## COOK COUNTY BOARD OF REVIEW

Report of Proceedings had in the above-entitled matter this 26th day of May, A.D. 2022 at the hour of 9:30 o'clock a.m., via videoconference.

## PRESENT:

CHAIRMAN LARRY ROGERS, JR.

COMMISSIONER MICHAEL M. CABONARGI

COMMISSIONER TAMMY WENDT

CHIEF DEPUTY COMMISSIONER WILLIAM O'SHIELDS

Reported by: Brad Benjamin, CSR, RPR

1		AGENDA
2	I.	Call to Onder and Dall Call
3		Call to Order and Roll Call
4	II.	
5		Public Participation
6	IV.	Approval of Minutes from January 3, 2022, Meeting
7	V.	Old Business
8		<ol> <li>CCSAO Advisory Opinion regarding public participation in CCBOR's public meetings</li> </ol>
10		2. 2021 Tax Year Schedule of public meetings
11	VI.	New Business
12		1. FY23 Budget Forecast
13		2. FY22 OT and Resource Request from President's Office
14	VII.	Executive Session, if necessary
15	Adjou	rnment of meeting with the Board remaining in nuous session for the purpose of adjudication of
16	appea	ls and other matters as required by Illinois rty Tax Code
17	11000	rey rux code
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1	CHAIRMAN ROGERS: All right. It looks like the
2	court reporter has arrived, and let's get started
3	with the meeting.
4	Call to order. This is for the
5	rollcall.
6	Commissioner Cabonargi?
7	(No response.)
8	COMMISSIONER ROGERS: Is Commissioner Cabonargi
9	present?
10	Mike, I can't hear you. Are you
11	there? You're on mute.
12	Commissioner Wendt, present?
13	COMMISSIONER WENDT: Present.
14	CHAIRMAN ROGERS: Commissioner Cabonargi,
15	present?
16	(No response.)
17	CHAIRMAN ROGERS: I can see Mike is there, but
18	he's not responding.
19	Commissioner Cabonargi, present?
20	(No response.)
21	CHAIRMAN ROGERS: Commissioner Cabonargi,
22	present? Commissioner Cabonargi, present?
23	Commissioner Cabonargi?
24	Mike, I just need you to say "present"
	Page 3

	1	for the court reporter.
	2	Can't hear you. I'm not hearing you,
	3	Mike.
	4	COMMISSIONER CABONARGI: Chair Rogers, can you
	5	hear me?
	6	CHAIRMAN ROGERS: Now we can you.
	7	COMMISSIONER CABONARGI: Great.
	8	I apologize about that.
	9	CHAIRMAN ROGERS: No problem.
	10	Let the record reflect that all
	11	Commissioners are present. We have a late
	12	attendance.
	13	Commissioner Wendt, would you like to
	14	lead the pledge of allegiance?
	15	COMMISSIONER WENDT: Sure. I'm going to stand.
	16	You guys want to stand.
	17	(Pledge of allegiance.)
	18	COMMISSIONER WENDT: Thank you.
	19	CHAIRMAN ROGERS: This meeting was publicized
	20	for public participation.
	21	Do we have any members of the public
	22	that are participating, Mr. Belz?
	23	COMMISSIONER CABONARGI: If anybody wishes to
	24	make a public comment, please click the hand icon on
		Page 4
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1	your screen.
2	(No response.)
3	CHAIRMAN ROGERS: Okay. I don't see any hands.
4	Moving on, can I have a motion to
5	approve the Minutes from the January 3rd, 2022,
6	meeting.
7	COMMISSIONER CABONARGI: So moved.
8	CHAIRMAN ROGERS: Is there a second?
9	You're muted, Commissioner Wendt.
10	COMMISSIONER WENDT: Second.
11	CHAIRMAN ROGERS: There's been a motion; it's
12	been seconded.
13	All those in favor, indicate approval
14	of the Minutes by saying "aye."
15	(Chorus of ayes.)
16	CHAIRMAN ROGERS: The motion passes; the
17	Minutes are approved.
18	Old Business:
19	Starting with the Cook County State's
20	Attorney's Office's advisory opinion regarding public
21	participation in Cook County Board of Review public
22	meetings.
23	William, what's the status of that?
24	

1	CHIEF DEDUCY CONNECCED
1.14	CHIEF DEPUTY COMMISSIONER O'SHIELDS: Good
2	morning, Commissioners of the Cook County Board of
3	Review.
4	That opinion has been requested, and
5	we're just waiting for the delivery of that opinion.
6	CHAIRMAN ROGERS: Okay. Any further comment on
7	that?
8	COMMISSIONER WENDT: Yeah. I do.
9	I know that we a motion was made
10	last time and approved to consider a new
11	participation policy.
12	Are we waiting to create this policy?
13	Because, you know, it's statutory, and without one it
14	could be the Wild West.
15	CHAIRMAN ROGERS: Without a policy?
16	COMMISSIONER WENDT: Right. Without a public
17	participation policy in writing.
18	CHAIRMAN ROGERS: We we're open to
19	considering any policy you want to propose. We have
20	publicized the meetings for public participation and
21	haven't had an issue thus far. We welcome public
22	participation, obviously.
23	COMMISSIONER WENDT: Well, yeah. Statutorily,
24	we have to, but I think we need to I know we have
	Page 6

- 1 to put a policy in place in writing, or we can't, you
- 2 know, require a limitation on the minutes that people
- 3 speak.
- 4 So if we could just put something in
- 5 writing. You know, I know that the County -- we were
- 6 supposed to look at the County public participation.
- 7 I don't know if you looked at that, William, but
- 8 there are three minutes. So if we -- I would suggest
- 9 three minutes.
- 10 CHAIRMAN ROGERS: Sure.
- 11 Why don't we ask William to pull the
- 12 County's public participation policy and circulate it
- 13 to the Commissioners for con- -- the Commissioners
- 14 and their chiefs for consideration. And then we can
- 15 decide whether that language is -- needs to be
- 16 modified or is acceptable for our agency.
- 17 Sound good?
- 18 COMMISSIONER WENDT: Sounds good to me.
- 19 COMMISSIONER CABONARGI: Sounds good. Thank
- 20 you.
- 21 CHAIRMAN ROGERS: All right.
- 22 COMMISSIONER WENDT: I also wanted to suggest
- 23 one more thing here under this -- I'm sorry.
- 24 CHAIRMAN ROGERS: Yes?

1 COMMISSIONER WENDT: We need to appoint an OMA officer per statute. So I would, you know, make a 2 motion to do that. And, without a secretary, I think 3 probably the chief clerk should be appointed until a 4 5 secretary is hired. 6 CHAIRMAN ROGERS: Okay. COMMISSIONER WENDT: You know, the statute --7 just so you know, I have the statute, and it states 8 9 that every public body shall designate employees, 10 officers to receive training on compliance with this 11 act. 12 So, you know, I just think that we need to appointment somebody at this point to be our 13 14 OMA officer. CHAIRMAN ROGERS: Okay. That item is not on 15 the Agenda. I'm happy to consider it. I have not 16 reviewed the statutes you're referencing. So if you 17 wouldn't mind -- well, what I'll do is I'll request 18 that my staffs provide me with a copy of it. I'll 19 review it, and then we can consider it either at our 20 next meeting if not beforehand. Okay? 21 22 COMMISSIONER CABONARGI: I was actually 23 going -- I'm sorry. Commissioner Wendt? 24 COMMISSIONER WENDT: Well, I just thought that Page 8

it would fall under Agenda Item No. 1 regarding 1 public participation, because that is a OMA 2 requirement. That is why I brought that up. 3 CHAIRMAN ROGERS: No. I understand. I just 4 haven't had -- I haven't had a chance to review the 5 statute that you have in front of you. 6 COMMISSIONER WENDT: Okay. CHAIRMAN ROGERS: So I don't want to make a 8 decision on what we need to do without having 9 10 reviewed it. Okay? 11 COMMISSIONER WENDT: Yeah. 12 COMMISSIONER CABONARGI: And I was going to --Chair Rogers, I was going to say that I think what 13 William was saying -- and, William, correct me if I'm 14 wrong -- is you're waiting for guidance from the 15 16 State's Attorney on -- or another body on public 17 participation? 18 CHIEF DEPUTY COMMISSIONER O'SHIELDS: Yes --19 COMMISSIONER CABONARGI: Okay. CHIEF DEPUTY COMMISSIONER O'SHIELDS: --20 21 Commissioner Cabonargi. 22 COMMISSIONER CABONARGI: So I would just -- in that case I would just table this to the next 23 regularly scheduled meeting, which leads us to our 24 Page 9

- 1 next item which is putting together the schedule for
- 2 the remaining -- for the rest of this year, hence
- 3 picking out some dates at this point preliminarily to
- 4 put on the calendar.
- 5 Commissioner Wendt, your point about
- 6 an Open Meetings Act officer or a director, I would
- 7 like the staff to talk internally to figure out who
- 8 has the bandwidth to do it now, because, as we all
- 9 know, we're going into our busiest time of the year
- 10 for the rest of the spring through the summer and
- 11 into the fall. So I want to make sure whoever our
- 12 OMA director or counselor is, is they -- it's not
- 13 going to take them away from our core duties of
- 14 finishing in a timely fashion.
- But I would move to put the matter of
- 16 appointment of an OMA officer to the -- to add that
- 17 to new business to be heard at the next regular
- 18 scheduled meeting.
- 19 COMMISSIONER WENDT: Well, first, I want to
- 20 say, though, that I know, Larry, you talked about not
- 21 being able to review the statute. But I know that my
- 22 chief sent the statute to the chiefs. So they all
- 23 have it.
- 24 CHAIRMAN ROGERS: Okay. He didn't -- I don't

- 1 have it. He didn't send that to me. I didn't review
- 2 it. So, again, it's not on the Agenda. The
- 3 Agenda -- it could have been put on the Agenda. It
- 4 just hasn't been. We are clearly -- we publicized
- 5 this meeting for public participation. So I think
- 6 we're conducting ourselves consistent with the
- 7 statute.
- 8 The appointment of -- the appointment
- 9 of an OMA officer is something -- again, I want to
- 10 review what the statutory requirements are. I'd like
- 11 to review, you know, what resources are available,
- 12 maybe who serves in that capacity for the County
- 13 and -- for the County Board of Commissioners, and
- 14 who -- and what their duties and responsibilities
- 15 are. And, as Mike indicated, who has the bandwidth
- 16 to handle it within our agency given our current
- 17 significant demands with the data dump we received
- 18 from the assessor.
- 19 COMMISSIONER WENDT: Yeah. Commissioner, I did
- 20 ask for this to be on the Agenda. William decided
- 21 not to put it on the Agenda. So...
- COMMISSIONER CABONARGI: So, Chairman Rogers, I
- 23 think I -- I moved. There's a motion on the floor.
- 24 So if there's a second --

1	CHAIRMAN ROGERS: Second.
2	COMMISSIONER CABONARGI: on the motion
3	okay.
4	So I would move to call the question
5	on debate on my motion the motion be read back
6	is that we move to place on New Business for this
7	meeting to be heard as old business at the next
8	meeting appointment of an OMA officer.
9	Is there a second on the motion to
10	call the question?
11	CHAIRMAN ROGERS: I second the motion.
12	COMMISSIONER CABONARGI: Right. So I think now
13	we move to a vote on ending debate and calling the
14	question.
15	CHAIRMAN ROGERS: All in favor of the motion?
16	COMMISSIONER CABONARGI: Aye.
17	CHAIRMAN ROGERS: Aye.
18	Commissioner Wendt?
19	COMMISSIONER WENDT: Nay.
20	CHAIRMAN ROGERS: Thank you.
21	The ayes have it. It will be on the
22	Agenda for the next meeting.
23	Second item on Old Business in the
24	current Agenda is the 2021 Tax Year Schedule of
	Page 12

1 Public Meetings. 2 When do we propose a suggestion that we have another public meeting? 3 COMMISSIONER WENDT: I have some suggested 4 dates that we could put on the books. I mean, of 5 course, these could be changed, but July 11th; 6 September 12th; December 5th -- that one I know is 8 statutorily required. 9 CHAIRMAN ROGERS: Any comment, Mike? 10 COMMISSIONER WENDT: Oh. 11 CHAIRMAN ROGERS: Sorry. 12 COMMISSIONER WENDT: You know what? William has all of these, actually. 13 14 COMMISSIONER CABONARGI: Yeah. I think, William, do you have proposed dates or dates that you 15 talked with? I don't know if you want to run through 16 17 them again. 18 (No response.) CHAIRMAN ROGERS: William? You're on mute, 19 20 William. 21 CHIEF DEPUTY COMMISSIONER O'SHIELDS: We do have dates that have been discussed internally. 22 Commissioner Wendt just relayed July 11th, September 23 12th, December 5th. We also have discussed July 24 Page 13

13th, September 14th, and the possibility of November 1 2 9th. 3 So I think that on a management level that we can agree on the dates certain for the next 4 meetings. What we're looking at now is a July 5 meeting, and so the dates that have been offered are 6 either July 11th or July 13th. 7 CHAIRMAN ROGERS: Any preference from your 8 9 standpoint, Mike? 10 COMMISSIONER CABONARGI: No. Yeah. Those July 11 dates work. 12 9, 11 or -- I think 9, 11, or 13th have been proposed. Commissioner Wendt recommended 13 9, and, then, I think the staff recommendation, 14 William, is 11/13. I should say "proposed." I don't 15 know if anybody's recommended. 16 17 COMMISSIONER WENDT: July 11th -- July 11th is 18 the proposed --19 COMMISSIONER CABONARGI: July 11th? Okay. 20 CHIEF DEPUTY COMMISSIONER O'SHIELDS: Yeah. The difference between a Monday versus a Wednesday 21 22 meeting. 23 COMMISSIONER WENDT: Either --CHIEF DEPUTY COMMISSIONER O'SHIELDS: For the 24

1 July and the September meetings. CHAIRMAN ROGERS: July 11th actually works a 2 3 little better for me. CHIEF DEPUTY COMMISSIONER O'SHIELDS: Sure. 4 CHAIRMAN ROGERS: So why don't we go with -- if 5 July 11th is acceptable to everyone, we'll do July 6 7 11th. 8 In terms of September, is there a 9 preference for the 12th or the 14th? 10 COMMISSIONER CABONARGI: I would prefer 11 September 12th. 12 COMMISSIONER WENDT: That's fine. CHAIRMAN ROGERS: Okay. September 12th. 13 14 then, December 5th is statutory. 15 Okay. So we have our -- is there a motion to -- is there a motion to approve a meeting 16 schedule of July 11th at 9:00 a.m., September 12th at 17 18 9:00 a.m., and December 5th at 9:00 a.m.? COMMISSIONER WENDT: I'll make the motion. 19 20 COMMISSIONER CABONARGI: I second it. CHAIRMAN ROGERS: Okay. There having been a 21 22 motion; it's been seconded. 23 All those in favor, indicate by saying 24 "aye."

1	(Chorus of ayes.)
2	COMMISSIONER CABONARGI: Let the record reflect
3	that the motion carries.
4	New Business:
5	What's this who wants to report on
6	the Cook County Board of Review's remote work for the
7	2021 tax year?
8	COMMISSIONER WENDT: Before we do that, can we
9	just discuss a couple of items that were open from
10	the last meeting that were tabled? Well, actually,
11	just really, just one: the pool staff employee
12	that was terminated. I just wanted to know you
13	know, the one who was indicated in the Sun Times as
14	taking a bribe for a reduced assessment.
15	Who instructed HR to terminate him?
16	CHAIRMAN ROGERS: Again, that's not something
17	that's on the Agenda. I don't have specific data on
18	that. We haven't gathered that in preparation for
19	the meeting. It's something you can clearly submit a
20	request to the to Debra on, and we can sort that
21	out, but it's not something we're prepared to address
22	today.
23	COMMISSIONER WENDT: Well, it was Old Business.
24	That's why I'm addressing it.
	Page 16

1 CHAIRMAN ROGERS: Again, we have a formal 2 agenda. It's not on the Agenda. 3 Moving on to New Business, what's the 4 status of the remote work for the 2021 tax year? 5 William, you want to report on that? 6 CHIEF DEPUTY COMMISSIONER O'SHIELDS: 7 Commissioner Rogers, I have -- for the agenda that 8 was published, I do not see that. 9 COMMISSIONER WENDT: Yeah. I don't see that on the Agenda either. 10 11 CHAIRMAN ROGERS: Yeah. I'm sorry. I'm 12 looking at a draft agenda. I apologize. 13 New Business: 14 Is it the Fiscal Year 2023 Budget 15 Forecast? 16 CHIEF DEPUTY COMMISSIONER O'SHIELDS: That's what I have on mine. Yes. 17 18 CHAIRMAN ROGERS: Okay. William, what's the 19 status? 20 CHIEF DEPUTY COMMISSIONER O'SHIELDS: The 21 status of the Fiscal Year '23 -- 20- -- yeah -- 2023 22 Budget Forecast is that that preliminary forecast was 23 submitted to the Budget Department on its due date, 24 May 23rd. It essentially is estimation of occurring Page 17

- 1 and future fiscal year spending and not an agreement
- 2 on that spending.
- 3 Specifically, we informed the Budget
- 4 Department that the Board would exhaust all of its
- 5 Fiscal Year '22 funds on or before November 30th of
- 6 2022. In addition, our Fiscal Year '23 projection
- 7 will equal our fiscal year approved budget.
- Now, the opportunity to request -- to
- 9 request additional Fiscal Year '23 funds will be
- 10 during our Mid-year Fiscal Year '23 Budget Hearing,
- 11 which will take place July 2022. However, that date
- 12 has yet to be scheduled.
- 13 CHAIRMAN ROGERS: Okay. Any further comment?
- 14 COMMISSIONER WENDT: I do. I do have a few
- 15 suggestions:
- I would propose eliminating fractional
- 17 FTEs because I know -- if you remember the Cook
- 18 County Board of Commissioners requested that we do
- 19 that. They weren't happy with our fractional FTEs
- 20 when we discussed the budget.
- 21 CHAIRMAN ROGERS: I do recall that. The Budget
- Office had previously requested that we fractionalize
- our employees based upon their work, and now they're
- 24 requesting something different. So we will prepare

1 our budget in a fashion consistent with their 2 request -- their current request. 3 COMMISSIONER WENDT: They also requested that 4 we separate individual budgets between the three --5 our three districts. I would propose that. COMMISSIONER CABONARGI: I don't recall that, 6 7 Commissioner Wendt. I know you recommended that. 8 But what I recall them -- is asking questions, as 9 Chair Rogers mentioned, about the legacy budget reporting of fractional -- as I remember, we were --10 11 maybe I'm misremembering, but I thought we were the 12 only agency that still does the fractional reporting, 13 which, certainly, we don't need to devote resources 14 to breaking it down by fractional. But yeah. 15 don't recall --16 COMMISSIONER WENDT: No. I do recall. 17 Actually, several of them were -- could not 18 understand why we didn't separate ours when they do. 19 I'm pretty sure Commissioner Degnen was one of them. 20 There were a few. So, I mean, really, it just makes 21 sense. 22 CHAIRMAN ROGERS: Well, we do have some shared 23 resources. 24 But in any event, why don't we do

1 this: why don't we have the transcript pulled from 2 the County Board meeting where the issue was 3 discussed. We'll have staff see what -- whether that 4 was a requirement or a suggestion. And, as we 5 prepare our budget for this -- the upcoming meeting, we can decide through recommendations of the staff 6 whether we need to modify the way the budget is presented. It's not something we can resolve here 8 9 today in this meeting. 10 Well, I think we have the COMMISSIONER WENDT: 11 freedom to make our own decisions. I don't know -- I 12 mean, it's just good government, really. It's --13 COMMISSIONER CABONARGI: I didn't get that -- I think we're -- personnel budgeting and staffing is 14 certainly a responsible issue, that every 15 16 Commissioner needs to be responsible for their own 17 staff. 18 I want to -- just want take a moment 19 and thank William and Debra in the Secretary's 20 Office. As we've mentioned before, we have an acting 21 secretary -- or that spot, I should say, is open. 22 But I want to thank them for putting the time in. 23 The County's budgeting process can be 24 complicated. As William indicates, it starts earlier

1 and earlier, and there's more and more reporting 2 that's due. So I appreciate them staying on top of 3 it, especially as we keep talking about our 4 scheduled -- the Board finishing the -- the current 5 tax year's going to get more complicated. So thank 6 you. Chair Rogers, I have no more questions 8 about the Fiscal '23 Budget Forecast. 9 CHAIRMAN ROGERS: Okay. I would echo your 10 sentiments about the staff. They've done a fantastic 11 job under some trying circumstances. So I want to 12 commend them and thank them for their hard work as well. 13 14 COMMISSIONER WENDT: Yes. So I agree with you. 15 But where are we at on separating our 16 budgets? 17 COMMISSIONER CABONARGI: Are you making a 18 motion? 19 COMMISSIONER WENDT: I'm making a motion. 20 Sure. 21 COMMISSIONER CABONARGI: Okay. Do you have a 22 second for your motion? 23 COMMISSIONER WENDT: Do I?

CHAIRMAN ROGERS: Well, what is the motion?

24

1 COMMISSIONER WENDT: Motion to separate the 2 three district budgets. 3 CHAIRMAN ROGERS: Okay. Again, just in comment on the motion, I don't think we can do that right 4 5 now. We don't have -- I don't believe that that was a recommendation that was made. There are a variety 6 7 of different issues that go into that. 8 For instance, the staff gets their --9 there are certain staff memb- -- I'm sorry -- all the 10 staff receive annual cost of living increases, and 11 based upon seniority, those can be significant over 12 time. So the budgets for each Commissioner will be 13 varied depending upon how long their staffs have been present. That's just an equal division of the 14 15 current funds. 16 So we need to have more information on 17 what's required; if that's required; and, then, how 18 that -- what that will look like. It's not as simple 19 as just dividing or agreeing to a separate budget for 20 each Commissioner. 21 So, again, I would suggest that we 22 make an informed decision by getting the transcript 23 about what's required, having the staff discuss the 24 issue, and then we receive some recommendations.

1 COMMISSIONER WENDT: Well, can we table it for 2 further research? 3 CHAIRMAN ROGERS: Yes. 4 COMMISSIONER WENDT: With work -- you know, 5 work with a county budget analyst. 6 CHAIRMAN ROGERS: We can, again, ask the staff 7 to begin that process of looking into that. I don't think there's an issue with that at all. That's what 8 9 I was suggesting, quite frankly. 10 Is that acceptable, Commissioner? 11 COMMISSIONER WENDT: Sure. I mean, work it up; 12 see what it looks like. 13 CHAIRMAN ROGERS: Okay. 14 COMMISSIONER WENDT: That's acceptable. 15 CHAIRMAN ROGERS: All right. William, I 16 will -- thank you for the discussion. 17 Why don't you assign someone to start to pull those things together so we can take a look 18 19 at it and table this discussion for a future meeting. 20 CHIEF DEPUTY COMMISSIONER O'SHIELDS: Will do. 21 CHAIRMAN ROGERS: Thank you. 22 COMMISSIONER WENDT: Two more things on Budget: 23 I think that we need to increase our 24 OT requests to reflect what it really is. I know Page 23

- 1 it's been a million a year for the last three years.
- 2 I don't know why we're only requesting 350,000 when
- 3 we always go over that. So I think we need to
- 4 increase it.
- 5 CHAIRMAN ROGERS: Okay. I think that ties into
- 6 the next --
- 7 COMMISSIONER WENDT: Okay.
- 8 CHAIRMAN ROGERS: -- New Business Budget Item.
- 9 Just --
- 10 COMMISSIONER WENDT: Right. I do have it on
- 11 that. I d- --
- 12 CHAIRMAN ROGERS: Okay. Fiscal Year 2022 OT
- 13 and Resource Requests from the President's Office.
- 14 COMMISSIONER WENDT: Just one more thing,
- 15 though -- I'm sorry. If I could add, we've had some
- 16 receptionists issues. I don't know if you've been
- 17 made aware.
- 18 CHAIRMAN ROGERS: Let me just go down the
- 19 Budget Items -- I'm sorry -- the Agenda Items, and
- 20 then we can proceed if that's okay.
- 21 COMMISSIONER WENDT: Sure.
- 22 CHAIRMAN ROGERS: All right. The next Budget
- 23 Item I have is the Fiscal Year 2022 OT and Resource
- 24 Requests from the President's Office.

1	For contextual purposes, this relates
2	to the late data we received from the Assessor's
3	Office within the last 30 days or so of about 70
4	percent of townships and the assessor's delayed
5	completion of his reassessment responsibilities that
6	have resulted in a delay in the schedule in our
7	ability to complete in our receipt of townships
8	for purposes of opening them for the filing of
9	appeals and consideration of appeals, and which
10	ultimately is going to result in late tax bills based
11	on the assessor's delay delay in completing the
12	assessments.
13	William, we submitted a request, I
14	believe or we're finalizing a request for
15	additional OT and resources.
16	Is that right?
17	CHIEF DEPUTY COMMISSIONER O'SHIELDS: Yes. And
18	that that request was summarized in the
19	information that I distributed to the Commissioners
20	yesterday evening.
21	What it it's pretty much a summary
22	of our current OT liability, as Commissioner Wendt
23	had referenced, the historical OT exposure. And then
24	just forecasting out what our OT liability/exposure
	Page 25

1 would be for the current tax year. That approximately -- as for the assumption that every 2 3 Board employee worked overtime approximately about 18 4 hours per week for the next 16 weeks or so, that OT 5 liability, I think, totaled to about 1.3 million. 6 CHAIRMAN ROGERS: Okay. And just for -- I think it's worth noting that it's very unfair for our staff to be burdened during this time period with 8 9 having to work significant OT hours and having to 10 cancel plans they have made for their families based 11 upon the -- Assessor Kaeqi's failure to do his job timely, effectively, and efficiently. That has 12 13 resulted in basically, again, him dumping 70 percent 14 of the work on us within the last 30 days when we 15 should have received it all by probably November or 16 December. 17 His delay has resulted in, you know, 18 an emergent situation for us. We, as an agency, 19 obviously are committed to do what we can to make up 20 for the time that he has squandered. That being 21 said, we are not magicians and cannot add time to the schedule. What we really need is time, more than 22 23 just OT. 24 So, Commissioner Wendt, to your point, Page 26

1 we are going to make a request for a significant 2 increase in OT. We've discussed -- or I believe the 3 staff has discussed even attempting to bring on some former employees who are skilled in what we do to see 4 5 if they can help us, are willing to come back on a 6 contractual basis to help us deal with the volume. 7 So all of those things are a part of 8 the request that is being submitted and will be 9 discussed with the County Board. 10 COMMISSIONER CABONARGI: Yeah. Chairman Rogers, if I could just say, I want to thank you for 11 12 your presentation to the County Board a few weeks ago as Chairman of the Board of Review explaining our 13 14 processes. And that I think the magic word you said was the only thing we need is time, and it's the one 15 thing we can't get back. 16 17 We are approximately five months off schedule of where we should be. And if the bills are 18 19 going to go out on December 1 with a pay date of 20 December 31 so that the homeowners of Cook County can 21 deduct their payments for property taxes on their 22 income taxes, which for low- and middle-income 23 homeowners and taxpayers in Cook County is a 24 significant way they reduce their income tax burden, Page 27

1 it's going to be because of the hard work of the 2 people at the Board of Review. It's going to be our 3 staff. 4 And I would just add that, in addition 5 to asking for additional overtime resources and 6 additional new FTEs, I understand that we've also 7 asked that the overtime payments be made in the same 8 pay period so that we're not having a situation where at the end of the session the staff is getting a 9 10 lump-sum payment or compensatory time off. 11 Listen, we hear our staff. We respect 12 our staff. This is coming from them. And we are 13 looking at going from this session directly into the 14 next session. There will no downtime for the staff 15 to refresh and retrain and hit the new session. One 16 will close, and the next one will open. So it's only fair for them that they get paid for their time in a 17 18 timely manner and that they get paid for their 19 overtime. 20 And I know, at least on my staff, I'm 21 listening to them for what they need. If it's 22 additional technology, if it's upgraded technology, 23 if it's more flexible work arrangements, I'm going to do whatever I can to make sure that they have the 24 Page 28

- 1 resources that they need so we can get the bills out
- 2 in 2022.
- 3 COMMISSIONER WENDT: Okay. Can we go back
- 4 to '23? Because I wasn't finished when --
- 5 Commissioner Rogers, I did have a couple other items
- 6 I did not finish speaking about.
- 7 CHAIRMAN ROGERS: Okay. We haven't quite
- 8 finished the current budget -- the current agenda
- 9 item. So...
- 10 COMMISSIONER WENDT: Well, we were on '23
- 11 before we got to '22. So...
- 12 CHAIRMAN ROGERS: Again, let me -- let me
- 13 finish the current agenda item, and then we can
- 14 entertain whether we will reopen a previous agenda
- 15 item that we have --
- 16 COMMISSIONER WENDT: Well, I was interrupted,
- 17 and I was not allowed to finish. I don't understand
- 18 why I can't be heard on the Agenda Item.
- 19 CHAIRMAN ROGERS: Because we are on a current
- 20 open agenda item that's in the middle of being
- 21 discussed. And you can't just go back to a
- 22 previously discussed agenda item in the middle of a
- 23 current discussion. It's just not --
- 24 COMMISSIONER WENDT: Okay.

1 CHAIRMAN ROGERS: -- consistent with --2 COMMISSIONER WENDT: Well, maybe you guys 3 cannot interrupt me when I'm trying to speak, and 4 this would work a little bit more smoothly. 5 I would like to say --6 CHAIRMAN ROGERS: Ironically, you're actually 7 interrupting right now, the current agenda items. 8 COMMISSIONER WENDT: Oh, I'm sorry. Is this a 9 meeting with you two? Or am I included here? 10 Because so far it's really just you two talking. 11 like to have a minute to be able to address some of 12 these items that I've prepared for. 13 Is that okay? 14 CHAIRMAN ROGERS: It's not okay until we 15 complete this agenda item. 16 COMMISSIONER WENDT: Well, that -- I'll discuss 17 this agenda item now but --COMMISSIONER CABONARGI: Commissioner Wendt, I 18 19 hate to interrupt, but why didn't you put any of 20 these items on the Agenda. You were given a copy of an agenda two weeks ago. If you had items you wanted 21 22 to discuss, why didn't -- I'm asking you, why didn't 23 you place these items on the Agenda. 24 COMMISSIONER WENDT: They're on the Agenda, Page 30

1 Commissioner. And the ones that you're speaking 2 about, that you're saying were not on the Agenda, I 3 asked William to put them on, and he refused. 4 there's this --5 CHAIRMAN ROGERS: Again, let's not --6 CHIEF DEPUTY COMMISSIONER O'SHIELDS: And, 7 respectfully, may I just add something in regards to 8 the Agenda Items, those agenda items were vetted and 9 reviewed by management. It was not up to me to decide what was on; it was up to management. And we 10 11 asked repeatedly, several times, whether or not the 12 items that were presented -- whether or not there was 13 a consensus that these are the agenda items, and 14 that's what it was. So it was not up to me solely to 15 decide what was on that agenda. 16 COMMISSIONER WENDT: Okay. So you're saying that your supervisor told you not to put it on when I 17 18 requested that it be put on? CHAIRMAN ROGERS: That's not what he's saying. 19 20 No one refused an agenda item that you submitted. 21 Again, let's continue on with this agenda, that we 22 can proceed in an orderly fashion. 23 Commissioner Cabonargi, you made 24 comments about how you will address your staff's

- 1 requests. We'll be doing something similar, if not
- 2 exactly the same -- meaning, providing the staff
- 3 whatever resources they need to get through the
- 4 onslaught of appeals that we're anticipating, again,
- 5 due the as- -- Assessor Kaegi's untimely completion
- 6 of the assessments.
- 7 That being said, we are not miracle
- 8 workers. We cannot invent or create more time, and
- 9 we are five months -- the assessor was five months
- 10 behind in completing his work, which means he
- 11 provided us the work for us to do approximately five
- 12 months late.
- That being said, we're going to do
- 14 everything we can to get the work done and work with
- our staff to provide the resources they need to get
- 16 the work done.
- Any other comments on this agenda
- 18 item?
- 19 COMMISSIONER WENDT: Yes. I would suggest that
- 20 our overtime payout be paid up currently on the
- 21 book -- what's on the books. I think it's 200- --
- 22 about 200,000. I would suggest that that be paid
- 23 out. Again, fund the average exposure from the last
- 24 three years at a million per year, which is the

1 actual overtime, and not 350. 2 As far as our extra work that's coming 3 in that's going to bog down all of our staff, I would 4 propose that each Commissioner hire four contract 5 workers, or however you want to do it. But I would 6 suggest 100,000 per Commissioner. You know? suggestion was, you know, each district: \$50 an hour 8 for three months, July, August, and September; 9 working 40-hour weeks; no other benefits -- to get 10 this overtime done, to get this work done. 11 And, then, I also think that we 12 should -- you know, there's current employees that 13 are maxed out or almost maxed out on their vacation time. Obviously, they can't take it. So we should 14 either extend vacation, the max, or pay it out. 15 16 also proposing that. 17 And I think our total ask should 18 probably be -- I think -- yeah -- \$1.25 million, 19 because there's 250 left. 20 CHAIRMAN ROGERS: Yeah. I think -- based upon 21 what William described to the request, I think that's 22 consistent with what you said. He's requesting about 23 1.3 million --

Yeah.

COMMISSIONER WENDT:

24

1	CHAIRMAN ROGERS: in the proposal.
2	And a lot of which you described, I
3	think is we're probably pretty much in agreement
4	on. It just needs to be articulated formally in a
5	budget request, which the staff is working on.
6	What you mentioned about bringing on
7	additional temporary staff, that's a part of the
8	request and the discussions and discussions have
9	been had about that. So and paying out for the
10	overtime and vacation time, all of those things are a
11	part of what we are you know, I agree needs to
12	occur.
13	Commissioner Cabonargi?
14	COMMISSIONER CABONARGI: Yeah. I
15	Commissioner Wendt, I'm happy to look at the proposal
16	for an hourly rate for contract workers. I think
17	we're talking about similar things here, and I'd like
18	to, you know, have as many tools available to us.
19	I Commissioner Rogers mentioned
20	about bringing retired employees back. I asked for
21	the pension list of retired Board of Review employees
22	who worked for me who have since retired to see if
23	any of them would be interested. We've looked at,
24	you know, former employees coming back in in a
	Page 34

1 contract way. 2 I think one of the things that's 3 interesting about the schedule being so off is, as we all know, the fiscal year calendar and the tax year 4 5 calendar are not in alignment. The County works on a 6 December 1 fiscal date, and typically we're finished 7 by May. And what that means is oftentimes we want to bring in new employees in this current fiscal year 9 before we have funding in the new fiscal year, and 10 this is another example of that. 11 If we're going to be going from the 12 City Tri directly into the North Tri, I think, if we 13 can get new employees in and trained in this year, then they'll be fresh. They won't have the overtime 14 15 or the compensatory time levels that our current 16 employees have. But they'll be trained and ready to roll right into the North. 17 18 I have some concerns about bringing back retired Board employees as contractors because 19 20 we're not really getting any of that training. Once 21 they're trained and they're working, then, if they 22 decide they don't want to stay working with us going 23 forward, we've kind of lost that versus making the 24 investment in the new FTE and having them stay on Page 35

1 board. 2 It's my understanding from talking to 3 the senior staff that we have to make this argument for overtime, for direct payouts in the pay period, 4 5 for FTEs, for contract employees, and we have to tie 6 that to how that's going to help us get these bills 7 out on December 1. And I know the staff is working 8 on that narrative. 9 So, you know, I think all these ideas 10 are good to put in there as kind of proposed 11 solutions to the County's Budget Office to try and 12 get this done. But I bring it back to what 13 Commissioner Rogers said at the County Board when he 14 sat here, we're not quaranteeing that any of these 15 investments are going to mean that we automatically 16 get the bills out on December 1. 17 This -- this gives us our best chance 18 to have the bills sent out on December 1. I don't 19 want the County Board or anyone who's listening to 20 say "Well, we gave you everything you asked for. Why 21 didn't you get it done by December 1?" 22 As Commissioner Rogers ment- -- walked 23 through, the schedule of all the offices -- the 24 Assessor, the Board, the Treasurer, the Clerk, the Page 36

- 1 Office of the President -- working together to get
- 2 the bills out, works in moving days around, not five
- 3 months.
- 4 And the example that I always give is
- 5 kind of twofold:
- A couple years ago, Treasurer Pappas
- 7 had a new contract for printing the bills. She
- 8 wanted four more days on our schedule to do
- 9 additional quality controls. All of us -- the
- 10 Assessor, the Board, the Treasurer, the Clerk -- sat
- 11 down and figured where can we find four days when in
- 12 2014 -- when the state government was frozen and the
- 13 state government was shut down for lack of a budget.
- 14 That included the Illinois Department of Revenue,
- 15 which generates the equalizer.
- 16 So we were sitting around saying we
- 17 were doing our job here in Cook County, but IDOR was
- 18 not generating the equalizer. What did we do? We
- 19 all picked up the phone to call everybody we knew in
- 20 Springfield to get IDOR unlocked so they can generate
- 21 our equalizer, because, again, we need days.
- So, again, I think it's important that
- 23 we get the resources we need to make our best effort.
- 24 But I don't want anyone to expect that, if we are

1 fully resourced, we're going to be automatically doing this on December 1. We're just going to give 2 3 it our best efforts with the resources we have. 4 Thanks. 5 COMMISSIONER WENDT: Yeah. I think we can all 6 agree that, you know, the best we can do is the best we can do. And this would be the best we can do, is this proposal of what we need in resources. 8 9 CHAIRMAN ROGERS: All right. Any -- the staff 10 will be working on that. There're going to be some 11 County constraints as well with regard to hours and so forth that people can -- and who can enter into 12 contracts and what amount. So, again, that's being 13 14 worked on currently. 15 Great comments, Commissioner Wendt. 16 We're all in agreement, I think, on that point. 17 Any further discussion on the Fiscal 18 Year '22 OT and Resource Request Form? 19 (No response.) 20 CHAIRMAN ROGERS: Hearing none, Commissioner 21 Wendt, you had an issue you wanted to re-raise? 22 COMMISSIONER WENDT: Just two things: 23 For the '23 Budget Forecast, I think 24 we should request some funding for outside counsel, Page 38

- 1 to be proactive. You know, we're spending money on
- 2 hiring attorneys reactive to issues when we need to,
- 3 you know, be more proactive. I think that would save
- 4 us money, save the County money.
- And, then, there's been some
- 6 receptionist issues, people calling the Board of
- 7 Review not getting answer- -- an answered phone call.
- 8 I mean, I can't -- you probably have both received
- 9 the same complaints that I have, but I know that
- 10 several township assessors have called stating
- 11 there's no -- I've even gotten calls -- but no
- 12 answers at the Board of Review on closing day. And
- 13 that's when people are most panicked.
- So I think -- you know, I know that
- it's a really busy time, but maybe we need more
- 16 coverage on closing days, and maybe we need to hire
- 17 an extra person to answer calls because of the amount
- 18 of calls we're getting.
- 19 CHAIRMAN ROGERS: Okay. I believe the issue
- 20 was raised with the Clerk and has been addressed.
- 21 But I did hear of the issue, and I did hear that it
- 22 was addressed by the Clerk's Office.
- COMMISSIONER CABONARGI: I also heard, and it's
- 24 obviously unacceptable and, you know -- I heard the

- 1 same thing. I -- you know, I understand the Clerk is
- 2 aware of it and is going to rearrange people's remote
- 3 work schedules such that -- again, we have a hybrid
- 4 schedule for most of the employee of the Board of
- 5 Review -- to change the hybrid schedule so that
- 6 there's never a break in coverage at the front
- 7 counter or on the phones. So I think we can resolve
- 8 that going forward.
- 9 And I would say too we are -- we are
- 10 almost at the point where, with the remaining
- 11 townships scheduled to close soon, you know, we will
- 12 be -- have all the information and the evidence
- inhouse so we won't as much access to the public.
- 14 And at that point, as we all know, every year it's
- 15 all hands on deck with the staff, because hearings
- 16 are over, evidence is in house, and it's just a
- 17 matter of resolving the appeals. So...
- 18 Alan, I see you on screen, and I
- 19 could -- I'm sorry, Chair Rogers. I didn't mean
- 20 to --
- 21 CHAIRMAN ROGERS: Yeah. No.
- I don't -- again, I think it's been
- 23 addressed. I don't want to prolong the discussion on
- 24 it. I don't think we need any further comment on it.

1	Okay.
2	COMMISSIONER CABONARGI: Okay.
3	CHAIRMAN ROGERS: Having completed Old Business
4	and New Business, is there a motion well, do any
5	of you want to go in an executive session about
6	anything?
7	COMMISSIONER CABONARGI: I'm not aware of
8	anything. No.
9	CHAIRMAN ROGERS: Nothing's been raised.
10	Okay. Is there a motion to adjourn
11	the meeting?
12	COMMISSIONER CABONARGI: Motion to adjourn.
13	COMMISSIONER WENDT: Second.
14	CHAIRMAN ROGERS: Let the record reflect
15	there's a motion for adjournment of the meeting with
16	Board remaining in continuous session for the purpose
17	adjudication of appeals and other matters as required
18	by the Illinois Property Tax Code. That motion's
19	been seconded by Commissioner Wendt.
20	All in favor, indicate so by saying
21	"aye."
22	COMMISSIONER CABONARGI: Aye.
23	COMMISSIONER WENDT: Aye.
24	CHAIRMAN ROGERS: Aye.
	Page 41

1	We remain adjourned. The motion
2	passes.
3	Thank you.
4	COMMISSIONER WENDT: Thank you.
5	(Whereupon the above
6	matter was adjourned.)
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	Page 42