



## **COOK COUNTY BOARD OF REVIEW**

118 NORTH CLARK STREET  
ROOM 601, COUNTY BUILDING  
CHICAGO, ILLINOIS 60602  
TEL (312) 603-5542  
FAX (312) 603-3479

MICHAEL M. CABONARGI  
COMMISSIONER

DAN PATLAK  
COMMISSIONER

LARRY R. ROGERS, JR.  
COMMISSIONER

October 20, 2017

Honorable John P. Daley  
Chairman, Finance Committee  
Cook County Board of Commissioners  
118 North Clark Street  
Room 567  
Chicago, IL 60602

Chairman Daley:

We are writing in response to your October 13<sup>th</sup> letter to the Board of Review Commissioners regarding the Executive Budget Recommendation for Fiscal Year 2018.

The Board of Review has taken several steps to ensure the public has confidence the services and processes of the Board of Review are fair and just. We have made a commitment to these principles and have focused our efforts in the core beliefs of: transparency, accessibility, professionalism and effectiveness. Accordingly, we introduced on-line filing of appeals, developed and implemented a nationally recognized and award winning digital workflow system, translated our forms and brochures into several languages, held over 600 outreach seminars to ensure access to underserved areas, and completed our work in a timely fashion allowing for the bills to be issued on time for the last six years after over three decades of missing that goal. We have accomplished all this with a relatively flat head count of approximately 130 full time employees but with a dramatically increased number of parcels appealed to the Board of Review.

In the past six years our office has worked collaboratively with the President's Office and the County Board to present and adopt a budget that is fiscally responsible and allows us to discharge our core duties of finishing our appeals session in a timely fashion, defending assessments at the Property Tax Appeal Board (PTAB), and encouraging access to the property tax appeal process for all Cook County property owners.

For Fiscal Year 2018 our submission to the President's Office was \$12,006,879, which would have provided our office with the appropriate resources and given us the best chance to complete our session and allow for the timely issuance of tax bills. The President's Office



responded and proposed a reduced FY2018 budget of \$11,454,765 through non-personnel reductions, turnover adjustments and eliminating our appraisal budget. While not optimal, this reduced budget figure would still likely result in on time completion of the 2017 session. Accordingly, we are submitting this number to the committee as this reduced budget gives our office the most realistic chance of fulfilling our core missions to the citizens of Cook County.

It should be noted the current Board of Review is streamlined and effective - 95% of our budget is for personnel costs, the salaries of the analysts and attorneys who do the work each session. Further reductions beyond the President's recommended reductions would put our core functions in jeopardy and would not be in the best interests of the citizens and taxing bodies in Cook County.

The current recommendation funds our office with 130 analysts and support staff, however we are currently below this number due to vacancies which need to be filled immediately. Without our ability to hire and retain our professional staff it is a near certainty that we will not be able to complete our appeal session in a timely manner. We estimate the timely issuance of tax bills saves taxpayers and taxing districts \$5 million per month in lost interest, and does not include the associated borrowing costs of tax anticipation warrants. This would also put us behind schedule going into the 2018 reassessment of the City of Chicago, virtually ensuring that the cycle of late and unpredictably timed tax bills would once again return to Cook County.

Last year the County Board approved and funded the PTAB Defense Unit, to focus and strengthen our efforts on saving Cook County and the various taxing district from paying unjustified refunds and to better defend assessments before PTAB. In Fiscal Year 2015 the Board of Review's efforts saved over \$125 million in possible refunds to Cook County taxing bodies, over \$8 million for Cook County alone. In Fiscal Year 2016 the Board of Review increased the savings to \$132 million. Through September 30<sup>th</sup> of this fiscal year the number is already \$129 million, \$8.3 million alone for Cook County and another \$1.0 million for the Forest Preserve. We project a savings of over \$155 million for this fiscal year. Without the necessary budget, this savings will fall drastically and unwarranted refunds will rise as we are unable to prepare an adequate defense, default on deadlines, no longer negotiate settlements, and cannot attend the necessary PTAB hearings. This damage will continue for years and will deprive schools and municipalities of revenue for classrooms and public safety.

Furthermore, any further reductions would greatly restrict or eliminate our ability to conduct appeal seminars. We have each built successful outreach programs in which our offices bring the services of the Board of Review to neighborhoods and communities in the evening and on weekends. We partner with community leaders and social service organizations to ensure millions of homeowners in Cook County are aware of their right to appeal their assessments. In the past six years the Board of Review has held over 600 events throughout Cook County and

helped tens of thousands of people file appeals and better understand what their rights are and what services are available to them.

Any further reduction from the Board of Review's modest budget, which constitutes 0.3% of Cook County's overall budget, will almost guarantee late tax bills and increased costs to taxing bodies, large losses at PTAB for years to come, and severe reduction in our ability conduct outreach efforts to communities who need tax relief the most. In short, any additional reductions in our already lean budget will cost Cook County, taxing bodies in Cook County, and the citizens of Cook County many times what this small savings would appear to be.

We respectfully request that you support our budget proposal and continue your support for our efforts to run a transparent, accessible, professional, and efficient office. We look forward to discussing this issue with you and the Finance Committee next week.

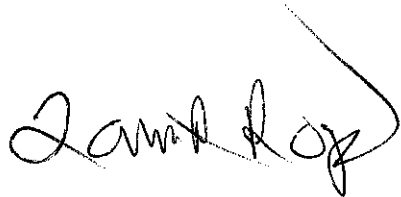
Sincerely,



Dan Patlak  
Commissioner 1<sup>st</sup> Dist.



Michael M. Cabonargi  
Commissioner 2<sup>nd</sup> Dist.



Larry R. Rogers, Jr.  
Commissioner 3<sup>rd</sup> Dist.

Cc: Toni Preckwinkle, President  
Board of Commissioners  
Ammar Rizki, Chief Financial Officer  
Tanya Anthony, Director, Budget and Management

**BUREAU**

BUREAU SUMMARY OF APPROPRIATIONS AND POSITIONS  
BUREAU DISTRIBUTION BY APPROPRIATION CLASSIFICATION

**DEPARTMENTS**

DEPARTMENT OVERVIEW  
DEPARTMENT BUDGET  
DISTRIBUTION BY APPROPRIATION CLASSIFICATION  
PERSONAL SERVICES, SUMMARY OF POSITIONS  
SUMMARY OF POSITIONS BY GRADE

**BOARD OF REVIEW**

1950 BOARD OF REVIEW

22

**SUMMARY OF APPROPRIATIONS**

Department and Title	2017 Expend.	2017/Adjusted Appropriation	Department Request	President's Recommendation	Difference
<b>Corporate Fund</b>					
1050-Board Of Review	8,574,465	11,202,205	12,006,879	11,454,765	252,560
<b>Corporate Fund Total</b>	<b>\$8,574,465</b>	<b>\$11,202,205</b>	<b>\$12,006,879</b>	<b>\$11,454,765</b>	<b>\$252,560</b>
<b>General Funds Total</b>	<b>\$8,574,465</b>	<b>\$11,202,205</b>	<b>\$12,006,879</b>	<b>\$11,454,765</b>	<b>\$252,560</b>
<b>Total Appropriations</b>	<b>\$8,574,465</b>	<b>\$11,202,205</b>	<b>\$12,006,879</b>	<b>\$11,454,765</b>	<b>\$252,560</b>

**SUMMARY OF POSITIONS**

Department and Title	2017 Approved Positions	Department Request	President's Recommendation	Difference
<b>Corporate Fund</b>				
1050-Board Of Review	130.0	131.0	130.0	-
<b>Corporate Fund Total</b>	<b>130.0</b>	<b>131.0</b>	<b>130.0</b>	<b>-</b>
<b>General Funds Total</b>	<b>130.0</b>	<b>131.0</b>	<b>130.0</b>	<b>-</b>
<b>Total Positions</b>	<b>130.0</b>	<b>131.0</b>	<b>130.0</b>	<b>-</b>

## DISTRIBUTION BY APPROPRIATION CLASSIFICATION

Account	2017 Expend	2017 Adjusted Appropriation	Department Request	President's Recommendation	Difference
<b>Personal Services</b>					
501008-Sal/Wag Of Reg Employees	8,588,601	8,784,744	9,267,808	8,984,463	219,719
501185-Planned Salary Adjustment	-	-	18,184	18,164	18,164
501210-Planned Overtime Compensation	157,987	150,000	250,000	250,000	100,000
501510-Mandatory Medicare Cost	94,518	125,743	121,621	120,552	(5,191)
501585-Insurance Benefits	1,489,360	1,787,734	1,705,471	1,705,471	(82,263)
501785-Professional Develop/Fees	5,886	11,322	20,870	20,870	9,548
501835-Transp And Travel Expenses	4,248	5,014	6,600	6,600	586
<b>Personal Services Total</b>	<b>8,318,600</b>	<b>10,844,557</b>	<b>11,379,234</b>	<b>11,105,120</b>	<b>260,583</b>
<b>Contractual Service</b>					
520258-Postage	45,992	48,350	55,000	45,000	(3,350)
520485-Graphics And Reproduction Svcs	10,570	31,005	42,000	32,000	995
520609-Advertising And Promotions	1,265	4,753	4,800	2,800	(1,953)
520825-Professional Services	-	0	210,000	0	0
521005-Professional Legal Expenses	586	970	1,000	1,000	30
<b>Contractual Service Total</b>	<b>58,412</b>	<b>85,078</b>	<b>312,800</b>	<b>80,800</b>	<b>(4,278)</b>
<b>Supplies &amp; Materials</b>					
530600-Office Supplies	25,485	42,186	43,000	43,000	834
530835-Books, Periodicals And Publish	26,773	65,711	67,764	65,764	53
<b>Supplies &amp; Materials Total</b>	<b>52,258</b>	<b>107,877</b>	<b>110,764</b>	<b>108,764</b>	<b>887</b>
<b>Operations &amp; Maintenance</b>					
540129-Maint And Subscription Svcs	117,897	135,159	189,600	130,600	(4,659)
<b>Operations &amp; Maintenance Total</b>	<b>117,897</b>	<b>135,159</b>	<b>189,600</b>	<b>130,600</b>	<b>(4,659)</b>
<b>Rental &amp; Leasing</b>					
550005-Office And Data Proc Equip Rental	7,335	8,808	14,500	9,600	692
550029-Countywide Office And Data Proc Equip Rental	20,726	20,726	20,081	20,081	(645)
<b>Rental &amp; Leasing Total</b>	<b>28,061</b>	<b>29,534</b>	<b>34,581</b>	<b>29,581</b>	<b>47</b>
<b>Capital Equipment and Improvements</b>					
560220-Computer Equipment	(773)	-	-	-	0
<b>Capital Equipment and Improvements Total</b>	<b>(773)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Operating Funds Total</b>	<b>8,574,465</b>	<b>11,202,205</b>	<b>12,006,879</b>	<b>11,454,765</b>	<b>252,560</b>

**MISSION**

The Cook County Board of Review fairly and impartially reviews the assessments of all property within Cook County to the extent authorized by the Property Tax Code, corrects all assessments which should be corrected, raises, lowers, and/or directs the Cook County Assessor to change, correct, alter or modify assessments as justice may require. It also uses the authority provided by the Property Tax Code to ensure a full, fair and impartial assessment of property.

**MANDATES**

The Cook County Board of Review is mandated by Illinois Statutes 35 ILCS 200/9-5, 16-110 and 16-125.

**KEY ACTIVITIES AND SERVICES**

- Reviews assessments and confirms, revises, corrects, alters or modifies the assessment.
- Provides citizens a forum to appeal assessed value of their real estate
- Reviews evidence submitted from Cook County Assessor's Office.

**10155 - ADMINISTRATION**

Manages administrative functions, such as, budget process, human resources, procurement and maintenance of employee records.

**35010 - ASSESSMENT APPEAL REVIEW**

Conducts desk reviews, oral hearings, outreach, and taxpayer services.

**35045 - CERTIFICATE OF ERROR**

Reviews related prior BOR decisions and related evidence.

**35445 - PROPERTY TAX APPEAL BOARD (PTAB)**

Conducts evidence preparation, settlement negotiations and defends BOR assessments at oral hearings.

Program	2018 FTE	2018 Expenses
10155-Administration	12.1	1,204,780
35010-Assessment Appeal Review	93.8	6,494,978
35045-Certificate of Error	1.3	123,820
35215-Exemptions	5.5	406,263
35265-Freedom of Information Act (FOIA)	0.5	28,014
35445-Property Tax Appeal Board (PTAB)	17.0	1,219,258

**35215 - EXEMPTIONS**

Conducts evidence review and recommendation to Illinois Department of Revenue, oral hearings and field check investigations.

**35265 - FREEDOM OF INFORMATION ACT (FOIA)**

Researches and prepares certain responses to FOIA requests.

**DISCUSSION OF 2017 DEPARTMENT AND PROGRAM OUTCOMES**

The Board of Review is delighted to share that the Cook County Board of Review, the nation's largest Cook County Board of Review, the nation's largest assessment board, has been recognized with an Achievement Award from the National Association of Counties (NACo). The award honors innovative, effective county government programs that enhance services for residents. NACo recognized the Cook County Board of Review's Digital Appeals Processing System (DAPS) which transformed its paper-based process to a digital enterprise content management system.

The 2016 assessment review year surprisingly saw continued growth in the historical number of appeals filed at the Board of Review. Typically, the Board focuses on the tri year cycles with a City tri year previously yielding the highest number of appeals. However, with a surge in residential appeals in the northern tri-assessment year, a new narrative may be emerging.

With 208,000 complaints filed in 2016, last year's record number of 184,000 complaints was exceeded by fourteen percent (the Board had traditionally tracked volume by PIN's appealed and the number of cases filed has risen or fallen consistently with the PIN volume, however, this year while PINs appealed is actually less than the previous year, the number of cases has increased).

The 2016 session was completed April 12, 2017, allowing for the timely issuance of the Second Installment tax bill for the sixth consecutive year.

**BUDGET, COST ANALYSIS AND 2018 STRATEGIC INITIATIVES AND GOALS**

The FY 2018 budget request from the Board of Review is essentially flat compared to FY 2017 due to no transfer of fixed charges to the Office's budget. 2018 initiatives include:

- Implement the Board of Review PTAB Defense Unit. The Board of Review is happy to announce a new division focused on defending taxpayer's money and school funding. Working with the Cook County Board of Commissioners and the Cook County Board President, the Board of Review has created and funded a new division, the PTAB Defense Unit. The purpose of the PTAB Defense Unit is to defend the County's assessment decisions at the Illinois Property Tax Appeal Board (PTAB), which provides property owners an opportunity to appeal BOR assessment decisions. Due to a four year backlog of cases as a result the volume of pending cases; Cook County taxing bodies have a potential \$500 million liability in PTAB tax refunds. In the 2016 fiscal year, the Board saved all taxing districts \$132 million in PTAB refunds. This represents a 5.5% increase over 2015 when the Board saved \$125 million.
- Implementation of DAPS enhancements which will increase internal workflow efficiencies. Also, implement an application upgrade of OnBase, the Board's ECM, to version 16 to increase certain efficiencies for Portal users as well as internal workflow.

Appropriations (\$ thousands)			
Fund Category	2016 Adopted	2017 Adjusted Appropriation	2018 Recommended
Corporate Fund	8,985	11,202	11,455
Adjusted Appropriation			
FTE Positions	Adopted	Adjusted	Recommended
	125.0	130.0	130.0

- Increase awareness and accessibility to the property tax assessment appeal process. During the 2016 assessment cycle, the Board of Commissioners hosted over 150 property assessment seminars throughout Cook County. There has been a continued increase in first time attendance year over year that supports our mission of raising awareness with as many property owners as possible.

Performance Metric Name	2016 Year End Actual	2017 Q1 Actual	2017 Q2 Actual	2017 Year End Projection	2017 Year End Target	2018 Year End Target
<b>Assessment Appeal Review Program Output Metric</b>						
# of parcels appealed	476,573	TBD	TBD	407,772	422,449	500,000
<b>Assessment Appeal Review Program Efficiency Metric</b>						
Processing time (days) for an assessment appeal	101	TBD	TBD	95	111	95
<b>FOIA Program Outcome Metric</b>						
BOR electronic responses to FOIA requests	90%	TBD	TBD	100%	100%	100%
<b>Zero Based Budget Metric</b>						
Cost to complete one PIN	TBD	TBD	TBD	TBD	TBD	\$19.25



## DISTRIBUTION BY APPROPRIATION CLASSIFICATION

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501210-Planned Overtime Compensation	157,987	150,000	250,000	250,000	100,000
501510-Mandatory Medicare Cost	94,518	125,743	121,521	120,552	(5,191)
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<b>Personal Services Total</b>	<b>8,318,600</b>	<b>10,844,567</b>	<b>11,379,234</b>	<b>11,105,120</b>	<b>260,563</b>
<b>Contractual Service</b>					
520259-Postage	45,992	48,360	55,000	45,000	(3,350)
520485-Graphics And Reproduction Svcs	10,570	31,005	42,000	32,000	995
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520825-Professional Services	-	0	210,000	0	0
521005-Professional Legal Expenses	586	970	1,000	1,000	30
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530635-Books, Periodicals And Publish	28,773	65,711	87,764	65,764	53
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540129-Maint And Subscription Svcs	117,897	135,159	169,500	130,500	(4,659)
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<b>Rental &amp; Leasing</b>					
550005-Office And Data Proc Equip Rental	7,335	8,808	14,500	9,500	692
550029-Countywide Office And Data Proc Equip Rental	20,726	20,726	20,081	20,081	(645)
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<b>Capital Equipment and Improvements</b>					
560220-Computer Equipment	(773)	-	-	-	0
<b>Capital Equipment and Improvements Total</b>	<b>(773)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Operating Funds Total</b>	<b>8,574,465</b>	<b>11,202,206</b>	<b>12,006,878</b>	<b>11,454,765</b>	<b>252,660</b>

## PERSONAL SERVICES - SUMMARY OF POSITIONS BY PROGRAM AND JOB CODE

Job Code/Title	Grade	2017 Approved & Adopted		Department Request		President's Recommendation	
		FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
<b>10155-Administration</b>							
0009-Commissioner	S	-	-	3.0	300,000	3.0	300,000
0050-Administrative Assistant IV	18	-	-	0.2	10,203	0.2	10,203
0051-Administrative Assistant V	20	-	-	1.0	61,713	1.0	61,713
0324-Adm Asst to Comm II Bd of Apps	23	-	-	3.5	355,303	3.5	355,303
0365-Appeals Analyst I	18	-	-	0.2	10,941	0.2	10,941
0366-Appeals Analyst II	19	-	-	1.2	91,476	1.2	91,476
0376-Chief Deputy Commissioner	24	-	-	0.8	108,911	0.8	108,911
0377-First Assistant Commissioner	24	-	-	1.0	136,856	1.0	136,856
0382-Chief Clerk Board of Appeals	23	-	-	0.2	20,805	0.2	20,805
0387-Secretary Board of Appeals	23	-	-	1.0	108,571	1.0	108,571
		-	-	12.1	\$1,204,780	12.1	\$1,204,780
<b>10210-Administrative and Clerical</b>							
0051-Administrative Assistant V	20	1.0	70,445	-	-	-	-
0253-Business Manager III	22	1.0	96,604	-	-	-	-
0384-Deputy Member I	14	1.0	57,355	-	-	-	-
0387-Secretary Board of Appeals	23	1.0	105,921	-	-	-	-
1103-Computer Operator III	16	1.0	54,083	-	-	-	-
		5.0	\$384,408	-	-	-	-
<b>10935-Bridgeview Branch</b>							
0048-Administrative Assistant III	16	1.0	63,807	-	-	-	-
		1.0	\$63,807	-	-	-	-
<b>12040-Computer Entry Section</b>							
0047-Admin Assistant II	14	2.0	111,489	-	-	-	-
0048-Administrative Assistant III	18	1.0	55,065	-	-	-	-
0050-Administrative Assistant IV	18	1.0	61,558	-	-	-	-
0051-Administrative Assistant V	20	1.0	88,716	-	-	-	-
0146-Accountant V	19	1.0	89,362	-	-	-	-
0384-Deputy Member I	14	1.0	61,570	-	-	-	-
0386-Deputy Member II	15	1.0	45,735	-	-	-	-
1103-Computer Operator III	16	1.0	59,836	-	-	-	-
		9.0	\$593,431	-	-	-	-
<b>12050-Computer Section</b>							
0046-Admin Assistant I	12	1.0	49,651	-	-	-	-
0050-Administrative Assistant IV	18	1.0	62,458	-	-	-	-
0365-Appeals Analyst I	18	1.0	50,280	-	-	-	-
0907-Clerk V	11	1.0	48,164	-	-	-	-
		4.0	\$230,551	-	-	-	-
<b>13860-Field Investigation Section</b>							
0048-Administrative Assistant III	16	1.0	58,242	-	-	-	-
0051-Administrative Assistant V	20	1.0	75,978	-	-	-	-
0836-Stenographer V	13	1.0	55,236	-	-	-	-
		3.0	\$187,456	-	-	-	-
<b>14740-Hearings</b>							
0009-Commissioner	S	3.0	300,000	-	-	-	-
0036-Chief of Admin Services	23	1.0	89,366	-	-	-	-
0051-Administrative Assistant V	20	4.0	260,829	-	-	-	-
0065-Admin Asst to Comm Brd of Appl	22	1.0	82,163	-	-	-	-
0324-Adm Asst to Comm II Bd of Apps	23	4.0	380,843	-	-	-	-
0365-Appeals Analyst I	18	1.0	72,006	-	-	-	-
0366-Appeals Analyst II	19	1.0	68,384	-	-	-	-
0376-Chief Deputy Commissioner	24	1.0	145,215	-	-	-	-
0377-First Assistant Commissioner	24	2.0	273,710	-	-	-	-

## PERSONAL SERVICES - SUMMARY OF POSITIONS BY PROGRAM AND JOB CODE

Job Code/Title	Grade	2017 Approved & Adopted		Department Request		President's Recommendation	
		FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
0383-Deputy In Charge-Complaints	23	1.0	111,720	-	-	-	-
		18.0	\$1,774,448	-	-	-	-
15770-Markham Branch							
0047-Admin Assistant II	14	1.0	68,147	-	-	-	-
		1.0	\$68,147	-	-	-	-
15545-Maywood Branch							
0384-Deputy Member I	14	1.0	37,840	-	-	-	-
		1.0	\$37,840	-	-	-	-
17945-Pre-Hearing							
0060-Administrative Assistant IV	18	1.0	63,905	-	-	-	-
0296-Administrative Analyst V	23	1.0	85,047	-	-	-	-
0384-Deputy Member I	14	1.0	61,770	-	-	-	-
0389-Deputy Member III	18	1.0	71,701	-	-	-	-
		4.0	\$282,423	-	-	-	-
18170-Property Exemption Section							
0050-Administrative Assistant IV	18	1.0	56,633	-	-	-	-
0051-Administrative Assistant V	20	2.0	132,923	-	-	-	-
0324-Adm Asst to Comm II Bd of Apps	23	2.0	222,270	-	-	-	-
1103-Computer Operator III	18	1.0	67,482	-	-	-	-
		6.0	\$479,308	-	-	-	-
18335-PTAB Administrative Review Section							
0048-Administrative Assistant III	18	1.0	55,175	-	-	-	-
0050-Administrative Assistant IV	18	0.0	1	-	-	-	-
0051-Administrative Assistant V	20	3.0	204,158	-	-	-	-
0324-Adm Asst to Comm II Bd of Apps	23	4.0	391,180	-	-	-	-
0365-Appeals Analyst I	18	3.0	173,097	-	-	-	-
		11.0	\$823,519	-	-	-	-
18340-PTAB Clerical Section							
0048-Administrative Assistant III	18	1.0	47,248	-	-	-	-
0338-Assessment Analyst IV	22	1.0	88,820	-	-	-	-
0368-Appeals Analyst II	19	1.0	81,162	-	-	-	-
0388-Deputy Member II	15	1.0	64,597	-	-	-	-
1102-Computer Operator II	14	1.0	54,146	-	-	-	-
1193-Computer Operator III	16	1.0	59,061	-	-	-	-
		6.0	\$395,024	-	-	-	-
18520-Real Estate Tax Analytical Section							
0050-Administrative Assistant IV	18	1.0	56,804	-	-	-	-
0051-Administrative Assistant V	20	8.0	680,561	-	-	-	-
0065-Admin Asst to Comm Brd of Appl	22	4.0	314,036	-	-	-	-
0145-Accountant V	19	2.0	145,651	-	-	-	-
0253-Business Manager III	22	2.0	179,628	-	-	-	-
0295-Administrative Analyst V	23	3.0	290,013	-	-	-	-
0324-Adm Asst to Comm II Bd of Apps	23	1.0	77,866	-	-	-	-
0338-Assessment Analyst IV	22	1.0	75,994	-	-	-	-
0342-Assessment Analyst III	21	1.0	71,072	-	-	-	-
0365-Appeals Analyst I	18	5.0	275,465	-	-	-	-
0366-Appeals Analyst II	19	1.0	80,201	-	-	-	-
0389-Deputy Member III	18	3.0	180,330	-	-	-	-
1114-Systems Analyst V	23	1.0	80,435	-	-	-	-
1137-Manager-Systems Development	23	1.0	79,488	-	-	-	-
		34.0	\$2,498,544	-	-	-	-
19345-Skokle							
0907-Clerk V	11	2.0	98,015	-	-	-	-

## PERSONAL SERVICES - SUMMARY OF POSITIONS BY PROGRAM AND JOB CODE

Job Code/Title	Grade	2017 Approved & Adopted		Department Request		President's Recommendation	
		FTE Pos	Salary	FTE Pos	Salary	FTE Pos	Salary
<b>19765-Supervisory and Clerical</b>		<b>2.0</b>	<b>\$98,015</b>	-	-	-	-
0047-Admin Assistant II	14	2.0	87,324	-	-	-	-
0048-Administrative Assistant III	16	2.0	106,809	-	-	-	-
0050-Administrative Assistant IV	18	1.0	56,066	-	-	-	-
0051-Administrative Assistant V	20	1.0	64,324	-	-	-	-
0144-Accountant IV	17	1.0	68,888	-	-	-	-
0365-Appeals Analyst I	18	1.0	82,356	-	-	-	-
0366-Appeals Analyst II	19	3.0	203,673	-	-	-	-
0382-Chief Clerk Board of Appeals	23	1.0	100,455	-	-	-	-
0388-Deputy Member II	15	1.0	62,309	-	-	-	-
		<b>13.0</b>	<b>\$831,084</b>	-	-	-	-
<b>20100-Taxpayer Assistance Section</b>							
0048-Administrative Assistant III	16	1.0	52,952	-	-	-	-
0051-Administrative Assistant V	20	3.0	196,809	-	-	-	-
0145-Accountant V	19	1.0	55,683	-	-	-	-
0365-Appeals Analyst I	18	2.0	125,316	-	-	-	-
0384-Deputy Member I	14	1.0	59,962	-	-	-	-
0389-Deputy Member III	18	1.0	50,280	-	-	-	-
1102-Computer Operator II	14	1.0	54,854	-	-	-	-
1235-Storekeeper V	14	1.0	57,465	-	-	-	-
		<b>11.0</b>	<b>\$653,321</b>	-	-	-	-
<b>35010-Assessment Appeal Review</b>							
0048-Admin Assistant I	12	-	-	0.5	25,838	0.5	25,838
0048-Administrative Assistant III	16	-	-	7.0	398,212	7.0	398,212
0050-Administrative Assistant IV	18	-	-	4.5	284,169	4.5	284,169
0051-Administrative Assistant V	20	-	-	21.8	1,492,533	20.8	1,425,719
0065-Admin Asst to Comm Brd of Appt	22	-	-	4.4	356,415	4.4	356,415
0144-Accountant IV	17	-	-	1.0	70,904	1.0	70,904
0145-Accountant V	19	-	-	1.0	55,001	1.0	55,001
0253-Business Manager III	22	-	-	1.0	73,089	1.0	73,089
0324-Adm Asst to Comm II Bd of Apps	23	-	-	9.5	911,709	9.5	911,709
0338-Assessment Analyst IV	22	-	-	3.6	328,766	3.6	328,766
0342-Assessment Analyst III	21	-	-	1.0	72,489	1.0	72,489
0365-Appeals Analyst I	18	-	-	17.6	987,061	17.6	987,061
0366-Appeals Analyst II	19	-	-	5.8	396,268	5.8	396,268
0376-Chief Deputy Commissioner	24	-	-	0.3	36,304	0.3	36,304
0377-First Assistant Commissioner	24	-	-	1.0	136,856	1.0	136,856
0382-Chief Clerk Board of Appeals	23	-	-	0.8	83,222	0.8	83,222
0383-Deputy in Charge-Complaints	23	-	-	1.0	121,559	1.0	121,559
0384-Deputy Member I	14	-	-	2.0	122,150	2.0	122,150
0388-Deputy Member II	16	-	-	1.0	41,614	1.0	41,614
0389-Deputy Member III	18	-	-	3.5	201,382	3.5	201,382
0907-Clerk V	11	-	-	3.0	147,626	3.0	147,626
1103-Computer Operator III	16	-	-	2.5	161,057	2.5	161,057
1236-Storekeeper V	14	-	-	1.0	59,587	1.0	59,587
		-	-	<b>94.6</b>	<b>\$6,561,792</b>	<b>93.8</b>	<b>\$6,494,976</b>
<b>35045-Certificate of Error</b>							
0051-Administrative Assistant V	20	-	-	0.5	42,082	0.5	42,082
0324-Adm Asst to Comm II Bd of Apps	23	-	-	0.6	82,606	0.6	82,606
0338-Assessment Analyst IV	22	-	-	0.2	19,231	0.2	19,231
		-	-	<b>1.3</b>	<b>\$123,820</b>	<b>1.3</b>	<b>\$123,820</b>
<b>35216-Exemptions</b>							

## PERSONAL SERVICES - SUMMARY OF POSITIONS BY PROGRAM AND JOB CODE

Job Code/Title	Grade	2017		Department Request		President's Recommendation	
		FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
0048-Administrative Assistant III	16	-	-	0.3	11,372	0.3	11,372
0050-Administrative Assistant IV	18	-	-	0.3	20,280	0.3	20,280
0051-Administrative Assistant V	20	-	-	0.5	42,082	0.5	42,082
0324-Adm Asst to Comm II Bd of Apps	23	-	-	0.5	39,595	0.5	39,595
0365-Appeals Analyst II	19	-	-	3.0	231,848	3.0	231,848
0384-Deputy Member I	14	-	-	1.0	61,075	1.0	61,075
		-	-	5.3	\$406,263	5.5	\$406,263
<b>35265-Freedom of Information Act (FOIA)</b>							
0048-Administrative Assistant III	16	-	-	0.3	11,372	0.3	11,372
0051-Administrative Assistant V	20	-	-	0.2	16,842	0.2	16,842
		-	-	0.5	\$28,014	0.5	\$28,014
<b>35445-Property Tax Appeal Board (PTAB)</b>							
0046-Admin Assistant I	12	-	-	0.5	25,838	0.5	25,838
0047-Admin Assistant II	14	-	-	2.0	115,213	2.0	115,213
0048-Administrative Assistant III	16	-	-	0.5	28,828	0.5	28,828
0051-Administrative Assistant V	20	-	-	1.0	64,199	1.0	64,199
0065-Admin Asst to Comm Brd of Appl	22	-	-	0.6	48,946	0.6	48,946
0324-Adm Asst to Comm II Bd of Apps	23	-	-	5.0	469,537	5.0	469,537
0338-Assessment Analyst IV	22	-	-	0.2	17,148	0.2	17,148
0365-Appeals Analyst I	18	-	-	0.2	10,210	0.2	10,210
0384-Deputy Member I	14	-	-	2.0	118,950	2.0	118,950
0388-Deputy Member II	15	-	-	1.0	65,817	1.0	65,817
0389-Deputy Member III	18	-	-	1.5	114,076	1.5	114,076
0936-Stenographer V	13	-	-	1.0	55,831	1.0	55,831
1102-Computer Operator II	14	-	-	1.0	56,532	1.0	56,532
1103-Computer Operator III	16	-	-	0.5	30,330	0.5	30,330
		-	-	17.0	\$1,219,258	17.0	\$1,219,258
<b>Total Salaries and Positions</b>		130.0	\$9,399,324	131.0	\$9,543,926	130.0	\$9,477,143
<b>Turnover Adjustment</b>		-	(665,670)	-	(286,318)	-	(492,850)
<b>Operating Fund Totals</b>		130.0	\$8,833,654	131.0	\$9,257,608	130.0	\$8,984,293

## PERSONAL SERVICES - SUMMARY OF POSITIONS BY GRADE

Salary Grade	2017 Approved & Adopted		Department Request		President's Recommendation	
	FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
11	3.0	146,179	3.0	147,626	3.0	147,626
12	1.0	48,661	1.0	51,877	1.0	51,877
13	1.0	55,236	1.0	55,831	1.0	55,831
14	13.0	709,922	9.0	533,608	8.0	533,508
15	3.0	172,641	2.0	107,432	2.0	107,432
16	12.0	676,860	11.0	640,971	11.0	640,971
17	1.0	68,888	1.0	70,904	1.0	70,904
18	24.0	1,478,164	28.0	1,638,313	28.0	1,638,313
19	10.0	714,026	11.0	774,594	11.0	774,594
20	24.0	1,874,841	25.0	1,719,262	24.0	1,852,436
21	1.0	71,072	1.0	72,489	1.0	72,489
22	10.0	837,247	10.0	839,596	10.0	839,596
23	21.0	2,024,702	22.0	2,172,808	22.0	2,172,808
24	3.0	418,925	3.0	418,927	3.0	418,927
S	3.0	300,000	3.0	300,000	3.0	300,000
Total Salaries and Positions	130.0	\$9,389,324	131.0	\$9,643,926	130.0	\$9,477,113
Turnover Adjustment	-	\$(566,870)	-	\$(296,318)	-	\$(492,860)
Operating Funds Total	130.0	\$8,822,454	131.0	\$9,347,608	130.0	\$8,984,253