



The League of Women Voters of Cook County

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Public Comments of the League of Women Voters of Cook County Regarding Items 17-3978 & 17-4135¹ at the June 28, 2017 Meeting of the Cook County Board of Commissioners

The League of Women Voters of Cook County fully supports the Proposed Resolutions Calling for a Meeting of the Finance Committee to Look into Alleged Unfairness in Cook County's Property Tax Assessment System (Item 17-3978) and Requesting a Hearing of the Finance Committee to Discuss the Statutory Responsibilities of the Office of the Cook County Assessor (Item 17-4135).

The recent series of articles in the *Chicago Tribune* raises many troubling issues that need to be addressed promptly. The Board clearly has jurisdiction, through its budgetary and other oversight powers, to ensure that the issues raised are dealt with promptly.

The League has for many years urged the Commissioners to take a more active role in overseeing the performance of all departments within Cook County under all the elected and appointed officials.

Our position on the budget process states that the process should reflect oversight by the Commissioners of County departments throughout the year, and that the process should utilize benchmarks for assessment.

Our position on performance management states that all elected and appointed officials should utilize a performance management system in order to improve the workings of the County for its citizens. Further, such a performance management system should set goals reflecting core missions and duties, set results-oriented measures, and set targets of achievement. The position also states that benchmarks and best practices from government entities and private industry should be utilized in setting goals and targets of achievement.

Unfortunately, with regard to the Assessor's Office, in the 2016 Performance Based Management and Budgeting Annual Report, as well as in recent Executive Budget books and at the departmental meetings during the past number of budget reviews, the focus has been on how easy it is to appeal assessments as evidenced by the ever increasing number of appeals.

There appears to be **no recognition that a successful appeal**, whether at the Assessor's or Board of Review's level, **means that the initial assessment must have been incorrect**. Therefore, **no one has asked what steps are being taken to correct the assessment process**.

¹ A prior version of these comments was sent to the Commissioners on June 27, 2017, prior to the issuance of the Second Set of the New Items Agenda at 11 am on June 28 which contained a second resolution, Item 17-4135. This version of the League's comments refers to both resolutions.

The League has attached to the written copy of these Comments a set of measures and follow-up questions that the League recommends be incorporated into the Performance Management and budget process for the Assessor's Office. **These measures and questions relate to what should be the primary goal of the Office: providing accurate and fair assessments.**

We urge the Commissioners to exercise their authority to ensure this is done on an ongoing basis, as well as part of any review in accordance with the proposed resolutions.

But the Commissioners should take steps to ensure that appropriate measures and targets are set for all departments within Cook County. You can do this during the budget process. You can do this when reviewing the Performance Based Management and Budgeting Report. You can do this throughout the year.

Don't wait for investigative pieces or court cases before you exercise your oversight authority.

- Attend departmental meetings during the budget process and ask questions.
- Make sure that appropriate measures and targets are being set in connection with Performance Management.
- Ask questions when it comes time to review the Annual Report.

The citizens of Cook County need you to exercise your authority and responsibility as our elected representatives.

Proposed Metrics, Measures and Questions for the Assessor's Office From the League of Women Voters of Cook County

The chief goal should be for the Assessor's Office to assess properties accurately and fairly.

A secondary goal should be to do so in a timely manner so that second-installment tax bills are able to be sent out on time.

While the Assessor's Office has taken steps to make it easier for property owners to appeal their assessments, the goal should be to assess parcels correctly in the first place. If that goal was achieved, successful appeals at the Assessor's Office level and the Board of Review should be minimal. Assessing correctly initially saves tax payers time and money. They would not have to appeal themselves or hire an attorney to do so. Assessing correctly initially also should result in savings by reducing the time and staff needed to handle appeals in both the Assessor's Office and at the Board of Review. That, in turn, should make it easier to achieve the secondary goal of getting bills out on time.

The League recommends that the following measures and follow-up should always be gathered for the Assessor's Office in connection with Performance Management and the Budget Process overseen by the Board and Budget Department:

1. The total number of residential parcels assessed and the total number of commercial properties assessed in a given year.
2. For each category, the total number of appeals to the Assessor.
3. For each category, the total number of assessments reduced by the Assessor as a result of the appeals. For this measure, a target should be set each year that reflects best practices as to how many successful appeals should be expected in counties known for accurate assessments across the country.
4. The main reasons why assessments were reduced.
5. What steps are being taken by the Assessor's Office so the assessments will be done correctly in the first place.

And the following information should also be collected from the Board of Review in connection with Performance Management of the Assessor's Office:

6. The total number of residential assessments and total number of commercial assessments appealed to the Board of Review.
7. For each category, the total number of assessments reduced by the Board of Review. A target should be set each year for the Assessor's Office that reflects best practices as to how many successful appeals should be expected.
8. The main reasons why the Board of Review reduced the assessments.
9. What steps are being taken by the Assessor's Office so the assessments will be done correctly in the first place.

Similarly, there should be metrics on the number of successful appeals from the Board of Review so its performance can be assessed. However, given that these appeals can take many months or years, it may be more difficult to utilize this information for Performance Management.