



Office of the Independent Inspector General

“[T]o detect, deter and prevent corruption, fraud, waste, mismanagement, unlawful political discrimination or misconduct in the operation of County government.”

**Quarterly Report
2nd Quarter 2024**

July 15, 2024

Table of Contents

New Summary Reports..... 1
IIG23-0499 – Clerk’s Office..... 2
IIG24-0091 – Cook County Health..... 4
IIG24-0114 – Forest Preserves 4
IIG24-0118 – Forest Preserves 6
IIG24-0158 – Board of Review 6
IIG24-0160 – Cook County Health..... 7
IIG24-0257 – Medical Examiner’s Office..... 8
Responses to Recommendations from Prior Quarters 8
IIG22-0835 – Cook County Health..... 8
IIG22-0847 – Cook County Health..... 9
IIG22-0911 – Assessor’s Office 11



OFFICE OF THE INDEPENDENT INSPECTOR GENERAL

Tirrell J. Paxton, Inspector General

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July 15, 2024

Transmittal via email only

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
118 North Clark Street
Chicago, Illinois 60602

Re: Independent Inspector General Quarterly Report (2nd Qtr. 2024)

Dear President Preckwinkle and Members of the Board of Commissioners:

This report is written in accordance with Section 2-287 of the Independent Inspector General Ordinance, Cook County, Ill., Ordinances 07-O-52 (2007), to apprise you of the activities of this office during the time period beginning April 1, 2024, through June 30, 2024.

OIIG Complaints

The Office of the Independent Inspector General (OIIG) received a total of 190 complaints during this reporting period.¹ Twenty-seven new OIIG investigations have been initiated. This number includes those investigations resulting from the exercise of my own initiative (OIIG Ordinance, Sec. 2-284(2)). Additionally, 54 OIIG inquiries have been initiated during this reporting period while a total of 167 OIIG inquiries remain pending at the present time. We referred 28 complaints to management or outside agencies for further consideration. The OIIG currently has a total of 29 matters under investigation. The number of open investigations beyond 180 days of the issuance of this report is 7 due to various issues including the nature of the investigation, availability of resources and prosecutorial considerations.

New Summary Reports

During the 2nd Quarter of 2024, the OIIG issued seven summary reports. The following provides a general description of each matter and states whether OIIG recommendations for

¹ Upon receipt of a complaint, a triage/screening process of each complaint is undertaken. In order to streamline the OIIG process and maximize the number of complaints that will be subject to review, if a complaint is not initially opened as a formal investigation, it may also be reviewed as an "OIIG inquiry." This level of review involves a determination of corroborating evidence before opening a formal investigation. When the initial review reveals information warranting the opening of a formal investigation, the matter is upgraded to an "OIIG Investigation." Conversely, if additional information is developed to warrant the closing of the OIIG inquiry, the matter will be closed without further inquiry.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 2 of 15

remediation or discipline have been adopted. Specific identifying information is being withheld in accordance with the OIIG Ordinance where appropriate.²

IIG23-0499 – Clerk’s Office. The Cook County Clerk’s Office contacted the OIIG to notify it of the disappearance of seven Clerk’s Office laptop computers from its IT storage room. All Clerk’s Office IT employees had access to the storage room. The Clerk’s Office utilized the computers’ tracing software to try to locate the seven missing computers. Two of the computers were traced to an area near the Clerk’s Office IT Employee B’s wife’s suburban workplace. One of those two computers was later traced to the West African country of Ghana. A third computer was traced to an area near the home of another Clerk’s Office IT employee, Employee A.

This investigation consisted of a review of documents related to the Clerk’s Office’s internal investigation, law enforcement documents and video recordings, and subpoenaed records from various internet service providers. The OIIG also interviewed Clerk’s Office employees, including Employee A and Employee B, and a friend of Employee B.

The preponderance of the evidence supports the conclusion that Employee B committed theft of Clerk’s Office computers. Employee B’s Friend stated he purchased two laptop computers from Employee B. Employee B’s Friend stated he paid \$175 for one computer and \$155 for the other. Employee B’s Friend provided documentation which shows he paid a contact by the name of “[Employee B]” \$175 and \$155. Employee B’s Friend provided text messages with Employee B, whom Employee B’s Friend has known for over twenty years, which contain photographs of computers with one serial number that matches one of the missing computers along with directions to meet at Employee B’s wife’s place of work. Employee B’s Friend stated he met Employee B at that location and purchased the two computers. Employee B’s Friend stated he returned home with the computers and later sent one of the computers to Ghana. The computer tracking data corroborates Employee B’s Friend’s statements. One computer was traced near Employee B’s Friend’s home and utilized Employee B’s Friend’s IP address during that same time. Another computer was photographed in the text messages from Employee B to Employee B’s Friend and offered for sale for \$175.00. That computer was traced near Employee B’s wife’s workplace then near Employee B’s Friend’s home and then to Ghana. Furthermore, Employee B’s Friend purchased a desktop computer from Employee B years ago which was identified as a Clerk’s Office computer that was in an “unknown state in our inventory room because at some point it got misplaced.” Additionally, another computer was also traced to Employee B’s wife’s workplace. Furthermore, Employee B sent Employee B’s Friend photographs of another Clerk’s Office computer which was scheduled to be salvaged. Therefore, the preponderance of the evidence supports the conclusion that Employee B stole at least three laptops and one desktop from the Clerk’s Office, selling three of them to Employee B’s Friend.

² Please note that OIIG Quarterly Reports pertaining to the Metropolitan Water Reclamation District of Greater Chicago (MWRD) are reported separately. Those reports can be found at:
<https://www.cookcountyil.gov/service/metropolitan-water-reclamation-district-greater-chicago>.

The preponderance of the evidence also supports the conclusion that Employee B violated Clerk's Office Policy by willingly providing false information during his OIIG interview. During his interview, Employee B repeatedly denied taking any computers. Employee B also stated he only knew Employee B's Friend for four to five years and that the money Employee B's Friend paid him was to help him fix his car. All of this was contradicted by Employee B's Friend himself as well as by the tracking data from the computers. In addition, on two separate occasions Employee B violated Clerk's Office Policy by attempting to interfere and obstruct the OIIG's investigation: Employee B directed Employee B's Friend to lie to the OIIG during a phone conversation, and then went to Employee B's Friend's home and hand-delivered a note to Employee B's Friend's wife, directing Employee B's Friend to refuse to cooperate with the OIIG.³

The preponderance of the evidence does not support the conclusion that Employee A committed the theft of missing computers. While the evidence proves Employee A possessed two Clerk's Office computers at his house, Employee A stated he had many computers over the years and further stated he gave back the third laptop he had used to familiarize himself with a new vendor's software right around the time the Clerk's Office began taking inventory of the computers. The tracking data supports Employee A's statements: one computer which was traced to his home while the other was traced right around the time when the Clerk's Office was taking inventory of the computers. Furthermore, the Clerk's Office's lack of documentation regarding the assignment of its computers makes it difficult to refute Employee A's explanation.

Based on the above findings and conclusions, we recommended the following:

1. Due to the serious nature of the violations at issue, all of which are Major Cause Infractions under Clerk's Office Policy, we recommended that Employee B's employment be terminated.
2. While the Clerk's Office has already implemented some proactive measures to safeguard its property in the future (there is now a formal inventory process for all assigned computers and all unassigned laptop computers are kept in a locked cage in a room with a surveillance camera), we further recommended the Clerk's Office Policy Manual be updated to require an annual audit of all computers and other equipment it deems necessary.
3. We further recommended that computers and other expensive electronic items are kept only in storage areas that are accessible through swiping an employee badge on a badge reader. This will record the employees coming and going from those locations and possibly help to deter thefts in the future.

In its response, the Clerk's Office stated that it adopted the OIIG recommendations. It initiated disciplinary proceedings against Employee B, but he resigned in lieu of discipline. The

³ Such conduct also violates Section 2-191(a)(2) of the OIIG ordinance which provides, "It shall be a violation of this division for any person to interfere, obstruct, or attempt to interfere or obstruct an investigation conducted by the Independent Inspector General."

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 4 of 15

Clerk's Office stated that it is in the process of implementing a policy regarding inventory auditing and reporting. The Clerk's Office also stated it has contacted the building management to start the required procedures for purchasing and installing the applicable security technology for computers and other expensive electronic items in storage areas that are only accessible by using a badge reader.

IIG24-0091 – Cook County Health. This investigation was initiated by the OIIG based on a complaint alleging that a CCH employee improperly accessed a patient's record, obtained personally identifiable information, and used that information in a text communication.

During this investigation, the OIIG reviewed CCH Personnel Rules, the Cook County Ethics Ordinance, CCH electronic health record (EHR) activity, Cook County Time (CCT) records, and text messages. The OIIG also interviewed the subject employee.

The preponderance of the evidence supports the conclusion that the subject employee violated CCH Personnel Rules by improperly accessing the CCH system to obtain protected and confidential patient information. The evidence shows the subject employee accessed demographic information of a patient with whom she had a prior romantic relationship without a legitimate reason, and subsequently sent written messages to him containing his social security number (SSN). The subject employee could not provide any reason for accessing the patient record and could not explain how she subsequently messaged his nine-digit SSN through Instagram.

The preponderance of the evidence also supports the conclusion that the subject employee violated the Cook County's Ethics Ordinance (Section 2-588(a)(7) identity protection policy) by using a patient's SSN for personal reasons. The evidence shows the subject employee obtained her former boyfriend's SSN through her employment with CCH and messaged the SSN in a threatening manner to him.

Moreover, the preponderance of the evidence supports the conclusion that the subject employee violated CCH Personnel Rules by engaging in conduct that brings discredit to CCH. The subject employee admitted she used her former boyfriend's SSN in response to him calling her while he was with another woman. The evidence shows the subject employee used her position at CCH to improperly obtain her former boyfriend's SSN and then use the SSN in a threatening manner toward him. The subject employee's behavior not only tarnishes her reputation, but it erodes her former boyfriend's and the public's trust in CCH and CCH employees.

Based on the findings and conclusions above and the serious nature of the misconduct, we recommended that the subject employee's employment be terminated. CCH adopted this recommendation.

IIG24-0114 – Forest Preserves. The OIIG conducted a review for dual employment compliance of Cook County Forest Preserves ("FP") employees who applied for federal Small

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 5 of 15

Business Administration Paycheck Protection Program loans (“PPP loans”)⁴ to determine whether information submitted by such employees for the PPP loans was consistent with FP records and/or in violation of any Cook County Personnel Rules. Based on this review, we discovered an FP employee sought a federal PPP loan totaling over \$20,000. On his loan application, the subject employee stated he was the “Sole Proprietor” of a business. The OIIG conducted an investigation to determine if the subject employee informed the FP that he was engaging in secondary employment and otherwise complied with Cook County Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s FP dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of the evidence developed in this investigation supports the conclusion that the subject employee violated Cook County Personnel Rule 13.2 - Report of Dual Employment. When interviewed by the OIIG, the subject employee admitted he failed to disclose his secondary employment as a business owner from 2019 to present.

The preponderance of evidence developed in this investigation also supports the conclusion that the subject employee violated Cook County Personnel Rule 8.2(b)(36) - Conduct Unbecoming. The evidence shows the subject employee did own and operate a business in 2019. However, the business that the subject employee claimed to own on his PPP loan application did not exist. The subject employee engaged in fraud against the federal government by certifying and submitting documents containing false information with his loan application to obtain a federal PPP loan. After fraudulently obtaining the federal PPP funds, the subject employee admitted to spending those funds on home repairs. When requesting forgiveness of the PPP loans, the subject employee falsely stated to the federal government that he spent \$14,000 of the funds on payroll costs. Committing financial fraud directed at the federal government tarnishes the subject employee’s reputation and brings discredit to the FP as it can erode the public’s trust in the FP and its employees.

Based on the serious nature of the misconduct, the OIIG recommended the subject employee’s employment be terminated. We also recommended the FP place the subject employee on the Do Not Hire List. The FP adopted the OIIG recommendations.

⁴ The CARES Act is a federal law enacted on March 29, 2020, to provide emergency financial assistance in connection with economic effects of the COVID-19 pandemic. One source of relief provided by the CARES Act was the authorization of up to \$349 billion in forgivable loans to small businesses for job retention and certain other expenses, through the PPP. The PPP allows qualifying small businesses and other organizations to receive loans with a maturity of two years and an interest rate of 1%. PPP loan proceeds must be used by businesses on payroll costs, interest on mortgages, rent, and utilities. The PPP allows the interest and principal on the PPP loan to be forgiven if the business spends the loan proceeds on these expense items within a designated period of time after receiving the proceeds and uses at least a certain percentage of the PPP loan proceeds on payroll expenses.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 6 of 15

IIG24-0118 – Forest Preserves. The OIIG conducted a review for dual employment compliance of FP employees who applied for federal Small Business Administration Paycheck Protection Program loans (“PPP loans”) to determine whether information submitted by such employees for the PPP loans was consistent with FP records and/or in violation of any Cook County Personnel Rules. Based on this review, we discovered an FP employee sought a federal PPP loan totaling over \$20,000. On his loan application, the subject employee stated he was the “Sole Proprietor” of a business. The OIIG conducted an investigation to determine if the subject employee informed the FP he was engaging in secondary employment and otherwise complied with Cook County Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s dual employment records, Cook County Time records (CCT), public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of the evidence developed in this investigation supports the conclusion that the subject employee violated Cook County Personnel Rule 13.2(b) - Report of Dual Employment. When interviewed by the OIIG, the subject employee admitted he failed to disclose his secondary employment as a business owner from 2012 to present.

The preponderance of evidence developed in this investigation also supports the conclusion that the subject employee violated Cook County Personnel Rule 8.2(b)(36) - Conduct Unbecoming. The evidence shows the subject employee may have owned and operated a business in 2019. However, the business that the subject employee claimed to own on his PPP loan application did not exist. When interviewed by the OIIG, the subject employee admitted that the business and information submitted on the PPP loan application was false. The subject employee engaged in fraud against the federal government by participating in the certification and submission of documents containing false information to obtain a federal PPP loan. When requesting forgiveness of the PPP loans, the subject employee falsely stated to the federal government that he spent the total amount of the funds on payroll costs for a business that did not exist. Committing financial fraud directed at the federal government tarnishes the subject employee’s reputation and brings discredit to the FP as it can erode the public’s trust in the FP and its employees.

Based on the serious nature of the misconduct, the OIIG recommended the subject employee’s employment be terminated. We also recommended the FP place the subject employee on its Do Not Hire List. The FP adopted the OIIG recommendations.

IIG24-0158 – Board of Review. The OIIG received an allegation that a BOR official falsified a Statement of Economic Interest (SEI) by failing to disclose the existence of secondary employment that met the mandatory reporting threshold. During this investigation, the OIIG reviewed the BOR official’s dual employment records, Illinois State Board of Elections database,

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 7 of 15

and the Cook County Clerk's Office SEI public records. The OIIG also interviewed the BOR official.

The preponderance of the evidence in this investigation supports the conclusion that the BOR official failed to disclose income from a consulting business as required on SEI forms over multiple years. Such conduct constitutes a violation of Section 2-290 of the Cook County Ethics Ordinance and the corresponding Cook County Personnel Rule 8.2(b)(33) (Violation of the County's Ethics Ordinance).

Based on our findings, the OIIG recommended that the BOR official receive discipline consistent with factors set forth in Cook County Personnel Rule 8.4, including the department practice in recent similar cases.

This report was issued June 6, 2024, and a response is not yet due.

IIG24-0160 – Cook County Health. This investigation was initiated based on an anonymous complaint alleging that a CCH employee was observed operating a county take-home vehicle to pick up his children from school and frequent bars and other establishments. It was further alleged that the CCH employee holds secondary employment with certain companies and that he failed to submit the required dual employment disclosure forms to CCH.

During our investigation, this office reviewed the employee's CCH dual employment disclosure forms and a CCH Take-Home Vehicle List. We also conducted surveillance at the employee's residence and interviewed the employee.

The preponderance of the evidence developed during this investigation did not support the conclusion that the CCH employee misused a take-home vehicle in violation of CCH Personnel Rules. The review of the CCH Take-Home Vehicle List did not reflect any CCH vehicles assigned to the employee. Surveillance conducted at the employee's residence did not produce any evidence that he was in possession of a CCH vehicle and he denied ever driving or having access to a CCH vehicle.

The preponderance of the evidence developed during this investigation does support the conclusion that the CCH employee violated CCH dual employment rules. When interviewed by the OIIG, the employee admitted that he works for an outside company and failed to file the requisite dual employment disclosure form.

Based on the foregoing, the OIIG made the following recommendations:

1. We recommended that the subject employee be counseled on the parameters of permissible dual employment.

2. This office also recommends that the subject employee receive a verbal reprimand for failing to file a dual employment disclosure form to reflect his secondary employment.

CCH adopted these recommendations.

IIG24-0257 – Medical Examiner’s Office. This investigation was initiated based on a complaint alleging a Medical Examiner’s Office (MEO) employee placed a digital video camera on the desktop computer monitor located on his workstation inside the MEO Investigations Office. It was further alleged that the MEO employee was recording and transmitting video and audio which he could access and view remotely. This investigation consisted of reviewing the photographs of the MEO office space on the day the digital camera was discovered, conducting interviews with witnesses, and interviewing the subject MEO employee.

The preponderance of the evidence in this investigation supports the conclusion that the MEO employee installed a digital camera on the desktop computer monitor at his workstation in the MEO Investigations Office. He was recording, transmitting, and remotely viewing video footage of the Investigations Office without authorization. Additionally, the MEO employee connected to and utilized the MEO Wi-Fi network to transmit the video. There is no evidence indicating that the MEO employee used the camera to listen to or record audio.

Considering these findings, the MEO employee was found to be in breach of Cook County Personnel Rules by using any information technology or County instrumentality, including, without limitation, e-mail, Internet services or telephone, for an unauthorized purpose and violating departmental regulations, work rules or procedures.

Based on our findings, the OIIG recommended that the MEO employee receive discipline consistent with factors set forth in Cook County Personnel Rules, including the department practice in recent similar cases.

This report was issued June 6, 2024, and a response is not yet due.

Responses to Recommendations from Prior Quarters

In addition to the new cases being reported this quarter, the OIIG has followed up on OIIG recommendations for which no response was received at the time of our last quarterly report. Under the OIIG Ordinance, responses from management are required within 45 days of OIIG recommendations or after a grant of an additional 30-day extension to respond to the recommendations. Below is an update on responses we received during this quarter to recommendations made in prior quarters.

IIG22-0835 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans (“PPP loans”) to determine whether information submitted by such

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 9 of 15

employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$49,000. On his loan applications, the subject employee stated he was the sole proprietor of a catering business. The OIIG conducted an investigation to determine if the subject employee informed CCH that he was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Cook County Time records, City of Chicago Business Affairs and Consumer Protection records, business documents provided by the subject employee, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The records obtained in this investigation and the subject employee's statements during his OIIG interview prove that he provided false and misleading information about owning a catering business and the revenue that the business generated to obtain two federal PPP loans. After the subject employee received the PPP funds, the subject employee improperly spent those funds on personal expenses, which included paying off a home mortgage. After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the two federal PPP loans and falsely certified that he spent most of the federal PPP funds he received on payroll costs for the fictitious catering business.

Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees. This is especially true in this case, considering that some of the subject employee's fraudulent conduct in obtaining the PPP loans occurred while he was on CCH time.

Based on the serious nature of the misconduct, as well as other aggravating factors present, we recommended that the subject employee's employment be terminated and that he be placed on the *Ineligible for Hire List*. CCH stated that the subject employee has resigned and that he will be added to the Ineligible for Hire List.

IIG22-0847 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling more than \$41,000. On her loan documents, the subject employee stated she was the sole proprietor of a cosmetics business. The OIIG conducted an investigation to determine

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 10 of 15

if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Illinois Department of Financial and Professional Regulation records, U.S. Bankruptcy Court records, Cook County Time records, a public LinkedIn profile for the subject employee, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence, including the subject employee's statements to OIIG investigators, shows that the subject employee engaged in fraud against the federal government by falsely claiming on two federal PPP loan applications that she owned a cosmetics business that generated gross receipts of over \$119,000 in 2019 and the same amount in 2020. While the subject employee may have been eligible for some minimal PPP support based on her verbal description of her business, she intentionally misrepresented her business activities and supplied grossly inflated revenue information to extensively increase the amount of federal PPP funds she received.

After fraudulently obtaining the federal PPP funds, the subject employee admitted to spending those funds on personal expenses, which included paying off personal loans and other personal expenses. The subject employee then requested forgiveness of the two federal PPP loans and falsely certified that she spent the entirety of the funds she received on payroll costs for her cosmetics business. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees. This is especially true in this case considering that some of the subject employee's conduct in fraudulently obtaining the loans occurred while she was on CCH time.

The preponderance of evidence developed in this investigation also supports the conclusion that the subject employee violated CCH Personnel Rule 12 – Dual Employment. This rule states employees must complete and submit the Report of Dual Employment Form when engaging in outside employment. Evidence obtained during this investigation, including statements made by the subject employee, shows that she has been engaging in outside employment (although not nearly to the extent she claimed on her PPP loan applications) but has failed to disclose such outside employment as required by CCH rules.

Based on the serious nature of the misconduct involved, as well as other aggravating factors present, we recommended that the subject employee's employment be terminated and that she be placed on the Ineligible for Hire List. Aggravating factors considered in making this recommendation include the fact that the subject employee committed fraud against the federal

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 11 of 15

government on at least one occasion while on duty at CCH. CCH adopted the OIIG recommendations.

IIG22-0911 – Assessor’s Office. The OIIG received information concerning a property in Skokie wherein the building improvements had been demolished resulting in a change of class (“reclassification”) from commercial property to vacant land. It was alleged that in the reclassification process the associated PINs may have been fraudulently manipulated to obtain a reduced assessment value resulting in property tax refunds and zero tax liabilities for certain tax years.

The OIIG reviewed publicly available open-source data, including aerial photographs of the subject property as they were recorded at certain points in time. We used Google Earth maps and the Cook County Geographic Information System’s map application in the Cook County Viewer (“Cook County Viewer”). We also reviewed tax assessment appeals documentation filed with the Assessor’s Office. Additionally, we reviewed building permits and related field inspections conducted by the Assessor’s Office. Moreover, we reviewed assessment values determined by the Assessor’s Office and compared the values to those determined by the Cook County Board of Review (BOR). This analysis was performed to ascertain whether the Assessor’s Office reduced the assessment value pursuant to a BOR decision. In addition, we obtained and reviewed payment and refund information on record with the Cook County Treasurer’s office.

OIIG Investigation

Review of Tax Assessment Documentation

The OIIG identified the five PINS assigned to the subject property for tax years 2018 through 2021. We compared the assessment values between the Assessor’s Office and the BOR. There were no changes in assessment values between those granted by the Assessor’s Office and those of the BOR for tax years 2018 and 2019. However, in tax year 2020, the BOR reduced the assessed value for all five PINs associated with the property. Specifically, for one PIN the assessed value was reduced from \$73,116 to \$55,616, and for the remaining four PINs the assessed values were reduced from \$48,550 to \$33,907.

In addition, the OIIG’s review of the Assessor’s Office assessment data revealed that in 2021 the property was reclassified by the Assessor’s Office from 5-17 (one-story commercial building or area) to 1-00 (vacant land). As a result of the reclassification, the assessed value was significantly reduced for each of the five PINs. Specifically, we noted that the vacant land reclassification reduced the assessed value of the PINs in total from \$191,244 in 2020 to \$45,000 in 2021. Those assessed values equate to a fair market value assigned to the property of \$1,912,440 and \$450,000, respectively, for tax year 2020 and 2021.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 12 of 15

Due to the reclassification and corresponding reduction in assessed value in tax year 2021, the property was awarded a refund on the initial taxes paid. The refund resulted from an overpayment the property owner made in his first installment tax payment.

The subject property was issued a 2021 first installment tax bill totaling \$27,005.45 (for all five PINs). The tax bill was calculated by multiplying the total taxes paid in the prior year by 55%.

The taxpayer made the first installment payment for 2021. Then, the property was reassessed by the Assessor's office using the vacant land classification at 10% level of assessment. Consequently, the tax bill for the second installment with an assessment value set at \$15,000 for one PIN resulted in a tax bill amounting to \$3,912.71. As previously noted, the taxpayer had paid \$7,853.50 as part of the first installment, so a refund was issued for \$3,940.79, which was the difference between the initial payment and the updated tax bill based on vacant land classification. The same sequence of events took place for the remaining associated PINs.

Review of Demolition Permit issued by Village of Skokie

The taxpayer included a demolition permit from the Village of Skokie ("Village") with its 2021 tax appeal. Our review revealed the property was demolished on November 2, 2020. The property owner also submitted an invoice for demolition services dated November 5, 2020, which showed he paid \$30,500 to demolish the building.

Review of Aerial Photographs

The OIIG accessed the Cook County Viewer to view images of the subject property. According to the Cook County Viewer image taken on March 21, 2022, the property was depicted as vacant land. We also viewed a Google Earth image taken in November 2022. That image also showed the property was vacant land. However, on April 7, 2023, a Cook County Viewer image showed the property was no longer vacant land and that a building had been erected.

Review of Permits and Field Inspections

In tax year 2023, the Assessor reassessed only properties located in the south and western suburbs. For properties located in the north suburbs, which included Niles Township, where the property is located, properties were reassessed only if there was a change due to division work, permit application, or other circumstances. As such, the OIIG requested building permits and related field work inspections conducted by the Assessor's Office during tax years 2021, 2022, and 2023. The OIIG sought this information to ascertain whether the taxpayer applied for a building permit with the Village and if the Village submitted the building permit to the Assessor's Office for assessment purposes.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 13 of 15

The Assessor's Office advised that no responsive records existed pertaining to field inspections and building permits for the subject property. The building permits would have prompted the Assessor's Office to conduct a field check in 2023 and issue a corresponding reassessment notice to the taxpayer based on the status of the building improvement. The Assessor's Office recorded the property vacant land in the assessment records for tax year 2023.⁵ Consequently, only the land was assessed based on vacant land classification and taxed at 10% level of assessment. If the Assessor had updated the assessment records, the property would have been reclassified to reflect the appropriate property class and related assessment level based on the improvement.

OIIG Findings and Conclusion

The preponderance of the evidence developed during our investigation failed to support the conclusion that when the building on the subject property was demolished the associated PINs were manipulated resulting in a zero-tax liability and/or property tax refunds. This office traced the refunds through documentary evidence and concluded that the tax refunds were attributed to the reclassification of the subject property from commercial property to vacant land. The OIIG's review of aerial photographs revealed that a building had been erected on the property in 2023. However, the Assessor's Office had no record on file concerning building permits for the improvement. As a result, the Assessor's Office did not conduct a field inspection in 2023 and update the assessment records.

Based on the foregoing we recommended the following:

1. The Assessor's Office should conduct a field inspection and assess the present state of the building improvement, thereby allowing the Assessor's Office to properly assess the subject property based on accurate and complete data.
2. The Assessor's Office should consult with the Village to ascertain the reason building permits were not submitted to the Assessor's Office when the new improvement was built.

The Assessor's Office adopted the OIIG recommendations.

Activities Relating to Unlawful Political Discrimination

In April of 2011, the County implemented the requirement to file Political Contact Logs with the Office of the Independent Inspector General. The Logs must be filed by any County employee who receives contact from a political person or organization or any person representing any political person or organization where the contact relates to an employment action regarding

⁵ The OIIG accessed the Assessor's office's website on November 27, 2023, and December 4, 2023. We conducted a search of the relevant PINs for the subject property. On both dates, the records showed the property was classified vacant land.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 14 of 15

any non-Exempt position. The OIIG acts within its authority with respect to each Political Contact Log filed. From April 1, 2024, to June 30, 2024, the Office of the Independent Inspector General received six new Political Contact Logs.

Post-SRO Complaint Investigations

The OIIG received no new Post-SRO Complaints during the last quarter.

New UPD Investigations not the result of PCLs or Post-SRO Complaints

The OIIG received no new UPD inquiries during the last reporting period. The OIIG also continues to assist and work closely with compliance personnel in the BHR, FP, CCH, and Assessor by conducting joint investigations where appropriate and supporting the compliance personnel whenever they need assistance to fulfill their duties under their respective Employment plans.

Employment Plan – Do Not Hire Lists

The OIIG continues to collaborate with the various County entities and their Employment Plan Compliance Officers to ensure the lists are being applied in a manner consistent with the respective Employment Plans.

OIIG Employment Plan Oversight

Per the OIIG Ordinance and the Employment Plans of Cook County, CCH, and the Forest Preserves, the OIIG reviews, *inter alia*, (1) the hiring of *Shakman* Exempt and Direct Appointment employees, (2) proposed changes to Exempt Lists, Actively Recruited lists, Employment Plans and Direct Appointment lists, (3) disciplinary sequences, (4) employment postings and related interview and selection sequences and (5) Supplemental Policy activities. In the last quarter, the OIIG has reviewed and acted within its authority regarding:

1. Three proposed changes to the Cook County Actively Recruited List;
2. Three proposed changes to the Public Defender's Actively Recruited List;
3. Eighteen proposed changes to the Cook County Exempt List;
4. Two proposed changes to the Public Defender's Direct Appointment List;
5. Five proposed changes to CCH Direct Appointment List;
6. The hire of nine CCH Direct Appointments; and,
7. One Emergency Hiring Certification for CCH.

Monitoring

The OIIG currently tracks disciplinary activities in the Forest Preserves, Offices under the President, and CCH. In this last quarter, the OIIG tracked twenty disciplinary proceedings

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2024
Page 15 of 15

including Employee Appeals Board and third step hearings. Further, pursuant to an agreement with the Bureau of Human Resources, the OIIG tracks hiring activity in the Offices under the President, conducting selective monitoring of certain hiring sequences therein. The OIIG also is tracking and selectively monitoring CCH hiring activity pursuant to the CCH Employment Plan.

Conclusion

Thank you for your time and consideration to these issues. Should you have any questions or wish to discuss this report further, please do not hesitate to contact me.

Very truly yours,



Tirrell J. Paxton
Independent Inspector General

cc: Attached Electronic Mail Distribution List

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