



Filed: 3/16/2005

09400HB1426ham001

LRB094 10455 BDD 43221 a

1 AMENDMENT TO HOUSE BILL 1426

2 AMENDMENT NO. _____. Amend House Bill 1426 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 4-10, 4-15, 16-115, and 16-180 as follows:

6 (35 ILCS 200/4-10)

7 Sec. 4-10. Compensation for Certified Illinois Assessing
8 Officers. Subject to the requirements for continued training,
9 any supervisor of assessments, assessor, deputy assessor or
10 member, deputy member, commissioner, deputy commissioner, or
11 other employee of a board of review in any county who has
12 earned a Certified Illinois Assessing Officers Certificate
13 from the Illinois Property Assessment Institute shall receive
14 from the State, out of funds appropriated to the Department,
15 additional compensation of \$500 per year.

16 To receive a Certified Illinois Assessing Officer
17 certificate, a person shall complete successfully and pass
18 examinations on a basic course in assessment practice approved
19 by the Department and conducted by the Institute and additional
20 courses totaling not less than 60 class hours that are
21 designated and approved by the Department, on the cost, market
22 and income approaches to value, mass appraisal techniques, and
23 property tax administration.

24 To continue to be eligible for the additional compensation,

1 a Certified Illinois Assessing Officer must complete
2 successfully a minimum of 15 class hours requiring a written
3 examination, and the equivalent of one seminar course of 15
4 class hours which does not require a written examination, in
5 each year for which additional compensation is sought after
6 receipt of the certificate. The Department shall designate and
7 approve courses acceptable for additional training, including
8 courses in business and computer techniques, and class hours
9 applicable to each course. The Department shall specify
10 procedures for certifying the completion of the additional
11 training.

12 The courses and training shall be conducted annually at
13 various convenient locations throughout the State. At least one
14 course shall be conducted annually in each county with more
15 than 400,000 inhabitants.

16 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
17 8-14-96.)

18 (35 ILCS 200/4-15)

19 Sec. 4-15. Compensation of local assessment officers
20 holding other designations. Any assessor, deputy assessor or
21 member, deputy member, commissioner, deputy commissioner, or
22 other employee of a board of review who has been awarded a
23 Certified Assessment Evaluator certificate by the
24 International Association of Assessing Officers shall receive
25 an additional compensation of \$500 per year from funds
26 appropriated to the Department.

27 Any assessor, deputy assessor or member of a board of
28 review who has been awarded a Residential Evaluation
29 Specialist, Assessment Administration Specialist, or Cadastral
30 Mapping Specialist certificate by the International
31 Association of Assessing Officers, but who has not been awarded
32 a Certified Assessment Evaluator certificate, shall receive
33 additional compensation of \$250 per year from funds

1 appropriated to the Department. If any assessor, deputy
2 assessor, or member of a board of review has been awarded more
3 than one certificate, but has not been awarded a Certified
4 Assessment Evaluator certificate, the maximum additional
5 compensation shall be \$250.

6 To continue to qualify for the additional compensation
7 after receipt of a certificate, any assessor, deputy assessor
8 or member of a board of review must, each year that additional
9 compensation is sought, complete successfully a minimum of 15
10 class hours requiring a written examination, and the equivalent
11 of one seminar course of 15 class hours which does not require
12 a written examination.

13 (Source: P.A. 91-436, eff. 8-6-99.)

14 (35 ILCS 200/16-115)

15 Sec. 16-115. Filing complaints. In counties with 3,000,000
16 or more inhabitants, complaints that any property is
17 overassessed or underassessed or is exempt may be made by any
18 taxpayer. Complaints that any property is overassessed or
19 underassessed or is exempt may be made by a taxing district
20 that has an interest in the assessment to a board of review.
21 All complaints shall be in writing, identify and describe the
22 particular property, otherwise comply with the rules in force,
23 be signed by the complaining party or his or her attorney, and
24 be filed with the board of appeals (until the first Monday in
25 December 1998 and the board of review beginning the first
26 Monday in December 1998 and thereafter) in at least duplicate.
27 The board shall forward one copy or otherwise provide a
28 computer-generated form or other appropriate form of
29 electronic notification of each complaint to the county
30 assessor.

31 Complaints by taxpayers and taxing districts and
32 certificates of correction by the county assessor as provided
33 in this Code shall be filed with the board according to

1 townships on or before the dates specified in the notices given
2 in Section 16-110.

3 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
4 8-14-96.)

5 (35 ILCS 200/16-180)

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

1 to a class of property by the board of review, the Property Tax
2 Appeal Board shall not grant a reduction in assessment greater
3 than the amount that was added as the result of the equalizing
4 factor.

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

8 (Source: P.A. 93-248, eff. 7-22-03; 93-758, eff. 7-16-04.)".