

SB3043



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3043

Introduced 1/28/2026, by Sen. Rachel Ventura

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-817 new

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Provides that the Department of Revenue shall conduct a study to evaluate the assessment of real property in Will County and shall analyze any information collected in connection with that study. Effective immediately.

LRB104 18912 HLH 32357 b

A BILL FOR

1 AN ACT concerning State government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by adding Section
6 2505-817 as follows:

7 (20 ILCS 2505/2505-817 new)

8 Sec. 2505-817. Independent study of the uniformity of
9 assessment of real property in Will County.

10 (a) The Department of Revenue shall conduct a study to
11 evaluate the assessment of real property in Will County and
12 shall analyze any information collected in connection with
13 that study.

14 (b) The study shall include, but need not be limited to,
15 the following:

16 (1) a comprehensive review of the assessment of real
17 property in Will County, including an analysis of the
18 uniformity of assessment of that real property; the review
19 shall include, but need not be limited to, the
20 administration and application of preferential
21 assessments, exemptions, or other incentives throughout
22 all parts of Will County;

23 (2) a comprehensive review of Will County's assessment

1 practices and procedures for the valuation of real
2 property and how those practices and procedures compare to
3 practices and procedures used by other counties and
4 statewide;

5 (3) a comprehensive review of preferential
6 assessments, exemptions, or other incentives that reduce
7 the assessed valuation of real property in Will County,
8 including the administration and application of those
9 preferential assessments, exemptions, or other incentives,
10 whether those preferential assessments, exemptions, or
11 other incentives are provided for uniformly and granted
12 consistently throughout all parts of Will County, and the
13 resultant economic impact, if any, from a lack of
14 uniformity and consistency in the administration or
15 application of preferential assessments, exemptions, or
16 other incentives; and

17 (4) a comprehensive review of State laws, ethics, and
18 best practices concerning the appeal of an assessment of
19 real property in Will County, including, but not limited
20 to, the appointment and removal of members to the local
21 Board of Review, current conflict of interest procedures
22 for Board members, the duration of an appointment to the
23 Board of Review, the validity of a determination by the
24 Board of Review after a member's term has expired, and how
25 Will County's current practices and procedures compare to
26 any professionally recommended best practices and

1 procedures, as well as the practices and procedures used
2 by other counties and statewide.

3 (c) The Department may also examine whether Will County's
4 existing property tax assessment, valuation, and appeal
5 process is reasonable and fair and may issue recommendations
6 to improve that process.

7 (d) The Department may consult with units of local
8 government and Illinois institutions of higher education in
9 conducting this study.

10 (e) To the extent practicable and where applicable, the
11 Department may request relevant, publicly available property
12 tax information from units of local government, including
13 counties and municipalities, that is deemed necessary to
14 complete the study required under this Section. Units of local
15 government that are required to submit property tax
16 information to the Department must do so in a reasonably
17 expedient manner, to the extent possible, but in no event
18 later than 60 days after the date upon which the Department
19 requests that relevant information.

20 (f) For the purposes of conducting the study and analyzing
21 the data required under this Section, the Department may
22 determine the scope of the historical data necessary to
23 complete the study, but in no event shall the scope or time
24 period be less than the 10 most recent tax years for which the
25 Department has complete data.

26 (g) The Department may complete a preliminary report that

1 may be made available for public inspection via electronic
2 means prior to the publication of the final report under this
3 Section. The Department shall complete and submit the final
4 report under this Section to the Governor and the General
5 Assembly by December 31, 2027. A copy of both the preliminary
6 report, if made available by the Department, and the final
7 report shall be made available to the public via electronic
8 means.

9 (h) Prior to finalizing the report under this Section or
10 after publication of the final report under this Section, the
11 Department may allow for the submission of public comments
12 from individuals, organizations, or associations representing
13 residential property owners, commercial property owners, or
14 units of local government in Illinois. If the Department
15 allows for the submission of public comments, the Department
16 shall publish via electronic means any and all materials
17 submitted to the Department.

18 (i) This Section is repealed on January 1, 2029.

19 Section 99. Effective date. This Act takes effect upon
20 becoming law.