

## Lake County Illinois

## **Legislation Text**

File #: 18-0774, Version: 1

Resolution seeking an amendatory veto to Senate Bill (SB) 2544.

- During the final days of the 2018 legislative session, SB 2544 was introduced through multiple
  maneuvers that circumvented a thorough and transparent process which would require a binding
  referendum question be placed on the November general election ballot asking voters if the Chief
  County Assessment Official (CCAO) should be an elected rather than appointed position starting with
  the 2020 election.
- Following public input at both the June 27 Ad Hoc Legislative Committee (3-2 vote) and Financial and Administrative Committee (unanimous vote) meetings, respectively, both bodies moved to support a County Board resolution requesting that Governor Rauner exercise his amendatory veto power on SB 2544.
- While the County Board supports and values the power of ballot referenda enabling voters to direct its government, the request for an amendatory veto is based on a number of concerns including:
  - o SB 2544 is the third effort in five years in which special legislation targeted Lake County.
  - Currently approximately 60 of 102 counties in Illinois select its County Board Chairman and appoint the CCAO in the same manner as Lake County. However, SB 2544 applies only to Lake County in violation of the state constitutional prohibition against special legislation.
  - Similar to the positions of County Engineer and County Auditor, the CCAO is one of the most technical in county government that requires significant qualifications and subject matter expertise.
  - SB2544 does not adequately or responsibly communicate that property assessment and property tax processes are dictated by Illinois Property Tax Code and related state laws. As a result, voters will incorrectly believe that an elected CCAO has the ability to lower property tax burdens.
- The resolution seeks a gubernatorial amendatory veto which places a referendum question on the next
  possible election ballot for all counties that have a peer-selected county board chairman and county
  board-appointed CCAO and which grants all elected county assessors the uniform, consolidated and
  centralized authority over assessments and all other statutory power if voters choose to elect its
  CCAO.

## RESOLUTION

The Lake County Board, by a majority vote of its members, hereby states its position on Illinois Senate Bill 2544, requests Governor Rauner issue an amendatory veto and directs the County Board Chairman, County Administrator and Legislative Consultant to take necessary action.

**WHEREAS**, in the final days of legislative session, State Representative Sam Yingling introduced Senate Bill 2544 which only applies to Lake County and requires a referendum question be placed on the November 2018 general election ballot asking voters if the Chief County Assessment Official should be an elected position starting with the 2020 election; and

WHEREAS, SB2544 marks the third time in five years, state legislators have targeted Lake County

with unconstitutional special legislation which is prohibited by the Illinois Constitution; and

**WHEREAS**, five members of Lake County's legislative delegation joined Yingling in sponsoring SB2544 including Chief Sponsor Senator Terry Link and Chief Co-Sponsors Representatives David McSweeney, Rita Mayfield, Carol Sente, Jonathan Carroll; and

**WHEREAS**, SB2544 was passed through the General Assembly in a matter of days by utilizing procedural maneuvers that limited a thorough and transparent deliberation; and

**WHEREAS**, the Lake County Board values the power of ballot referenda, which allow voters to direct their government, and seeks to ensure Lake County voters and taxpayers are treated fairly and with equal consideration; and

**WHEREAS,** SB2544 puts forth an oversimplified question to voters that does not responsibly communicate the property assessment and property tax processes dictated by the Illinois Property Tax Code and related state laws; and

**WHEREAS**, many property taxpayers are not aware that state legislators are responsible for setting the rules on how every line on a property tax bills is determined, including:

- how and when township and county assessors are allowed to conduct assessments,
- how much local units of government can tax each year,
- how the appeal property assessment appeal process works,
- and if taxing bodies can consolidate to save taxpayer dollars; and

**WHEREAS**, the legislation's sponsors state the basis for SB2544 is rooted in: 1) a desire to reduce the property tax burden for homeowners, and 2) concerns that the current process lacks accountability to voters because the County Board Chairman is a selected among his peers and the County Board appoints the Chief County Assessment Official; and

**WHEREAS,** more than 60 Illinois counties (out of 102) select their County Board Chairman and appoint the Chief County Assessment Official in the same manner as Lake County; however, they were not included in SB2544; and

**WHEREAS**, more than 20 Illinois counties elect their County Assessor with Cook County being the only in the Chicago region to do so. Almost all counties with an elected county assessor centralize assessment authority under the countywide elected office. Cook County and most other counties with elected county assessors also elected township assessors; however, these township assessors do not assess property. Their duties are limited to collecting data and assisting property owners in navigating the assessment and appeal process; and

**WHEREAS**, the CCAO is one of the most technical positions in county government and requires significant qualifications and subject matter expertise. Other highly technical positions in Lake County government include the County Engineer, which the State of Illinois charged County Boards with appointing in the 1920's, and the County Auditor, which Lake County voters chose to transition from an elected to an appointed position in 1978; and

WHEREAS, multiple court decisions have validated the Chief County Assessment Officer's

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interpretation of state laws and regulations pertaining to his authority and duties, including reviewing and revising the township assessors' assessments and that it is the responsibility of the Chief County Assessment Officer to provide guidelines to the township assessors each year. A federal judge dismissed the lawsuit filed by township assessors in 2016. Subsequent litigation was filed in the 19<sup>th</sup> Judicial Circuit Court by a similar group of plaintiffs and was dismissed with prejudice following a thorough hearing.

**NOW THEREFORE BE IT RESOLVED,** by the Lake County Board hereby requests Governor Rauner issue an amendatory veto of Senate Bill 2544 to assist the General Assembly in adhering to their Oath of Office which all elected officials swear to defend the Constitution of the State of Illinois.

**BE IT FURTHER RESOLVED,** the Lake County Board requests the Governor place a referendum question on the next possible election ballot for the more than 60 counties, like Lake County, that have a peer-selected county board chairman and county board-appointed Chief County Assessment Official.

**BE IT FURTHER RESOLVED**, the Lake County Board requests the Governor include language in his amendatory veto that grants all elected county assessors the uniform, consolidated and centralized authority over assessments and all other statutory power if voters of a county decide by referendum to elect their county assessor.

**DATED**, on this 11<sup>th</sup> day of July, 2018.