



Cook County Board of Review

FY2021 Mid-Year Budget Review

Board of Review

Objective: Update on FY2021 Goals and Objectives, review FY2021 YTD budget, FY2020 year-end projections and operational lessons learned in the midst of the COVID-19 public health crisis.

I. Update on FY2021 Initiatives and Goals

- **FY2021 Digital Appeals Processing System (DAPS) Enhancements**

- The CCBOR is meeting its goal. The CCBOR made improvements to the Illinois Property Tax Appeal Board (PTAB) workflow, Certificate of Error Process and the Exemption Application workflow. Many of the enhancements were accelerated by the Governor’s “Stay at Home” Order which forced CCBOR employees to work remotely.

- **FY2021 High Volume Subscription Service**

The CCBOR implemented the “Bulk Filing” feature of the subscription service for the 2020 tax year appeal session.

The “Bulk Filing” enhancement generated additional revenue for the County. This funding is helping the BOR outreach to underserved neighborhoods and communities, providing all property owners with access to the appeal process. The Board of Review is committed to serving all communities in Cook County.

- **FY2021 Virtual Non-Attorney and Attorney Hearings.**

- As a direct result of the Governor’s “Stay at Home” Order, the CCBOR did not conduct any “in person” hearings for the 2020 tax year session. Certain efficiencies were realized that will be implemented for the 2021 tax year session

II. FY2021 Revenue (*for revenue generating offices*)

Comparison of YTD budget (as of 5/31/2021) vs YTD actual revenue with explanations for major variances and corrective action steps. Final unaudited actuals for May 31, 2021 will be reported in the upcoming monthly Revenue and Expense report.

Revenue	FY2021 YTD Budget	FY2021 YTD Actuals	\$ Variance	% Variance
Board of Review	\$200,000	\$80,000	\$(120,000)	(60.0)%

- The current BOR revenue source is a “Data Subscription Service” provided to high volume users at the BOR. The product is a compiled data package of BOR appeal decisions which allows users to digitally organize their filings and results. The cost structure is based on appeal volume tiers. Users are invoiced annually at the beginning of the BOR Appeal Session. This revenue has yet to be received for this fiscal year. We anticipate meeting the revenue goals.

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- For the 2020 Appeal Session, “Bulk Filing Service” was added. This service allowed users to bulk file appeals through a web-based system. It is anticipated this service will increase revenues.

III. FY2021 Expenditure Projections

Comparison of YTD budget (as of 5/31/2021) vs YTD actual expenses with explanations for major variances and corrective action steps. Final unaudited actuals for May 31, 2021 will be reported in the upcoming monthly Revenue and Expense report.

Operating Expenses	FY2021 YTD Budget	FY2021 YTD Actuals	\$ Variance	% Variance
Personnel	\$ 6,404,582	\$ 6,288,045	\$ 116,537	1.8%
Contractual Services	\$ 90,435	\$ 37,212	\$ 53,223	58.9%
Supplies and Materials	\$ 82,487	\$ 55,411	\$ 27,076	32.8%
Operations and Maintenance	\$ 122,224	\$ 36,723	\$ 85,501	70.0%
Capital Expenditures	-	-	-	-
Rental and Leasing	\$ 27,414	\$ 24,810	\$ 2,604	9.5%
Contingencies and Special Purposes	-	-	-	-
Total	\$ 6,727,143	\$ 6,442,202	\$ 284,941	13.8%

IV. Status of FY2021 Hiring

Please provide a status (as of 5/31/21) on the office’s hiring efforts to date and planned through the end of the year. This section applies to only operating fund positions. For OUP, please provide responses at the Bureau-level. For all other elected/appointed offices, please provide responses at the office/department-level.

Bureau/Department*	# of FY2021 Appropriated FTE	# of Filled Positions	# of Vacant Positions
Board of Review	142	135	7

The Board of Review anticipates hiring into all vacancies in the 3rd quarter as a ramp up to the 2021 appeal session.

V. FY2021 Contracts

Vendor Name	Department	Contract Purpose	Contract Amount	Contract Start Date	Contract End Date	Contract Status*
Co-Star		Real Estate	83,000	7/1/2021		active

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VI. Capital Equipment Updates

Please provide a list of your office's FY2021 capital equipment projects and the status of projects in the format provided below. (Feel free to attach this list separately if more room is needed)

Capital Equipment Project	Project Status (Not Started/Started/ Delayed/Completed)	Please provide an update on the project, reasons for any delays and the expected completion date of the project
See Attached		

VII. Grant Funding

Grant Name	Department	Award Amount	Award State Date	Award End Date	Grant Set Up Status
N/A					

VIII. COVID-19 Operational Impacts

Please respond to each question below and provide details and take-aways about your operations as it relates to the COVID-19 public health crisis.

- Describe any initiatives you have implemented that have resulted in greater efficiencies within your operations and how such initiatives can or will be carried forward into your operations as we transition back to full operation.
 - Are there additional cost-saving or efficiency-saving measures you envision incorporating into your operations as a result of lessons learned during the pandemic?

Due to pandemic related health and safety concerns, the CCBOR did not conduct any “in person” hearings for the 2020 tax year session, pivoting to telephonic proceedings for non-attorney (“Pro Se”) matters and virtual proceedings via Microsoft Teams for attorney matters. Through informal polling of CCBOR stakeholders of the hearing process, namely, taxpayers and practitioners, the CCBOR learned that a number of invaluable lessons which are the following:

An integral component of the “Pro Se” hearings, is the Chief Clerk’s “pre-screening” process. Here, a CCBOR “case worker” contacts the non-attorney appellant who has requested a hearing to determine whether an “oral hearing” is necessary. The case worker will discuss the basis of the appeal, determine the required valuation evidence, if necessary, instruct the appellant on methods of evidence submission while highlighting the benefits of a desk review.

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If it is determined that an appellant will speak with an analyst, the case will be scheduled for a telephonic hearing when the filing period ends. Complaints that proceed to hearing will be divided amongst the staffs and their respective hearing analysts. Each analyst will have assigned cases and be responsible for calling and conducting the hearing on a designated day. The appellant will be given a window of time to await such call.

Due to long standing spatial constraints related to the current CCBOR hearing room, both the appellant/tax payers, practitioners and CCBOR hearing officers faced audio and visual challenges which impacted the oral hearing experience. Specifically, due to the number of oral hearing participants speaking simultaneously in a constricted physical space, effective communication was, at best, a challenge. In addition, due to the current configuration of the CCBOR hearing room, the sharing of digital documentation amongst the parties was limited.

Virtual hearing proceedings addressed the aforementioned audio and visual challenges by allowing one on one communication and the utilization of the TEAMS “screen sharing” feature which were both beneficial to all parties.

The noted realized benefits will be adopted for the 2021 tax year session.

IX. FY2022 Preliminary Forecast

FY2022 Budget Target	\$14,776,153
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The BOR will explore all options of efficiencies across all expenses that will not prevent the BOR from fulfilling its responsibilities to the County and its constituents.