



## **COUNTY BOARD OF REVIEW**

**TO:** Commissioner Kevin B. Morrison  
Chairman  
Technology & Innovation Committee

**FROM:** Cook County Board of Review

**DATE:** January 10, 2021

**RE:** Cook County Board of Review Technology Strategic Plan-Ordinance 21-5431

### **Mission**

The Cook County Board of Review (hereinafter "Board") is vested with quasi-judicial powers to adjudicate taxpayer complaints or recommend exempt status of real property, which includes residential, commercial, industrial, condominium property, and vacant land. The noted adjudication must be fair, equitable, transparent, and timely. Without the utilization of technology, the Board would not be able to timely process the constantly increasing compliant volume which has averaged nearly 240,000 complaints per year since the 2017 tax year while maintaining a steady headcount and reducing overtime. The timely mailing of tax bills which is July of each year is very significant due to the delayed distribution of real estate taxes to Cook County municipalities results in "budget gaps" for schools, libraries, and other essential district services. The noted "budget gaps" forces tax districts to leverage reserves or secure "tax anticipation" loans.

### **History**

The 2015 assessment appeal year (2015-16) marked the culmination of four (4) years of preparation for a re-engineering of the Board's operations from a 100% paper-based process to a 100% digital workflow. Against the background of significant increases in appeals volume, the 2015 session marked a monumental advance in efficiency at the Board, leading the way in County government with the launch its "electronic content management" ("ECM") application, "Digital Appeals Processing System" (hereinafter "DAPS") which leverages OnBase software. It should be noted that the Board went live with DAPS during the reassessment of the City of Chicago which, at that time, yielded a historical number of complaints filed at the Board.

DAPS provided the Board an unprecedented ability to track and process complaints; greater transparency; access and ease of use for taxpayers; improved overall management; and saved over two million pieces of paper.

In addition, DAPS allowed taxpayers to electronically submit evidence via its Portal instead of in person or via the mail. The complaints and related valuation evidence are accessible by the taxpayer via the DAPS Portal.

This historic change in the appeals processing system was a blueprint that captured how to make significant changes in a cost-effective manner in a relatively short period of time. With the streamlined system in place, the Board adjudicated a then record number of complaints without increasing staff and timely finalizing its session which allowed a July mailing of the 2<sup>nd</sup> Installment tax bill. The July mailing of the 2<sup>nd</sup> Installment tax bill assures an uninterrupted revenue stream for local education, police and fire protection and multiple other local services and projects.

In 2017, as recognition of the efficiencies gained in the transformation for a paper to digital platform, the National Association of Counties (NACo) acknowledged the Board with its “Achievement Award.”

In 2017, the Board upgraded its OnBase application to the “2016” version which provided the Board an improved and faster operating platform and a more efficient digital “Property Record Card” (“PRC”).

In March 2020, due to the imposition of COVID-19 governmental mandates, the Board was forced to perform a complete “lift and replace” of its’ analytical and administrative work processes from “onsite” to a 100% remote and digital work environment. As a result of the Board’s technology investment in DAPS in 2015, the transition was seamless, and the tax bills were timely mailed July 2020.

In July 2020, as the direct result of the continued health and safety concerns related to the COVID-19 pandemic, the Board was forced to discontinue all in person hearings, leveraging technology to transition to remote proceedings that included the following:

- For residential proceedings, the Board undertook a triage system for “pro se” appellants, having members of the Chief Clerk’s staff conduct pre-screening phone calls with taxpayers to determine whether they additional documentation was needed, had additional questions regarding the process and whether a hearing was necessary. For those who elected to proceed with hearings, the Board hearing officers conducted telephonic proceedings while accessing DAPS to view the taxpayer’s property as well as related valuation evidence uploaded to the application.
- For commercial proceedings, Board hearing officers conducted al hearings via the Microsoft Teams application. In addition, the Board hearing officers utilized DAPS to prepare in advance of each hearing as well as access related valuation evidence uploaded to the application.

In 2020, the Board implemented the “Data Compilation Subscription Service” the included the following:

- The compilation of Board assessment data in a custom webpage that references specific “keywords” such as “BOR Notes” and “BOR Result Letter.” In addition to the webpage, the “batch” also includes a spreadsheet containing all relevant result data.
- Point of access to the assessment result data within Subscribers’ DAPS accounts which is accessible via the Portal or via a “Secured File Transfer Protocol Site” (“SFTP”).

As an enhanced feature of the “Data Compilation Subscription Service,” the Board offered a “Bulk Filing Utility” which enables users the ability to both file complaints and upload the related valuation evidence in bulk. In addition, it includes “report features” such as upload confirmations, township status, and “duplicate filing” alerts.

### **Cook County Board of Review Projects**

- Upgrade of OnBase from 2016 to Foundations EP3 Go-Live December 17<sup>th</sup>, 2021
- Upgrade of Comp Tool with new photo source "google" images Go-Live December 14<sup>th</sup>, 2021
- CCBOR OnBase servers upgraded to MS Server 2019, finalized December 17<sup>th</sup>, 2021
- Bulk filing enhancement. Added filter by complaint number or pin. November 2021
- BOT IT Service Portal (BOR Specific). Internal Trouble ticket reporting tools. Go-Live December 22<sup>nd</sup>, 2021
- Remote hearing process. Implemented July 2020
- Remote Public Hearings Implemented July 2020
- Jabber softphone to manage call volume. Also assists Pro Se hearings. December 2021
- IPT "legacy interface" ongoing (pre-certification audits of 2021 CCAO towns) (Property characteristic data which feeds CCBOR comp tool-ongoing),
- Adobe e-sign for Illinois Property Tax Appeal Board (hereinafter "PTAB") agreements.
- SQL Database Upgrade Spring 2022
- Public Access Information Electronic Display GO Live 12/13/2021
- Consultant detection OnBase Workflow Process implemented for 2020 Session refined for 2021
- Conversion of Exemption process from paper-based submission to electronic Go Live February 1, 2022
- Acceptance of electronic payments for the Board "subscription service."
- Conversion of paper-based processes for State of Illinois Property Tax Appeal Board (hereinafter "PTAB"). This process consisted of items being received and sent via the US Mail or State of Illinois "Pony Express". This process has allowed us to repurpose staff that would be utilized for open mail and scanning and/ or printing and mailing items to and from PTAB which includes the following:
  - Receive information for appeals electronically and generate Appeals electronically
  - Receive weekly electronic file transfers that include documents and notices for all PTAB filings at the Board of Review
  - Generate Notes on Appeal Electronically and send electronically to the State of Illinois
  - Electronically generate Stipulations and transfer electronically to the State of Illinois
  - Generate other evidence for PTAB fillings electronically and transfer to the State of Illinois