

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 16-160 as follows:

6 (35 ILCS 200/16-160)

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

1 after the date that the board of review transmits to the county
2 assessor pursuant to Section 16-125 its final action on the
3 township in which the property is located, whichever is later,
4 appeal the decision to the Property Tax Appeal Board for
5 review. For filing purposes, taxpayers or owners shall also
6 include condominium associations and homeowner associations.

7 In any appeal where the board of review or board of appeals has
8 given written notice of the hearing to the taxpayer 30 days
9 before the hearing, failure to appear at the board of review or
10 board of appeals hearing shall be grounds for dismissal of the
11 appeal unless a continuance is granted to the taxpayer. If an
12 appeal is dismissed for failure to appear at a board of review
13 or board of appeals hearing, the Property Tax Appeal Board
14 shall have no jurisdiction to hear any subsequent appeal on
15 that taxpayer's complaint. Such taxpayer or taxing body,
16 hereinafter called the appellant, shall file a petition with
17 the clerk of the Property Tax Appeal Board, setting forth the
18 facts upon which he or she bases the objection, together with a
19 statement of the contentions of law which he or she desires to
20 raise, and the relief requested. If a petition is filed by a
21 taxpayer, the taxpayer is precluded from filing objections
22 based upon valuation, as may otherwise be permitted by
23 Sections 21-175 and 23-5. However, any taxpayer not satisfied
24 with the decision of the board of review or board of appeals as
25 such decision pertains to the assessment of his or her
26 property need not appeal the decision to the Property Tax

1 Appeal Board before seeking relief in the courts. The changes
2 made by this amendatory Act of the 91st General Assembly shall
3 be effective beginning with the 1999 assessment year.

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

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.