OFFICE OF THE INDEPENDENT INSPECTOR GENERAL
Tirrell J. Paxton, Inspector General
69 West Washington Street | Suite 1160 | Chicago, IL 60602 | (312) 603- 0350

July 21, 2026

Re: Public Release of OIIG Report No. IIG25-0260 (Property Tax System Contract)

Pursuant to Sections 2-289(c)(2) and 2-289(d) of the Independent Inspector General Ordinance, Cook County, Illinois, Ordinance No. 07-O-52 (2007), attached hereto are the following:

- OIIG Report No. IIG25-0260 dated June 15, 2026.
- Cook County Treasurer's Response to OIIG Report IIG25-0260 dated July 9, 2026.
- Cook County President's Response to OIIG Report IIG25-0260 on behalf of the Office of the President, the Bureau of Technology, and the Chief Procurement Officer dated July 20, 2026
- Cook County Assessor's Response to OIIG Report IIG25-0260 dated July 20, 2026
- Cook County Clerk's Response to OIIG Report IIG25-0260 dated July 21, 2026

OFFICE OF THE INDEPENDENT INSPECTOR GENERAL
Tirrell J. Paxton, Inspector General
69 West Washington Street | Suite 1160 | Chicago, IL 60602 | (312) 603-0350

July 6, 2026

Honorable Toni Preckwinkle
President of the Cook County Board of Commissioners
118 North Clark Street, Room 1018
Chicago, Illinois 60602

Mr. Thomas Lynch
Chief Information Officer
Bureau of Technology
161 North Clark Street, Suite 500
Chicago, Illinois 60601

Honorable Maria Pappas
Cook County Treasurer
118 North Clark Street
Chicago, Illinois 60602

Honorable Fritz Kaegi
Cook County Assessor
118 North Clark Street
Chicago, Illinois 60602

Honorable Monica Gordon
Cook County Clerk
69 W. Washington Street
Chicago, Illinois 60602

Mr. Raffi Sarrafian
Chief Procurement Officer
161 N. Clark Street, Suite 2300
Chicago, Illinois 60601

Re: OIIG Public Statement – IIG25-0260 (Property Tax System Contract)

Dear President Preckwinkle, Mr. Lynch, Treasurer Pappas, Assessor Kaegi, Clerk Gordon, and Mr. Sarrafian:

This letter is written in accordance with Sections 2-289(c)(2) and 2-289(d) of the Independent Inspector General (OIIG) Ordinance, Cook County, Ill., Ordinances 07-O-05 (2007) (the “OIIG Ordinance”), relative to a review initiated by this office concerning a $29,951,736 contract between the County and Contractor A to implement a property tax and appraisal information system. This letter is written to apprise you of the results of this review, and it will be issued as a public statement along with any response to it you may have.

Background

In September 2015, the Cook County Board of Commissioners approved a multi-year professional services contract between the Bureau of Technology (“BOT”) and Contractor A to modernize and improve the County’s property tax and appraisal system. Although BOT executed and managed the agreement, the system was intended for use by four separately elected County offices central to the property-tax cycle: the Clerk’s Office, the Assessor’s Office, the Board of Review, and the Treasurer’s Office. Together, these offices rely on shared data and coordinated workflows to administer assessments, calculate tax rates, issue tax bills, and manage collections.

The contract term was for 7½ years, concluding on March 31, 2023, with a total value of $29,951,736. It required Contractor A to deliver a modernized, integrated Property Tax System and obligated the County to provide substantial cooperation, including staff time, subject-matter expertise, and coordinated scheduling of implementation activities. The agreement emphasized that successful delivery depended on active participation from all four user offices, each of which had distinct operational needs and statutory responsibilities.

In 2017, the County entered into a contract with Contractor B to conduct a comprehensive audit of the County's Property Tax System, including an evaluation of current processes, data integrity, and system performance.

The County also entered into a related contract with Contractor C. Under this agreement, Contractor C is responsible for serving as the project manager and providing quality assurance testing services. Contractor C serves as the primary liaison between Contractor A and the County's separately elected officials. This structure was designed to promote communication, resolve issues, and implement the Property Tax System while not directly managing the technical aspects of the project.

Despite the County experiencing over $63 million[1] in expenses for these three contracts, County stakeholders encountered severely delayed tax bills.

Delayed property tax bills create a cascade of problems for Cook County stakeholders. Property taxpayers rely on predictable billing cycles to manage their household finances, and when that cycle breaks, the consequences ripple outward. Further, the dysfunctional tax system causes taxpayers to encounter budgeting uncertainties, late refunds or exemptions, and reduced access to public services. Moreover, municipal taxing districts experience potentially higher long-term costs because they must borrow money to cover operating expenses and incur interest costs. Additionally, repeated delays undermine confidence in the County's ability to manage essential functions.

OIIG Review

After concerns from elected officials and members of the public regarding delays in the issuance of property tax bills, the OIIG initiated a review of the contracts and the overall project.

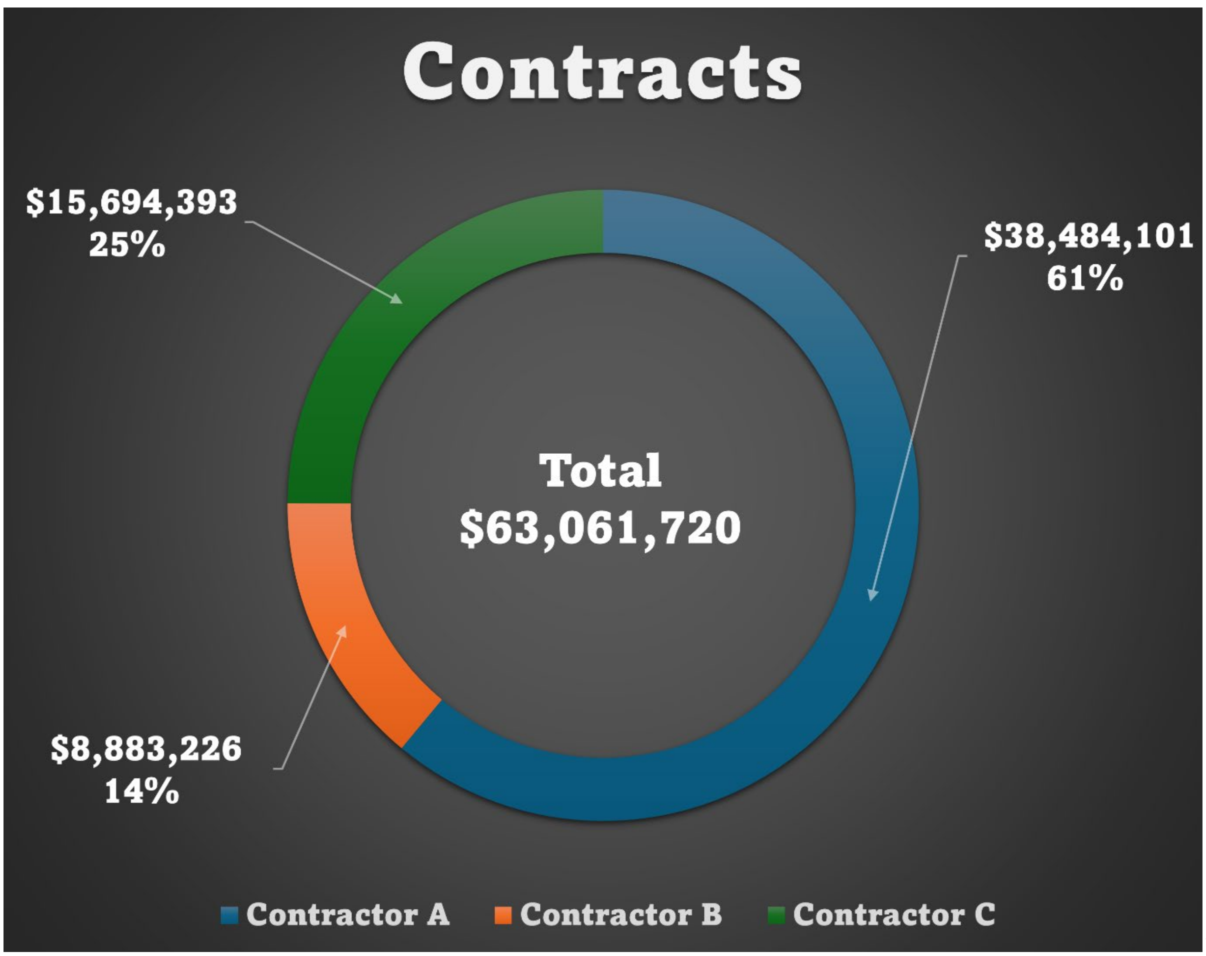
Cook County's Property Tax System is a multi-agency process in which each office performs a distinct, sequential role. Because the work of one office cannot begin until the previous office completes its portion, the timing of tax bills depends on coordinated performance across all four tax-administration offices. Understanding these roles is essential for evaluating delays, identifying points of failure, and assessing accountability within the system. The table below summarizes the responsibilities of each office and illustrates how their work connects to the issuance of property tax bills.

[1] This amount includes two amendments to a BOT and Clerk of the Circuit Court $8.5 million contract to include the property tax project.


COOK COUNTY'S
PROPERTY TAX SYSTEM
1. ASSESSOR
Determines the value of your property and hears initial appeals.
2. BOARD OF REVIEW
Hears your appeal and revises the assessment.
3. ILLINOIS DEP'T. OF REVENUE
Sets an equalizer factor for each county in Illinois.
4. ASSESSOR
Applies exemptions to a Property Index Number (PIN).
5. LOCAL GOV'TS
Pass tax levies, craft budgets, and file documents with the County Clerk.
6. CLERK
Calculates tax rates and extension amounts based on how much $ local governments need and your assessment.
7. TREASURER
Prints and mails the bills, collects payment, and distributes money back to local governments.

The OIIG reviewed the contracts to understand how their structure, management, and execution contributed to delays in issuing timely property tax bills for Cook County taxpayers. As part of this review, the OIIG conducted interviews with leadership and staff from the BOT, the three separately elected offices,[2] and representatives from Contractors A and C. These interviews were used to identify the challenges, conduct, and operational conditions that affected the implementation of the Property Tax System and, ultimately, the County's ability to deliver tax bills on schedule. This fact-finding process helped clarify how inter-office coordination, technology performance, and contract-management practices shaped the timeline and reliability of the property tax cycle.

Project Cost



[3]

The County originally entered into a contract with Contractor A for the project for approximately $29 million in 2015. The County entered into a contract with Contractor B for information audit services in 2017 and with Contractor C in 2019 to serve as project manager and

[2] The OIIG interviewed representatives from the Clerk's Office, Treasurer's Office, and Assessor's Office.
[3] To date, the amounts paid to Contractor A-C are less than the full contracted amounts.

provide quality assurance testing services. The contract expenses to date have totaled more than $63 million. As of the date of this report, the County and Contractors do not have an end date for the project.

Project Management

BOT

Interviews indicated that BOT had staff who were familiar with the Assessor's Office systems; however, its involvement in the implementation of the new tax system was limited. Subject matter experts (SMEs) from the separately elected offices worked directly with Contractor A throughout the implementation process, leaving BOT largely "out of it" and without meaningful visibility into the technical decisions being made. According to one interviewee, several factors contributed to the project's difficulties. Both the Clerk's Office and the Assessor's Office made changes during implementation that affected system functionality. Contractor A also experienced significant project manager turnover, which disrupted continuity and oversight. Additionally, the separately elected offices did not provide clear expectations or requirements, creating ambiguity around system needs. Contractor A's testing efforts were described as insufficient, further compounding integration issues. Finally, BOT reported having little to no insight into the Treasurer's Office system, limiting its ability to identify risks or intervene proactively. Collectively, these conditions contributed to misalignment, communication gaps, and technical challenges throughout the project.

Contractor A

The Property Tax System modernization project began approximately ten years ago, with Contractor A selected to lead the software implementation and data migration effort. Contractor A secured the contract after delivering an on-site presentation and system demonstration attended by representatives from BOT, the Assessor's Office, the Treasurer's Office, and the Clerk's Office. The County Board subsequently approved the contract with near-unanimous support.

The original implementation plan envisioned a phased rollout beginning with the Assessor's Office, followed by the Treasurer's Office and the Clerk's Office. However, the Treasurer's Office was not fully aligned with the project from the outset, which contributed to early coordination challenges. Although Contractor A brought substantial experience implementing government tax systems—including projects in Atlanta and New York, the latter involving significantly larger data volumes than Cook County—the project soon deviated from its initial four-year timeline.

A major turning point occurred when a new Assessor was elected and assembled a different internal team to manage his portion of the project. The Assessor's Office also requested additional system features and adopted a different approach to implementation, which extended timelines and required Contractor A to adjust its strategy. Contractor A ultimately determined that working on all separately elected offices simultaneously, rather than sequentially, was necessary to maintain progress.

Contractor C was later engaged to serve as the liaison between Contractor A and the separately elected offices, while those offices relied heavily on their SMEs to resolve issues. Contractor A maintained a staff of 18 to 30 personnel throughout the project—many with prior implementation experience—and shifted to remote work during the COVID-19 pandemic.

Project management stability proved to be a recurring issue. The County insisted that Contractor A hire a local project manager, but the first three project managers experienced either knowledge gaps or interpersonal conflicts with County employees. The fourth project manager, who has remained in place for the past five years, ultimately provided continuity.

According to Contractor A, several factors contributed to the prolonged delays. The County did not provide complete "use cases" at the outset, resulting in issues that had to be resolved later in the project. The Treasurer's Office frequently changed requirements and was reluctant to collaborate with Contractor A. Although the Treasurer's Office's underlying data was not described as poor, its information was dispersed across multiple auxiliary systems, and the Treasurer wanted Contractor A to rely on the mainframe—an approach Contractor A could not accommodate because BOT did not possess all necessary data. Conflicting strategies and communication breakdowns further strained the relationship.

Tensions escalated significantly during the project. In one meeting, the Treasurer's Office reportedly directed a hostile remark toward a Contractor A representative and instructed staff not to provide data to Contractor A. This refusal to share information impeded progress and contributed to an openly adversarial working environment. The Clerk's Office, by contrast, faced fewer interpersonal challenges, but struggled primarily with data-related issues that complicated its portion of the implementation.

Collectively, these factors—shifting leadership, evolving requirements, data fragmentation, and prolonged conflict—played a substantial role in extending the project far beyond its original timeline.

Contractor C

During 2019, BOT contracted with Contractor C to provide project management services for the Property Tax System project. Contractor C estimated that within 18 months, its team added one primary project manager for the project and one to each independent office. The overall project manager coordinated the project with other project managers and had a direct relationship with BOT.

Contractor C explained that the IPTS project was originally designed as a "Big Bang" implementation, meaning all system functions across offices would launch at the same time. The goal was to make a clean break from the old system. When Contractor C joined the project—about four years into what was described as a struggling effort—it shifted to a phased "Go Live" approach, which Contractor C said is common and reasonable in large technology projects. However, Contractor C identified that some Assessor's Office functions were independent of other offices, so those pieces could be launched earlier without adding cost or disrupting other agencies.

Contractor C said the County and Contractor A were no longer functioning as a unified team because years of stalled progress had created frustration, blame, and a breakdown of trust. Contractor C focused on rebuilding trust, restoring consistency, and resetting the project with a clean slate. Contractor C said the priority was ensuring that both the County and Contractor A delivered on their commitments and that each office's goals were clearly defined and tracked. Contractor C explained that progress was measured weekly, with performance tied directly to those goals. All related documentation, Contractor C noted, was maintained on the County's SharePoint system.

Contractor C emphasized that its project managers acted as an "honest broker" among stakeholders with different responsibilities and visions, and that resolving conflicts was part of its role. Contractor C said a design and development plan had been in place, but the difficulty they experienced in 2021 was executing the plan.

Separately Elected Officials

<u>Treasurer Office</u>

According to representatives from the Treasurer's Office, the project suffered from significant resource and project management limitations. They expressed the view that both Contractor C and Contractor A should have assigned a larger project management team—specifically, four project managers each—to adequately support the scale and complexity of the County's tax system modernization effort. In their assessment, Contractor A did not allocate sufficient personnel overall, noting that the project required additional developers, technical resources, and points of contact throughout its duration. These perceived staffing shortfalls contributed to delays, communication gaps, and challenges in resolving issues in a timely manner, particularly as system requirements evolved and interdependencies across separately elected offices became more apparent.

<u>Assessor Office</u>

A senior official from the Assessor's Office joined the project approximately six years after its inception, at a point when significant delays and coordination issues had already emerged. The Assessor's Office emphasized that implementing the new system required close collaboration with the Board of Review (BOR), a separately elected body composed of three independently elected commissioners. This structure created inherent challenges, as aligning priorities and decisions across multiple elected officials proved difficult and often slowed progress.

According to the Assessor's Office, meaningful progress did not occur until the County engaged Contractor C to serve as a centralized project coordinator. Prior to Contractor C's involvement, the official stated that "nothing got done for three years," noting that the project lacked a single entity with the authority, responsibility, or urgency needed to drive the separately elected offices toward shared objectives. Contractor C's role helped establish clearer accountability and facilitated more consistent communication across offices.

The Assessor's Office also expressed concerns regarding Contractor A's staffing levels, stating that Contractor A did not dedicate enough personnel to address the volume and complexity of issues that arose during implementation. It noted that Cook County's property tax environment is uniquely large and complex—far more than other jurisdictions where Contractor A had previously implemented similar systems. For example, while Contractor A had completed work in a nearby County, that jurisdiction represents only a small fraction of Cook County's size and operational complexity.

The Assessor's Office further highlighted the County's reliance on a 40-year-old mainframe system written in an obsolete programming language (the "Legacy System"). Few individuals with knowledge of the Legacy System remained employed by the County. As a result, the County had to contract retired specialists to assist with understanding and extracting data from the outdated system. This Legacy System significantly complicated the migration process and contributed to delays.

Overall, the Assessor's Office attributed many of the project's implementation challenges to structural governance issues, insufficient early project leadership, limited staffing from the vendor, and the extraordinary complexity of modernizing a decades-old system that lacked institutional continuity.

Migrating Information to the New System

Contractor A

According to Contractor A, the County's tax system modernization effort was significantly complicated by the presence of numerous "auxiliary systems" maintained independently by each separately elected office. Rather than relying solely on BOT's mainframe, these offices operated multiple supplemental systems that pulled and manipulated data in different ways. This decentralized structure created substantial challenges during data migration and testing, as each office's systems had unique formats, dependencies, and historical practices that were not fully documented or understood.

Compounding these issues, the County personnel involved at the beginning of the project were not the same individuals available at later stages to test the new system. Institutional knowledge was lost over time, and the County lacked the appropriate SMEs needed to support implementation. SMEs were initially kept in the background and were brought into the process only later, which contributed to testing difficulties. Many SMEs did not know how to extract information from the Legacy System mainframe, leading them to label issues as "defects" even when the underlying problem stemmed from data retrieval limitations rather than system functionality.

The project timeline shifted repeatedly, driven in part by inconsistent engagement from key stakeholders. The Treasurer's Office was described as reluctant to participate for political reasons, expressing concerns about timelines while not meaningfully contributing to project progress. The Treasurer also sent letters raising objections, though these communications were not accompanied by substantive collaboration. In contrast, the Assessor's Office required fewer system modifications and demonstrated strong motivation to complete its portion of the project, which contributed to its successful "go-live" date in 2021.

The BOR did not participate directly in the implementation because it operates its own system; however, BOR data feeds into the Assessor's Office, creating interdependencies that still affected the project. Contractor A was required to conduct extensive testing across all offices, with the Clerk's Office presenting the greatest challenges due to incorrect or missing information and its reliance on data maintained by the Treasurer's Office.

Data conversion issues were a persistent obstacle. In many cases, data was either inaccurate, incomplete, or originated from sources that did not transfer cleanly into the new system's format. These technical challenges were exacerbated by what Contractor A described as insufficient County support during critical phases of the project. The combination of fragmented auxiliary systems, shifting personnel, and limited SME expertise contributed to prolonged delays and ongoing uncertainty about the system's readiness.

Contractor C

Contractor C explained that data migration was a difficult, multi-wave process that began in 2019 and still is not fully complete. Further, progress was slowed by the poor quality of the Legacy System data being moved into the new system. Contractor C focused not on adding manpower but on defining tasks, ensuring data quality, and involving people with the right expertise. Additionally, incomplete or improper migration created challenges for system design, quality assurance, governance, change management, and training.

Contractor C explained that "defects" referred broadly to issues with data migration, system design, incorrect data conversion, programmer errors, and system behavior problems, all of which were tracked in the defect log. Contractor C said Contractor A sometimes fixed individual records without correcting entire data sets, which could signal deeper problems requiring analysis. Contractor C acknowledged that analysis itself could be wrong and lead to mismatches. However, defects were expected in a project of this size.

Contractor C said the status reports showed that both Cook County and Contractor A experienced situations where things did not go as expected, including persistent defects and slow responses from Contractor A. However, Contractor A had to interact with the County and Contractor C.

Contractor C said County offices could have more clearly defined design requirements and data-migration details, and that unresolved ambiguities only prolong fixes. However, Contractor C emphasized that such issues are common in large projects where staff are pulled from daily duties to design future processes or interpret data from the Legacy System. Most project participants still had regular responsibilities, though a few may have been fully dedicated. Contractor C stated that adding more personnel does not automatically improve outcomes, especially when many defects exist, because new staff may not become productive quickly or have the needed skills.

Separately Elected Offices

<u>Clerk Office</u>

The Clerk's Office reported significant concerns regarding data migration accuracy, system functionality, and the vendor's responsiveness throughout the implementation process. During both migration and testing, the Clerk's Office identified missing information and recurring errors that Contractor A failed to fully correct. According to staff, Contractor A was unable to "grab all the data" from the legacy systems due to the volume and complexity of the information, resulting in incomplete transfers into the new platform.

As part of its testing responsibilities, the Clerk's Office conducted detailed reviews of system outputs and submitted defect reports to Contractor C, including supporting documentation for each issue. These reports often included specific Property Index Numbers (PINs), incorrect tax amounts, and other discrepancies. However, Contractor A frequently corrected only the individual PINs identified in the reports rather than applying the fix to all similarly affected records. As a result, the Clerk's Office repeatedly encountered the same errors reappearing across multiple PINs, indicating that systemic issues were not being addressed.

Due to these unresolved defects, the Clerk's Office stated that it is currently unable to produce an accurate tax bill using Contractor A's system. The original "go-live" date of May 2025 was postponed to September 2025, and as of January 2026, no new go-live date had been established. Staff expressed uncertainty about the project's future, noting, "I don't know what will happen going forward, but it doesn't look good."

<u>Treasurer Office</u>

The Treasurer's Office reported that although the system initially passed early testing phases, it failed the final round of testing, and significant problems emerged when the Treasurer's Office system went live in May 2025. After go-live, staff continued to identify new issues, indicating that the system was not functioning reliably under real-world conditions.

The Treasurer's Office operates numerous modules that must collectively support eight core billing functions, including first and second installment processing and refund calculations. These modules require precise coordination and accurate data inputs from both the Clerk's Office and the Assessor's Office to function correctly. Defects in upstream data or system logic therefore had direct consequences for the Treasurer's Office's ability to perform its statutory responsibilities.

Throughout the implementation period, there was extensive back-and-forth communication between the Treasurer's Office and Contractor A. The Treasurer's Office logged defects, documented issues, and submitted correction requests, while Contractor C tracked these items and facilitated ongoing meetings. Despite this effort, many defects persisted. Staff reported instances where refund amounts were incorrect or where data appeared in the system that should not have been present at all.

Data migration remained a central challenge. According to project personnel, the project manager assigned to the Treasurer's Office did not have an IT background, which limited the office's ability to diagnose and resolve technical issues. The Treasurer's Office attributed approximately 90 percent of the problems to Contractor A's performance, noting that these concerns were documented throughout the project.

The Treasurer's Office emphasized that its modules could not function properly unless the Clerk's Office and Assessor's Office systems were operating correctly and providing accurate data. Persistent defects, incorrect refund calculations, and data integrity issues collectively undermined the reliability of the Treasurer's Office system and contributed to ongoing uncertainty about the system's readiness for full implementation.

<u>Assessor Office</u>

The Assessor's Office emphasized that its ability to fully apply property tax exemptions depended on the other separately elected offices going live on the new system. Because exemptions must be processed in coordination with data from the Clerk's Office and the Treasurer's Office, the Assessor's Office could not complete its responsibilities until those systems were operational. This interdependency created a structural bottleneck that contributed to delays across the broader project.

Additional delays arose when both the Treasurer's Office and the Clerk's Office introduced new requirements and requested modifications after the project was already underway. These late-stage additions expanded the project's scope and required Contractor A to adjust system design and testing timelines, further extending the implementation schedule.

Assessor's Office personnel noted that some level of difficulty is expected in a project of this scale, but the challenges were significantly amplified by the County's outdated mainframe and the sheer size and complexity of Cook County's Property Tax System. As one Assessor's Office official stated, "You're bound to have problems in any project like this, but it was greater with an outdated mainframe and large-scale County." The legacy system's age, limited documentation, and lack of institutional knowledge compounded the technical and operational hurdles faced during implementation.

Counter-Productive Communications Amongst the Parties

Contractor A

In May 2025, Contractor A's project leadership team met with BOT, Contractor C, and the Treasurer's Office to address ongoing implementation challenges. During these discussions, the Treasurer asserted that her office possessed a stronger understanding of the tax system than the other separately elected offices and argued that Contractor A should prioritize working directly from the Treasurer's Office. This perspective reflected the Treasurer's belief that her office was best positioned to guide system development and configuration.

According to project personnel, the Treasurer's Office stated it had comparatively stronger internal IT capabilities. Its technical staff were described as more advanced than those in the Clerk's Office and somewhat more capable than those in the Assessor's Office. This disparity in technical expertise contributed to differing expectations, communication styles, and levels of engagement across the separately elected offices.

These dynamics influenced how system requirements were communicated, how defects were escalated, and how Contractor A allocated its limited resources. The Treasurer's Office's confidence in its technical capacity, combined with its expectation that Contractor A should operate primarily from its perspective, shaped interactions throughout the project and contributed to ongoing coordination challenges among the County's tax-administration stakeholders.

BOT

The County's decision to hire Contractor C and assign a dedicated project manager to each separately elected office helped improve documentation and coordination. This structural change marked a turning point in the project's governance. Reflecting on earlier phases, one official stated, "Nobody's hands are clean. We fought for years, yelling and screaming. We realized that this isn't working." They noted that working relationships have since improved and emphasized that Contractor A's staff continued to work diligently—even without payment—often seven days a week and late into the night alongside County employees following the Treasurer's Office go-live in May 2025.

Inability to "Go Live"

BOT

BOT expressed significant concern regarding the decision by the Treasurer's Office to approve the system for go-live despite what they described as "hundreds of errors." According to one official, the full extent of the system's deficiencies did not become clear until 2026, well after the Treasurer's Office began operating on the new platform. Each separately elected office continued to work directly with Contractor A throughout the implementation, but the lack of coordinated testing and clear requirements contributed to widespread issues. As one BOT official summarized, "It's not 100% the fault of the SMEs or Contractor A. It is the lack of testing and unclear requirements."

Due to persistent problems, the County withheld payments to Contractor A for approximately four years, with the holdback amount estimated at $15 million. Despite these challenges, Contractor A maintained a team of roughly 20 staff members assigned to the project.

Separately Elected Offices

<u>Clerk Office</u>

The Clerk's Office reported that Contractor A maintained a relatively small team dedicated to the project, which created ongoing challenges in addressing system defects and supporting cross-office testing. At several points, Contractor A consultants were unable to meet with Clerk's Office personnel because they were occupied with issues arising in the Treasurer's Office, which had become a higher priority due to the volume and severity of its system problems. This limited availability contributed to delays in resolving defects identified by the Clerk's Office.

To support its portion of the implementation, the Clerk's Office assigned a manager from its tax group along with 19 staff members to work on the project. Despite this level of internal staffing, progress was hindered by Contractor A's inconsistent participation in meetings. Further, Clerk's Office personnel noted that Contractor A's programmers were not always present when technical issues were discussed, which prevented real-time troubleshooting. Although Contractor A staff appeared to understand the defects during discussions, Clerk's Office personnel reported that the vendor frequently failed to follow through, with issues later forgotten or left unaddressed.

These conditions contributed to recurring defects, extended timelines, and a lack of confidence in the system's readiness. The combination of limited vendor resources, competing priorities across offices, and inconsistent technical engagement impeded the Clerk's Office's ability to validate system functionality and ensure accurate tax processing.

Impact on Stakeholders

During the delayed property tax situation, the Chicago Public Schools paid $220,000 per day in interest on short-term loans and ultimately borrowed $1.6 billion for operations plus $246 million for its teachers' pension fund—leading to $33 million in interest payments.[4] Additionally, Evanston and Skokie District 65 reported $1.14 million in "real, avoidable taxpayer impact" due to property tax delay.[5] Evanston Township High School had to borrow $25 million to pay bills,

[4] The Chicago Tribune
[5] Evanston Now

blaming the county. *Id.* Further, Cook County repeatedly reopened its $300 million no-interest Property Tax Bridge Fund to help taxing bodies cover operating expenses. This was necessary because delays left schools, libraries, parks, and fire districts without the revenue they rely on.[6]

Conclusions and Findings

After careful consideration of all the information and interviews, the OIIG determined that the problems with the new Property Tax System implementation could not be attributed to one source. We found, however, there were a myriad of problems spread across all parties involved that created a "perfect storm" and severely delayed the implementation of the new Property Tax System. We have highlighted the following findings:

- The OIIG found that Cook County's political structure inherently creates operational challenges and delays, particularly because key functions are divided among separately elected officials whose offices operate with significant autonomy. Changes in political leadership, turnover in senior staff, and shifting administrative priorities further disrupted continuity, impeded coordination, and slowed the implementation of the project.

- The OIIG found that County employees and Contractors demonstrated strong commitment in undertaking the enormous challenge of modernizing the County's antiquated Property Tax System. County front-line employees worked diligently to implement the new system while continuing to perform their regular duties. Additionally, contractors were reported to have worked late nights and weekends to keep the project moving forward. Their dedication was significant and should not be overlooked.

- Despite their dedication, Contractor A was slow to respond to County inquiries and repeatedly failed to correct the identified errors ("defects") in a timely manner. However, its performance should be evaluated in the context of a large-scale, highly complex project. The work involved an antiquated system for the second-largest county in the country, which significantly increases the difficulty and likelihood of delays.

- The OIIG found that requirements were not fully defined at the outset, changed mid-project, and were interpreted differently by each separately elected office. Initially, the separately elected officials in certain cases failed to include subject matter experts who use the information systems to complete their responsibilities. This caused repeated defects and rework.

- We believe that BOT was late to hire Contractor C as a project manager to coordinate the efforts and assist with communication for BOT, the separately elected officials, and Contractor A.

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[6] The Chicago Tribune

- The project experienced significant employee turnover at critical leadership positions. Contractor A had four different project managers during the project due to personality conflicts, disagreements, and discord. Both the Assessor's Office and Clerk's Office have encountered turnover at the elected official positions.

- Additionally, the Separately Elected Offices relied on information from each other to perform their responsibilities in the old Property Tax System but simultaneously operated on different "auxiliary" systems that were not connected or did not share information. Since the County had a very antiquated Property Tax System, Contractor A was unable to "grab all the data" from the "legacy systems" due to the volume and complexity of the information, resulting in incomplete transfers into the new platform.

- We also found evidence to suggest that the Treasurer's Office has been less than fully cooperative with the implementation of the Property Tax System. Further, we received statements that someone from the Treasurer's Office used highly offensive, demeaning, and racially charged statements aimed at Contractors and County employees which delayed the project.

Recommendations

The timely issuance of property tax bills is critical because delays impose substantial and often crippling financial burdens on municipalities and property owners. Based on the facts gathered during this review, we present the following recommendations to help address the systemic issues identified and to support the successful implementation of the Property Tax System.

1. Cook County's decentralized political structure involves multiple separately elected offices. Therefore, the President's Office should work with the Board of Commissioners to amend the Cook County Code so that the Office of the Chief Procurement Office must notify the OIIG when a project involving multiple offices experiences material delays, cost overruns, system failures, or governance breakdowns.

2. The OIIG recommends that the County's Procurement Office undertake more robust due diligence when preparing for projects of this scale and complexity. Prior to entering into a contract of this magnitude, the County should conduct a comprehensive assessment of its existing systems, operational constraints, and potential points of failure. Additionally, the County would have benefited from hiring a dedicated project manager at the outset to identify foreseeable risks, coordinate stakeholder expectations, and ensure that both internal and external responsibilities were clearly defined. Strengthening these preparatory steps will reduce avoidable delays, establish multi-office collaboration, and improve accountability in future large-scale projects.

3. Since BOT entered into the contracts, it should periodically review whether the Contractors have adequately staffed the project with the appropriate expertise and

temperament to receive and rectify any errors, defects and recommendations from BOT and separately elected offices to ensure the Property Tax System will be effective and timely implemented.

4. Since BOT and Contractors A and C failed to provide the OIIG with firm completion dates for the project, the OIIG recommends that BOT provide the Board of Commissioners with a date when the project will be done and fully operational during the next Technology and Innovation Subcommittee meeting. If BOT can only give a tentative date for when the Property Tax System will "Go Live" then there should be clear and succinct reasons for such delays.

5. Based on witness statements regarding inappropriate comments made by the Treasurer's Office to Contractor employees, we recommend that the relevant officials and employees of the Treasurer's Office participate in sensitivity training to prevent unnecessary delays and inefficiencies in County operations and contracts.

Finally, in accordance with Section 2-289(d)(3) of the OIIG ordinance, we respectfully request that any response to this report be submitted to this office within 10 business days. Thank you for your consideration of this issue. Of course, please do not hesitate to contact me if you have questions regarding this or any other matter.

Very truly yours,

Tirrell Paxton

Tirrell J. Paxton
Independent Inspector General

cc: Lanetta Haynes Turner, Chief of Staff to the President
Laura Lechowicz Felicione, Special Legal Counsel, Office of the President
Tatia Gibbons, Chief Legal Counsel, CCAO
James Gleffe, Deputy Chief of Staff, CCCO

Maria Pappas
Cook County Treasurer

July 9, 2026

Tirrell J. Paxton, Inspector General
69 W. Washington St.
Suite 1160
Chicago, IL 60602

Dear Mr. Paxton,

I am in receipt of your July 6, 2026, letter detailing your office's findings regarding the county's Integrated Property Tax System contract and the performance of the parties thereto. I believe your office appropriately characterized the host of implementation difficulties and delays suffered by all the parties as a "perfect storm," and I accept your recommendation that "the relevant officials and employees of the Treasurer's Office participate in sensitivity training" on the condition that all county officials and employees also be required to undergo such training.

Sincerely,

Maria

Maria Pappas
Cook County Treasurer

cc: Toni Preckwinkle, President

118 North Clark Street • Room 212 • Chicago, Illinois 60602 • Telephone (312) 603-6202 • FAX (312) 603-2113

Via Email:

July 20, 2026

Mr. Tirrell Paxton
Independent Inspector General
69 West Washington Blvd, Suite 1160
Chicago, Illinois 60602

Re: Cook County Response to OIIG Public Statement – IIG25-0260 (Property Tax System Contract)

Dear Mr. Paxton:

The Office of the President is in receipt of the July 6, 2026 correspondence regarding the OIIG Public Statement – IIG25-0260 (Property Tax System Contract) and your various conclusions and recommendations.

The President's Office has reviewed the Public Statement and submits the following on behalf of the Office of the President, the Bureau of Technology (BOT) and the Office of the Chief Procurement Officer (OCPO) in response to IIG25-0260.

As you are aware, Cook County's property tax system is administered by four independently elected offices: the Assessor, Board of Review, Clerk, and Treasurer. The President's Office does not control the various elements of the property tax offices or their systems. Nevertheless, the President's Office, through the Property Tax Reform Working Group initiated steps to advance system-wide reform. The President's Office remains committed to facilitate coordination, improve communications, and encourage long-term system improvements across all offices to improve and modernize the various property tax systems.

The County's property tax infrastructure historically relied on severely outdated technology developed in the 1970s, limiting efficiency and reliability. After convening the various property tax offices, there was full agreement on the need for comprehensive modernization. Cook County has one of the largest and most complex property tax systems in the country. This multi-year, multi-office effort requires significant staff training and change management, data validation and correction, and sustained cross-office coordination. Our goal is a modern, integrated system capable of supporting accurate assessments, timely billing, and predictable distributions.

When I took this job in 2010, county operations were on a mainframe system, which put Cook County maybe in the bottom quarter of counties in the country in terms of our technology. We have been working very hard over the last 15 years to upgrade our technology, and have made some substantial improvements in those upgrades, including retiring the legacy mainframe system.

The Integrated Property Tax System upgrades have encountered several challenges throughout implementation. My office remains committed to working with the ITPS Contractor and the various property tax stakeholders to complete this project and improve the efficiency and transparency of the various property tax systems.

While we may not fully agree with all the facts or conclusions as presented, we appreciate your review and recommendations and offer the following in response.

1. Cook County's decentralized political structure involves multiple separately elected offices. Therefore, the President's Office should work with the Board of Commissioners to amend the Cook County Code so that the Office of the Chief Procurement Office must notify the OIIG when a project involving multiple offices experiences material delays, cost overruns, system failures, or governance breakdowns.

   Response: We agree that contract management is at the forefront of any successful contracted project implementation; however, Using Agencies and not the Chief Procurement Officer are primarily responsible for contract management. We are committed to reviewing the various contract management requirements under the County's Procurement Code as it relates to the Using Agencies and the Chief Procurement Officer to determine if Code changes are required.

2. The OIIG recommends that the County's Procurement Office undertake more robust due diligence when preparing for projects of this scale and complexity. Prior to entering into a contract of this magnitude, the County should conduct a comprehensive assessment of its existing systems, operational constraints, and potential points of failure. Additionally, the County would have benefited from hiring a dedicated project manager at the outset to identify foreseeable risks, coordinate stakeholder expectations, and ensure that both internal and external responsibilities were clearly defined. Strengthening these preparatory steps will reduce avoidable delays, establish multi-office collaboration, and improve accountability in future large-scale projects.

Response: The Chief Procurement Officer (CPO) oversees procurements for County departments and elected offices, ensuring transparency, competition, and compliance with the Cook County Procurement Code. We agree that robust due diligence is required in contracting for projects of this magnitude and Using Agencies responsible for managing the project or elements of the project must understand their systems and operational constraints in advance of the procurement. We agree that strengthening these preparatory steps at the Using Agency level will reduce avoidable delays, establish multi-office collaboration, and improve accountability in future large-scale projects.

The Procurement Code dictates that evaluation and selection for contract negotiation is done by the CPO in coordination with agencies using the services, not by the CPO alone. *See* Sec. 34-138. The powers and duties of the CPO enumerated in Section 34-125 of the Code do not include monitoring contract performance or administration. Using agencies determine the specifications and special conditions of the solicitation, because they have the technical expertise and knowledge of the services required. This is in the County's best interest because the agencies using the contract receive the goods and services, review invoices, and are in frequent contact with their contractors.

The Code dictates that using agencies are responsible for managing their contracts. The Code language discussing contract management dictates the CPO's duty to: prepare the using agencies to evaluate Contractor performance, evaluate the Responsibility of a Bidder or Proposer Contractor prior to contracting, and help using agencies be prepared to manage their own contracts. Outside of the above, OCPO involvement is limited to resolving disputes, amending contracts, and monitoring M/WBE utilization during the contract term None of the OCPO's duties involve the CPO's direct management or administration of contracts or contract performance, as those duties are primarily the responsibility of the using agencies. *See* Section 34-302.

Regarding the OIIG's recommendation for a project manager, Contractor C was specifically procured to provide project management following Contractor A's significant project manager turnover. Hiring a dedicated local project manager at the outset could have facilitated more efficient tax-administration implementation and stability.

Finally, the three Contractors mentioned in the OIIG's report were procured by the previous Chief Procurement Officer. The OCPO has since upgraded systems and procedures used for both procurement preparation and management.

3. Since BOT entered into the contracts, it should periodically review whether the Contractors have adequately staffed the project with the appropriate expertise and temperament to receive and rectify any errors, defects and recommendations from BOT and separately elected offices to ensure the Property Tax System will be effective and timely implemented.

   Response: We agree with this recommendation and want to further highlight that the Office of the President created this webpage and tracker for the public to follow the status of the ITPS upgrades. It is designed for people to publicly monitor, and hold accountable the shared commitment by the ITPS Contractor and each of the Property Tax Stakeholders (Offices of the Cook County Assessor, Clerk and Treasurer) to successfully upgrade to a new property tax computer system to fulfill their collective fiduciary responsibilities to bill, collect and distribute more than $18 billion annually in Cook County funding for vital services such as schools, libraries, municipalities and park districts. Now that much of IPTS is live and in use as of April 2026, status reports are now weekly instead of daily.

4. Since BOT and Contractors A and C failed to provide the OIIG with firm completion dates for the project, the OIIG recommends that BOT provide the Board of Commissioners with a date when the project will be done and fully operational during the next Technology and Innovation Subcommittee meeting. If BOT can only give a tentative date for when the Property Tax System will "Go Live" then there should be clear and succinct reasons for such delays.

   Response: BOT agrees to work with the various property tax stakeholders and Contractors to determine Go-Live dates; however, the various property tax stakeholders control the implementation of their projects; project completion cannot be dictated by BOT. We will continue to use the tracker provided on this webpage to hold all parties accountable as well as provide updates to the Technology Committee.

5. Based on witness statements regarding inappropriate comments made by the Treasurer's Office to Contractor employees, we recommend that the relevant officials and employees of the Treasurer's Office participate in sensitivity training

to prevent unnecessary delays and inefficiencies in County operations and contracts.

Response: All Cook County employees and officials are expected to lead with integrity, demonstrate respect and uphold the highest ethical standards, fostering public confidence in government. While we cannot require the Treasurer's Office to participate in such training, it is our understanding that this recommendation has been accepted by the Treasurer's Office.

Thank you again for your review on this matter, Should you desire to further discuss our response to the recommendations or any other aspect of the report, please contact Laura Lechowicz Felicione, General Counsel, to facilitate such discussion.

Sincerely,

Toni Preckwinkle

Toni Preckwinkle
President

cc: Honorable Maria Pappas, Cook County Treasurer
Honorable Fritz Kaegi, Cook County Assessor
Honorable Monica Gordon, Cook County Clerk Chief Procurement Officer
Lanetta Haynes Turner, Chief of Staff, Office of the President
Laura Lechowicz Felicione, General Counsel – Deputy Chief of Staff, Government, and Legislative Affairs, Office of the President
Raffi Sarrafian, Chief Procurement Officer
Tom Lynch, Chief of the Bureau of Technology
Scott Smith, Chief Deputy Assessor
Tatia Gibbons, Chief Legal Counsel, CCAO
James Gleffe, Deputy Chief of Staff, CCCO

COOK COUNTY
ASSESSOR'S
OFFICE
Fritz Kaegi, Assessor

July 20, 2027

Inspector General Tirrell J. Paxton
Office of the Independent Inspector General
69 West Washington, Suite 1160
Chicago, Illinois 60602
Transmittal via email only

Re: Response - OIIG Public Statement No. IIG25-0260

Dear Inspector General Paxton:

The Cook County Assessor (CCA) submits this response to a report and public statement (Statement) issued by the Office of the Independent Inspector General (OIIG) on July 6, 2026, pursuant to Cook County Ordinance Sec. 2-289(d), concerning the implementation of a multi-office integrated property assessment and taxation system (IPTS). As referenced in the Statement, the Cook County Board of Commissioners (Board) approved a multi-year professional services contract between the Bureau of Technology (BOT) and a private contractor, "Vendor A" in 2015 to modernize and the County's multi-office property tax system. Although BOT executed the agreement, the system was designed for use by separately elected County offices central to the property-tax cycle to replace the County mainframe or legacy system. Those offices include the Cook County Clerk (Clerk), the Cook County Assessor's Office (CCAO), the Cook County Board of Review (Board of Review), and the Cook County Treasurer's Office (CCTO). These offices access shared data to set and review property assessments, administer tax rates and property tax bills, and collect and distribute property taxes. The following addresses several points in response to the OIIG's Statement.

Under the integrated contract, Vendor A agreed to provide and implement a modernized system, IPTS, to replace the county mainframe and individual systems such as the AS400 that were historically used to assess property and calculate, adjust, and collect taxes. As noted by the OIIG, the county and various offices agreed to cooperate with the implementation process and commit resources to ensure the project was implemented, to facilitate implementation by mid-2023. For several reasons, the system was implemented by the CCAO between 2020 and 2021, and additional tax offices within the past year in 2025 and continues to date. Because of the way the property tax system works in Illinois, a full implementation or "big bang" of IPTS was not feasible at one date in time, as assessments are set and finalized before taxes are calculated and collected in a subsequent year. Data conversion and accessibility issues impacted the timing of implementation. After the project had commended, two additional contractors were engaged to conduct an audit and serve as a project manager for the IPTS implementation. The original $29 million expense expanded to approximately $63 million, with additional funds for Vendor A and expenses associated with the additional project management services that proved essential to the implementation.

While the findings and recommendations are primarily directed towards other County officers, the CCAO writes to clarify several important points. The separately elected offices worked directly with Vendor A throughout the project's implementation, but initially BOT was engaged in the process providing a project manager for each elected office to coordinate their work with the vendor. BOT also conducted meetings with vendor A regarding data and other IT aspects of the project, approving certain milestones such as documentation of existing functionality and requirements. Members of BOT participated in meetings until several years into the project when an outside entity, Vendor C, was enlisted to manage implementation. Under the outgoing mainframe system, and the newly implemented IPTS, BOT manages certain common data points though each individual tax office has rights and decision-making authority over that particular Office's responsibilities.

The OIIG Statement indicates that both the Clerk and CCAO made changes during implementation that affected functionality, but it does not specify the nature of these changes, i.e., whether they impacted details of functionality or added duties outside the scope of the approved contract. The CCAO attempted to clarify all requirements covered under the original contract and ensure that system requirement documentation (BRDs) captured all necessary functionality to ensure the CCAO could perform its duties. The IPTS system needed to provide the same ultimate functionality as the prior system, even if the steps worked differently in order that property assessments and tax bills could be consistently distributed to the public. The Statement observes that a turning point occurred when a new assessor was elected and assembled a different implementation team but failed to acknowledge that the new administration walked into the project after Vendor A missed its initial go-live of September 2018. At that time, the property tax offices reiterated that a big-bang roll out would not align with the property tax schedule. Vendor A had documented necessary processes and worked on data conversion, but the IPTS was not yet ready to provide necessary functionality.

Any additional steps from the CCAO resulted in an effective system. In the initial two months of a new administration at the end of 2018, the CCAO team reviewed all documented deliverables, including BRDs, and found the BRDs lacked sufficient detail to ensure proper development of system functionality. The CCAO Team re-ignited the project in early January 2019, at which point they quickly delivered enhanced details for requirements but did not add to the scope of contract requirements. The enhanced BRDs were delivered to Vendor A in February 2019 with sufficient detail to allow for accurate development and configuration of the system. The Vendor assigned a new project manager to the CCAO at that time but did not provide an implementation consultant. It appeared that Vendor A did not review the additional details until several months later which delayed the configuration and delivery of system requirements. These delays pushed the next forecasted go-live from November 2019 to October 2020. In an effort towards goodwill, however, Vendor A worked with CCAO for early delivery of Online Appeal Filings in February of 2020, while working closely with the Assessor to implement what was considered Phase 1 of Assessment specific functionality. A soft go-live of permit and field inspection occurred in October 2020, with the bulk of functionality needed to transition Assessment work from legacy system to the IPTS occurring in late February 2021.

The OIIG Statement indicates that when Vendor C joined the implementation of IPTS, the projected shifted to a phased in "Go-live" approach, a typical approach in large implementation projects. Subject matter experts from the various tax offices previously indicated that a phased Go-live approach was essential, however, due to the functions and timing of various roles and advised Vendor C that a big-bang approach was not anticipated. Following conversations with BOT subject matter experts, the CCAO determined that pre-implementation items and entry into IPTS for assessment functionality was feasible. As a result, a "legacy interface" was created and the initial implementation occurred at the CCAO.

COOK COUNTY
ASSESSOR'S
OFFICE

While the Statement findings indicate that changes in political leadership and senior staff disrupted continuity of the project and slowed implementation, the CCAO administration made the project a priority, implementing the initial phase in 2020 and ensuring the project moved forward in 2021 and beyond, as quickly as possible. Importantly, the CCAO sought to ensure any new system provided adequate functionality to allow the CCAO to execute all its statutory duties. Because the Assessor's duties impact individual property tax liability, gambling on the efficacy of IPTS was untenable.

We appreciate the Inspector General's efforts in this matter and are happy to answer any questions you may have.

Very truly yours,

Fritz Kaegi
Cook County Assessor

cc: Honorable Toni Preckwinkle
Lanetta Haynes Turner, Chief of Staff, Office of the President
Laura Lechowicz Felicione, General Counsel – Deputy Chief of Staff, Government, and Legislative Affairs, Office of the President
Scott Smith, Chief Deputy Assessor
Tatia Gibbons, Chief Legal Counsel, CCAO

COOK COUNTY CLERK'S OFFICE
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July 21, 2026

Tirrell J. Paxton
Inspector General
Office of the Independent Inspector General
69 West Washington Street, Suite 1160
Chicago, IL 60602

RE: OIIG Public Statement No. IIG25-0260 (Property Tax System Contract)

Mr. Paxton:

I am writing on behalf of the Cook County Clerk's Office ("CCCO") in response to OIIG Public Statement No. IIG25-0260 ("Public Statement"). In that report, you summarized the OIIG's review of the contract for the development and implementation of a new Integrated Property Tax System ("IPTS") for Cook County.

At the outset, I would like to reinforce my commitment to working toward the successful completion and implementation of the new IPTS system. CCCO Management and subject matter experts meet daily with the vendor's developers and project managers, as well as representatives from other County offices, to ensure that ongoing issues with data conversion and system functionality are resolved in an expeditious manner. Our team members often work after established business hours and on weekends to validate data and provide feedback to the vendor in an effort to resolve system defects as quickly as possible. We understand how important this project is to not only to County stakeholders, but taxpayers and taxing districts throughout the County.

After reviewing the Public Statement, I would like to thank you for your review of the IPTS project. Your efforts increase transparency and accountability on behalf of the residents of Cook County. With this said, there are a few areas where I would like to provide some additional information to provide context when considering the information included in the Public Statement.

First, there were several instances in the Public Statement where it was stated that CCCO introduced modifications to the system requirements that were different from what was originally agreed upon. We disagree with this assessment. As you noted in the Public Statement, this contract was approved in 2015. At that time, the system requirements for the new IPTS should have been made clear. With this said, while undergoing system testing and data validation, our subject matter experts identified instances where necessary system functionality was not included within the IPTS. In other words, functionality that should have been included within our initial scope was not included or contemplated for the IPTS. Instead, several missing functions are now considered "enhancements" to the IPTS system and will be developed after "go-live". I mention this because I have only been serving as the Clerk since December of 2024 and most of my Executive Team members that are working on this project were not at CCCO when the contract was approved in 2015. I say this to point out that the changes to IPTS system requirements being requested by my team are critical to our operations and should have been included in the system requirements from the beginning of the project. Unfortunately, this was not done. Nonetheless, rather than assessing blame, our team continues to do the work needed to get CCCO's functionality in the IPTS live as quickly as possible and in a way that meets all of our functional needs.

Second, I want to reinforce that CCCO firmly believes that the vendor developing the new IPTS has not dedicated the necessary resources to this project that are needed to meet deadlines and fix defects in an expeditious manner. There have been several instances where meetings between our team and the vendor have been canceled because the vendor needed to allocate resources to other County offices. As noted in the Public Statement, my office has committed 19 staff members to work on the project in various roles, all while continuing to carry out our statutory functions. Unfortunately, the vendor developing the new IPTS has not dedicated the same level of resources to the project. This has resulted in inconsistent participation in meetings by the vendor's developers and other staff. I urge the vendor to increase the resources dedicated to this project so that CCCO and the other property tax office stakeholders can complete the transition to IPTS.

Finally, I want to address the data issues referenced in the Public Statement. In the Public Statement, the OIIG stated that system testing relating to CCCO presented the greatest challenges due to incorrect or missing information and its reliance on data maintained by the Treasurer's Office. It is my position that data needed to be migrated from the MIS Mainframe to the new IPTS should have been identified far earlier in this project, if not at the outset of the project. If this was done, we would not be working to resolve data issues at this phase of the project. As late as the past two months, representatives from CCCO, BOT, the vendor and other stakeholders have been trying to identify and extract the data needed from the MIS Mainframe for CCCO to perform its core functions. The impending decommissioning of the MIS Mainframe on July 31st adds additional risk to the project's completion and stress to those working to bring this project to completion. At this juncture, I recommend that the vendor, BOT and other County stakeholders consider using AI development tools to assist with data analysis and conversion where possible. Using this technology can expedite the time needed to resolve these outstanding data issues.

This concludes CCCO's response to the Public Statement. Please contact my Deputy Chief of Staff and Chief Legal Counsel, James Gleffe, if you would like to further discuss our role in the IPTS project or if you have any questions about this response. He can be reached at [redacted].

Sincerely,

Monica Gordon

Monica Gordon
Cook County Clerk