



SR0109

LRB102 16988 ECR 22408 r

1 SENATE RESOLUTION

2 WHEREAS, Property tax appeals are necessary to ensure
3 property tax assessments are accurate and fair; and

4 WHEREAS, The Illinois Property Tax Appeal Board (the
5 Board) was established to consider appeals after decisions
6 from County Boards of Review; and

7 WHEREAS, The Board makes a decision in each appeal based
8 on equity and the weight of evidence; and

9 WHEREAS, Property tax appeals involve the filing of
10 various forms, documentation, and photographs at each stage of
11 the appeal process to meet the evidentiary burden; and

12 WHEREAS, The Board and many counties require mail-in or
13 hand delivery of property tax appeal forms and materials; and

14 WHEREAS, Submission of multiple paper copies is overly
15 burdensome to those with limited time and resources; this
16 burden falls disproportionately on individuals with lower
17 incomes seeking appeals and can impair their access to
18 justice; and

19 WHEREAS, The use of a centralized statewide submission

1 platform has the potential to ease this burden and promote a
2 consistent process across Illinois counties; therefore, be it

3 RESOLVED, BY THE SENATE OF THE ONE HUNDRED SECOND GENERAL
4 ASSEMBLY OF THE STATE OF ILLINOIS, that we urge the Illinois
5 Property Tax Appeal Board to deliver a report to the Illinois
6 Senate on or before May 1, 2021 that examines the feasibility
7 and associated costs of implementing a centralized property
8 tax appeal submission platform for appeals to the Property Tax
9 Appeal Board and counties that elect to use this platform to
10 process appeals and any additional internet-based platform the
11 Board may find sufficient to accept property tax appeals
12 electronically; and be it further

13 RESOLVED, That this report should describe available
14 technology and cost estimates and offer potential funding
15 sources to cover the costs associated with implementation; and
16 be it further

17 RESOLVED, That a suitable copy of this resolution be
18 delivered to the Property Tax Appeal Board.