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February 6th, 2024

TO: Illinois Power Agency

FR: County Assessment Officers Association (CAOA)

RE: Request for Stakeholder feedback on IPA Policy Study

Please Direct Questions & Comments To:

Julie Russell, Chief County Assessment Officer, Fulton County

JRussell@Fultonco.org

Mark Armstrong, Chief County Assessment Officer, Kane County

ArmstrongMark@KaneCountyIL.gov

About Us: The County Assessment Officers Association (CAOA) is comprised of the Chief County Assessment Officers of each county in Illinois. We represent 102 Counties and are responsible for the valuation of all “real property” for the purpose of establishing an equitable distribution of the property tax burden.

Background: On September 29, the Illinois Power Agency (IPA) posted a Request for Feedback on developing a Policy Study regarding energy policy proposals included in HB3445 of the Illinois General Assembly. On behalf of the County Assessment Officers Association and process of developing an equitable distribution of the property tax burden for the thousands of taxing bodies in the State of Illinois affected by real property taxation, the CAOAs submit the following recommendations pertaining to energy storage.

Comments on Energy Storage: With the impending deployment of hundreds of energy storage systems in connection to solar energy and wind energy facility developments, we ask the Illinois Power agency to take special consideration in relation to the valuation methodology for Energy Storage Systems in Illinois. The CAO was instrumental in developing the statewide statutory methodologies of valuation for Commercial Solar Energy Systems (35 ILCS 200/10-720) in 2018 and Wind Energy Systems (35 ILCS 200/10-600) in 2008. These statutes will be extremely beneficial in relation to the valuation of Energy Storage Systems. Having a consistent method for valuing these systems would remove varying practices throughout the entire State, as well as give developers the ability to anticipate the amount of property taxes that would be attributable to each energy storage system project.