



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

HB3526

Introduced 2/22/2021, by Rep. Michael J. Zalewski

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.935 new  
35 ILCS 200/16-180

Amends the State Finance Act. Creates the Property Tax Appeal Board Supplemental Fund. Amends the Property Tax Code. Provides that the Property Tax Appeal Board Supplemental Fund is created as a special fund in the State treasury. Provides that all filing fees collected by the Board in accordance with the Section shall be deposited into the Property Tax Appeal Board Supplemental Fund. Provides that all moneys in the Property Tax Appeal Board Supplemental Fund shall be appropriated to the Board, on an annual basis, to be used in enhancing the Board's operations, including, but not limited to, information technology initiatives, personnel, and office equipment for increasing the Board's efficiency in rendering final administrative decisions in a timely fashion.

LRB102 15010 HLH 20365 b

FISCAL 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 State Finance Act is amended by adding  
5 Section 5.935 as follows:

6 (30 ILCS 105/5.935 new)

7 Sec. 5.935. The Property Tax Appeal Board Supplemental  
8 Fund.

9 Section 10. The Property Tax Code is amended by changing  
10 Section 16-180 as follows:

11 (35 ILCS 200/16-180)

12 Sec. 16-180. Procedure for determination of correct  
13 assessment and filing fees.

14 (a) The Property Tax Appeal Board shall establish by rules  
15 an informal procedure for the determination of the correct  
16 assessment of property which is the subject of an appeal. The  
17 procedure, to the extent that the Board considers practicable,  
18 shall eliminate formal rules of pleading, practice and  
19 evidence, and except for any reasonable filing fee determined  
20 by the Board, may provide that costs shall be in the discretion  
21 of the Board. A copy of the appellant's petition shall be

1 mailed or sent by electronic means by the clerk of the Property  
2 Tax Appeal Board to the board of review whose decision is being  
3 appealed. In all cases where a change in assessed valuation of  
4 \$100,000 or more is sought, the board of review shall serve a  
5 copy of the petition on all taxing districts as shown on the  
6 last available tax bill. The chairman of the Property Tax  
7 Appeal Board shall provide for the speedy hearing of all such  
8 appeals. Each appeal shall be limited to the grounds listed in  
9 the petition filed with the Property Tax Appeal Board. All  
10 appeals shall be considered de novo and the Property Tax  
11 Appeal Board shall not be limited to the evidence presented to  
12 the board of review of the county. A party participating in the  
13 hearing before the Property Tax Appeal Board is entitled to  
14 introduce evidence that is otherwise proper and admissible  
15 without regard to whether that evidence has previously been  
16 introduced at a hearing before the board of review of the  
17 county. Where no complaint has been made to the board of review  
18 of the county where the property is located and the appeal is  
19 based solely on the effect of an equalizing factor assigned to  
20 all property or to a class of property by the board of review,  
21 the Property Tax Appeal Board shall not grant a reduction in  
22 assessment greater than the amount that was added as the  
23 result of the equalizing factor.

24 The provisions added to this Section by this amendatory  
25 Act of the 93rd General Assembly shall be construed as  
26 declaratory of existing law and not as a new enactment.

1       (b) The Property Tax Appeal Board Supplemental Fund is  
2       created as a special fund in the State treasury. All filing  
3       fees collected by the Board in accordance with this Section  
4       shall be deposited into the Property Tax Appeal Board  
5       Supplemental Fund. All moneys in the Property Tax Appeal Board  
6       Supplemental Fund shall be appropriated to the Board, on an  
7       annual basis, to be used in enhancing the Board's operations,  
8       including, but not limited to, information technology  
9       initiatives, personnel, and office equipment for increasing  
10       the Board's efficiency in rendering final administrative  
11       decisions in a timely fashion.

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