



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB1752

Introduced 2/17/2021, by Rep. Deanne M. Mazzochi

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-91 new
35 ILCS 200/16-156 new
35 ILCS 200/16-181 new

Amends the Property Tax Code. Provides that, if a board of review or the Property Tax Appeal Board reduces the assessment of a condominium unit, then the owner of a neighboring unit in the same condominium development may, upon a timely petition, request the same reduction, so long as the neighboring unit has no discernible benefits or amenities that the condominium unit that received the initial reduction does not. Effective immediately.

LRB102 13578 HLH 18926 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 adding
5 Sections 16-91, 16-156, and 16-181 as follows:

6 (35 ILCS 200/16-91 new)

7 Sec. 16-91. Condominium reduction. If the board of review
8 reduces the assessment of a condominium unit, then the owner
9 of a neighboring unit in the same condominium development may,
10 upon a timely petition, request the same reduction, so long as
11 the neighboring unit has no discernible benefits or amenities
12 that the condominium unit that received the initial reduction
13 does not.

14 (35 ILCS 200/16-156 new)

15 Sec. 16-156. Condominium reduction. If the board of review
16 reduces the assessment of a condominium unit, then the owner
17 of a neighboring unit in the same condominium development may,
18 upon a timely petition, request the same reduction, so long as
19 the neighboring unit has no discernible benefits or amenities
20 that the condominium unit that received the initial reduction
21 does not.

1 (35 ILCS 200/16-181 new)

2 Sec. 16-181. Condominium reduction. If the Property Tax
3 Appeal Board reduces the assessment of a condominium unit,
4 then the owner of a neighboring unit in the same condominium
5 development may, upon a timely petition, request the same
6 reduction, so long as the neighboring unit has no discernible
7 benefits or amenities that the condominium unit that received
8 the initial reduction does not.

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.