

# SB3455



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB3455

Introduced 2/8/2024, by Sen. Robert F. Martwick

### SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-815 new

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Provides that the Department of Revenue, in consultation with the Department of Commerce and Economic Opportunity, shall conduct a study to evaluate the property tax system in the State. Provides that the Department may also determine whether the existing property tax levy, assessment, appeal, and collection process is reasonable and fair and may issue recommendations to improve that process.

LRB103 36901 HLH 67014 b

A BILL FOR

1 AN ACT concerning revenue.

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 2505-815 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 The study shall include the following:

17 (1) a comprehensive review of the classification  
18 system used by Cook County in assessing real property in  
19 Cook County compared with the rest of the State,  
20 including, but not limited to, a projection of the impact,  
21 if any, that the assessment of real property in Cook  
22 County would exhibit if the classification system were to  
23 be phased-out and transitioned to a uniform level of

1 assessment, and the impact, if any, that the Cook County  
2 classification system has or has had on economic  
3 development or job creation in the county;

4 (2) a comprehensive review of State laws concerning  
5 the appeal of assessments at the local and State level and  
6 State laws concerning the collection of property taxes,  
7 including any issues that have resulted in delays in  
8 issuing property tax bills;

9 (3) a comprehensive review of statewide assessment  
10 systems or computer assisted mass appraisal systems;

11 (4) a comprehensive review of current property tax  
12 exemptions, the impact of those exemptions, and the  
13 administration or application of those exemptions;

14 (5) an analysis of preferential assessments or  
15 incentives, including, but not limited to, the resultant  
16 economic impact from preferential assessments;

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

19 (7) an analysis of the use of technology in data  
20 collection, online review, CAMA analysis, and electronic  
21 appeal filing that may result in improved accountability  
22 and efficiency.

23 The Department shall consult with Illinois institutions of  
24 higher education having knowledge about the Illinois  
25 assessment processes in conducting the study under this  
26 Section.

1       The Department shall complete a preliminary report by May  
2       31, 2025 and shall complete a final report by July 1, 2025. The  
3       Department shall submit the final version of the report to the  
4       Governor and the General Assembly by July 1, 2025. A copy of  
5       both the preliminary version of the report and the final  
6       version of the report shall be made available to the public via  
7       electronic means. The Department may allow for the submission  
8       of public comments from individuals, organizations, or  
9       associations representing residential property owners,  
10       commercial property owners, or labor unions in Illinois. If  
11       the Department allows for the submission of public comments,  
12       the Department shall publish via electronic means any and all  
13       materials submitted to the Department.

14       This Section is repealed on December 31, 2025.