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## Support HB3781 (Didech)

Each year, Illinois school districts refund significant amounts of money to taxpayers, sometimes totaling as much as 3-5% of the School District's total tax collections. This level of fiscal unpredictability makes it difficult for districts to maintain a balanced budget. While taxpayers should be entitled to a process to appeal their tax assessments, it is critical that this process be transparent and fair. For that to occur, the taxing bodies ultimately responsible for these refunds must be provided with:

- 1) Notice of tax appeals;
- 2) Information included in the appeals so that districts can assess whether to intervene; and
- 3) The right to settle a case based on the best interests of the district's constituents.

### **HB3781 Resolves All 3 Issues**

#### **1. Cook County Taxing Bodies Need Notice of All Assessment Appeals**

In all 101 Illinois counties, except Cook County, when taxpayers appeal their tax assessment in Circuit Court, there is a requirement that taxing bodies be notified. Cook County is the outlier. HB3781 requires that Cook County districts be provided with notice of a potential adverse impact, just as all other Illinois districts located in other counties receive.

#### **2. Districts need Critical Information Included on the Appeal to Determine whether to Intervene**

School districts typically limit their interventions to those taxpayer appeals that would have a significant adverse financial impact on the district. Unfortunately, information that is critical in making that determination is often missing from the appeals. Taxpayers should specify the amount of the assessment reduction being sought, just as they do at the Board of Review level.

#### **3. Once Districts Intervene, they need to Maintain the Right to Settle**

Currently the State's Attorney has the right to settle a case on behalf of a taxing body, even over the objection of the taxing body. Once a taxing body determines that they have a sufficient interest in the outcome in the case and intervenes, only that taxing body should have the authority to agree to a settlement on its behalf.

### **HB3781 provides reasonable solutions. Most notably, HB3781:**

- Provides transparency. Cook County districts need notice of when a case is filed in Circuit Cook that would adversely impact them financially. Requiring that districts 1) receive notice; and 2) that pertinent information be included in that appeal are two simple and fair ways to make this process transparent. During the COVID-19 pandemic, it may be the only way.
- Is NOT burdensome. While HB3781 does add the minimal requirement that the taxpayer (not a State Agency) notify impacted taxing bodies of the litigation via e-mail, the requirement to notify parties adversely impacted is typical in litigation and reasonable.
- Is equitable. This bill brings Cook County in line with the notice requirements already afforded all other school districts in the other 101 Illinois counties.