

COOK COUNTY BOARD OF REVIEW

Report of Proceedings had in the  
above-entitled matter this 31st day of August, A.D.  
2022 at the hour of 9:30 a.m., via video  
teleconference.

PRESENT:

COMMISSIONER MICHAEL M. CARBONARI

COMMISSIONER TAMMY WENDT

COMMISSIONER LARRY ROGERS

ALSO PRESENT:

Mr. William O'Shields

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A G E N D A

- I. Call to order
- II. Pledge of Allegiance
- III. Public Participation
- IV. Approval of minutes from May 26, 2022, meeting
- V. Call for Old Business
  - a. Update on Outside Counsel CCBOR Internal Investigation
  - b. Update regarding Outside Counsel review of CCBOR employment titles and job descriptions
- VI. Call for New Business
  - MOTION 1: Adoption of Rules and Forms
  - MOTION 2: Adoption of online filing and online materials
  - MOTION 3: Appointment of individuals to serve the balance of the terms of Secretary of the Board and Ethics Officer.
- VII. Executive Session, if necessary.
- VII. Call for Adjournment of the meeting with the Board remaining in continuous session for the purpose of adjudication of appeals code.

1                   CHAIRMAN ROGERS:  Let's call the meeting  
2                   to order beginning with roll call.

3                   Commissioner Cabonargi?

4                   COMMISSIONER CABONARGI:  Present.

5                   CHAIRMAN ROGERS:  Commissioner Wendt?

6                   COMMISSIONER WENDT:  Present.

7                   CHAIRMAN ROGERS:  I'm present.

8                   Let the record reflect all  
9                   commissioners are present.

10                  Let's proceed with the Pledge of  
11                  Allegiance.

12                  Commissioner Wendt, would you like to  
13                  take the lead?

14                  COMMISSIONER WENDT:  Sure.

15                                   (Whereupon the Pledge  
16                                   of Allegiance was said.)

17                  Thank you.

18                  CHAIRMAN ROGERS:  We will proceed with  
19                  Item No. III on the agenda, public participation.

20                  I'd ask that each person that wishes  
21                  to provide public participation begin by raising  
22                  their hand and then once acknowledged before  
23                  speaking, please identify yourself and the role or  
24                  capacity within which you speak.

1 I see one hand raised from Todd  
2 Thielmann.

3 Mr. Thielmann, you may proceed.

4 MR. THIELMANN: Thank you, Mr. Chairman.  
5 Thank you, Commissioners.

6 I want to remind this body that they  
7 do not have rules for public engagement; therefore,  
8 any attempts to stop me or shorten my time to read  
9 my statement will be against the law.

10 I have concerns on the way that the  
11 BOR conducts business.

12 Commissioners, I want to bring your  
13 attention to PTAB docket 2020-23559.

14 Since the BOR becomes the defender of  
15 the values PTAB requires that the BOR produce  
16 evidence to support those values.

17 Under Section 1910.40A under PTAB's  
18 rules, one of the requirements is for the Board of  
19 Review to provide a property record card.

20 The BOR is deficient in its  
21 requirement and some law firms have started to  
22 request BOR default as a result, as was the case in  
23 docket 2020-23559.

24 Griffin and Associates filed a motion

1 with PTAB for a BOR default. The BOR is quick to  
2 settle these cases, as to not bring their lack of  
3 compliance to light, and the law firms knowing they  
4 have the upper hand in the negotiations are fine  
5 with that arrangement.

6 This needs to change immediately as it  
7 has the potential to cost taxpayers millions. On  
8 the agenda today, you will hear about the hiring of  
9 two outside law firms. What they won't tell you is  
10 about the third law firm that has been hired to  
11 defend the many OMA violations.

12 The Illinois Attorney General's office  
13 has found that the BOR has consistently violated  
14 OMA.

15 Just two weeks ago during a county  
16 budget meeting in which the BOR had a majority  
17 quorum attend was the latest violation. In all,  
18 these three firms have been paid nearly \$500,000 and  
19 counting.

20 Transparency is just good government.  
21 And, in fact, Commissioners Rogers and Cabonargi  
22 have the word "transparent" in their bios. That's  
23 not what actually happens at the Board of Review.

24 Commissioner Wendt had to FOIA her own

1 agency to try to get some answers. I have several  
2 FOIAs that are yet to be responded by the BOR.

3 Today is the C.B.D. oral hearings. I  
4 have asked for a list of the hearing schedule and  
5 was not given the list as required by Illinois  
6 property tax code.

7 VOICE OF MONITOR: 30 more seconds of  
8 public participation.

9 MR. THIELMANN: I was given a bunch of  
10 Docket numbers that have no way of discerning what  
11 property is involved.

12 As a resident, I have an interest in  
13 these hearings and by law can attend any I'm  
14 concerned about. The BOR intentionally clouds that  
15 ability.

16 Today the BOR will appoint a secretary  
17 to fill the role that was open in December of 2021.  
18 I FOIA the personnel records of the appointee  
19 Jonathan Chapman two weeks ago but have not received  
20 the files. I did however receive his red -- hello?  
21 Was I muted there?

22 COMMISSIONER WENDT: Yes.

23 CHAIRMAN ROGERS: Yes. The period of  
24 public participation time period has expired.

1                   Thank you for your comment,  
2           Mr. Thielmann.

3                   You are, just for context, and for the  
4           record --

5                   MR. THIELMANN: Chairman, you don't have a  
6           policy of public participation, you can't silence  
7           me.

8                   CHAIRMAN ROGERS: For context,  
9           Mr. Thielmann is the former Chief of Staff of  
10          Commissioner Wendt, who has been terminated from the  
11          agency.

12                  MR. THIELMANN: There is a --

13                  COMMISSIONER WENDT: Well, I don't know  
14          who is silencing him, but he's correct that there is  
15          no policy in place. I tried to put that in place at  
16          the last meeting and was supposed to receive some  
17          proposals before today and never did. So I said at  
18          the last meeting we needed a public policy --  
19          participation policy and we don't have one. And it  
20          was never presented to me or the other  
21          commissioners. And I said this could be the Wild  
22          West if we don't have one and it's against the law  
23          if we cut people off.

24                  So for the record, those are my

1 statements.

2 CHAIRMAN ROGERS: Thank you, Commissioner  
3 Wendt.

4 Is there any other member of the  
5 public that wishes to participate in the meeting?

6 (No response.)

7 Seeing no new members of the public  
8 wishing to participate, we'll move onto approval of  
9 the minutes from the May 26, 2022 meeting.

10 Is there a motion to approve those  
11 minutes?

12 COMMISSIONER CABONARGI: Motion to approve  
13 the minutes from the May 26th, 2022 meeting.

14 CHAIRMAN ROGERS: Is that motion seconded?

15 COMMISSIONER WENDT: Second.

16 CHAIRMAN ROGERS: Having a motion to  
17 approve the minutes that's been seconded, all in  
18 favor indicate so by saying aye.

19 COMMISSIONER CABONARGI: Aye.

20 COMMISSIONER WENDT: Aye.

21 CHAIRMAN ROGERS: Aye.

22 Let the record reflect that the motion  
23 passes unanimously.

24 Call for old business, an update on



1 Item A -- Item A is an update on outside counsel for  
2 the Cook County Board of Review's internal  
3 investigation.

4 I will -- I will report on that. I  
5 apologize. Give me one second here. Here.

6 Just by way of context, as has been  
7 reported in the press and as we have discussed at  
8 prior meetings, last fall the Board retained Riley  
9 Safer Holmes and Cancila, LLP to conduct an internal  
10 investigation following a Chicago Sun Times report  
11 that a board employee had solicited bribes in  
12 exchange for reduced assessments. This was a board  
13 employee that was hired and worked at the Board long  
14 before any of the current sitting commissioners were  
15 elected to serve.

16 The Board was obviously very concerned  
17 with respect to the report and moved very quickly to  
18 retain counsel to conduct a complete investigation  
19 of both the matters reported by the Sun Times as  
20 well as a comprehensive review of the Board's  
21 compliance functions.

22 The firm is completing its work and  
23 plans to report to the commissioner soon with  
24 respect to its findings. While the firm interviewed

1 a number of board employees and reviewed a broad  
2 range of documents, we wanted to ensure that the  
3 attorneys had the benefit of hearing from everyone  
4 who wanted to share information with respect to the  
5 issues reported by the Sun Times or with respect to  
6 the compliance policies and procedures of the Board.

7 If you -- and that's any member of the  
8 agency -- would like to share any information,  
9 please contact our outside counsel Riley Safer  
10 Holmes and Cancila, LLP at (312) 471-8671. You may  
11 leave a message or request a call back. Note that  
12 this number is a direct line to our outside counsel  
13 and not to the Board of Review. Again, if you would  
14 like to share any information and that's anyone,  
15 please contact our outside counsel Riley Safer  
16 Holmes and Cancila, LLP at (312) 471-8671. Again,  
17 that is a direct line to the outside counsel in  
18 charge of this investigation not to the Board of  
19 Review.

20 COMMISSIONER WENDT: Chairman, I spoke to  
21 Patricia Brown Holmes and she indicated they were  
22 finished with the investigation and that she was  
23 just waiting for a meeting with us to, you know,  
24 announce the findings in Executive Session. I

1 thought that's what we were doing today.

2 CHAIRMAN ROGERS: We have not received a  
3 report or any findings to discuss in Executive  
4 Session. And again, we want to make sure they have  
5 any and all information that may be available and  
6 that everyone has an opportunity to communicate with  
7 them even if they weren't individually contacted.  
8 So once we get that report, we obviously will have a  
9 conversation about it, but we don't have the  
10 findings or report at this time.

11 Moving on to Item B under old  
12 business, an update regarding outside counsel's  
13 review of Cook County Board of Review employment  
14 titles and job descriptions.

15 Is Debra or William on the line to  
16 report on that issue?

17 DEPUTY COMMISSIONER O'SHIELDS: Yes,  
18 Commissioner. Good morning, Commissioners of Board  
19 of Review --

20 CHAIRMAN ROGERS: Just for the record,  
21 this is William O'Shields, Chief Deputy Commissioner  
22 of the Board of Review speaking.

23 CHIEF DEPUTY COMMISSIONER O'SHIELDS: So  
24 in regards to the status of the outside counsel's

1 review of certain job titles and job descriptions,  
2 the outside counsel being Hinshaw, Culbertson, we  
3 have finalized the job title and descriptions for  
4 the Secretary of the Board as well as Alan's  
5 position. The law firm of Hinshaw, Culbertson has  
6 delivered certain recommendations for the rest of  
7 the job titles. They're being reviewed and just  
8 have to be finalized by board management.

9 CHAIRMAN ROGERS: Okay. Thank you for  
10 that update. Any other comment?

11 (No response.)

12 Hearing none, we will move on to Item  
13 6 on the agenda, the call for new business.

14 Is there a motion regarding the  
15 adoption of rules and forms for the Board of Review?

16 COMMISSIONER CABONARGI: Chair, I move  
17 that the Board adopts its rules, as well as the  
18 complaint forms and various worksheets, forms,  
19 printed materials, brochures, notices, instructional  
20 and informational materials recommended and required  
21 by taxpayers and attorneys appearing before the  
22 Board of Review for tax year 2021 for the  
23 presentation of over-assessment, under-assessment,  
24 exemption, certificate of correction, and other

1 matters before the Board and for the orderly  
2 dispatch of business before the Board of Review.

3 CHAIRMAN ROGERS: Is there a second to the  
4 motion? I'm sorry. You were muted Commissioner  
5 Wendt.

6 COMMISSIONER WENDT: Second.

7 CHAIRMAN ROGERS: Let the record reflect  
8 that Commissioner Michael Carbonargi's motion was  
9 seconded by Commissioner Tammy Wendt.

10 All in favor, indicate so by saying  
11 aye.

12 COMMISSIONER WENDT: Aye.

13 COMMISSIONER CABONARGI: Aye.

14 CHAIRMAN ROGERS: Aye.

15 Let the record reflect that the motion  
16 carries unanimously and passes.

17 Is there a second motion regarding the  
18 adoption of online filing and online materials?

19 COMMISSIONER CABONARGI: I move that the  
20 Board of Review adopt the use of the online filing  
21 system, electronically submitted information, and  
22 all electronic worksheets, forms, materials,  
23 brochures, notices, instructional and informational  
24 materials recommended for and required by taxpayers

1 and attorneys appearing before the Board of Review  
2 for tax year 2022 for the orderly dispatch of  
3 business before the Cook County Board of Review.

4 CHAIRMAN ROGERS: Is the motion seconded?

5 COMMISSIONER WENDT: Second.

6 CHAIRMAN ROGERS: Let the record reflect  
7 that Commissioner Michael Cabonargi's motion has  
8 been seconded by Commissioner Tammy Wendt.

9 We will call the question, all in  
10 favor of the motion indicate so by saying aye.

11 COMMISSIONER CABONARGI: Aye.

12 COMMISSIONER WENDT: Aye.

13 CHAIRMAN ROGERS: Aye.

14 Let the record reflect that all three  
15 commissioners voted in favor of the motion and the  
16 motion passes.

17 Motion 3 on the agenda regarding  
18 appointment of individuals to serve the balance of  
19 the terms of Secretary of the Board and Ethics  
20 Officer.

21 Is there a motion in that regard?

22 COMMISSIONER CABONARGI: I move to appoint  
23 Jonathan Chapman as Secretary of the Board to serve  
24 the balance of the term of the former Secretary of

1 the Board, James Thompson, and I also move to  
2 appoint Josiah Harris as the Board's Ethics Officer  
3 to serve the balance of the term of Jonathan  
4 Chapman, our former Ethics Officer.

5 CHAIRMAN ROGERS: Is there a second?

6 Let the record reflect Commissioner  
7 Rogers seconds the motion.

8 All in favor of the motion -- strike  
9 that.

10 Let the record reflect that there  
11 having been a motion that has been seconded, we will  
12 call the question.

13 All in favor of the motion, please  
14 indicate so by saying aye.

15 COMMISSIONER CABONARGI: Aye.

16 CHAIRMAN ROGERS: Aye for Commissioner  
17 Rogers. Aye for Commissioner Cabonargi.

18 All voting against the motion,  
19 indicate so by saying nay.

20 COMMISSIONER WENDT: Nay.

21 CHAIRMAN ROGERS: Let the record reflect,  
22 Commissioner Tammy Wendt voted nay.

23 Let the record reflect, that the  
24 motion passes with a majority vote of the

1 Commissioners and shall go into effect.

2 Motion 4. Is there a motion for  
3 adoption of the Board of Reviews' IT policy?

4 COMMISSIONER CABONARGI: I move the Board  
5 of Review adopts the IT policy, including "Employee  
6 Agreement for the Assignment of a Laptop Computer"  
7 and "Employee Acceptable Use of Technology"  
8 agreements.

9 CHAIRMAN ROGERS: Is there a second on the  
10 motion?

11 COMMISSIONER WENDT: Second.

12 CHAIRMAN ROGERS: Let the record reflect,  
13 that Commissioner Michael Cabonargi's motion has  
14 been seconded by Commissioner Tammy Wendt.

15 All in favor of the motion, indicate  
16 so by saying aye.

17 COMMISSIONER WENDT: Aye.

18 COMMISSIONER CABONARGI: Aye.

19 CHAIRMAN ROGERS: Aye.

20 Let the record reflect, that the  
21 motion passes unanimously with the vote of all three  
22 Commissioners and the motion shall -- is passed and  
23 shall go into effect.

24 Moving on to Item VII on the agenda,



1 Executive Session if necessary.

2 I don't believe there is any need for  
3 Executive Session at this point in time.

4 Moving on to Item VIII, is there -- is  
5 the call for adjournment of the meeting with the  
6 Board remaining in continuous session for the  
7 purpose of adjudication of appeals.

8 Is there a motion?

9 COMMISSIONER CABONARGI: Motion to  
10 adjourn.

11 CHAIRMAN ROGERS: Is that motion seconded?

12 COMMISSIONER WENDT: Second.

13 CHAIRMAN ROGERS: Let the record  
14 reflect --

15 UNIDENTIFIED SPEAKER: Mr. Rogers?

16 Mr. Rogers?

17 CHAIRMAN ROGERS: Yes.

18 UNIDENTIFIED SPEAKER: Sorry to interrupt.

19 But did we complete the motion on Josiah Harris?

20 CHAIRMAN ROGERS: We did. That was a part  
21 of Motion 3.

22 UNIDENTIFIED SPEAKER: Gotcha.

23 CHAIRMAN ROGERS: It was for both the  
24 Secretary of the Board and Ethics Officer. The

1 motion was passed. So Josiah Harris will serve as  
2 the Board's Ethics Officer to serve the balance of  
3 the term of former Ethics Officer Jonathan Chapman  
4 and Jonathan Chapman will -- is appointed Secretary  
5 of the Board to serve the balance of the term of  
6 Secretary -- of former Secretary Jim Thompson.

7 UNIDENTIFIED SPEAKER: I appreciate it.  
8 Thank you.

9 CHAIRMAN ROGERS: There having been a  
10 motion to adjourn that was seconded -- by  
11 Commissioner Cabonargi that was seconded by  
12 Commissioner Wendt, that we adjourn, all in favor of  
13 the motion?

14 (Chorus of ayes.)


15 (Whereupon, the above entitled matter  
16 was adjourned.)

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Carla L. Camiliere, CSR, being first  
duly sworn on oath, says that she is a Certified  
Shorthand Reporter, that she reported in  
shorthand the proceedings given at the taking of  
said hearing, and that the foregoing is a true  
and correct transcript of her shorthand notes so  
taken as aforesaid and contains all the  
proceedings given at said hearing.

  
CARLA L. CAMILIERE, CSR  
License No. 084-003637



This 16th day of September  
2022.