



COOK COUNTY BOARD OF REVIEW
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To: Honorable John P. Daley, *Chairman*
Cook County Board of Commissioners, Finance Committee

From: Cook County Board of Review

CC: Annette C.M. Guzman, *Budget Director*
Department of Budget & Management Services

Date: November 4, 2021

Re: Request for Information from FY2022 Department Budget Hearing

The following information is provided in response to questions posed at our department's hearing held on October 25, 2021.

I. Request ID# 1050-1

Commissioner Morrison has requested your office to justify each new position by title, and, if the funding for the positions is temporary, how your office will support the continued funding of such positions. Attached to this memo is a list of your new FTEs in the FY22 Executive Budget Recommendation. For each new position, please respond to the questions set forth in the list.

Response:

The Board of Review requested 9 new FTEs for Fiscal Year 2022. With the current level of assessment appeals and the post pandemic situation, the addition of FTEs will be critical for the BOR to meet its core missions of providing, accessible, fair, accurate, and timely adjudication of appeals. The COVID pandemic has created uncertainties in the real estate market, which leads to fluctuation in value. In addition, the Assessor's application of a COVID-19 factor to the 2020 assessment created further uncertainty into the market. This situation is similar to the 2009 shift of all Cook County property to more uniform assessment levels of 10% for residential and a 25% for Commercial and Industrial properties. The spike in appeals from 2008 to 2009 was a 20% increase. Based on the 243,000 appeals from the 2018 session (last City Tri), a 20% increase would be an estimated 48,600 more appeals for a total of 291,600. The addition of 50,000 more appeals in a session would be the equivalent of adding another northside of Chicago to the BOR's 2021 session workload.

With the current Assessor schedule, the BOR's timely target will be to complete its work before the end of calendar year 2022. Again, the BOR has created efficiencies in the entire property tax system through the use of technology. However, the effectiveness of the technology has reached its peak without a comprehensive study of the operational system. We have requested a data study, recommendations, and implementation of process improvements through ARPA funding requests. However, these efficiencies

will not be implemented for 3 years. Unfortunately, the only solution is a modest \$600,000 investment in 9 new FTEs to help subsidize the potential massive increase in volume based on these market factors. The new FTEs will be 3 residential analysts, 3 commercial analysts and 3 PTAB analysts. Each Commissioner will receive 1 residential analyst, 1 commercial analyst and 1 PTAB analyst.

Without proper staffing levels at the Board, the 2021 appeal session could cause a downstream effect of the property tax cycle to carry into calendar year 2023 which would have devastating effects on taxing bodies, especially schools and smaller municipalities which rely mostly on property tax for their operational funding. The delay of property tax revenue could cost taxpayers across Cook County \$5 million a month in short term loan costs and lost reserve revenue. The delay of a stable funding source like property tax will be devastating to most communities.

As the historical data demonstrates, the BOR workload over twelve years has risen 103% while the number of employees has stayed level until last year's investment in the BOR.

As always, please let us know if you have any additional questions.

N.B.: Commissioner Wendt was given the opportunity to comment and suggest edits to the Board's answer. She communicated she did not agree with this answer but did not offer any edits or suggestions. She asked that her name not to be included on the Board's response.

Office	Fund	Position	Job Code	Funding Status	Job Function - indicate what the position will do within the operation	Justification - please indicate why your office needs the position.	Revenue Source - If the position is marked as "temporary" in column E, please indicate how this will be funded once the funding is gone.
1050-Board of Review (Office)	11000-Corporate	New Position 625	0065-Admin Asst to Comm Brd of Appl	Permanent	This was a title chance which replaced an existing position	The position is an Analyst Position. The role and duties are consistent with a commercial analyst	
1050-Board of Review (Office)	11286-American Rescue Plan Act (ARPA) Fund	New Position 602	0365-Appeals Analyst I	Temporary	Residential Assessment Analyst	With the current Assessor schedule, the BOR's timely target will be to complete its work before the end of calendar year 2022. Again, the BOR has created efficiencies in the entire property tax system through the use of technology. However, the effectiveness of the technology has reached its peak without a comprehensive study of the operational system. We have requested a data study, recommendations, and implementation of process improvements through ARPA funding requests. However, these efficiencies will not be implemented for 3 years. Unfortunately, the only solution is a modest \$600,000 investment in 9 new FTEs to help subsidize the potential massive increase in volume based on these market factors. The new FTEs will be 3 residential analysts, 3 commercial analysts and 3 PTAB analysts. Each Commissioner will receive 1 residential analyst, 1 commercial analyst and 1 PTAB analyst.	This position is funded through ARPA revenue loss funding. This position will be funded through the County's operating funds as the County's resources continue to rebound from the impact of the COVID-19 pandemic
1050-Board of Review (Office)	11286-American Rescue Plan Act (ARPA) Fund	New Position 610	0365-Appeals Analyst I	Temporary	Residential Assessment Analyst		This position is funded through ARPA revenue loss funding. This position will be funded through the County's operating funds as the County's resources continue to rebound from the impact of the COVID-19 pandemic
1050-Board of Review (Office)	11286-American Rescue Plan Act (ARPA) Fund	New Position 612	0365-Appeals Analyst I	Temporary	Residential Assessment Analyst	See memo	This position is funded through ARPA revenue loss funding. This position will be funded through the County's operating funds as the County's resources continue to rebound from the impact of the COVID-19 pandemic
1050-Board of Review (Office)	11286-American Rescue Plan Act (ARPA) Fund	New Position 614	6894-Appeals Analyst III	Temporary	Property Tax Appeal Board (PTAB) Analyst	see memo	This position is funded through ARPA revenue loss funding. This position will be funded through the County's operating funds as the County's resources continue to rebound from the impact of the COVID-19 pandemic
1050-Board of Review (Office)	11286-American Rescue Plan Act (ARPA) Fund	New Position 615	6894-Appeals Analyst III	Temporary	Property Tax Appeal Board (PTAB) Analyst	see memo	This position is funded through ARPA revenue loss funding. This position will be funded through the County's operating funds as the County's resources continue to rebound from the impact of the COVID-19 pandemic
1050-Board of Review (Office)	11286-American Rescue Plan Act (ARPA) Fund	New Position 617	6894-Appeals Analyst III	Temporary	Property Tax Appeal Board (PTAB) Analyst	see memo	This position is funded through ARPA revenue loss funding. This position will be funded through the County's operating funds as the County's resources continue to rebound from the impact of the COVID-19 pandemic
1050-Board of Review (Office)	11286-American Rescue Plan Act (ARPA) Fund	New Position 619	0338-Assessment Analyst IV	Temporary	Commercial Assessment Analyst	see memo	This position is funded through ARPA revenue loss funding. This position will be funded through the County's operating funds as the County's resources continue to rebound from the impact of the COVID-19 pandemic
1050-Board of Review (Office)	11286-American Rescue Plan Act (ARPA) Fund	New Position 620	0338-Assessment Analyst IV	Temporary	Commercial Assessment Analyst	see memo	This position is funded through ARPA revenue loss funding. This position will be funded through the County's operating funds as the County's resources continue to rebound from the impact of the COVID-19 pandemic
1050-Board of Review (Office)	11286-American Rescue Plan Act (ARPA) Fund	New Position 622	0338-Assessment Analyst IV	Temporary	Commercial Assessment Analyst	see memo	This position is funded through ARPA revenue loss funding. This position will be funded through the County's operating funds as the County's resources continue to rebound from the impact of the COVID-19 pandemic