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# The Civic Federation

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April 3, 2019

## Civic Federation Unable to Support Assessor Kaegi's Mandatory Disclosure Legislation, Urges Implementation of Robust Voluntary System First

The Civic Federation supports Cook County Assessor Fritz Kaegi's goals of a more accurate and transparent assessment system, as well as his goal of getting assessments right the first time, which will reduce the cost of appeals to taxpayers by reducing the number of appeals needed. Improved public confidence in property assessments would go a long way toward making the system as a whole more effective and equitable.

Senate Bill 1379 and House Bill 2217 have been introduced in the 101st General Assembly at the request of the Cook County Assessor. The identical bills would require annual reporting of income and expense data from income-producing properties over \$100,000 in assessed value on a **mandatory** basis, with substantial penalties and potential enforcement action by the State's Attorney if data are not submitted. Some owner-occupied properties and residential properties of six units or fewer would be exempt from the reporting requirements.<sup>1</sup>

While the Assessor's goals are important and commendable, the Civic Federation **cannot support the enactment of HB2217 and SB1379 in their current mandatory form**. The Federation does not see a compelling argument to go straight to a compulsory system when it is not required under International Association of Assessing Officers (IAAO) published standards, when a voluntary system is a viable alternative first step, and when the Assessor and Board of Review already collect income and expense data as part of the appeals process. Additionally, the bills as drafted do not require data to be made anonymous or to be made public, which would not serve to increase transparency and could worsen it.

Instead, **the Civic Federation recommends that the Assessor's Office first try a robust system of voluntary data collection**. Such a program could include legislation to require that income and expense data collected by the Board of Review be made available to the Assessor's Office automatically and in a usable format. Currently, the income and expense data voluntarily submitted by taxpayers through appeals to the Assessor's Office and Board of Review is placed in public files, but it is not compiled and the Board of Review data is not efficiently made available to the Assessor's Office.

Additionally, the Assessor's Office should use routine **voluntary** surveys of building owners, managers and tenants to obtain current rent, income and expense data. The data should be compiled and be made anonymous and should be made fully available for the public's review and use. These steps, together with third-party data, would give the Assessor's Office access to a significant amount of additional information that analysts could use to improve their mass appraisal process.

The Civic Federation would not rule out reconsideration of mandatory requirements if a voluntary system failed to produce adequate data. Such a move should only be reconsidered after initial implementation of a well-designed, multi-faceted voluntary system.

<sup>1</sup> Senate Bill 1379 and House Bill 2217 apply only to Cook County, but other counties may opt in by County Board resolution.

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