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BUREAU SUMMARY
 BOARD OF REVIEW

SUMMARY OF APPROPRIATIONS

Department and Title	2010 Expenditures	2010 Adjusted Appropriation	Approved & Adopted	Difference
Corporate Fund				
050 - Board of Review	8,091,878.17	8,061,755	6,771,874	(1,289,881)
Corporate Fund Total	8,091,878.17	8,061,755	6,771,874	(1,289,881)
General Fund Total	8,091,878.17	8,061,755	6,771,874	(1,289,881)
Total Appropriations	8,091,878.17	8,061,755	6,771,874	(1,289,881)

SUMMARY OF POSITIONS

Department and Title	2010 Approved Positions	Approved & Adopted	Difference
Corporate Fund			
050 - Board of Review	132.0	124.9	(7.1)
Corporate Fund Total	132.0	124.9	(7.1)
General Fund Total	132.0	124.9	(7.1)
Total Positions	132.0	124.9	(7.1)

DISTRIBUTION BY APPROPRIATION CLASSIFICATION
BOARD OF REVIEW

Account	2010 Expenditures	2010 Adjusted Appropriation	Approved & Adopted	Difference
Personal Services				
110/501010 Salaries and Wages of Regular Employees	7,291,487.14	7,562,764	6,696,877	(865,887)
120/501210 Overtime Compensation	472,183.74	146,525		(146,525)
129/501300 Salaries and Wages of Seasonal Work Employees	4,824.00	9,000		(9,000)
185/501810 Professional and Technical Membership Fees	1,575.00	2,000	1,575	(425)
186/501860 Training Programs for Staff Personnel			4,900	4,900
190/501970 Transportation and Other Travel Expenses for Employees	1,867.57	2,000	1,849	(151)
Personal Services Total	7,771,937.45	7,722,289	6,705,201	(1,017,088)
Contractual Services				
225/520260 Postage	74,672.52	75,000	72,189	(2,811)
240/520490 Printing and Publishing	87,413.99	103,000	86,854	(16,146)
242/520550 Surveys, Operations and Reports	2,801.58	3,500	2,802	(698)
245/520610 Advertising For Specific Purposes	6,385.00	6,500	6,269	(231)
260/520830 Professional and Managerial Services		1		(1)
268/521030 Court Reporting, Stenographic, Transcribing, or Interpreter Services	367.18	1,500	1,100	(400)
Contractual Services Total	171,640.27	189,501	169,214	(20,287)
Supplies and Materials				
350/530600 Office Supplies	70,115.71	70,000	68,486	(1,514)
353/530640 Books, Periodicals, Publications, Archives and Data Services	17,087.03	18,200	25,300	7,100
354/530680 Data Services for PTAB	47,882.80	48,465	47,883	(582)
388/531650 Computer Operation Supplies	9,997.66	10,000	9,998	(2)
Supplies and Materials Total	145,083.20	146,665	151,667	5,002
Operations and Maintenance				
440/540130 Maintenance and Repair of Office Equipment	3,217.25	3,300	3,217	(83)
Operations and Maintenance Total	3,217.25	3,300	3,217	(83)
Rental and Leasing				
630/550018 County Wide Canon Photocopier Lease			22,694	22,694
Rental and Leasing Total			22,694	22,694
Contingency and Special Purposes				
814/580380 Appropriation Adjustments			(280,119)	(280,119)
Contingency and Special Purposes Total			(280,119)	(280,119)
Operating Funds Total	8,091,878.17	8,061,755	6,771,874	(1,289,881)
(717) New/Replacement Capital Equipment				
530/560510 Office Furnishings and Equipment	19,575.00	126,917	11,000	(115,917)
579/560450 Computer Equipment	96,050.00	481,065	672,761	191,696
	115,625.00	607,982	683,761	75,779
Total Capital Equipment Request Total	115,625.00	607,982	683,761	75,779

DEPARTMENT OVERVIEW

050 BOARD OF REVIEW

Department Mission

We exist to: The Board of Review exists to fairly and impartially review the assessments of all property, to correct all assessments which should be corrected, to raise, lower or direct the Cook County Assessor to change, correct, alter, or modify assessments as justice may require.

For: The Board of Review is statutorily required to serve the Cook County property owners and those with a vested interest in property within Cook County.

In order to : The Board of Review seeks to promote accuracy of assessments and to provide a forum for taxpayers to have a process to challenge their assessments if they believe their assessments are incorrect or unfair.

So that : The Board of Review seeks to ensure that property within Cook County is fairly and accurately assessed and all property owners have access to challenge incorrect or unfair assessments and the ability to be heard by the Board of Review and have their concerns or complaints addressed.

The Board of Review provides a necessary integral role in executing its task to fairly and impartially review the assessments of all property within the county of Cook. The Board of Review adjudicates assessed valuation complaints for the entire county of Cook. The success of the agency facilitates the efficient process of the property tax cycle and tax bills being sent to taxpayers in a timely manner, which in turn allows for funding for municipalities. Also, the Board of Review provides a forum for taxpayers to be heard, which allows taxpayers to bring awareness to the Board of Review regarding issues specific to their neighborhoods, blocks, and subject property, which may not have been known or received the prior consideration that may have been warranted.

Goals and Objectives

- Implement automated 2010 Board of Review forms.
- Secure funding and begin implementing website overhaul that will allow for online filing in 2011.
- Release a Beta version of residential online appeal tool.

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 six 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.

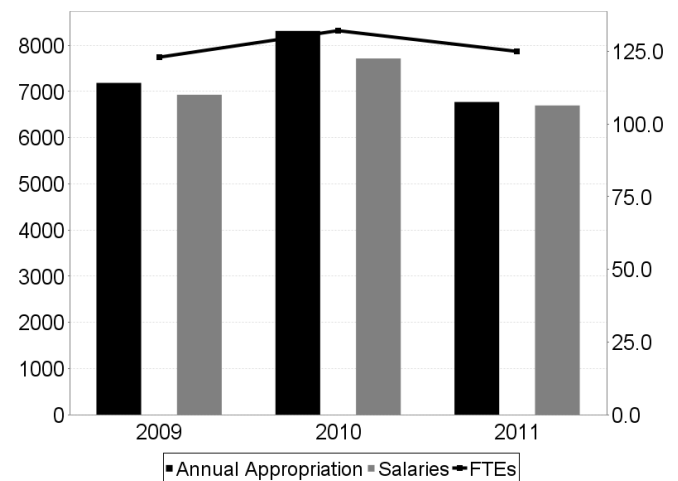
The Cook County Board of Review adheres to concepts of determining market value as proposed by, but not limited to, the International Association of Assessing Officers and the Appraisal Foundation. These organizations as well as other authorities consider recent judicial decisions and current thinking 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 that 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 or 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. Between the requirements of the law and the nature by which evidence is presented and assimilated, the analytical process of the Board of Review must continue in its present format. The individual taxpayers representing themselves and the commercial/industrial property owners represented by legal counsel both benefit from the present process.

Appropriations (\$ thousands)			
Fund Category	2009 Adopted	2010 Adopted	2011 Approved and Adopted
General	7,185.5	8,311.1	6,771.9
Total	7,185.5	8,311.1	6,771.9
	Adopted	Adopted	Adopted
FTE Positions	123.0	132.0	124.9



DEPARTMENT OVERVIEW

050 BOARD OF REVIEW

Major Accomplishments

- Adjudicated more appeals in 2009 than any other tax tribunal in US history.
- Served a record number of residential taxpayers.
- Restructured processes to allow for on-line filing once funding is approved.

Key Initiatives

- The Board of Review seeks no additional funding over its FY2010 budget, other than \$600,000 to be used exclusively to implement an automation that will allow for on-line filing by September 2011.

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	2010 Expenditures	2010 Adjusted Appropriation	Approved & Adopted	Difference
Personal Services				
110/501010 Salaries and Wages of Regular Employees	7,291,487.14	7,562,764	6,696,877	(865,887)
120/501210 Overtime Compensation	472,183.74	146,525		(146,525)
129/501300 Salaries and Wages of Seasonal Work Employees	4,824.00	9,000		(9,000)
185/501810 Professional and Technical Membership Fees	1,575.00	2,000	1,575	(425)
186/501860 Training Programs for Staff Personnel			4,900	4,900
190/501970 Transportation and Other Travel Expenses for Employees	1,867.57	2,000	1,849	(151)
Personal Services Total	7,771,937.45	7,722,289	6,705,201	(1,017,088)
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242/520550 Surveys, Operations and Reports	2,801.58	3,500	2,802	(698)
245/520610 Advertising For Specific Purposes	6,385.00	6,500	6,269	(231)
260/520830 Professional and Managerial Services		1		(1)
268/521030 Court Reporting, Stenographic, Transcribing, or Interpreter Services	367.18	1,500	1,100	(400)
Contractual Services Total	171,640.27	189,501	169,214	(20,287)
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388/531650 Computer Operation Supplies	9,997.66	10,000	9,998	(2)
Supplies and Materials Total	145,083.20	146,665	151,667	5,002
Operations and Maintenance				
440/540130 Maintenance and Repair of Office Equipment	3,217.25	3,300	3,217	(83)
Operations and Maintenance Total	3,217.25	3,300	3,217	(83)
Rental and Leasing				
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Rental and Leasing Total			22,694	22,694
Contingency and Special Purposes				
814/580380 Appropriation Adjustments			(280,119)	(280,119)
Contingency and Special Purposes Total			(280,119)	(280,119)
Operating Funds Total	8,091,878.17	8,061,755	6,771,874	(1,289,881)
(717) New/Replacement Capital Equipment - 71700050				
530/560510 Office Furnishings and Equipment	19,575.00	126,917	11,000	(115,917)
579/560450 Computer Equipment	96,050.00	481,065	672,761	191,696
	115,625.00	607,982	683,761	75,779
Total Capital Equipment Request Total	115,625.00	607,982	683,761	75,779

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

DEPARTMENT 050 - BOARD OF REVIEW

Job Code	Title	Grade	2010 Appropriation		Approved & Adopted	
			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
0376	Chief Deputy Commissioner	24	1.0	137,512	1.0	137,512
0377	First Assistant Commissioner	24	2.0	256,056	2.0	256,056
0036	Chief of Administrative Service Division	23	1.0	97,304	1.0	98,449
0324	Administrative Assistant To Commissioners II (Board of Appeals)	23	2.0	180,408	3.0	274,250
0383	Deputy In Charge of Real Estate Complaints Property Complaints	23	1.0	97,304	1.0	66,606
0065	Administrative Assistant To Commissioner Board of Appeals	22	3.0	288,629	2.0	154,337
0051	Administrative Assistant V	20	3.0	201,233	4.0	216,353
0366	Appeals Analyst II	19	1.0	70,362	1.0	47,924
0365	Appeals Analyst I	18	2.0	115,558	1.0	59,034
			19.0	\$1,744,366	19.0	\$1,610,521
02 Real Estate Tax Analytical Section - 0501411						
0295	Administrative Analyst V	23			4.0	282,325
0324	Administrative Assistant To Commissioners II (Board of Appeals)	23			1.0	66,606
1114	Systems Analyst V	23	1.0	66,606		1
1137	Mgr.- System. Develop.	23	1.0	97,304	1.0	66,606
0065	Administrative Assistant To Commissioner Board of Appeals	22	3.0	250,974	4.0	254,728
0338	Assessment Analyst IV	22	1.0	86,322	2.0	157,674
0342	Assessment Analyst III	21	2.0	151,415	1.0	79,846
0051	Administrative Assistant V	20	4.0	300,711	6.0	373,597
0145	Accountant V	19	2.0	115,964	2.0	108,591
0366	Appeals Analyst II	19	2.0	128,970	2.0	130,266
0050	Administrative Assistant IV	18	2.0	107,153	1.0	43,809
0365	Appeals Analyst I	18	8.0	426,314	3.0	160,450
0389	Deputy Member III	18	5.0	312,137	3.0	171,406
0381	Board of Appeals Chief Deputy	16	1.0	54,017		
1103	Computer Operator III	16	1.0	62,422		
0384	Deputy Member I	14	1.0	68,288		
			34.0	\$2,228,597	30.0	\$1,895,905
03 Administrative and Clerical - 0501256						
0387	Secretary of The Board of Appeals	23	1.0	80,508	1.0	82,131
0253	Business Manager III	22	1.0	93,966	1.0	63,682
0051	Administrative Assistant V	20			1.0	53,287
1103	Computer Operator III	16	1.0	48,162	1.0	38,098
0384	Deputy Member I	14	1.0	45,820	1.0	46,133
1102	Computer Operator II	14	1.0	52,686		
0906	Clerk IV	09	1.0	25,688	0.9	24,836
			6.0	\$346,830	5.9	\$308,167
04 PTAB Administrative Review Section - 0501257						
0324	Administrative Assistant To Commissioners II (Board of Appeals)	23	1.0	97,304	1.0	66,606
0365	Appeals Analyst I	18	3.0	171,993	3.0	166,589
0048	Administrative Assistant III	16	4.0	158,102	1.0	44,339
1103	Computer Operator III	16	1.0	50,373	1.0	51,339
			9.0	\$477,772	6.0	\$328,873
02 Administrative Service Division						

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

DEPARTMENT 050 - BOARD OF REVIEW

Job Code	Title	Grade	2010 Appropriation		Approved & Adopted	
			FTE Pos.	Salaries	FTE Pos.	Salaries
01 Supervisory and Clerical - 0501258						
0382	Chief Clerk Board of Appeals	23	1.0	80,508	1.0	82,131
0366	Appeals Analyst II	19	2.0	142,165	2.0	118,769
0365	Appeals Analyst I	18	1.0	64,964	2.0	112,581
0144	Accountant IV	17	1.0	55,658	1.0	56,692
0388	Deputy Member II	15	1.0	52,686	1.0	53,322
0047	Administrative Assistant II	14	3.0	124,625	1.0	32,968
0936	Stenographer V	13			2.0	79,388
4842	Clerk V-County Clerk	13	1.0	33,132		
0907	Clerk V	11	1.0	38,097	2.0	70,946
0906	Clerk IV	09	2.0	58,167	1.0	25,688
			13.0	\$650,002	13.0	\$632,485
02 Property Exemption Section - 0501259						
0324	Administrative Assistant To Commissioners II (Board of Appeals)	23	2.0	176,847	2.0	178,911
0051	Administrative Assistant V	20			1.0	52,687
0145	Accountant V	19	1.0	69,665	1.0	70,888
0050	Administrative Assistant IV	18	1.0	60,582	1.0	43,809
0144	Accountant IV	17	1.0	63,048		
1103	Computer Operator III	16	1.0	54,288	1.0	55,328
			6.0	\$424,430	6.0	\$401,623
03 Computer Section - 0501412						
0065	Administrative Assistant To Commissioner Board of Appeals	22	1.0	95,858	1.0	97,082
0050	Administrative Assistant IV	18	1.0	64,964	1.0	66,276
0046	Administrative Assistant I	12	1.0	39,846	1.0	40,327
0907	Clerk V	11	1.0	38,097	1.0	38,712
			4.0	\$238,765	4.0	\$242,397
04 Field Investigation Section - 0501261						
0051	Administrative Assistant V	20			1.0	52,758
0047	Administrative Assistant II	14	1.0	44,027	1.0	35,576
0936	Stenographer V	13			1.0	44,395
0907	Clerk V	11	2.0	87,861		
			3.0	\$131,888	3.0	\$132,729
05 Taxpayer Assistance Section - 0501262						
0051	Administrative Assistant V	20			1.0	52,687
0145	Accountant V	19	1.0	70,362	1.0	47,924
0365	Appeals Analyst I	18	2.0	113,108	3.0	139,717
0389	Deputy Member III	18	1.0	64,319	1.0	43,809
0048	Administrative Assistant III	16	1.0	55,937	1.0	56,826
0143	Accountant III	15	1.0	50,625	1.0	50,853
0047	Administrative Assistant II	14	2.0	91,881		
0384	Deputy Member I	14	1.0	48,162	1.0	48,305
1235	Storekeeper V	14	1.0	43,808	1.0	44,174
0906	Clerk IV	09	1.0	34,652	1.0	34,809
			11.0	\$572,854	11.0	\$519,104
06 Pre-Hearing - 0501263						
0295	Administrative Analyst V	23	1.0	95,382	1.0	67,987
0389	Deputy Member III	18	1.0	57,062	1.0	57,735
0384	Deputy Member I	14	1.0	48,644	1.0	48,939
0046	Administrative Assistant I	12	1.0	41,676	1.0	42,168
			4.0	\$242,764	4.0	\$216,829

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

Job Code	Title	Grade	2010 Appropriation		Approved & Adopted	
			FTE Pos.	Salaries	FTE Pos.	Salaries
07 Computer Entry Section - 0501264						
0145	Accountant V	19	1.0	70,362	1.0	71,483
0050	Administrative Assistant IV	18	1.0	64,319	1.0	65,077
1103	Computer Operator III	16	1.0	55,382	1.0	55,545
0047	Administrative Assistant II	14	2.0	90,958	2.0	87,443
0384	Deputy Member I	14	2.0	96,328	2.0	96,916
0936	Stenographer V	13			1.0	45,554
0907	Clerk V	11	2.0	79,516	3.0	104,889
0906	Clerk IV	09	2.0	64,958		
			11.0	\$521,823	11.0	\$526,907
08 PTAB Clerical Section - 0501413						
0338	Assessment Analyst IV	22			1.0	65,378
0365	Appeals Analyst I	18	2.0	127,065	1.0	63,175
0388	Deputy Member II	15	1.0	51,646	1.0	51,918
1102	Computer Operator II	14	2.0	92,125	2.0	93,228
0907	Clerk V	11	2.0	64,544	2.0	57,689
			7.0	\$335,380	7.0	\$331,388
03 Branch Offices						
01 Markham Branch - 0501267						
0047	Administrative Assistant II	14	1.0	48,644	1.0	49,444
			1.0	\$48,644	1.0	\$49,444
02 Bridgeview Branch - 0501268						
0384	Deputy Member I	14	1.0	48,162	1.0	48,416
			1.0	\$48,162	1.0	\$48,416
03 Maywood Branch - 0501269						
0384	Deputy Member I	14	1.0	48,644	1.0	49,014
			1.0	\$48,644	1.0	\$49,014
05 Skokie - 0501271						
0907	Clerk V	11	2.0	77,733	2.0	78,811
			2.0	\$77,733	2.0	\$78,811
Total Salaries and Positions			132.0	\$8,138,654	124.9	\$7,372,613
Turnover Adjustment						(675,736)
Operating Funds Total			132.0	\$8,138,654	124.9	\$6,696,877

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

Grade	2010 Appropriation		Approved & Adopted	
	FTE Pos.	Salaries	FTE Pos.	Salaries
SEL	3.0	300,000	3.0	300,000
24	3.0	393,568	3.0	393,568
23	12.0	1,069,475	17.0	1,332,609
22	9.0	815,749	11.0	792,881
21	2.0	151,415	1.0	79,846
20	7.0	501,944	14.0	801,369
19	10.0	667,850	10.0	595,845
18	30.0	1,749,538	22.0	1,193,467
17	2.0	118,706	1.0	56,692
16	11.0	538,683	6.0	301,475
15	3.0	154,957	3.0	156,093
14	21.0	992,802	15.0	680,556
13	1.0	33,132	4.0	169,337
12	2.0	81,522	2.0	82,495
11	10.0	385,848	10.0	351,047
09	6.0	183,465	2.9	85,333
Total Salaries and Positions	132.0	\$8,138,654	124.9	\$7,372,613
Turnover Adjustment				(675,736)
Operating Funds Total	132.0	\$8,138,654	124.9	\$6,696,877

