



Sen. John M. Sullivan

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LRB094 04410 BDD 57758 a

1 AMENDMENT TO SENATE BILL 680

2 AMENDMENT NO. _____. Amend Senate Bill 680 by replacing
3 everything after the enacting clause with the following:

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

1 Department, a full and complete statement of all the facts in
2 the case. The Department shall determine whether the property
3 is legally liable to taxation. It shall notify the board of
4 review of its decision, and the board shall correct the
5 assessment if necessary. The decision of the Department is
6 subject to review under Sections 8-35 and 8-40. The extension
7 of taxes on any assessment shall not be delayed by any
8 proceedings under this Section, and, if the Department rules
9 that the property is exempt, any taxes extended upon the
10 unauthorized assessment shall be abated or, if paid, shall be
11 refunded.

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