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COOK COUNTY  
BOARD OF REVIEW

JAMES E. THOMPSON  
SECRETARY OF THE BOARD

118 NORTH CLARK STREET  
ROOM 608, COUNTY BUILDING  
CHICAGO, ILLINOIS 60602  
TEL: (312) 603-3855  
FAX: (312) 603-3643

August 13, 2020

Confidential Transmittal

Mr. Patrick M. Blanchard  
Independent Inspector General  
69 West Washington Street, Suite 1160  
Chicago, IL 60602

Re: OIG Summary Report No. IIG18-0344

Dear Mr. Blanchard:

I am writing on behalf of the Commissioners of the Cook County Board of Review in response to your letter dated June 30, 2020 in the above captioned matter, pursuant to Section 2-285(e) of the OIG Ordinance.

As an independently elected quasi-judicial agency charged with adjudicating property assessment appeals, the Board of Review is small in size but has a large impact on the stability and reliability of revenues generated through the collection of real estate taxes.

The property tax system - and more specifically the Board of Review - has gone through significant changes in recent years. This Board of Review has been at the cutting edge of those changes and has modernized its system by utilizing technology, professionalism and efficient management practices.

These improvements have enabled the Board of Review to keep pace with the ever increasing number of appeals filed by homeowners and others. The 2019 Assessment Appeals Session saw the largest number of appeals in the Board's history - 253,000 complaints - and the Commissioners project this number will increase exponentially this year in light of the devastating effects of the COVID-19 pandemic.

The Commissioners state regularly and consistently that the Board's staff is the key to our success. The Commissioners are extraordinarily proud of the talented, hard-working, professional and diverse staff that serve the homeowners and taxpayers of Cook County.

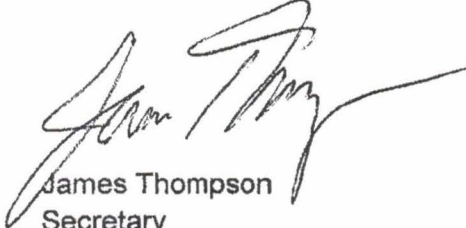
The Commissioners have carefully reviewed your findings and conclusions. They appreciate you acknowledged their cooperation with your investigation.

The Commissioners have carefully reviewed your recommendations. The Commissioners have already implemented many of these recommendations and are in the process of implementing others. For example, open positions at the Board of Review are posted on the Board's public website with a job description and clear point of contact. Further, the Commissioners are revising the written job descriptions and titles for all Board positions to more accurately reflect the current duties, responsibilities and qualifications of each position. The Commissioners will continue to work with the Office of Budget and Management to update their job codes, as residential and commercial analysts at the Board of Review continue to be listed as Stenographer IV, File Clerk III and other outdated job titles. Moreover, you recommend the "[r]egular public disclosure of BOR activities and efforts related to implementing" these improvements. In 2011, the Commissioners published the first annual report of the Board of Review and have published it every year since then. The Commissioners will include these employment improvements in future publications. In addition, you "recommend an office-wide training to both orientate staff to the establishment of new practices and procedures and the rationale supporting their implementation." The Commissioners created the Board of Review's first Ethics Policy and first Sexual Harassment Policy - based on the County's same policies - and appointed the Board's first Ethics Officer; as part of his duties, the Ethics Officer conducts an annual ethics training and update for all Board staff. The Ethics Officer will include this recommended training in his next and future office-wide trainings.

The Commissioners of the Board of Review remain committed to excellence in public service and ensuring homeowners and other property owners pay only their fair share in property taxes.

Thank you for your attention.

My best wishes.



James Thompson  
Secretary  
Cook County Board of Review

cc: President Toni Preckwinkle  
Ms. Lanetta Haynes-Turner, Chief of Staff, Office of the President  
Ms. Laura Lechowicz Felicione, Special Legal Counsel to the President