

1 AN ACT concerning property 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 23-10 as follows:

6 (35 ILCS 200/23-10)

7 Sec. 23-10. Tax objections and copies. Beginning with
8 the 2003 ~~1994~~ tax year, in counties with 3,000,000 or more
9 inhabitants, ~~and beginning with the 1995 tax year in all~~
10 ~~other counties,~~ the person paying the taxes due as provided
11 in Section 23-5 may file a tax objection complaint under
12 Section 23-15 within 165 ~~75~~ days after the first penalty date
13 of the final installment of taxes for the year in question.
14 Beginning with the 2003 tax year, in counties with less than
15 3,000,000 inhabitants, the person paying the taxes due as
16 provided in Section 23-5 may file a tax objection complaint
17 under Section 23-15 within 75 days after the first penalty
18 date of the final installment of taxes for the year in
19 question. However, in all counties in cases in which the
20 complaint is permitted to be filed without payment under
21 Section 23-5, it must be filed prior to the entry of judgment
22 under Section 21-175. In addition, the time specified for
23 payment of the tax provided in Section 23-5 shall not be
24 construed to delay or prevent the entry of judgment against,
25 or the sale of, tax delinquent property if the taxes have not
26 been paid prior to the entry of judgment under Section
27 21-175. An objection to an assessment for any year shall not
28 be allowed by the court, however, if an administrative remedy
29 was available by complaint to the board of appeals or board
30 of review under Section 16-55 or Section 16-115, unless that
31 remedy was exhausted prior to the filing of the tax objection

1 complaint.

2 When any complaint is filed with the court in a county
3 with less than 3,000,000 inhabitants, the plaintiff shall
4 file 3 copies of the complaint with the clerk of the circuit
5 court. Any complaint or amendment thereto shall contain (i)
6 on the first page a listing of the taxing districts against
7 which the complaint is directed and (ii) a summary of the
8 reasons for the tax objections set forth in the complaint
9 with enough copies of the summary to be distributed to each
10 of the taxing districts against which the complaint is
11 directed. Within 10 days after the complaint is filed, the
12 clerk of the circuit court shall deliver one copy to the
13 State's Attorney and one copy to the county clerk, taking
14 their receipts therefor. The county clerk shall, within 30
15 days from the last day for the filing of complaints, notify
16 the duly elected or appointed custodian of funds for each
17 taxing district that may be affected by the complaint,
18 stating (i) that a complaint has been filed and (ii) the
19 summary of the reasons for the tax objections set forth in
20 the complaint. Any amendment to a complaint, except any
21 amendment permitted to be made in open court during the
22 course of a hearing on the complaint, shall also be filed in
23 triplicate, with one copy delivered to the State's Attorney
24 and one copy delivered to the county clerk by the clerk of
25 the circuit court. The State's Attorney shall within 10 days
26 of receiving his or her copy of the amendment notify the duly
27 elected or appointed custodian of funds for each taxing
28 district whose tax monies may be affected by the amendment,
29 stating (i) that the amendment has been filed and (ii) the
30 summary of the reasons for the tax objections set forth in
31 the amended complaint. The State's Attorney shall also notify
32 the custodian and the county clerk in writing of the date,
33 time and place of any hearing before the court to be held
34 upon the complaint or amended complaint not later than 4 days

1 prior to the hearing. The notices provided in this Section
2 shall be by letter addressed to the custodian or the county
3 clerk and may be mailed by regular mail, postage prepaid,
4 postmarked within the required period, but not less than 4
5 days before a hearing.

6 (Source: P.A. 91-578, eff. 8-14-99.)

7 Section 90. The State Mandates Act is amended by adding
8 Section 8.27 as follows:

9 (30 ILCS 805/8.27 new)

10 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6
11 and 8 of this Act, no reimbursement by the State is required
12 for the implementation of any mandate created by this
13 amendatory Act of the 93rd General Assembly.

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.