

1 AN ACT concerning taxes.

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 16-180, 16-190, and 16-191 as follows:

6 (35 ILCS 200/16-180)

7 Sec. 16-180. Procedure for determination of correct
8 assessment. The Property Tax Appeal Board shall establish by
9 rules an informal procedure for the determination of the
10 correct assessment of property which is the subject of an
11 appeal. The procedure, to the extent that the Board
12 considers practicable, shall eliminate formal rules of
13 pleading, practice and evidence, and except for any
14 reasonable filing fee determined by the Board, may provide
15 that costs shall be in the discretion of the Board. A copy of
16 the appellant's petition shall be mailed by the clerk of the
17 Property Tax Appeal Board to the board of review ~~or board of~~
18 ~~appeals~~ whose decision is being appealed. In all cases where
19 a change in assessed valuation of \$100,000 or more is sought,
20 the board of review ~~or board of appeals~~ shall serve a copy of
21 the petition on all taxing districts as shown on the last
22 available tax bill. The chairman of the Property Tax Appeal
23 Board shall provide for the speedy hearing of all such
24 appeals. Each appeal shall be limited to the grounds listed
25 in the petition filed with the Property Tax Appeal Board.

26 All appeals shall be considered de novo. Where no complaint
27 has been made to the board of review of the county where the
28 property is located and the appeal is based solely on the
29 effect of an equalizing factor assigned to all property or to
30 a class of property by the board of review, the Property Tax
31 Appeal Board shall not grant a reduction in assessment

1 greater than the amount that was added as the result of the
2 equalizing factor.

3 (Source: P.A. 88-455; 89-671, eff. 8-14-96.)

4 (35 ILCS 200/16-190)

5 Sec. 16-190. Record of proceedings and orders.

6 (a) The Property Tax Appeal Board shall keep a record of
7 its proceedings and orders and the record shall be a public
8 record. In all cases where the contesting party is seeking a
9 change of \$100,000 or more in assessed valuation, the
10 contesting party must provide a court reporter at his or her
11 own expense. The original certified transcript of such
12 hearing shall be forwarded to the Springfield office of the
13 Property Tax Appeal Board and shall become part of the
14 Board's official record of the proceeding on appeal. Each
15 year the Property Tax Appeal Board shall publish a volume
16 containing a synopsis of representative cases decided by the
17 Board during that year. The publication shall be organized by
18 or cross-referenced by the issue presented before the Board
19 in each case contained in the publication. The publication
20 shall be available for inspection by the public at the
21 Property Tax Appeal Board offices and copies shall be
22 available for a reasonable cost, except as provided in
23 Section 16-191.

24 (b) The Property Tax Appeal Board shall provide
25 annually, no later than February 1, to the Governor and the
26 General Assembly a report that contains for each county the
27 following:

28 (1) the total number of cases for commercial and
29 industrial property requesting a reduction in assessed
30 value of \$100,000 or more for each of the last 5 years;

31 (2) the total number of cases for commercial and
32 industrial property decided by the Property Tax Appeal
33 Board for each of the last 5 years; and

1 (3) the total change in assessed value based on the
2 Property Tax Appeal Board decisions for commercial
3 property and industrial property for each of the last 5
4 years.

5 (c) The requirement for providing a report to the General
6 Assembly shall be satisfied by filing copies of the report
7 with the following:

8 (1) the Speaker of the House of Representatives;

9 (2) the Minority Leader of the House of
10 Representatives;

11 (3) the Clerk of the House of Representatives;

12 (4) the President of the Senate;

13 (5) the Minority Leader of the Senate;

14 (6) the Secretary of the Senate;

15 (7) the Legislative Research Unit, as required by
16 Section 3.1 of the General Assembly Organization Act; and

17 (8) the State Government Report Distribution Center
18 for the General Assembly, as required by subsection (t)
19 of Section 320 of the State Library Act.

20 (Source: P.A. 90-770, eff. 8-14-98.)

21 (35 ILCS 200/16-191)

22 Sec. 16-191. Publications for Chief County Assessment
23 Officers. The Property Tax Appeal Board shall annually
24 distribute to each chief county assessment officer, free of
25 charge, one copy of the volume published pursuant to Section
26 16-190 and one copy of any other publication produced by the
27 Property Tax Appeal Board, upon request.

28 In addition, in counties with 3,000,000 or more
29 inhabitants, the Property Tax Appeal Board shall
30 electronically distribute every 30 days to the chief county
31 assessment officer, free of charge, appeal information
32 containing the following:

33 (1) appeal year and appeal docket number;

- 1 (2) Property Tax Appeal Board class and requested
- 2 level of reduction;
- 3 (3) appellant name;
- 4 (4) permanent index number or numbers;
- 5 (5) scheduled hearing dates;
- 6 (6) final assessed value determined by the Property
- 7 Tax Appeal Board;
- 8 (7) date case closed at Property Tax Appeal Board;
- 9 (8) reason for action;
- 10 (9) intervenor name; and
- 11 (10) intervenor representatives.

12 (Source: P.A. 90-770, eff. 8-14-98.)

13 Section 99. Effective date. This Act takes effect upon

14 becoming law.