



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB5335

Introduced 1/31/2022, by Rep. Kambium Buckner

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-120
35 ILCS 200/16-160
35 ILCS 200/16-185

Amends the Property Tax Code. Provides that the Property Tax Appeal Board shall not accept or consider any appraisal that does not meet the Uniform Standards of Professional Appraisal Practice as promulgated by The Appraisal Foundation at the time the appeal was filed. Provides that the Property Tax Appeal Board Process ends in counties with 3,000,000 or more inhabitants for all property with the 2022 assessment year. Provides that the Property Tax Appeal Board may retain jurisdiction over any appeal properly filed with respect to a property in a county of 3,000,000 or more inhabitants before the last day of calendar year 2023, provided that any such appeal that is not resolved by the last day of 2024 shall be dismissed without a decision, notwithstanding the other provisions. Such a dismissal may not be appealed, but a tax objection case may be filed pursuant to Article 23 of the Property Tax Code in the circuit court of the county in which the property involved in the dismissed case is situated for a period of one year after the date of the dismissal, notwithstanding any temporal filing limitations in the provisions of Article 23. Effective immediately.

LRB102 23500 HLH 32679 b

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 16-120, 16-160, and 16-185 as follows:

6 (35 ILCS 200/16-120)

7 Sec. 16-120. Decision on complaints. In counties with
8 3,000,000 or more inhabitants, at its meeting for the purpose
9 of revising and correcting the assessments, the board of
10 appeals (until the first Monday in December 1998 and the board
11 of review beginning the first Monday in December 1998 and
12 thereafter), upon complaint filed by a taxpayer or taxing
13 district as prescribed in this Code, may revise the entire
14 assessment of any taxpayer, or any part thereof, and correct
15 the same as shall appear to the board to be just. The
16 assessment of the property of any taxpayer shall not be
17 increased unless that taxpayer or his agent shall first have
18 been notified in writing and been given an opportunity to be
19 heard. The Property Tax Appeal Board shall not accept or
20 consider any appraisal that does not meet the Uniform
21 Standards of Professional Appraisal Practice (USPAP) as
22 promulgated by The Appraisal Foundation at the time the appeal
23 was filed.

1 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
2 8-14-96.)

3 (35 ILCS 200/16-160)

4 Sec. 16-160. Property Tax Appeal Board; process. In
5 counties with 3,000,000 or more inhabitants, beginning with
6 assessments made for the 1996 assessment year for residential
7 property of 6 units or less and beginning with assessments
8 made for the 1997 assessment year for all other property, but
9 ending for all property with the 2022 assessment year and for
10 all property in any county other than a county with 3,000,000
11 or more inhabitants, any taxpayer dissatisfied with the
12 decision of a board of review or board of appeals as such
13 decision pertains to the assessment of his or her property for
14 taxation purposes, or any taxing body that has an interest in
15 the decision of the board of review or board of appeals on an
16 assessment made by any local assessment officer, may, (i) in
17 counties with less than 3,000,000 inhabitants within 30 days
18 after the date of written notice of the decision of the board
19 of review or (ii) in assessment year 1999 and thereafter in
20 counties with 3,000,000 or more inhabitants within 30 days
21 after the date of the board of review notice or within 30 days
22 after the date that the board of review transmits to the county
23 assessor pursuant to Section 16-125 its final action on the
24 township in which the property is located, whichever is later,
25 appeal the decision to the Property Tax Appeal Board for

1 review. In any appeal where the board of review or board of
2 appeals has given written notice of the hearing to the
3 taxpayer 30 days before the hearing, failure to appear at the
4 board of review or board of appeals hearing shall be grounds
5 for dismissal of the appeal unless a continuance is granted to
6 the taxpayer. If an appeal is dismissed for failure to appear
7 at a board of review or board of appeals hearing, the Property
8 Tax Appeal Board shall have no jurisdiction to hear any
9 subsequent appeal on that taxpayer's complaint. Such taxpayer
10 or taxing body, hereinafter called the appellant, shall file a
11 petition with the clerk of the Property Tax Appeal Board,
12 setting forth the facts upon which he or she bases the
13 objection, together with a statement of the contentions of law
14 which he or she desires to raise, and the relief requested. If
15 a petition is filed by a taxpayer, the taxpayer is precluded
16 from filing objections based upon valuation, as may otherwise
17 be permitted by Sections 21-175 and 23-5. However, any
18 taxpayer not satisfied with the decision of the board of
19 review or board of appeals as such decision pertains to the
20 assessment of his or her property need not appeal the decision
21 to the Property Tax Appeal Board before seeking relief in the
22 courts. The changes made by this amendatory Act of the 91st
23 General Assembly shall be effective beginning with the 1999
24 assessment year. The Board may retain jurisdiction over any
25 appeal properly filed with respect to a property in a county of
26 3,000,000 or more inhabitants before the last day of calendar

1 year 2023, provided that any such appeal that is not resolved
2 by the last day of 2024 shall be dismissed without a decision,
3 notwithstanding the provisions of Section 16-185. Such a
4 dismissal may not be appealed, but a tax objection case may be
5 filed pursuant to Article 23 of the Property Tax Code in the
6 circuit court of the county in which the property involved in
7 the dismissed case is situated for a period of one year after
8 the date of the dismissal, notwithstanding any temporal filing
9 limitations in the provisions of Article 23.

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

11 (35 ILCS 200/16-185)

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

22 The Board shall not accept or consider any appraisal that
23 does not meet the Uniform Standards of Professional Appraisal
24 Practice (USPAP) as promulgated by The Appraisal Foundation at
25 the time the appeal was filed.

1 The decision or order of the Property Tax Appeal Board in
2 any such appeal, shall, within 10 days thereafter, be
3 certified at no charge to the appellant and to the proper
4 authorities, including the board of review or board of appeals
5 whose decision was appealed, the county clerk who extends
6 taxes upon the assessment in question, and the county
7 collector who collects property taxes upon such assessment.

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

24 If the Property Tax Appeal Board renders a decision
25 lowering the assessment of a particular parcel after the
26 deadline for filing complaints with the board of review or

1 board of appeals or after adjournment of the session of the
2 board of review or board of appeals at which assessments for
3 the subsequent year or years of the same general assessment
4 period, as provided in Sections 9-215 through 9-225, are being
5 considered, the taxpayer may, within 30 days after the date of
6 written notice of the Property Tax Appeal Board's decision,
7 appeal the assessment for such subsequent year or years
8 directly to the Property Tax Appeal Board.

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

20 (Source: P.A. 99-626, eff. 7-22-16; 100-216, eff. 8-18-17.)

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.