

Fact Sheet: Who Appealed, Who Didn't and What Happened to Tax Bills?

During Reassessments in Tax Years 2021-2023

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Homes Versus Businesses

Appeal Rates on Reassessment Years and Tax Bill Changes Due to Appeals, 2021 to 2023

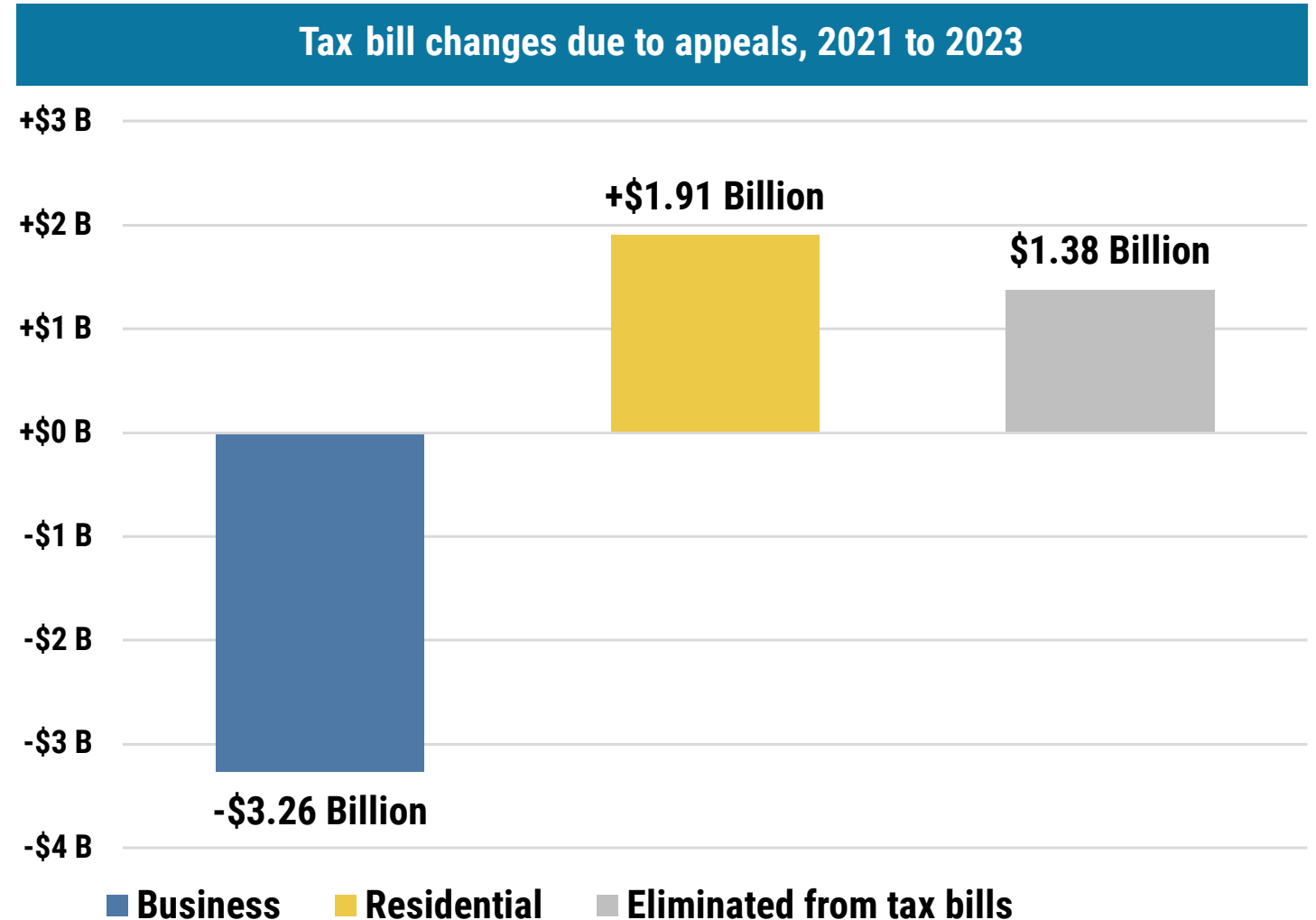
Appeals For Businesses and Homeowners on Reassessment Years

- Most business owners appealed when their property was reassessed from 2021 to 2023, while most homeowners did not.
- **Business:** 87,817 business property owners appealed, while 29,573 did not.
- **Residential:** 670,319 homeowners appealed, while 949,055 did not.

Property Type	Did not Appeal	Appealed	Total Properties	Appeal Rate
Business	29,573	87,817	117,390	74.81%
Residential	919,482	670,319	1,589,801	42.16%
Total	949,055	758,136	1,707,191	44.41%

Tax Bill Changes Due to Appeals

- Businesses decreased their taxes by \$3.3 billion over 3 years.
- Homeowner tax bills increased by \$1.9 billion over 3 years.
- \$1.4 was eliminated from tax bills. It would have gone to special taxing districts.



Tax bill changes for those who did and didn't appeal

- Businesses that appealed lowered their total tax amount, while those that didn't received tax increases.
- Homeowners who appealed received lower tax increases than those who didn't appeal.

Property Type	Did Not Appeal	Appealed
Business	+\$278.90 Million (+8.02%)	-\$3.54 Billion (-15.61%)
Residential	+\$1.48 Billion (+8.36%)	+\$427.87 Million (+4.26%)
Grand Total	+\$1.76 Billion (+8.30%)	-\$3.11 Billion (-9.51%)

Homeowner Appeal Rates Breakdown

During Reassessments in Tax Years 2021-2023

Countywide Overview

- Most homeowners did not appeal when their property was reassessed
- Of 1.59 million residential properties reassessed from 2021-2023:
 - **670,319 homeowners appealed.**
 - **919,482 homeowners did not appeal.**
 - **Combined appeal rate: 42.16%**

Countywide by Race

- Homeowners in majority Black and Latino neighborhoods did not file many appeals.
- **In Latino neighborhoods:** 38,985 people appealed, while 165,822 did not.
- **In Black neighborhoods:** 44,861 people appealed, while 243,875 did not.
- **Of 919,482 homeowners that didn't appeal, 547,112 were in minority neighborhoods, about 60%.**

Neighborhood Majority Race/Ethnicity	Did not Appeal	Appealed	Total Properties	Appeal Rate
White	372,370	477,443	849,813	56.18%
Majority Minority	133,096	106,267	239,363	44.40%
Asian	4,319	2,763	7,082	39.01%
Latino	165,822	38,985	204,807	19.03%
Black	243,875	44,861	288,736	15.54%
Grand Total	919,482	670,319	1,589,801	42.16%

Countywide by Income

- Few people in low-income neighborhoods appealed.
- In the lowest-income neighborhoods, 29,620 people appealed, while 146,420 did not.
- In the second-lowest bracket, 132,917 appealed, while 299,723 did not.

Neighborhood Median Income	Did not Appeal	Appealed	Total Properties	Appeal Rate
\$49,999 or less	146,420	29,620	176,040	16.83%
\$50,000 - \$74,999	299,723	132,917	432,640	30.72%
\$75,000 - \$99,999	237,448	161,617	399,065	40.50%
\$100,000 - \$149,999	186,541	226,669	413,210	54.86%
\$150,000 or more	49,350	119,496	168,846	70.77%
Grand Total	919,482	670,319	1,589,801	42.16%

Chicago Overview (2021 Reassessment)

- When Chicago was reassessed, of 734,286 residential properties:
 - 312,229 homeowners appealed.
 - 422,057 homeowners did not appeal.
 - **Chicago appeal rate: 42.52%**

Chicago by Race (2021 Reassessment)

- **Latino neighborhoods:** 19,408 appealed, while 105,444 did not.
- **Black neighborhoods:** 21,930 people appealed, while 149,951 did not.
- **Of 422,057 people who didn't appeal, 314,642 were in minority neighborhoods, about 75%.**

Neighborhood Majority Race/Ethnicity	Did not Appeal	Appealed	Total Properties	Appeal Rate
White	107,415	219,148	326,563	67.11%
Majority Minority	55,312	49,306	104,618	47.13%
Asian	3,935	2,437	6,372	38.25%
Latino	105,444	19,408	124,852	15.54%
Black	149,951	21,930	171,881	12.76%
Grand Total	422,057	312,229	734,286	42.52%

Chicago by Income (2021 Reassessment)

- In the lowest-income neighborhoods: 22,145 people appealed, while 117,295 did not.
- In the second-lowest income bracket: 48,354 appealed, while 132,635 did not.
- In high-income neighborhoods, 70,164 appealed, while 19,387 did not.

Neighborhood Median Income	Did not Appeal	Appealed	Total Properties	Appeal Rate
\$49,999 or less	117,295	22,145	139,440	15.88%
\$50,000 - \$74,999	132,635	48,354	180,989	26.72%
\$75,000 - \$99,999	89,316	59,552	148,868	40.00%
\$100,000 - \$149,999	63,424	112,014	175,438	63.85%
\$150,000 or more	19,387	70,164	89,551	78.35%
Grand Total	422,057	312,229	734,286	42.52%

Suburbs Overview (2022-23 Reassessments)

- When the suburbs were reassessed, of 855,515 residential properties:
 - 358,090 homeowners appealed.
 - 497,425 homeowners did not appeal.
 - **Suburban appeal rate: 41.86%**

Suburbs by Race (2022-23 Reassessments)

- Latino neighborhoods: 19,577 people appealed, while 60,378 did not.
- Black neighborhoods: 22,931 people appealed, while 93,924 did not.
- **Of 497,425 people who didn't appeal, 232,470 were in minority communities, about 47%.**

Neighborhood Majority Race/Ethnicity	Did not Appeal	Appealed	Total Properties	Appeal Rate
White	264,955	258,295	523,250	49.36%
Majority Minority	77,784	56,961	134,745	42.27%
Asian	384	326	710	45.92%
Latino	60,378	19,577	79,955	24.49%
Black	93,924	22,931	116,855	19.62%
Grand Total	497,425	358,090	855,515	41.86%

Suburbs by Income (2022-23 Reassessments)

- In the lowest-income neighborhoods, 7,475 people appealed, while 29,125 did not.
- In the second-lowest income bracket, 84,563 appealed, while 167,088 did not.
- In high-income neighborhoods, 49,332 appealed, while 29,963 did not.

Neighborhood Median Income	Did not Appeal	Appealed	Total Properties	Appeal Rate
\$49,999 or less	29,125	7,475	36,600	20.42%
\$50,000 - \$74,999	167,088	84,563	251,651	33.60%
\$75,000 - \$99,999	148,132	102,065	250,197	40.79%
\$100,000 - \$149,999	123,117	114,655	237,772	48.22%
\$150,000 or more	29,963	49,332	79,295	62.21%
Grand Total	497,425	358,090	855,515	41.86%