



STATE OF ILLINOIS  
**OFFICE OF THE  
AUDITOR GENERAL**

William G. Holland, Auditor General

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**SUMMARY REPORT DIGEST**

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**PROPERTY TAX APPEAL BOARD**

**Compliance Examination  
For the Two Years Ended June 30, 2010**

**Release Date: May 12, 2011**

**Summary of Findings:**

<b>Total this audit:</b>	<b>1</b>
<b>Total last audit:</b>	<b>2</b>
<b>Repeated from last audit:</b>	<b>1</b>

**SYNOPSIS**

- The Board did not allow for the speedy hearing of all appeals.

{Expenditures and Activity Measures are summarized on the reverse page.}

**PROPERTY TAX APPEAL BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2010**

<b>EXPENDITURE STATISTICS</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
<b>Total Expenditures.....</b>	<b>\$ 2,536,427</b>	<b>\$ 2,177,020</b>	<b>\$ 2,244,350</b>
Personal Services.....	\$ 1,454,812	\$ 1,503,281	\$ 1,612,865
% of Expenditures.....	57.4%	69.1%	71.9%
Average Number of Employees.....	26	24	28
Average Salary Per Employee.....	\$ 55,954	\$ 62,637	\$ 57,602
Other Payroll Costs (FICA, Retirement).....	\$ 830,131	\$ 428,124	\$ 385,903
% of Total Expenditures.....	32.7%	19.6%	17.2%
Reestablish Cook County Office.....	\$ 57,824	\$ 56,782	\$ 57,577
% of Total Expenditures.....	2.3%	2.6%	2.6%
Contractual Services.....	\$ 52,843	\$ 45,036	\$ 46,985
% of Total Expenditures.....	2.1%	2.1%	2.1%
Electronic Data Processing.....	\$ 41,912	\$ 47,041	\$ 42,115
% of Total Expenditures.....	1.6%	2.2%	1.9%
Telecommunication Services.....	\$ 43,299	\$ 41,564	\$ 41,691
% of Total Expenditures.....	1.7%	1.9%	1.8%
All Other Operations Items.....	\$ 55,606	\$ 55,192	\$ 57,214
	2.2%	2.5%	2.5%
<b>SELECTED ACTIVITY MEASURES (Not Examined)</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Total New Property Appeals Filed.....	31,554	25,840	17,229
Down State.....	10,355	6,136	3,950
Cook County.....	21,199	19,704	13,279
Total Property Appeals Closed.....	20,675	33,152	18,627
Down State.....	6,440	4,540	3,232
Cook County.....	14,235	28,612	15,395
Total Property Appeals Pending at June 30,.....	55,845	44,966	52,278
Down State.....	13,929	10,014	8,418
Cook County.....	41,916	34,952	43,860
<b>AGENCY DIRECTOR</b>			
During Examination Period: Mr. Ronald Messina (7/1/08-7/15/08); Mr. Steve Waggoner (Acting) 7/15/08-8/31/08			
Currently: Mr. Louis Apostol			

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**NEED TO IMPROVE UPON THE TIMELINESS FOR  
HEARING APPEALS**

The Property Tax Appeal Board (Board) did not allow for the speedy hearing of all appeals.

The Board's mission is to provide an informal public forum for the speedy hearings of contested appeals, resolve appeals in a timely fashion by impartial decisions based upon equity and the weight of the evidence as set forth in the Board's findings, to establish clear, concise, accurate, and timely communications with the public, and to maintain a workforce that demonstrates the highest standards of integrity, efficiency, and performance.

**Some cases were closed between 218 and 660 days after the appeal was received**

We tested 25 case files and noted the following:

- Six of 25 (24%) cases were closed during the examination period; however it took between 218 and 660 days for the Board to process the appeals.
- Eighteen of 25 (72%) cases were pending as of June 30, 2010. These cases had been received by the Board between 97 to 748 days earlier. Nine (36%) of the cases have been pending for greater than one year.

**Some cases pending for more than one year**

**Appeals pending at June 30th**

Total appeals pending at year end were:

- June 30, 2008 – 52,278
- June 30, 2009 – 44,966
- June 30, 2010 – 55,845

**Backlog will take more than 2 years to process**

Based upon the number of cases pending and the amount processed during fiscal year 2010, it would require more than two years for the Board to process the current pending cases as of June 30, 2010.

Board management stated that in FY 2002, the Board had 53 full-time staff with a caseload of 18,836. Senate Bill 620 was introduced in 2003 to reduce the Board's jurisdiction in Cook County to 6 units or less. The Bill was not passed; however, the Board's budget and staffing levels were reduced by over 50%. In FY 2010, the Board received 31,554 appeals with only 18 full-time staff. (Finding 1, pages 9-10) **This finding was first reported in 2004.**

We recommended that the Board continue its efforts to obtain the resources necessary to adequately address its

responsibilities for the timely processing of all appeals.

Board management accepted our recommendation and stated that they will continue to seek additional resources to provide for timely processing and hearings. In FY 2012, the proposed PTAB budget provides for the addition of 11 full-time staff that includes 4 clerical and 7 hearing officers. The addition of staff will assist in addressing the current backlog of appeals and provide for more timely hearings. (For previous Board response, see Digest Footnote #1.)



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WILLIAM G. HOLLAND  
Auditor General

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**SPECIAL ASSISTANT AUDITORS**

DeRaimo Motto & Associates were our special assistant auditors for this State Compliance Examination.

**Digest Footnote**

**#1 – Need to improve Upon Timeliness for Hearing Appeals – Previous Board Response**

The Board will continue to look for ways to improve procedures to timely process all property tax appeals. Additionally, the Board is recommending the implementation of filing fees in an effort to acquire additional resources.