



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

HB5433

Introduced 1/31/2022, by Rep. Deanne M. Mazzochi

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-13 new  
35 ILCS 200/16-55

Amends the Property Tax Code. Provides that, if there is a revision or correction affecting the assessed value of property that is used as a comparable property for the purposes of determining the assessed value of the taxpayer's property, then an assessment complaint may be filed with respect to the taxpayer's property within one year after the assessment for the comparable property is revised or corrected. Requires the chief county assessment officer and each township or multi-township assessor to post certain information on the assessor's Internet website. Provides that the chief county assessment officer is responsible for the accuracy of any information posted on the website. Provides that, if the information posted on the website contains an error with respect to the assessed value of comparable property, then an assessment complaint may be filed within one year after the taxpayer discovers, or through the use of reasonable diligence should have discovered, the error.

LRB102 25410 HLH 34695 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 Section 16-55 and by adding Section 12-13 as follows:

6 (35 ILCS 200/12-13 new)

7 Sec. 12-13. Process improvements; increase fairness,  
8 transparency, and accountability.

9 (a) It is the intent of the General Assembly to increase  
10 the transparency and accountability of each county and  
11 township assessor and to ensure that a fair assessment process  
12 is in place for all taxpayers.

13 (b) Whenever an assessment is revised or corrected by a  
14 decision of the board of review, a decision of the Property Tax  
15 Appeal Board, an order or judgment of the circuit court, or the  
16 issuance of a certificate of error, the chief county  
17 assessment officer of the county in which the property is  
18 located and the township or multi-township assessor of the  
19 township in which the property is located shall each post the  
20 revised or corrected assessment on his or her Internet  
21 website, along with a detailed explanation of why the revision  
22 or correction was necessary. This information shall be updated  
23 within 2 weeks after the assessment is revised or corrected.

1       (c) In addition, each chief county assessment officer and  
2 each township or multi-township assessor shall post the  
3 following quality metrics on his or her Internet website:

4           (1) the total number of board of review decisions,  
5 decisions of the Property Tax Appeal Board, or circuit  
6 court proceedings that affected the assessment of property  
7 within the county during the previous 5 years; and

8           (2) the total number of assessments performed in the  
9 county during the previous 2 years.

10       (d) The chief county assessment officer shall be  
11 responsible for the accuracy of any information posted on an  
12 Internet website maintained by the chief county assessment  
13 officer. The chief county assessment officer shall also ensure  
14 that each township or multi-township assessor within the  
15 county complies with the posting requirements of this Section.

16       (35 ILCS 200/16-55)

17       Sec. 16-55. Complaints.

18       (a) On written complaint that any property is overassessed  
19 or underassessed, the board shall review the assessment, and  
20 correct it, as appears to be just, but in no case shall the  
21 property be assessed at a higher percentage of fair cash value  
22 than other property in the assessment district prior to  
23 equalization by the board or the Department.

24       (b) The board shall include compulsory sales in reviewing  
25 and correcting assessments, including, but not limited to,

1 those compulsory sales submitted by the complainant, if the  
2 board determines that those sales reflect the same property  
3 characteristics and condition as those originally used to make  
4 the assessment. The board shall also consider whether the  
5 compulsory sale would otherwise be considered an arm's length  
6 transaction.

7 (c) If a complaint is filed by an attorney on behalf of a  
8 complainant, all notices and correspondence from the board  
9 relating to the appeal shall be directed to the attorney. The  
10 board may require proof of the attorney's authority to  
11 represent the taxpayer. If the attorney fails to provide proof  
12 of authority within the compliance period granted by the board  
13 pursuant to subsection (d), the board may dismiss the  
14 complaint. The Board shall send, electronically or by mail,  
15 notice of the dismissal to the attorney and complainant.

16 (d) A complaint to affect the assessment for the current  
17 year shall be filed on or before 30 calendar days after the  
18 date of publication of the assessment list under Section  
19 12-10. If the assessed value of property that is used as a  
20 comparable property for the purposes of determining the  
21 assessed value of the taxpayer's property is revised or  
22 corrected as a result of a decision of the board of review, a  
23 decision of the Property Tax Appeal Board, an order or  
24 judgment of the circuit court, or the issuance of a  
25 certificate of error, then a complaint may be filed within one  
26 year after the assessed value of the comparable property is

1 revised or corrected. If the information posted on the county  
2 or township assessor's website under Section 12-13 contains an  
3 error with respect to the assessed value of property that is  
4 used as a comparable property for the purposes of determining  
5 the assessed value of the taxpayer's property, then a  
6 complaint may be filed within one year after the taxpayer  
7 discovers, or through the use of reasonable diligence should  
8 have discovered, the error. Upon receipt of a written  
9 complaint that is timely filed under this Section, the board  
10 of review shall docket the complaint. If the complaint does  
11 not comply with the board of review rules adopted under  
12 Section 9-5 entitling the complainant to a hearing, the board  
13 shall send, electronically or by mail, notification  
14 acknowledging receipt of the complaint. The notification must  
15 identify which rules have not been complied with and provide  
16 the complainant with not less than 10 business days to bring  
17 the complaint into compliance with those rules. If the  
18 complainant complies with the board of review rules either  
19 upon the initial filing of a complaint or within the time as  
20 extended by the board of review for compliance, then the board  
21 of review shall send, electronically or by mail, a notice of  
22 hearing and the board shall hear the complaint and shall issue  
23 and send, electronically or by mail, a decision upon  
24 resolution. Except as otherwise provided in subsection (c), if  
25 the complainant has not complied with the rules within the  
26 time as extended by the board of review, the board shall

1 nonetheless issue and send a decision. The board of review may  
2 adopt rules allowing any party to attend and participate in a  
3 hearing by telephone or electronically.

4 (d-5) Complaints and other written correspondence sent by  
5 the United States mail shall be considered filed as of the  
6 postmark date in accordance with Section 1.25 of the Statute  
7 on Statutes. Complaints and other written correspondence sent  
8 by a delivery service other than the United States Postal  
9 System shall be considered as filed as of the date sent as  
10 indicated by the shipper's tracking label. If allowed by board  
11 of review rule, complaints and other written correspondence  
12 transmitted electronically shall be considered filed as of the  
13 date received.

14 (e) The board may also, at any time before its revision of  
15 the assessments is completed in every year, increase, reduce  
16 or otherwise adjust the assessment of any property, making  
17 changes in the valuation as may be just, and shall have full  
18 power over the assessment of any person and may do anything in  
19 regard thereto that it may deem necessary to make a just  
20 assessment, but the property shall not be assessed at a higher  
21 percentage of fair cash value than the assessed valuation of  
22 other property in the assessment district prior to  
23 equalization by the board or the Department.

24 (f) No assessment shall be increased until the person to  
25 be affected has been notified and given an opportunity to be  
26 heard, except as provided below.

1           (g) Before making any reduction in assessments of its own  
2 motion, the board of review shall give notice to the assessor  
3 or chief county assessment officer who certified the  
4 assessment, and give the assessor or chief county assessment  
5 officer an opportunity to be heard thereon.

6           (h) All complaints of errors in assessments of property  
7 shall be in writing, and shall be filed by the complaining  
8 party with the board of review, in the number of copies  
9 required by board of review rule. A copy shall be filed by the  
10 board of review with the assessor or chief county assessment  
11 officer who certified the assessment.

12           (i) In all cases where a change in assessed valuation of  
13 \$100,000 or more is sought, the board of review shall also  
14 serve a copy of the petition on all taxing districts as shown  
15 on the last available tax bill at least 14 days prior to the  
16 hearing on the complaint. Service may be by electronic means  
17 if the taxing district consents to electronic service and  
18 provides the board of review with a valid e-mail address for  
19 the purpose of receiving service. All taxing districts shall  
20 have an opportunity to be heard on the complaint. A taxing  
21 district wishing to intervene shall file a request to  
22 intervene with the board of review at least five days in  
23 advance of a scheduled hearing. If board of review rules  
24 require the appellant to submit evidence in advance of a  
25 hearing, then any evidence in support of the intervenor's  
26 opinion of assessed value must be submitted to the board of

1 review and complainant no later than five calendar days prior  
2 to the hearing. Service shall be made as set forth in  
3 subsection (d-5), but if board of review rules allow  
4 complaints and correspondence to be transmitted  
5 electronically, then the intervenor's evidence shall be  
6 transmitted electronically.

7 (i-5) If board of review rules require the appellant to  
8 submit evidence in advance of a hearing, then any evidence to  
9 support the assessor's opinion of assessed value must be  
10 submitted to the board of review and the complainant (or, if  
11 represented by an attorney, to the attorney) no later than  
12 five calendar days prior to the hearing. Service shall be made  
13 as set forth in subsection (d-5), but if board of review rules  
14 allow complaints and correspondence to be transmitted  
15 electronically, then the assessor's evidence shall be  
16 transmitted electronically.

17 (j) Complaints shall be classified by townships or taxing  
18 districts by the clerk of the board of review. All classes of  
19 complaints shall be docketed numerically, each in its own  
20 class, in the order in which they are presented, in books kept  
21 for that purpose, which books shall be open to public  
22 inspection. Complaints shall be considered by townships or  
23 taxing districts until all complaints have been heard and  
24 passed upon by the board.

25 (Source: P.A. 98-322, eff. 8-12-13; 99-98, eff. 1-1-16;  
26 99-579, eff. 7-15-16.)