



Elizabeth Williams <ewilliams@cityofevanston.org>

Evanston local Property Tax Circuit Breaker Program

Samantha Steele (Board of Review) <Samantha.Steele@cookcountyil.gov>

Tue, Jan 20, 2026 at 1:10 PM

To: "Irobersonyoung@cityofevanston.org" <Irobersonyoung@cityofevanston.org>, "ewilliams@cityofevanston.org" <ewilliams@cityofevanston.org>, "marionjohnson@cityofevanston.org" <marionjohnson@cityofevanston.org>
 Cc: Clare Kelly <ckelly@cityofevanston.org>, "mrodgers@cityofevanston.org" <mrodgers@cityofevanston.org>, "cc@cityofevanston.org" <cc@cityofevanston.org>, "citycouncil@cityofevanston.org" <citycouncil@cityofevanston.org>

Good afternoon,

As Commissioner Samantha Steele, AAS, of the Cook County Board of Review District 2, I am writing to express my strong support for the proposed Pilot Circuit Breaker Program currently under consideration by the Evanston City Council's Housing and Community Development Committee (HCDC). This initiative represents a meaningful, targeted step toward providing relief to longtime Evanston homeowners facing rising property taxes—particularly seniors and fixed-income households—who risk being priced out of the communities they have helped build over decades.

The program aligns closely with the mission of the Cook County Board of Review: to ensure fair, accurate, and equitable property assessments while protecting vulnerable residents from undue tax burdens. By creating a local "circuit breaker" mechanism to subsidize or cap excessive increases in property tax bills for eligible long-term residents (such as those with 15+ years of owner-occupancy and meeting income thresholds), Evanston can help preserve housing stability, promote aging in place, and reduce displacement pressures in a high-cost market like ours.

I have reviewed the linked proposal document and appreciate the thoughtful framework it provides. I also want to acknowledge and endorse the three recent amendments you shared with the committee, which would strengthen the program's integrity, focus resources on those with the greatest need, and encourage responsible housing choices:

1. **Requiring disclosure of significant non-taxable assets** (e.g., retirement accounts, additional real property) — This is a prudent safeguard to ensure assistance reaches households with genuine financial hardship, rather than those with substantial hidden resources that may not show on income tax returns alone.
2. **Setting a maximum eligible home size of 1,800 square feet** (down from the current proposed 2,878 sq ft) — This adjustment better targets modest, affordable homes and supports broader goals of downsizing and long-term housing cost reduction, preventing the program from inadvertently subsidizing larger properties.
3. **Modifying the owner-occupancy requirement to 15 consecutive years within the City of Evanston** (rather than in the same single home) — This flexible approach recognizes the realities of life changes—such as downsizing for accessibility, health, or family needs—while still rewarding deep community ties. It promotes mobility and right-sizing without penalizing loyal residents.

These modifications enhance the proposal's fairness, fiscal responsibility, and alignment with anti-displacement priorities. I urge the HCDC Committee to incorporate them as it refines the pilot for full Council consideration.

As a Board of Review Commissioner with over 20 years of experience in property valuation and assessments—including my AAS designation and prior role at the Cook County Assessor's Office—I stand ready to support Evanston's efforts in any way possible. This could include providing insights on assessment trends, coordinating with county-level programs (such as senior freeze exemptions or appeal processes), or advocating for complementary state-level reforms to expand circuit breaker protections.

Please feel free to share this letter with all HCDC Committee members, Council colleagues, and relevant staff.

Thank you for championing this important work. Together, we can build a more equitable property tax system that supports our shared residents and communities.

Sincerely,

Samantha Steele, AAS

Samantha Steele, AAS

Commissioner District 2

Cook County Board of Review

She/her/hers

[118 N. Clark St, Room 601](#)

Chicago, IL 60602

(312)603-3446

samantha.steele@cookcountyil.gov

