



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB5634

Introduced 2/15/2012, by Rep. Kay Hatcher

SYNOPSIS AS INTRODUCED:

35 ILCS 200/6-60
35 ILCS 200/16-172 new
35 ILCS 200/16-185

Amends the Property Tax Code. Provides that the board of review in every county (instead of every county with less than 3,000,000 inhabitants) must make available to the public a detailed description of the rules and procedures for hearings before the board. Limits the concurrent exercise of home rule powers. Provides that decisions of the Property Tax Appeal Board shall be made within 365 days after the date the appeal was received by the Board. Provides that the Property Tax Appeal Board shall maintain an electronic database containing (i) all evidence submitted to the Board by an interested party and (ii) a description of the physical characteristics of the taxpayer's property. Effective January 1, 2013.

LRB097 20483 HLH 66027 b

FISCAL NOTE ACT
MAY APPLY

HOME RULE NOTE
ACT MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 6-60 and 16-185 and by adding Section 16-172 as
6 follows:

7 (35 ILCS 200/6-60)

8 Sec. 6-60. Rules and procedures. The board of review in
9 every county ~~with less than 3,000,000 inhabitants~~ must make
10 available to the public a detailed description of the rules and
11 procedures for hearings before the board. This description must
12 include an explanation of any applicable burdens of proof,
13 rules of evidence, timelines, and any other procedures that
14 will allow the taxpayer to effectively present his or her case
15 before the board. If a county Internet website exists, the
16 rules and procedures must also be published on that website.
17 This Section is a limitation under subsection (i) of Section 6
18 of Article VII of the Illinois Constitution on the concurrent
19 exercise by home rule units of powers and functions exercised
20 by the State.

21 (Source: P.A. 96-122, eff. 1-1-10.)

22 (35 ILCS 200/16-172 new)

1 Sec. 16-172. Rules and procedures. The Board must make
2 available to the public a detailed description of the rules and
3 procedures for hearings before the Board. This description must
4 include an explanation of any applicable burdens of proof,
5 rules of evidence, timelines, and any other procedures that
6 will allow the taxpayer to effectively present his or her case
7 before the Board. Those rules and procedures must also be
8 published on the Board's website.

9 (35 ILCS 200/16-185)

10 Sec. 16-185. Decisions. The Board shall make a decision in
11 each appeal or case appealed to it, and the decision shall be
12 based upon equity and the weight of evidence and not upon
13 constructive fraud, and shall be binding upon appellant and
14 officials of government. The decision shall be made within 365
15 days after the date the appeal was received by the Board. The
16 extension of taxes on any assessment so appealed shall not be
17 delayed by any proceeding before the Board, and, in case the
18 assessment is altered by the Board, any taxes extended upon the
19 unauthorized assessment or part thereof shall be abated, or, if
20 already paid, shall be refunded with interest as provided in
21 Section 23-20.

22 The decision or order of the Property Tax Appeal Board in
23 any such appeal, shall, within 10 days thereafter, be certified
24 at no charge to the appellant and to the proper authorities,
25 including the board of review or board of appeals whose

1 decision was appealed, the county clerk who extends taxes upon
2 the assessment in question, and the county collector who
3 collects property taxes upon such assessment.

4 In addition, the Board shall maintain an electronic
5 database containing (i) all evidence submitted to the Board by
6 an interested party and (ii) a description of the physical
7 characteristics of the taxpayer's property. The database shall
8 be available on the Board's website.

9 If the Property Tax Appeal Board renders a decision
10 lowering the assessment of a particular parcel after the
11 deadline for filing complaints with the board of review or
12 board of appeals or after adjournment of the session of the
13 board of review or board of appeals at which assessments for
14 the subsequent year are being considered, the taxpayer may,
15 within 30 days after the date of written notice of the Property
16 Tax Appeal Board's decision, appeal the assessment for the
17 subsequent year directly to the Property Tax Appeal Board.

18 If the Property Tax Appeal Board renders a decision
19 lowering the assessment of a particular parcel on which a
20 residence occupied by the owner is situated, such reduced
21 assessment, subject to equalization, shall remain in effect for
22 the remainder of the general assessment period as provided in
23 Sections 9-215 through 9-225, unless that parcel is
24 subsequently sold in an arm's length transaction establishing a
25 fair cash value for the parcel that is different from the fair
26 cash value on which the Board's assessment is based, or unless

1 the decision of the Property Tax Appeal Board is reversed or
2 modified upon review.

3 (Source: P.A. 88-455; 88-660, eff. 9-16-94; 89-671, eff.
4 8-14-96.)

5 Section 99. Effective date. This Act takes effect January
6 1, 2013.