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# BOARD OF REVIEW

## Summary of Appropriations

DEPARTMENT AND TITLE	FY2008 EXPENDITURES	08 ADJUSTED APPROPRIATION	APPROVED & ADOPTED	DIFFERENCE
<b>CORPORATE FUND</b>				
050 Board of Review	7,293,723	7,330,244	7,185,494	(144,750)
CORPORATE FUND TOTAL	7,293,723	7,330,244	7,185,494	(144,750)
GENERAL FUND TOTAL	7,293,723	7,330,244	7,185,494	(144,750)
TOTAL APPROPRIATIONS	\$7,293,723	\$7,330,244	\$7,185,494	(144,750)

## Summary of Positions

DEPARTMENT AND TITLE	08 APPROVED POSITIONS	APPROVED & ADOPTED	DIFFERENCE
<b>CORPORATE FUND</b>			
050 Board of Review	126.0	123.0	(3.0)
CORPORATE FUND TOTAL	126.0	123.0	(3.0)
GENERAL FUND TOTAL	126.0	123.0	(3.0)
TOTAL POSITIONS	126.0	123.0	(3.0)

*\* The FY2008 Appropriation reflects the Appropriation As Adjusted column in the Appropriation Trial Balance*



# 050 BOARD OF REVIEW

## OVERVIEW

### DEPARTMENT MISSION

The mission of the Board of Review is to comply with its statutory mandate and the oath taken by each Commissioner to perform all duties of the office as required by law, to fairly and impartially review the assessments of all property to the extent authorized by the Property Tax Code, to correct all assessments which should be corrected, to raise, lower, and or direct the Cook County Assessor to change, correct, alter, or modify assessments as justice may require, and to do all acts necessary within the authority provided by the Code to procure a full, fair and impartial assessment of all property.

### GOALS AND OBJECTIVES

- Close the Board as early as possible during the 2008 Southern Triennial in an effort to save revenue for the County and taxing districts.
- Continue our successful efforts to improve processes at the Board and apply technological solutions where applicable.
- Accurately evaluate the anticipated increase in appeals filed for the 2008 Southern Triennial reassessment.

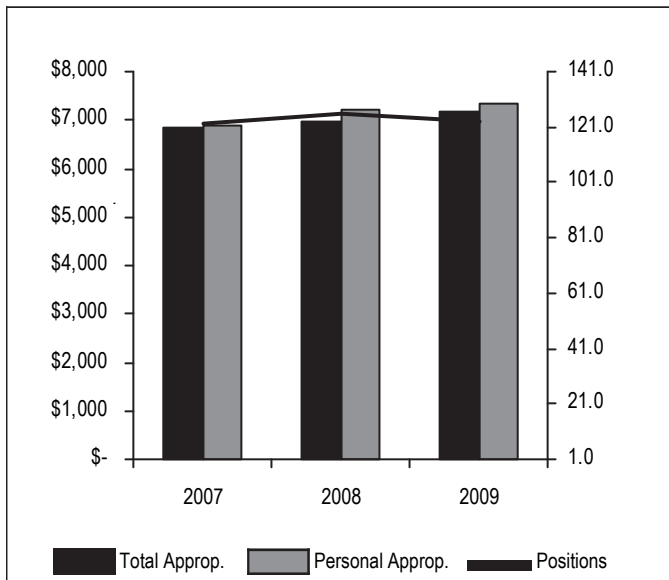
### SUMMARY OF OPERATIONS

The Cook County Board of Review is a quasi-judicial office as determined by the Illinois law and the practical prosecution of its mission. The Analysis process is by definition multi-faceted and analytical. Each complaint is reviewed by multiple parties to varying degrees. There are intellectually simple cases and extraordinarily complicated cases. Cook County contains approximately one million six hundred thousand parcels of real estate. They are constantly being combined, classified, and divided in various ways. This, as well as normal forces of the marketplace, makes the assessment base a virtual living organism, changing constantly. The Cook County Board of Review adheres to concepts of determining market value as proposed by, but not limited to, the International Association of Assessing Officers and the Appraisal Foundation. These organizations as well as other authorities consider recent judicial decisions and current thinking to arrive at reasonable methods to determine market value. The evidence that supports these reasons may be found either in law or valuation theory. The analysis process evaluates the evidence presented in such a

manner the Board of Review can make a judicial decision, which best supports the concept of market value. There can be hundreds of derivations of this concept on a case by case basis. "The difficulty in analyzing assessment performance and, principally, the existence of vertical assessment equity, emerges from the fact that assessed values, that is the actual basis on which property tax is allocated, must be compared to market values." ("A New Approach to the Analysis of Assessment Equity," Assessment Journal, March/April 1998). As useful as information technology procedures are for assessing bodies, they are often too simple or group specific instead of case specific for an appeal body. Just as an Assessor will rely on multiple regression analysis to establish correct assessments, an appeal body such as the Board of Review must painstakingly review each case with its unique issues. A simple case may include four of five counts. Each count could be a different issue relating back to the four reasons for a taxpayer to request a review. The Cook County Board of Review is the highest volume intermediate real property tax review body of its type in the United States. The manner by which the Board arrives at its decisions likens it more to an appellate court than an assessing office. Between the requirements of the law and the nature by which evidence is presented and assimilated, the analytical process of the Board of Review must continue in its present format. The individual taxpayers representing themselves and the commercial/industrial property owners represented by legal counsel both benefit from the present process.

Fund Category	Appropriations (\$thousands)		
	2007 Adopted	2008 Adopted	2009 Adopted
General	6,835.8	6,973.6	7,185.5
Total	6,835.8	6,973.6	7,185.5
	Adopted	Adopted	Adopted
FTE Positions	122.0	126.0	123.0

## 050 BOARD OF REVIEW



## PROGRAMS

### OUTREACH PROGRAM

Each Commissioner leads an active outreach program bringing access to the Board of Review's appeal process to all and especially those communities that are underserved, to the citizens that lack access to the internet or ready transportation, and to the elderly.

## MAJOR ACCOMPLISHMENTS

- Overcame staffing shortage in light of historic appeal volume, by rolling out new automatic projects which reduced time of review and improved accuracy.
- Improved the website complete with graph functions, content, and accessibility allowing greater transparency.
- Successfully analyzed and held hearings for the greatest volume of appeals in the agency's history.
- In a joint effort with the Mayor of Chicago, the Board of Review responded to the mortgage foreclosure crisis, fraudulent lending, and a decline in home values by reopening filing periods to review more than 35,000 new appeals.

## KEY BUDGET INITIATIVES

- Close the 2008 tax session early which translates into savings for taxing districts and the County.
- Reduce demand for additional staff through technology initiatives.
- Crosstrain more employees so that additional staff is not required as filing volume increases.

# DISTRIBUTION BY APPROPRIATION CLASSIFICATION

Department 050 Board of Review

ACCOUNT NUMBER AND TITLE	FY2008 EXPENDITURES	FY08 ADJUSTED* APPROPRIATION	APPROVED & ADOPTED	DIFFERENCE
<b>PERSONAL SERVICES</b>				
110 / 501010 Salaries and Wages of Regular Employees	6,922,288.26	6,922,289	6,928,612	6,323
120 / 501210 Overtime Compensation	148,435.07	150,000	1	(149,999)
172 / 501540 Workers' Compensation			377	377
178 / 501660 Unemployment Compensation		24,250	25,000	750
183 / 501770 Seminars for Professional Employees			1	1
185 / 501810 Professional and Technical Membership Fees	1,445.43	1,940	2,000	60
186 / 501860 Training Programs for Staff Personnel		97	1	(96)
190 / 501970 Transportation and Other Travel Expenses for Employees	3,693.01	3,880	4,000	120
<b>PERSONAL SERVICES TOTAL</b>	<b>\$7,075,861.77</b>	<b>\$7,102,456</b>	<b>\$6,959,992</b>	<b>(142,464)</b>
<b>CONTRACTUAL SERVICES</b>				
217 / 520100 Transportation for Specific Activities and Purposes		485	1	(484)
225 / 520260 Postage	8,937.29	9,012	25,000	15,988
240 / 520490 Printing and Publishing	85,055.85	94,460	80,000	(14,460)
242 / 520550 Surveys, Operations and Reports	2,287.75	2,425	3,000	575
245 / 520610 Advertising For Specific Purposes	5,082.72	5,335	6,000	665
260 / 520830 Professional and Managerial Services			1	1
268 / 521030 Court Reporting, Stenographic, Transcribing, or Interpreter Services	121.85	940	2,000	1,060
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$101,485.46</b>	<b>\$112,657</b>	<b>\$116,002</b>	<b>3,345</b>
<b>SUPPLIES AND MATERIALS</b>				
350 / 530600 Office Supplies	33,571.08	35,800	45,000	9,200
353 / 530640 Books, Periodicals, Publications, Archives and Data Services	2,149.96	2,350	3,500	1,150
354 / 530680 Data Services for PTAB	47,530.84	47,671	48,000	329
388 / 531650 Computer Operation Supplies	6,614.76	3,760	8,000	4,240
<b>SUPPLIES AND MATERIALS TOTAL</b>	<b>\$89,866.64</b>	<b>\$89,581</b>	<b>\$104,500</b>	<b>14,919</b>
<b>OPERATION AND MAINTENANCE</b>				
440 / 540130 Maintenance and Repair of Office Equipment	2,900.35	1,850	5,000	3,150
441 / 540170 Maintenance and Repair of Data Processing Equipment and Software	4,500.00	4,500		(4,500)
<b>OPERATION AND MAINTENANCE TOTAL</b>	<b>\$7,400.35</b>	<b>\$6,350</b>	<b>\$5,000</b>	<b>(1,350)</b>
<b>RENTAL AND LEASING</b>				
630 / 550010 Rental of Office Equipment	19,109.00	19,200		(19,200)
<b>RENTAL AND LEASING TOTAL</b>	<b>\$19,109.00</b>	<b>\$19,200</b>		<b>(19,200)</b>
<b>OPERATING FUNDS TOTAL</b>	<b>\$7,293,723.22</b>	<b>\$7,330,244</b>	<b>\$7,185,494</b>	<b>(144,750)</b>
<b>(717) NEW/REPLACEMENT CAPITAL EQUIPMENT - 71700050</b>				
530 / 560510 Office Furnishings and Equipment	417,679.05	755,826	68,220	(687,606)
579 / 560450 Computer Equipment	494,431.89	1,457,317	300,000	(1,157,317)
	912,110.94	2,213,143	368,220	(1,844,923)
<b>TOTAL CAPITAL EQUIPMENT REQUESTS</b>	<b>\$912,110.94</b>	<b>\$2,213,143</b>	<b>\$368,220</b>	<b>(1,844,923)</b>

\* The FY2008 Appropriation reflects the Appropriation As Adjusted column in the Appropriation Trial Balance

\*\* Capital equipment requests for bonded capital funds (717, 715, 714) represent the amount(s) for 'New' equipment funding in FY2009. Capital equipment expenditures and appropriations represent charges against current and prior year funding.

# PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE

Department 050 Board of Review

JOB CODE AND TITLE	GRADE	2008 APPROPRIATION		APPROVED & ADOPTED	
		FTE POS.	SALARIES	FTE POS.	SALARIES
<b>01 EXECUTIVE DIVISION</b>					
<b>01 HEARINGS - 0501254</b>					
0009 Commissioner Board of Appeals	S	3.0	\$300,000	3.0	\$300,000
0376 Chief Deputy Commissioner	24	1.0	\$137,513	1.0	\$137,963
0377 First Assistant Commissioner	24	2.0	\$256,056	2.0	\$257,318
0324 Administrative Assistant To Commissioners II (Board of Appeals)	23	2.0	\$162,223	2.0	\$163,193
0036 Chief of Administrative Service Division	23	1.0	\$95,372	1.0	\$95,383
0383 Deputy In Charge of Real Estate Complaints Property Complaints	23	1.0	\$95,372	1.0	\$95,383
0065 Administrative Assistant To Commissioner Board of Appeals	22	3.0	\$270,853	3.0	\$272,929
0051 Administrative Assistant V	20	3.0	\$194,578	3.0	\$195,334
0366 Appeals Analyst II	19	1.0	\$68,669	1.0	\$68,973
0365 Appeals Analyst I	18	2.0	\$106,224	2.0	\$107,964
		<b>19.0</b>	<b>\$1,686,861</b>	<b>19.0</b>	<b>\$1,694,440</b>
<b>02 REAL ESTATE TAX ANALYTICAL SECTION - 0501411</b>					
1114 Systems Analyst V	23	1.0	\$71,609		\$1
1137 Manager-Systems Development	23	1.0	\$93,055	1.0	\$94,557
0338 Assessment Analyst IV	22	1.0	\$84,573	1.0	\$84,621
0065 Administrative Assistant To Commissioner Board of Appeals	22	3.0	\$242,724	3.0	\$244,397
0342 Assessment Analyst III	21	1.0	\$77,068	2.0	\$141,437
0051 Administrative Assistant V	20	3.0	\$206,398	4.0	\$266,803
0145 Accountant V	19	2.0	\$111,139	2.0	\$111,940
0366 Appeals Analyst II	19	2.0	\$124,954	2.0	\$125,930
0365 Appeals Analyst I	18	6.0	\$329,016	5.0	\$273,703
0389 Deputy Member III	18	5.0	\$273,951	5.0	\$277,619
0050 Administrative Assistant IV	18	2.0	\$98,910	2.0	\$100,010
1103 Computer Operator III	16	1.0	\$54,061	1.0	\$54,288
0381 Board of Appeals Chief Deputy	16	1.0	\$42,010	1.0	\$42,832
0384 Deputy Member I	14	2.0	\$102,143	1.0	\$38,634
		<b>31.0</b>	<b>\$1,911,610</b>	<b>30.0</b>	<b>\$1,856,772</b>
<b>03 ADMINISTRATIVE AND CLERICAL - 0501256</b>					
0387 Secretary of The Board of Appeals	23	1.0	\$77,068	1.0	\$78,898
0253 Business Manager III	22	1.0	\$93,563	1.0	\$93,967
1103 Computer Operator III	16	1.0	\$46,091	1.0	\$46,804
1102 Computer Operator II	14	1.0	\$35,568	1.0	\$36,425
0384 Deputy Member I	14	1.0	\$44,002	1.0	\$44,322
0906 Clerk IV	09	1.0	\$26,853	1.0	\$27,194
		<b>6.0</b>	<b>\$323,145</b>	<b>6.0</b>	<b>\$327,610</b>
<b>04 PTAB ADMINISTRATIVE REVIEW SECTION - 0501257</b>					
0324 Administrative Assistant To Commissioners II (Board of Appeals)	23	1.0	\$95,372	1.0	\$95,652
0365 Appeals Analyst I	18	3.0	\$167,257	3.0	\$170,007
1103 Computer Operator III	16	1.0	\$48,289	1.0	\$49,367
0048 Administrative Assistant III	16	1.0	\$42,010	1.0	\$42,572
		<b>6.0</b>	<b>\$352,928</b>	<b>6.0</b>	<b>\$357,598</b>
<b>02 ADMINISTRATIVE SERVICE DIVISION</b>					
<b>01 SUPERVISORY AND CLERICAL - 0501258</b>					
0382 Chief Clerk Board of Appeals	23	1.0	\$77,068	1.0	\$78,898
0366 Appeals Analyst II	19	2.0	\$138,751	2.0	\$139,357
0365 Appeals Analyst I	18	1.0	\$62,286	1.0	\$62,696
0144 Accountant IV	17	1.0	\$54,452	1.0	\$54,561
0388 Deputy Member II	15	1.0	\$50,575	1.0	\$50,626

**PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE**

Department 050 Board of Review

JOB CODE AND TITLE	GRADE	2008 APPROPRIATION		APPROVED & ADOPTED	
		FTE POS.	SALARIES	FTE POS.	SALARIES
0047 Administrative Assistant II	14	2.0	\$74,574	2.0	\$75,222
0936 Stenographer V	13	2.0	\$88,046	1.0	\$44,029
0907 Clerk V	11	1.0	\$38,081	1.0	\$38,098
0906 Clerk IV	09	2.0	\$54,287	1.0	\$25,960
		<b>13.0</b>	<b>\$638,120</b>	<b>11.0</b>	<b>\$569,447</b>
<b>02 PROPERTY EXEMPTION SECTION - 0501259</b>					
0324 Administrative Assistant To Commissioners II (Board of Appeals)	23	2.0	\$150,646	2.0	\$153,137
0145 Accountant V	19	1.0	\$68,004	1.0	\$68,289
0050 Administrative Assistant IV	18	1.0	\$58,165	1.0	\$58,872
0144 Accountant IV	17	1.0	\$54,452	1.0	\$54,561
1103 Computer Operator III	16	1.0	\$52,973	1.0	\$54,230
		<b>6.0</b>	<b>\$384,240</b>	<b>6.0</b>	<b>\$389,089</b>
<b>03 COMPUTER SECTION - 0501412</b>					
0065 Administrative Assistant To Commissioner Board of Appeals	22	1.0	\$93,563	1.0	\$95,102
0050 Administrative Assistant IV	18	1.0	\$64,821	1.0	\$64,965
0046 Administrative Assistant I	12	1.0	\$38,222	1.0	\$38,289
0907 Clerk V	11	1.0	\$37,336	1.0	\$37,345
		<b>4.0</b>	<b>\$233,942</b>	<b>4.0</b>	<b>\$235,701</b>
<b>04 FIELD INVESTIGATION SECTION - 0501261</b>					
0936 Stenographer V	13	1.0	\$42,958	1.0	\$43,158
0907 Clerk V	11	2.0	\$59,039	2.0	\$59,329
		<b>3.0</b>	<b>\$101,997</b>	<b>3.0</b>	<b>\$102,487</b>
<b>05 TAXPAYER ASSISTANCE SECTION - 0501262</b>					
0145 Accountant V	19	1.0	\$68,669	1.0	\$69,061
0365 Appeals Analyst I	18	2.0	\$98,910	2.0	\$99,852
0389 Deputy Member III	18	1.0	\$62,878	1.0	\$63,471
0048 Administrative Assistant III	16	1.0	\$54,583	1.0	\$54,833
0143 Accountant III	15	1.0	\$49,575	1.0	\$49,627
1235 Storekeeper V	14	1.0	\$42,010	1.0	\$42,442
0384 Deputy Member I	14	1.0	\$47,041	1.0	\$47,212
0047 Administrative Assistant II	14	2.0	\$76,344	2.0	\$77,462
0906 Clerk IV	09	1.0	\$33,270	1.0	\$33,299
		<b>11.0</b>	<b>\$533,281</b>	<b>11.0</b>	<b>\$537,259</b>
<b>06 PRE-HEARING - 0501263</b>					
0295 Administrative Analyst V	23	1.0	\$95,372	1.0	\$95,383
0389 Deputy Member III	18	1.0	\$54,583	1.0	\$54,833
0384 Deputy Member I	14	1.0	\$47,507	1.0	\$47,684
0046 Administrative Assistant I	12	1.0	\$40,776	1.0	\$40,854
		<b>4.0</b>	<b>\$238,239</b>	<b>4.0</b>	<b>\$238,754</b>
<b>07 COMPUTER ENTRY SECTION - 0501264</b>					
0145 Accountant V	19	1.0	\$68,669	1.0	\$68,973
0050 Administrative Assistant IV	18	1.0	\$62,878	1.0	\$63,049
1103 Computer Operator III	16	1.0	\$52,614	1.0	\$54,288
0384 Deputy Member I	14	2.0	\$95,014	2.0	\$95,932
0047 Administrative Assistant II	14	1.0	\$44,002	1.0	\$44,491
0936 Stenographer V	13	1.0	\$44,233	1.0	\$44,248
0907 Clerk V	11	2.0	\$71,941	2.0	\$72,451
0906 Clerk IV	09	2.0	\$51,376	2.0	\$51,859
		<b>11.0</b>	<b>\$490,729</b>	<b>11.0</b>	<b>\$495,291</b>

**PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE**

Department 050 Board of Review

JOB CODE AND TITLE	GRADE	2008 APPROPRIATION		APPROVED & ADOPTED	
		FTE POS.	SALARIES	FTE POS.	SALARIES
<b>08 PTAB CLERICAL SECTION - 0501413</b>					
0365 Appeals Analyst I	18	2.0	\$109,323	2.0	\$109,594
0388 Deputy Member II	15	1.0	\$49,575	1.0	\$50,571
1102 Computer Operator II	14	2.0	\$90,093	2.0	\$90,761
0907 Clerk V	11	2.0	\$61,868	2.0	\$62,586
		<u>7.0</u>	<u>\$310,858</u>	<u>7.0</u>	<u>\$313,512</u>
<b>03 BRANCH OFFICES</b>					
<b>01 MARKHAM BRANCH - 0501267</b>					
0047 Administrative Assistant II	14	1.0	\$47,507	1.0	\$47,684
		<u>1.0</u>	<u>\$47,507</u>	<u>1.0</u>	<u>\$47,684</u>
<b>02 BRIDGEVIEW BRANCH - 0501268</b>					
0384 Deputy Member I	14	1.0	\$46,091	1.0	\$46,840
		<u>1.0</u>	<u>\$46,091</u>	<u>1.0</u>	<u>\$46,840</u>
<b>03 MAYWOOD BRANCH - 0501269</b>					
0384 Deputy Member I	14	1.0	\$47,507	1.0	\$47,684
		<u>1.0</u>	<u>\$47,507</u>	<u>1.0</u>	<u>\$47,684</u>
<b>05 SKOKIE - 0501271</b>					
0907 Clerk V	11	2.0	\$75,417	2.0	\$76,097
		<u>2.0</u>	<u>\$75,417</u>	<u>2.0</u>	<u>\$76,097</u>
<b>TOTAL SALARIES AND POSITIONS</b>		<u>126.0</u>	<u>\$7,422,500</u>	<u>123.0</u>	<u>\$7,336,265</u>
<b>TURNOVER ADJUSTMENT</b>			<u>(\$552,800)</u>		<u>(\$407,653)</u>
<b>OPERATING FUNDS TOTAL</b>		<u>126.0</u>	<u>\$6,869,700</u>	<u>123.0</u>	<u>\$6,928,612</u>

PERSONAL SERVICES - SUMMARY OF POSITIONS BY GRADE

Department 050 Board of Review

GRADE	2008 APPROPRIATION		APPROVED & ADOPTED	
	FTE POS.	SALARIES	FTE POS.	SALARIES
S	3.0	\$300,000	3.0	\$300,000
24	3.0	\$393,569	3.0	\$395,281
23	12.0	\$1,013,158	11.0	\$950,485
22	9.0	\$785,275	9.0	\$791,016
21	1.0	\$77,068	2.0	\$141,437
20	6.0	\$400,976	7.0	\$462,137
19	10.0	\$648,854	10.0	\$652,523
18	28.0	\$1,549,203	27.0	\$1,506,635
17	2.0	\$108,905	2.0	\$109,122
16	8.0	\$392,632	8.0	\$399,214
15	3.0	\$149,725	3.0	\$150,824
14	19.0	\$839,405	18.0	\$782,795
13	4.0	\$175,238	3.0	\$131,435
12	2.0	\$78,998	2.0	\$79,143
11	10.0	\$343,680	10.0	\$345,906
09	6.0	\$165,785	5.0	\$138,312
TOTAL SALARIES AND POSITIONS	126.0	\$7,422,500	123.0	\$7,336,265
TURNOVER ADJUSTMENT		(552,800)		(407,653)
OPERATING FUNDS TOTAL	126.0	\$6,869,700	123.0	\$6,928,612

