COOK COUNTY
BOARD OF REVIEW

Commissioner George A. Cardenas
Commissioner Samantha Steele
Commissioner Larry R. Rogers, Jr.

AN INDEPENDENT OFFICE

PROVIDING FAIRNESS

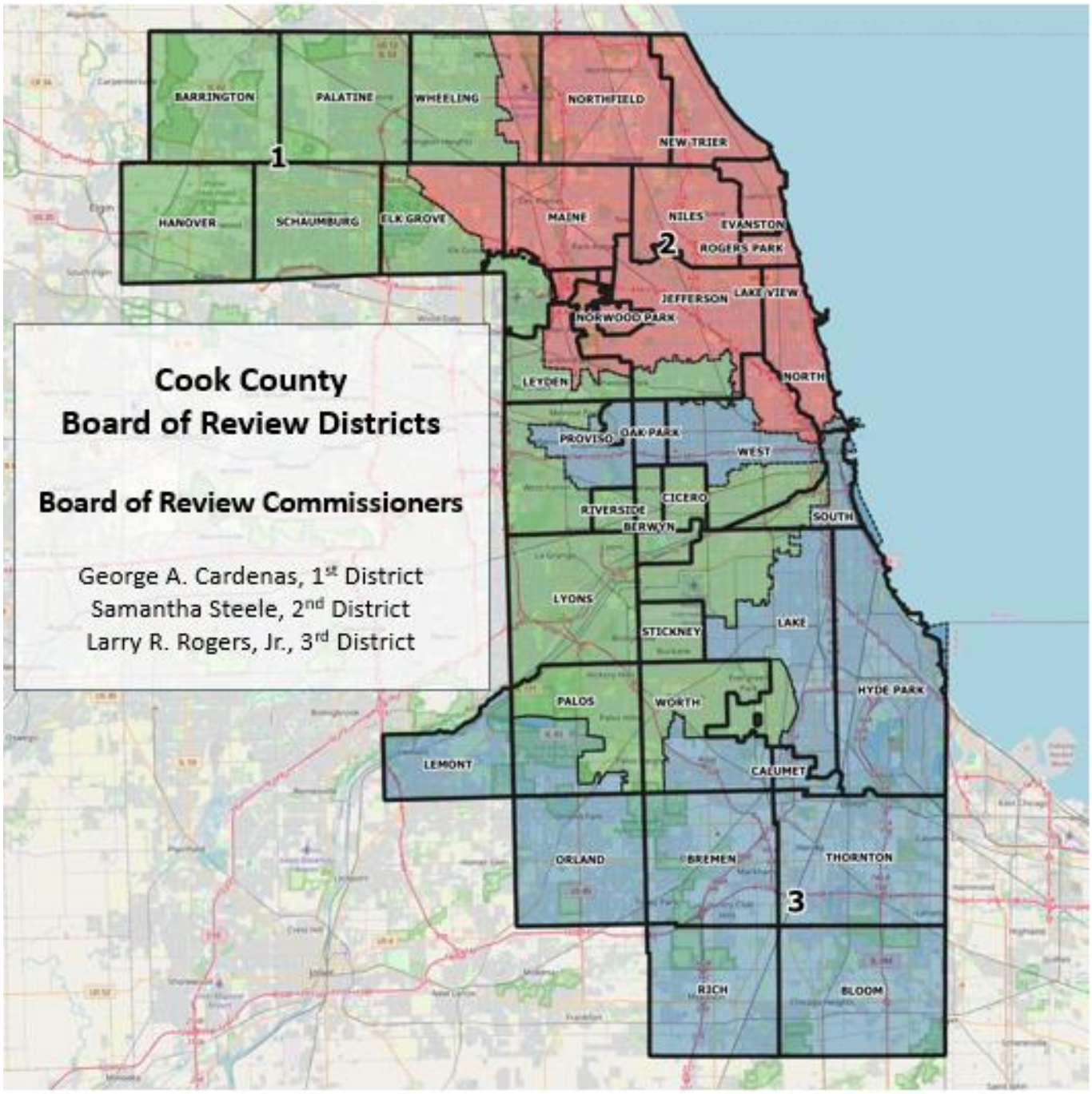
for

COOK COUNTY PROPERTY TAXPAYERS

ANNUAL REPORT

ASSESSMENT YEAR 2022
FISCAL YEAR 2023

BOARD OF REVIEW DISTRICTS
COOK COUNTY, IL



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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 in 1998 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 power to adjudicate taxpayer complaints and recommend exempt status of real property, which includes: residential, commercial, industrial, condominium property, and vacant land. Responsibilities of the BOR include the following:

1. Order the Assessor to revise and correct the assessed value of property;
2. Review Certificates of Error;
3. Correct factual mistakes;
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**.

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2022 ASSESSMENT YEAR
ANNUAL REPORT LETTER
FROM COMMISSIONERS

Commissioners

George A. Cardenas

Samantha Steele

Larry R. Rogers, Jr.

New Administration, New Accomplishments

The 2022 Assessment appeal year proved to be an exciting year of change as the Board of Review (BOR) welcomed two new commissioners to the office: **Commissioner George A. Cardenas,** representing District 1 and **Commissioner Samantha Steele,** representing District 2. Commissioner **Larry Rogers, Jr.**, representing District 3 continues his valued leadership at the BOR. While appeal sessions are guaranteed to be a busy time at the BOR, a change in leadership mid-session can bring on an added set of challenges as new staff members work to gain an understanding of operations. Appeal volumes continue to remain high and this past year—a North Suburban Triennial reassessment year - complaint numbers nearly equaled the unparalleled 2019 North Triennial BOR historic volume with the BOR adjudicating just under 240,000 total appeals. We are pleased to share even with the major transition the session was a seamless one allowing the BOR to condense its schedule closing 6 weeks earlier than anticipated.

The BOR opened the 2022 assessment appeal session in August 2022 and officially closed the session in September 2023, nearly two months earlier than the previous year's session. This was due in large part to our dedicated employees who worked tirelessly with many staff members working long hours to ensure tax bills were payable in 2023. The residual effects from the COVID-19 pandemic, coupled with an overhaul of the county data system, has had a dramatic impact on the county's property tax processes and timelines.

With taxes at an all-time high, a new multi-departmental property tax working group was launched this session, the Property Tax Reform Group (PTAX). The BOR welcomes the opportunity to collaborate with other county and state offices to tackle property tax reform and work to ease the property tax burden placed on residential and commercial property owners alike.

The BOR is delighted to announce its full compliance with the county's initiative to unify all property tax offices into the Integrated Property Tax System. We have diligently completed all necessary preparations and are poised for a seamless transition into the new system. This transition will streamline property tax administration, enhance efficiency, and improve service delivery for our valued taxpayers. Additionally, the BOR will exchange data with the Assessor's office via the Tyler System, eliminating reliance on the mainframe.

As always, our mission of ensuring fair property assessments is supported by conducting over 130 community outreach seminars countywide in Tax Year 2022. At these outreach seminars, the BOR brings its services directly into communities to educate property owners on the property tax system and how to appeal using available evidence should they feel their property is over assessed.

Property Tax Appeal Board (PTAB) appeals continue to send prior year files for the BOR to defend before its agency. Fortunately, under the leadership of the Commissioners, the Board's PTAB Defense Unit continued its impactful work to defend the budgets of school districts and other local taxing bodies from unnecessary refunds.

Summary

Appeal numbers at the BOR remain extraordinarily high due to exorbitant property taxes. Illinois has the second highest property taxes in the nation, directly behind New Jersey. With 1.8 million parcels of land within Cook County, every session brings unique challenges. However, despite these challenges of processing record high numbers of complaints in a shorter period of time, this year over the previous year, saw improvement toward returning to pre-pandemic filing timelines. The Commissioners and staff were committed to completing our work and ensuring that any property tax bill delay did not ultimately impact taxpayers beyond their property tax liability. We achieved our goal and successfully completed the session while defending PTAB and executing our other duties.

**If there are discrepancies in counts from various sources, it is likely attributed to being static information as the appeal session or process was in progress at the time of the report.*

PROPERTY TAX REFORM GROUP

Cook County Property Tax Reform Group Created

Under the direction of Cook County Board President Toni Preckwinkle, a newly formed Property Tax Reform Group has been created to unite key county offices involved in the property tax process to ensure the property assessment and tax system produce predictable, accurate, fair, and equitable results in a timely and efficient manner.

Collaborative Solutions

Illinois property taxes are the second highest in the nation. The PTAX Reform Group aims to unite relevant county offices to focus on and improve the property tax system through agreed upon reforms, monitoring the ongoing performance of the system as reforms are implemented, and reviewing the reliance on property taxes to fund government services.

PROPERTY TAX REFORM GROUP

COOK COUNTY:

- Office of the President
- Assessor
- Board of Review
- Treasurer's Office
- Clerk's Office
- State's Attorney

Timeline

Based on a 5-year timeline, the first area of focus in Year 1-2 is the Property Tax System which addresses issues where the county can make necessary reforms. In Year 2-3, the focus will be on reliance on property taxes with Year 3-4 addressing issues that are more complex or require action from state or other external stakeholders. Year 4-5 will continue the focus on the reliance of property taxes which includes monitoring and evaluating the system performance.

Key Issues

Working together has begun with groups meeting on a regular basis. Key issues within relevant phases include creating effective exemptions and incentives, developing performance measures, and reducing the reliance on property taxes.

Stakeholders

The BOR looks forward to working with the various stakeholders involved in this important work.

TYLER TECHNOLOGY IAS WORLD SYSTEM INTEGRATION

Integration to Tyler Technology IasWorld System

IasWorld is an integrated appraisal and tax administration software solution. The process of migrating the Cook County Property Tax data repository from the mainframe to the Cook County Assessor's Office (CCAO) IasWorld system will provide a direct data exchange between the BOR and the CCAO, eliminating the reliance on the county's mainframe intermediary system.

Impact on the CCBOR

The integration of the IasWorld system was a major undertaking for the BOR. It required the development and implementation of new systems and procedures. However, the BOR is committed to making the transition as smooth as possible for its practitioners and members. The BOR is always striving to improve technological innovation and enhancements for ease of use, time savings, and accuracy in the appeals process.

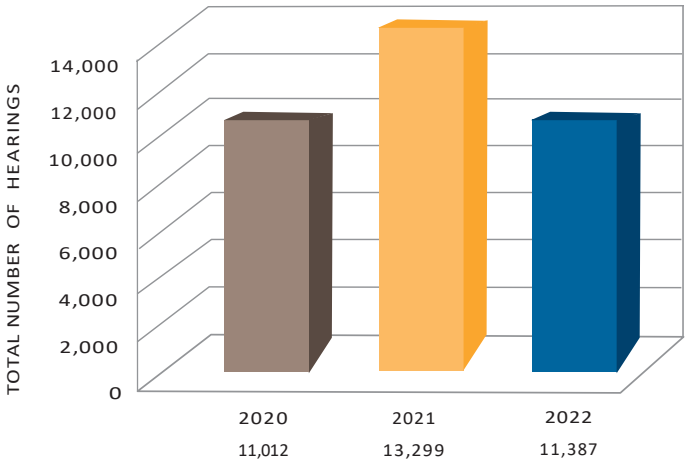
The Board of Review (BOR) will conduct the 2023 Appeals Session within the County's Integrated Property Tax System (data repository) and all subsequent appeals sessions.

BOR SESSION

Hearings Overview

In 2020, the pandemic prompted the Board to be nimble in its operations and that has carried through to the 2022 tax appeal session. The Board has continued its system of pro-se hearings, having members of the Clerk's staff make pre-screening phone calls with taxpayers to see if they wish to proceed to have a hearing, or simply have questions about the appeal process. The Board is happy to report that this process continues to provide maximum efficiencies and better service for both taxpayers and our hearing officers. This has been a very successful solution as appellants no longer have to take a day off from work, travel downtown, or pay for parking.

Number of Requested Hearings



Hearings

Residential

Holding hearings remotely has provided a more efficient operation as taxpayers are notified of a set date/time to expect a call from a hearing officer. Previously, groups of residential appellants were given the same/date time to appear at the Board and had to wait for a hearing officer to become available. While the Board had made strides to reduce waiting times, people inevitably had to wait for an unknown amount of time with dozens of others, taking time out of their busy days. This past session, the hearing was done over the phone with the hearing analyst initiating the call.

Commercial

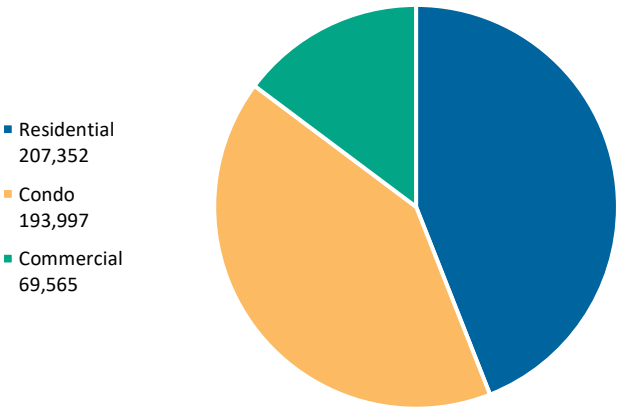
When a commercial hearing is requested, it is scheduled and assigned through the Board's Scheduling Manager. Once scheduled with the property owner or their representative, the actual hearing is held via TEAMS videoconferencing system. Due to ongoing Covid health and safety concerns, the hearing can be done from the comfort of the home or office, which has proven to be more efficient than in-person hearings.

Transparency

Whether residential or commercial, our Digital Appeals Processing System (DAPS) provides transparency for the property owner. All analyst information—notes, evidence and decisions—are now available online if an account is created by the appellant. An online account allows the appellant to login and see the final decision rendered and any notes by the analysts.

The Board is also proud that it is frequently quicker than the statutory deadline to respond to FOIA requests.

Number of PINS Appealed by Property Type



**This chart does not include tax exempt properties.*

**If there are discrepancies in counts from various sources, it is likely attributed to being static information as the appeal session or process was in progress at the time of the report.*

BUDGET HIGHLIGHTS

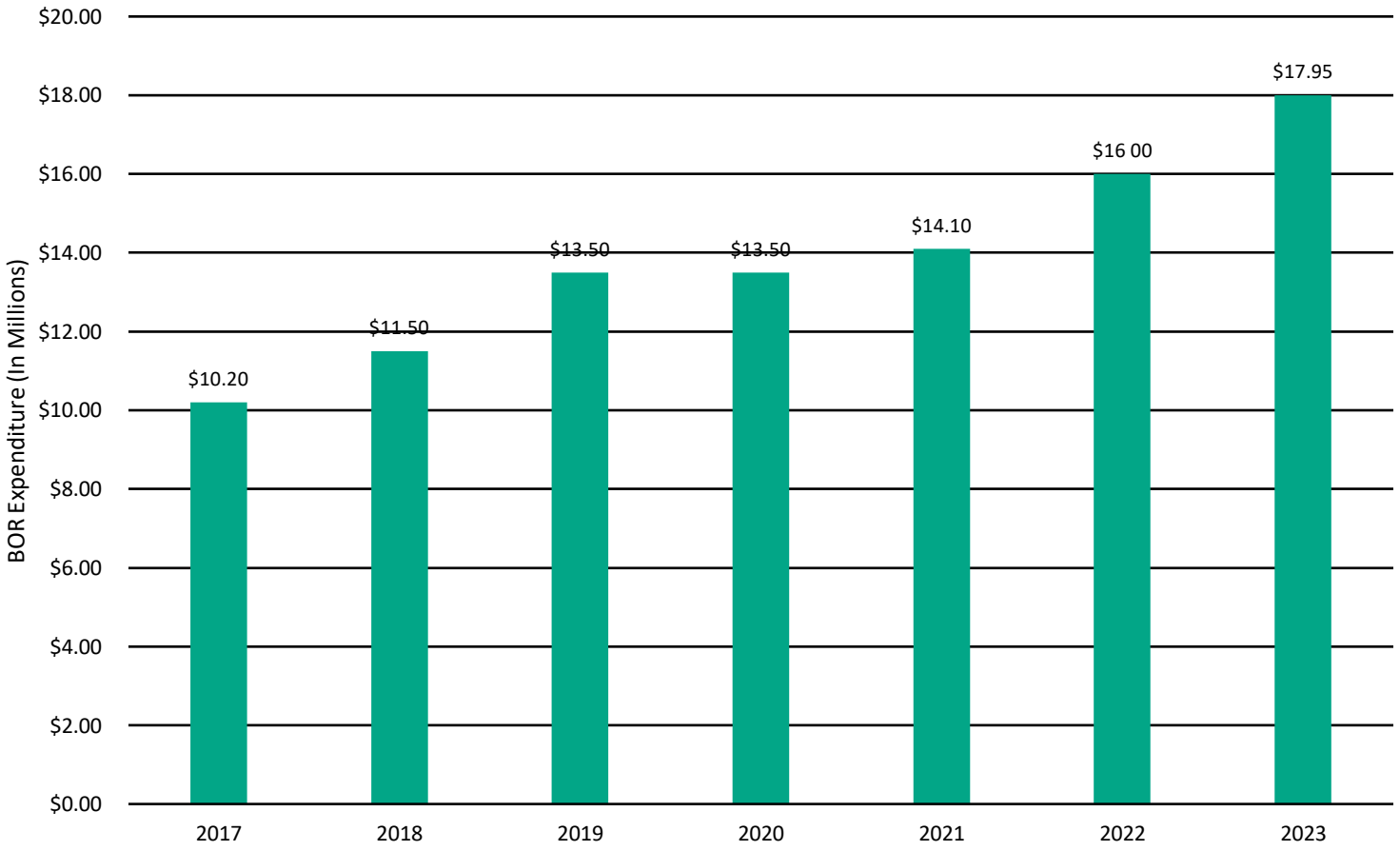
Key Highlights

- The Board continues to maintain a lean operation despite the volume of cases appealed
- The Board has leveraged technological efficiencies to keep up with the increases in cases filed and has realized a modest increase in head count to help maintain its successes
- Moreover, the Board continues to maintain a budget that is overwhelmingly focused on personnel to continue service to the taxpayers

Key Goals

- Ensure an earlier 2023 tax cycle
- Restructure CCBOR to improve operational efficiency and standards of service
- Enhance the capacity to retain and recruit talent
- Strategic hires in valuation and data
- Investments in market research and data

BOR Actual Expenditure



Note: The 2022 assessment year corresponds to the later part of the 2022 fiscal year and the beginning portion of the 2023 fiscal year. The BOR fiscal year runs from Dec 01 through Nov 30.

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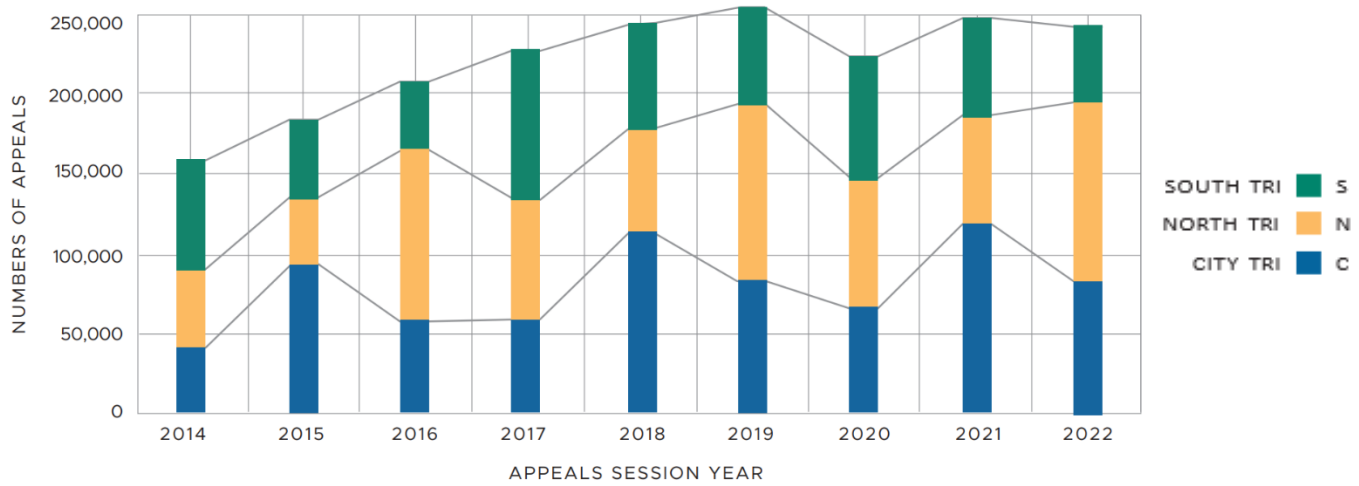
EMPLOYEES AND APPEALS

Key Highlights

From 2014- 2022, the BOR has seen a nearly **50%** increase in the volume of appeals. While we cannot say with certainty why appeals are increasing, we attribute it to a combination of the Board of Review's increased community outreach efforts to inform and assist property owners with the appeals process, as well as to changes in assessment practices by the Cook County Assessor.

While the volume of appeals has sharply increased, BOR staff (measured in Full Time Equivalent employees, or FTEs) has barely kept pace. Nevertheless, we have increased the number of appeals reviewed by modernizing and professionalizing the office with our digital appeals system. The Board also increased outreach capabilities to ensure taxpayers are able to access the services they need. Also, an increased number of analysts are available to help residents over video conferencing and walk them through each step on how to file an appeal with the Board. We're also proud to have increased access to resources available in other languages than English to reach more communities.

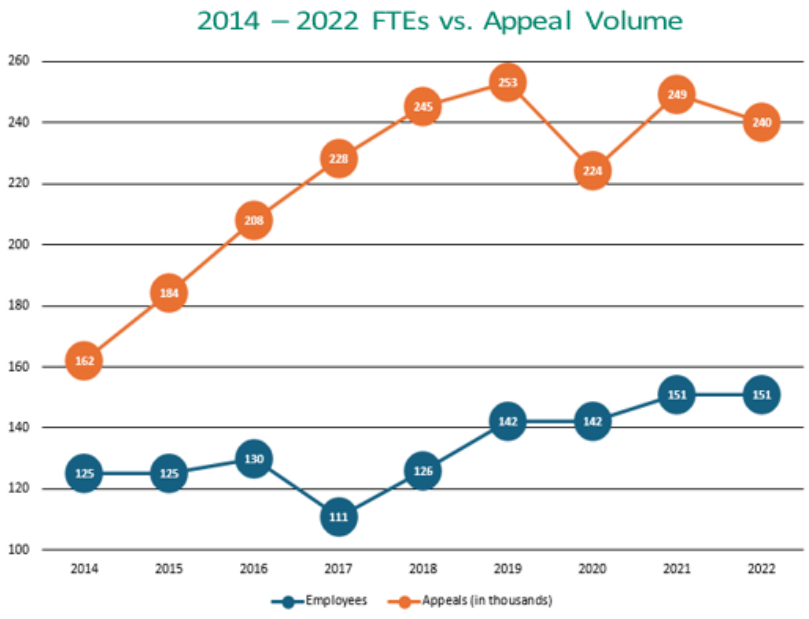
Historic BOR Appeal Data



2016 Appeal Session Volume (North Tri): 208,147 dockets
2019 Appeal Session Volume (North Tri): 253,425 dockets
2022 Appeal Session Volume (North Tri): 239,954 dockets

Year	FTEs	Appeals*	PINs*
2014	125	162	319
2015	125	184	476
2016	130	208	422
2017	111	228	361
2018	126	245	540
2019	142	253	466
2020	142	224	387
2021	151	249	538
2022	151	240	471

*In thousands



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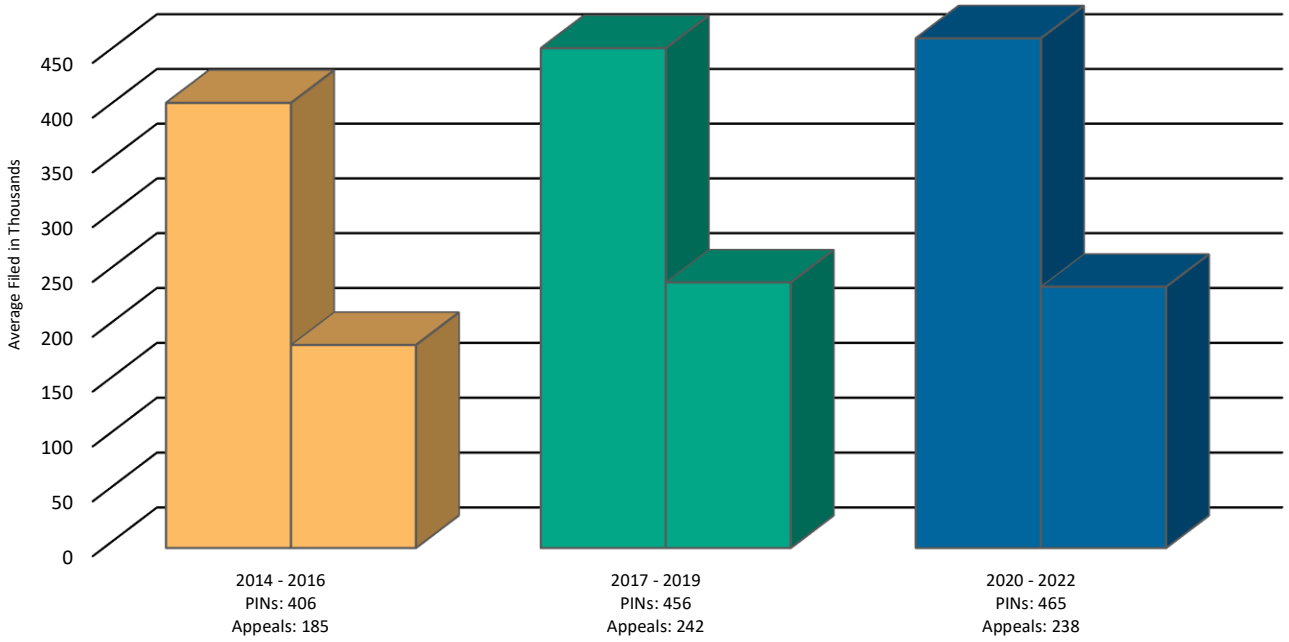
OPERATIONAL HIGHLIGHTS

Total PINs and Appeals Filed

Assessment Year 2022 encompassed the reassessment of the Northern Suburbs. Next year, Assessment Year 2023, represents the South and West Suburbs' reassessment.

Total PINS and Appeals Filed Assessment Years 2014–2022



ASSESSMENT YEAR	PINS FILED IN THOUSANDS	APPEALS FILED IN THOUSANDS	REASSESSMENT TRIENNIAL
2014	319	162	SOUTH SUBURBAN
2015	476	184	CITY
2016	422	208	NORTH SUBURBAN
2017	361	228	SOUTH SUBURBAN
2018	540	245	CITY
2019	466	253	NORTH SUBURBAN
2020	387	224	SOUTH SUBURBAN
2021	538	249	CITY
2022	471	240	NORTH SUBURBAN

**The Cook County Assessor's Office cycles reassessments between the City of Chicago, north suburbs, and south and western suburbs. The bar chart reflects the triennial cycle starting with year 2014 to better illustrate year-to-year trends.*

See CCAO Triennial Assessment Cycle Map page 13.

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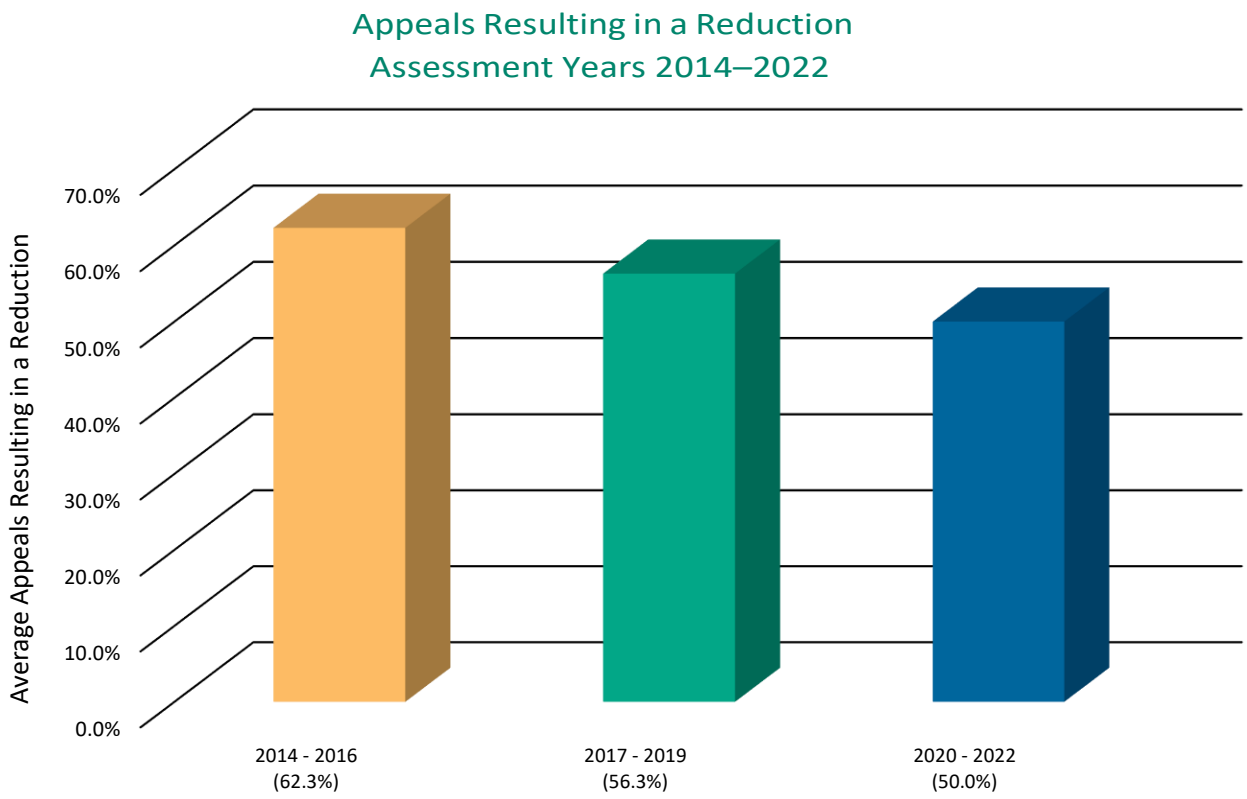
APPEALS RESULTING IN A REDUCTION



YEAR	APPEALS RESULTING IN A REDUCTION
2014	59%
2015	64%
2016	64%
2017	63%
2018	52%
2019	54%
2020	55%
2021	47%
2022	48%

Residential Non-Condo Appellants Receiving a Property Value Reduction

54.46%

Residential Pro Se

46.35%

Attorney Appellants

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PTAB APPEALS

The Illinois Property Tax Appeal Board (PTAB) is frequently the next level where most taxpayers can choose to appeal the decision of the Cook County Board of Review.

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 Cook County Board of Review's decision.

PTAB Defense

The purpose of the BOR's PTAB unfunded mandate is to defend the County's assessment decisions from appeals filed at PTAB. The BOR is active year-round defending the case dockets by preparing and providing evidence, attending hearings, and negotiating settlements from all prior years appealed until they are closed. The BOR is tasked with successfully defending and closing appeals and reducing the backlog of appeals given the resources available. We are delighted to share the BOR has reduced PTAB's own backlog of dockets as well as the BOR backlog from 4 years to 2.5 years. The BOR completes files on time - and even ahead of schedule. Each year we improve the digital process, working with PTAB and our respective technology teams to coordinate improved digital file workflow.

The BOR has been very successful in defending assessments at PTAB, which has always been important for taxing districts, but is even more so now due to the recently passed Refund Recapture Act.

Refund Recapture Act

This new law, enacted in 2021, allows a school district to, without referendum, adopt a levy to recapture revenue lost by a property tax refund it is required to make after a PTAB decision grants a reduction. In FY 2023, there was $5.8 million of savings from the risk of refunds and now, an additional savings of $5.8 million that would then become raised levies the following tax year with property owners shouldering the additional tax burden. Funding the resources of the BOR to defend at PTAB pays off for the County and all the taxing districts.

Approximately 7–10% of BOR appeals go to PTAB annually. There have been approximately 22,000 dockets closed each of the last 4 years, and with the numbers of appeals rising each tax year, those numbers will be going up as those cases are decided.

Fiscal Year 2022

INITIAL LIABILITY
$291,377,259

SAVINGS
$144,289,062

2022 PTAB Caseload

29,828 DOCKETS CLOSED

15,409 DOCKETS FOR HEARINGS

398 PTAB HEARINGS

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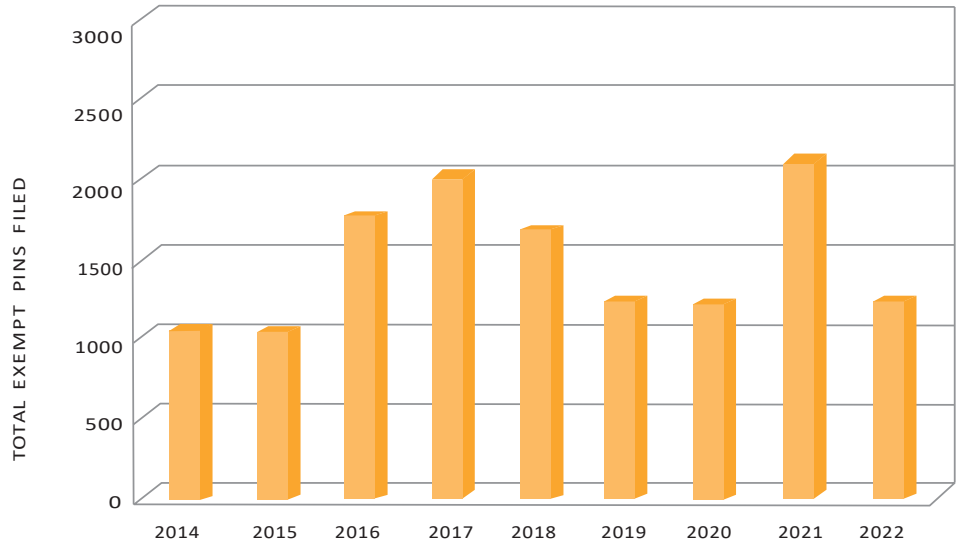
Exempt Properties and the Board of Review

The BOR examines applications from governmental, charitable and religious organizations that believe 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, an incomplete file, or 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 2022, the BOR processed 1,276 exempt parcels requesting exempt status.

Exempt PINs Filed



FISCAL YEAR	TOTAL PINS
2014	1,017
2015	1,017
2016	1,694
2017	1,928
2018	1,527
2019	1,208
2020	1,182
2021	2,058
2022	1,276

2022 TOTAL APPEALS	
GOVERNMENTAL	355
RELIGIOUS/CHARITABLE	296
TOTAL	651

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2022 TAX YEAR OUTREACH EFFORTS

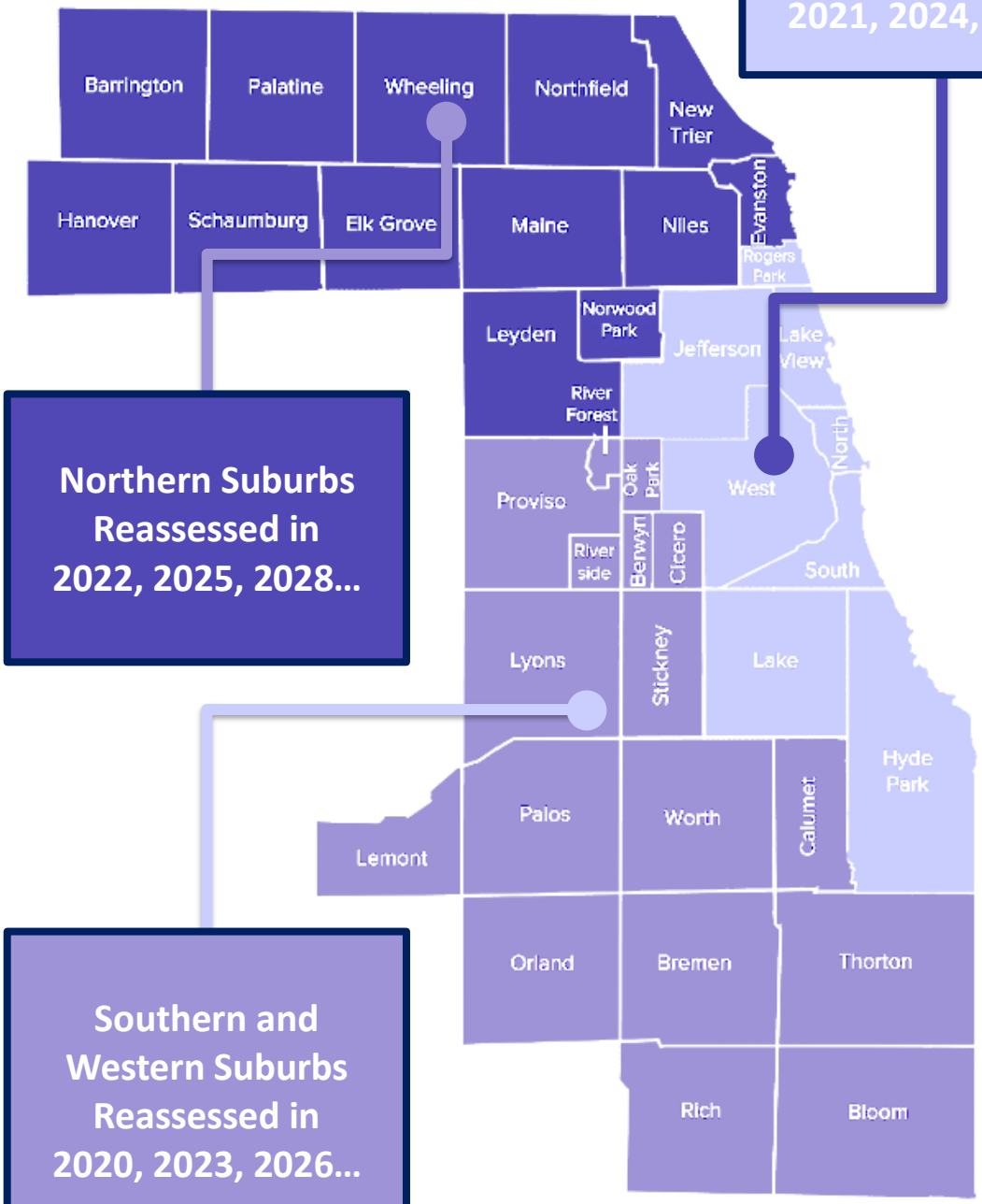
Through the BOR's community outreach programs, we bring assessed valuation complaint services to the community. During the 2022 assessment year, our office conducted 131 outreach events and serviced thousands of taxpayers throughout Cook County. The main focus is to educate and inform taxpayers of the BOR's services and to explain the assessed valuation appeal process. Our outreach programs have proven to be an effective way to provide the community with important information and to provide transparent access to this office.

The recent Civic Consulting Alliance (CCA) report dutifully noted the underserved communities as a whole are over assessed, leading to regressivity in the Cook County Assessor's Office assessment model. Per the CCA report, owners of lower value homes contest their assessments at a lower rate than owners of higher value homes. As it has for many years, the BOR provides transparent access to the assessment appeal process via its outreach programs.

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 elected officials and community organizations whose support has played an integral role in making the BOR more accessible to taxpayers.

CCAO Triennial Assessment Cycle

City of Chicago
Reassessed in
2021, 2024, 2027…



Northern Suburbs
Reassessed in
2022, 2025, 2028…

Southern and
Western Suburbs
Reassessed in
2020, 2023, 2026…

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