



Cook County Board of Review

Commissioner Larry R. Rogers, Jr.

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PTAB Defense Unit: Defending Cook County's Property Tax Base

In 2017, the **Cook County Board of Review (CCBOR)** created the **Property Tax Appeal Board (PTAB) Defense Unit**, a division dedicated to defending the County's property tax base and maximizing the savings on the total liability of all taxing bodies.

CCBOR created long and short-term strategies to minimize the volume of frivolous PTAB appeals, reduce the dollar amount of refunds from current and future appeals, reduce the backlog of cases pending and shorten the lifecycle of PTAB dockets.

These strategies included training specialized analysts and attorneys to defend CCBOR decisions at PTAB, educating and engaging taxing bodies on the process and their role in PTAB defense, and effecting legislative change in Springfield to even the playing field in the PTAB process.

The Unit and its efforts provide a coordinated defense of the Cook County property tax base and act as a deterrent to frivolous filings at PTAB. The ensuing caseload reduction has reduced the exposure to liability for the County and other taxing bodies. CCBOR can concentrate on defending appeals in the PTAB hearing process and significantly reduce the loss of funds and interest. The goal of this unit is to protect local services by defending decisions at PTAB on behalf of Cook County and its local governments.

Background

The Property Tax Appeal Board was created by Illinois Statute (35 ILCS 200/7-5). In 1996, the State of Illinois extended PTAB's jurisdiction to Cook County. (35 ILCS 200/16-160). The purpose of PTAB was to provide residents a venue to appeal decisions of Boards of Review. There is no filing fee at PTAB and all cases are reviewed "de novo." Both parties have the right to a hearing or have the case decided on the evidence. Cases are heard by Administrative Law Judges retained by PTAB to hear all cases.

Prior to the creation of the PTAB Defense Unit, CCBOR analysts, whose primary responsibility is to analyze assessment appeals, also defended PTAB cases on an ad hoc basis. Therefore the defense of PTAB was a secondary function of CCBOR. The majority of PTAB work was spread across analysts from the three Commissioners' staffs. However, as the number of CCBOR appeals increased significantly (from 130,000 appeals in 2005 to a record 540,000 appeals in 2018), CCBOR analysts had been required to focus on their statutory duty of analyzing assessment appeals. CCBOR staff had less time and fewer resources to appear at PTAB hearings and present a vigorous defense. Instead, CCBOR analysts were only able to provide the statutory minimum requirements - provide copies of CCBOR's historical written work product - which significantly increases the chance for loss of funds without legal briefs, appraisal reports and other evidence and support at PTAB. Without a dedicated staff and improved evidence responses, taxing bodies and the County were risking millions of tax dollars.

Solution: PTAB Defense Unit

For Fiscal Year 2017, the Cook County Board of Commissioners authorized the creation of the PTAB Defense Unit. This team currently consists of attorneys and assessment analysts focused on defending decisions and has access to appraisal and database services to defend tax dollars.

Results Delivered

The numbers tell the story: funding the resources of the Board of Review to defend at PTAB pays off for Cook County, towns, schools and local governments. In Fiscal Year 2019, the Board of Review saved \$138 million from the risk of refunds (plus savings on interest) from local governments - \$8 million of which was the County itself. The current total refund liability is \$548 million. Relatively small investments in resources at the Board pay off in large amounts given the size of the refund liability.

Moreover, last year, the Unit created a digital process for our PTAB workflow and improved efficiencies with this in place. Each year we improve this process, working with PTAB and our respective technology teams to coordinate improved digital file processing and workflow.

Further, in 2020, Governor Pritzker named a new Chairperson and a new Executive Director of PTAB. CCBOR Commissioners and senior staff immediately reached out to explore ways to improve efficiencies between CCBOR and PTAB.

Approximately 7-10% of CCBOR decisions are appealed to PTAB annually. The Unit closed approximately 22,000 dockets at PTAB each of the past four years. As the number of appeals filed at the CCBOR increases each tax year, the number of appeals to PTAB are projected to increase accordingly.

2019 PTAB Defense Unit Highlights

- The PTAB Defense Unit won cases that disposed of \$26 million more in liabilities for Cook County taxing districts, up 19 percent since the unit was created.
- The PTAB Defense Unit has saved Cook County an additional \$8.7 million in losses avoided.
- Because of a more vigorous defense, BOR PTAB dockets decreased.

*Highlights based on PTAB and internal data as of October 2020.

Fiscal Year 2019:

TAX DOLLARS SAVED
\$138 MILLION

the difference between assessment reductions requested by appellants and reductions granted by PTAB.

2019 PTAB Caseload

21,992 DOCKETS CLOSED **8,442** DOCKETS FOR HEARINGS

328 PTAB HEARINGS



COOK COUNTY BOARD OF REVIEW

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