

# Cook County Board of Review

**Budget Submission Fiscal Year 2020**



# Board of Review Budget FY20

## **Mission**

The Board of Review (BOR) is charged by the State of Illinois to review all assessment appeals and make corrections, as it deems equitable.



# Board of Review Budget FY20

## Board Goals

- To provide accurate and fair analysis of assessment appeals and to complete our work in a timely manner so tax distribution for schools, libraries, municipalities and other essential services are not interrupted.
- To defend the County's assessment at the Illinois Property Tax Appeal Board, which saves the County, Forest Preserve and all taxing bodies in Cook County millions of dollars annually.



# Board of Review Budget FY20

## Assessor's Office

- Assessor is responsible for setting assessment values on more than 1.8 million properties in Cook County
- Assessor uses a mass appraisals system
- Properties are reassessed once every three years

## Board of Review

- Forum for property owners to contest the assessment of their property, much like an appellant court
- **BOR reviews assessment Appeals** on an individual basis
- Property owners can file appeals at the BOR every year, not just during reassessment



# Board of Review Budget FY20

## Fiscal Year 2019 Budget and Operation

- Adjudicated 245,000 dockets which comprised 540,000/PINs
- 33% increase over last City Tri reassessment
- 11 new FTEs (6 Appeals Analysts, 5 PTAB)
- Closed Session May 10 (April 15 is Target Date)
- Staff Accrued over 27,000 hours of overtime
- Each staff member averaged 350 hours (nearly 7 weeks of PTO)



# Board of Review Budget FY20

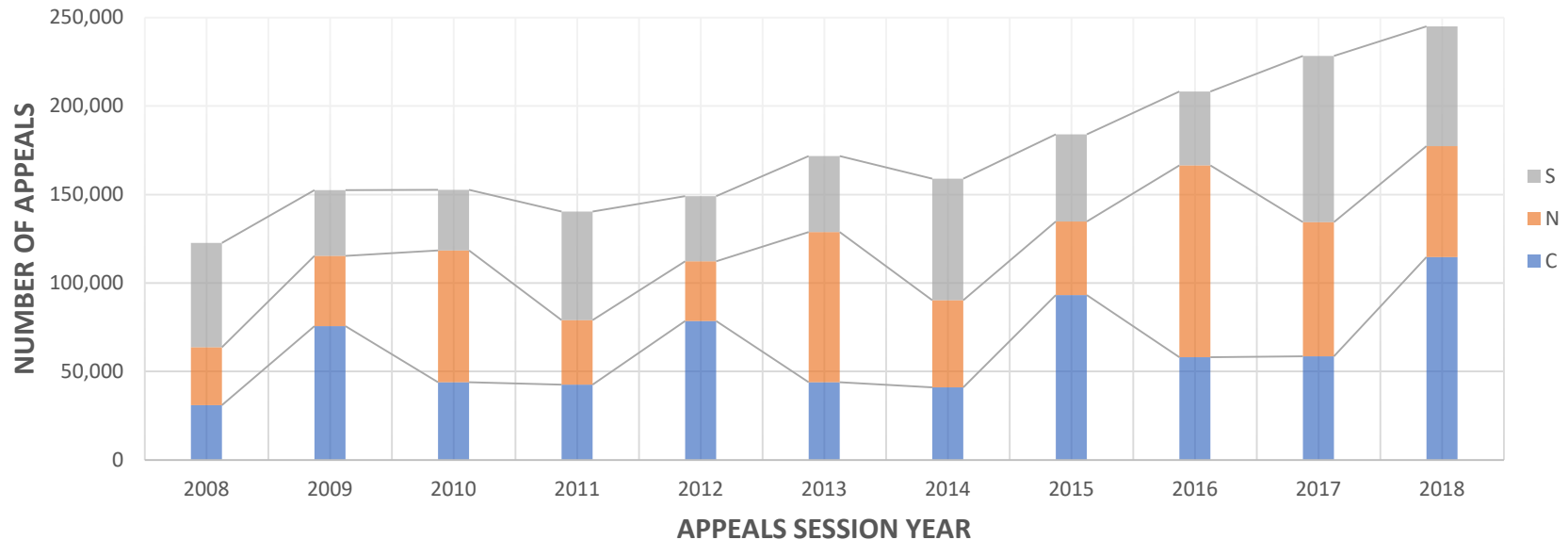
## Appeal Volume

- 99% workload increase over last 10 years
- Flat FTE count over last 10 years
- Technology and Management Solutions have been implemented to great success
- BOR Increased Session Timeframe (appeal session expanded from August to April to July-May)



# Board of Review Budget FY20

## HISTORIC BOR APPEAL DATA

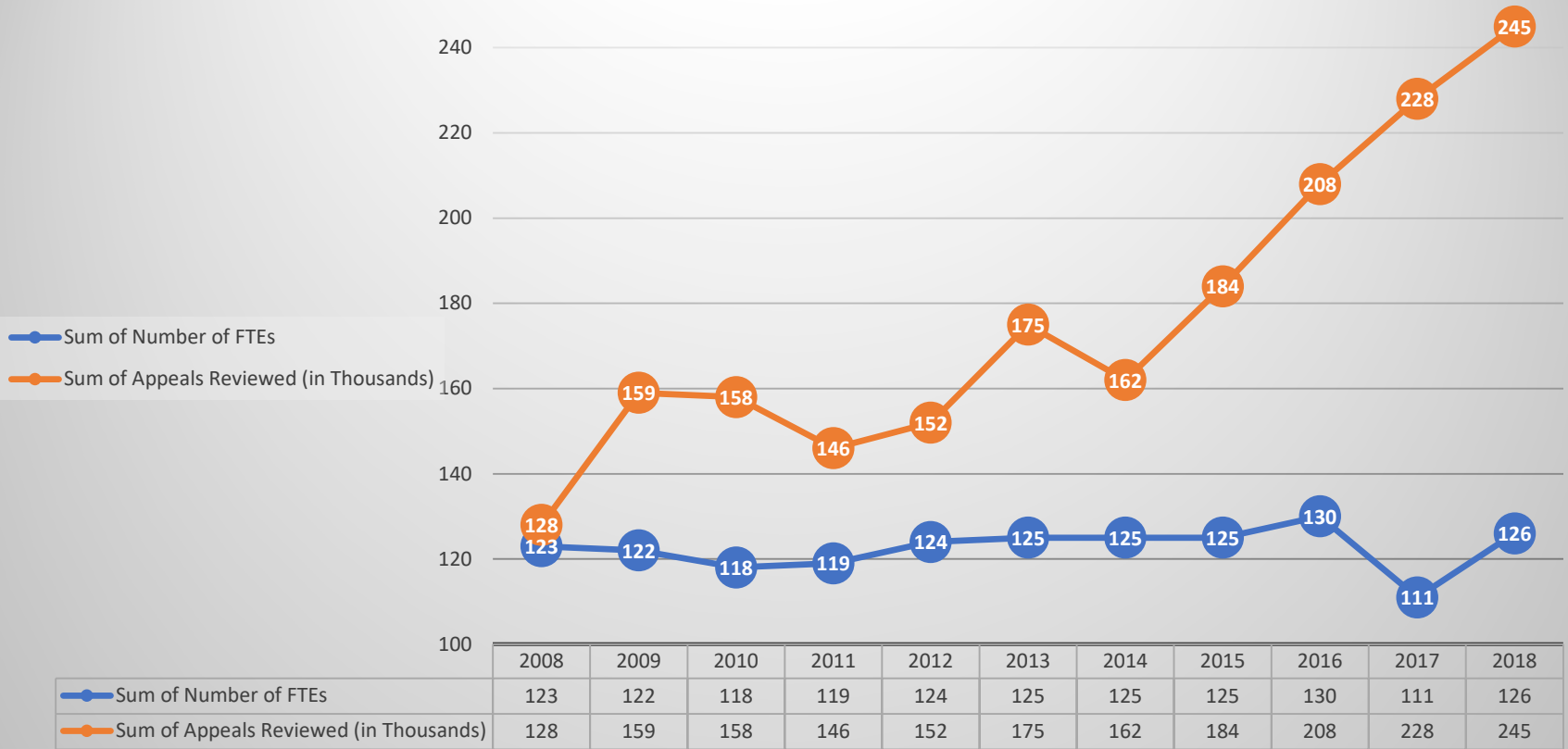


2008 Appeal Session Volume:	122,655 dockets
2015 Appeal Session Volume (DAPS):	184,088 dockets
2017 Appeal Session Volume (May 10):	228,389 dockets
2018 Appeal Session Volume:	245,747 dockets



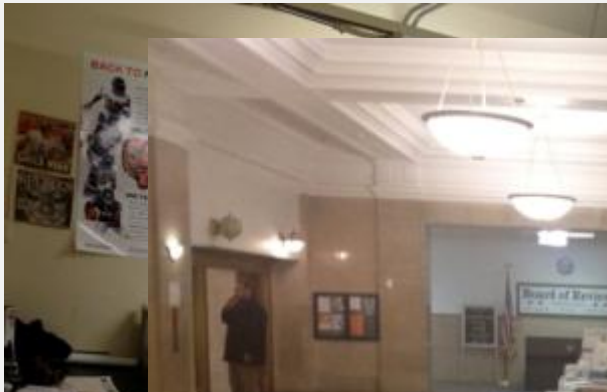
# Board of Review Budget FY20

## 2008-2018 FTEs vs. Appeal Volume





# Board of Review Budget FY20



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## **Digital Appeals Processing System**

- National award winning state-of-the-art digital workflow system built in 2015
- Allows property owners to manage their appeal online, including file an appeal, submit evidence and review results
- the BOR has been able to process a larger number of files per year since the implementation with the same number of employees.
- System was created and implemented on time and under budget



# Board of Review Budget FY20

## **Efficient Management**

- Appeal analysis data has improved workflow efficiencies
- BOR assessment data transfer to other offices are more efficient
- Better oversight of production and planning using data and metrics
- Hearing schedule and process improved



# Board of Review Budget FY20

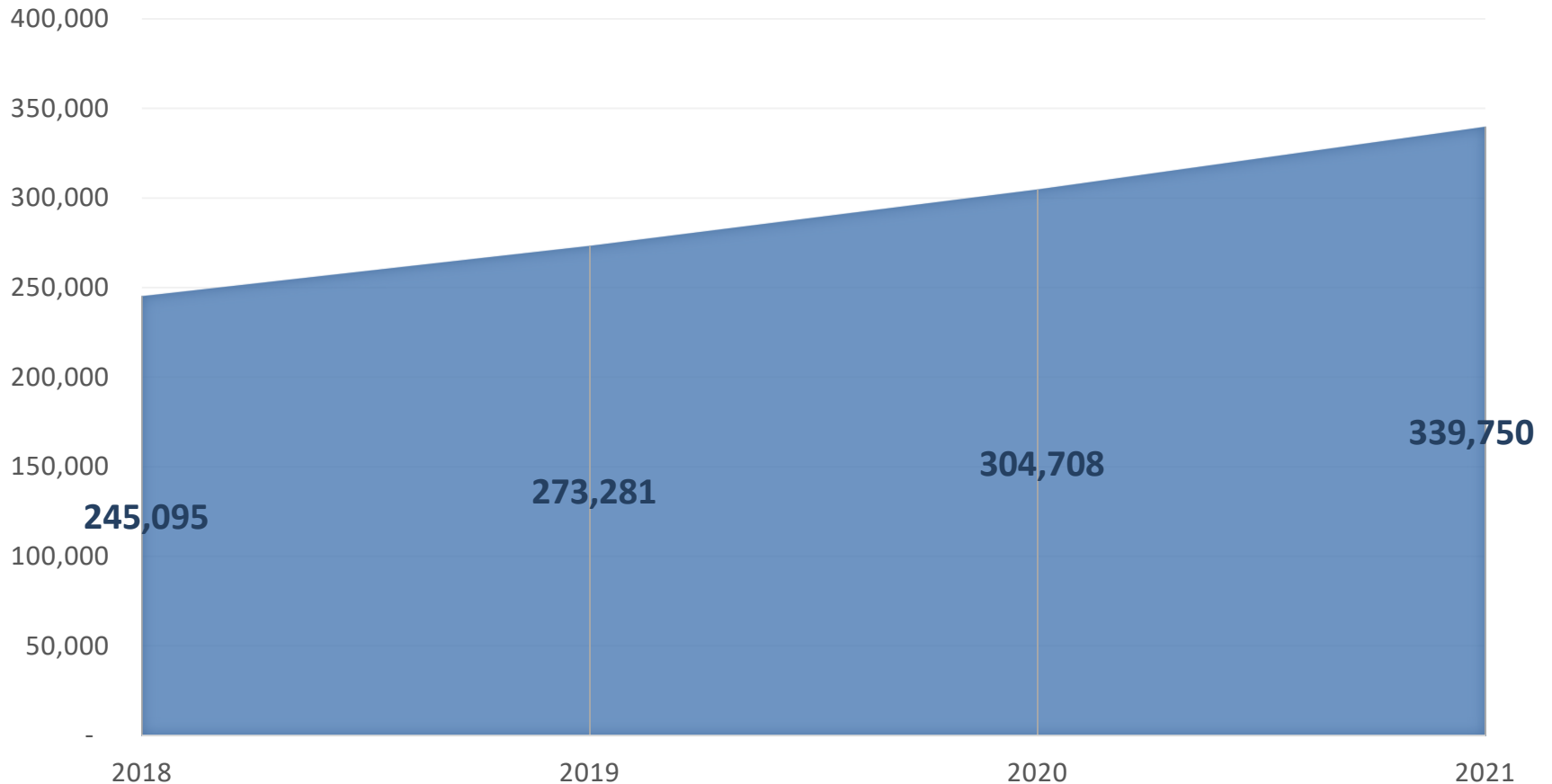
## Forecast of BOR in FY2020

- Appeal volume will continue to rise over the next 3 years 2019-2021
- Technology and management solutions have absorbed a 99% volume increase over 10 years and a 33% increase over 5 years
- Efficiencies are at the end of effectiveness. BOR is beyond its breaking point to process expected increase of filings over next 3 years
- FTE increase only way to continue to meet goals of accurate and fair review and a timely distribution of tax dollars to essential services.



# Board of Review Budget FY20

## PROJECTED BOR APPEALS VOLUME 2018-2021



# Board of Review Budget FY20

## Right Sizing the Board of Review

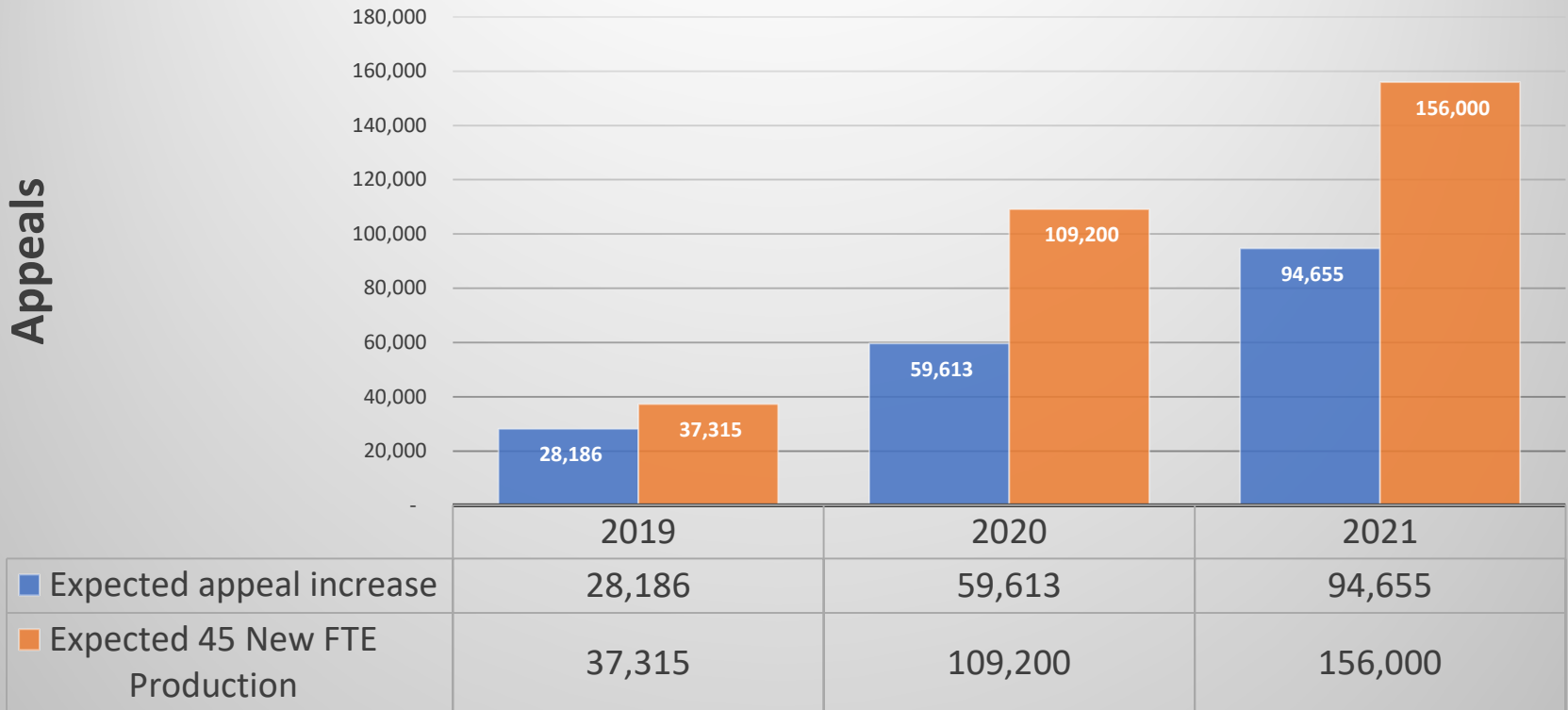
### The BOR Budget FY20 Request:

- 18 new commercial analysts
- 27 new residential analysts
- 2 new IT workflow staff
- 4 new administrative staff



# Board of Review Budget FY20

## Righting Sizing the Board of Review Estimated Growth vs. new FTE production



# Board of Review Budget FY20

## Right Sizing the Board of Review

- Increase in non-personnel budget focuses on training, outreach, and technology solutions
- Total increase request from FY19: **\$4,578,666**
- Funding difference from FY20 Budget Recommendation: **\$2,799,857**

