BOARD OF COMMISSIONERS OF COOK COUNTY
BOARD OF COMMISSIONERS

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

Second New Items Agenda

Thursday, October 23, 2025, 10:00 AM

Issued on: 10/22/2025

25-4178

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

PROPOSED ORDINANCE AMENDMENT

EXTENSION OF CLASSIFICATION INCENTIVES

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 Taxation, Article II Real Property Taxation, Section 74-68 of the Cook County Code is hereby amended as Follows:

Sec. 74-68. Classification system to apply with tax assessment year.

(a) The incentive provisions of this Division provided to qualifying parcels of real estate for Class 6b, Class C, Class 7a, Class 7b and Class 8 shall expire on December 31, 2027, unless otherwise reviewed by action of the County. Real estate granted a Class 6, Class 6a, Class 6b, Class 7 or Class 8 classification on or before December 31, 2025, shall retain such classification under the terms and conditions of this Division prior to January 1, 2026. Real estate for which an application for Class 6a, Class 6b, Class 7 or Class 8 classification is filed with the Assessor on or before December 31, 2025, and which thereafter is determined by the Assessor to be eligible for the classification under the terms and conditions of this Division after December 31, 2025, shall be entitled to receive such classification under such terms and conditions.

(~~a~~b) The incentive provisions of this Division provided to qualifying parcels of real estate for Class 6b, Class C, Class 7a, Class 7b and Class 8 shall expire on December 31, 2025, unless otherwise reviewed by action of the County. Real estate granted a Class 6, Class 6a, Class 6b, Class 7 or Class 8 classification on or before April 15, 2017, shall retain such classification under the terms and conditions of this Division prior to April 16, 2017. Real estate for which an application for Class 6a, Class 6b, Class 7 or Class 8 classification is filed with the Assessor on or before April 15, 2017, and which thereafter is determined by the Assessor to be eligible for the classification under the terms and conditions of this Division after April 16, 2017, shall be entitled to receive such classification under such terms and conditions.

(~~b~~c) Real estate granted a Class 6b, Class 6c, Class 7a, Class 7b or Class 8 classification on or before December 31, 1999, shall retain such classification under the terms and conditions of this Division prior to January 1, 2000. Real estate for which an application for Class 6b, Class 6c, Class 7a, Class 7b or Class 8 classification is filed with the Assessor on or before December 31, 1999, and which thereafter is determined by the Assessor to be eligible for classification under the terms and conditions of this Division existing prior to January 1, 2000, shall be entitled to receive such classification under such terms and conditions.

(~~c~~d)Real Estate granted a Class 6b, Class 7a, Class 7b or Class 8 classification on or before December 31, 2004, shall retain such classification under the terms and conditions of the Ordinance prior to January 1, 2005. Real estate for which an application for Class 6b, Class 7a, Class 7b or Class 8

classification is filed with the Assessor on or before December 31, 2004, and which thereafter is determined by the Assessor to be eligible for classification under the terms and conditions of this Ordinance existing prior to January 1, 2005, shall be entitled to receive such classification under such terms and conditions.

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

25-4220

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

PROPOSED ORDINANCE AMENDMENT

CLASS L INCENTIVE RENEWAL

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 Taxation, Article II Real Property Taxation, Section 74-63 (17) of the Cook County Code is hereby amended as Follows:

Sec. 74-63. Assessment classes.

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(17) *Class L.* Real estate which is to be used for commercial or industrial purposes and which is designated as Class 3, Class 4, Class 5a or Class 5b pursuant to this Division; is a landmark or contributing building; and has undergone substantial rehabilitation. The substantial rehabilitation must constitute an investment by the owner of at least 50 percent of the building's full market value as determined by the Assessor in the assessment year prior to the commencement of the substantial rehabilitation.

a. Generally, the incentive shall apply only to the building and will not apply to the land underneath the building. However, if the entire building has been vacant and unused for at least 24 continuous months prior to the filing of the eligibility application with the Assessor, the land upon which the building is situated shall also be eligible for the incentive.

b. Prior to filing a Class L eligibility application with the Assessor, an applicant must obtain an Ordinance or Resolution from the unit of local government in which the real estate is located, which expressly states that the local government:

1. Has determined that the incentive provided by Class L is necessary for the substantial rehabilitation of the property;

2. Supports and consents to the granting of the incentive; and

3. Has reviewed and accepted its preservation commission's written recommendation of the project for the Class L incentive. This recommendation will specify the

project's budget and proposed scope of work and will specify that the project will meets or exceeds the Standards of the United States Department of the Interior for Rehabilitation, Preservation, Restoration, and Reconstruction of historic properties.

4. In addition, the Ordinance or Resolution shall:

i. Describe the redevelopment objective of the municipality;

ii. State the applicant's intended use of the property; and

iii. State that an Economic Disclosure Statement, as defined in this Division, was received and filed by the municipality or County Board, as the case may be.

c. A certified copy of the Ordinance or Resolution need not be filed with the Assessor at the time the Class L eligibility application is filed but the Ordinance or Resolution must be filed with the Assessor no later than the date an assessment appeal is filed to request the class change to Class L.

d. If the Ordinance or Resolution is not filed at the time of the eligibility application is filed, the applicant shall instead, include the following items with the eligibility application:

1. A letter from the municipality or the County, as the case may be, confirming that a Resolution or Ordinance supporting the incentive has been requested; and

2. A copy of the preservation commission's recommendation of the project.

e. A copy of the Resolution or letter confirming that a Resolution has been requested, whichever is filed with the application, will be forwarded by the Assessor's Office to the Secretary of the Board for distribution to the members of the County Board from the affected districts.

f. Additionally, to qualify a landmark building or contributing building for Class L classification, an eligibility application must be made to the Assessor within one year prior to the commencement of substantial rehabilitation. After the substantial rehabilitation has been completed, the preservation commission shall review the project to determine that it is eligible under Subsection (14) of this Section. The applicant must supplement the eligibility application with a copy of the determination of the preservation commission prior to classification of the real estate as Class L.

g. The initial Class L classification shall continue for a period of 12 years from the date such substantial rehabilitation was completed and initially assessed.

h. <u>For properties classified as Class 3, 4, 5a and 5b, this incentive may be renewed as follows:</u>

<u>1.</u> For property which was initially classified as Class 3, 4 or 5b, this incentive may be renewed during the last year a property is entitled to a ~~16-~~<u>10-</u>percent assessment

level, if the following requirements are met:

~~1.~~ i. The taxpayer notifies the Assessor's Office of the taxpayer's intent to request renewal of the incentive from the municipality, or the County Board if the real estate is located in an unincorporated area;

~~2.~~ ii. The municipality in which the real estate is located or the County Board, if the real estate is located in an unincorporated area, adopts a resolution expressly stating that the municipality or County Board, as the case may be, has determined that the industrial use of the property is necessary and beneficial to the local economy, and supports and consents to renewal of the Class L; and

~~3.~~ iii. A copy of that Resolution and a completed renewal application are filed with the Office of the Assessor before the expiration of the incentive period. The number of renewal periods is not limited as long as the property continues to apply and qualify for Class L. The notice of intent to request renewal which is filed with the Assessor's Office will be forwarded by the Assessor's Office to the Secretary of the County Board for distribution to members of the County Board from the affected districts.

2. Effective November 20, 2025, for property, which was initially classified as Class 5a, this incentive may be renewed during the last year a property is entitled to a10 -percent assessment level, if the following requirements are met:

i. The taxpayer notifies the Assessor's Office of the taxpayer's intent to request renewal of the incentive from the municipality, or the County Board if the real estate is located in an unincorporated area;

ii. The municipality in which the real estate is located or the County Board, if the real estate is located in an unincorporated area, adopts a resolution expressly stating that the municipality or County Board, as the case may be, has determined that the commercial use of the property is necessary and beneficial to the local economy, that without such designation the property would not be economically viable causing the property to be in imminent risk of becoming vacant and unused, and supports and consents to renewal of the Class L; and

iii. A copy of that Resolution, completed renewal application and documentation from the taxpayer and/or commercial enterprise occupying said property supporting a determination that receipt of the Class L incentive is necessary for the commercial enterprise to continue operations at its current location and maintain its staff, and that without such designation the commercial enterprise would not be economically viable causing the property to be in imminent risk of becoming vacant and unused are filed with the Office of the Assessor before the expiration of the incentive period. The number of renewal periods is not limited as

long as the property continues to apply and qualify for Class L. The notice of intent to request renewal which is filed with the Assessor's Office will be forwarded by the Assessor's Office to the Secretary of the County Board for distribution to members of the County Board from the affected districts.

i. If, as of November 23, 1999, a property is receiving Class L treatment, but the assessment level is higher than 16 percent, that taxpayer may apply for renewal as outlined above and receive a 16 -percent assessment level for the prescribed period beginning after the filing and approval of the Resolution and renewal application. However, if as of the effective date, the taxpayer's assessment is higher than 16 percent and the taxpayer is granted a renewal of the incentive for subsequent years, no reduction of the current assessment level based on renewal of the incentive will be granted. If no renewal is obtained, the incentive shall be phased out over the next two years, pursuant to Section 74-64. After expiration of the last incentive period, the real estate shall revert to the applicable classification under this Division.

j. For ~~commercial~~ properties receiving the Class L incentive, once the original 12-year incentive period has expired, the commercial Class L incentive will expire; however, ~~. T~~the incentive classification will be subject to renewal subject to subsection (h).

k. The Assessor shall adopt rules consistent with the foregoing necessary to ensure proper review of all factors relevant to determine initial and continued eligibility for the benefits provided under Class L.

l. The Assessor shall provide by rule for the filing of triennial reassessment reports by all Class L recipients as to the continued landmark status of the property and the number of persons employed at the Class L site. Failure to file such reports within the time established by the Assessor's rules may result in loss of the incentive for the period relating to the non-filing.

m. The Assessor shall provide the Chairman of the Business and Economic Development Committee of the Cook County Board, annually on or before December 1, a report of each Class L that was designated in the prior year. Such report shall consist of the address of the Class L designated property, the date such designation was granted, the amount of property taxes that were not assessed each year during which the Class L incentive was in effect for such property, and if provided by the applicant, the aggregate amount of the investment in the project and the number of jobs generated in connection with such project.

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

25-4222

Sponsored by: ALMA E. ANAYA, Cook County Board of Commissioners

PROPOSED RESOLUTION

RESOLUTION TO ASSESS NEEDS AND IMPROVE THE QUALITY AND EFFECTIVENESS OF BEHAVIORAL HEALTH CARE PROVIDED BY COOK COUNTY GOVERNMENT

WHEREAS, the Substance Abuse and Mental Health Services Administration (SAMHSA) defines behavioral health as the promotion of mental health, emotional, psychological, and social well-being and resilience; the treatment of mental and substance use disorders; and the support of those who experience and/or are in recovery from these conditions, along with their families and communities; and

WHEREAS, the National Alliance on Mental Illness (NAMI) Illinois released a 2021 fact sheet indicating that 38.5% of adults in Illinois reported symptoms of anxiety or depression; and

WHEREAS, that same fact sheet reported that 1 in 4 people with a serious mental illness has been arrested by the police at some point in their lifetime; and

WHEREAS, a 2019 report from the Alliance for Health Equity identified "quality" as the greatest overarching need for behavioral health services in Cook County; and

WHEREAS, in the middle of the COVID-19 pandemic 31.3% of adults in Illinois reported symptoms of anxiety and/or depressive disorder, compared to 31.6% of adults in the U.S; and;

WHEREAS, according to Children's Hospital of Chicago, 44% of Chicago children experienced an increase in at least one mental or behavioral health system during the pandemic compared with before the pandemic; and

WHEREAS, lack of mental health and behavioral services along with other community support are a major concern for recidivism in people either released from the County Jail or on electronic monitoring; and

WHEREAS, Cook County Government has typically allocated funding for behavioral health services, and funding is allocated for these programs; and

WHEREAS, access to mental health service and equity is highly disparate in underserved communities; and

WHEREAS, on February 09, 2023, the Cook County Board of Commissioners approved item #23-0523, a resolution to assess needs and improve the quality and effectiveness of behavioral health care provided by

Cook County; and

WHEREAS, Cook County agencies that conduct behavioral health services submit two (2) reports yearly to the Health and Hospitals Committee of the Cook County Board; and

WHEREAS, reports of the behavioral health work conducted by Cook County has helped Cook County Government identify best practices, needs, and priority areas to grow behavioral health care; and

WHEREAS, the Cook County Board of Commissioners now seeks to update resolution #23-0523 by updating reporting requirements.

NOW, THEREFORE BE IT RESOLVED, that Cook County entities, departments, agencies or offices that conduct behavioral health services shall submit one (1) report yearly to the Health and Hospitals Committee of the Cook County Board with details of their services during a public hearing of the Committee. Those entities, departments, agencies, or offices should include but not be limited to:

a) The Cook County Health and Hospitals System, which will include one report on the Cook County Health and Hospital System, the Cook County Department of Public Health (CCDPH), Cermak Health Services of Cook County (Correctional Health), and Juvenile Temporary Detention Center (Correctional Health);
b) The Cook County Sheriff;
c) The Cook County State's Attorney;
d) The Cook County Public Defender; and
e) The Office of the Chief Judge of Cook County.

FURTHER BE IT RESOLVED, that the reports shall include the following information, as applicable to each entity, on behavioral health initiatives, programs, and activities:

a) Data on the yearly population served, including a breakdown of where patients of the program reside in Cook County and the total year-to-date number of patients served;
b) Overall goals of the behavioral health program(s) and information on the best practices in this type of programming;
c) Information on the providers, managers, operators, and/or contractual personnel of the behavioral health care program, activity, or service, and any information on external partners working with your agency on this program;
d) Key performance indicators that are used to measure the results of the program;
e) Information on how the care provided in this program serves the best interests of the patient/recipient of care;
f) Information on the participant's continuum of care plan and whether the participant has received follow-up care at a Cook County hospital(s) or clinic(s) including medication management as a part of aftercare;
g) An evaluation of the impact of the program and an overview of its effectiveness, particularly as it pertains to vulnerable populations, racial and ethnic minorities; and populations facing disparities in

behavioral health outcomes, behavioral health care, and behavioral healthcare access;

h) Information with the costs associated with the program(s) and funding source(s);
i) Any additional information which may facilitate the Committee's understanding of the program, initiative, or activity; and
j) Any additional information which may foster a more accurate assessment of behavioral health care needs and opportunities for collaboration or growth within the Cook County Government's efforts around behavioral health care programs.

FURTHER BE IT RESOLVED, each agency will present a short presentation before the Health & Hospitals Committee summarizing the following information from their reports:

a) Name and general description of each behavioral health program(s);
b) The cost associated with the program(s) and funding source(s) for each program;
c) A short description of the impact of the program, particularly as it pertains to vulnerable populations;
d) A short description of how your program intersects with the broader behavioral health landscape of Cook County.

Effective Date: This resolution shall take effect immediately upon adoption. The reporting schedule shall be as follows: The yearly report from the Cook County Health and Hospital System (CCH), the Cook County Department of Public Health (CCDPH), Cermak Health Services of Cook County (Correctional Health), and Juvenile Temporary Detention Center (Correctional Health) shall be submitted to the Cook County Board by the June Board Meeting Agenda deadline and shall be heard before the Health & Hospitals Committee in July of each year. The yearly report from the Cook County Sheriff, the Cook County State's Attorney, the Cook County Public Defender, and the Office of the Chief Judge of Cook County, shall be submitted to the Cook County Board by the July Board Meeting Agenda deadline and shall be heard before the Health & Hospitals Committee in September of each year.