



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

SB1160

Introduced 2/5/2019, by Sen. Steve Stadelman

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-55  
35 ILCS 200/16-182 new

Amends the Property Tax Code. Provides that, with respect to non-residential property, neither the board of review nor the Property Tax Appeal Board may consider comparable real property sales made subject to a private restriction or covenant in connection with the sale or rental of the property if that private restriction or covenant substantially impairs the use of the comparable property as compared to the property subject to assessment, or if that private restriction or covenant materially increases the likelihood of vacancy or inactivity on the property. Effective immediately.

LRB101 08166 HLH 53232 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 16-182 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 (b-5) With respect to non-residential property, the board  
23 may not include comparable real property sales made subject to

1 a private restriction or covenant in connection with the sale  
2 or rental of the property if that private restriction or  
3 covenant substantially impairs the use of the comparable  
4 property as compared to the property subject to assessment, or  
5 if that private restriction or covenant materially increases  
6 the likelihood of vacancy or inactivity on the property.

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

16 (d) A complaint to affect the assessment for the current  
17 year shall be filed on or before 30 calendar days after the  
18 date of publication of the assessment list under Section 12-10.  
19 Upon receipt of a written complaint that is timely filed under  
20 this Section, the board of review shall docket the complaint.  
21 If the complaint does not comply with the board of review rules  
22 adopted under Section 9-5 entitling the complainant to a  
23 hearing, the board shall send, electronically or by mail,  
24 notification acknowledging receipt of the complaint. The  
25 notification must identify which rules have not been complied  
26 with and provide the complainant with not less than 10 business

1 days to bring the complaint into compliance with those rules.  
2 If the complainant complies with the board of review rules  
3 either upon the initial filing of a complaint or within the  
4 time as extended by the board of review for compliance, then  
5 the board of review shall send, electronically or by mail, a  
6 notice of hearing and the board shall hear the complaint and  
7 shall issue and send, electronically or by mail, a decision  
8 upon resolution. Except as otherwise provided in subsection  
9 (c), if the complainant has not complied with the rules within  
10 the time as extended by the board of review, the board shall  
11 nonetheless issue and send a decision. The board of review may  
12 adopt rules allowing any party to attend and participate in a  
13 hearing by telephone or electronically.

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

24 (e) The board may also, at any time before its revision of  
25 the assessments is completed in every year, increase, reduce or  
26 otherwise adjust the assessment of any property, making changes

1 in the valuation as may be just, and shall have full power over  
2 the assessment of any person and may do anything in regard  
3 thereto that it may deem necessary to make a just assessment,  
4 but the property shall not be assessed at a higher percentage  
5 of fair cash value than the assessed valuation of other  
6 property in the assessment district prior to equalization by  
7 the board or the Department.

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

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

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

22 (i) In all cases where a change in assessed valuation of  
23 \$100,000 or more is sought, the board of review shall also  
24 serve a copy of the petition on all taxing districts as shown  
25 on the last available tax bill at least 14 days prior to the  
26 hearing on the complaint. Service may be by electronic means if

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

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

26 (j) Complaints shall be classified by townships or taxing

1 districts by the clerk of the board of review. All classes of  
2 complaints shall be docketed numerically, each in its own  
3 class, in the order in which they are presented, in books kept  
4 for that purpose, which books shall be open to public  
5 inspection. Complaints shall be considered by townships or  
6 taxing districts until all complaints have been heard and  
7 passed upon by the board.

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

10 (35 ILCS 200/16-182 new)

11 Sec. 16-182. Limitation on evidence in appeals of  
12 non-residential property. With respect to appeals involving  
13 the assessment of non-residential property, the Property Tax  
14 Appeal Board may not consider comparable real property sales  
15 made subject to a private restriction or covenant in connection  
16 with the sale or rental of the property if that private  
17 restriction or covenant substantially impairs the use of the  
18 comparable property as compared to the property subject to  
19 assessment, or if that private restriction or covenant  
20 materially increases the likelihood of vacancy or inactivity on  
21 the property.

22 Section 99. Effective date. This Act takes effect upon  
23 becoming law.