



## 103RD GENERAL ASSEMBLY

### State of Illinois

2023 and 2024

HB2400

Introduced 2/15/2023, by Rep. Robert "Bob" Rita

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-120  
35 ILCS 200/16-125

Amends the Property Tax Code. In provisions concerning decisions on complaints, provides that, in making its decision, the board of review shall be limited to the evidence presented by the complainant or the complainant's agent, and each complaint shall be limited to the grounds listed in the petition and supporting documents filed with the board. Provides that, when a decision is made on a complaint, the board of review shall make and sign a brief written statement of the reason for the decision (currently, the reason for the change and the manner in which the method used by the assessor in making the assessment was erroneous). Effective immediately.

LRB103 25573 HLH 51922 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 and 16-125 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 or her agent shall first  
18 have been notified in writing and been given an opportunity to  
19 be heard. In making its decision, the board shall be limited to  
20 the evidence presented by the complainant or the complainant's  
21 agent, and each complaint shall be limited to the grounds  
22 listed in the petition and supporting documents filed with the  
23 board.

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

3 (35 ILCS 200/16-125)

4 Sec. 16-125. Hearings. In counties with 3,000,000 or more  
5 inhabitants, complaints filed with the board of appeals (until  
6 the first Monday in December 1998 and the board of review  
7 beginning the first Monday in December 1998 and thereafter)  
8 shall be classified by townships. All complaints shall be  
9 docketed numerically, in the order in which they are  
10 presented, as nearly as possible, in books or computer records  
11 kept for that purpose, which shall be open to public  
12 inspection. The complaints shall be considered by townships  
13 until they have been heard and passed upon by the board. After  
14 completing final action on all matters in a township, the  
15 board shall transmit such final actions to the county  
16 assessor.

17 A hearing upon any complaint shall not be held until the  
18 taxpayer affected and the county assessor have each been  
19 notified and have been given an opportunity to be heard. All  
20 hearings shall be open to the public and the board shall sit  
21 together and hear the representations of the interested  
22 parties or their representatives. An order for a correction of  
23 any assessment shall not be made unless both commissioners of  
24 the board, or a majority of the members in the case of a board  
25 of review, concur therein, in which case, an order for

1 correction shall be made in open session and entered in the  
2 records of the board. Beginning with the 2024 assessment year,  
3 when a decision is made on a complaint ~~When an assessment is~~  
4 ~~ordered corrected,~~ the board shall transmit a computer  
5 printout of the results, shall ~~or~~ make and sign a brief written  
6 statement of the reason for the decision ~~change and the manner~~  
7 ~~in which the method used by the assessor in making the~~  
8 ~~assessment was erroneous,~~ and shall deliver a copy of the  
9 statement to the county assessor and the complainant. Upon  
10 request the board shall hear any taxpayer in opposition to a  
11 proposed reduction in any assessment.

12 The board may destroy or otherwise dispose of complaints  
13 and records pertaining thereto after the lapse of 5 years from  
14 the date of filing.

15 (Source: P.A. 97-1054, eff. 1-1-13.)

16 Section 99. Effective date. This Act takes effect upon  
17 becoming law.