



# Board of Commissioners of Cook County

118 North Clark Street  
Chicago, IL

## Legislation Details

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<b>File #:</b>	17-4188	<b>Version:</b>	1	<b>Name:</b>	ESTABLISHING THE ETHICAL PRACTICES ORDINANCE TO PROHIBIT CONTRIBUTIONS BY ATTORNEYS, LAW FIRMS AND BUSINESS ORGANIZATIONS FOR HIRE ENGAGING IN PROPERTY TAX APPEALS TO CANDIDATES FOR THE OFFICE OF COOK COUNTY ASSESSOR.
<b>Type:</b>	Ordinance	<b>Status:</b>			Filed
<b>File created:</b>	6/29/2017	<b>In control:</b>			Finance Committee
<b>On agenda:</b>	7/19/2017	<b>Final action:</b>			11/21/2018
<b>Title:</b>	PROPOSED ORDINANCE				

ESTABLISHING THE ETHICAL PRACTICES ORDINANCE TO PROHIBIT CONTRIBUTIONS BY ATTORNEYS, LAW FIRMS AND BUSINESS ORGANIZATIONS FOR HIRE ENGAGING IN PROPERTY TAX APPEALS TO CANDIDATES FOR THE OFFICE OF COOK COUNTY ASSESSOR.

WHEREAS, Joseph "Joe" Berrios assumed the office of Cook County Assessor in December of 2010; and

WHEREAS, the number of successful residential appeals granted by the Cook County Assessor has increased from twenty seven (27%) percent of successful appeals in 2009 to sixty one (61%) percent in 2015; and

WHEREAS, the Cook County Assessor, since taking office has raised substantial amounts of political funds from tax attorneys and related businesses; and

WHEREAS, in June of 2017, the Chicago Tribune published findings of its yearlong investigation into the fairness and accuracy of property assessments conducted by the Cook County Assessor's Office; and

WHEREAS, the Tribune analysis found that Cook County's assessment process has disproportionately impacted residents in working-class neighborhoods; and

WHEREAS, residents in working-class areas tend to pay more in taxes, proportionally, than residents in more affluent communities; and

WHEREAS, the Tribune partnered with the University of Chicago's Harris School of Public Policy to study appeals filed by homeowners; and

WHEREAS, to reduce regressivity, an alternative assessment model was developed by experts for the Cook County Assessor's Office and funded by the John D. and Catherine T. MacArthur Foundation; and

WHEREAS, in July of 2015, the Cook County Assessor's Office publicly announced its adoption of the new assessment model, which it stated would improve accuracy by fifty percent; and

WHEREAS, the Tribune analysis found that the new model was not implemented, and no proper explanation has been provided by the Cook County Assessor's Office; and

WHEREAS, the Cook County Assessor's Office has made public statements indicating that it does not independently check its assessment values and instead relies on "hand checks," a process that manually adjusts values on a case-by-case basis; and

WHEREAS, the Tribune partnered with the University of Chicago's Harris School of Public Policy to study appeals filed by homeowners; and

WHEREAS, the Tribune and University of Chicago found that the appeals process in Cook County makes the property tax system more unfair as owners of higher-priced homes are more likely to file appeals; and

WHEREAS, the Tribune and University of Chicago found that the Cook County Assessor's Office's practices are inconsistent with international assessment standards for the years including and in between 2010 and 2015.

NOW THEREFORE, BE IT RESOLVED, the Cook County Assessor's practices raise potential ethical concerns, and create an appearance of mismanagement and or have created an environment susceptible to mismanagement requiring immediate action.

NOW THEREFORE, BE IT ORDAINED, that Ethics, Article VII, Division 4, Sections 2-671 to 2-685 of the Cook County Code of Ordinances is hereby enacted as follows:

#### DIVISION 4. TAX APPEALS FOR HIRE

##### Section 2-671. Short Title

This chapter shall be known as the "Ethical Practices Ordinance".

##### Section 2-672. Definitions

Contribution has the same meaning as that term is defined in Section 9-1.4 of the Election Code, 10 ILCS 5/9-1.4.

Real estate taxation attorney means any person for hire that represents any individual or corporation, partnership, limited liability company that is protesting a tax determination or assessment before the Assessor's Office, the Board of Review, the Circuit Court or any other competent venue with jurisdiction.

Real Estate taxation business organizations means any person or groups of persons that provide services for hire to represent any individual or corporation, partnership, limited liability company that is protesting a tax determination or assessment before the Assessor's Office, the Board of Review, the Circuit Court or any other competent venue with jurisdiction.

Real estate taxation law firm means any entity for hire engaging in the legal practice of appealing property taxes, or representing any individual or corporation, partnership, limited liability company in a tax determination or assessment before the Assessor's Office, the Board of Review, the Circuit Court or any other competent venue with jurisdiction.

##### Section 2-673. Real estate taxation attorneys; contributions

It is unlawful for any law firm or individual attorneys or any political action committee created by any real estate taxation law firm or individual real estate taxation attorneys or any political action committee in which a real estate taxation attorney is an officer to make a campaign contribution to any political committee established to promote the candidacy of a candidate for Cook County Assessor. It is unlawful for any candidate, political committee, or other person to knowingly accept or receive any contribution prohibited by this Section. It is unlawful for any officer or agent of a real estate taxation law firm or individual real estate taxation attorneys to consent to any contribution or expenditure by the tax appeal law firm or individual attorneys that is prohibited by this Section.

##### Section 2-674. Real Estate taxation business organizations; contributions

It is unlawful for any real estate taxation business organization or any political action committee

created by real estate taxation business organization or any political action committee in which an officer of the business organization is an officer to make a campaign contribution to any political committee established to promote the candidacy of a candidate for Cook County Assessor. It is unlawful for any candidate, political committee, or other person to knowingly accept or receive any contribution prohibited by this Section. It is unlawful for any officer or agent of a real estate taxation business organization to consent to any contribution or expenditure by the real estate taxation organization by any other officer or agent that is prohibited by this Section.

Sections 2-675 to 2-679. Reserved

Section 2-680. Registration and Reporting

(a) The following persons shall register with the Cook County Clerk as provided in this ordinance:

(1) Any person who provides real estate taxation services for hire.

(2) Any attorney that provides real estate taxation services for hire.

(3) Any person who employs or contracts with another person for the purpose of providing real estate taxation services for hire.

(b) Candidates for Cook County Assessor must report receipt of contributions under this ordinance to the Cook County Human Rights and Ethics Commission and must return funds to entities under this ordinance within five business days.

Section 2-681. Penalties

Any candidate or their political action committee that willfully violates sections 2-673 and 2-674 of this article shall be fined 150% of the total amount of contributions that were unlawfully accepted as contributions made payable to the Fair Elections Fund of Cook County; managed by the Clerk's office.

Section 2-682. Complaints.

(a) Complaints may be filed with the Department of Human Rights and Ethics, which will establish rules on managing such complaints that will include but not limited to conferring with the Clerk's office, conducting investigations, making determinations and holding hearings on the matter.

(b) This ordinance does not provide a private cause of action.

Section 2-683. Severability.

This Ordinance and every provision thereof shall be considered severable and the invalidity of any section, clause, paragraph, sentence or provision of this Ordinance will not affect the validity of any other portion of this Ordinance.

Sections 2-684 to 2-685. Reserved.

Effective date: This ordinance shall be in effect Effective September 1, 2017

**Sponsors:** JESÚS G. GARCÍA

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
11/21/2018	1	Board of Commissioners	receive and file	

7/19/2017	1	Board of Commissioners	refer	Pass
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