



Sen. Robert F. Martwick

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10300SB0809sam001

LRB103 03265 HLH 72770 a

1 AMENDMENT TO SENATE BILL 809

2 AMENDMENT NO. _____. Amend Senate Bill 809 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 16-185 as follows:

6 (35 ILCS 200/16-185)

7 Sec. 16-185. Decisions.

8 (a) The Board shall make a decision in each appeal or case
9 appealed to it, and the decision shall be based upon equity and
10 the weight of evidence and not upon constructive fraud, and
11 shall be binding upon appellant and officials of government.
12 The extension of taxes on any assessment so appealed shall not
13 be delayed by any proceeding before the Board, and, in case the
14 assessment is altered by the Board, any taxes extended upon
15 the unauthorized assessment or part thereof shall be abated,
16 or, if already paid, shall be refunded with interest as

1 provided in Section 23-20.

2 (b) The decision or order of the Property Tax Appeal Board
3 in any such appeal, shall, within 10 days thereafter, be
4 certified at no charge to the appellant and to the proper
5 authorities, including the board of review or board of appeals
6 whose decision was appealed, the county clerk who extends
7 taxes upon the assessment in question, and the county
8 collector who collects property taxes upon such assessment.

9 (c) The final administrative decision of the Property Tax
10 Appeal Board shall be deemed served on a party when a copy of
11 the decision is:

12 (1) deposited in the United States Mail, in a sealed
13 package, with postage prepaid, addressed to that party at
14 the address listed for that party in the pleadings; except
15 that, if the party is represented by an attorney, the
16 notice shall go to the attorney at the address listed in
17 the pleadings; or

18 (2) sent electronically to the party at the e-mail
19 addresses provided for that party in the pleadings.

20 The Property Tax Appeal Board shall allow each party to
21 designate one or more individuals to receive electronic
22 correspondence on behalf of that party and shall allow each
23 party to change, add, or remove designees selected by that
24 party during the course of the proceedings. Decisions and all
25 electronic correspondence shall be directed to each individual
26 so designated.

1 (d) If the Property Tax Appeal Board renders a decision
2 lowering the assessment of a particular parcel after the
3 deadline for filing complaints with the board of review or
4 board of appeals or after adjournment of the session of the
5 board of review or board of appeals at which assessments for
6 the subsequent year or years of the same general assessment
7 period, as provided in Sections 9-215 through 9-225, are being
8 considered, the taxpayer may, within 30 days after the date of
9 written notice of the Property Tax Appeal Board's decision,
10 appeal the assessment for such subsequent year or years
11 directly to the Property Tax Appeal Board.

12 (e) Subject to subsection (f) of this Section, if the
13 Property Tax Appeal Board renders a decision lowering the
14 assessment of a particular parcel on which a residence
15 occupied by the owner is situated, that reduced assessment,
16 subject to equalization, shall remain in effect for the
17 remainder of the general assessment period, as provided in
18 Sections 9-215 through 9-225, except that, if, as a result of
19 one or more of the factors described in subsection (f), the
20 assessed value of the parcel in any subsequent assessment year
21 during the general assessment period is less than the
22 assessment determined by the Property Tax Appeal Board in its
23 decision lowering the assessment of the parcel, then the
24 assessed value for that subsequent assessment year shall be
25 maintained for the remainder of the general assessment period,
26 subject to equalization.

1 (f) Notwithstanding subsection (e) of this Section, if the
2 Property Tax Appeal Board renders a decision lowering the
3 assessment of a particular parcel on which a residence
4 occupied by the owner is situated, then the Property Tax
5 Appeal Board shall determine the correct assessment, subject
6 to equalization, for that parcel for the remainder of the
7 general assessment period, as provided in Sections 9-215
8 through 9-225, only if the correct assessment can be
9 determined based on one or more of the following factors:

10 (1) the parcel is subsequently sold in an arm's length
11 transaction establishing a fair cash value for the parcel
12 that is different from the fair cash value on which the
13 Property Tax Appeal Board's assessment is based;

14 (2) the parcel or the improvements on the parcel were
15 substantially changed in any way contemplated by Section
16 9-160 or Section 9-180 so that the fair cash value on which
17 the Property Tax Appeal Board's assessment is based no
18 longer fairly represents the parcel's fair cash value, in
19 which case competent evidence of the parcel's fair cash
20 value shall be submitted to the Property Tax Appeal Board;

21 (3) the Property Tax Appeal Board's assessment would
22 not be uniform, or its assessment would otherwise not be
23 in conformance with Section 4 of Article XI of the
24 Illinois Constitution of 1970, in which case competent
25 evidence of the parcel's lack of uniformity shall be
26 submitted to the Property Tax Appeal Board; or

1 (4) the decision of the Property Tax Appeal Board is
2 reversed or modified upon review.

3 If the Property Tax Appeal Board cannot determine the
4 parcel's correct assessment based on any of the factors
5 provided for in this subsection, then the provisions of
6 subsection (e) of this Section shall apply.

7 ~~If the Property Tax Appeal Board renders a decision~~
8 ~~lowering the assessment of a particular parcel on which a~~
9 ~~residence occupied by the owner is situated, such reduced~~
10 ~~assessment, subject to equalization, shall remain in effect~~
11 ~~for the remainder of the general assessment period as provided~~
12 ~~in Sections 9-215 through 9-225, unless that parcel is~~
13 ~~subsequently sold in an arm's length transaction establishing~~
14 ~~a fair cash value for the parcel that is different from the~~
15 ~~fair cash value on which the Board's assessment is based, or~~
16 ~~unless the decision of the Property Tax Appeal Board is~~
17 ~~reversed or modified upon review.~~

18 (Source: P.A. 99-626, eff. 7-22-16; 100-216, eff. 8-18-17.)

19 Section 99. Effective date. This Act takes effect upon
20 becoming law.".