



Illinois State Association of Counties

October 4, 2019

Dear Local Government Property Tax Relief Task Force Co-Chairs:

The Illinois State Association of Counties (ISACo) is keenly interested in three issues pertaining to the Illinois Property Tax Code and requests that the Task Force take our views into consideration.

Under current law, local governments restricted by the Property Tax Extension Limitation Law (PTELL) are incented to levy the maximum amount allowable under the tax cap because a failure to do so causes the local governments to forego the unclaimed revenue in perpetuity. Local governments may desire to abate revenue back to taxpayers in a given year, but the prospect of losing this revenue capacity in future years can dissuade taxing bodies from abating the taxes. ISACo supports granting local governments under PTELL the authority to abate taxes while ensuring the amount abated will be included in the aggregate extension base in future years. This policy would contribute to property tax relief while protecting the taxation capacity of local governments.

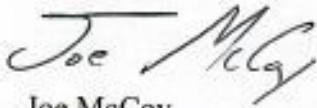
ISACo also recommends that the Task Force strengthen the ability of counties outside of Cook County to address fraudulent homestead exemption claims. Counties outside of Cook are not permitted by statute to look back over prior assessment years and assess penalties for improperly claimed homestead exemptions. This incents erroneous homestead exemptions and unfairly shifts the property tax burden onto property owners that comply with the law by paying what the Property Tax Code requires. The statute pertaining to Cook County is more effective at creating a disincentive for erroneously claimed homestead exemptions. The relevant provisions within this statute should be extended to the other 101 counties.

Finally, ISACo maintains general opposition to legislation that would impose a statewide property tax freeze. Freezing property taxes without also reducing local government cost drivers will compel increases to other taxes and fees, service cuts or a combination thereof. ISACo is willing to work with the General Assembly and Governor in search of viable solutions that reduce the cost of local governments to taxpayers.

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Please feel welcome to contact me at 217/679-3368 or by email at jmccoy@isacoil.org if I can answer any questions or otherwise be of service. Thanks.

Respectfully,

A handwritten signature in black ink, appearing to read "Joe McCoy". The signature is fluid and cursive, with the first name "Joe" and last name "McCoy" clearly distinguishable.

Joe McCoy
Executive Director