



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB0810

by Rep. Patricia R. Bellock

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-13 new  
35 ILCS 200/16-55

Amends the Property Tax Code. Provides that, if there is a revision or correction affecting the assessed value of property that is used as a comparable property for the purposes of determining the assessed value of the taxpayer's property, then an assessment complaint may be filed with respect to the taxpayer's property within one year after the assessment for the comparable property is revised or corrected. Requires the chief county assessment officer and each township or multi-township assessor to post certain information on the assessor's Internet website. Provides that the chief county assessment officer is responsible for the accuracy of any information posted on the website. Provides that, if the information posted on the website contains an error with respect to the assessed value of comparable property, then an assessment complaint may be filed within one year after the taxpayer discovers, or through the use of reasonable diligence should have discovered, the error.

LRB100 06905 HLH 16955 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 changing  
5 Section 16-55 and by adding Section 12-13 as follows:

6 (35 ILCS 200/12-13 new)

7 Sec. 12-13. Chief county assessment officer; website.

8 (a) It is the intent of the General Assembly to increase  
9 the transparency and accountability of each county and township  
10 assessor and to ensure that a fair assessment process is in  
11 place for all taxpayers.

12 (b) Whenever an assessment is revised or corrected by a  
13 decision of the board of review, a decision of the Property Tax  
14 Appeal Board, an order or judgment of the circuit court, or the  
15 issuance of a certificate of error, the chief county assessment  
16 officer of the county in which the property is located and the  
17 township or multi-township assessor of the township in which  
18 the property is located shall each post the revised or  
19 corrected assessment on his or her Internet website, along with  
20 a detailed explanation of why the revision or correction was  
21 necessary. This information shall be updated within 2 weeks  
22 after the assessment is revised or corrected.

23 (c) In addition, each chief county assessment officer and

1 each township or multi-township assessor shall post the  
2 following quality metrics on his or her Internet website:

3 (1) the total number of board of review decisions,  
4 decisions of the Property Tax Appeal Board, or circuit  
5 court proceedings that affected the assessment of property  
6 within the county during the previous 5 years; and

7 (2) the total number of assessments performed in the  
8 county during the previous 2 years.

9 (d) The chief county assessment officer shall be  
10 responsible for the accuracy of any information posted on an  
11 Internet website maintained by the chief county assessment  
12 officer. The chief county assessment officer shall also ensure  
13 that each township or multi-township assessor within the county  
14 complies with the posting requirements of this Section.

15 (35 ILCS 200/16-55)

16 Sec. 16-55. Complaints.

17 (a) On written complaint that any property is overassessed  
18 or underassessed, the board shall review the assessment, and  
19 correct it, as appears to be just, but in no case shall the  
20 property be assessed at a higher percentage of fair cash value  
21 than other property in the assessment district prior to  
22 equalization by the board or the Department.

23 (b) The board shall include compulsory sales in reviewing  
24 and correcting assessments, including, but not limited to,  
25 those compulsory sales submitted by the complainant, if the

1 board determines that those sales reflect the same property  
2 characteristics and condition as those originally used to make  
3 the assessment. The board shall also consider whether the  
4 compulsory sale would otherwise be considered an arm's length  
5 transaction.

6 (c) If a complaint is filed by an attorney on behalf of a  
7 complainant, all notices and correspondence from the board  
8 relating to the appeal shall be directed to the attorney. The  
9 board may require proof of the attorney's authority to  
10 represent the taxpayer. If the attorney fails to provide proof  
11 of authority within the compliance period granted by the board  
12 pursuant to subsection (d), the board may dismiss the  
13 complaint. The Board shall send, electronically or by mail,  
14 notice of the dismissal to the attorney and complainant.

15 (d) A complaint to affect the assessment for the current  
16 year shall be filed on or before 30 calendar days after the  
17 date of publication of the assessment list under Section 12-10.  
18 If the assessed value of property that is used as a comparable  
19 property for the purposes of determining the assessed value of  
20 the taxpayer's property is revised or corrected as a result of  
21 a decision of the board of review, a decision of the Property  
22 Tax Appeal Board, an order or judgment of the circuit court, or  
23 the issuance of a certificate of error, then a complaint may be  
24 filed within one year after the assessed value of the  
25 comparable property is revised or corrected. If the information  
26 posted on the county or township assessor's website under

1 Section 12-13 contains an error with respect to the assessed  
2 value of property that is used as a comparable property for the  
3 purposes of determining the assessed value of the taxpayer's  
4 property, then a complaint may be filed within one year after  
5 the taxpayer discovers, or through the use of reasonable  
6 diligence should have discovered, the error. Upon receipt of a  
7 written complaint that is timely filed under this Section, the  
8 board of review shall docket the complaint. If the complaint  
9 does not comply with the board of review rules adopted under  
10 Section 9-5 entitling the complainant to a hearing, the board  
11 shall send, electronically or by mail, notification  
12 acknowledging receipt of the complaint. The notification must  
13 identify which rules have not been complied with and provide  
14 the complainant with not less than 10 business days to bring  
15 the complaint into compliance with those rules. If the  
16 complainant complies with the board of review rules either upon  
17 the initial filing of a complaint or within the time as  
18 extended by the board of review for compliance, then the board  
19 of review shall send, electronically or by mail, a notice of  
20 hearing and the board shall hear the complaint and shall issue  
21 and send, electronically or by mail, a decision upon  
22 resolution. Except as otherwise provided in subsection (c), if  
23 the complainant has not complied with the rules within the time  
24 as extended by the board of review, the board shall nonetheless  
25 issue and send a decision. The board of review may adopt rules  
26 allowing any party to attend and participate in a hearing by

1 telephone or electronically.

2 (d-5) Complaints and other written correspondence sent by  
3 the United States mail shall be considered filed as of the  
4 postmark date in accordance with Section 1.25 of the Statute on  
5 Statutes. Complaints and other written correspondence sent by a  
6 delivery service other than the United States Postal System  
7 shall be considered as filed as of the date sent as indicated  
8 by the shipper's tracking label. If allowed by board of review  
9 rule, complaints and other written correspondence transmitted  
10 electronically shall be considered filed as of the date  
11 received.

12 (e) The board may also, at any time before its revision of  
13 the assessments is completed in every year, increase, reduce or  
14 otherwise adjust the assessment of any property, making changes  
15 in the valuation as may be just, and shall have full power over  
16 the assessment of any person and may do anything in regard  
17 thereto that it may deem necessary to make a just assessment,  
18 but the property shall not be assessed at a higher percentage  
19 of fair cash value than the assessed valuation of other  
20 property in the assessment district prior to equalization by  
21 the board or the Department.

22 (f) No assessment shall be increased until the person to be  
23 affected has been notified and given an opportunity to be  
24 heard, except as provided below.

25 (g) Before making any reduction in assessments of its own  
26 motion, the board of review shall give notice to the assessor

1 or chief county assessment officer who certified the  
2 assessment, and give the assessor or chief county assessment  
3 officer an opportunity to be heard thereon.

4 (h) All complaints of errors in assessments of property  
5 shall be in writing, and shall be filed by the complaining  
6 party with the board of review, in the number of copies  
7 required by board of review rule. A copy shall be filed by the  
8 board of review with the assessor or chief county assessment  
9 officer who certified the assessment.

10 (i) In all cases where a change in assessed valuation of  
11 \$100,000 or more is sought, the board of review shall also  
12 serve a copy of the petition on all taxing districts as shown  
13 on the last available tax bill at least 14 days prior to the  
14 hearing on the complaint. Service may be by electronic means if  
15 the taxing district consents to electronic service and provides  
16 the board of review with a valid e-mail address for the purpose  
17 of receiving service. All taxing districts shall have an  
18 opportunity to be heard on the complaint. A taxing district  
19 wishing to intervene shall file a request to intervene with the  
20 board of review at least five days in advance of a scheduled  
21 hearing. If board of review rules require the appellant to  
22 submit evidence in advance of a hearing, then any evidence in  
23 support of the intervenor's opinion of assessed value must be  
24 submitted to the board of review and complainant no later than  
25 five calendar days prior to the hearing. Service shall be made  
26 as set forth in subsection (d-5), but if board of review rules

1 allow complaints and correspondence to be transmitted  
2 electronically, then the intervenor's evidence shall be  
3 transmitted electronically.

4 (i-5) If board of review rules require the appellant to  
5 submit evidence in advance of a hearing, then any evidence to  
6 support the assessor's opinion of assessed value must be  
7 submitted to the board of review and the complainant (or, if  
8 represented by an attorney, to the attorney) no later than five  
9 calendar days prior to the hearing. Service shall be made as  
10 set forth in subsection (d-5), but if board of review rules  
11 allow complaints and correspondence to be transmitted  
12 electronically, then the assessor's evidence shall be  
13 transmitted electronically.

14 (j) Complaints shall be classified by townships or taxing  
15 districts by the clerk of the board of review. All classes of  
16 complaints shall be docketed numerically, each in its own  
17 class, in the order in which they are presented, in books kept  
18 for that purpose, which books shall be open to public  
19 inspection. Complaints shall be considered by townships or  
20 taxing districts until all complaints have been heard and  
21 passed upon by the board.

22 (Source: P.A. 98-322, eff. 8-12-13; 99-98, eff. 1-1-16; 99-579,  
23 eff. 7-15-16.)