



Board of Commissioners of Cook County

Finance Committee

Tuesday, June 10, 2025

1:30 PM

**Cook County Building, Board Room,
118 North Clark Street, Chicago, Illinois**

Issued on: 6/05/2025

PUBLIC TESTIMONY

Authorization as a public speaker shall only be granted to those individuals who have registered to speak, with the Secretary, 24 hours in advance of the meeting. To register as a public speaker, go to the meeting details page for this meeting at <https://cook-county.legistar.com/Calendar.aspx> to find a registration link. Duly authorized public speakers may speak live from the County Board Room at 118 N. Clark Street, 5th Floor, Chicago, IL or be sent a link to virtually attend the meeting and will be called upon to deliver testimony at a time specified in the meeting agenda. Authorized public speakers who are not present during the specified time for public testimony will forfeit their allotted time to speak at the meeting. Public testimony must not exceed three minutes; the Secretary will keep track of the time and advise when the time for public testimony has expired. After each virtual speaker has completed their statement, they will be removed from the meeting. Once removed, you will still be able to follow the proceedings for that day at:

<https://www.cookcountyil.gov/service/watch-live-board-proceedings> or in a viewing area at 69 W. Washington Street, 22nd Floor Conference Room F, Chicago, IL. Persons authorized to provide public testimony shall not use vulgar, abusive, or otherwise inappropriate language when addressing the Board; failure to act appropriately; failure to speak to an item that is germane to the meeting, or failure to adhere to the time requirements may result in expulsion from the meeting and/or disqualify the person from providing future testimony. Written comments will not be read aloud at the meeting, but will be posted on the meeting page and made a part of the meeting record.

25-2835

Sponsored by: SEAN M. MORRISON, Cook County Board of Commissioners

PROPOSED ORDINANCE AMENDMENT

REAL PROPERTY TAXATION

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74., Taxation, Article II. Real Property Taxation, Division 2. Classification System for Assessment, Section 74-63 (2)(c) of the Cook County Code is hereby amended as Follows

CHAPTER 74 - TAXATION

ARTICLE II. - REAL PROPERTY TAXATION ARTICLE II. - REAL PROPERTY TAXATION

DIVISION 2. - CLASSIFICATION SYSTEM FOR ASSESSMENT

Sec. 74-63. - Assessment classes.

Real estate is divided into the following assessment classes:

(2) Class 2. Real estate:

- c. Improved with a building put to commercial and residential use, of six or less units where the building measures less than 20,000 square feet of above grade space; or Class 2-12: Improved with a building put to commercial and residential use, of six or fewer units, where the building measures less than 20,000 square feet of above-grade space; and the legal or equitable owner of the subject property uses the subject property as their principal place of residence, receives a homeowner's exemption on the subject property, and files a declaration of eligibility with the Cook County Assessor as of January 1 of each respective year; or

Effective date: This ordinance shall be in effect immediately upon adoption.

Legislative History: 5/15/25 - Board of Commissioners - refer to the Finance Committee



Secretary