

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 Sections 9-230, 16-55, and 16-125 as follows:

6 (35 ILCS 200/9-230)

7 Sec. 9-230. Return of township or multi-township  
8 assessment books. The township or multi-township assessors in  
9 counties with less than 500,000 ~~600,000~~ inhabitants shall, on  
10 or before April 15 of the assessment year, return the  
11 assessment books or workbooks to the supervisor of  
12 assessments. The township or multi-township assessors in  
13 counties with less than 3,000,000 inhabitants, but more than  
14 700,000 ~~600,000~~ inhabitants, shall, on or before November 15  
15 of the assessment year, return the assessment books or  
16 workbooks to the supervisor of assessments. The township or  
17 multi-township assessors in counties with 500,000 or more but  
18 no more than 700,000 inhabitants shall, on or before November  
19 15 of the assessment year, but not before October 15 of the  
20 assessment year, return the assessment books or workbooks to  
21 the supervisor of assessments. If a township or  
22 multi-township assessor in a county with less than 3,000,000  
23 inhabitants, but more than 500,000 ~~600,000~~ inhabitants, does  
24 not return the assessment books or work books within the  
25 required time, the supervisor of assessments may take  
26 possession of the books and complete the assessments pursuant  
27 to law. Each of the books shall be verified by affidavit by  
28 the assessor substantially as follows:

29 State of Illinois)

30 )ss.

31 County of .....)

1 I do solemnly swear that the book or books .... in  
 2 number, to which this affidavit is attached, contains a  
 3 complete list of all of the property in the township or  
 4 multi-township or assessment district herein described  
 5 subject to taxation for the year .... so far as I have been  
 6 able to ascertain, and that the assessed value set down in  
 7 the proper column opposite the descriptions of property is a  
 8 just and equal assessment of the property according to law.

9 Dated .....

10 If the supervisor of assessments determines that the  
 11 township or multi-township assessor has not completed the  
 12 assessments as required by law before returning the  
 13 assessment books under this Section, the county board may  
 14 submit a bill to the township board of trustees for the  
 15 reasonable costs incurred by the supervisor of assessments in  
 16 completing the assessments.

17 (Source: P.A. 85-1253; 88-455.)

18 (35 ILCS 200/16-55)

19 Sec. 16-55. Complaints. On written complaint that any  
 20 property is overassessed or underassessed, the board shall  
 21 review the assessment, and correct it, as appears to be just,  
 22 but in no case shall the property be assessed at a higher  
 23 percentage of fair cash value than other property in the  
 24 assessment district prior to equalization by the board or the  
 25 Department. A complaint to affect the assessment for the  
 26 current year shall be filed on or before the 10th day of  
 27 August in counties with less than 150,000 inhabitants and on  
 28 or before the 10th day of September in counties with 150,000  
 29 or more but less than 3,000,000 inhabitants, except if the  
 30 assessment books containing the assessment complained of are  
 31 not filed with the board of review by the 10th day of July in  
 32 a county with fewer than 150,000 inhabitants or by the 10th  
 33 day of August in a county with 150,000 or more but less than

1 3,000,000 inhabitants, then the complaint shall be filed on  
2 or before 30 calendar days after the date of publication of  
3 the assessment list under Section 12-10. The board may also,  
4 at any time before its revision of the assessments is  
5 completed in every year, increase, reduce or otherwise adjust  
6 the assessment of any property, making changes in the  
7 valuation as may be just, and shall have full power over the  
8 assessment of any person and may do anything in regard  
9 thereto that it may deem necessary to make a just assessment,  
10 but the property shall not be assessed at a higher percentage  
11 of fair cash value than the assessed valuation of other  
12 property in the assessment district prior to equalization by  
13 the board or the Department. No assessment shall be increased  
14 until the person to be affected has been notified and given  
15 an opportunity to be heard, except as provided below. Before  
16 making any reduction in assessments of its own motion, the  
17 board of review shall give notice to the assessor or chief  
18 county assessment officer who certified the assessment, and  
19 give the assessor or chief county assessment officer an  
20 opportunity to be heard thereon.

21 All complaints of errors in assessments of property shall  
22 be in writing, and shall be filed by the complaining party  
23 with the board of review, in duplicate. In counties with more  
24 than 500,000 but less than 700,000 inhabitants, complaints  
25 may, in the alternative, be filed with the assessor or chief  
26 county assessment officer who certified the assessment.  
27 Complaints filed with the assessor or chief county assessment  
28 officer must otherwise meet the requirements of this Section.  
29 The assessor or chief county assessment officer shall forward  
30 the complaint to the board of review upon receipt. The  
31 duplicate shall be filed by the board of review with the  
32 assessor or chief county assessment officer who certified the  
33 assessment. In all cases where a change in assessed valuation  
34 of \$100,000 or more is sought, the board of review shall also

1 serve a copy of the petition on all taxing districts as shown  
2 on the last available tax bill at least 14 days prior to the  
3 hearing on the complaint.

4 All taxing districts shall have an opportunity to be  
5 heard on the complaint. Complaints shall be classified by  
6 townships or taxing districts by the clerk of the board of  
7 review. All classes of complaints shall be docketed  
8 numerically, each in its own class, in the order in which  
9 they are presented, in books kept for that purpose, which  
10 books shall be open to public inspection. Complaints shall  
11 be considered by townships or taxing districts until all  
12 complaints have been heard and passed upon by the board.

13 (Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

14 (35 ILCS 200/16-125)

15 Sec. 16-125. Hearings. In counties with 3,000,000 or  
16 more inhabitants, complaints filed with the board of appeals  
17 (until the first Monday in December 1998 and the board of  
18 review beginning the first Monday in December 1998 and  
19 thereafter) shall be classified by townships. All complaints  
20 shall be docketed numerically, in the order in which they are  
21 presented, as nearly as possible, in books or computer  
22 records kept for that purpose, which shall be open to public  
23 inspection. The complaints shall be considered by townships  
24 until they have been heard and passed upon by the board.  
25 After completing final action on all matters in a township,  
26 the board shall transmit such final actions to the county  
27 assessor.

28 A hearing upon any complaint shall not be held until the  
29 taxpayer affected and the county assessor have each been  
30 notified and have been given an opportunity to be heard. All  
31 hearings shall be open to the public and the board shall sit  
32 together and hear the representations of the interested  
33 parties or their representatives. An order for a correction

1 of any assessment shall not be made unless both commissioners  
2 of the board, or a majority of the members in the case of a  
3 board of review, concur therein, in which case, an order  
4 therefor shall be made in open session and entered in the  
5 records of the board. When an assessment is ordered  
6 corrected, the board shall transmit a computer printout of  
7 the results and ~~and~~ make and sign a brief written statement  
8 of the reason for the change and the manner in which the  
9 method used by the assessor in making the assessment was  
10 erroneous, and shall deliver a copy of the statement to the  
11 county assessor. Upon request the board shall hear any  
12 taxpayer in opposition to a proposed reduction in any  
13 assessment.

14 The board may destroy or otherwise dispose of complaints  
15 and records pertaining thereto after the lapse of 5 years  
16 from the date of filing.

17 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99;  
18 92-133, eff. 7-24-01.)

19 Section 99. Effective date. This Act takes effect on  
20 January 1, 2004.