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BUREAU SUMMARY
 BOARD OF REVIEW

SUMMARY OF APPROPRIATIONS

Department and Title	Expenditures Year-to-date	2009 Adjusted Appropriation	Department Request	President's Recommendation	Difference
Corporate Fund					
050 - Board of Review	5,655,612	7,185,494	8,355,363	8,311,088	1,125,594
Corporate Fund Total	5,655,612	7,185,494	8,355,363	8,311,088	1,125,594
General Fund Total	5,655,612	7,185,494	8,355,363	8,311,088	1,125,594
Total Appropriations	5,655,612	7,185,494	8,355,363	8,311,088	1,125,594

SUMMARY OF POSITIONS

Department and Title	2009 Approved Positions	Department Request	President's Recommendation	Difference
Corporate Fund				
050 - Board of Review	123.0	132.0	132.0	9.0
Corporate Fund Total	123.0	132.0	132.0	9.0
General Fund Total	123.0	132.0	132.0	9.0
Total Positions	123.0	132.0	132.0	9.0

DISTRIBUTION BY APPROPRIATION CLASSIFICATION
 BOARD OF REVIEW

Account	2009 Expend. Year-to-date	2009 Adjusted Appropriation	Department Request	President's Recommendation	Difference	
Personal Services						
110/501010	Salaries and Wages of Regular Employees	5,444,332	6,928,612	7,714,563	7,714,563	785,951
120/501210	Overtime Compensation	368	1	156,525	146,525	146,524
172/501540	Workers' Compensation	377	377			(377)
178/501660	Unemployment Compensation		25,000			(25,000)
183/501770	Seminars for Professional Employees		1	15,000		(1)
185/501810	Professional and Technical Membership Fees	1,750	2,000	5,000	2,000	
186/501860	Training Programs for Staff Personnel		1	5,275		(1)
190/501970	Transportation and Other Travel Expenses for Employees	3,194	4,000	18,000	8,000	4,000
Personal Services Total		5,450,021	6,959,992	7,914,363	7,871,088	911,096
Contractual Services						
217/520100	Transportation for Specific Activities and Purposes		1	1,500	500	499
225/520260	Postage	24,995	25,000	75,000	75,000	50,000
240/520490	Printing and Publishing	75,107	80,000	125,000	125,000	45,000
242/520550	Surveys, Operations and Reports	2,919	3,000	5,000	5,000	2,000
245/520610	Advertising For Specific Purposes	4,966	6,000	8,500	8,500	2,500
260/520830	Professional and Managerial Services		1	75,000	75,000	74,999
268/521030	Court Reporting, Stenographic, Transcribing, or Interpreter Services	1,837	2,000	6,700	6,700	4,700
Contractual Services Total		109,824	116,002	296,700	295,700	179,698
Supplies and Materials						
350/530600	Office Supplies	42,001	45,000	55,000	55,000	10,000
353/530640	Books, Periodicals, Publications, Archives and Data Services	3,375	3,500	20,000	20,000	16,500
354/530680	Data Services for PTAB	46,041	48,000	54,300	54,300	6,300
388/531650	Computer Operation Supplies	2,592	8,000	10,000	10,000	2,000
Supplies and Materials Total		94,009	104,500	139,300	139,300	34,800
Operations and Maintenance						
440/540130	Maintenance and Repair of Office Equipment	1,758	5,000	5,000	5,000	
Operations and Maintenance Total		1,758	5,000	5,000	5,000	
Operating Funds Total		5,655,612	7,185,494	8,355,363	8,311,088	1,125,594
(717) New/Replacement Capital Equipment						
530/560510	Office Furnishings and Equipment		68,250	58,667	58,667	(9,583)
579/560450	Computer Equipment		251,225	229,840	229,840	(21,385)
			319,475	288,507	288,507	(30,968)
Total Capital Equipment Request Total			319,475	288,507	288,507	(30,968)

DEPARTMENT OVERVIEW

050 BOARD OF REVIEW

Department Mission

The mission of the Board of Review is to comply with its statutory mandate and the oath taken by each Commissioner to perform all duties of the office as required by law, to fairly and impartially review the assessments of all property to the extent authorized by the Property Tax Code, to correct all assessments which should be corrected, to raise, lower, and or direct the Cook County Assessor to change, correct, alter, or modify assessments as justice may require, and to do all acts necessary within the authority provided by the Code to procure a full, fair and impartial assessment of all property.

Goals and Objectives

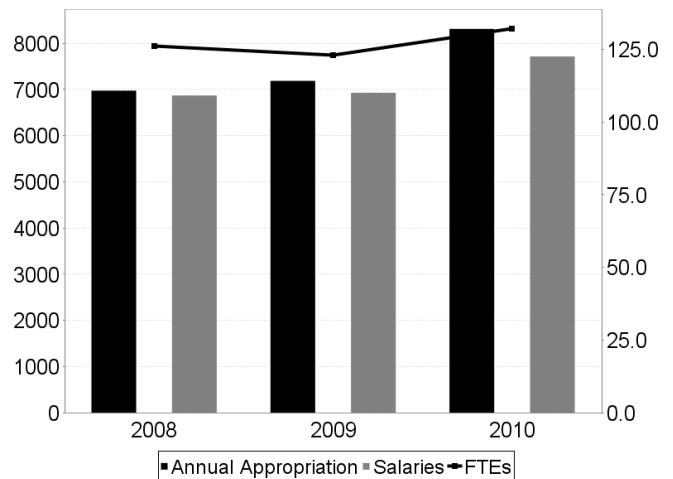
- Adjust our process to deal with the significant budgetary impact caused by the change in the Cook County classification ordinance. Changes in commercial assessments from a 38% level assessment to a 25% level of assessment and changes in residential assessment from 16% level to a 10% level of assessment will dramatically increase our costs.
- Continue our successful efforts to improve processes at the Board and apply technological solutions where applicable.
- Close the Board as early as possible during the 2009 city Triennial in an effort to save revenue for the County and taxing districts.

Summary of Operations

The Cook County Board of Review is a quasi-judicial office as determined by the Illinois law and the practical prosecution of its mission. The analysis process is by definition multi-faceted and analytical. Each complaint is reviewed by multiple parties to varying degrees. There are intellectually simple cases and extraordinarily complicated cases. Cook County contains approximately one million eight hundred thousand parcels of real estate. They are constantly being combined, classified, and divided in various ways. This, as well as normal forces of the marketplace, makes the assessment base a virtual living organism, changing constantly. The Cook County Board of Review adheres to concepts of determining market value as proposed by, but not limited to, the International Association of Assessing Officers and the Appraisal Foundation. These organizations as well as other authorities consider recent judicial decisions and current thinking to arrive at reasonable methods to determine market value. The evidence that supports these reasons may be found either in law or valuation theory. The analysis process evaluates the evidence presented in such a manner the Board of Review can make a judicial decision, which best supports the concept of market value. There can be hundreds of derivations of this concept on a case by case basis. "The difficulty in analyzing assessment performance and, principally, the existence of vertical assessment equity, emerges from the fact that assessed values, that is the actual basis on which property tax is allocated, must be compared to market values." ("A New Approach to the Analysis of Assessment Equity," Assessment Journal, March/April 1998). As useful as information technology procedures are for assessing bodies, they are often too simple or group specific instead of case specific for an appeal body. Just as an Assessor will rely on multiple regression analysis to establish correct assessments, an appeal body such as the Board of Review must painstakingly review each case with its unique issues. A simple case may include four of five counts. Each count could be a different issue relating back to the four reasons for a taxpayer to request a review. The Cook County Board of Review is the highest volume intermediate real property tax review body of its type in the United States. The manner by which the Board arrives at its decisions likens

it more to an appellate court than an assessing office.

Appropriations (\$ thousands)			
Fund Category	2008 Adopted	2009 Adopted	2010 Recommended
General	6,973.6	7,185.5	8,311.1
Total	6,973.6	7,185.5	8,311.1
	Adopted	Adopted	Recommended
FTE Positions	126.0	123.0	132.0



Major Accomplishments

- Successfully analyzed and held hearings for the greatest volume of parcels appealed in the agency's history.
- Increased services to meet demand spurred by the historic downturn in the real estate and financial markets.
- Developed a new analytical web based tool that will help us better analyze assessments for condominium appeals while reducing the number of paper files.

Key Initiatives

- Seeking additional funding which is critical in light of the change to the Cook County Classification Ordinance to reduce Assessment levels to 10% and 25%.
- Seeking additional staff on an emergency basis to help address issues created by the change in the Cook County Classification Ordinance that are compounded by the reassessment of the City of Chicago this year and the downturn in the real estate and financial markets.

Programs

Outreach Program

Each Commissioner leads an active outreach program bringing access to the Board of Review's appeal process to all and especially those communities that are

underserved, to the citizens that lack access to the internet or ready transportation, and to the elderly. This year outreach is critical because of the change in the Cook County Classification Ordinance and the resulting confusion taxpayers have concerning changes in their market values during non-reassessment years.

DISTRIBUTION BY APPROPRIATION CLASSIFICATION
DEPARTMENT 050 - BOARD OF REVIEW

Account	2009 Expend. Year-to-date	2009 Adjusted Appropriation	Department Request	President's Recommendation	Difference
Personal Services					
110/501010 Salaries and Wages of Regular Employees	5,444,332	6,928,612	7,714,563	7,714,563	785,951
120/501210 Overtime Compensation	368	1	156,525	146,525	146,524
172/501540 Workers' Compensation	377	377			(377)
178/501660 Unemployment Compensation		25,000			(25,000)
183/501770 Seminars for Professional Employees		1	15,000		(1)
185/501810 Professional and Technical Membership Fees	1,750	2,000	5,000	2,000	
186/501860 Training Programs for Staff Personnel		1	5,275		(1)
190/501970 Transportation and Other Travel Expenses for Employees	3,194	4,000	18,000	8,000	4,000
Personal Services Total	5,450,021	6,959,992	7,914,363	7,871,088	911,096
Contractual Services					
217/520100 Transportation for Specific Activities and Purposes		1	1,500	500	499
225/520260 Postage	24,995	25,000	75,000	75,000	50,000
240/520490 Printing and Publishing	75,107	80,000	125,000	125,000	45,000
242/520550 Surveys, Operations and Reports	2,919	3,000	5,000	5,000	2,000
245/520610 Advertising For Specific Purposes	4,966	6,000	8,500	8,500	2,500
260/520830 Professional and Managerial Services		1	75,000	75,000	74,999
268/521030 Court Reporting, Stenographic, Transcribing, or Interpreter Services	1,837	2,000	6,700	6,700	4,700
Contractual Services Total	109,824	116,002	296,700	295,700	179,698
Supplies and Materials					
350/530600 Office Supplies	42,001	45,000	55,000	55,000	10,000
353/530640 Books, Periodicals, Publications, Archives and Data Services	3,375	3,500	20,000	20,000	16,500
354/530680 Data Services for PTAB	46,041	48,000	54,300	54,300	6,300
388/531650 Computer Operation Supplies	2,592	8,000	10,000	10,000	2,000
Supplies and Materials Total	94,009	104,500	139,300	139,300	34,800
Operations and Maintenance					
440/540130 Maintenance and Repair of Office Equipment	1,758	5,000	5,000	5,000	
Operations and Maintenance Total	1,758	5,000	5,000	5,000	
Operating Funds Total	5,655,612	7,185,494	8,355,363	8,311,088	1,125,594
(717) New/Replacement Capital Equipment - 71700050					
530/560510 Office Furnishings and Equipment		68,250	58,667	58,667	(9,583)
579/560450 Computer Equipment		251,225	229,840	229,840	(21,385)
		319,475	288,507	288,507	(30,968)
Total Capital Equipment Request Total		319,475	288,507	288,507	(30,968)

PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE

DEPARTMENT 050 - BOARD OF REVIEW

Job Code	Title	Grade	2009 Current		Department Request		President's Recommendation	
			FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
01 Executive Division								
01 Hearings - 0501254								
0009	Commissioner Board of Appeals	SEL	3.0	300,000	3.0	300,000	3.0	300,000
0376	Chief Deputy Commissioner	24	1.0	137,512	1.0	137,512	1.0	137,512
0377	First Assistant Commissioner	24	2.0	256,056	2.0	256,056	2.0	256,056
0036	Manager of Application Development	23	1.0	95,382	1.0	96,492	1.0	96,492
0324	Administrative Assistant To Commissioners II (Board of Appeals)	23	2.0	164,026	2.0	166,493	2.0	166,493
0383	Deputy In Charge of Real Estate Complaints Property Complaints	23	1.0	95,382	1.0	96,394	1.0	96,394
0065	Administrative Assistant To Commissioner Board of Appeals	22	3.0	271,864	3.0	276,336	3.0	276,336
0051	Administrative Assistant V	20	3.0	197,260	3.0	200,222	3.0	200,222
0366	Appeals Analyst II	19	1.0	68,972	1.0	70,783	1.0	70,783
0365	Appeals Analyst I	18	2.0	108,425	2.0	110,099	2.0	110,099
			19.0	\$1,694,879	19.0	\$1,710,387	19.0	\$1,710,387
02 Real Estate Tax Analytical Section - 0501411								
1114	Systems Analyst V	23			1.0	66,606	1.0	66,606
1137	Manager-Systems Development	23	1.0	95,382	1.0	96,468	1.0	96,468
0065	Administrative Assistant To Commissioner Board of Appeals	22	3.0	246,019	3.0	248,588	3.0	248,588
0338	Assessment Analyst IV	22	1.0	84,620	1.0	86,505	1.0	86,505
0342	Assessment Analyst III	21	2.0	141,354	2.0	143,614	2.0	143,614
0051	Administrative Assistant V	20	4.0	268,882	4.0	273,231	4.0	273,231
0145	Accountant V	19	2.0	112,500	2.0	114,204	2.0	114,204
0366	Appeals Analyst II	19	2.0	126,421	2.0	128,963	2.0	128,963
0050	Administrative Assistant IV	18	2.0	101,025	2.0	102,032	2.0	102,032
0365	Appeals Analyst I	18	5.0	275,548	8.0	409,976	8.0	409,976
0389	Deputy Member III	18	5.0	278,924	5.0	282,921	5.0	282,921
0381	Board of Appeals Chief Deputy	16	1.0	42,943	1.0	43,698	1.0	43,698
1103	Computer Operator III	16	1.0	56,496	1.0	57,140	1.0	57,140
0384	Deputy Member I	14	1.0	39,060	1.0	39,415	1.0	39,415
			30.0	\$1,869,174	34.0	\$2,093,361	34.0	\$2,093,361
03 Administrative and Clerical - 0501256								
0387	Secretary of The Board of Appeals	23	1.0	78,915	1.0	80,488	1.0	80,488
0253	Business Manager III	22	1.0	93,966	1.0	95,835	1.0	95,835
1103	Computer Operator III	16	1.0	47,211	1.0	47,749	1.0	47,749
0384	Deputy Member I	14	1.0	44,913	1.0	45,218	1.0	45,218
1102	Computer Operator II	14	1.0	36,424	1.0	37,122	1.0	37,122
0906	Clerk IV	09	1.0	26,852	1.0	25,688	1.0	25,688
			6.0	\$328,281	6.0	\$332,100	6.0	\$332,100
04 PTAB Administrative Review Section - 0501257								
0324	Administrative Assistant To Commissioners II (Board of Appeals)	23	1.0	95,382	1.0	97,280	1.0	97,280
0365	Appeals Analyst I	18	3.0	170,847	3.0	173,397	3.0	173,397
0048	Administrative Assistant III	16	1.0	42,943	4.0	157,727	4.0	157,727
1103	Computer Operator III	16	1.0	49,379	1.0	50,323	1.0	50,323
			6.0	\$358,551	9.0	\$478,727	9.0	\$478,727
02 Administrative Service Division								
01 Supervisory and Clerical - 0501258								
0382	Chief Clerk Board of Appeals	23	1.0	78,915	1.0	80,488	1.0	80,488
0366	Appeals Analyst II	19	2.0	139,355	2.0	141,313	2.0	141,313
0365	Appeals Analyst I	18	1.0	63,681	1.0	64,013	1.0	64,013

PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE

DEPARTMENT 050 - BOARD OF REVIEW

Job Code	Title	Grade	2009 Current		Department Request		President's Recommendation	
			FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
0144	Accountant IV	17	1.0	54,560	1.0	55,560	1.0	55,560
0388	Deputy Member II	15	1.0	51,646	1.0	52,234	1.0	52,234
0047	Administrative Assistant II	14	2.0	75,484	2.0	76,744	3.0	121,409
0936	Stenographer V	13	1.0	44,027				
4842	Clerk V	13			2.0	75,410	1.0	30,745
0907	Clerk V	11	1.0	38,097	1.0	38,097	1.0	38,097
0906	Clerk IV	09	1.0	26,336	2.0	52,304	2.0	52,304
			11.0	\$572,101	13.0	\$636,163	13.0	\$636,163
02 Property Exemption Section - 0501259								
0324	Administrative Assistant To Commissioners II (Board of Appeals)	23	2.0	153,992	2.0	156,235	2.0	156,235
0145	Accountant V	19	1.0	68,288	1.0	69,489	1.0	69,489
0050	Administrative Assistant IV	18	1.0	59,386	1.0	60,063	1.0	60,063
0144	Accountant IV	17	1.0	55,658	1.0	56,292	1.0	56,292
1103	Computer Operator III	16	1.0	54,288	1.0	55,326	1.0	55,326
			6.0	\$391,612	6.0	\$397,405	6.0	\$397,405
03 Computer Section - 0501412								
0065	Administrative Assistant To Commissioner Board of Appeals	22	1.0	93,966	1.0	95,109	1.0	95,109
0050	Administrative Assistant IV	18	1.0	64,964	1.0	66,208	1.0	66,208
0046	Administrative Assistant I	12	1.0	39,060	1.0	39,505	1.0	39,505
0907	Clerk V	11	1.0	37,344	1.0	37,944	1.0	37,944
			4.0	\$235,334	4.0	\$238,766	4.0	\$238,766
04 Field Investigation Section - 0501261								
0047	Administrative Assistant II	14					1.0	44,393
0936	Stenographer V	13	1.0	43,157				
4842	Clerk V	13			1.0	44,393		
0907	Clerk V	11	2.0	60,274	2.0	60,683	2.0	60,683
			3.0	\$103,431	3.0	\$105,076	3.0	\$105,076
05 Taxpayer Assistance Section - 0501262								
0145	Accountant V	19	1.0	70,362	1.0	71,110	1.0	71,110
0365	Appeals Analyst I	18	2.0	101,025	2.0	101,871	2.0	101,871
0389	Deputy Member III	18	1.0	63,048	1.0	64,059	1.0	64,059
0048	Administrative Assistant III	16	1.0	54,832	1.0	55,669	1.0	55,669
0143	Accountant III	15	1.0	49,626	1.0	50,850	1.0	50,850
0047	Administrative Assistant II	14	2.0	78,012	2.0	79,029	2.0	79,029
0384	Deputy Member I	14	1.0	47,211	1.0	48,302	1.0	48,302
1235	Storekeeper V	14	1.0	42,943	1.0	43,300	1.0	43,300
0906	Clerk IV	09	1.0	33,968	1.0	34,120	1.0	34,120
			11.0	\$541,027	11.0	\$548,310	11.0	\$548,310
06 Pre-Hearing - 0501263								
0295	Administrative Analyst V	23	1.0	95,382	1.0	97,280	1.0	97,280
0389	Deputy Member III	18	1.0	55,937	1.0	56,574	1.0	56,574
0384	Deputy Member I	14	1.0	47,684	1.0	48,936	1.0	48,936
0046	Administrative Assistant I	12	1.0	40,853	1.0	42,157	1.0	42,157
			4.0	\$239,856	4.0	\$244,947	4.0	\$244,947
07 Computer Entry Section - 0501264								
0145	Accountant V	19	1.0	68,972	1.0	70,024	1.0	70,024
0050	Administrative Assistant IV	18	1.0	63,048	1.0	63,767	1.0	63,767
1103	Computer Operator III	16	1.0	54,288	1.0	55,542	1.0	55,542
0047	Administrative Assistant II	14	1.0	44,913	1.0	45,391	2.0	90,927
0384	Deputy Member I	14	2.0	95,368	2.0	96,601	2.0	96,601

PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE
DEPARTMENT 050 - BOARD OF REVIEW

Job Code	Title	Grade	2009 Current		Department Request		President's Recommendation	
			FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
0936	Stenographer V	13	1.0	44,247				
4842	Clerk V	13			1.0	45,536		
0907	Clerk V	11	2.0	72,749	2.0	74,237	2.0	74,237
0906	Clerk IV	09	2.0	52,672	2.0	53,172	2.0	53,172
			11.0	\$496,257	11.0	\$504,270	11.0	\$504,270
08 PTAB Clerical Section - 0501413								
0365	Appeals Analyst I	18	2.0	110,568	2.0	111,829	2.0	111,829
0388	Deputy Member II	15	1.0	50,625	1.0	51,955	1.0	51,955
1102	Computer Operator II	14	2.0	90,307	2.0	92,272	2.0	92,272
0907	Clerk V	11	2.0	63,269	2.0	63,851	2.0	63,851
			7.0	\$314,769	7.0	\$319,907	7.0	\$319,907
03 Branch Offices								
01 Markham Branch - 0501267								
0047	Administrative Assistant II	14	1.0	47,684	1.0	48,448	1.0	48,448
			1.0	\$47,684	1.0	\$48,448	1.0	\$48,448
02 Bridgeview Branch - 0501268								
0384	Deputy Member I	14	1.0	47,211	1.0	47,494	1.0	47,494
			1.0	\$47,211	1.0	\$47,494	1.0	\$47,494
03 Maywood Branch - 0501269								
0384	Deputy Member I	14	1.0	47,684	1.0	48,672	1.0	48,672
			1.0	\$47,684	1.0	\$48,672	1.0	\$48,672
05 Skokie - 0501271								
0907	Clerk V	11	2.0	76,194	2.0	78,010	2.0	78,010
			2.0	\$76,194	2.0	\$78,010	2.0	\$78,010
Total Salaries and Positions			123.0	\$7,364,045	132.0	\$7,832,043	132.0	\$7,832,043
Turnover Adjustment						(117,480)		(117,480)
Operating Funds Total			123.0	\$7,364,045	132.0	\$7,714,563	132.0	\$7,714,563

PERSONAL SERVICES - SUMMARY OF POSITIONS BY GRADE
DEPARTMENT 050 - BOARD OF REVIEW

Grade	2009 Current		Department Request		President's Recommendation	
	FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
SEL	3.0	300,000	3.0	300,000	3.0	300,000
24	3.0	393,568	3.0	393,568	3.0	393,568
23	11.0	952,758	12.0	1,034,224	12.0	1,034,224
22	9.0	790,435	9.0	802,373	9.0	802,373
21	2.0	141,354	2.0	143,614	2.0	143,614
20	7.0	466,142	7.0	473,453	7.0	473,453
19	10.0	654,870	10.0	665,886	10.0	665,886
18	27.0	1,516,426	30.0	1,666,809	30.0	1,666,809
17	2.0	110,218	2.0	111,852	2.0	111,852
16	8.0	402,380	11.0	523,174	11.0	523,174
15	3.0	151,897	3.0	155,039	3.0	155,039
14	18.0	784,898	18.0	796,944	21.0	931,538
13	3.0	131,431	4.0	165,339	1.0	30,745
12	2.0	79,913	2.0	81,662	2.0	81,662
11	10.0	347,927	10.0	352,822	10.0	352,822
09	5.0	139,828	6.0	165,284	6.0	165,284
Total Salaries and Positions	123.0	\$7,364,045	132.0	\$7,832,043	132.0	\$7,832,043
Turnover Adjustment				(117,480)		(117,480)
Operating Funds Total	123.0	\$7,364,045	132.0	\$7,714,563	132.0	\$7,714,563

