



**Board of Commissioners of Cook County
Minutes of the Finance Committee**

1:30 PM

Tuesday, June 10, 2025

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

ATTENDANCE

Present Chairman Daley, Commissioners Aguilar, Anaya, Degnen, Gainer, McCaskill, Miller, K. Morrison, S. Morrison, Stamps, and Trevor, Vásquez (12)

Excused Absence: Commissioners: Lowry, Britton, Moore, Morita and Scott (5)

PUBLIC TESTIMONY

Chairman Daley asked the Secretary to the Board to call upon the registered public speakers, in accordance with Cook County Code.

1. George Cardenas - Board of Review

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.

A motion was made by Commissioner S. Morrison, seconded by Commissioner K. Morrison, to recommend for deferral 25-2835. The motion carried by the following vote:

Ayes: Chairman Daley, Commissioners Aguilar, Anaya, Degnen, Gainer, McCaskill, Miller, K. Morrison, S. Morrison, Stamps, and Trevor, Vásquez (12)

Excused Absence: Commissioners: Lowry, Britton, Moore, Morita and Scott (5)

ADJOURNMENT

A motion was made by Commissioner Trevor, seconded by Commissioner Degnen, to adjourn the meeting. The motion carried by the following vote:

Ayes: Chairman Daley, Commissioners Aguilar, Anaya, Degnen, Gainer, McCaskill, Miller, K. Morrison, S. Morrison, Stamps, and Trevor, Vásquez (12)

Excused Absence: Commissioners: Lowry, Britton, Moore, Morita and Scott (5)

Respectfully submitted,

A handwritten signature in blue ink that reads "John P. Daley". The signature is fluid and cursive, with the first name "John" being the most prominent.

Chairman

A handwritten signature in blue ink that reads "Lynne M. Turner". The signature is written in a cursive style, with the first name "Lynne" being the most prominent.

Secretary

A complete record of this meeting is available at <https://cook-county.legistar.com>.