



# COOK COUNTY BOARD OF REVIEW

Commissioner Larry R. Rogers, Jr.

Commissioner Dan Patlak

Commissioner Michael M. Cabonargi

# ANNUAL REPORT



ASSESSMENT YEAR 2014 • FISCAL YEAR 2015



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## OFFICES

### Main Office

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Chicago, IL 60602  
Ph: 312/603-5542

### Satellite Offices

#### Bridgeview

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Room 237  
Bridgeview, IL 60455  
Ph: 708/974-6074

#### Markham

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Room 237  
Markham, IL 60426  
Ph: 708/232-4258

#### Maywood

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Room 082  
Maywood, IL 60153  
Ph: 708/865-5508

#### Rolling Meadows

2121 Euclid Ave.  
Room 237  
Rolling Meadows, IL 60098  
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5600 Old Orchard Rd.  
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**.

# 2014 ASSESSMENT YEAR ANNUAL REPORT LETTER FROM COMMISSIONERS

In 2014, we saw home sales in Illinois recover to nearly 79 percent of their 2008 levels and to 74 percent levels in the City of Chicago\*. As the Real Estate market in Cook County continues its overall steady recovery, the BOR continues to play a vital part in ensuring fair assessments for residential and commercial property owners alike.

The 2014 Assessment Session proved to be a time of creating and preparing for a new digital appeal processing system that will put the BOR onto the technology forefront. Top management personnel from each commissioner's staff, in addition to our technology specialists, devoted hundreds of hours working to develop the Digital Appeals Processing System (DAPS) with Cook County vendor Databank and the Bureau of Technology. DAPS is a tool that will empower the BOR to adjudicate an ever increasing number of appeals while keeping our headcount steady and reducing overtime. This multi-year project will simplify the overall appeal process for tax payers by allowing evidence to be filed on-line, 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.

Until four years ago, the BOR had a paper driven system. In 2011, the BOR began its entry into the 21st century by accepting its first on-line appeals. Use of on-line appeals was quickly embraced by the public and grew rapidly. This year again eighty-six percent of all appeals were filed on-line. Within the next

three years, the BOR will no longer need to retrieve previous years' paper appeal files to compare with current appeals because previous years' files will be electronic and available at the touch of a button.

By the same token, office space used by the BOR to store over one-million older files will eventually be freed up for other county priorities.

The new system will also provide the flexibility the BOR needs to assign more people to work on a consistently growing number of State of Illinois Property Tax Appeal Board (PTAB) cases. A proper defense of the counties' assessment at the state PTAB level means schools, libraries, park districts, municipalities and other governmental units will only end up refunding property taxes to property owners who have made a compelling case that their assessment is in fact unfairly high.

DAPS will premiere in August 2015 with necessary updates to the system planned as we adapt to this new technology. We are extremely grateful for the help and cooperation of President Preckwinkle, the County Board Commissioners, the Bureau of Technology and the Cook County Purchasing Department for their assistance in getting this first of its kind project for Cook County off the ground.



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



**DAN PATLAK**  
COMMISSIONER



**MICHAEL M. CABONARGI**  
COMMISSIONER

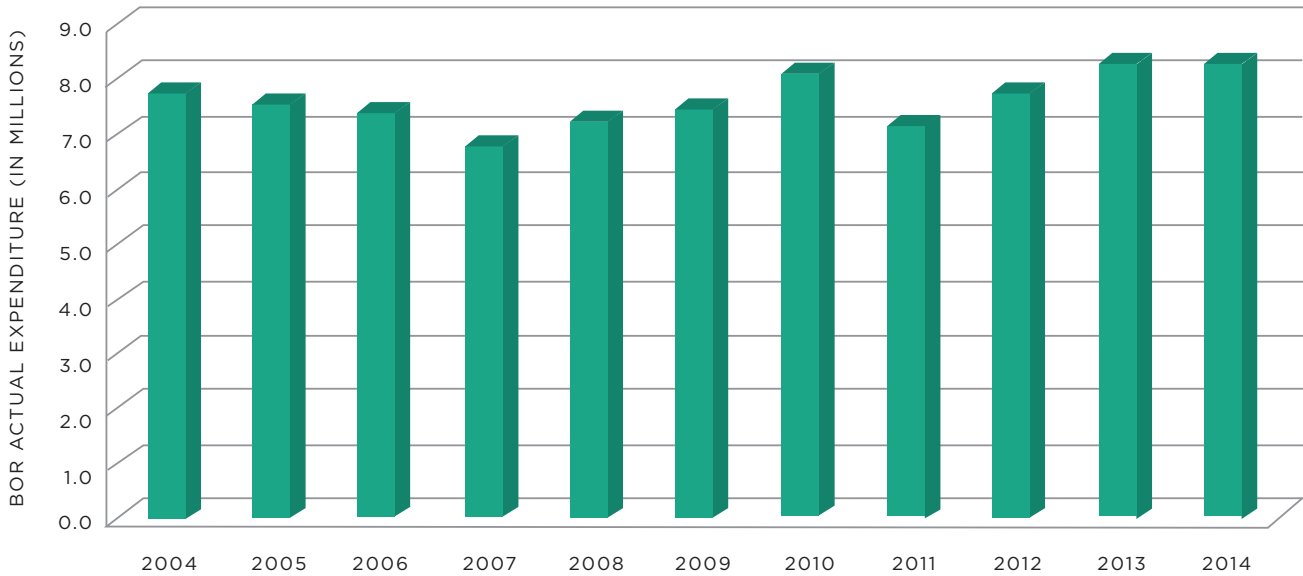
Sincerely,

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

*\*Data according to Illinois Association of Realtors*

# BUDGET HIGHLIGHTS

## BOR Actual Expenditure



FISCAL YEAR	ACTUAL EXPENDITURE (\$ MILLION)
2004	7.8
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	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.

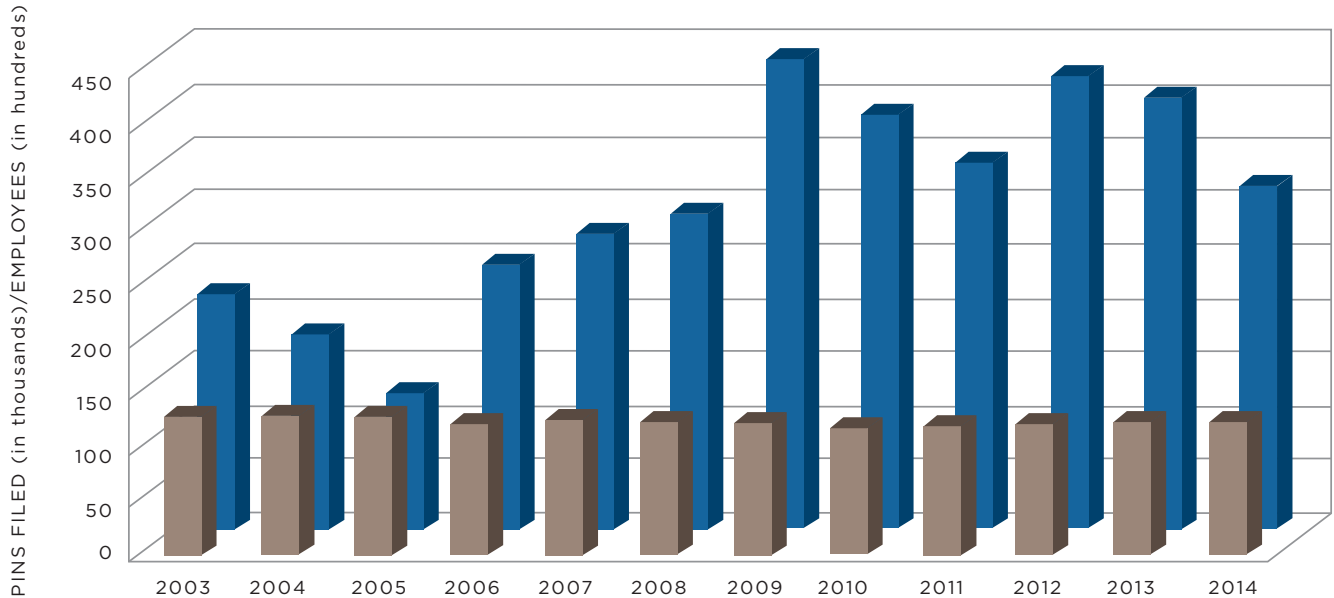
*Note: The 2014 assessment year corresponds to the later part of the 2014 fiscal year and the beginning portion of the 2015 fiscal year.*

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

*\*Previously stated as \$7.7 M which did not reflect total expenditure for 2013. We regret the error.*

# EMPLOYEES AND APPEALS

## Employees / Total PINS Filed



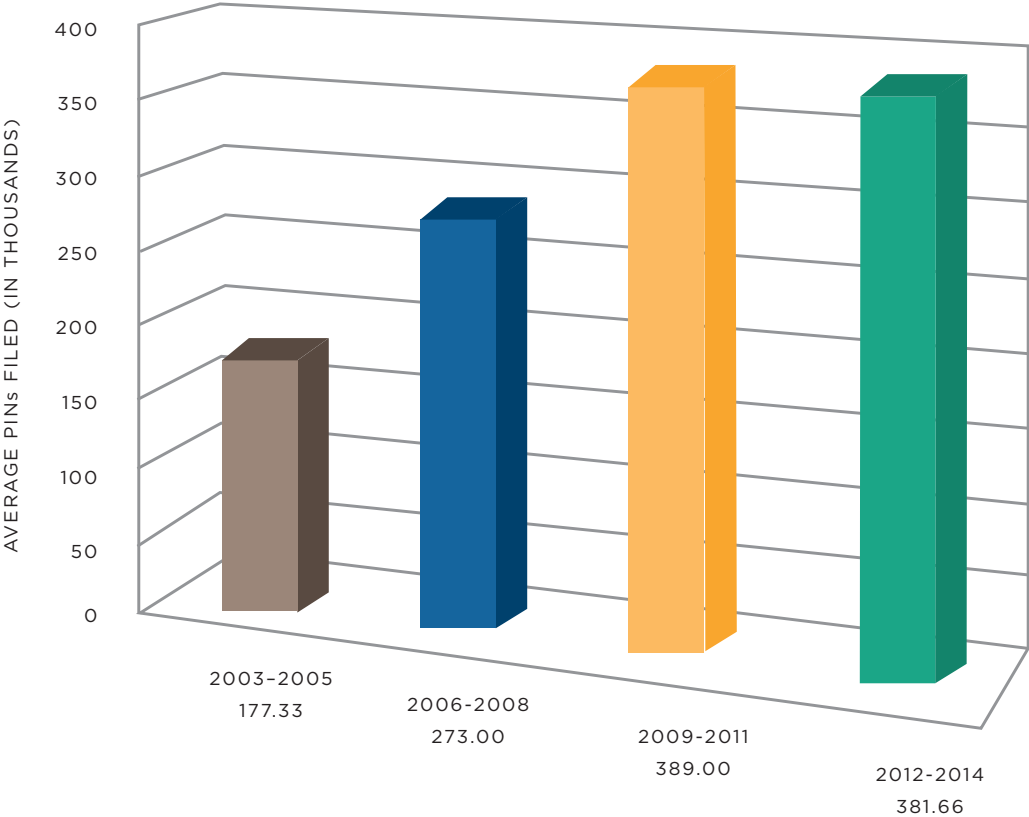
ASSESSMENT YEAR	EMPLOYEES (IN THOUSANDS)	PINS APPEALED (IN THOUSANDS)
2003	130	220
2004	129	182
2005	130	130
2006	122	247
2007	126	277
2008	123	295
2009	122	439
2010	118	386
2011	119	342
2012	124	423
2013	125	403
2014	125	319

■ EMPLOYEES  
■ TOTAL PINS FILED

Process re-engineering efforts and technology have helped to keep headcount steady. In the 2014/2015 budget year, the BOR successfully reviewed and adjudicated all 319,500 appeals for assessment year 2014.

# OPERATIONAL HIGHLIGHTS

## Total Pins Filed Assessment Years 2003-2014\*



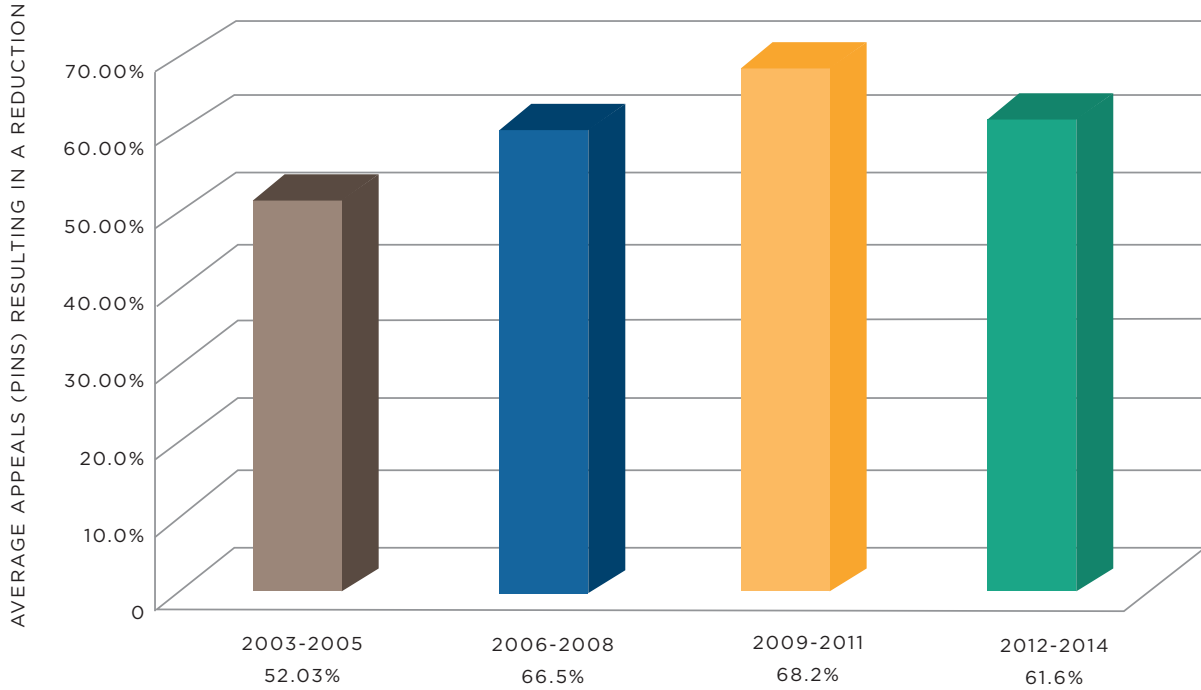
ASSESSMENT YEAR	PINS FILED IN THOUSANDS	REASSESSMENT TRIENNIAL
2003	220	CITY
2004	182	NORTH SUBURBAN
2005	130	SOUTH SUBURBAN
2006	247	CITY
2007	277	NORTH SUBURBAN
2008	295	SOUTH SUBURBAN
2009	439	CITY
2010	386	NORTH SUBURBAN
2011	342	SOUTH SUBURBAN
2012	423	CITY
2013	403	NORTH SUBURBAN
2014	319	SOUTH SUBURBAN

The BOR adjudicated 319,500 property appeals for tax year 2014.

\*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 2003 to better illustrate year-to-year trends.



## Appeals Resulting in a Reduction Assessment Years 2003-2014\*



### ASSESSMENT APPEALS RESULTING IN A REDUCTION

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%
2014	58.6%

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.

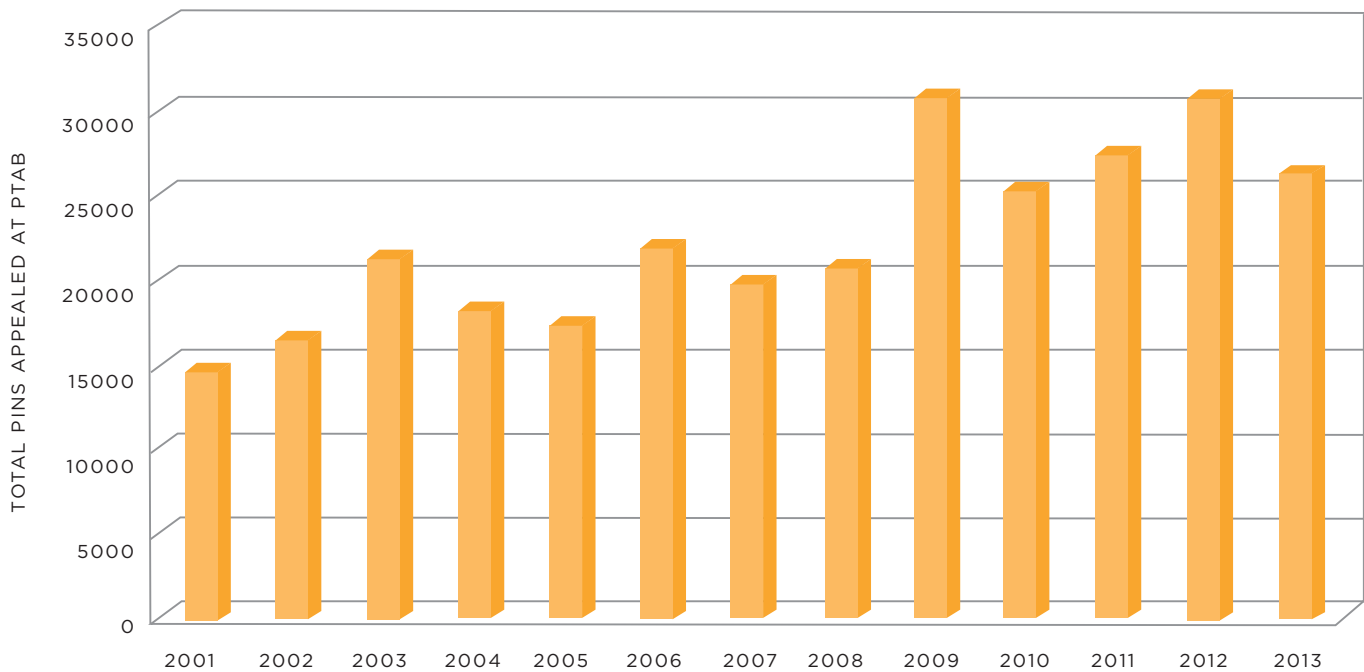
\* The Cook County Assessor's Office cycles reassessments between the City of Chicago, and the north and south suburbs. This bar chart reflects the triennial cycle starting with year 2003 to better illustrate year-to-year trends.

# 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.

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
2001	14,593
2002	16,523
2003	21,416
2004	18,338
2005	17,390
2006	22,089
2007	19,807

ASSESSMENT YEAR	PTAB PINS APPEALED
2008	20,870
2009	30,887
2010	25,332
2011	27,382
2012	30,592
2013	26,208
2014	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.*



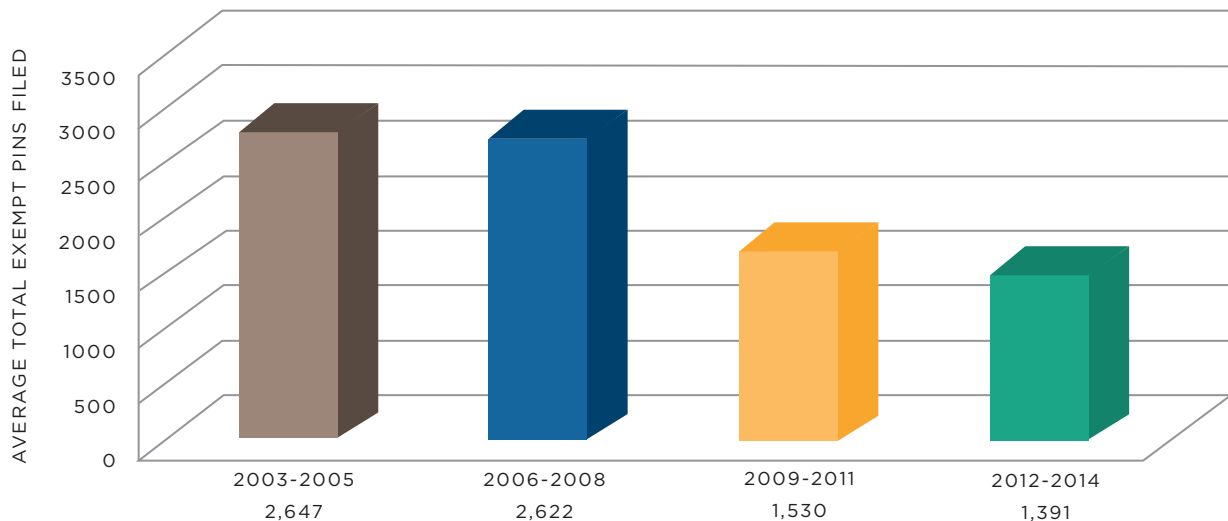
# EXEMPT PROPERTIES & THE BOR

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 2014, the BOR processed 1,017 exempt parcels requesting exempt status.

## Exempt PINs Filed\*



TOTAL PINS APPEALED	
2003	3,012
2004	3,059
2005	1,869
2006	2,654
2007	2,404
2008	2,807

TOTAL PINS APPEALED	
2009	1,946
2010	1,367
2011	1,276
2012	1,246
2013	1,911
2014	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 2003 to better illustrate year-to-year trends.*

# 2014 TAX YEAR OUTREACH EFFORTS

Through the BOR's community outreach programs, the BOR brings assessed valuation complaint services to the community. During the 2014 assessment year, our office conducted 158 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

**319,500**  
APPEALS FILED

**86%**  
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.

2014 tax year marks the  
**FOURTH 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

**ESSANAY STUDIOS**  
located in **Uptown** was one of the world's  
**1<sup>ST</sup> SILENT FILM STUDIOS.**  
**Charlie Chaplin's** career peaked while under contract at this studio in 1915.

## FORD HANGAR AT LANSING MUNICIPAL AIRPORT

Built in **1926 by Henry Ford** to connect his Ford Motor Company manufacturing  
plants in southland Chicago with his factories in Detroit.

**Charles Lindbergh & Amelia Earhart** are said to have used Lansing Municipal Airport.

# CCAO TRIENNIAL ASSESSMENT CYCLE

