



COOK COUNTY BOARD OF REVIEW

Commissioner Larry R. Rogers, Jr.

Commissioner Dan Patlak

Commissioner Michael M. Cabonargi

ANNUAL REPORT



ASSESSMENT YEAR 2015 • FISCAL YEAR 2016



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COOK COUNTY BOARD OF REVIEW RESPONSIBILITIES

The Cook County Board of Review (formerly the Board of Tax Appeals) was created by the 89th General Assembly under statutory changes that established a three member Board of Commissioners elected from three electoral districts.

The Cook County Board of Review (hereinafter "BOR") is vested with quasi-judicial powers to adjudicate taxpayer complaints or recommend exempt status of real property, which includes: residential, commercial, industrial, condominium property, and vacant land. Powers granted to the BOR include the following:

1. Correct factual mistakes;
2. Review certificates of error;
3. Order the Assessor to revise and correct the assessed value of property;
4. Recommend property for tax exempt status; and
5. Defend assessment decisions for properties appealed at the Illinois Property Tax Appeal Board (PTAB).

The BOR deals only with assessed valuations before equalization, not with the tax rate or the amount of the tax bill.

Why does it matter to Cook County Residents if the tax bills go out on time? When the tax bills are delayed, schools, libraries and other essential district services are forced into budget gaps. To fill those gaps, reserves may be tapped, which means that money is not earning interest, or, money is borrowed, and loan costs and interest fees are incurred. The cost to local government can be in the **MILLIONS OF DOLLARS**.

2015 ASSESSMENT YEAR ANNUAL REPORT LETTER FROM COMMISSIONERS

The 2015 assessment appeal year culminated four years of preparation and re-engineered the Board of Review's operations from a paper platform to a digital one. The appeal trend line has been on a significant upward trajectory for the past ten years (see Page 4). The 2015 session marked a monumental leap in efficiency at the Board - leading the way in County government - with the launch of the new Digital Appeals Processing System (DAPS). Simultaneously occurring during the 2015 Assessment Session was a city triennial assessment cycle - which yielded an historic number of appeals filed with the Board.

This year the staff of the Board scaled new heights. We climbed Mount Everest, taking a path never before attempted and succeeding because of good leadership and an extraordinary effort from our dedicated staff. The new technology provided an unprecedented ability to track & process files; greater transparency, access, and ease of use for the appellant; better overall management; and saved over two million pieces of paper.

The new system also allows appellants to submit evidence electronically instead of in person or by mail. It allows for a finished appellant file to be accessible to the property owner online and it provides dissatisfied taxpayers an opportunity to request a re-review from their home computer.

This historic change in the appeals processing system is a model that captures how to make significant changes in a cost effective manner and relatively

short period of time. With the streamlined system in place, the Board adjudicated more appeals without increasing staff and completed our work early. This means second installment property tax bills were

mailed out on time and assures an uninterrupted revenue stream for local education, police & fire protection, and numerous other local services and projects.

Without the new Digital Appeals Processing System, the Board would not have completed the record number of appeals filed on schedule. DAPS reinvented the Board into the most technologically advanced, efficient and transparent assessment appeal board in the country.

DAPS performed as expected, and we look forward to adding improved capabilities over the next several years. We anticipate the appeal trend line to continue its upward trend as we continue to educate the public through increased outreaches in addition to making the overall process a simple one. The Board of Review is once again quietly & efficiently accomplishing its job - now with a state-of-the-art system that came in on time and on budget.



LARRY R. ROGERS, JR.
COMMISSIONER



DAN PATLAK
COMMISSIONER



MICHAEL M. CABONARGI
COMMISSIONER

Sincerely,

Commissioner Larry R. Rogers, Jr.
Commissioner Dan Patlak
Commissioner Michael Cabonargi

WHAT CHANGED WITH THE NEW SYSTEM

The addition of the Digital Assessment Appeals System (DAPS) as a new tool for analysts to use in the appeal process, brought about significant changes that benefited analysts and appellants alike.

How did the new software tool affect operations internally & externally for the Board and for property owners?

Hearings

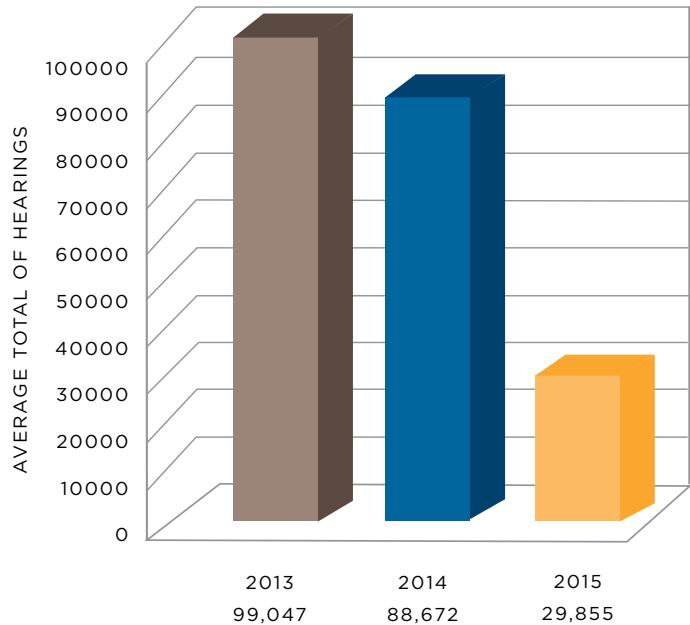
Residential

With increased analyst stations in place, wait times for property owners that had requested a hearing were reduced even further. Using the DAPS system, the analyst is able to view the property owner's property and do a quick scan of the comparables for a real-time information.

Commercial

With the addition of DAPS tool for use in commercial hearings, the commercial analyst was able to better prepare for a case the day before the hearing as commercial analysts now know which cases they will be overseeing ahead of time. This advanced preparedness improved the hearing experience for all by being well-informed at time of case.

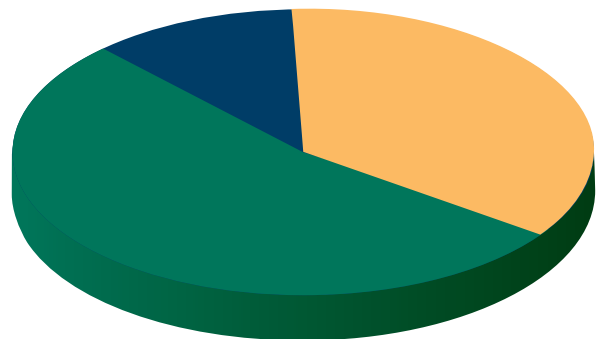
Number of Hearings



Transparency

Whether commercial or residential, the new system provides greater transparency for the property owner. All analyst information - notes, decisions - are now available online if an account is created by the appellant. An online account allows the appellant to login and see the final decision rendered and any notes by the analyst.

Number of Appeals by Property Type*

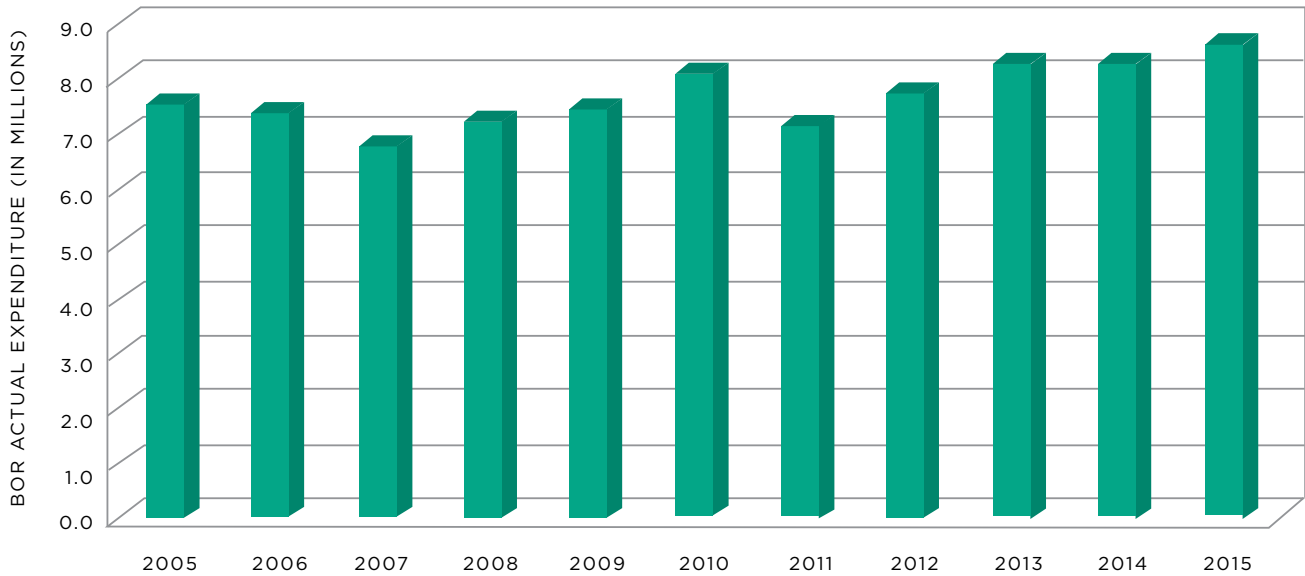


- RESIDENTIAL = 156,107
- CONDO = 248,027
- COMMERCIAL = 62,767

* This chart does not include vacant land or tax exempt properties.

BUDGET HIGHLIGHTS

BOR Actual Expenditure



FISCAL YEAR	ACTUAL EXPENDITURE (\$ MILLION)
2005	7.6
2006	7.4
2007	6.8
2008	7.3
2009	7.5
2010	8.1
2011	7.0
2012	7.8
2013	8.3
2014	8.3
2015	8.5

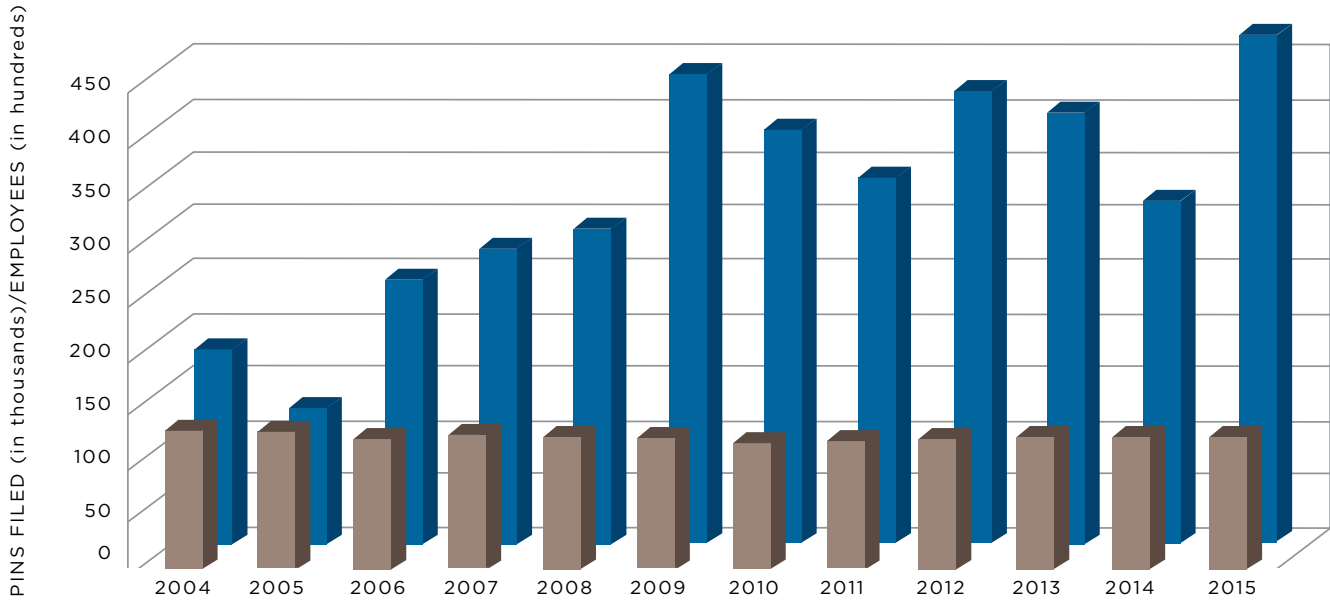
The BOR is an essential part of the property tax system. Recognizing its importance within this cycle, the BOR continually looks for ways to streamline its processes and improve efficiency.

Note: The 2015 assessment year corresponds to the later part of the 2015 fiscal year and the beginning portion of the 2016 fiscal year.

The BOR fiscal year runs from Dec 01 thru Nov 30.

EMPLOYEES AND APPEALS

Employees / Total PINS Filed



ASSESSMENT YEAR	EMPLOYEES (IN THOUSANDS)	PINS APPEALED (IN THOUSANDS)
2004	129	182
2005	130	130
2006	122	247
2007	126	277
2008	123	295
2009	122	439
2010	118	386
2011	119	342
2012	124	423
2013	125	403
2014	125	319
2015	125	476

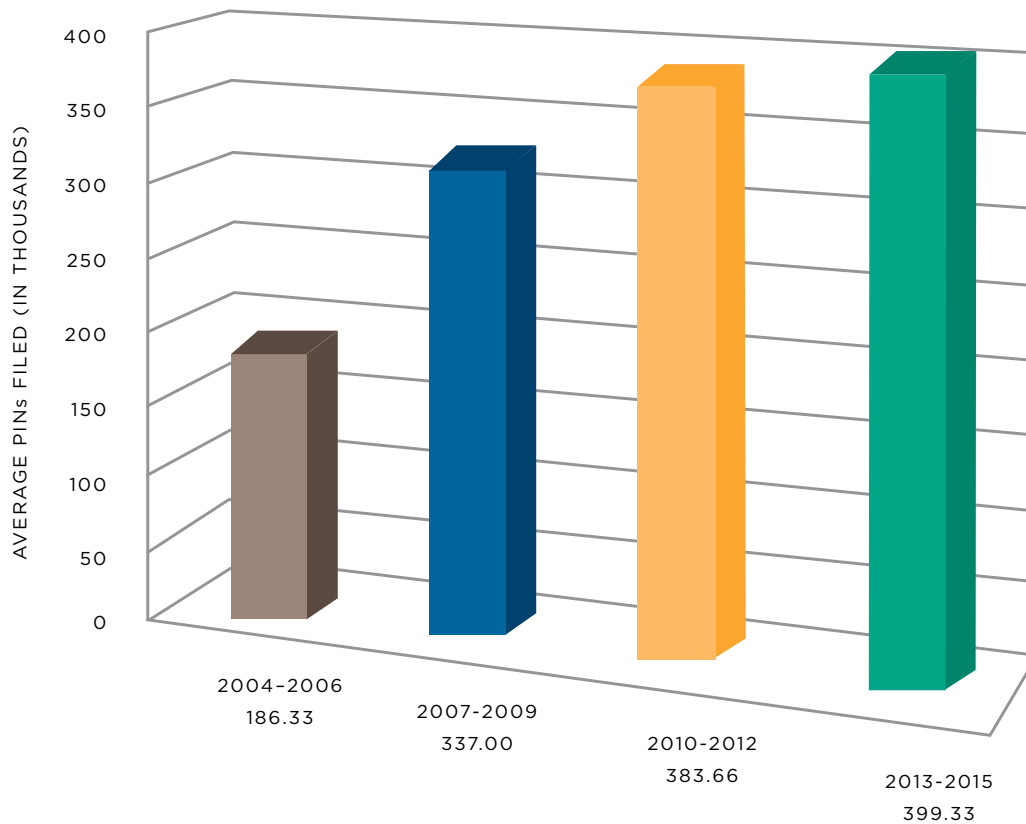
EMPLOYEES
 TOTAL PINS FILED

In the 2015/2016 budget year, the BOR successfully reviewed and adjudicated all 476,573 appeals for assessment year 2015. Process re-engineering efforts and technology have helped to keep headcount steady.

**Over the past ten years the appeals filed have doubled primarily due to increased outreach activity and simplifying the appeal process.*

OPERATIONAL HIGHLIGHTS

Total PINS Filed Assessment Years 2004-2015*

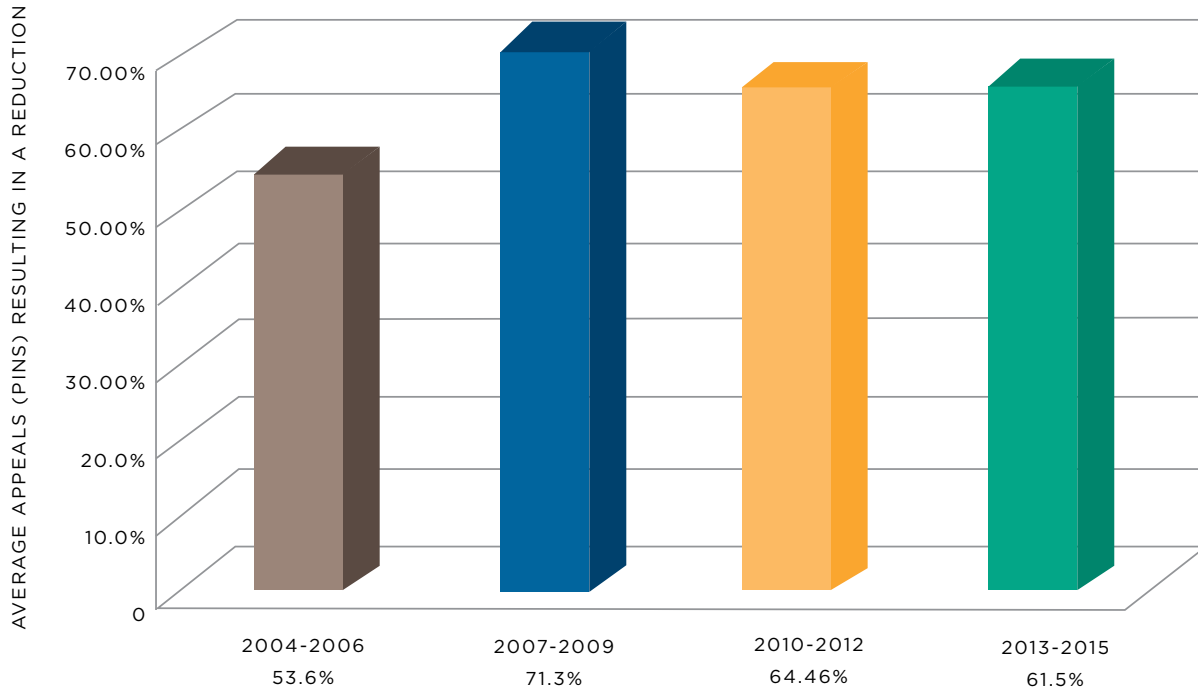


ASSESSMENT YEAR	PINS FILED IN THOUSANDS	REASSESSMENT TRIENNIAL
2004	182	NORTH SUBURBAN
2005	130	SOUTH SUBURBAN
2006	247	CITY
2007	277	NORTH SUBURBAN
2008	295	SOUTH SUBURBAN
2009	439	CITY
2010	386	NORTH SUBURBAN
2011	342	SOUTH SUBURBAN
2012	423	CITY
2013	403	NORTH SUBURBAN
2014	319	SOUTH SUBURBAN
2015	476	CITY

The BOR adjudicated 476,573 property appeals for tax year 2015.

*The Cook County Assessor's Office cycles reassessments between the City of Chicago, and the north and south suburbs. This bar chart reflects the triennial cycle starting with year 2004 to better illustrate year-to-year trends.

Appeals Resulting in a Reduction Assessment Years 2004-2015*



ASSESSMENT APPEALS RESULTING IN A REDUCTION YEAR

2004	49.1%
2005	50.6%
2006	61.1%
2007	72.6%
2008	65.8%
2009	75.6%
2010	67.3%
2011	61.7%
2012	64.4%
2013	61.8%
2014	58.6%
2015	64.1%

The BOR reviews all assessment appeals presented by property owners. A variety of evidence is considered by the BOR when making its decisions, including evidence presented by the taxpayer. The number of reductions fluctuates year to year based on numerous factors. The responsibility of the BOR is to ensure a fair assessment.

* The Cook County Assessor's Office cycles reassessments between the City of Chicago, and the north and south suburbs. This bar chart reflects the triennial cycle starting with year 2004 to better illustrate year-to-year trends.

PTAB APPEALS



The BOR and Illinois Property Tax Appeal Board (PTAB) share a symbiotic relationship. The mandate of each entity is to provide taxpayers with an unbiased forum for appealing assessments at no cost to the property owner. PTAB is a forum to appeal the BOR's decision.

PTAB does not have a yearly session, so even when the BOR is closed for current tax year assessment appeals, regarding prior year decisions, it is still actively preparing evidence and appearing at requested hearings before PTAB. If neither party requests an oral hearing, then PTAB makes its decision based solely on the written evidence. The BOR and PTAB have been working diligently developing new efficiencies to reduce PTAB's significant backlog of cases.

Once an appeal is filed with PTAB, the BOR assumes the responsibility of defending its earlier decision. Approximately 7-10% of BOR appeals go to PTAB annually. When a BOR decision stands, taxing bodies save money.

Fiscal Year 2015:

**TAX DOLLARS SAVED
\$125 MILLION**

due to BOR decisions standing.

2015 PTAB Caseload

18,766

DOCKETS CLOSED

4,402

DOCKETS FOR HEARINGS

150

PTAB HEARING DAYS

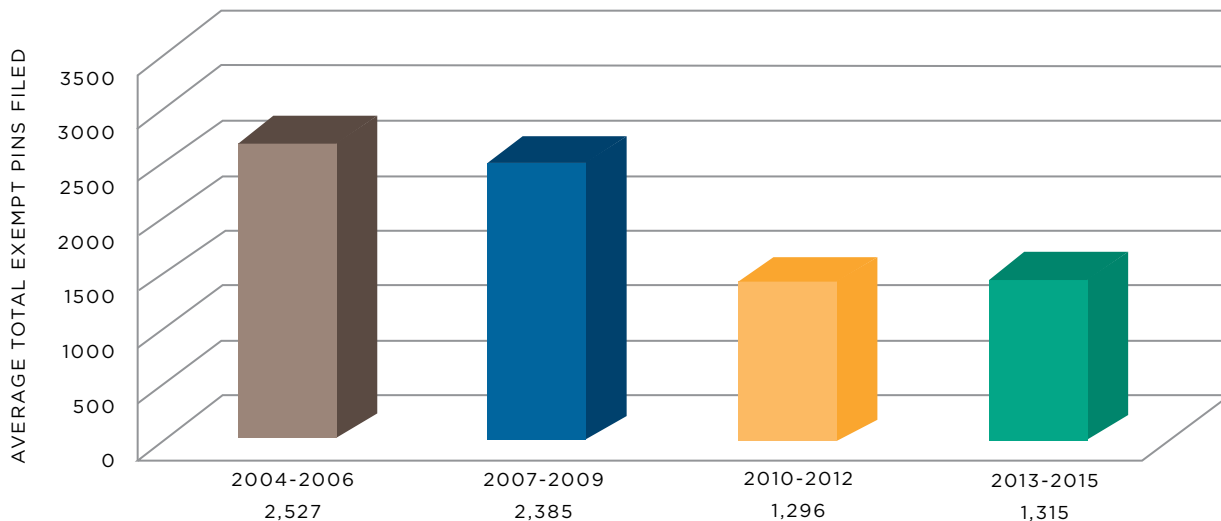
EXEMPT PROPERTIES & THE BOR

The BOR examines applications from governmental, charitable and religious organizations that believe that they meet the qualifications for property tax exempt status. The requirements for property tax exempt status can vary. The BOR examines each case to determine whether the property is specifically exempt by statute and whether the property owner has met the required burden of proof. The BOR may hold a hearing in cases involving a question of law or an incomplete file.

In addition, the BOR may also elect to hold a hearing when a taxing body objects to an application. In either case, petitioners are notified by mail of their hearing date. Following the hearing, a recommendation on exempt status is sent to the Illinois Department of Revenue.

While the BOR makes a recommendation, only the State of Illinois can remove property from the property tax roll. In assessment year 2015, the BOR processed 1,017 exempt parcels requesting exempt status.

Exempt PINs Filed*



TOTAL PINS APPEALED	
2004	3,059
2005	1,869
2006	2,654

2007	2,404
2008	2,807
2009	1,946

TOTAL PINS APPEALED	
2010	1,367
2011	1,276
2012	1,246

2013	1,911
2014	1,017
2015	1,017

**The Cook County Assessor's Office cycles reassessments between the City of Chicago, and the north and south suburbs. This bar chart reflects the triennial cycle starting with year 2004 to better illustrate year-to-year trends.*

2015 TAX YEAR OUTREACH EFFORTS

Through the BOR's community outreach programs, the BOR brings assessed valuation complaint services to the community. During the 2015 assessment year, our office conducted 153 outreach events and serviced thousands of taxpayers throughout Cook County. The BOR's outreach programs' main focuses are to educate and inform taxpayers of the BOR's services and explain the assessed valuation appeal process. Our outreach programs have proven to be a viable and effective way to provide the community with important information and to provide access to this office.

The BOR is fortunate to have the continued support for our respective outreach initiatives from elected officials and community organizations throughout Cook County. The BOR has partnered with several elected officials and community organizations whose support has played an integral role in making the BOR more accessible to taxpayers.



DID YOU KNOW? BOARD OF REVIEW

476,573
APPEALS FILED

91%
PINS FILED ONLINE

The BOR is administered by
THREE COMMISSIONERS
who are *elected* from individual districts.
The chairmanship of the *BOR rotates between
the three Commissioners* every year.

2015 tax year marks the
FIFTH TIME
since tax year 1977 that the
second installment tax bills have been
MAILED OUT ON TIME.

The BOR is especially well equipped
to assist taxpayers because of the
MULTILINGUAL STAFF
and documentation. We are currently able to assist taxpayers in
Albanian, French, German, Greek, Hindi, Italian, Spanish, Polish, and Punjabi.

DID YOU KNOW? COOK COUNTY

1.8 M
PARCELS OF PROPERTY
IN COOK COUNTY

5.2 M
RESIDENTS IN
COOK COUNTY

THE HISTORIC ROUTE 66 BEGINS IN CHICAGO
at Grant Park on Adams Street in front of the Art Institute.

Cook County has the
SECOND-MOST RARE SPECIES
of any county in Illinois with
113 TOTAL ENDANGERED
or threatened rare plant and animal species.

CCAO TRIENNIAL ASSESSMENT CYCLE

