

SB3454



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB3454

Introduced 2/8/2024, by Sen. Robert F. Martwick

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-55

35 ILCS 200/16-95

Amends the Property Tax Code. Provides that a copy of the complaint shall also be served on each taxing district in which the property is located at least 90 days prior to the board of review hearing on the complaint. Effective immediately.

LRB103 36220 HLH 69294 b

A BILL FOR

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 16-55 and 16-95 as follows:

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints.

8 (a) On written complaint that any property is overassessed
9 or underassessed, the board shall review the assessment, and
10 correct it, as appears to be just, but in no case shall the
11 property be assessed at a higher percentage of fair cash value
12 than other property in the assessment district prior to
13 equalization by the board or the Department.

14 (b) The board shall include compulsory sales in reviewing
15 and correcting assessments, including, but not limited to,
16 those compulsory sales submitted by the complainant, if the
17 board determines that those sales reflect the same property
18 characteristics and condition as those originally used to make
19 the assessment. The board shall also consider whether the
20 compulsory sale would otherwise be considered an arm's length
21 transaction.

22 (c) If a complaint is filed by an attorney on behalf of a
23 complainant, all notices and correspondence from the board

1 relating to the appeal shall be directed to the attorney. The
2 board may require proof of the attorney's authority to
3 represent the taxpayer. If the attorney fails to provide proof
4 of authority within the compliance period granted by the board
5 pursuant to subsection (d), the board may dismiss the
6 complaint. The Board shall send, electronically or by mail,
7 notice of the dismissal to the attorney and complainant.

8 (d) A complaint to affect the assessment for the current
9 year shall be filed on or before 30 calendar days after the
10 date of publication of the assessment list under Section
11 12-10. Upon receipt of a written complaint that is timely
12 filed under this Section, the board of review shall docket the
13 complaint. If the complaint does not comply with the board of
14 review rules adopted under Section 9-5 entitling the
15 complainant to a hearing, the board shall send, electronically
16 or by mail, notification acknowledging receipt of the
17 complaint. The notification must identify which rules have not
18 been complied with and provide the complainant with not less
19 than 10 business days to bring the complaint into compliance
20 with those rules. If the complainant complies with the board
21 of review rules either upon the initial filing of a complaint
22 or within the time as extended by the board of review for
23 compliance, then the board of review shall send,
24 electronically or by mail, a notice of hearing and the board
25 shall hear the complaint and shall issue and send,
26 electronically or by mail, a decision upon resolution. Except

1 as otherwise provided in subsection (c), if the complainant
2 has not complied with the rules within the time as extended by
3 the board of review, the board shall nonetheless issue and
4 send a decision. The board of review may adopt rules allowing
5 any party to attend and participate in a hearing by telephone
6 or electronically.

7 (d-5) Complaints and other written correspondence sent by
8 the United States mail shall be considered filed as of the
9 postmark date in accordance with Section 1.25 of the Statute
10 on Statutes. Complaints and other written correspondence sent
11 by a delivery service other than the United States Postal
12 System shall be considered as filed as of the date sent as
13 indicated by the shipper's tracking label. If allowed by board
14 of review rule, complaints and other written correspondence
15 transmitted electronically shall be considered filed as of the
16 date received.

17 (e) The board may also, at any time before its revision of
18 the assessments is completed in every year, increase, reduce
19 or otherwise adjust the assessment of any property, making
20 changes in the valuation as may be just, and shall have full
21 power over the assessment of any person and may do anything in
22 regard thereto that it may deem necessary to make a just
23 assessment, but the property shall not be assessed at a higher
24 percentage of fair cash value than the assessed valuation of
25 other property in the assessment district prior to
26 equalization by the board or the Department.

1 (f) No assessment shall be increased until the person to
2 be affected has been notified and given an opportunity to be
3 heard, except as provided below.

4 (g) Before making any reduction in assessments of its own
5 motion, the board of review shall give notice to the assessor
6 or chief county assessment officer who certified the
7 assessment, and give the assessor or chief county assessment
8 officer an opportunity to be heard thereon.

9 (h) All complaints of errors in assessments of property
10 shall be in writing, and shall be filed by the complaining
11 party with the board of review, in the number of copies
12 required by board of review rule. A copy shall be filed by the
13 board of review with the assessor or chief county assessment
14 officer who certified the assessment.

15 (i) In all cases where a change in assessed valuation of
16 \$100,000 or more is sought, the board of review shall also
17 serve a copy of the petition on all taxing districts as shown
18 on the last available tax bill at least 90 ~~14~~ days prior to the
19 hearing on the complaint. Service may be by electronic means
20 if the taxing district consents to electronic service and
21 provides the board of review with a valid e-mail address for
22 the purpose of receiving service. All taxing districts shall
23 have an opportunity to be heard on the complaint. A taxing
24 district wishing to intervene shall file a request to
25 intervene with the board of review at least five days in
26 advance of a scheduled hearing. If board of review rules

1 require the appellant to submit evidence in advance of a
2 hearing, then any evidence in support of the intervenor's
3 opinion of assessed value must be submitted to the board of
4 review and complainant no later than five calendar days prior
5 to the hearing. Service shall be made as set forth in
6 subsection (d-5), but if board of review rules allow
7 complaints and correspondence to be transmitted
8 electronically, then the intervenor's evidence shall be
9 transmitted electronically.

10 (i-5) If board of review rules require the appellant to
11 submit evidence in advance of a hearing, then any evidence to
12 support the assessor's opinion of assessed value must be
13 submitted to the board of review and the complainant (or, if
14 represented by an attorney, to the attorney) no later than
15 five calendar days prior to the hearing. Service shall be made
16 as set forth in subsection (d-5), but if board of review rules
17 allow complaints and correspondence to be transmitted
18 electronically, then the assessor's evidence shall be
19 transmitted electronically.

20 (j) Complaints shall be classified by townships or taxing
21 districts by the clerk of the board of review. All classes of
22 complaints shall be docketed numerically, each in its own
23 class, in the order in which they are presented, in books kept
24 for that purpose, which books shall be open to public
25 inspection. Complaints shall be considered by townships or
26 taxing districts until all complaints have been heard and

1 passed upon by the board.

2 (Source: P.A. 98-322, eff. 8-12-13; 99-98, eff. 1-1-16;
3 99-579, eff. 7-15-16.)

4 (35 ILCS 200/16-95)

5 Sec. 16-95. Powers and duties of board of appeals or
6 review; complaints. In counties with 3,000,000 or more
7 inhabitants, until the first Monday in December 1998, the
8 board of appeals in any year shall, on complaint that any
9 property is overassessed or underassessed, or is exempt,
10 review and order the assessment corrected.

11 Beginning the first Monday in December 1998 and
12 thereafter, in counties with 3,000,000 or more inhabitants,
13 the board of review:

14 (1) shall, on written complaint of any taxpayer or any
15 taxing district that has an interest in the assessment
16 that any property is overassessed, underassessed, or
17 exempt, review the assessment and confirm, revise,
18 correct, alter, or modify the assessment, as appears to be
19 just; and

20 (2) may, upon written motion of any one or more
21 members of the board that is made on or before the dates
22 specified in notices given under Section 16-110 for each
23 township and upon good cause shown, revise, correct,
24 alter, or modify any assessment (or part of an assessment)
25 of real property regardless of whether the taxpayer or

1 owner of the property has filed a complaint with the
2 board; and

3 (3) shall, after the effective date of this amendatory
4 Act of the 96th General Assembly, pursuant to the
5 provisions of Sections 9-260, 9-265, 2-270, 16-135, and
6 16-140, review any omitted assessment proposed by the
7 county assessor and confirm, revise, correct, alter, or
8 modify the proposed assessment, as appears to be just.

9 No assessment may be changed by the board on its own motion
10 until the taxpayer in whose name the property is assessed and
11 the chief county assessment officer who certified the
12 assessment have been notified and given an opportunity to be
13 heard thereon.

14 All taxing districts shall have an opportunity to be heard
15 on the matter. The board of review shall also serve a copy of
16 the petition on each taxing district in which the property is
17 located, as shown on the last available tax bill, at least 90
18 days prior to the hearing on the complaint.

19 (Source: P.A. 96-1553, eff. 3-10-11.)

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