

SB1792



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB1792

Introduced 2/9/2017, by Sen. Steve Stadelman

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-55
35 ILCS 200/16-170

Amends the Property Tax Code. In provisions concerning hearings before the board of review or the Property Tax Appeal Board, provides that the complainant or appellant shall make timely disclosure to the assessor and the board or review or Property Tax Appeal Board, as applicable, of all relevant evidence or information known to the complainant or appellant, including, in cases where a change in assessed valuation over \$300,000 is sought, all appraisals prepared in anticipation of filing a complaint or appeal. Effective immediately.

LRB100 05555 HLH 18112 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 changing
5 Sections 16-55 and 16-170 as follows:

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints.

8 (a) On written complaint that any property is overassessed
9 or underassessed, the board shall review the assessment, and
10 correct it, as appears to be just, but in no case shall the
11 property be assessed at a higher percentage of fair cash value
12 than other property in the assessment district prior to
13 equalization by the board or the Department.

14 (b) The board shall include compulsory sales in reviewing
15 and correcting assessments, including, but not limited to,
16 those compulsory sales submitted by the complainant, if the
17 board determines that those sales reflect the same property
18 characteristics and condition as those originally used to make
19 the assessment. The board shall also consider whether the
20 compulsory sale would otherwise be considered an arm's length
21 transaction.

22 (c) If a complaint is filed by an attorney on behalf of a
23 complainant, all notices and correspondence from the board

1 relating to the appeal shall be directed to the attorney. The
2 board may require proof of the attorney's authority to
3 represent the taxpayer. If the attorney fails to provide proof
4 of authority within the compliance period granted by the board
5 pursuant to subsection (d), the board may dismiss the
6 complaint. The Board shall send, electronically or by mail,
7 notice of the dismissal to the attorney and complainant.

8 (d) A complaint to affect the assessment for the current
9 year shall be filed on or before 30 calendar days after the
10 date of publication of the assessment list under Section 12-10.
11 Upon receipt of a written complaint that is timely filed under
12 this Section, the board of review shall docket the complaint.
13 If the complaint does not comply with the board of review rules
14 adopted under Section 9-5 entitling the complainant to a
15 hearing, the board shall send, electronically or by mail,
16 notification acknowledging receipt of the complaint. The
17 notification must identify which rules have not been complied
18 with and provide the complainant with not less than 10 business
19 days to bring the complaint into compliance with those rules.
20 If the complainant complies with the board of review rules
21 either upon the initial filing of a complaint or within the
22 time as extended by the board of review for compliance, then
23 the board of review shall send, electronically or by mail, a
24 notice of hearing and the board shall hear the complaint and
25 shall issue and send, electronically or by mail, a decision
26 upon resolution. The complainant shall make timely disclosure

1 to the assessor and the board of all relevant evidence or
2 information known to the complainant, including, in all cases
3 where a change in assessed valuation over \$300,000 is sought,
4 all appraisals prepared in anticipation of filing a complaint.

5 Except as otherwise provided in subsection (c), if the
6 complainant has not complied with the rules within the time as
7 extended by the board of review, the board shall nonetheless
8 issue and send a decision. The board of review may adopt rules
9 allowing any party to attend and participate in a hearing by
10 telephone or electronically.

11 (d-5) Complaints and other written correspondence sent by
12 the United States mail shall be considered filed as of the
13 postmark date in accordance with Section 1.25 of the Statute on
14 Statutes. Complaints and other written correspondence sent by a
15 delivery service other than the United States Postal System
16 shall be considered as filed as of the date sent as indicated
17 by the shipper's tracking label. If allowed by board of review
18 rule, complaints and other written correspondence transmitted
19 electronically shall be considered filed as of the date
20 received.

21 (e) The board may also, at any time before its revision of
22 the assessments is completed in every year, increase, reduce or
23 otherwise adjust the assessment of any property, making changes
24 in the valuation as may be just, and shall have full power over
25 the assessment of any person and may do anything in regard
26 thereto that it may deem necessary to make a just assessment,

1 but the property shall not be assessed at a higher percentage
2 of fair cash value than the assessed valuation of other
3 property in the assessment district prior to equalization by
4 the board or the Department.

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

8 (g) Before making any reduction in assessments of its own
9 motion, the board of review shall give notice to the assessor
10 or chief county assessment officer who certified the
11 assessment, and give the assessor or chief county assessment
12 officer an opportunity to be heard thereon.

13 (h) All complaints of errors in assessments of property
14 shall be in writing, and shall be filed by the complaining
15 party with the board of review, in the number of copies
16 required by board of review rule. A copy shall be filed by the
17 board of review with the assessor or chief county assessment
18 officer who certified the assessment.

19 (i) In all cases where a change in assessed valuation of
20 \$100,000 or more is sought, the board of review shall also
21 serve a copy of the petition on all taxing districts as shown
22 on the last available tax bill at least 14 days prior to the
23 hearing on the complaint. Service may be by electronic means if
24 the taxing district consents to electronic service and provides
25 the board of review with a valid e-mail address for the purpose
26 of receiving service. All taxing districts shall have an

1 opportunity to be heard on the complaint. A taxing district
2 wishing to intervene shall file a request to intervene with the
3 board of review at least five days in advance of a scheduled
4 hearing. If board of review rules require the appellant to
5 submit evidence in advance of a hearing, then any evidence in
6 support of the intervenor's opinion of assessed value must be
7 submitted to the board of review and complainant no later than
8 five calendar days prior to the hearing. Service shall be made
9 as set forth in subsection (d-5), but if board of review rules
10 allow complaints and correspondence to be transmitted
11 electronically, then the intervenor's evidence shall be
12 transmitted electronically.

13 (i-5) If board of review rules require the appellant to
14 submit evidence in advance of a hearing, then any evidence to
15 support the assessor's opinion of assessed value must be
16 submitted to the board of review and the complainant (or, if
17 represented by an attorney, to the attorney) no later than five
18 calendar days prior to the hearing. Service shall be made as
19 set forth in subsection (d-5), but if board of review rules
20 allow complaints and correspondence to be transmitted
21 electronically, then the assessor's evidence shall be
22 transmitted electronically.

23 (j) Complaints shall be classified by townships or taxing
24 districts by the clerk of the board of review. All classes of
25 complaints shall be docketed numerically, each in its own
26 class, in the order in which they are presented, in books kept

1 for that purpose, which books shall be open to public
2 inspection. Complaints shall be considered by townships or
3 taxing districts until all complaints have been heard and
4 passed upon by the board.

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

7 (35 ILCS 200/16-170)

8 Sec. 16-170. Hearings. A hearing shall be granted if any
9 party to the appeal so requests, and, upon motion of any party
10 to the appeal or by direction of the Property Tax Appeal Board,
11 any appeal may be set down for a hearing, with proper notice to
12 the interested parties. Notice to all interested taxing bodies
13 shall be deemed to have been given when served upon the State's
14 Attorney of the county from which the appeal has been taken.
15 Hearings may be held before less than a majority of the members
16 of the Board, and the chairman may assign members or hearing
17 officers to hold hearings. Such hearings shall be open to the
18 public and shall be conducted in accordance with the rules of
19 practice and procedure promulgated by the Board. The Board, any
20 member or hearing officer may require the production of any
21 books, records, papers or documents that may be material or
22 relevant as evidence in any matter pending before it and
23 necessary for the making of a just decision. In addition to the
24 requirements of the Board, the appealing party shall make
25 timely disclosure to the county assessor and the Board of all

1 relevant evidence or information known to the appealing party,
2 including, in all cases where a change in assessed valuation
3 over \$300,000 is sought, all appraisals prepared in
4 anticipation of filing an appeal.

5 (Source: P.A. 76-689; 88-455.)

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