer, or lessee of this property, ensure that you complete Section V, Part A.

If an attorney or tax representative is filing this documentation on behalf of a taxpayer, ensure that you provide the Representative Code Number below, and that Part V Section B is completed and then then detached and filed separately.

#### Section B: Property Identification

1. List in ascending order all permanent index numbers associated with the subject property. Please select box if property is prorated. Select box if property contains more than one class and explain what classes are being filed together.
2. Please select box if property is a hotel.
3. Please select box a. if entire condominium property is being filed together. Select box b. if only some condominium units are filed together. (3-99 or 5-99. 2-99 are residential)
4. Address of property
5. Township of property.

#### Section C: Property Use

1. Please select a description.

<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Industrial</td>
</tr>
<tr>
<td>Commercial</td>
</tr>
<tr>
<td>Residential Apartments/7 units or more</td>
</tr>
<tr>
<td>Mixed Use</td>
</tr>
<tr>
<td>Special Condominiums</td>
</tr>
<tr>
<td>Rental Condominium 3-99, 2-99 are considered residential</td>
</tr>
</tbody>
</table>

2. What is the subject property used? Ex. Parking garage, office, Nursing home,
3.a. Fill in the total number of units
3.b., 3.b., 3.c. If applicable, fill in number of residential units (3.a.), commercial units (3.b.).
3.d. Fill in number of buildings. Include additions, garages, and sheds.
3.f. Fill in number of floors include mezzanine and finished basements  *Do not include unfinished basement
3.g. Indicate year of purchase within the last 4 years
3.h. Fill in building total square feet include mezzanine and finished basements *Do not include unfinished basement
3.i. Fill in square feet of commercial if applicable
3.j. Fill in square feet of residential if applicable.

### Section D: Vacancy Information

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a-c</td>
<td>Class 5 Commercial/Industrial</td>
</tr>
<tr>
<td>Column a.</td>
<td>Fill in building's total <strong>occupied</strong> square footage for each month and forecasted months. Estimate vacancy for future/forecasted months.</td>
</tr>
<tr>
<td>Column b.</td>
<td>Fill in building's total <strong>vacant</strong> square footage for each month and forecasted months. Estimate vacancy for future/forecasted months.</td>
</tr>
<tr>
<td>Column c.</td>
<td>Fill in total square feet (occupied + vacant= total) of building for each month and forecasted months. Estimate vacancy for future/forecasted months.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>d-f</td>
<td>Class 3 Apartments</td>
</tr>
<tr>
<td>Column d.</td>
<td>Fill in total number of <strong>occupied</strong> units of building for each month and forecasted months. Estimate vacancy for future/forecasted months.</td>
</tr>
<tr>
<td>Column e.</td>
<td>Fill in total number of <strong>vacant</strong> units of building for each month and forecasted months. Estimate vacancy for future/forecasted months.</td>
</tr>
<tr>
<td>Column f.</td>
<td>Fill in total apartment units(occupied + vacant= total) of building for each month and forecasted months. Estimate vacancy for future/forecasted months.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a-f</td>
<td>Mixed Use Property with both commercial square feet and apartment units</td>
</tr>
<tr>
<td>Example: 3-18, 3-91,or 3-97</td>
<td></td>
</tr>
<tr>
<td>a-c</td>
<td>Fill in section per the same direction as commercial/industrial for building's commercial square feet.</td>
</tr>
<tr>
<td>d-f</td>
<td>Fill in section per the same direction as apartments for building's apartment units.</td>
</tr>
</tbody>
</table>

### Part II: Income and Expense Statement (for all properties except hotels)

*If hotel/motel properties proceed to Part III: Income and Expense Statement (For Hotels Only)*

#### Section A: Reporting Period

1-2. Indicated whether income and expense statement is for a calendar year, fiscal year, or partial year.

3. Select the years that additional income and expense statements will be submitted along with the RPIE form

#### Section B: Income from Real Estate. Do not list any negative figures.

1-8. For each applicable category of property and income, enter the number of units and annual income in the columns provided. Regulated apartments are subject to rent control and/or rent stabilization. For more information, please contact incentives.

**Number of units:** Number of rental units for each property type

**Income:** Total rent received for tenant occupied space.

10. Ancillary Income is revenue generated from goods or services that differ from or enhance the main services.
    - Operating Escalation: Any additional rent received above the base rent.
    - Real Estate Tax Escalation: Any additional rent received above the base rent for increases in real estate taxes.
c. Sale of utility services:

d. Sale of Other Services: Gross amount received from laundry, valet services, vending machines, etc.

e. Government rent subsidies: Portion of rent that comes from direct rent subsidies that are received Federal section 8 housing subsidies and other similar programs. Only the portion of rent that comes from government rent subsidies should be included in this section; any portion of rent that is paid by the tenant should be listed in lines 1.a. or 1.b.

f. Signage/Billboard: Amount received from renting any signage or billboard space anywhere on the property

g. Cell Towers: Amount received for placing a cell tower or antenna anywhere on the property

11. Other: Any income generated by the property that has not been previously specified. Do not include interest on bank accounts or tenants' deposits. You must itemize the sources of this income.

12. Total Income from Real Estate: This is the sum of lines of 1 through 11.

Section C: Income from Business. Do not list any negative figures.

Complete this section only if the property is used to operate a business such as a Theater, gas station, department store, garage, parking lot, power plant, self-storage warehouse or car wash.

For each source of income listed in questions 1-7.c., enter the corresponding total income for the 2019 reporting period. New Department store sale will be calculated on line 7d by subtracting 7b from 7a and adding 7c. (i.e., 7a-7b+7c=7d)

Section D: Property operating expenses. Do not list any negative figures.

Use this section to report operating expenses for your property. Allowable expenses include those associated with providing services to tenants, property management and property administration.

Enter the total expenses for following items during 2019

1. Fuel: Include fuel oil, gas or steam, including gas provided to tenants.

2. Light and Power: Include electricity, including electricity provided to tenants. Do not include electricity consumed by the owner or other filer(s) for personal or business use.

3. Cleaning Contracts: Include all wages, related payroll taxes and employee benefits for building maintenance employees who work at the property.

4. Wages and Payroll: Include all wages, related payroll taxes and employee benefits for building maintenance employees who work at the property. Do not include salaries of employees who work in Repairs and Maintenance:

5. Repairs and Maintenance: Amounts paid or incurred for contracts with maintenance companies. Include any amounts that were paid for routine repair services and for material or parts used for

6. Management and Administration: Amount paid or incurred for contracts with a management company. Include office expenses and legal/accounting services related to the operation of the

7. Insurance (annual): Annual charges for fire, liability, and other insurance premiums paid to protect the real property. Pro-rate multi-year premiums to calculate an average annual expense.

8. Water and Sewer: Amount paid or incurred for advertising space available for rent.

9. Advertising: Amount paid or incurred for advertising space available for rent

10. Interior Painting and Decorating: Cost of contract services and materials for interior painting and interior decoration.

11. Amortized Leasing Cost: Amounts for brokers' commissions. If the lease is for more than one year, the total broker's commission must be prorated to calculate the annual expense.

12. Tenant Improvement Costs: Amounts for tenant work done by the landlord. If the lease is for more
### Part III: Income and Expense Statement For Hotels Only

**Section A: Reporting Period**

1-2. Indicate whether income and expense statement is for a calendar year, fiscal year, or partial year.
1-3. Please indicate name of hotel or motel.
1-4. Room and occupancy information.

**Section B: Income. Do not list any negative figures.**

1-8. For sources of income, list and total $ per year (and provide names for non-listed sources).

**Section C: Expenses. Do not list any negative figures.**

1-7. For sources of expenses, list and total $ per year (and provide names for non-listed sources).

**Section D: Furniture, Fixtures, and Equipment. Do not list any negative figures.**

1-3. For furniture, fixtures, and equipment, list and total $ per year.

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### Part IV: Additional Information

**Section A: Enclosed Attachments**

**Class 3- Apartments**

1. Appeals Based on Valuation:
   - a. Income and Expense information for each year
   - b. Three (3) years of Income and Expense Statements
     It is preferred that these be audited statements certified by a public accountant or copies of the Federal Income Tax return relating to their property. It is acceptable, however, to file income and expense statements prepared in the ordinary course of business. For example: IRS Schedule E or IRS Schedule 8825
   - c. Leases

2. Appeals Based on Sale Price:
   - a. Sales Questionnaire
   - b. Closing Statement

3. Appeals Based on Vacancy
   - a. A field check request
   - b. A vacancy affidavit by owner (notarized) which clearly states the level of vacancy from January 1st to December 31st of the appeal year.
   - c. A current year rent roll or income if requesting partial vacancy
   - d. Pictures that clearly show the properties vacant condition. Pictures should also be dated
   - e. Witness Affidavit
   - f. Utility Bills

4. As to Federally Subsidized Housing, also provide:
   - a. copies of HUD Form 92410 Statement Profit and Loss for each of the last three years
   - b. project number, Section of Act and whether project is rental residential or cooperative apartments.
   - c. If property receives any rent subsidy, indicate the amount of Section 8 funding and the number of subsidized units
d. if the development receives Interest Reduction Subsidy, indicate the interest rate
e. if the development currently, or have ever been, in default to HUD, provide information

5 Appeal based on Class Change:
An affidavit from the owner notarized which clearly states the class of the property.
Relevant: rental listings, leases, and/or pictures.

Class 5 - Commercial/Industrial

1 Appeals Based on Valuation:
   a. Property that is either totally or partially leased or rented out by the owner
      - Income and Expense information for each year
      - Three (3) years of Income and Expense Statements
      - It is preferred that these be audited statements certified by a public accountant or copies of the Federal Income Tax return relating to their property. It is acceptable, however, to file income and expense statements prepared in the ordinary course for business. For example: IRS Schedule E or IRS Schedule 8825
   b. Property that is owner-occupied
      - a letter of value for property with a proposed market value of $500,000 or less. Relevant: Sales comparisons.
      - a limited or complete appraisal expressing an opinion of fair market value as of January 1 of the year in question for property with a proposed market value of $500,000 of higher. Appraisal must disclose any purchase or transfer of the property within the last five years and should address its effect, if any, upon the appraiser's opinion of fair market value.

2 Appeals Based on Sale Price:
   a. Sales Questionnaire
   b. Closing Statement

   Relevant: Purchase contract, real estate transfer declaration or copy of the recorded deed.

3 Appeals Based on Vacancy
   a. A field check request
   b. A vacancy affidavit by owner (notarized) which clearly states the level of vacancy from January 1st to December 31st of the appeal year.
   c. A current year rent roll or income if requesting partial vacancy
   d. Pictures that clearly show the properties vacant condition. Pictures should be dated
   e. Witness Affidavit
   f. Utility Bills

4 Appeal based on Class Change:
An affidavit from the owner notarized which clearly states the class of the property.
Relevant: rental listings, leases, and/or pictures.

Additional Required Information for All Class 5 Appeals:

1 Automobile Dealerships
   a. gross square footage of showroom/office area
   b. gross square footage of service/parts area
   c. gross square footage of other areas (describe use)

2 Bowling Alleys
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. number of lanes</td>
<td>b. gross square footage of areas not specifically related to central bowling activity (restaurant, lounge) describe use</td>
</tr>
<tr>
<td>3 Motion Picture Theaters</td>
<td></td>
</tr>
<tr>
<td>a. gross square footage of building</td>
<td>b. number of seats</td>
</tr>
<tr>
<td>c. number of theaters in the building</td>
<td>d. description and number of apartments, stores or other uses</td>
</tr>
<tr>
<td>4 Nursing Homes</td>
<td></td>
</tr>
<tr>
<td>a. gross square footage of building</td>
<td>b. number of stories</td>
</tr>
<tr>
<td>c. number of beds (potential and currently in use)</td>
<td>d. number of rooms</td>
</tr>
<tr>
<td>e. indicate type of facility (sheltered care, intermediate care, skilled care)</td>
<td>f. state whether building(s) were converted to nursing home use or originally designed as a nursing home</td>
</tr>
<tr>
<td>5 Hotels/Motels</td>
<td></td>
</tr>
<tr>
<td>a. number of rooms</td>
<td>b. indicate and describe other amenities (banquet facilities, restaurants, lounges, retail stores, health club, pool, etc.)</td>
</tr>
<tr>
<td>c. average annual occupancy percentage</td>
<td>d. room rates</td>
</tr>
<tr>
<td>e. if under franchise or management agreement, state annual fee</td>
<td></td>
</tr>
<tr>
<td>6 Industrial Buildings</td>
<td></td>
</tr>
<tr>
<td>a. total gross square footage of the building(s)</td>
<td>b. total net rent able square footage of the building(s)</td>
</tr>
<tr>
<td>c. owner-occupied square footage</td>
<td>d. total square footage of office space</td>
</tr>
<tr>
<td>e. number of stories</td>
<td>f. use (warehouse, manufacturing, cold storage, truck terminal etc.)</td>
</tr>
<tr>
<td>7 Leasehold Estate in Tax Exempt Property</td>
<td></td>
</tr>
<tr>
<td>a. submit a complete copy of current lease</td>
<td></td>
</tr>
</tbody>
</table>

**Part V: FILER INFORMATION**

**Section A: Taxpayer/Owner Filer information**

Complete this page if the filer is the taxpayer, owner, or lessee of this property.

1.a. Name
1.b. Date

Sign your name.

**Section B: Representative Filer information**

Complete this section ONLY to identify yourself as a representative filing Real Property Income and Expense data on behalf of a taxpayer. In order to comply with the Cook County Assessor's Rules, if this page is completed, please file this page separately from the remainder of the RPIE Worksheet and documentation.

1.a. Representative's Name / Firm Name
1.b. Daytime Phone Number
1.c. Representative's Street Address
1.d. City, State, Zip
1.e. Date
1.f. Representative Code Number

Sign your name.