

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 16-185 as follows:

6 (35 ILCS 200/16-185)

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

17 The decision or order of the Property Tax Appeal Board in  
18 any such appeal, shall, within 10 days thereafter, be certified  
19 at no charge to the appellant and to the proper authorities,  
20 including the board of review or board of appeals whose  
21 decision was appealed, the county clerk who extends taxes upon  
22 the assessment in question, and the county collector who  
23 collects property taxes upon such assessment.

1           The final administrative decision of the Property Tax  
2 Appeal Board shall be deemed served on a party when a copy of  
3 the decision is: (1) deposited in the United States Mail, in a  
4 sealed package, with postage prepaid, addressed to that party  
5 at the address listed for that party in the pleadings; except  
6 that, if the party is represented by an attorney, the notice  
7 shall go to the attorney at the address listed in the  
8 pleadings; or (2) sent electronically to the party at the  
9 e-mail addresses provided for that party in the pleadings. The  
10 Property Tax Appeal Board shall allow each party to designate  
11 one or more individuals to receive electronic correspondence on  
12 behalf of that party and shall allow each party to change, add,  
13 or remove designees selected by that party during the course of  
14 the proceedings. Decisions and all electronic correspondence  
15 shall be directed to each individual so designated.

16           If the Property Tax Appeal Board renders a decision  
17 lowering the assessment of a particular parcel after the  
18 deadline for filing complaints with the board of review or  
19 board of appeals or after adjournment of the session of the  
20 board of review or board of appeals at which assessments for  
21 the subsequent year or years of the same general assessment  
22 period, as provided in Sections 9-215 through 9-225, are being  
23 considered, the taxpayer may, within 30 days after the date of  
24 written notice of the Property Tax Appeal Board's decision,  
25 appeal the assessment for such ~~the~~ subsequent year or years  
26 directly to the Property Tax Appeal Board.

1           If the Property Tax Appeal Board renders a decision  
2 lowering the assessment of a particular parcel on which a  
3 residence occupied by the owner is situated, such reduced  
4 assessment, subject to equalization, shall remain in effect for  
5 the remainder of the general assessment period as provided in  
6 Sections 9-215 through 9-225, unless that parcel is  
7 subsequently sold in an arm's length transaction establishing a  
8 fair cash value for the parcel that is different from the fair  
9 cash value on which the Board's assessment is based, or unless  
10 the decision of the Property Tax Appeal Board is reversed or  
11 modified upon review.

12       (Source: P.A. 99-626, eff. 7-22-16.)

13           Section 99. Effective date. This Act takes effect upon  
14 becoming law.