



Property Assessment and Tax System: Public Information and Customer Support

SWG Update

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Project background

The Property Assessment and Tax Working Group was established in 2022 with a mission to **“ensure the property assessment and tax system produces predictable, accurate, fair, and equitable results in a timely and efficient manner.”**

The Working Group identified 10 workstreams that it expects to launch by 2025 – one of those workstreams is an evaluation of public information and customer service provided by the property tax system. Civic Consulting Alliance has undertaken a project to evaluate those aspects of public information and customer service that the Working Group can address collaboratively.

To support the mission of the Working Group, this project aims to make Cook County’s property tax system more transparent and easy-to-navigate, which will help ensure equitable access and improve public confidence in the system.



CCA team conducted extensive research to identify challenges, opportunities, and recommendations for improvement



Interviews with ~50 stakeholders*:

- Staff Working Group members (10)
- Customer support staff at the Assessor, BOR, Clerk, Treasurer, etc. (17)
- Cook County Commissioner staff (12)
- External organizations that support property owners (13)



Scan of similar jurisdictions:

- King County, WA
- Los Angeles County, CA
- Maricopa County, AZ
- Boston, MA
- Philadelphia, PA
- New York City, NY



Industry best practices:

- IAAO standards
- *Transforming Federal Customer Experience and Service Delivery to Rebuild Trust in Government* (Executive Order 1408)
- *CX Principles in Government* (Guidehouse)

*See Appendix I for full list of interviewees



Identified challenges and opportunities for improvement fall into four categories

I. Complex and opaque system

- System and processes are poorly understood by the public
- Messaging from the system is not consistent or cohesive

"Most folks don't have the necessary knowledge about the system, period."

External stakeholder

II. Fragmentation of services

- Redirection among offices is challenging, customers may feel they are "going in circles"
- Information on individual parcels is fragmented and dispersed across multiple different offices

"The general public tends to get pointed all over the County building when they come downtown with questions."

SWG member

III. Range of customer service needs

- Different stakeholders require different types and levels of customer service (online, phone, in-person, etc.)
- System should leverage "trusted intermediaries" – including local governments and CBOs – that help their constituents access the property tax system

"For seniors, especially, it's easier to contact our office and ask for help instead of trying to figure it out online."

County Commissioner staff

IV. Untapped potential for robust feedback

- Significant opportunity exists to expand/routinize collection of customer feedback and use it to drive improvements

"Data could be maximized more to figure out what works and what doesn't based on customer feedback, and then used to make changes."

SEO customer support staff



More than 30 recommendations were developed to address opportunities, including the following identified as highest priority



A. Common, unified description of property tax system

- Common system-level schematic
- Common guidebook explaining property tax system
- Unified messaging on certain topics



B. Seamless, “no wrong door” access to property tax system

- Links to each SEO embedded in common system-level schematic
- Shared, internal directory of SEO contacts
- Comprehensive, systemwide set of FAQs



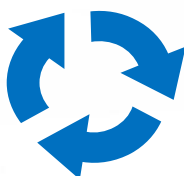
C. Increased support for trusted intermediaries

- Proactive sharing of new materials (guidebook, FAQs, etc.)
- Connecting intermediaries to specialized internal POCs
- “Brand ambassador” designation for selected intermediaries



D. Parcel-centric repository of data, calculations, and other functionality

- Mapping of parcels that includes key parcel-specific data, calculations, and incorporates other functionality (e.g., links to forms)



E. Robust customer feedback loops

- Customer feedback mechanisms for all channels: websites, telephone, customer service desks, outreaches

*See Appendix III for full list of recommendations



Next steps

- Confirm agreement on highest-priority recommendations for implementation
- Develop high-level implementation charter for each recommendation
 - Description
 - Current state
 - Target state
 - Owner(s)
 - Suggested activities/milestones
 - Approximate timeline
 - Additional considerations (including required budget, if relevant)
- Establish Steering Committee to oversee implementation
 - Membership
 - Meeting cadence
 - Standing agenda items
 - Backbone support (managing SteerCo agendas/decision-making)



Sample recommendation: Common property tax system schematic

Description	Current state	Target state
<p>Common property tax schematic:</p> <ul style="list-style-type: none"> ▪ End-to-end property tax system (incl. PTAB) ▪ High-level description of each SEO's role and embedded link to SEO website ▪ Typical taxpayer entry/interactions with system <p>To be used on each SEOs website. Schematic may also be included in printed materials, etc.</p>	<p>Some SEOs have schematics of the property tax system on their individual webpages and/or in other materials</p> <p>Each schematic is unique and does not link to other SEO websites</p>	<p>Common schematic showing the entire end-to-end property tax system will support transparency and consistent messaging to the public</p> <p>Embedding links to each relevant SEO in their description will allow the public to access SEOs with additional information about the services they provide and support seamless, no wrong door customer service</p>
Suggested activities/milestones		
1. Review existing schematics on each SEO website, other materials; research other best practices (including Los Angeles County schematic)		
2. Each SEO creates their own high-level description and identifies the SEO webpage that it will link to		
3. Develop first draft of schematic that includes end-to-end system, SEO descriptions, and taxpayer interactions; iterate with communications leads to align		
4. Engage external stakeholders to gather and incorporate feedback on the schematic; finalize schematic		
5. Add schematic to each SEO's website with embedded links; identify additional communications materials that will include schematic (e.g., guidebook)		
Approximate timeline		
0-3 months		
Additional considerations (including budget required, if relevant)		
Which organization will take the lead on creating the draft schematic? Once schematic has been created, what is the process for embedding links in the description of each SEO? What IT support will be needed to implement that functionality? Will additional budget be required to implement?		
Owners		
Communications lead from each SEO		



Appendix I: Interviewees

(Redacted for public release due to personal information)



Toni Preckwinkle

President, Cook County Board of Commissioners



Appendix II: Sample comments from interviews



Toni Preckwinkle
President, Cook County Board of Commissioners



I. Complex and opaque system

Property assessment and taxation system and processes are poorly understood

- “It would be great if there was an infographic somewhere that explained the system without all the jargon.” *External stakeholder*
- “We really need more materials like the primer that the Treasurer just put on her website – it’s very thorough, highlights fundamental issues, and makes you appreciate the systems of government and how they work.” *External stakeholder*
- “We represent businesses, and once they understand what their taxes are paying for, they are mostly OK with it. But this needs to be explained, including the mathematical process for calculating bills. There is a public responsibility to justify it.” *External stakeholder*
- “There is a lack of understanding about how the system works as a whole and our current customer service does not address this. Many issues – e.g., confusion about appeals and the senior freeze – result from this lack of understanding.” *SWG member*
- “Most folks don’t have the necessary knowledge about the system, period. We need to get information to people in a timely, accessible manner so we can help them avoid crises and missed deadlines.” *External stakeholder*
- “Many questions we get are about how valuation works and that it is a zero-sum game. If one parcel is underassessed, the taxes allocated to other parcels will be higher – this is a meaningful point that often needs to be explained.” *SEO staffperson*

Messaging about the overall system and its performance is not consistent and cohesive

- “There’s a lot of finger-pointing going on, and people are really confused. We need elected officials to be consistent.” *External stakeholder*
- “Sometimes it seems like elected officials are using property taxes as a “political trampoline” for their own advantage rather than making sure that constituents are well-informed.” *External stakeholder*
- “There really needs to be more unified messages on government websites (including County Commissioners) around key topics, like when tax bills are going to be delayed.” *External stakeholder*
- “Currently there is no cohesive messaging around critical topics about the system as a whole; we need to find some synergy/integration across the different offices.” *SWG member*
- “We should have one voice for communicating the performance and fairness of the system – for example, the fairness of assessments and the impact of appeals on different types of property tax owners.” *SWG member*
- “In the past, it seems like there were more expansive reports on the process, trends in valuations, and other explanations. That was really helpful for organizations like ours that are trying to distill that information for our members.” *External stakeholder*



II. Fragmentation of services

Redirection among offices is challenging and customers may feel they are “going in circles”

- “Even without all of the extra things you have to do – appeals, exemptions, certificates of error – it’s already such a difficult system to navigate. The first entry into the property tax system needs to be done better/made easier.” *External stakeholder*
- “Many people don’t what the different offices do and what they can provide, so they usually visit us first so we can direct them to the correct location.” *External stakeholder*
- “The general public tends to get pointed all over the County building when they come downtown with questions.” *SWG member*
- “Redirection is not specific enough, both in terms of links on the website and phone calls – resulting in an inefficient and confusing system where people are constantly being told to go somewhere else.” *SWG member*
- “Transferring calls can be problematic. We can transfer calls to other offices, but we are typically just sending the caller to another phone tree unless they, or we, know exactly who to send them to.” *SWG member*
- “We need a roadmap of who does what in other offices. If you need to send someone to another office, you don’t want to just send them in the dark or to the phone tree.” *SEO staffperson*
- “In some cases, it might make sense for us to help customers with simple requests that are outside our direct responsibility, rather than redirecting them. For example, could we provide paper exemption forms or help people file exemptions at the customer service counters and outreaches of all the different offices? *SEO staffpeople (multiple)*

There is no single repository for all data related to a given parcel

- “There is no integrated place where all the offices collect their information in a centralized place. The portal is good, but it only sends you to the introductory page for the websites of the different offices. All of the offices should provide data and information in one repository for taxpayers to have a one-stop location to look up anything.” *SWG member*
- “Everything that we share is a partial explanation. It would be nice for us to have a place somewhere that provides the full answer to taxpayers about their assessments and their tax bills, including the calculations and the basis for those calculations. Taxpayers are more confused than they need to be.” *SEO staffperson*
- “It would be great if there was an “app” that included all the information on a parcel in one place, where we could see everything and direct people from there.” *County Commissioner staff*



III. Range of customer service needs

Customers require a range of different options to access the system; availability of options also increases system efficiency

- “We should work on reducing the number of calls and in-person visits because often those are not the best way to get questions resolved. I hate having someone feel that they have to go all the way downtown to an office to get a question answered.” *SWG member*
- “We’ve created a ‘virtual office’ online – almost everything a person can do in our physical office can be found online. Most inquiries can be answered that way, which lets our office focus on the smaller number of people who need more support.” *SWG member*
- “If a constituent has no access to an email address either of their own or a relative’s, they must rely on either their Township Assessor having the open availability to assist them or the US Mail. There is no way to track that their application or appeal has been received with the US Mail. At times it has been lost in the mail and by the time the issue is discovered, the filing period is over.” *County Commissioner staff*
- “For seniors, especially, it’s easier to contact our office and ask for help instead of trying to figure it out online.” *County Commissioner staff*
- “You can’t solve everything with a really good website – some people are going to need different kinds of support, especially seniors and people with language barriers. You need in-person resources for the folks who would prefer to wait in line and talk to a human being.” *External stakeholder*
- “There are lots of organizations like ours that are already in the small business ecosystem providing technical assistance. Why doesn’t the property tax system give us training, data, and resources so we can also educate small businesses on property taxes? If you give us a video, a flyer and a contact in the offices, that would go a long way and leverage the relationships we already have with businesses.” *External stakeholder*

SEO websites should be continuously improved, they are an important resource for self-service and entities providing assistance

- “I go on different websites – the Clerk’s, Treasurer’s, etc. – at least a few times each week to help our members. Anything to make that easier to navigate would be really helpful.” *External stakeholder*
- “Could the websites include more up-to-date information on the status of exemptions, appeals, etc.? The residents we serve sometimes feel like they are sending things off to a black hole – they have no way to know what the status is, whether they need to provide more documentation, etc. – and that causes a lot of anxiety.” *External stakeholder*
- “We have a really hard time finding information about deadlines and schedules, and sometimes the information we get is inconsistent (e.g., deadline on the website and deadline on the paper form are inconsistent). It seems like that should be really public and really accessible. Our constituents, especially seniors, get very anxious because they are constantly checking back to see when appeals deadlines are – could there at least be a some more info on the time period when they should be checking for this info?” *County Commissioner staff*



III. Range of customer service needs (continued)

Intermediaries are critical to helping customers navigate the system, but need more support from the system

- “Community trust in the system is critical and it’s really important for taxpayers to have a consistent, trusted resource in their neighborhood. That is often a local elected official – we have a really good relationship with our County Commissioner and her staff.” *External stakeholder*
- “As staff to County Commissioners, we find that we are a really important, trusted source for many seniors and non-English speakers. But we need more support to fill that role. We should have a standardized training session that is part of the orientation for new staff so we are all providing consistent, uniform information. It would also be really helpful to have a manual that we could all refer to, right now we have to collect information piecemeal from different sites, different analysts, outreaches, etc.” *County Commissioner staff*
- “We should leverage a ‘train the trainer’ approach where we educate local elected officials (e.g., County Commissioners, aldermen) and their staff. We should train these people so they have the tools to answer questions, find deadlines online, etc. Then they won’t have to redirect people to our offices when they get asked basic questions. Township assessors could also be leveraged more to keep constituents from having to come to our offices.” *SWG member*
- “Sometimes it feels like we’re as in the dark as the residents we are trying to help. It would be great if we could have a bit more insight into deadlines and applications.” *County Commissioner staff*
- “I think that it would be helpful to have one point of contact in each office specifically for all 17 County Commissioners. That person would become an expert in the kinds of questions we get from constituents and save everybody a lot of time, both on our end and in the offices.” *County Commissioner staff*
- “The different units of government used to have “speakers bureaus,” where we could have subject matter experts come out and talk to our staff and constituents about a particular topic. That both served as a way for the experts to “train the trainer,” but also was a form of accountability for government programs and a way for program staff to get feedback from our staff.” *External stakeholder*
- “It’s really helpful to have point people/expeditors within the system who have expertise in the constituents that we serve. John McDonnell in the Assessor’s Office has done a great job of serving this role for organizations like ours in the affordable housing sector.” *External stakeholder*
- “We provide residential property tax services, and it would be helpful if we could get annual trainings for our staff, especially about any updates and announcements. A manual would also be great.” *External stakeholder*
- “We received grant money to serve as an intermediary for the County’s guaranteed basic income program. This may be another opportunity for the County to invest in the infrastructure of organizations that serve as intermediaries through some sort of grant program, especially to support the County’s equity goals.” *External stakeholder*
- “We basically serve as attorneys for our clients because of our deep knowledge of how the system works. Could the County set up a “brand ambassador” program that recognizes organizations like ours that are serving as an extension of government?” *External stakeholder*
- Our Commissioner’s district covers both parts of the City and suburbs. The suburbs have Township Assessors, and I’ve noticed that we get fewer property tax questions from constituents in those areas – probably because they have a dedicated resource for that.” *County Commissioner staff*



IV. Untapped potential for robust feedback

Significant opportunities were identified for using customer feedback and other types of data to improve customer service

- "I don't think we have a good handle on what is working and what isn't when it comes to our customer service." *SWG member*
- "Data could be maximized more to figure out what works and what doesn't based on customer feedback, and then used to make changes." *SEO staffperson*
- "The Assessor's Office asked us for feedback and we suggested that they create a Chinese version of the exemption form; we really appreciated them taking that feedback and making changes." *External stakeholder*
- "We worked with the Assessor's Office to test out the online application for the new incentive program for affordable housing and that was really helpful for ensuring our members can access that program." *External stakeholder*
- "Cook Viewer isn't currently useful for individual condo owners because those parcels are rolled up into a 10-digit PIN. We discovered that based on an online customer survey attached to the parcel search function of Cook Viewer. Now we are working to fix that so that people can enter in a 14-digit PIN, which will identify those individual condos." *Cook County GIS staff*
- "For years there was no option to reset your password for our office online; you had to call or visit the customer service desk. We've changed that so you can do it online now - but if we had been tracking data, we probably could have used it to show customers were frustrated and made the change much more quickly." *SEO staffperson*
- "We should have comment cards at all of our customer service desks." *SEO staffperson*
- "We should have a little box at outreaches for participants to fill out feedback cards." *SEO staffperson*
- "It would be interesting to see demographic data on folks who are coming to outreaches vs. those doing their appeals themselves, which townships saw overall assessment reductions and which didn't, etc." *SWG member*
- "It would be great if we could regularly use analysis like heatmaps to help us target outreach to townships/areas that need more help." *SEO staffpeople (multiple)*
- "Right now, it seems like we aren't effectively using outreaches as a tool to support the County's equity goals. Outreaches should be focused on areas that are currently underrepresented. To do that, we would need to have data on the appeals generated in those areas AND the demographics of the community." *SWG member*



Appendix III: Recommendations



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Recommendations for improving customer support

The following recommendations are largely grouped by channel – e.g., website, in-person – for ease of presentation. However, certain recommendations are foundational to improving customer service across all channels. Foundational recommendations are presented first, followed by different channels in the following order:

- Foundational
- Website
- Trusted intermediaries
- Phone
- In-person
- Proactive outreach (SMS, mail, email)



Foundational recommendations

1. Unified systemwide communications on key topics
2. Common property tax system schematic with embedded links to all SEO websites
3. Shared guidebook on property tax system
4. Shared best practices for language accessibility
5. Internal directory of key points of contact in each SEO
6. Working Group of customer support staff from each SEO
7. Exploration and implementation of new technologies (e.g., AI and CRM) to support customer interactions and feedback



Website recommendations

1. Unified communications on each SEO website
2. Common property tax system schematic with embedded links to all SEO websites; additional SEO-specific detail
3. Aggregated set of FAQs
4. Parcel-centric, aggregated data repository and map
5. Shared webinars explaining property tax system
6. Customer experience mapping of key processes, e.g., Assessor and BOR appeals applications
7. Robust customer feedback mechanisms



Recommendations for other channels

Trusted Intermediaries

1. Outreach to all trusted intermediaries about new resources, including guidebook, schematics, FAQs, and parcel-centric repository and map
2. Connecting intermediaries to specialized internal POCs, as feasible
3. Designating certain trusted intermediaries as “brand ambassadors” in the community who provide navigation services to constituents

Phone

1. Directory of key points of contact across all SEOs to support phone referrals
2. Central property tax phone line that directs callers to correct SEO; staff training on new resources and how to use them to support callers
3. Optional customer feedback survey after each call



Recommendations for other channels (continued)

In-person: Main County building lobby

1. Increase property tax language in department directory (only Assessor currently includes “Tax Services”)
2. Pamphlets available at Sheriff’s desk
3. New directory kiosks to include information about SEOs
4. New property tax information desk
5. Temporarily assigned staff as additional customer support during peak demand (“people in vests”)

In-person: Customer service counters and outreaches

6. Directory of key points of contact across all SEOs to support in-person referrals
7. Property tax exemption forms, and other relevant materials, are available at all counters and outreaches
8. Customer service feedback forms are available

In-person: Other locations

9. Dedicated computers at County locations, local official locations, public libraries, etc. to provide convenient access to online property tax information



Recommendations for other channels (continued)

Proactive outreach (e.g., SMS, mail, email)

1. Proactive notices about new exemption eligibility and/or process changes based on parcel ownership changes, including new homeowners, new seniors, etc.
2. Brochures and other foundational materials included with assessment notices and other regular notices mailed to all property owners
3. SMS reminders for taxpayers regarding property tax payment deadlines, township appeal windows, and other important deadlines/dates