



Board of Commissioners of Cook County

Finance Committee

Wednesday, November 19, 2025

9:30 AM

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

Issued on: 11/13/2025

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.

25-4398

COMMITTEE MINUTES

Approval of the minutes from the meeting of 10/22/2025.

COURT ORDERS

25-4244

REPORT

Department: Office of the Chief Judge

Report Title: Report of Legal and Expert Witness Fees and Expenses Processed for Payment

Report Period: September 26, 2025 - October 23, 2025

Summary: This report includes court orders for the payment of fees and associated expenses to attorneys and experts for legal services provided on behalf of indigent litigants. The orders have been processed by the Office of the Chief Judge and submitted to the Cook County Comptroller's Office for payment during the period.

SPECIAL COURT CASES

25-4372

Firm: Office of the Special Prosecutor
Attorney(s): Michael J. O'Rourke
Case Name: Appointment of Special Prosecutor
Case No.(s): 91 CR 2145101
Date of This Order: 10/28/2025
Time period: 05/20/2025 - 10/27/2025
This Court Ordered Amount for fees and expenses: \$9,030.44
Paid to Date: \$9,093,245.24
Litigation Subcommittee Approval: N/A

25-4373

Firm: Office of the Special Prosecutor
Attorney(s): Michael J. O'Rourke
Case Name: Appointment of Special Prosecutor
Case No.(s): 91 CR 22460-02
Date of This Order: 10/07/2025
Time period: 03/17/2025 - 09/29/2025
This Court Ordered Amount for fees and expenses: \$22,874.45
Paid to Date: \$9,093,245.24
Litigation Subcommittee Approval: N/A

25-4374

Firm: Office of the Special Prosecutor
Attorney(s): Michael J. O'Rourke
Case Name: Appointment of Special Prosecutor
Case No.(s): 92 CR 25596-01
Date of This Order: 10/28/2025
Time period: 07/17/2024 - 10/27/2025
This Court Ordered Amount for fees and expenses: \$16,442.50
Paid to Date: \$9,093,245.24
Litigation Subcommittee Approval: N/A

25-4375

Firm: Office of the Special Prosecutor
Attorney(s): Michael J. O'Rourke
Case Name: Appointment of Special Prosecutor
Case No.(s): 00 CR 13572-01
Date of This Order: 10/16/2025
Time period: 08/20/2025 - 09/29/2025
This Court Ordered Amount for fees and expenses: \$19,112.65
Paid to Date: \$9,093,245.24
Litigation Subcommittee Approval: N/A

25-4376

Firm: Troutman Pepper Locke, LLP
Attorney(s): Brian Hays Troutman
Case Name: Michael L. Shakman, et al. v. Cook County Clerk, et al.
Case No.(s): 69 C 2145
Date of This Order: 10/23/2025
Time period: 04/01/2021 - 09/29/2025
This Court Ordered Amount for fees and expenses: \$77,346.50
Paid to Date: \$930,698.86
Litigation Subcommittee Approval: N/A

PROPOSED SETTLEMENTS

25-4393

Case: Ezell v. City of Chicago, et al.
Case No: 18-cv-1049
Settlement Amount: \$500,000.00
Fixed Charges Department: 1250 - State's Attorney)
Payable to: LaShawn Ezell and Loevy and Loevy
Litigation Subcommittee Approval: 10/22/2025
Subject matter: alleged violations of civil rights

25-4394

Case: Larod Styles v City of Chicago, et al.
Case No: 18-cv-1053
Settlement Amount: \$1,000,000.00
Fixed Charges Department: 1250- State's Attorney
Payable to: Larod Styles and Costrilos, Poulos & Campbell
Litigation Subcommittee Approval: 10/22/2025
Subject matter: alleged violations of civil rights

25-4355

Case: Dole, Joseph v. Cook County State's Attorney's Office
Case No: 20 C 4837
Settlement Amount: \$96,500.00
Fixed Charges Department: 1250 - State's Attorney
Payable to: Hughes Socol Piers Resnick & Dym, Ltd.
Litigation Subcommittee Approval: N/A
Subject matter: allegation of FOIA violation

25-4350

Case: Borre v. Mitchell, et al.,
Case No: 2022 L 001224
Settlement Amount: \$20,000.00
Fixed Charges Department: 1239 - Department of Corrections
Payable to: Sean Borre and Law Offices of Stephanie L. White, P.C.
Litigation Subcommittee Approval: N/A
Subject matter: settlement for alleged tort

25-4316

Case: Perez, Honorio v. Dart, et al.
Case No: 20 C 4047
Settlement Amount: \$5,000.00
Fixed Charges Department: 1239 Department of Corrections
Payable to: Thomas G. Morrissey, Ltd.
Litigation Subcommittee Approval: N/A
Subject matter: an allegation of a civil rights violation

WORKERS' COMPENSATION CLAIMS PAYMENT REPORT

25-4299

REPORT

Department: Risk Management

Report Title: Workers' Compensation Claim Payments

Report Period: 9/1/2025 - 9/30/2025

Summary: The Department of Risk Management is submitting for your information a summary of paid amounts for the month ending September 30, 2025. Payments total \$1,190,774.41

PATIENT/ARRESTEE CLAIMS REPORT

25-4294

REPORT

Department: Risk Management

Report Title: Patient Arrestee Claim Payments

Report Period: 10-1-2025 - 10/31/2025

Summary: The Department of Risk Management is submitting for your information a summary of paid amounts for the months ending October 31, 2025. Payments total: \$ 15,724.53.

SELF-INSURANCE CLAIMS REPORT

25-4296

REPORT

Department: Risk Management

Report Title: Self-Insurance Claim Payments

Report Period: 10/1/2025 - 10/31/2025

Summary: The Department of Risk Management is submitting for your information a summary of paid amounts for the month ending 10/31/2025. Payments total - \$5,688.00

CLAIMS RECOVERY SETTLEMENTS

25-4046

REPORT

Department: Risk Management

Report Title: Receive and File - Subrogation Claim Recoveries

Report Period: The month ending October

Summary: The Department of Risk Management is submitting for your information, a summary of Claim Recoveries for the month ending 10/31/2025 - Total Recovery: **\$18,589.00** - Number of Recoveries: 2

COMPTROLLERS

25-4369

REPORT

Department: Comptroller

Report Title: Analysis of Revenues and Expenses Report

Report Period: For the ten-month period ended September 30, 2025

Summary: Analysis of Revenues and Expenses Report for the ten-month period ended September 30, 2025, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded.

HEALTH & HOSPITAL

25-4419

REPORT

Department: Cook County Health

Report Title: CCH Monthly Report

Report Period: November 2025

Summary: This report is provided in accordance with Resolution 14-4311 approved by the County Board on 7/23/14.

25-3544

Presented by: AVIK DAS, Executive Director, Justice Advisory Council

PROPOSED CONTRACT AMENDMENT

Department(s): Justice Advisory Council

Vendor: A Safe Haven, Chicago, Illinois

Request: Authorization for the Justice Advisory Council to renew and increase contract

Good(s) or Service(s): No Place To Stay Housing Provider Services

Original Contract Period: 12/1/2024 - 11/30/2025, with two (2), one (1) year renewal options

Proposed Amendment Type: Renewal and Increase

Proposed Contract Period: 12/1/2025-11/30/2026

Total Current Contract Amount Authority: \$3,866,751.60

Original Approval (Board or Justice Advisory Council): Board, 10/24/2024, \$3,866,751.60

Increase Requested: ~~\$1,097,248.00~~ \$4,964,000.00

Previous Board Increase(s): N/A

Previous Justice Advisory Council Increase(s): N/A

Previous Board Renewals: N/A

Previous Justice Advisory Council Renewals: N/A

Previous Board Extension(s): N/A

Previous Justice Advisory Council Extension(s): N/A

Potential Fiscal Impact: FY 2026 \$1,097,248 \$4,964,000.00

Accounts: 11100.1205.39004.580170

Contract Number(s): 1205-NPTS2025-02

Concurrences:

The OCPO Compliance Center of Excellence did not review this contract for MWBE Compliance.

Summary: The JAC has retained providers for the No Place To Stay (NPTS) program, pursuant to RFQ No. 1205-RS241 Housing Services and Wraparound Supports, to make housing placements available to the supervising authorities of Cook County's electronic monitoring programs to address acute housing needs of individuals ordered to pretrial electronic monitoring. Contracted organizations provide housing placements and some level of wraparound services. Providers also offer set periods of extended stay and aftercare for NPTS participants to help ensure continued access to support and services as individuals navigate the pretrial space, work to address underlying causes, such as housing, that may contribute to their engagement with the criminal legal system and ease reentry following periods of pretrial detention or homelessness. All payments under these contracts are reimbursements for placements that we actually utilize, i.e. no payments are made for vacancies. A Safe Haven will provide 100 placements at a rate of \$136.00 per night. ~~This item renews the contract for FY26 and increases the amount by \$1,097,248 for a total of \$4,964,000.~~

Legislative History: 10/23/25 - Board of Commissioners - refer as amended in the errata to the Finance

25-3545

Presented by: AVIK DAS, Executive Director, Justice Advisory Council

PROPOSED CONTRACT AMENDMENT

Department(s): Justice Advisory Council

Vendor: Henry's Sober Living House, Chicago, Illinois

Request: Authorization for the Justice Advisory Council to renew and increase contract

Good(s) or Service(s): No Place to Stay Housing Provider Services

Original Contract Period: 12/1/2024 - 11/30/2025, with two (2), one (1) year renewal options

Proposed Amendment Type: Renewal and ~~Decrease~~ Increase

Proposed Contract Period: 12/1/2025-11/30/2026

Total Current Contract Amount Authority: \$4,339,850.00

Original Approval (Board or Justice Advisory Council): Board, 10/24/2024, \$4,339,850.00

Increase Requested: ~~(\$1,054,850)~~ \$3,285,000.00

Previous Board Increase(s): N/A

Previous Justice Advisory Council Increase(s): N/A

Previous Board Renewals: N/A

Previous Justice Advisory Council Renewals: N/A

Previous Board Extension(s): N/A

Previous Justice Advisory Council Extension(s): N/A

Potential Fiscal Impact: FY 2026 ~~(\$1,054,850)~~ \$3,285,000.00

Accounts: 11100.1205.39004.580170

Contract Number(s): 1205-NPTS2025-04

Concurrences:

The OCPO Compliance Center of Excellence did not review this contract for MWBE Compliance.

Summary: The JAC has retained providers for the No Place To Stay (NPTS) program, pursuant to RFQ No. 1205-RS241 Housing Services and Wraparound Supports, to make housing placements available to the supervising authorities of Cook County's electronic monitoring programs to address acute housing needs of individuals ordered to pretrial electronic monitoring. Contracted organizations provide housing placements and some level of wraparound services. Providers also offer set periods of extended stay and aftercare for NPTS participants to help ensure continued access to support and services as individuals navigate the pretrial space, work to address underlying causes, such as housing, that may contribute to their engagement with the criminal legal system and ease reentry following periods of pretrial detention

or homelessness. All payments under these contracts are reimbursements for placements that we actually utilize, i.e. no payments are made for vacancies. Henry's Sober Living House will provide 60 placements at a rate of \$150.00 per night. ~~This item renews the contract for FY26 and decreases the amount by \$1,054,850 for a total of \$3,285,000.~~

Legislative History :10/23/25 - Board of Commissioners - refer as amended in the errata to the Finance

25-3546

Presented by: AVIK DAS, Executive Director, Justice Advisory Council

PROPOSED CONTRACT AMENDMENT

Department(s): Justice Advisory Council

Vendor: McDermott Center (dba Haymarket Center), Chicago, Illinois

Request: Authorization for the Justice Advisory Council to renew and increase contract

Good(s) or Service(s): No Place to Stay Housing Provider Services

Original Contract Period: 12/1/24 - 11/30/25, with two (2), one (1) year renewal options

Proposed Amendment Type: Renewal and ~~Decrease~~ Increase

Proposed Contract Period: 12/1/2025 - 11/30/2026

Total Current Contract Amount Authority: \$156,947.00

Original Approval (Board or Justice Advisory Council): Board, 10/24/2024, \$156,947.00

Increase Requested: ~~(\$16,422)~~ \$140,525.00

Previous Board Increase(s): N/A

Previous Justice Advisory Council Increase(s): N/A

Previous Board Renewals: N/A

Previous Justice Advisory Council Renewals: N/A

Previous Board Extension(s): N/A

Previous Justice Advisory Council Extension(s): N/A

Potential Fiscal Impact: FY 2026 ~~(\$16,422)~~ \$140,525.00

Accounts: 11100.1205.39004.580170

Contract Number(s): 1205-NPTS2025-06

Concurrences:

The OCPO Compliance Center of Excellence did not review this Contract for MWBE Compliance.

Summary: The JAC has retained providers for the No Place To Stay (NPTS) program, pursuant to RFQ No. 1205-RS241 Housing Services and Wraparound Supports, to make housing placements available to the supervising authorities of Cook County's electronic monitoring programs to address acute housing needs of individuals ordered to pretrial electronic monitoring. Contracted organizations provide housing placements and some level of wraparound services. Providers also offer set periods of extended stay and aftercare for NPTS participants to help ensure continued access to support and services as individuals navigate the pretrial space, work to address underlying causes, such as housing, that may contribute to their engagement with the criminal legal system and ease reentry following periods of pretrial detention or homelessness. All payments under these contracts are reimbursements for placements that we actually utilize, i.e. no payments are made for vacancies. Haymarket is a provider specifically selected to provide more intensive treatment services for a subset of the NPTS population. Haymarket will provide us 6 placements at a rate of \$192.50 per night for standard placement and \$360.65 per night for individuals receiving intensive treatment services. ~~This item renews the contract for FY26 and decreases the amount by \$16,422 for a total of \$140,525.~~

Legislative History: 10/23/25 - Board of Commissioners - refer as amended in the errata to the Finance

25-3547

Presented by: AVIK DAS, Executive Director, Justice Advisory Council

PROPOSED CONTRACT AMENDMENT

Department(s): Justice Advisory Council

Vendor: St. Leonard's Ministries, Chicago, Illinois

Request: Authorization for the Justice Advisory Council to renew and increase contract

Good(s) or Service(s): No Place to Stay Housing Provider Services

Original Contract Period: 12/1/2024 - 11/30/2025, with two (2), one (1) year renewal options

Proposed Amendment Type: Renewal and Increase

Proposed Contract Period: Proposed Contract Period: 12/1/2025 - 11/30/2026

Total Current Contract Amount Authority: \$386,170.00

Original Approval (Board or Justice Advisory Council): Board, 10/24/2024, \$386,170.00

Increase Requested: ~~(\$38,128.00)~~ \$348,042.00

Previous Board Increase(s): Request: ~~Authorization for the Justice Advisory Council to renew and decrease contract~~ N/A

Previous Justice Advisory Council Increase(s): N/A

Previous Board Renewals: N/A

Previous Justice Advisory Council Renewals: N/A

Previous Board Extension(s): N/A

Previous Justice Advisory Council Extension(s): N/A

Potential Fiscal Impact: ~~(\$38,128)~~ \$348,042.00

Accounts: 11100.1205.39004.580170

Contract Number(s): 1205-NPTS2025-07

Concurrences:

The OCPO Compliance Center of Excellence did not review this Contract for MWBE Compliance.

Summary: The JAC has retained providers for the No Place To Stay (NPTS) program, pursuant to RFQ No. 1205-RS241 Housing Services and Wraparound Supports, to make housing placements available to the supervising authorities of Cook County's electronic monitoring programs to address acute housing needs of individuals ordered to pretrial electronic monitoring. Contracted organizations provide housing placements and some level of wraparound services. Providers also offer set periods of extended stay and aftercare for NPTS participants to help ensure continued access to support and services as individuals navigate the pretrial space, work to address underlying causes, such as housing, that may contribute to their engagement with the criminal legal system and ease reentry following periods of pretrial detention or homelessness. All payments under these contracts are reimbursements for placements that we actually utilize, i.e. no payments are made for vacancies. St. Leonard's Ministries will provide 7 placements at a rate of \$136.22 per night. ~~This item renews the contract for FY26 and decreases the amount by \$38,128 for a total of \$348,042.~~

Legislative History: 10/23/25 - Board of Commissioners - refer as amended in the errata to the Finance

25-3548

Presented by: AVIK DAS, Executive Director, Justice Advisory Council

PROPOSED CONTRACT AMENDMENT

Department(s): Justice Advisory Council

Vendor: Zam's Hope Community Center, Chicago, Illinois

Request: Authorization for the Justice Advisory Council to renew and increase contract

Good(s) or Service(s): No Place to Stay Housing Provider Services

Original Contract Period: 12/1/2024 - 11/30/2025, with two (2), one (1) year renewal options

Proposed Amendment Type: Renewal and Increase

Proposed Contract Period: 12/1/2025 - 11/30/2026

Total Current Contract Amount Authority: \$912,500.00

Original Approval (Board or Justice Advisory Council): Board, 10/24/2024, \$912,500.00

Increase Requested: ~~\$912,500~~ \$1,825,000.00

Previous Board Increase(s): N/A

Previous Justice Advisory Council Increase(s): N/A

Previous Board Renewals: N/A

Previous Justice Advisory Council Renewals: N/A

Previous Board Extension(s): N/A

Previous Justice Advisory Council Extension(s): N/A

Potential Fiscal Impact: ~~\$912,500~~ \$1,825,000.00

Accounts: 11100.1205.39004.580170

Contract Number(s): 1205-NPTS2025-08

Concurrences:

The OCPO Compliance Center of Excellence did not review this Contract for MWBE Compliance.

Summary: The JAC has retained providers for the No Place To Stay (NPTS) program, pursuant to RFQ No. 1205-RS241 Housing Services and Wraparound Supports, to make housing placements available to the supervising authorities of Cook County's electronic monitoring programs to address acute housing needs of individuals ordered to pretrial electronic monitoring. Contracted organizations provide housing placements and some level of wraparound services. Providers also offer set periods of extended stay and aftercare for NPTS participants to help ensure continued access to support and services as individuals navigate the pretrial space, work to address underlying causes, such as housing, that may contribute to their engagement with the criminal legal system and ease reentry following periods of pretrial detention or homelessness. All payments under these contracts are reimbursements for placements that we actually utilize, i.e. no payments are made for vacancies. Zam's Hope will provide 25 placements at a rate of \$200.00 per night. ~~This item renews the contract for FY26 and increases the amount by \$912,500 for a total of \$1,825,000.~~

Legislative History: 10/23/25 - Board of Commissioners - refer as amended in the errata to the Finance

25-3953

Sponsored by: TONI PRECKWINKLE (President), Cook County Board of Commissioners

PROPOSED RESOLUTION**FUNDING TO SUPPORT COMMUNITY FINANCIAL INSTITUTION (CFI) SMALL****BUSINESS LENDING**

WHEREAS, in 2022 item 22-4706, a resolution requesting the Bureau of Economic Development (BED) assess the capital landscape for small businesses in Cook County and provide recommendations on the County's potential role, was introduced to the Board; and

WHEREAS, the assessment focused on two key questions:

- Capital Access Dynamics: What challenges do small businesses face when seeking capital? How have these challenges evolved since the COVID-19 pandemic; and
- County Role: Given these challenges, what role should the County play in expanding access to capital?; and

WHEREAS, in response, BED submitted the report *Opportunities for Cook County to Address Access to Capital Challenges for Small Businesses* via item 23-5301 to the Finance Committee on November 13, 2023; and

WHEREAS, key findings from this report showed:

- Few community financial institutions (CFIs) in Cook County offer small business lending-despite their critical role in serving underserved communities; and
- Of the 26 certified Community Development Financial Institutions (CDFIs) in the County, only one-third offer small business lending, and few operate at scale; and
- Of the \$316 million in identified CDFI investments in Cook County, only 9% (\$29 million) supported small businesses; and
- In 2019, CDFI investments in small businesses in Cook County lagged behind peer counties (e.g., \$90.1 million in Philadelphia, \$34.6 million in New York); and

WHEREAS, the report advised the County to provide grants to CFIs to build their capacity for small business lending; and

WHEREAS, the report recommended that Cook County develop a grant program to facilitate increasing the capacity of Community Financial Institutions to directly support small business with lending services and products; and

WHEREAS, in October 2024 pursuant to item 24-5299, the third installment spending plan for budgeted FY25 Equity and Inclusion Special Purpose Fund, the Bureau of Economic Development was authorized to carry over its previous allocation of \$1.0 million in Equity Fund dollars, to support the design of financial products and strategies to increase access to capital for this population; and

WHEREAS, Cook County publicly announced and posted the availability of funding opportunity to support increasing the capacity of community financial institutions on June 16, 2025, and directly invited over 60 non-profit lenders to submit proposals; and

WHEREAS, the Bureau of Economic Development received 10 fully eligible applications from a wide range of non-profit lenders through the application process which closed on July 25th, 2025; and

WHEREAS, the Bureau of Economic Development engaged a distinguished panel of external subject matter experts to review and evaluate proposals; and

WHEREAS, the Bureau of Economic Development and the review panel considered the following elements as part of their evaluation: proposed use of funds and stated impact, alignment with program objectives, organizational capacity and track record, and data infrastructure and reporting capacity

WHEREAS, based on the evaluations provided, the Bureau of Economic Development recommends providing funding to the five following non-profit organizations:

- Allies For Community Business (\$500K)
- SomerCor (\$500K)
- Pursuit (\$400K)
- Greenwood Archer Capital (\$500K)
- Jewish Free Loan Fund (\$400K)

WHEREAS, the remaining balance of funds up to \$100K can be used to provide additional support and technical assistance to up to ten non-profit organizations that applied to the program and were deemed eligible; and

WHEREAS, the Bureau of Economic Development will fund two organizations with funds from the 2025 Equity Fund, and three organizations with additional funds contained in the 2026 Cook County Budget subject to appropriation and approval by the Cook County Board of Commissioners, to pursue the services outlined in respective submissions; and

WHEREAS, the term of each award will be for an eighteen-month period; and

WHEREAS, by investing in the infrastructure and/ or loan pools of Community Financial Institutions, the County is enabling these institutions to deploy more capital to small businesses, particularly those in historically excluded communities; and

WHEREAS, this approach addresses systemic barriers to capital access by expanding the number and strength of non-profit lenders that serve these businesses; and

NOW, THEREFORE, BE IT RESOLVED, that the Cook County Board of Commissioners recognizes that time is of the essence and authorizes the Chief of the Bureau of Economic Development to enter into subrecipient agreements with each awardee to catalyze small business lending, enhance the resilience of the small businesses ecosystem and spur economic development in Cook County; and

BE IT FURTHER RESOLVED that the Cook County Board of Commissioners does hereby authorize the Chief of the Bureau of Economic Development or its designee to modify all agreements subject to the availability and appropriation of funds by the Cook County Board of Commissioners.

Legislative History: 10/23/25 - Board of Commissioners - refer to the Finance Committee

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

PROPOSED RESOLUTION

RESOLUTION REQUESTING THE COOK COUNTY ASSESSOR CONDUCT AN ANALYSIS OF PROPERTIES WITH A 2-12 CLASSIFICATION CODE

WHEREAS, The Cook County Assessor is an elected government official who is responsible for establishing fair and accurate property assessments; and

WHEREAS, the mission of the Cook County Assessor's Office is to deliver accurate and transparent assessments of all residential and commercial properties; and

WHEREAS, reassessments occur tri-annually by the Cook County Assessor; and

WHEREAS, Class 2 refers to residential property; and

WHEREAS, Cook County's 2-12 property tax classification is currently defined as "Mixed-use commercial/residential building with apartment and commercial area totaling 6 units or less and below 20,000 square feet of building area"; and

WHEREAS, Cook County's Class 2-12 property tax classification was originally intended to support legitimate, small-scale owner-occupied mixed-use properties; and

WHEREAS, it is important to determine whether the mixed-use designation is legitimate and that there are no loopholes that have allowed large-scale and absentee-owned properties to claim unjustified tax reductions; and

WHEREAS, misuse of Cook County's Class 2-12 classification ultimately shifts the property tax burden onto homeowners and compliant businesses; and

WHEREAS, restoring fiscal integrity and fairness to our property tax system may involve auditing Class 2-12 designations or amending the existing language to appropriately define eligibility for the Class 2-12 designation under the Cook County classification ordinance.

NOW, THEREFORE, BE IT RESOLVED, that the Cook County Board of Commissioners hereby requests from the Cook County Assessor an analysis to study two counterfactual scenarios related to the 2-12 Property Tax Classification:

1. Review and determine the number of properties that changed from a Class 5 or any other class (25% Level of Assessment) to a Class 2-12 (10% Level of Assessment) with no homeowner's exemption, to determine what property tax bill changes could have occurred in Tax Year 2023 if

their Level of Assessment had been 25%.

2. Review all Class 2-12 properties without a homeowner's exemption in 2023 and determine what property tax bill changes could have occurred that year if every Class 2-12 property without a homeowner's exemption had a 25% Level of Assessment; and

BE IT FURTHER RESOLVED, the review will utilize the Cook County Assessor's publicly available property tax simulator tool PTAXSIM, while acknowledging that such counterfactual scenarios are a hypothetical estimate, and do not account for the Assessor's current policy of a split-class assessment; and

BE IT FURTHER RESOLVED, that any PTAXSIM counterfactual in the above analysis may be used as a guide to assist in determining how much impact the proposed changes to the 2-12 classification could have on both the individual property owners and other taxpayers; and

BE IT FURTHER RESOLVED, this analysis will be completed in time for presentation to the Cook County Finance Committee and presented to the Cook County Board of Commissioners in November 2025.

Legislative History: 10/23/25 - Board of Commissioners - refer to the Finance Committee

FINANCE MEETING OF NOVEMBER 19, 2025

TOTALS FISCAL YEAR 2025 TO PRESENT AND TO BE APPROVED FOR THIS MEETING

SPECIAL COURT CASES

SPECIAL COURT CASES APPROVED FISCAL YEAR 2025 TO PRESENT: \$974,678.18

SPECIAL COURT CASES TO BE APPROVED: \$144,806.54

PROPOSED SETTLEMENTS

PROPOSED SETTLEMENTS APPROVED FISCAL YEAR 2025 TO PRESENT: \$100,420,461.83

PROPOSED SETTLEMENTS TO BE APPROVED: \$1,621,500.00



Secretary