## Under Assessment Complaints- Public and Government Oversight of Blips in the Assessment Fabric

## Description:

Under Assessment Complaints: Public and Governmental Oversight of Blips in the Assessment Fabric is a unique review of the Cook County assessment system, the second largest in the nation. The public can review its assessment database and see assessment outliers. The opportunity to see errors and bring them to the attention of the assessment officials can save millions of dollars and reduce the inequities. This is a unique presentation by a highly respected elected assessor and a 30+ assessment professional with experience both as an assessment adjudicator and private practitioner watch dog taxpayers' property tax dollars.

In 2022 and 2023, Patrick Hynes, an Illinois, Cook County elected Assessor, and Andrea Raila, in her position as a homeowner, filed successful under-assessment appeals on more than 50 parcels. Both successfully represented homeowners for the first time since 1989 when the former Cook County Board of Review Tax Commissioner filed an underassessment appeal against a \$200 million Chicago central business district skyscraper.

## Bios:

Andrea Raila

RailaAndrea@gmail.com

(312) 719-4211

Senior Property Tax Analyst

Cook County, Chicago, IL Raila & Associates

230 West Superior Suite 500, Chicago, Illinois 60654

Andrea Raila is Sr. Tax Analyst for the law firm. Ms. Raila founded Andrea A. Raila Associates, Inc., in 1988, a public policy and tax consulting firm. Recipient of the Better Business Bureau Torch Award for Marketplace Ethics in 2012-13, Andrea A. Raila & Associates, Inc. merged into the law firm of Raila & Associates, P.C., owned by her sister Paula Raila, JD. Ms. Raila brings a wealth of experience in property tax consulting as the founder and principal owner of Andrea A. Raila & Associates, Inc., and additional experience as a tax case reviewer at the Cook County Board of Review and advocate for property owners at the Chicago Taxpayer Advocate Office.

She has served on several real estate and chamber boards and commissions, including serving as President of the Mundelein College & Gannon Scholar Alumnae Board at Loyola University, 30 year member of the International Association of Assessing Officers (IAAO) and 15 year appointed Women's Commissioner At Large for the Cook County Commission on Women's Issues. Ms. Raila has been active in business sponsored youth mentoring programs for decades encouraging students to explore the property tax assessment field. Ms. Raila's three decades of industry expertise and tax research is a frequent source for local and national newspapers, radio and TV outlets including a guest commentator and resource for the national syndicated financial advisor Terry Savage.

Patrick Hynes

Phynes@lyonsts.com

(773) 259-2934

Lyons Township Assessor

Elected Cook County Township Assessor, Lyons, IL

Lyons Township Assessor Patrick Hynes was elected township assessor in 2021, following over a two-decade career with the Cook County Assessor's Office, the second-largest assessment system in the nation. He has extensive experience administering the property tax in Cook County. Prior to his assessment career, Mr. Hynes researched commercial property data for Real Estate Analysis Corporation, a private appraisal firm.

He is a certified Illinois assessing officer and member of the International Association of Assessing Officers with a B.S. in Real Estate from DePaul University.

Mr. Hynes also serves as a POC firefighter/ EMT in his hometown with the Western Springs Fire Department

Arthur Siegel

arthur@RailaPC.com

(312) 587-9494

Commercial Property Tax Analyst & Policy Researcher

Cook County, Chicago, IL Raila & Associates

Arthur Siegle, BS, BA, IAAO Member, Commercial Property Tax Analyst & Policy Researcher with Raila Associates, P.C. Mr. Siegle has researched a wide variety of topics related to the administration of, legislation for, and policy of the property tax system in the Chicagoland area. His most recent research work has focused on the classification of mixed-use properties, undervaluation complaints, and land valuation policy in Cook County, Illinois. Mr. Siegle was a student at Ohio State University before entering the field of property taxes, where he was a member of the John Glenn Civic Leadership Community, a learning community for students interested in or majoring in Public Affairs. He has a dual degree, a BS in Political Science, and a BA in History specializing in conflict and diplomacy studies from Ohio State University.