

# CRAIN'S CHICAGO BUSINESS

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## Cook County property tax bills will likely be 6 months late. Whose fault is that?

Assessor Fritz Kaegi and the chair of the Board of Review trade charges on a developing big mess for local governments.

### GREG HINZ ON POLITICS



**GREG HINZ**

On Politics



Alyce Henson

Cook County Assessor Fritz Kaegi

Assessor Fritz Kaegi and the chair of the Board of Review trade charges on a developing big mess for local governments.

A verbal political brawl has broken out over who will wear the jacket for a huge delay in issuing second-half Cook County property tax bills, a lag that could push payments that normally are due on Aug. 1 past New Year's.

The main participants are Cook County Assessor Fritz Kaegi and Larry Rogers, chairman of the Board of Review, which hears appeals of Kaegi's proposed assessments.

But lots of other officials are watching because delays in receiving roughly \$16 billion in second-half bills will force local governments to instead either issue tax-anticipation notes, costing them interest charges, or draw down cash reserves.

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Any delay would be a mixed blessing for property owners. While they'll get to pay their second-half bills later than usual, next year's first-half bill could arrive just a few weeks later, squeezing those who haven't set aside the needed funds.

The bill issuance feud went public after Kaegi, [questioned in last week's Crain's Juice livestream interview](#), charged that any delay would be due to the board failing to use a new county computer system, essentially forcing enormous amounts of data to be reloaded from one system to another.

Rogers vehemently disagrees.

In a statement today that accused Kaegi of "defamatory finger pointing," Rogers said it's the first-term assessor who has messed up.

Rogers specifically asserted that in past years, the assessor has completed his work and sent files to the board for review by November. But this year, most township data from Kaegi

still has not been received, and the assessor actually reopened one township that had been closed, Lake View, Rogers said.

Kaegi's office denied that it has reopened Lake View Township.

"Assessor Kaegi is failing at doing his job and he needs to wear the jacket and accept responsibility for his failures," Rogers said. "It's time for the assessor to own his mistakes and spend less time pointing fingers and more time figuring out how to get the bills out on time, if in fact that was ever his priority."

Kaegi's office strongly asserted that the board bears the blame for any delays.

"In countless emails and meetings over the last year and a half, we explained the work the Board needed to do to ensure seamless operations for all Cook County taxpayers," it said in a statement. "Their refusal to participate early on is why the county needed to create a workaround to put data back into the forty-year-old mainframe so the Board of Review could use it."

Added Kaegi, "They seem to be more interested in sending press releases than completing their work and holding hearings on appeals for taxpayers."

Kaegi's office said the timing of bills going out depends on when the board completes its appeals. Rogers' office said it normally takes 10 to 11 months to complete work after the first township is closed by the assessor, plus six weeks or so for the bills then to be prepared and mailed by the county treasurer. In this case, the first township wasn't closed until December, and the board this year is reviewing the triennial reassessment of the city of Chicago, which is particularly complex.

Add all of that together, and it's quite possible the bills may not be mailed until around the holidays, with payment due sometime in January, county insiders say.

Underlying the timing of bills is a wider dispute over whether commercial property owners have paid too little taxes, forcing homeowners, many of them living in predominantly minority areas, to pay more.

Kaegi has strongly asserted that was the case under former Assessor Joe Berrios, whom Kaegi unseated in the 2018 Democratic primary. The new assessor has been changing that, asserting that his new assessments have been far more accurate and are not affected by political campaign contributions.

The board, in turn, has undone much of what Kaegi has proposed, shifting the tax burden back closer to what it was under Berrios.

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