

COOK COUNTY BOARD OF REVIEW

Report of Proceedings had in the
above-entitled matter this 6th day of July, A.D. 2021 at the
hour of 9:30 o'clock a.m., via video teleconference.

PRESENT:

COMMISSIONER MICHAEL M. CABONARGI

COMMISSIONER TAMMY WENDT

COMMISSIONER LARRY ROGERS

1 A G E N D A

2 I. Call to Order and Roll Call

3 II. Approval of Minutes from opening meeting,
4 June 29th, 2021

5 III. Old Business

6 IV. New Business

7 a) Motion to adopt rules and forms as required by
8 Rule 35 ILCS 200/9-5 16-110, 16-115 and 16-125

9 b) Motion to amend Rule 2

10 c) Discussion

11 V. Adjournment of meeting with the Board.

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1 COMMISSIONER ROGERS: I apologize for the delay in our
2 start. We had some technical challenges.

3 Let me now move to our Agenda. I'll call the
4 meeting to order. Let's conduct a roll call.

5 Commissioner Cabonargi, present?

6 COMMISSIONER CABONARGI: Present.

7 COMMISSIONER ROGERS: Commissioner Wendt, are you
8 present?

9 COMMISSIONER WENDT: Present.

10 COMMISSIONER ROGERS: Let the record show that all
11 Commissioners are present, and we have a quorum.

12 Is there a motion to approve the Minutes from
13 the closing meeting of June 29th of 2021?

14 COMMISSIONER CABONARGI: Moved.

15 COMMISSIONER ROGERS: Let the record reflect that
16 Commissioner Cabonargi moved.

17 Is there a second?

18 COMMISSIONER WENDT: I'll second.

19 COMMISSIONER ROGERS: Let the record reflect that
20 Commissioner Wendt seconded the motion.

21 Any discussion of the Minutes?

22 (No response.)

23 COMMISSIONER ROGERS: Hearing none, is there a vote to
24 approve the Minutes from the closing meeting of June 29th,

1 2021? All in favor say "aye".

2 COMMISSIONER CABONARGI: Aye.

3 COMMISSIONER WENDT: Aye.

4 COMMISSIONER ROGERS: Aye.

5 Let the record reflect that the motion carries
6 unanimously. The motion is approved.

7 Is there a call for any old business to
8 discuss?

9 (No response.)

10 COMMISSIONER ROGERS: Hearing none, is there a call for
11 any new business to discuss? Any new business? Is there a
12 motion?

13 COMMISSIONER CABONARGI: Commission Rogers, yes. I'd
14 like to make a motion for the adoption of rules and forms.
15 Specifically, I'd move that the Board of Review adopts its
16 rules as well as the complaint forms and various worksheets,
17 forms, printed materials, brochures, notices, instructional and
18 informal material recommended and required by the taxpayers and
19 attorneys appearing before the Board of Review for Tax Year
20 2021; and for the presentation of over-assessment,
21 under-assessment, exemption, Certificate of Correction, and
22 other matters before the Board; and for the orderly dispatch of
23 business before it, as required by 35 ILCS 200/9-5 16-110,
24 16-115 and 16-125.

1 COMMISSIONER ROGERS: Is there a second?

2 COMMISSIONER WENDT: Yes. Second.

3 COMMISSIONER ROGERS: Any discussion?

4 (No response.)

5 COMMISSIONER ROGERS: Hearing none --

6 COMMISSIONER WENDT: Well, I would like to -- I'm not
7 sure if you guys can hear me correctly here.

8 COMMISSIONER ROGERS: Yes, I hear you, Commissioner
9 Wendt. Go ahead.

10 COMMISSIONER WENDT: So I would like to include the pro
11 bono -- on the pro bono form that -- or, I'm sorry, on the
12 attorney authorization form that pro bono attorneys be required
13 to file those as well.

14 I know that this was in the proposal. There
15 were many appeals that we identified that had come from
16 attorneys' offices without these authorization forms --
17 attorney authorization forms.

18 So during our research many times attorneys
19 said that it was pro bono work, and they didn't think that they
20 needed to file the attorney authorization forms. This rule
21 would make that more clear. That's my motion, to amend Rule 2
22 to include pro bono attorneys.

23 COMMISSIONER ROGERS: Okay. Just for a call to order, we
24 have a pending motion that's been seconded. You just added

1 some discussion. Is that regarding that motion or a new
2 motion?

3 COMMISSIONER WENDT: That motion -- well, I guess it
4 would be a new motion to amend Rule 2.

5 COMMISSIONER ROGERS: Okay.

6 COMMISSIONER WENDT: So I'm in favor of the current
7 motion that you're voting on.

8 COMMISSIONER ROGERS: Okay. Any further discussion on
9 the current motion?

10 (No response.)

11 COMMISSIONER ROGERS: Hearing none, I'll call the
12 question.

13 All in favor of the motion to adopt the rules
14 and forms of the Board of Review, as described by Commissioner
15 Cabonargi, vote "aye".

16 COMMISSIONER CABONARGI: Aye.

17 COMMISSIONER WENDT: Aye.

18 COMMISSIONER ROGERS: Aye.

19 Let the record reflect that the vote is
20 unanimous and the motion carries.

21 Is there a second motion regarding the
22 adoption of online filing and online materials?

23 COMMISSIONER CABONARGI: Yes.

24 Commissioner Rogers, I move that the Board of

1 Review adopts the use of the online filing system,
2 electronically submit information and all electronic
3 worksheets, forms, materials, brochures, notices, instructional
4 and information materials recommended for and required by
5 taxpayers and attorneys appearing before the Board of Review
6 for Tax Year 2021; and for the orderly dispatch of business
7 before the Cook County Board of Review.

8 COMMISSIONER ROGERS: Is there a second for the motion?

9 COMMISSIONER WENDT: I'll second it.

10 COMMISSIONER ROGERS: Any discussion?

11 (No response.)

12 COMMISSIONER ROGERS: Hearing none, I'll call the
13 question.

14 All in favor of the motion to adopt online --
15 filing of online materials, as described by Commissioner
16 Cabonargi, please signify your vote by saying "aye".

17 COMMISSIONER CABONARGI: Aye.

18 COMMISSIONER WENDT: Aye.

19 COMMISSIONER ROGERS: Aye.

20 Let the record reflect that the motion carries
21 unanimously and the motion passes.

22 Moving on in the Agenda, is there any
23 executive session necessary?

24 (No response.)

1 COMMISSIONER ROGERS: Hearing none, any public comments
2 regarding today's Board of Review hearing?

3 (No response.)

4 COMMISSIONER ROGERS: Hearing none, is there a motion for
5 adjournment of the meeting for remaining in --

6 COMMISSIONER WENDT: Yes, because I made a motion to
7 amend Rule 2.

8 Is there a second?

9 (No response.)

10 COMMISSIONER ROGERS: What is the text of your motion,
11 because we don't have a written motion?

12 COMMISSIONER WENDT: Well, we do have it in writing
13 because it was in the proposed packet as well as the
14 confidential personal information rule to be implemented; so I
15 wanted that to be considered as well. Those were all included
16 in the information in sent e-mails.

17 So as far as the pro bono, I don't know why
18 this has not been discussed today because this was supposed to
19 be implemented, as far as I knew. And, again, this is to
20 include that attorney authorization forms be required for pro
21 bono attorneys.

22 This is a continuous problem where, in
23 researching who's making these filings, many times the
24 attorneys say that it was pro bono work and that they didn't

1 think that they needed to file the attorney authorization form.
2 So I know this was discussed by the senior staff.

3 COMMISSIONER ROGERS: I think you are correct that this
4 was a topic of discussion in the chief's meeting amongst senior
5 staff. In terms of the current scheduled hearing that we have
6 today, there is no formal motion on the Agenda that's been
7 publicized.

8 COMMISSIONER CABONARGI: Commission Rogers?

9 COMMISSIONER ROGERS: Yes, Commissioner Cabonargi?

10 COMMISSIONER CABONARGI: If I may speak to it, I am
11 familiar with this. I won't be seconding the motion today
12 because I think we have to have further consideration.

13 As I understand the issue regarding Board of
14 Review Rule No. 2, attorneys must use the Board of Review Code
15 for all files, pro bono and compensated. The matter here is
16 one of enforcement, not a rule change; that is, we need to be
17 more vigorous on enforcement.

18 Again, I will note that the senior staff has
19 been speaking on this. I don't know if they are of one mind
20 where they want to come to the Commissioners with a proposed
21 rule-change. But, at this point, I'm not prepared to be the
22 second on a rule-change for Rule No. 2.

23 COMMISSIONER WENDT: I'm sorry. You said you are not, or
24 you are?

1 COMMISSIONER CABONARGI: I am not.

2 COMMISSIONER ROGERS: I'm sorry. Go ahead, Commissioner
3 Wendt.

4 COMMISSIONER WENDT: I was hoping that we could have a
5 discussion on the confidential information issue being
6 redacted.

7 COMMISSIONER ROGERS: What I'm hearing Commissioner
8 Cabonargi say is that your concern that you're raising
9 regarding a Board of Review Code being used for pro bono and
10 non-pro bono attorneys is already a factor, is already
11 required, and would not require a rule-change or amending the
12 rule. The issue we have is imposed federal enforcement limits,
13 if I've summarized it accurately.

14 So I think that that's something that the
15 chief- --

16 I'm sorry?

17 COMMISSIONER WENDT: Does it take a rule to enforce this?
18 Because it's not being done.

19 COMMISSIONER ROGERS: I don't think that we need a
20 rule-change, but it's up for further discussion at the chief's
21 level and a recommendation from the chiefs on this issue.

22 Again, my understanding, as I believe
23 Commissioner Cabonargi said, we don't need a rule-change to
24 address the enforcement issue.

1 COMMISSIONER CABONARGI: Correct.

2 COMMISSIONER WENDT: Okay. Because the private attorneys
3 aren't saying that they file these, but...

4 COMMISSIONER ROGERS: Okay. So we will move --
5 I'm sorry. Go ahead.

6 COMMISSIONER WENDT: Can we also discuss --

7 This has been discussed amongst the chiefs. I
8 don't know if it's actually been discussed; but I know that my
9 staff proposed that confidential and personal information be
10 redacted from all materials coming in to the Board of Review:
11 Social Security numbers, bank account information. Because
12 when we get that FOIA'd, our FOIA offices have to redact all of
13 that before it goes out.

14 So I think it would only make sense that there
15 be a rule that the attorneys redact this confidential
16 information prior to submitting their evidence to us.

17 COMMISSIONER ROGERS: It's my understanding that that
18 issue is one that's being discussed at the chief's level as
19 well. Right now we're in a public meeting where we cannot --
20 we don't have a formal motion on that issue. Again, that issue
21 is under further discussion amongst the chiefs and can be
22 considered at a later point. Right now our Agenda does not
23 include a motion on that subject matter.

24 COMMISSIONER WENDT: Okay. Well, for the record, then, I

1 just want to say that this matter has been brought before the
2 chiefs, and there hasn't been a discussion. There has on our
3 end, but there has not been a discussion of the other Chief
4 Commissioner staff. So I needed to bring it up because it's
5 falling on deaf ears.

6 COMMISSIONER ROGERS: Respectfully, I disagree. Again, I
7 just indicated that that's a matter that's being discussed
8 amongst the chiefs; meaning, the chiefs for each of our
9 respective staffs. And this is not the correct forum to have
10 that type of a discussion at present.

11 COMMISSIONER WENDT: The first issue was. The second was
12 ignored. It was ignored.

13 COMMISSIONER CABONARGI: (Gesturing.) Commissioner? I
14 don't know if you can see me, Commissioner Rogers.

15 Commissioner Wendt, my chief, Roland, has
16 shared with me what your chief has shared in the chiefs'
17 meetings regarding personal, identifiable information coming in
18 to us from the parties. My understanding is that they're
19 having a conversation about it; so I would like to wait for a
20 recommendation from the chiefs as to what their proposed
21 solution is to this.

22 I understand your concerns. I share those. I
23 want to make sure that in the age of account intrusions and
24 people's personal, identifiable information being shared

1 publicly and misused -- we want to make sure that we secure
2 that. But, at the time, I'm waiting for a recommendation as a
3 step forward and what the costs and the risks associated would
4 be with the proposed solutions from the staff.

5 So I understand and I share your concerns
6 regarding this, and it's something that I look forward to the
7 staff briefing us on soon.

8 COMMISSIONER WENDT: Yeah. Thank you. Okay.

9 COMMISSIONER ROGERS: I echo that again. The chiefs are
10 discussing that. No one wants to compromise an individual's
11 personal information, obviously. And --

12 COMMISSIONER WENDT: I just think it's a matter that we
13 need to pay close attention to.

14 COMMISSIONER ROGERS: Duly noted.

15 COMMISSIONER WENDT: Thank you.

16 COMMISSIONER CABONARGI: Commissioner Rogers?

17 COMMISSIONER ROGERS: Yes. Is there a motion to adjourn
18 the meeting?

19 COMMISSIONER CABONARGI: I would move to adjourn the
20 meeting, with the Board remaining in continuous session for the
21 purposes of adjudication of appeals and other matters as
22 required by the Illinois Property Tax Code.

23 COMMISSIONER ROGERS: Is there a second?

24 COMMISSIONER WENDT: Second.

1 COMMISSIONER ROGERS: Any discussion?

2 (No response.)

3 COMMISSIONER ROGERS: Hearing none, I will call the
4 question.

5 Is there a vote in favor of adjournment of the
6 meeting, with the Board remaining in continuation session for
7 the purposes of adjudication of appeals and other matters, as
8 required by the Illinois Property Tax Code? All in favor say
9 "aye".

10 COMMISSIONER CABONARGI: Aye.

11 COMMISSIONER WENDT: Aye.

12 COMMISSIONER ROGERS: Aye.

13 Let the record reflect that the vote -- the
14 motion carries, and we shall remain in continuous adjournment.

15 COMMISSIONER CABONARGI: Thank you.

16 COMMISSIONER WENDT: Thank you.

17 (Whereupon, the above entitled matter
18 was adjourned.)

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1 STATE OF ILLINOIS)
2 COUNTY OF COOK) SS:

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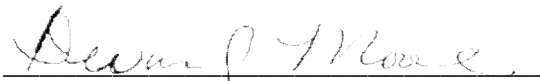
5 Devan J. Moore, being first duly sworn on
6 oath, says that she is a Certified Shorthand Reporter, that she
7 reported in shorthand the proceedings given at the taking of
8 said hearing, and that the foregoing is a true and correct
9 transcript of her shorthand notes so taken as aforesaid and
10 contains all the proceedings given at said hearing.

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This 21st day of July
2021.

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