



SR0237

LRB102 18213 ECR 25837 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 October 1, 2021 that examines the  
7 feasibility and associated costs of implementing a centralized  
8 property tax appeal submission platform for appeals to the  
9 Property Tax Appeal Board and counties that elect to use this  
10 platform to process appeals and any additional internet-based  
11 platform the Board may find sufficient to accept property tax  
12 appeals 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.