



Sen. Robert F. Martwick

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10300SB3455sam001

LRB103 36901 HLH 71890 a

1 AMENDMENT TO SENATE BILL 3455

2 AMENDMENT NO. _____. Amend Senate Bill 3455 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by adding Section
6 2505-815 as follows:

7 (20 ILCS 2505/2505-815 new)

8 Sec. 2505-815. Property tax system study. The Department,
9 in consultation with the Department of Commerce and Economic
10 Opportunity, shall conduct a study to evaluate the property
11 tax system in the State and shall analyze any information
12 collected in connection with that study. The Department may
13 also examine whether the existing property tax levy,
14 assessment, appeal, and collection process is reasonable and
15 fair and may issue recommendations to improve that process.
16 For purposes of conducting the study and analyzing the data

1 required under this Section, the Department may determine the
2 scope of the historical data necessary to complete the study,
3 but in no event shall the scope or time period be less than the
4 10 most recent tax years for which the Department has complete
5 data. The study shall include, but need not be limited to, the
6 following:

7 (1) a comprehensive review of the classification
8 system used by Cook County in assessing real property in
9 Cook County compared with the rest of the State,
10 including, but not limited to, a projection of the impact,
11 if any, that the assessment of real property in Cook
12 County would exhibit if the classification system were to
13 be phased-out and transitioned to a uniform level of
14 assessment, and the impact, if any, that the Cook County
15 classification system has or has had on economic
16 development or job creation in the county;

17 (2) a comprehensive review of State laws concerning
18 the appeal of assessments at the local and State level and
19 State laws concerning the collection of property taxes,
20 including any issues that have resulted in delays in
21 issuing property tax bills;

22 (3) a comprehensive review of statewide assessment
23 processes, including a comparison of assessment process in
24 Cook County and other counties and practices in other
25 states that allow for standardized assessment processes;

26 (4) a comprehensive review of current property tax

1 homestead exemptions, the impact of those exemptions, and
2 the administration or application of those exemptions;

3 (5) an analysis of preferential assessments or
4 incentives, including, but not limited to, the resultant
5 economic impact from preferential assessments; and

6 (6) a review of the State's reliance on property taxes
7 and the historical growth in property tax levies.

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

21 The Department may complete a preliminary report that may
22 be made available for public inspection via electronic means
23 prior to the publication of the final report under this
24 Section. The Department shall complete and submit the final
25 report under this Section to the Governor and the General
26 Assembly by July 1, 2026. A copy of both the preliminary

1 report, if made available by the Department, and the final
2 report shall be made available to the public via electronic
3 means. The Department may allow for the submission of public
4 comments from individuals, organizations, or associations
5 representing residential property owners, commercial property
6 owners, units of local government, or labor unions in Illinois
7 prior to finalizing the final report under this Section and
8 after publication of the final report under this Section. If
9 the Department allows for the submission of public comments,
10 the Department shall publish via electronic means any and all
11 materials submitted to the Department.

12 This Section is repealed on December 31, 2026."