

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 Section 16-180 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 considers
12 practicable, shall eliminate formal rules of pleading,
13 practice and evidence, and except for any reasonable filing fee
14 determined by the Board, may provide that costs shall be in the
15 discretion of the Board. A copy of the appellant's petition
16 shall be mailed by the clerk of the Property Tax Appeal Board
17 to the board of review whose decision is being appealed. In all
18 cases where a change in assessed valuation of \$100,000 or more
19 is sought, the board of review shall serve a copy of the
20 petition on all taxing districts as shown on the last available
21 tax bill. The chairman of the Property Tax Appeal Board shall
22 provide for the speedy hearing of all such appeals. Each appeal
23 shall be limited to the grounds listed in the petition filed
24 with the Property Tax Appeal Board. All appeals shall be
25 considered de novo and the Property Tax Appeal Board shall not
26 be limited to the evidence presented to the board of review of
27 the county. A party participating in the hearing before the
28 Property Tax Appeal Board is entitled to introduce evidence
29 that is otherwise proper and admissible without regard to
30 whether that evidence has previously been introduced at a
31 hearing before the board of review of the county. Where no
32 complaint has been made to the board of review of the county

1 where the property is located and the appeal is based solely on
2 the effect of an equalizing factor assigned to all property or
3 to a class of property by the board of review, the Property Tax
4 Appeal Board shall not grant a reduction in assessment greater
5 than the amount that was added as the result of the equalizing
6 factor.

7 The provisions added to this Section by this amendatory Act
8 of the 93rd General Assembly shall be construed as declaratory
9 of existing law and not as a new enactment.

10 (Source: P.A. 93-248, eff. 7-22-03.)

11 Section 99. Effective date. This Act takes effect upon
12 becoming law.