



Transparency: Required for Fair Property Tax Assessments

- A robust commitment to transparency is critical for improving the property tax assessment process in Cook County, which puts an unfair burden on low-income homeowners.
- The Assessor's Office claims to be operating in line with Best Practices recommendations from a national assessment group and ICPR, but ongoing legal disputes tell another story.
- An initial report from the Civic Consulting Alliance declined to address transparency issues, though they intend to provide recommendations on this topic in future stages of their project.

In an initial report last week commissioned by Cook County, the Civic Consulting Alliance (CCA) highlighted a critical lack of equity in the property tax assessment process. While the report addressed issues of equity, the CCA declined to evaluate transparency in the process until further stages of its project. While the CCA continues its investigation and develops its recommendations for future reports, **ICPR has developed a set of "Best Practices" recommendations for assessment transparency, based on standards set by the International Association of Assessing Officers (IAAO) and an [analysis from ICPR](#).**

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Best Practices for Assessment Transparency

1. Publish an assessment methodology summary report that includes information about assessment models, equity studies, and any changes to the processes.
2. Publish annual reports that include a summary of internal controls, assessment trends, and data for residents.
3. Make the data used in the valuation process available upon request by members of the public.
4. Train and require compliance from all staff on policies and laws pertaining to open records, public disclosure, and confidentiality, including compliance timelines.

A spokesperson for Cook County Assessor Joe Berrios' Office asserted that practices #1, #3, and #4 from the recommendations are already in place. They also stated that current media reports on their office's procedures are "grossly incomplete, substantially incorrect and significantly exaggerated."

When asked about ICPR's recommendations, Democratic Assessor candidate Fritz Kaegi commented, "I agree with ICPR's recommended reforms to Cook County's property tax assessment system, especially in formalizing and reforming assessment methodology and increasing transparency across the board. These reforms will go a long way toward eliminating regressivity and error, and increasing accountability."

While Berrios' response claimed to be supportive of transparency measures, Berrios' tenure as Assessor has been marked by a defensive posture and a weak effort to conduct public outreach as seen in other large counties across the country. For example, the Los Angeles County Assessor publishes a [detailed annual report](#) (as detailed in Best Practice #2) providing data and narratives explaining his office's key functions. The Cook County Assessor's Office has indicated that such a report would likely be too burdensome for their current staff to complete.

A legacy of transparency issues has plagued the Assessor's Office since long before Berrios was elected in 2010. However, many of these problems have basic solutions that are long overdue. While the Office claims to make full methodology and data available, they have not done so when reasonable requests were made by local reporters. Furthermore, the Office's indication that they will not commit to publishing annual reports is troubling. Other County