



Cook County Assessor's Office Strategic Plan



Message from Assessor Fritz Kaegi

I am pleased to share the Assessor Office's Strategic Plan for my second term. With this work, my Office is aiming to address several inequities in the Cook County property tax system. The greatest one by far, representing our number one priority, is the commercial valuation gap. It represents between \$500 million to \$1 billion of levy burden shifted onto 1.5 million homeowners from corporations and the largest property owners.

Tackling this issue will allow us to drive the greatest good for the greatest number of people, even while we continue to increase the number of exemptions, lower regressivity for residential and small commercial properties, and focus on expanded customer service to all property owners in Cook County. It is a privilege for the Assessor's Office to take on these challenges at a time of growing inequality across the United States.

These structural problems cannot be solved within our walls alone. Our aim is to lead by example in order to influence other stewards of the property tax system to address these same issues thereby building a more integrated approach than in past administrations.

The public is already seeing the results of our efforts as their understanding of equity issues deepens. Now is the time to think boldly about how we keep our promises to the people of Cook County.

Fritz Kaegi
Cook County Assessor



Mission and Values

OUR MISSION

The mission of the Cook County Assessor's Office is to deliver accurate and transparent assessments of all residential and commercial properties. We serve every community in the County through ethical stewardship within the property tax system. We will achieve our mission through:

- *Data Integrity:* High-quality data is essential for fair and equitable assessments. The CCAO is dedicated to excellence and agility in the collection, management, and sharing of data to inform our decisions and mirror the market.
- *Distinguished Service:* At the CCAO, our aim is to deliver high-caliber services, provide clear and accurate information, and seek feedback to improve our work so we can support the economic vitality of Cook County.
- *Teamwork Culture:* The CCAO is committed to enhancing our employees' skills through modern tools, techniques and training. This fosters an environment of collaboration and produces the leadership necessary to tackle new opportunities.

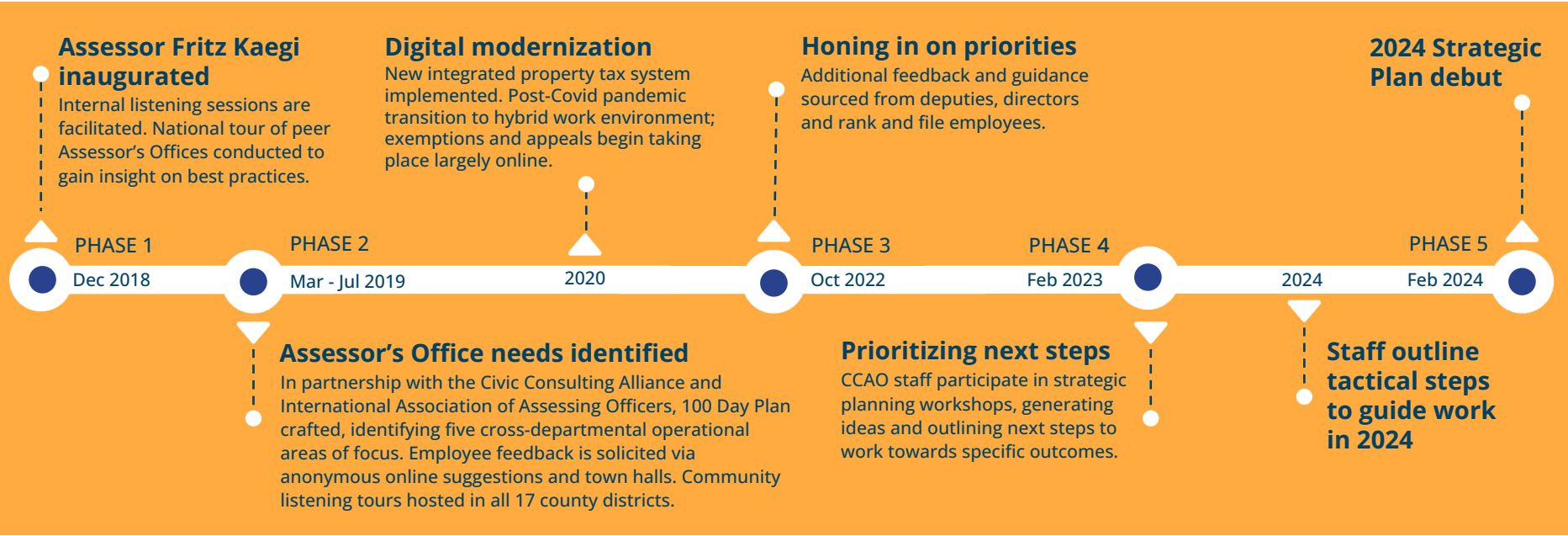
OUR VALUES

- *Fairness:* Deliver accurate and uniform assessments, with timely and informative notices, in compliance with industry standards and guided by best practices.
- *Transparency:* Deliver accurate and uniform assessments, with timely and informative notices, in compliance with industry standards and guided by best practices.
- *Ethics:* Create an office culture of professionalism, inclusion and public accountability, with engaged employees who take pride in the delivery of high quality, accessible services for all.





Strategic Plan Introduction: How We Got Here





CCAO Strategic Plan



CCAO Strategic Plan: A Guide

The Cook County Assessor's Office—in partnership with key community stakeholders, CCAO staff & leadership—created a strategic plan that will guide our work from 2024-2027:

- Pillars represent critical areas of focus and reflect the greater mission of the Assessor's Office
- Goals are desired results, related to the pillars, which will be broken into...
- Projects which are tangible efforts with clear objectives and definitive stopping points, and...
- Areas of Work which are ongoing activities that require consistent attention that will affect our goals over time

- Staff Champions are departmental leaders who will be spearheading these projects/areas of work
- Milestones are significant dates on the calendar related to reaching goals
- Metrics are trackable ways to measure progress toward achieving each goal



Strategic Focus & Three Strategic Pillars

Strategic Focus: Close the commercial valuation gap to below 15% after appeals at Board of Review

DATA INTEGRITY

High-quality data is essential for fair and equitable assessments. Workstreams in this pillar will enhance the Office's agility and capacity for the collection, management, and sharing of data. The Office will improve its characteristic data, expand its use of iasWorld, and review how data can be used to defend against inequitable assessment shifts.

DISTINGUISHED SERVICE

Our aim is to deliver high-caliber services, provide clear and accurate information, and seek feedback to improve our work so we can support the economic vitality of Cook County. Over the coming years, the Office will increase homeowner exemption enrollment, improve service, and uphold standards of accountability throughout the property tax system.

TEAMWORK CULTURE

The CCAO is committed to enhancing our employees' skills and experience. In order to achieve this, we will prioritize strengthening organizational culture and boosting team morale by improving relationships with our union, investing in professional development opportunities for our employees, and strengthening intra-office relationships.



Strategic Plan Goals

DATA INTEGRITY

Goal 1

Improve property assessment accuracy and fairness

Goal 2

Create structural and operational change in PTAX system to create more fairness and transparency



Strategic Plan Goals

DISTINGUISHED SERVICE

Goal 1

Expand enrollment among those who qualify for exemptions

Goal 2

Improve service and satisfaction for property owners

Goal 3

Uphold ethical standards and accountability amongst County-wide property tax offices



Strategic Plan Goals

TEAMWORK CULTURE

Goal 1

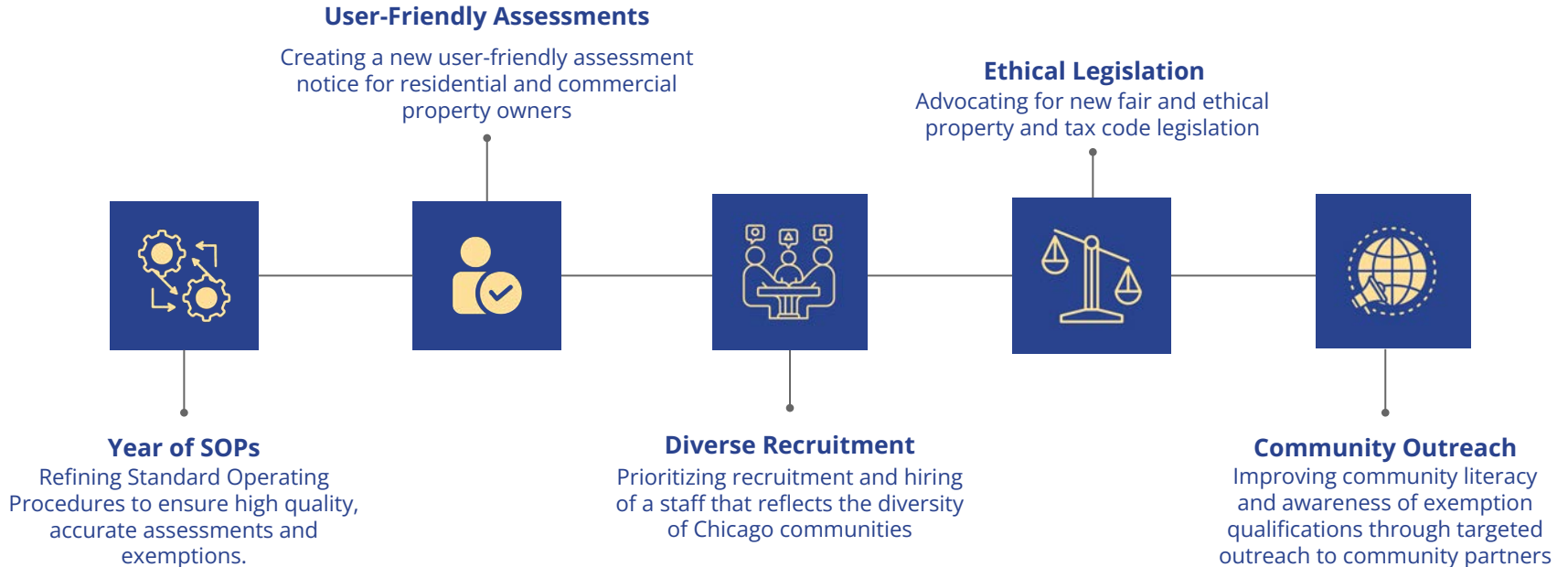
Create an agency environment that prioritizes collaboration, accountability and employee satisfaction

Goal 2

Infuse a culture of external engagement in all departments

Projects & Areas of Work Highlights

The following initiatives demonstrate a commitment to Assessor Kaegi's vision of creating a more equitable property tax system.



A photograph of a row of brick houses with a sidewalk and greenery under a clear blue sky. The houses are multi-story with brick facades and white window frames. A sidewalk runs along the front of the houses, and there are green bushes and trees in the foreground. The sky is a clear, bright blue.

Conclusion

Accomplishments & Awards

Since taking office in 2018, Assessor Kaegi has brought fairness, ethics, and transparency to the Assessor's Office with a vision focused on operational changes and technological upgrades. These awards and achievements are a testament to the Office's commitment to streamlining processes for property owners and making it easier to access our services.

National Association of Counties (NACo) 2021 File Smarter Not Harder Achievement Award

National Association of Counties (NACo) 2023 Achievement Award: Property Tax Simulator

National Association of Counties (NACo): 2022 Conversations about Racial Equity and Real Estate Initiative

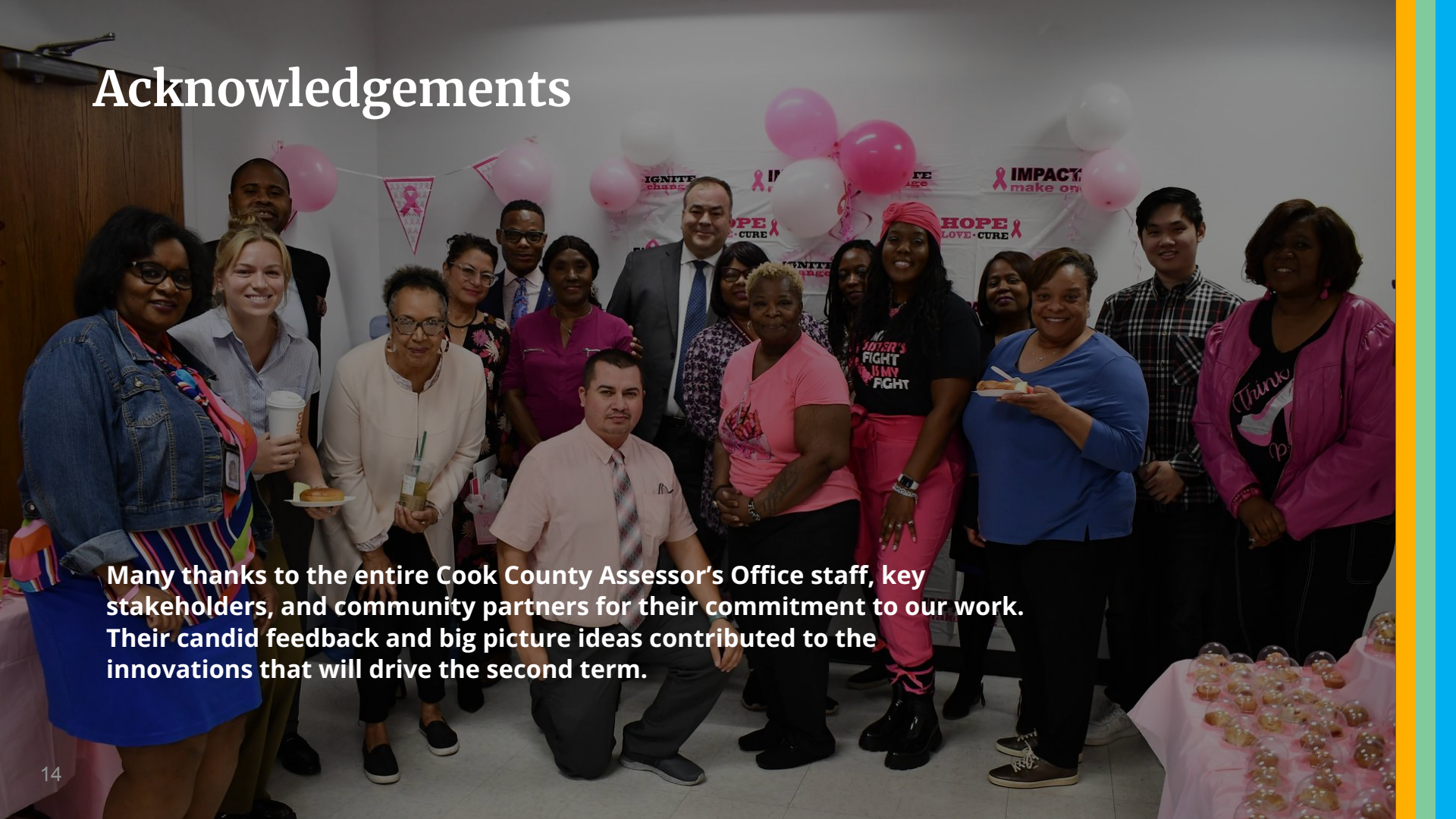
International Association of Assessing Officers (IAAO) James A. Howze, CAE, Distinguished Research and Development Award Bringing Fairness and Transparency in Property Assessments by Building a New Residential Valuation Model

Center for Digital Government County Project Experience Winner Bringing Fairness and Transparency in Property Assessments by Building a New Residential Valuation Model

Outstanding Community Partner Award from the Community Investment Corporation (CIC) and the Preservation Compact



Acknowledgements



Many thanks to the entire Cook County Assessor's Office staff, key stakeholders, and community partners for their commitment to our work. Their candid feedback and big picture ideas contributed to the innovations that will drive the second term.



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Appendix





Terms to Know

Term	Definition
<i>Appraisal Institute</i>	The Appraisal Institute is a national professional association of real estate appraisers.
<i>Association of Mechanical Engineers (ASME)</i>	The Association of Mechanical Engineers is a professional association for mechanical engineers.
<i>Board of Review (BOR)</i>	The Board of Review is an independent office created by statute by the Illinois General Assembly to correct and equalize property tax assessments and hear tax appeals from property owners.
<i>Computer Assisted Mass Appraisal system (CAMA)</i>	The Computer Assisted Mass Appraisal system is an automated system for maintaining property data, valuing property, notifying owners, and ensuring tax equity through uniform valuations.
<i>Cook County Clerk's Office</i>	The Cook County Clerk's Office is comprised of separate divisions and is responsible for maintaining and providing vital records, various aspects of the real estate tax process, receiving and making available to the public statements of economic interests and lobbyist registration. Within the Clerk's Office, the CCAO is partnering with the Real Estate Tax Services Department to streamline processes and exchange data.
<i>Cook County Treasurer's Office</i>	The Cook County Treasurer's Office is responsible for collecting, safeguarding, investing and distributing property tax funds.
<i>Bureau of Technology</i>	The Bureau of Technology plans, develops, and maintains enterprise technology services according to its guiding principles: lifecycle management, cloud-first, shared-first, sustainability, transparency, continuity, Countywide standardization and reuse before buy and buy before build.



Terms to Know

Term	Definition
<i>Uniform Standards of Professional Appraisal Practice (USPAP)</i>	The Uniform Standards of Professional Appraisal Practice contains standards for all types of appraisal services, including real estate, personal property, business and mass appraisal
<i>iasWorld</i>	An integrated appraisal and tax administration software used to manage Office data.
<i>Illinois Dept of Financial and Professional Regulation (IDFPR)</i>	The Illinois Department of Financial and Professional Regulation is a state agency that is responsible for regulating and licensing various professions and businesses, including real estate appraisers.
<i>Illinois Department of Revenue (IDOR)</i>	The Illinois Department of Revenue is responsible for the billing and collection of business and individual taxes, fees and licenses.
<i>Property Tax 203 form</i>	The Illinois Dept of Revenue Property Tax 203 form is a transfer declaration, form filed if the transfer of beneficial interest in real property was made without using a deed or trust document
<i>Integrated Property Tax System (IPTS)</i>	The Integrated Property Tax System creates an improved central database of the County's 1.8 million property parcels and all of the related data behind each parcel from each of the agencies engaged in the County's property tax system
<i>Office of the Inspector General (IG)</i>	The Illinois Office of the Inspector General promotes integrity and accountability in government.
<i>Property Tax Appeal Board (PTAB)</i>	The Property Tax Appeal Board is authorized by law to hear and adjudicate real property assessment disputes.