

COOK COUNTY ASSESSOR'S OFFICE

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# CERTIFICATE OF ERROR DENIAL REASON CODES

#### **GENERAL**

- Insufficient documentation has been submitted to establish that a reduction is warranted.
- 2. No data has been submitted to establish that a reduction is warranted.
- 3. A certificate of error for this tax year can no longer be issued.
- 4. A Board of Review complaint was filed for this tax year, and insufficient new evidence or argument has been submitted to support a reduction.
- 5. The evidence and/or arguments submitted do not establish that a reduction is warranted.
- 6. The property does not qualify for the relief requested.
- 7. This certificate of error has been denied, but a reduction has been granted as the result of another application or in another appeal.

### **EXEMPT**

- 8. A certificate of error is not necessary because the Illinois Department of Revenue has already granted the exemption for this tax year.
- 9. Assessor's Office records already reflect the exemption for this tax year.
- 10. The property did not qualify for an exemption for this tax year.
- 11. Insufficient documentation has been submitted to establish that the property qualified for an exemption for this tax year.
- 12. A certificate of error is not necessary because County records reflect that the taxes for this tax year have already been voided.

## **OWNER OCCUPANCY**

- 13. The property is receiving a senior citizen assessment freeze exemption, which provides a lower assessed value than the requested reduction.
- 14. The certificate of error is not necessary. Application for any refund resulting from the decision of the Property Tax Appeal Board must be made at the Treasurer's Office.
- 15. This tax year is not in the triennial assessment period for which a reduction was granted by the Property Tax Appeal Board.
- 16. The Assessor's Office has already acted to maintain the assessed value approved by the Property Tax Appeal Board for this tax year.

## **INSUFFICIENT DATA**

- 17. This is due to the absence of a full appraisal.
- 18. This is due to the absence of an owner and/or witness affidavit.
- 19. This is due to the absence of sale's data.

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