



## COOK COUNTY BOARD OF REVIEW

Commissioner Larry R. Rogers, Jr.

Commissioner Dan Patlak

Commissioner Michael M. Cabonargi

# ANNUAL REPORT



ASSESSMENT YEAR 2013 • FISCAL YEAR 2014



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## OFFICES

### Main Office

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Chicago, IL 60602  
Ph: 312/603-5542

### Satellite Offices

#### Bridgeview

10200 S. 76th Ave.  
Room 237  
Bridgeview, IL 60455  
Ph: 708/974-6074

#### Markham

16501 Kedzie Ave.  
Room 237  
Markham, IL 60426  
Ph: 708/232-4258

#### Maywood

1500 S. Maybrook Dr.  
Room 082  
Maywood, IL 60153  
Ph: 708/865-5508

#### Rolling Meadows

2121 Euclid Ave.  
Room 237  
Rolling Meadows, IL 60098  
Ph: 847/818-2067

#### Skokie

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Room 155  
Skokie, IL 60076  
Ph: 847/470-7522

## 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**.

# LETTER FROM COMMISSIONERS ROGERS, PATLAK & CABONARGI

The mission of the Board is to impartially review property assessment appeals to ensure property owners do not pay more than their fair share of taxes. Through determined leadership, we continually strive to elevate our level of service, improve our work product, and increase efficiency.

While reviewing assessed valuation appeals is the primary function of the office, there are multiple secondary functions at the Board of Review. Additional services we provide are: defending the BOR's assessment review at the Property Tax Appeals Board, reviewing Certificates of Error, making property tax exemption recommendations to the Illinois Department of Revenue, and educating the public on their right to appeal property tax assessments.

The 2013 Appeal Session marks another milestone year at the Board, and we are pleased to share that a new trend has been set. The 2013 Assessment Session is the third consecutive year in which we accomplished the adjudication of all appeals by April, with this session ending ahead of our projected closing date. This makes it possible to once again have property tax bills mailed by July 1st. We met that deadline while adjudicating the largest number of parcels of property (402,897 Property Index Numbers-PINS) for a north suburban triennial assessment year.

## Staying in Step with the 21st Century

Recent technological improvements implemented at the Board have been instrumental to completion of reviews in a timely manner. Since we first accepted online appeals in 2011, paperless filing increased from 28% in the first year to 86% in 2013; more property owners now file online. Online filing was the first step in an overall technological implementation strategy for the Board. In July, after an extensive Request for

Proposal process, a technology vendor was selected that will develop an interactive database system to further streamline operations. As the Board continues its multi-phased digitalization effort, paper costs will be reduced; file tracking will be easier; and

productivity will stay on pace with increased appeals. These continued technological improvements will allow the Board to adjudicate an even greater number of appeals, while continuing to complete reviews within the prescribed deadline for the issuing of tax bills.

## Professional Development

Education plays a significant role in what we do. Not only educating the public about our services but continued education of our employees as well. For the past three years, formal employee training designed to raise the level of professionalism and work product among our analysts has been a priority. Analysts are encouraged to earn the Certified Illinois Assessing Officer (CIAO) designation (Read more on page 3). Also, this year marks the fourth consecutive Board of Review Annual Report. This disclosure, transparency and commitment to informing the public about its property tax system is an important part of our services to the residents of Cook County.

As an independent, quasi-judicial, elective office, serving as your Commissioners, we share one goal: to ensure the Cook

County property tax system works better for every taxpayer through greater teamwork, cooperation and collaboration.

Sincerely,

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



**LARRY R. ROGERS, JR.**  
COMMISSIONER



**DAN PATLAK**  
COMMISSIONER



**MICHAEL M. CABONARGI**  
COMMISSIONER

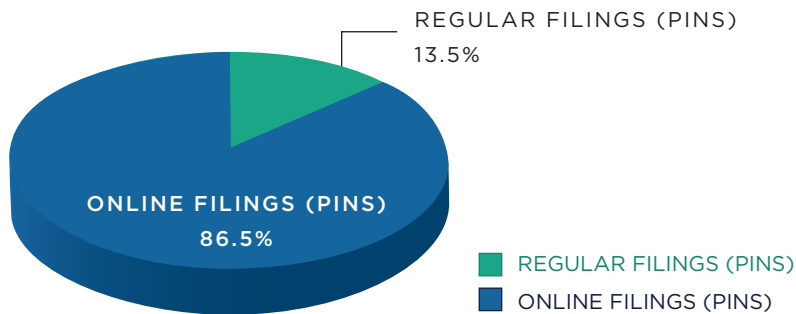
# MAJOR ACCOMPLISHMENTS

## Online Filing

This year, online filing continued to be a popular format in which to file an appeal with the BOR. Introduced in 2011, enhancements are routinely reviewed and incorporated to improve the process. The ability to preregister online prior to a township opening has proven successful. Next, we are working on providing the ability to submit evidence online.

In the 2013 assessment year, 357,448 parcels appealed online.

## 2013 Assessments



2013 Northern Triennial Assessment Cycle: Barrington, Elk Grove, Evanston, Hanover, Leyden, Maine, New Trier, Niles, Northfield, Norwood Park, Palatine, Schaumburg, Wheeling.

**1.8 M**

PARCELS OF  
PROPERTY IN  
COOK COUNTY

**5.2 M**

RESIDENTS IN  
COOK COUNTY

**402,897**

APPEALS FILED

**86.5%**

FILED ONLINE

## Transformative Re-Engineering Project

In July, the BOR continued implementation of its long-term technology strategy by awarding a contract to Databank LLC, an imaging and information management solutions firm, to re-engineer and digitally automate the current paper-intensive appeal process. This comprehensive project will begin in August 2014; initial implementation of the re-engineered system is slated for the 2015 Assessment Appeal Session. This multi-year project will simplify the overall appeal process for taxpayers by allowing evidence to be filed online, reduce costs associated with paper printing and file storage, streamline operations by eliminating the need to physically circulate hundreds of thousands of paper files analysts review each year, and increase overall efficiency.

## Timely Closing of the BOR - Setting a New Trend

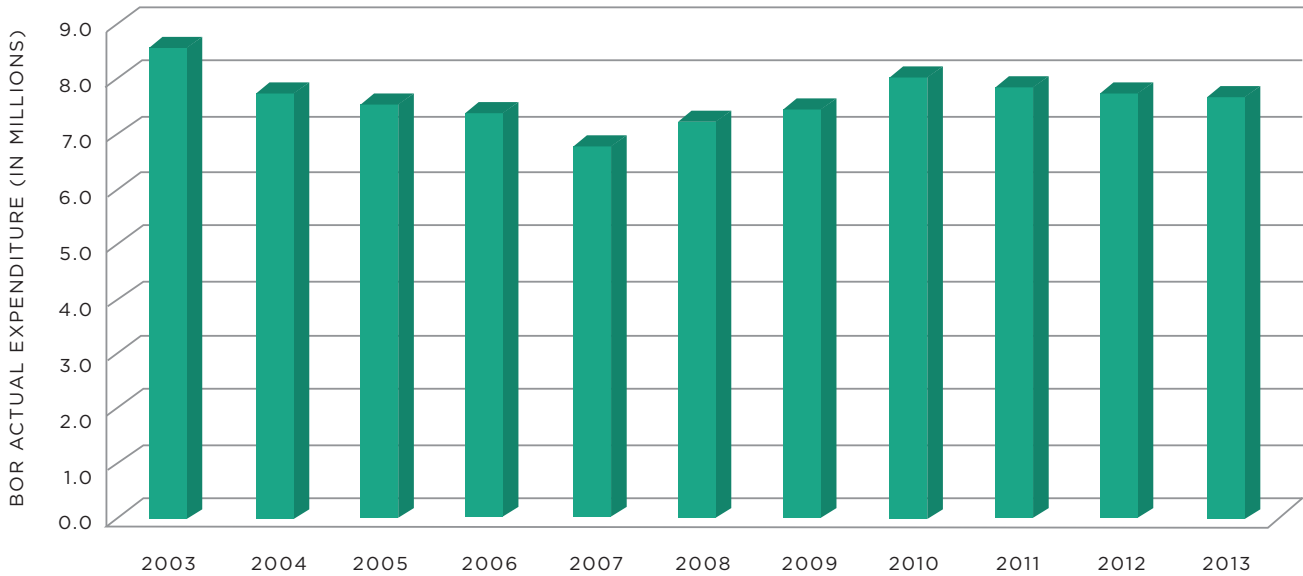
On April 17, 2014, the Commissioners of the Cook County Board of Review completed and transmitted to the Cook County Assessor's Office, the Board's 2013 assessment year decisions, which included the reassessment of all real estate in the northern suburbs. The Cook County property tax system made the statutory deadline for second installment property tax bills for the third consecutive year and now third time in 37 years, due in part by the Board's timely closing. Issuing tax bills on time can save residents of Cook County an estimated \$3 million a month because late tax bills means a delay in receiving tax revenues, forcing schools, libraries and other local government offices to borrow money.

## Professional Development

The Board of Review staff's level of expertise is an integral part of its success. Formal employee training designed to raise the level of knowledge and professionalism among our analysts is a priority. This year the Board sponsored several property assessment classes conducted by the Illinois Department of Revenue and the Illinois Property Assessment Institute. Classes included Property Valuation, Mass Appraisal Techniques, and Commercial Assessment Practices. All classes meet qualifying requirements for our staff to earn the Certified Illinois Assessing Officer (CIAO) designation, which several of our analysts currently hold, and many more are close to achieving. In addition, the Board sponsors legal education for staff members who are attorneys to keep its staff current and knowledgeable in the legal arguments and aspects affecting assessment practices.

# BUDGET HIGHLIGHTS

## BOR Actual Expenditure



FISCAL YEAR	ACTUAL EXPENDITURE (\$ MILLION)
2003	8.6
2004	7.8
2005	7.6
2006	7.4
2007	6.8
2008	7.3
2009	7.5
2010	8.1
2011	7.9
2012	7.8
2013	7.7
2014	N/A

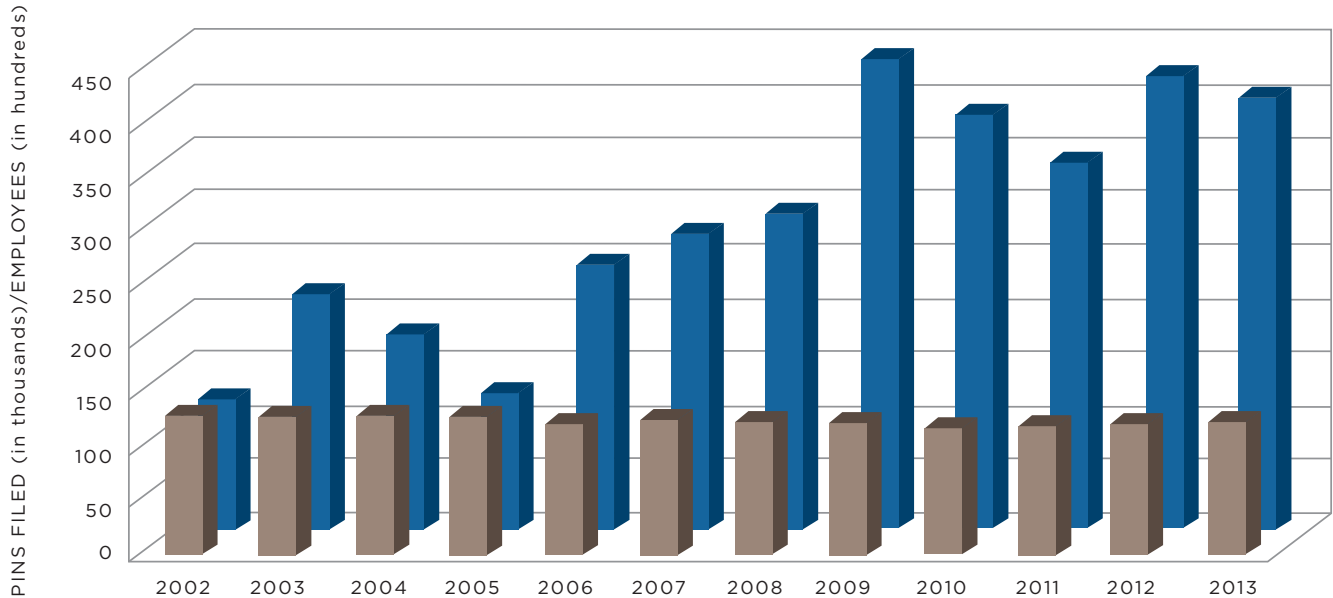
The BOR is an essential part of the property tax system. Recognizing its importance within this cycle, the BOR continually looks for ways to streamline its processes and improve efficiency.

*Note: The 2013 assessment year corresponds to the later part of the 2013 fiscal year and the beginning portion of the 2014 fiscal year.*

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

# EMPLOYEES AND APPEALS

## Employees Total PINS Filed



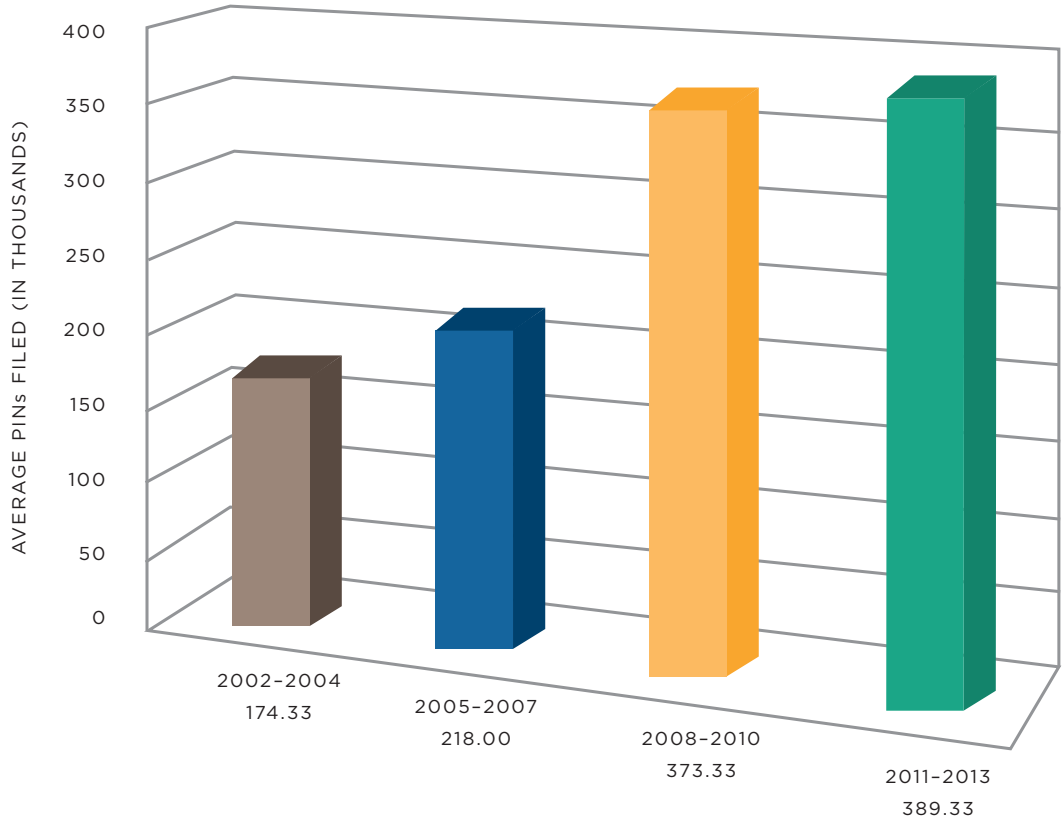
ASSESSMENT YEAR	EMPLOYEES (IN THOUSANDS)	PINS APPEALED (IN THOUSANDS)
2002	130	121
2003	130	220
2004	129	182
2005	130	130
2006	122	247
2007	126	277
2008	123	295
2009	122	439
2010	118	386
2011	119	342
2012	124	423
2013	125	403

■ EMPLOYEES  
■ TOTAL PINS FILED

Process re-engineering efforts and technology have helped to keep headcount steady. In the 2013/2014 budget year, the BOR successfully reviewed and adjudicated all 402,897 appeals for assessment year 2013.

# OPERATIONAL HIGHLIGHTS

## Total Pins Filed Assessment Years 2002-2013\*

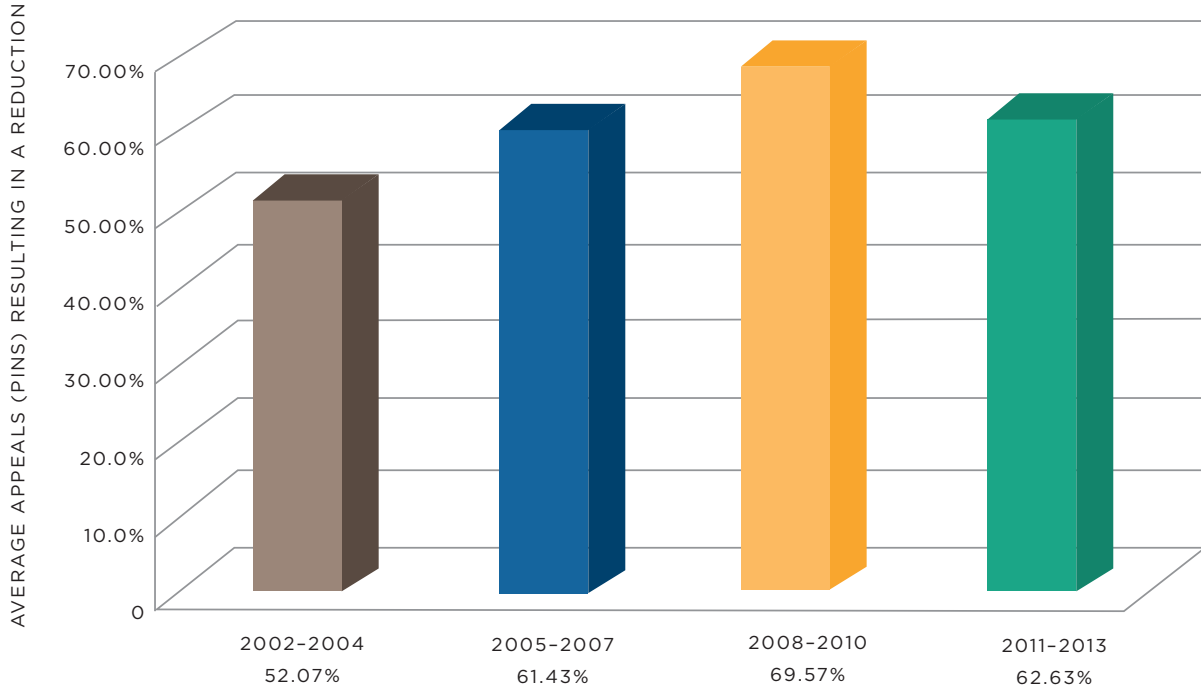


ASSESSMENT YEAR	PINS FILED IN THOUSANDS	REASSESSMENT TRIENNIAL
2002	121	SOUTH SUBURBAN
2003	220	CITY
2004	182	NORTH SUBURBAN
2005	130	SOUTH SUBURBAN
2006	247	CITY
2007	277	NORTH SUBURBAN
2008	295	SOUTH SUBURBAN
2009	439	CITY
2010	386	NORTH SUBURBAN
2011	342	SOUTH SUBURBAN
2012	423	CITY
2013	403	NORTH SUBURBAN

The BOR adjudicated 402,897 property appeals for tax year 2013.

\*The Cook County Assessor's Office cycles reassessments between the south suburbs, the City of Chicago, and the north suburbs. This bar chart reflects the triennial cycle starting with year 2002 to better illustrate year-to-year trends.

## Appeals Resulting in a Reduction Assessment Years 2002-2013\*



### ASSESSMENT APPEALS RESULTING IN A REDUCTION

2002	50.7%
2003	56.4%
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%

The Board reviews all assessment appeals presented by property owners. A variety of evidence is considered by the Board of Review 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 Board is to ensure a fair assessment.

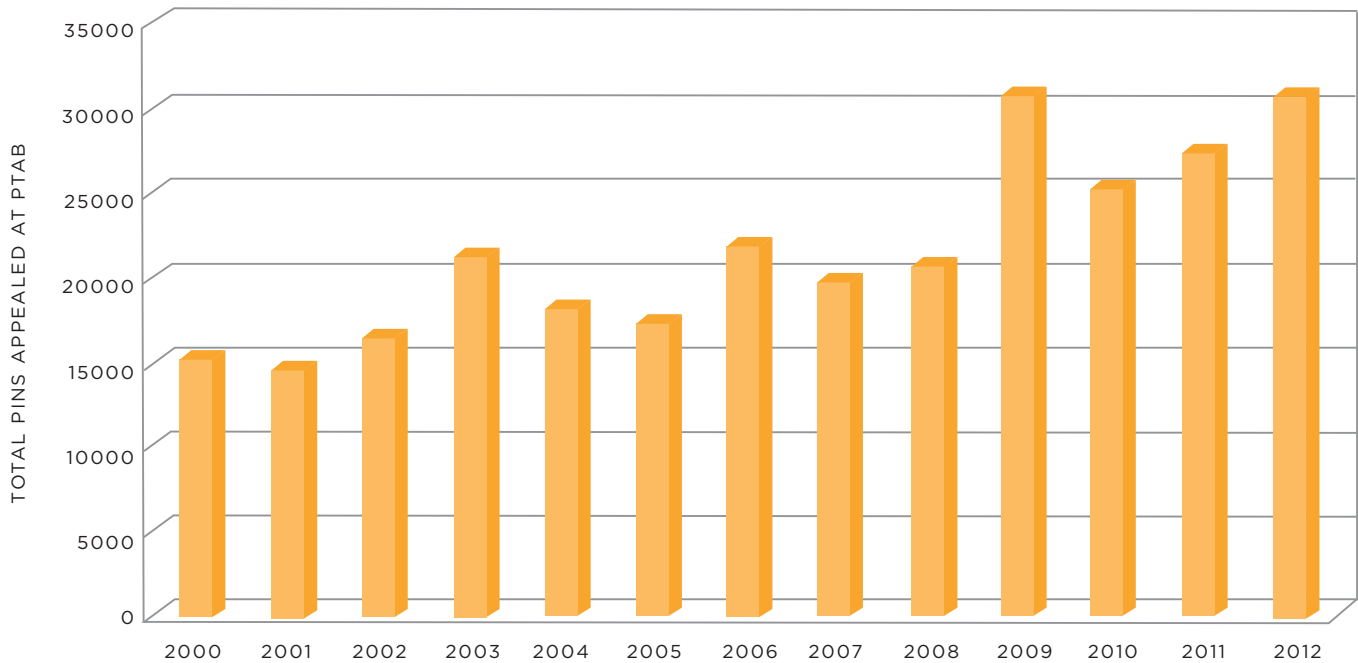
*\*The Cook County Assessor's Office cycles reassessments between the south suburbs, the City of Chicago, and the north suburbs. This bar chart reflects the triennial cycle starting with year 2002 to better illustrate year-to-year trends.*



# 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 Board of Review's decision. Once an appeal is filed with PTAB, the BOR assumes the responsibility of defending its earlier 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.



ASSESSMENT YEAR	PTAB PINS APPEALED
2000	15,290
2001	14,593
2002	16,523
2003	21,416
2004	18,338
2005	17,390
2006	22,089

ASSESSMENT YEAR	PTAB PINS APPEALED
2007	19,807
2008	20,870
2009	30,887
2010	25,332
2011	27,382
2012	30,592
2013	N/A

*NOTE: Data as of 5/2014. PTAB operates on a different schedule than BOR. Majority of 2013 appeals filed have yet to be processed.*

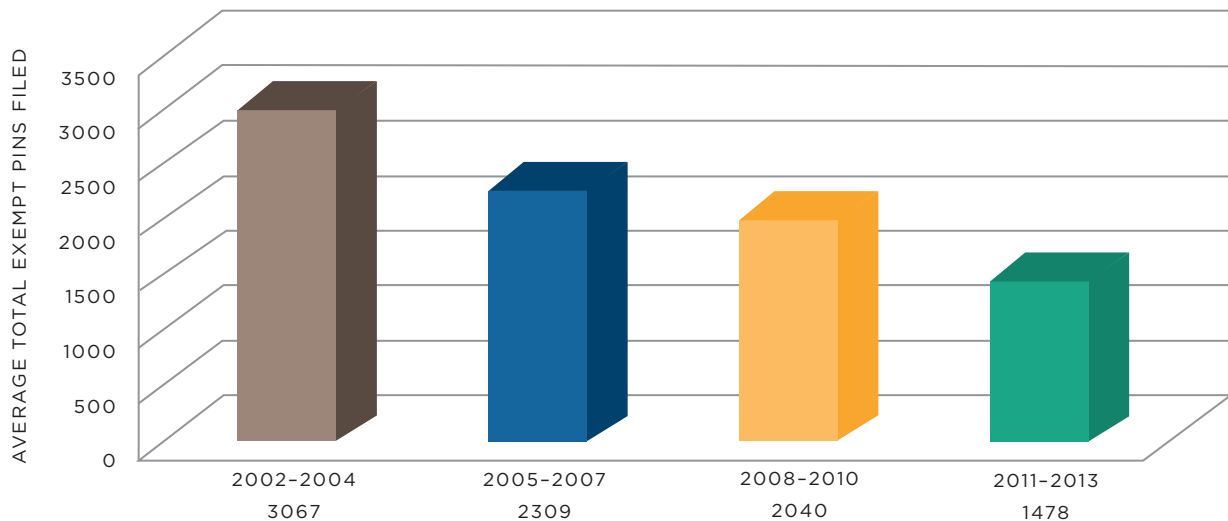
# EXEMPT PROPERTIES & THE BOR

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 2013, the BOR processed 1,911 exempt parcels requesting exempt status.

## Exempt PINs Filed\*



TOTAL PINS APPEALED	
2002	3,130
2003	3,012
2004	3,059

2005	1,869
2006	2,654
2007	2,404

TOTAL PINS APPEALED	
2008	2,807
2009	1,946
2010	1,367

2011	1,276
2012	1,246
2013	1,911

*\*The Cook County Assessor's Office cycles reassessments between the south suburbs, the City of Chicago, and the north suburbs. This bar chart reflects the triennial cycle starting with year 2002 to better illustrate year-to-year trends.*

# 2013 TAX YEAR OUTREACH EFFORTS

Through the BOR's community outreach programs, the BOR brings assessed valuation complaint services to the community. During the 2013 assessment year, our office conducted 164 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

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.

2013 tax year marks the  
**THIRD 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  
*Spanish, Polish, Greek, Italian, French, and German.*

## DID YOU KNOW? COOK COUNTY

The nation's  
**FIRST BLOOD BANK**  
was established in 1937 by Dr. Bernard Fantus at  
**COOK COUNTY HOSPITAL.**

The Cook County Forest Preserve  
consists of a total  
**68,000 ACRES**  
*11% of county is open land.*

**THORNTON QUARRY**  
is the largest *limestone quarry*  
in America and the *2nd largest in the world.*

# CCAO TRIENNIAL ASSESSMENT CYCLE

