

**State of Illinois  
PROPERTY TAX APPEAL BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2010  
Performed as Special Assistant Auditors  
for the Auditor General, State of Illinois**

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

TABLE OF CONTENTS

	<u>Page</u>
Agency Officials	2
Management Assertion Letter	3
Compliance Report	
Summary	5
Auditors' Reports	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	6
Schedule of Findings	
Current Findings – State Compliance	9
Prior Findings Not Repeated	11
Supplementary Information for State Compliance Purposes	
Summary	12
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	
June 30, 2010	13
June 30, 2009	14
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	15
Schedule of Changes in State Property	17
Comparative Schedule of Cash Receipts	18
Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller	19
Analysis of Significant Variations in Expenditures	20
Analysis of Significant Variations in Receipts	21
Analysis of Significant Lapse Period Spending	22
Analysis of Operations	
Agency Functions and Planning Program	23
Average Number of Employees	24
Service Efforts and Accomplishments (Not Examined)	25

**AGENCY OFFICIALS**  
**PROPERTY TAX APPEAL BOARD**

Executive Director (Current)	Mr. Louis Apostol
Acting Executive Director (7/15/08 to 8/31/08)	Mr. Steven Waggoner
Executive Director (7/1/08 to 7/15/08)	Mr. Ronald A. Messina
Fiscal Officer	Ms. Rebecca S. Moody
Board Chairman (Current)	Mr. Donald Crist
Board Chairman (7/1/08 to 9/30/09)	Mr. Carlos X. Montoya
Board Member (Current)	Mr. Mauro Glorioso
Board Member (7/1/08 to 12/9/08)	Ms. Sharon U. Thompson
Board Member	Mr. Walter R. Gorski
Board Member	Mr. Michael J. Goral
Board Member	Mr. Kevin L. Freeman

Agency offices are located at:

William G. Stratton Office Building  
401 South Spring, Room 402  
Springfield, IL 62706

And

Suburban North Regional Office Facility  
9511 W. Harrison Street, Suite 141  
Des Plaines, Illinois 60016



**State of Illinois  
PROPERTY TAX APPEAL BOARD**

Wm. G. Stratton Office Bldg.  
401 South Spring St., Rm. 402  
Springfield, Illinois 62706  
(T) 217.782.6076  
(F) 217.785.4425  
(TTY) 217.785.4427

**DONALD R. CRIST**  
*Chairman*

Suburban North Regional Office  
9511 W. Harrison St., Suite 141  
Des Plaines, Illinois 60016

**LOUIS G. APOSTOL**  
*Executive Director*

MANAGEMENT ASSERTION LETTER

DeRaimo Motto & Associates  
Certified Public Accountants  
20855 S. LaGrange Road, Suite 102  
Frankfort, IL 60423

April 12, 2011

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2010. Based on this evaluation, we assert that during the years ended June 30, 2010 and June 30, 2009, the Agency has materially complied with the assertions below.

- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

**BOARD MEMBERS**

**Michael J. (Mickey) Goral**  
*Rockford*

**Kevin L. Freeman**  
*Chicago*

**Walter R. Gorski**  
*Edwardsville*

**Mauro Glorioso**  
*Westchester*

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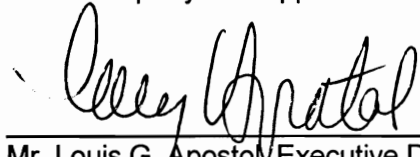
Page 2  
April 12, 2011

Management Assertion Letter  
Page 2  
April 12, 2011

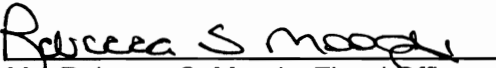
E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

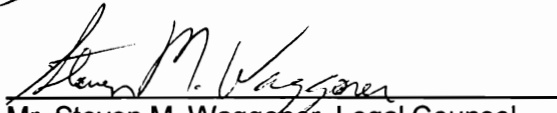
Illinois Property Tax Appeal Board



Mr. Louis G. Apostol, Executive Director



Ms. Rebecca S. Moody, Fiscal Officer



Mr. Steven M. Waggoner, Legal Counsel

## COMPLIANCE REPORT

### SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

### AUDITORS' REPORTS

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

### SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	1	2
Repeated findings	1	2
Prior recommendations implemented or not repeated	1	1

Details of findings are presented in a separately tabbed report section.

### SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
10-1	9	Timeliness of Hearings	Material Noncompliance Material Weakness
PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)			
A	11	Performance Evaluations and Personnel Monitoring	

### EXIT CONFERENCE

Agency management waived having an exit conference per a letter dated April 12, 2011. Responses to the recommendations were provided by Mr. Louis Apostol, Executive Director, in a letter dated April 12, 2011.

# DE RAIMO MOTTO & ASSOCIATES

Certified Public Accountants & Business Consultants

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20855 S. La Grange Road • Suite 102 • Frankfort, IL 60423-2036 • Telephone (815) 469-7500 • Facsimile: (815) 469-6970

JOHN J. DE RAIMO  
TIFFANY MOTTO

## INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

### Compliance

As Special Assistant Auditors for the Auditor General, we have examined the Illinois Property Tax Appeal Board's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2010. The management of the Illinois Property Tax Appeal Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Property Tax Appeal Board's compliance based on our examination.

- A. The Illinois Property Tax Appeal Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Illinois Property Tax Appeal Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Illinois Property Tax Appeal Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Illinois Property Tax Appeal Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Illinois Property Tax Appeal Board on behalf of the State or held in trust by the Illinois Property Tax Appeal Board have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the

Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois Property Tax Appeal Board's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois Property Tax Appeal Board's compliance with specified requirements.

As described in finding 10-01 in the accompanying schedule of findings, the Illinois Property Tax Appeal Board did not comply with requirements regarding applicable laws and regulations (compliance requirement C) in all material respects. Compliance with such requirements is necessary, in our opinion, for the Illinois Property Tax Appeal Board to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the Illinois Property Tax Appeal Board complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2010.

### **Internal Control**

The management of the Illinois Property Tax Appeal Board is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Illinois Property Tax Appeal Board's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Property Tax Appeal Board's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance as described in the accompanying schedule of findings as item 10-01 to be a material weakness.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.



Illinois Property Tax Appeal Board's response to the finding identified in our examination are described in the accompanying schedule of findings. We did not examine Illinois Property Tax Appeal Board's response and, accordingly, we express no opinion on the response.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2010 and 2009 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2008 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, agency management and the members of the Illinois Property Tax Appeal Board and is not intended to be and should not be used by anyone other than these specified parties.

*De Raimo Motto & Associates*

April 12, 2011

**STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD**

**CURRENT FINDINGS (STATE COMPLIANCE)  
For the Two Years Ended June 30, 2010**

**10-1. FINDING (Timeliness of Hearings)**

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

The State of Illinois Property Tax Appeal Board (Board) was created by the legislature in 1967 to hear and adjudicate real property assessment disputes filed before it as authorized by the law. In 1997, the Board started receiving appeals in the Des Plaines office for Cook County. 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.

**Appeals Filed and Closed during fiscal year 2009 and 2010 – Caseload Statistics**

	<u>Downstate</u>	<u>Cook County</u>	<u>Total</u>
Property Appeals Pending- June 30, 2008	8,418	43,860	52,278
New Appeals Filed	6,136	19,704	25,840
Property Appeals Closed	<u>(4,540)</u>	<u>(28,612)</u>	<u>(33,152)</u>
Property Appeals Pending- June 30, 2009	10,014	34,952	44,966
New Appeals Filed	10,355	21,199	31,554
Property Appeals Closed	<u>(6,440)</u>	<u>(14,235)</u>	<u>(20,675)</u>
Property Appeals Pending- June 30, 2010	<u>13,929</u>	<u>41,916</u>	<u>55,845</u>

We tested 25 case files and noted the following:

- Six (24%) of the twenty-five cases were closed during the examination period, however it took between 218 and 660 days for the Board to process the appeals.
- Eighteen (72%) of the twenty-five 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.

We noted that the processing time of the closed cases selected for testing had decreased since the prior examination period. However, a greater number of cases selected for testing were still open at the end of the examination period, as compared to the prior examination. Based on 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.

**STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD**

**CURRENT FINDINGS (STATE COMPLIANCE)  
For the Two Years Ended June 30, 2010**

10-1. **FINDING** (Timeliness of Hearings)(Continued)

The Property Tax Code (35 ILCS 200/16-180) states that the chairman of the Property Tax Appeal Board shall provide for the speedy hearing of all such appeals. Although speedy is not quantified in this statute, we have used one year as a general criteria to gauge speedy hearings.

Board management stated that in FY 2002, PTAB had 53 full-time staff with a caseload of 18,836. SB 620 was introduced in 2003 to reduce PTAB's jurisdiction in Cook County to 6 units or less. SB 620 was not passed; however, PTAB's budget and staffing levels were reduced by over 50%. In FY 2010, PTAB received 31,554 appeals with only 18 full-time staff. PTAB is understaffed and underfunded to efficiently process the significant increase in appeals. Management has implemented the "Decision Data Import" program that has greatly improved the efficiency of data transmission at the agency. But without additional staffing, the increased volume of appeals will continue to realize delays in processing and final decisions.

Without the timely processing of all property tax appeals, the Board jeopardizes compliance with its statutory mandate, the taxpayer is not adequately served, and the operations of the office of the Property Tax Appeal Board will become unmanageable. (Finding Code Nos. 10-1, 08-1, 06-1 and 04-2)

**RECOMMENDATION**

We recommend that the Board continue its efforts to obtain the resources necessary to adequately address its responsibilities for the timely processing of all appeals.

**BOARD RESPONSE**

The Board 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.

**STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD**

**PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)  
For the Two Years Ended June 30, 2010**

A. **PRIOR FINDING** (Performance Evaluations and Personnel Monitoring)

During the prior period, the Property Tax Appeal Board (Board) did not conduct employee performance evaluations in accordance with Illinois Administrative Code and Agency policies.

During the current period testing of personnel files, the performance evaluations were conducted timely and completed correctly. (Finding Code No. 08-2)

## **SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

### **SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances

- June 30, 2010

- June 30, 2009

- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

- Schedule of Changes in State Property

- Comparative Schedule of Cash Receipts

- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller

- Analysis of Significant Variations in Expenditures

- Analysis of Significant Variations in Receipts

- Analysis of Significant Lapse Period Spending

- Analysis of Operations:

- Agency Functions and Planning Program

- Average Number of Employees

- Service Efforts and Accomplishments (Not Examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD  
SCHEDULE OF APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES  
Appropriations for Fiscal Year 2010

Fourteen Months Ended August 31, 2010

	Appropriations (Net After Transfers)	Expenditures Through 6/30/2010	Lapse Period Expenditures 7/01 - 8/31/10	Total Expenditures	Balances Lapsed
<u>Public Act 96-0046</u>					
<u>APPROPRIATED FUNDS</u>					
<u>PERSONAL PREPERY TAX REPLACEMENT FUND-802</u>					
Personal Services	\$ 1,567,000	\$ 1,387,291	\$ 67,521	\$ 1,454,812	\$ 112,188
State Contributions to State					
Employees' Retirement System	444,700	394,108	19,176	413,284	31,416
State Contributions to Social Security	108,400	102,151	4,998	107,149	1,251
Group Insurance	413,400	296,621	13,077	309,698	103,702
Contractual Services	52,900	45,762	7,081	52,843	57
Travel	32,800	26,737	4,765	31,502	1,298
Commodities	9,600	8,317	619	8,936	664
Printing	3,800	3,251	-	3,251	549
Equipment	600	325	-	325	275
Electronic Data Processing	43,200	39,788	2,124	41,912	1,288
Telecommunications Services	44,000	29,459	13,840	43,299	701
Operation of Automotive Equipment	12,400	11,270	322	11,592	808
Reestablish Cook County Office	57,900	57,621	203	57,824	76
Refunds	200	-	-	-	200
Subtotal - Fund 802	<u>2,790,900</u>	<u>2,402,701</u>	<u>133,726</u>	<u>2,536,427</u>	<u>254,473</u>
TOTALS - ALL APPROPRIATED FUNDS	<u>2,790,900</u>	<u>2,402,701</u>	<u>133,726</u>	<u>2,536,427</u>	<u>254,473</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 2,790,900</u>	<u>\$ 2,402,701</u>	<u>\$ 133,726</u>	<u>\$ 2,536,427</u>	<u>\$ 254,473</u>

Note: Appropriations, expenditures, and lapsed balances were taken from Agency records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD  
SCHEDULE OF APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES  
Appropriations for Fiscal Year 2009

Fourteen Months Ended August 31, 2009

	Appropriations (Net After Transfers)	Expenditures Through 6/30/2009	Lapse Period Expenditures 7/01 - 8/31/09	Total Expenditures	Balances Lapsed
<u>Public Act 95-0731</u>					
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND-001</u>					
Personal Services	\$ 1,621,600	\$ 1,427,526	\$ 75,755	\$ 1,503,281	\$ 118,319
State Contributions to State	-				
Employees' Retirement System	288,600	286,821	-	286,821	1,779
Pension Continuing Appropriation	30,000	14,031	15,966	29,997	3
State Contributions to Social Security	112,100	105,666	5,640	111,306	794
Contractual Services	47,000	42,348	2,688	45,036	1,964
Travel	33,600	28,666	2,417	31,083	2,517
Commodities	9,600	7,118	326	7,444	2,156
Printing	4,200	2,640	390	3,030	1,170
Equipment	100	-	-	-	100
Electronic Data Processing	47,700	42,166	4,875	47,041	659
Telecommunications Services	43,600	28,052	13,512	41,564	2,036
Operation of Automotive Equipment	14,000	12,793	842	13,635	365
Reestablish Cook County Office	57,900	53,438	3,344	56,782	1,118
Refunds	200	-	-	-	200
Subtotal - Fund 001	<u>2,310,200</u>	<u>2,051,265</u>	<u>125,755</u>	<u>2,177,020</u>	<u>133,180</u>
TOTALS - ALL APPROPRIATED FUNDS	<u>2,310,200</u>	<u>2,051,265</u>	<u>125,755</u>	<u>2,177,020</u>	<u>133,180</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 2,310,200</u>	<u>\$ 2,051,265</u>	<u>\$ 125,755</u>	<u>\$ 2,177,020</u>	<u>\$ 133,180</u>

Note: Appropriations, expenditures, and lapsed balances were taken from Agency records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2010	2009	2008
<u>GENERAL REVENUE FUND -001</u>		PA-95-0731	PA-95-0348
<u>Appropriations (Net After Transfers)</u>	\$ -	\$ 2,310,200	\$ 2,260,800
<u>Expenditures</u>			
Personal Services	\$ -	\$ 1,503,281	\$ 1,612,865
Employee Retirement Contributions	-	-	-
State Contributions to State			
Employees' Retirement System	-	286,821	267,404
Pension Continuing Appropriation	-	29,997	-
State Contributions to Social Security	-	111,306	118,499
Contractual Services	-	45,036	46,985
Travel	-	31,083	30,405
Commodities	-	7,444	9,597
Printing	-	3,030	2,602
Equipment	-	-	927
Electronic Data Processing	-	47,041	42,115
Telecommunications Services	-	41,564	41,691
Operation of Automotive Equipment	-	13,635	13,683
Reestablish Cook County Office	-	56,782	57,577
Refunds	-	-	-
Total Expenditures	\$ -	\$ 2,177,020	\$ 2,244,350
<u>Lapsed Balances</u>	\$ -	\$ 133,180	\$ 16,450
<u>PERSONAL PROPERTY TAX REPLACEMENT FUND -802</u>		PA-96-0046	
<u>Appropriations (Net After Transfers)</u>	\$ 2,790,900	\$ -	\$ -
<u>Expenditures</u>			
Personal Services	\$ 1,454,812	\$ -	\$ -
State Contributions to State			
Employees' Retirement System	413,284	-	-
State Contributions to Social Security	107,149	-	-
Group Insurance	309,698	-	-
Contractual Services	52,843	-	-
Travel	31,502	-	-
Commodities	8,936	-	-
Printing	3,251	-	-
Equipment	325	-	-
Electronic Data Processing	41,912	-	-
Telecommunications Services	43,299	-	-
Operation of Automotive Equipment	11,592	-	-
Reestablish Cook County Office	57,824	-	-
Refunds	-	-	-
Total Expenditures	\$ 2,536,427	\$ -	\$ -
<u>Lapsed Balances</u>	\$ 254,473	\$ -	\$ -



STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES (CONTINUED)

	FISCAL YEAR		
	2010	2009	2008
<u>GRAND TOTAL, ALL FUNDS</u>			
Appropriations (Net After Transfers)	\$ 2,790,900	\$ 2,310,200	\$ 2,260,800
Total Expenditures	<u>2,536,427</u>	<u>2,177,020</u>	<u>2,244,350</u>
Lapsed Balances	<u>\$ 254,473</u>	<u>\$ 133,180</u>	<u>\$ 16,450</u>
<u>State Officers' Salaries</u>			
Appropriations	<u>\$ 273,600</u>	<u>\$ 273,600</u>	<u>\$ 263,500</u>
<u>Expenditures:</u>			
Chairman	64,703	64,703	62,334
Four Members	<u>207,716</u>	<u>207,716</u>	<u>201,076</u>
Total Expenditures	<u>\$ 272,419</u>	<u>\$ 272,419</u>	<u>\$ 263,410</u>
<u>Lapsed Balances</u>	<u>\$ 1,181</u>	<u>\$ 1,181</u>	<u>\$ 90</u>

STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD  
SCHEDULE OF CHANGES IN STATE PROPERTY  
For the Two Years Ended June 30, 2010

Balance at July 1, 2008	\$ 480,353
Additions	20,119
Deletions	-
Net Transfers	<u>(32,083)</u>
Balance at June 30, 2009	468,389
Additions	11,121
Deletions	-
Net Transfers	<u>(44,614)</u>
Balance at June 30, 2010	<u><u>\$ 434,896</u></u>

STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD  
COMPARATIVE SCHEDULE OF CASH RECEIPTS  
For the Two Years Ended June 30, 2010

<u>General Revenue Fund 001</u>	Fiscal Year		
	<u>2010</u>	<u>2009</u>	<u>2008</u>
Photocopying Charges	\$ 4,986	\$ 4,556	\$ 4,268
Reimbursements, Jury Duty, and Recoveries	<u>23</u>	<u>63</u>	<u>592</u>
Total Receipts - General Revenue Fund 001	<u>\$ 5,009</u>	<u>\$ 4,619</u>	<u>\$ 4,860</u>

STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD  
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER  
For the Two Years Ended June 30, 2010

<u>General Revenue Fund 001</u>	Fiscal Year		
	<u>2010</u>	<u>2009</u>	<u>2008</u>
Receipts per Board Records	\$ 5,009	\$ 4,619	\$ 4,860
Plus: Deposits in Transit, Beginning of Year	3	-	130
Less: Deposits in Transit, End of Year	72	3	-
Auditor's Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ 4,940</u>	<u>\$ 4,616</u>	<u>\$ 4,990</u>

**STATE OF ILLINOIS**  
**PROPERTY TAX APPEAL BOARD**  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2010

Fiscal Year 2010

- State Contributions to State Employees' Retirement System increased \$126,463 (44%) during fiscal year 2010. The increase was due to an annual revision of the employer contribution rate.
- Pension continuing appropriation decreased \$29,997 (100%) during fiscal year 2010. The decrease was due to the Agency not receiving an appropriation for pension continuing appropriation in fiscal year 2010.
- Group insurance increased \$309,698 (100%) during fiscal year 2010. The increase was due to fiscal year 2010 appropriations being paid from the Personal Property Tax Replacement Fund which requires the Agency to pay group insurance expenses.

Fiscal Year 2009

- Pension continuing appropriation increased \$29,997 (100%) during fiscal year 2009. The increase was due to the State appropriating this amount to be used by the Agency to meet its payroll obligations.

**STATE OF ILLINOIS**  
**PROPERTY TAX APPEAL BOARD**  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2010

Our testing of receipts for the two years ended June 30, 2010 disclosed no receipt items with significant variations.

**STATE OF ILLINOIS**  
**PROPERTY TAX APPEAL BOARD**  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2010

Fiscal Year Ended June 30, 2010

- Lapse period spending for telecommunications were \$13,840 (31%), due to the timing of funds available to pay Communication Revolving fund bills.

Fiscal Year Ended June 30, 2009

- Lapse period expenditures for pension continuing appropriation were \$15,966 (53%), due to the timing of funds being appropriated.
- Lapse period spending for telecommunications were \$13,512 (31%), due to the timing of funds available to pay Communication Revolving fund bills.

**STATE OF ILLINOIS**  
**PROPERTY TAX APPEAL BOARD**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2010

**AGENCY FUNCTIONS AND PLANNING PROGRAM**

The Property Tax Appeal Board (Board) was created to adjudicate real property tax assessment appeals statewide. Appeals are filed by any taxpayer dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or by any taxing body that has an interest in the decision of the board of review pertaining to a property assessment. The Board determines the correct assessment of a parcel of land which is subject to appeal based upon facts, evidence, exhibits and briefs submitted to or elicited by the Board. Appeals must be filed with the Board within 30 days after the date of written notice of the decision of the board of review.

The bipartisan Board is comprised of five members, appointed by the Governor, with advice and consent of the Senate, with one Board member serving as Chairman.

The daily operations of the Board are managed by an Executive Director. The Executive Director is responsible for planning, formulating, directing, monitoring, and controlling the overall policies, objectives and programs of the Board and supervises the management of the Board's fiscal, personnel, budget, legislative and program operations. He confers with the Chairman and the members of the Board with respect to the overall Board operations and attends all Board meetings and serves as Clerk and Legal Counsel to the Board.

Planning Program

The Board's goals and objectives are guided by statute and revised based on monitoring the Board's performance. Board members and the Executive Director meet monthly or as needed to monitor Board operations. The Board prepares clerical staff reports and case statistics which are used to monitor the status of property tax appeal cases and assess progress towards goals and objectives.

It is the Board's objective to inform Illinois property taxpayers of their recourse. To achieve this, the Board will continue developing tools for community outreach which includes display stands, promotional items, interpretive graphics, and web site updates, which will be available at fairs and events. The Board's goals are to enable their staff to perform their tasks efficiently and effectively which in turn will satisfy its ultimate objective, i.e., to maintain a speedy resolution of cases.

Mr. Louis Apostol, Executive Director  
Property Tax Appeal Board  
Wm. G. Stratton Office Building  
401 South Spring, Room 402  
Springfield, Illinois 62706



**STATE OF ILLINOIS  
PROPERTY TAX APPEAL BOARD  
ANALYSIS OF OPERATIONS (CONTINUED)  
For the Two Years Ended June 30, 2010**

**AVERAGE NUMBER OF EMPLOYEES**

The following information was prepared from the Board's records and presents the average number of employees for the Fiscal Year ended June 30,

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Administration	17	14	17
Hearing Officers	<u>9</u>	<u>10</u>	<u>11</u>
Total	<u>26</u>	<u>24</u>	<u>28</u>

**STATE OF ILLINOIS**  
**PROPERTY TAX APPEAL BOARD**  
**ANALYSIS OF OPERATIONS (CONTINUED)**  
For the Two Years Ended June 30, 2010

**SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)**

The Board conducts hearings to resolve real property tax assessment appeals filed before it. An appeal may be filed relating to one parcel of property or several parcels of property.

**Appeals Filed and Closed – Caseload Statistics**

	<u>Downstate</u>	<u>Cook County</u>	<u>Total</u>
Property Appeals Pending- June 30, 2008	8,418	43,860	52,278
New Appeals Filed	6,136	19,704	25,840
Property Appeals Closed	<u>(4,540)</u>	<u>(28,612)</u>	<u>(33,152)</u>
Property Appeals Pending- June 30, 2009	10,014	34,952	44,966
New Appeals Filed	10,355	21,199	31,554
Property Appeals Closed	<u>(6,440)</u>	<u>(14,235)</u>	<u>(20,675)</u>
Property Appeals Pending- June 30, 2010	<u>13,929</u>	<u>41,916</u>	<u>55,845</u>