

Taxpayers' Federation of Illinois
Property Tax Committee
Commercial Club of Chicago
Chase Tower, 21 South Clark Street
Wednesday, September 13, 2017

Chairman Don Nesci called the meeting to order and the minutes of the March 20, 2017 meeting were reviewed and approved. (motion by Tim Moran, second by Julie Sullivan)

Carol Portman and Maurice Scholten discussed property tax-related bills passed into law in the 2017 legislative session. Most were fairly narrow in scope and applied to only a few taxpayers or taxing jurisdictions. One bill that was quite popular with legislators, but bad tax policy, increased the homestead and other exemptions.

The Committee then discussed several bills and resolutions that did not pass this year, but that warrant attention because the underlying concepts are likely to resurface. Two of note were the Keep Illinois Business Act, which would have created draconian clawback requirements on incentives (disregarding existing agreements and law) and proposals for reviewing or overhauling the property tax assessment and appeals system.

TFI was in the early stages of drafting its 2018 legislative agenda, and the Committee discussed several ideas. PTAB reform is a perennial item on many groups' lists; the Civic Federation will be issuing a report soon, which may lead to specific legislative suggestions.

The Department of Revenue had no pending rule-changes related to property taxes. PTAB's pending proposed changes were mostly administrative in nature and not controversial, and PTAB has stated they will not make one substantive change.

The Committee discussed the status in Illinois of the "dark store" issue that has been cropping up around the country. A few bills have been introduced that would prohibit the use of restricted property as comparable property in valuation disputes but there have not been a lot of cases raising the issue. The charitable hospital exemption issue continues to work its way through the courts, and eventually either the *Carle* or *Oswald* case, once decided, may trigger legislative attention.

With no further business the meeting was adjourned. (Motion by Mark Davis, second by Tim Moran)