

# HB1874



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB1874

Introduced 1/29/2025, by Rep. Janet Yang Rohr

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-87 new

Amends the Property Tax Code. Provides that certain property on which a community-integrated living arrangement is located is entitled to a reduction in its equalized assessed value in an amount equal to the product that results when the number of occupants who use the community-integrated living arrangement as a primary residence is multiplied by \$2,000. Effective immediately.

LRB104 09259 HLH 19317 b

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by adding  
5 Section 15-87 as follows:

6 (35 ILCS 200/15-87 new)

7 Sec. 15-87. Community-integrated living arrangements.

8 (a) Beginning in taxable year 2026, property that is used  
9 exclusively for the operation of a community-integrated living  
10 arrangement is entitled to a reduction in the equalized  
11 assessed value of the property as provided in subsection (b).  
12 If the community-integrated living arrangement is not operated  
13 by a not-for-profit organization, then the reduction under  
14 this Section applies only if all of the following conditions  
15 are met:

16 (1) the property must be owned by a resident of the  
17 community-integrated living arrangement, by a family  
18 member of a resident of the community-integrated living  
19 arrangement, or by a limited liability company that has a  
20 member who is a resident of the community-integrated  
21 living arrangement or a family member of a resident of the  
22 community-integrated living arrangement;

23 (2) the community-integrated living arrangement must

1 be the principal place of residence of at least one other  
2 person who is not a family member of an owner or member  
3 described in item (1);

4 (3) the community-integrated living arrangement must  
5 be licensed under the Community-Integrated Living  
6 Arrangements Licensure and Certification Act; and

7 (4) the owner of the property may not be the owner of  
8 any other community-integrated living arrangement.

9 (b) The amount of the reduction shall be the product that  
10 results when the number of occupants who use the  
11 community-integrated living arrangement as a primary  
12 residence, as determined for the month of the taxable year  
13 when the community-integrated living arrangement has the  
14 largest number of occupants, is multiplied by \$2,000. In no  
15 event may a reduction under this Section reduce the equalized  
16 assessed value of the property to less than zero.

17 (c) Application for the reduction under this Section must  
18 be made during the application period in effect for the county  
19 in which the property is located. The assessor or chief county  
20 assessment officer may determine the eligibility of  
21 residential property to receive the reduction by application,  
22 visual inspection, questionnaire, or other reasonable methods.

23 (d) As used in this Section:

24 "Community-integrated living arrangement" has the meaning  
25 given to that term in Section 3 of the Community-Integrated  
26 Living Arrangements Licensure and Certification Act.

1       "Family member" means a spouse, civil union partner,  
2       child, stepchild, grandchild, sibling, aunt, uncle, niece,  
3       nephew, first cousin, parent, stepparent, or grandparent of a  
4       person who is a resident of the community-integrated living  
5       arrangement.

6       Section 99. Effective date. This Act takes effect upon  
7       becoming law.