



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB2542

Introduced 1/29/2020, by Sen. Emil Jones, III

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-160
35 ILCS 200/21-387 new
35 ILCS 200/23-5
35 ILCS 200/23-7 new
35 ILCS 200/23-20

Amends the Property Tax Code. Provides that, if a tax objection complaint has been filed, or when a petition filed with the Property Tax Appeal Board remains pending at the time the tax is due, the taxpayer may elect to (i) pay all of the tax due or (ii) pay the amount of tax due for the immediately preceding tax year. Contains provisions requiring the taxpayer to notify all taxing districts if the taxpayer elects to make a partial payment.

LRB101 16331 HLH 65705 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 Sections 16-160, 23-5, and 23-20 and by adding Sections 21-387
6 and 23-7 as follows:

7 (35 ILCS 200/16-160)

8 Sec. 16-160. Property Tax Appeal Board; process. In
9 counties with 3,000,000 or more inhabitants, beginning with
10 assessments made for the 1996 assessment year for residential
11 property of 6 units or less and beginning with assessments made
12 for the 1997 assessment year for all other property, and for
13 all property in any county other than a county with 3,000,000
14 or more inhabitants, any taxpayer dissatisfied with the
15 decision of a board of review or board of appeals as such
16 decision pertains to the assessment of his or her property for
17 taxation purposes, or any taxing body that has an interest in
18 the decision of the board of review or board of appeals on an
19 assessment made by any local assessment officer, may, (i) in
20 counties with less than 3,000,000 inhabitants within 30 days
21 after the date of written notice of the decision of the board
22 of review or (ii) in assessment year 1999 and thereafter in
23 counties with 3,000,000 or more inhabitants within 30 days

1 after the date of the board of review notice or within 30 days
2 after the date that the board of review transmits to the county
3 assessor pursuant to Section 16-125 its final action on the
4 township in which the property is located, whichever is later,
5 appeal the decision to the Property Tax Appeal Board for
6 review. In any appeal where the board of review or board of
7 appeals has given written notice of the hearing to the taxpayer
8 30 days before the hearing, failure to appear at the board of
9 review or board of appeals hearing shall be grounds for
10 dismissal of the appeal unless a continuance is granted to the
11 taxpayer. If an appeal is dismissed for failure to appear at a
12 board of review or board of appeals hearing, the Property Tax
13 Appeal Board shall have no jurisdiction to hear any subsequent
14 appeal on that taxpayer's complaint. Such taxpayer or taxing
15 body, hereinafter called the appellant, shall file a petition
16 with the clerk of the Property Tax Appeal Board, setting forth
17 the facts upon which he or she bases the objection, together
18 with a statement of the contentions of law which he or she
19 desires to raise, and the relief requested. If a taxpayer
20 elects to make a partial payment of the tax due, as provided in
21 Section 21-387, the taxpayer shall notify all taxing districts
22 listed on the last available tax bill of the taxpayer's intent
23 to pay the amount of tax due for the immediately preceding tax
24 year or the amount of tax due for the year in which the appeal
25 is made, minus the amount of tax attributable to any portion of
26 the amount of the requested reduction in assessed valuation. If

1 a petition is filed by a taxpayer, the taxpayer is precluded
2 from filing objections based upon valuation, as may otherwise
3 be permitted by Sections 21-175 and 23-5. However, any taxpayer
4 not satisfied with the decision of the board of review or board
5 of appeals as such decision pertains to the assessment of his
6 or her property need not appeal the decision to the Property
7 Tax Appeal Board before seeking relief in the courts. The
8 changes made by this amendatory Act of the 91st General
9 Assembly shall be effective beginning with the 1999 assessment
10 year.

11 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

12 (35 ILCS 200/21-387 new)

13 Sec. 21-387. Partial payment of tax due. Beginning with the
14 2022 tax year, when a petition filed by a taxpayer pursuant to
15 Section 16-160 of this Code remains pending at the time the tax
16 is due, the taxpayer may elect to (i) pay all of the tax due or
17 (ii) pay the amount of tax due for the immediately preceding
18 tax year. If the tax due for the immediately preceding tax year
19 exceeds the amount of tax due for the year in which the
20 petition is filed, the taxpayer may elect to pay the amount of
21 tax due for the year in which the petition is filed minus the
22 amount attributable to any portion of the amount of the
23 requested reduction in assessed valuation.

24 (35 ILCS 200/23-5)

1 Sec. 23-5. Payment under protest. Except as provided in
2 Section 23-7, beginning ~~Beginning~~ with the 1994 tax year in
3 counties with 3,000,000 or more inhabitants, and beginning with
4 the 1995 tax year in all other counties, if any person desires
5 to object to all or any part of a property tax for any year, for
6 any reason other than that the property is exempt from
7 taxation, he or she shall pay all of the tax due within 60 days
8 from the first penalty date of the final installment of taxes
9 for that year. Whenever taxes are paid in compliance with this
10 Section and a tax objection complaint is filed in compliance
11 with Section 23-10, 100% of the taxes shall be deemed paid
12 under protest without the filing of a separate letter of
13 protest with the county collector.

14 (Source: P.A. 88-455; 89-126, eff. 7-1195.)

15 (35 ILCS 200/23-7 new)

16 Sec. 23-7. Partial payment of tax due. Beginning with the
17 2022 tax year, if a taxpayer objects to all or any part of a
18 property tax for any year based on an assessment, the taxpayer
19 may elect to (i) pay all of the tax due or (ii) pay the amount
20 of tax due for the immediately preceding tax year. If the tax
21 due for the immediately preceding tax year exceeds the amount
22 of tax due for the year for which the tax objection complaint
23 will be filed in compliance with Section 23-10, the taxpayer
24 may elect to pay the amount of tax due for the year in which the
25 tax objection complaint will be filed, minus the amount

1 attributable to any portion of the amount of the requested
2 reduction in assessed valuation. If a taxpayer elects to make a
3 partial payment of the tax due, the taxpayer shall notify all
4 taxing districts listed on the current tax bill of the amount
5 paid. Payment shall be made within 60 days from the first
6 penalty date of the final installment of taxes for the year for
7 which a tax objection complaint will be filed.

8 (35 ILCS 200/23-20)

9 Sec. 23-20. Effect of protested payments; refunds. No
10 protest shall prevent or be a cause of delay in the
11 distribution of tax collections to the taxing districts of any
12 taxes collected which were not paid under protest. If the final
13 order of the Property Tax Appeal Board or of a court results in
14 a refund to the taxpayer, refunds shall be made by the
15 collector from funds remaining in the Protest Fund until such
16 funds are exhausted and thereafter from the next funds
17 collected after entry of the final order until full payment of
18 the refund and interest thereon has been made. Interest from
19 the date of payment, regardless of whether the payment was made
20 before the effective date of this amendatory Act of 1997, or
21 from the date payment is due, whichever is later, to the date
22 of refund shall also be paid to the taxpayer at the annual rate
23 of the lesser of (i) 5% or (ii) the percentage increase in the
24 Consumer Price Index For All Urban Consumers during the
25 12-month calendar year preceding the levy year for which the

1 refund was made, as published by the federal Bureau of Labor
2 Statistics. If the final order of the Property Tax Appeal Board
3 or of a court results in a payment due, the taxpayer shall pay
4 the amount due and interest thereon. Interest shall accrue from
5 the date payment was made in accordance with Section 21 -387 or
6 Section 23 -7 to the date payment, as ordered by the Property
7 Tax Appeal Board or a court, is made at the annual rate of the
8 lesser of (i) 5% or (ii) the percentage increase in the
9 Consumer Price Index for All Urban Consumers, as issued by the
10 United states Department of Labor, Bureau of Labor Statistics,
11 during the 12-month calendar year preceding the levy year for
12 which the payment is made.

13 (Source: P.A. 94-558, eff. 1-1-06.)