

1 AN ACT concerning revenue.

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 16-70 as follows:

6 (35 ILCS 200/16-70)

7 Sec. 16-70. Determination of exemptions. The board of  
8 review shall hear and determine the application of any person  
9 who is assessed on property claimed to be exempt from taxation.  
10 However, the decision of the board shall not be final, except  
11 as to homestead exemptions. Upon filing of any application for  
12 a non-homestead exemption which would reduce the assessed  
13 valuation of any property by more than \$100,000, the owner  
14 shall deliver, in person or by mail, a copy of the application  
15 to any municipality, school district, ~~and~~ community college  
16 district, and fire protection district in which the property is  
17 situated. Failure of a municipality, school district, ~~or~~  
18 community college district, or fire protection district to  
19 receive the notice shall not invalidate any exemption. The  
20 board shall give the municipalities, school districts, ~~and~~  
21 community college districts, fire protection districts, and  
22 the taxpayer an opportunity to be heard. The clerk of the board  
23 in all cases other than homestead exemptions, under the  
24 direction of the board, shall make out and forward to the  
25 Department, a full and complete statement of all the facts in  
26 the case. The Department shall determine whether the property  
27 is legally liable to taxation. It shall notify the board of  
28 review of its decision, and the board shall correct the  
29 assessment if necessary. The decision of the Department is  
30 subject to review under Sections 8-35 and 8-40. The extension  
31 of taxes on any assessment shall not be delayed by any  
32 proceedings under this Section, and, if the Department rules

1 that the property is exempt, any taxes extended upon the  
2 unauthorized assessment shall be abated or, if paid, shall be  
3 refunded.

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