



OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS

Lisa Madigan
ATTORNEY GENERAL

June 30, 2010

Mr. Khang Trinh
Office of the Cook County Assessor
118 N. Clark Street
Chicago, Illinois 60602

RE: FOIA Pre-Authorization Request – 2010 PAC 8141

Dear Mr. Trinh:

We have received and reviewed the written notice from the Office of the Cook County Assessor (Assessor) of its intention to withhold certain information as exempt from disclosure under Section 7(1)(f) of the Freedom of Information Act (FOIA). 5 ILCS 140/1 *et. seq.*, as amended.

Specifically, on June 21, 2010 Mark Davis on behalf of O'Keefe, Lyons & Hynes submitted a six-part FOIA request to the Assessor seeking copies of documents relating to ratio studies, prior valuation analysis and downward market adjustments from 1998-to-2009. In his FOIA request, Mr. Davis defines a ratio study that includes "any study, review, table, display or array of assessed valued serving one or more of the purposes of measuring, reflecting, testing or demonstrating the accuracy, uniformity and equitability of assessment or the level of assessments..." and defines a prior valuation analysis as a "valuation analysis stated by the Assessor to be the basis for his denial of certain 2009 Assessment Appeals."

On June 21, 2010, the Assessor sent a partial denial letter to Mr. Davis explaining that while the Assessor does not create a sales ratio study, all documents reflecting the "prior valuation analysis stated by the Assessor to be the basis for denial of any 2009 Assessment Appeal" are exempt from disclosure pursuant to Section 7(1)(f), which exempts from inspection and copying "preliminary drafts, notes, recommendations, memoranda and other records in which opinions are expressed, or policies are formulated, except that a specific record or relevant portion of a record shall not be exempt when the record is publicly cited and identified by the head of the public body." 5 ILCS 140 7(1)(f).

In its letter, the Assessor also argues in the alternative and states that similar to documents relating to the prior valuation analysis, any documents the Assessor would have regarding a sales ratio study would be contained in the reports and data used by the Assessor to determine the property assessment value.

In its June 24, 2010 pre-authorization request to our Office, the Assessor supplied us with 289 pages of documents that contain the reports and data that the Assessor relies on to determine the property assessment value and the final methods used by the Assessor in determining the property assessment values.

Determinations

The Assessor's request for approval of its decision to withhold information pursuant to Section 7(1)(f) is approved in part and denied in part. Our Office has reviewed the documents supplied to us by the Assessor and we have determined that that the reports and data used by the Assessor to determine the property assessment value are deliberative and fall within the scope of Section 7(1)(f). While the information relied on by the Assessor to determine the property assessment value is protected under Section 7(1)(f), this does not extend to any final methods used by the Assessor in determining property assessment values from 1998-to-2009. Final methods used by the Assessor to determine the property assessment value are not deliberative and do not fall under the scope of Section 7(1)(f).

In a June 30 conversation with our Office, the Assessor agreed to release any documents between 1998-and-2009 that contain the final methods used by the Assessor in determining property assessment values.

Based on this analysis, the Assessor may withhold the documents relating to the deliberative process and should disclose any final methods used in determining property assessment values.

If you have any questions or concerns, please contact me at (312) 814-5383. This correspondence shall serve to close this matter.

Sincerely,

Cara Smith
Public Access Counselor



Matthew C. Rogina
Assistant Public Access Counselor

cc: Mr. Mark R. Davis, Esq.
O'Keefe, Lyons & Hynes, LLC
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