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Date: March 30, 2021

To: Chief Financial Officer of Cook County  
Cook County Board President  
Cook County Board of Commissioners

From: James Thompson  
Secretary, Board of Review

Subject: Surviving Spouse Tax Abatement Recommendations

The Cook County Board of Commissioners has recognized fallen police officers, soldiers, and rescue workers have put their lives on the line and have sacrificed for their families as a result of fulfilling their duties or aiding others. The families of these brave individuals who have died in the line of duty should be supported, as there are overwhelming financial, emotional and psychological costs associated with the loss of a loved one who dies in the line of duty.

The Cook County Board of Review currently processes applications for exemptions, conducts hearings and makes recommendations to grant or not grant complete exemptions from property taxes.

Accordingly, pursuant to Section 74-47 of the Cook County Code, the Cook County Board of Review developed and implemented an application process for a surviving spouse of a fallen police officer, soldier, or rescue worker to apply for an abatement of Cook County's portion of property taxes levied against the home of the qualified surviving spouse.

The Board of Review has reviewed the applications for a surviving spouse tax abatement as set forth in Exhibit A and worked with applicants to collect additional supporting documentation and answer any questions, as needed.

- (1) The Board of Review finds that each of the decedents qualifies as a fallen police officer, soldier, or rescue worker who died as a result of or in the course of employment as a police officer; while in the active service of a fire, rescue, or emergency medical service; or while on active duty as a member of the United States Armed Services, including the National Guard, serving in Iraq or Afghanistan;
- (2) The Board of Review finds that each applicant qualifies as a surviving spouse, as each is a spouse, who has not remarried, of a fallen police officer, soldier, or rescue worker;
- (3) The Board of Review finds that each subject property satisfies the requirement of qualified property in that each is used as the principal residence of a surviving spouse and was owned by the fallen police officer, soldier, or rescue worker or surviving spouse at the time of the police officer's, soldier's, or rescue worker's death; was acquired by the surviving spouse within 2 years after the police officer's, soldier's, or rescue worker's death if the surviving spouse was domiciled

in the State at the time of that death; or was acquired more than 2 years after the police officer's, soldier's, or rescue worker's death if surviving spouse qualified for an abatement for a former qualified property located in that municipality.

**Accordingly, the above findings demonstrate each applicant satisfies Section 74-47 of the Cook County Code and the Board of Review recommends the abatement of 100% of Cook County's portion of property taxes levied against the residential properties in the approximate dollar amounts set forth in Exhibit A.**

**Pursuant to Section 74-47(c)(1), the Board of Review also recommends the abatement period shall start from the earliest date permitted under the ordinance, i.e. July 9, 2012, or the decedent's date of death, whichever is later, and continue so long as the applicant continues to satisfy the requirements of Section 74-47.**

Pursuant to Section 74-47(d)(2), following receipt of the Board of Review's abatement recommendation, the Board of Commissioners may by ordinance approve the Board of Review's abatement recommendation. Upon approval of the ordinance, the Cook County Board of Commissioners shall provide a certified copy of any ordinance approving a surviving spouse tax abatement on a qualified property to the County Clerk and any other Cook County tax official in order to process an approved surviving spouse tax abatement. See Sec. 74-47(d)(3).

The Board of Review will share the attached recommendations with the City of Chicago to allow it to review applications for abatement eligibility under its parallel ordinance for the City of Chicago's portion of property taxes.