



**Board of Commissioners of Cook County  
Minutes of the Legislation and Intergovernmental Relations Committee**

**Thursday, February 28, 2019**

**10:00 AM**

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

**ATTENDANCE**

**Present:** Suffredin, Britton, Anaya, Arroyo, Daley, Degnen, Johnson, Lowry, Miller, Morrison, Silvestri and Sims (12)

**Absent:** Deer, Gainer, Moore, Morrison and Tobolski (5)

**PUBLIC TESTIMONY**

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

- 1. Matt Quinn - Illinois Restaurnat Association**
- 2. Tanya Triche Dawood - Illinois Retail Merchants Association**
- 3. Mark F. Armstrong - Chicago Urban Fine Arts Commonwealth**
- 4. Michael Reeve - Chicagoland Chamber of Commerce**

[19-1982](#)

**COMMITTEE MINUTES**

Approval of the minutes from the meeting of 02/20/2019

**A motion was made by Vice Chairman Britton, seconded by Commissioner Daley, to approve 19-1982. The motion carried by the following vote:**

**Ayes:** Suffredin, Britton, Anaya, Arroyo, Daley, Degnen, Johnson, Lowry, Miller, Morrison, Silvestri and Sims (12)

**Absent:** Deer, Gainer, Moore, Morrison and Tobolski (5)

[19-1909](#)

**Sponsored by:** DONNA MILLER, LUIS ARROYO JR, SCOTT R. BRITTON, KEVIN B. MORRISON, ALMA E. ANAYA, JOHN P. DALEY, BRIDGET DEGNEN, BILL LOWRY, DEBORAH SIMS and LARRY SUFFREDIN, Cook County Board Of Commissioners

**PROPOSED RESOLUTION**

**URGING THE ILLINOIS GENERAL ASSEMBLY TO SUPPORT ASSESSMENT REFORM**

**WHEREAS**, analyses revealed that Cook County's unique property tax system created an inaccurate system that lacks transparency; and

**WHEREAS**, analyses have revealed that the hardest hit by said system were people of color and owners of lower-priced properties such as those located in the South Suburbs; and

**WHEREAS**, property tax reform, including as it relates to accurate assessment of property is vital to creating a fair and transparent system as well as fostering economic development throughout Cook County; and

**WHEREAS**, using improved data will help eliminate uncertainty and hidden costs in the current system, which deter institutional investment and hurt our economy; and

**WHEREAS**, utilizing transparent assessment methodology and better data will make it easier for institutions to invest in less familiar asset classes and neighborhoods, giving a stimulus to places that need it most; and

**WHEREAS**, international assessment standards recommend assessors employ the traditional three approaches to value, which are cost, market/sales comparison and income, and while each approach has its own unique characteristics, their goal is to utilize the most appropriate approach for the specific property to arrive at its most accurate true cash value or usual selling price on an annual basis; and

**WHEREAS**, by collecting income and expense data up front on an anonymized and bulk basis the Cook County Assessor's modeling and valuations teams will be able to take current market rents, vacancy rates, and trends into account, to deliver fair, accurate and transparent assessments; and

**WHEREAS**, the Illinois General Assembly is currently considering legislation (HB2217) sponsored by Representative William Davis and (SB1379) sponsored by Senator Toi Hutchinson to enable Assessors including the Cook County Assessor to collect relevant data to properly determine said values; and

**WHEREAS**, in Cook County, HB2217/SB1379 provides that taxpayers of income producing property shall submit income and expense data related to the property annually to the chief county assessment officer, further it provides that when determining the value of property for assessment purposes, the assessor may consider all relevant information pertaining to the fair cash value of the property, including, but not limited to, income and expense data, sales data, property characteristics data, construction cost data, appraisals, and other valuation information; and

**WHEREAS**, it is imperative to have the proper tools in place to achieve assessment accuracy, fairness and transparency; and

**WHEREAS**, the income and expense data contemplated in HB2217/SB1379 are consistent with information the Cook County Board of Review requires via Rule 21, which is already in place; and

**WHEREAS**, it is in the best interest of this Honorable Body to support efforts to create a fair and transparent property tax assessment system; and

**WHEREAS**, HB 2217/SB1379, is an important first step in the process of reforming our assessment system, by requiring the submittal of income and expense data to enable the Assessor to more accurately assess income producing properties and be in alignment with the standards of the International Association of Assessing Officers; and

**WHEREAS**, this is a best practice, used in peer metro areas like New York, Boston, Washington D.C. area, and Seattle, as well as in states like Florida and Virginia;

**NOW, THEREFORE, BE IT RESOLVED**, that the Cook County Board of Commissioners does hereby urge the Illinois General Assembly to pass HB 2217/SB1379, as amended by the Illinois General Assembly, to give the Cook County Assessor the data needed to more accurately assess properties in Cook County thereby creating a more accurate, fair and transparent assessment system; and

**BE IT FURTHER RESOLVED**, that a suitable copy of this Resolution be tendered to the Speaker of the Illinois House of Representatives, the President of the Illinois Senate and the Governor of Illinois.

**A motion was made by Commissioner Miller, seconded by Commissioner Daley, to approve Item 19-1909.**

**A motion was made by Commissioner Miller, seconded by Commissioner Arroyo, to amend Item 19-1909. The motion carried by the following vote:**

**Ayes:** Suffredin, Britton, Anaya, Arroyo, Daley, Degnen, Johnson, Lowry, Miller, Morrison, Silvestri and Sims (12)

**Absent:** Deer, Gainer, Moore, Morrison and Tobolski (5)

**A motion was made by Commissioner Miller, seconded by Commissioner Daley, to approve as amended Item 19-1909. The motion carried by the following vote:**

**Ayes:** Suffredin, Britton, Anaya, Arroyo, Daley, Degnen, Johnson, Lowry, Miller, Morrison, Silvestri and Sims (12)

**Absent:** Deer, Gainer, Moore, Morrison and Tobolski (5)

**ADJOURNMENT**

**A motion was made by Commissioner Daley, seconded by Commissioner Sims, to adjourn the meeting. The motion carried by the following vote:**

**Ayes:** Suffredin, Britton, Anaya, Arroyo, Daley, Degnen, Johnson, Lowry, Miller, Morrison, Silvestri and Sims (12)

**Absent:** Deer, Gainer, Moore, Morrison and Tobolski (5)

Respectfully submitted,



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Chairman



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Secretary

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