City of Chicago

R2017-661

Office of the City Clerk

Document Tracking Sheet

Meeting Date:	7/26/2017
Sponsor(s):	Beale (9)
Type:	Resolution
Title:	Call for Corporation Counsel to file complaints with Cook County Assessor and Cook County Board of Review concerning under-assessment of real estate taxes with more than seven percent negative variance from market value
Committee(s) Assignment:	Committee on Finance

Finance

RESOLUTION

WHEREAS, the current real-estate tax assessment system has yielded grossly inequitable results, with undue negative impacts on minority communities: and

WHEREAS, unless action is taken, many home and business-owners in the City of Chicago will continue to pay more than their fair share of real estate taxes due to such inequitable results: and

WHEREAS, unless action is taken, many home and business-owners, including those of ample means who reside in or utilize homes and businesses of high market value in prosperous districts and regions, will continue to pay less than their fair share of real estate taxes due to the one-sided manner in which the real-estate tax assessment system can be manipulated; and

WHEREAS, under-assessed properties negatively impact the capacity of the City and other governmental entities to promote and protect the health, safety, and welfare of the schoolchildren, residents, workers, and visitors; and

WHEREAS, under the Illinois Property Tax Code, any taxpayer may challenge unfair under-assessments by filing a complaint with the county assessor and the county board of review, requesting that they revise the assessments in question; and

WHEREAS, those who pay more than their fair share of real estate taxes very often are not in a position to retain legal counsel or otherwise advocate for their interests in the one-sided assessment system; and

WHEREAS, under the Illinois Property Tax Code, the Assessor and the Board of Review are required to jointly make and prescribe rules for the assessment of property; now therefore

BE IT RESOLVED BY THE CITY COUNCIL, That no later than September 30, 2017, Corporation Counsel shall, in coordination with *pro bono* law firms as are recruited by members of the City Council, file, cause to be filed, or support the filing, singly or individually on behalf of the City and over-assessed property owners, one or more complaints with the County assessor and the county board of review, asking such bodies to revise any real-estate tax under-assessment which entails more than a seven percent (7%) negative variance from the market value of the property.

BE IT FURTHER RESOLVED, That the county assessor and the county board of review are requested to present to the City Council and to all other interested governmental entities, by

November 30, 2017, proposed Revised Rules to address and resolve the inequities associated with the current assessment system.

BE IT FURTHER RESOLVED, That no later than September 30, 2017, Corporation Counsel shall investigate whether and to what degree the current assessment system violates or *prima facie* violates civil rights, and submit a written Report to the City Council entailing findings of fact, conclusions of law, and recommendations as to whether the City of private parties should initiate legal action to revise the current assessment system.

BE IT FURTHER RESOLVED, That a suitable copy of this resolution be presented to the county assessor and to the members of the county board of review.

Honorable Anthony Allen Beale
Alderman, 9th Ward