



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

SB1816

Introduced 2/25/2005, by Sen. Don Harmon

SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-35
35 ILCS 200/16-95

Amends the Property Tax Code. Provides that, in counties with 3,000,000 or more inhabitants, the county assessor and the board of review may make a written request to the owner or lessee of any real property for information that may reasonably be required by the county assessor to determine the fair cash valuation of the property. Provides that the owner or lessee must respond in writing and under oath within 60 days after the receipt of a request for information. Provides that if any person (i) fails to comply with a request for information within 60 days after its receipt or (ii) in response to a request for information, makes a statement that he or she knows to be materially false, then that person is barred from any statutory appeal under certain Articles of the Code. Effective immediately.

LRB094 11418 BDD 42321 b

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 Sections 14-35 and 16-95 as follows:

6 (35 ILCS 200/14-35)

7 Sec. 14-35. Hearings by county assessor; counties of
8 3,000,000 or more.

9 (a) In counties with 3,000,000 or more inhabitants, the
10 county assessor each year shall sit for the purpose of revising
11 the assessments. The time of the sittings shall be set by the
12 county assessor by notice as herein provided after the
13 assessment books for one or more townships or taxing districts
14 have been completed. The assessments for one or more townships
15 or taxing districts may be revised at any sitting which may be
16 adjourned from day to day as necessary. At least one week
17 before each sitting the county assessor shall publish a notice,
18 in some newspaper of general circulation published in the
19 county, of the time and place of the sitting, the township or
20 townships, taxing district or taxing districts for which the
21 assessments will be considered at the sitting, and the time
22 within which applications for revisions of assessment may be
23 made by taxpayers.

24 (b) The county assessor may make a written request to the
25 owner or lessee of any real property for information that may
26 reasonably be required by the county assessor to determine the
27 fair cash valuation of the property. The owner or lessee must
28 respond in writing and under oath within 60 days after the
29 receipt of a request for information under this Section. The
30 county assessor must send a request under this Section by
31 certified mail and must enclose a copy of this Section.

32 If any person (i) fails to comply with a request for

1 information under this subsection within 60 days after its
2 receipt or (ii) in response to a request for information, makes
3 a statement that he or she knows to be materially false, then
4 that person is barred from any statutory appeal under this
5 Article. A person who was unable to comply with a request under
6 this subsection for reasons beyond his or her control is not
7 barred from making an appeal under this Article.

8 (c) The county assessor shall, upon completion of the
9 revision of assessments for any township or taxing district,
10 deliver the assessment books for the township or taxing
11 district to the board of appeals (until the first Monday in
12 December 1998 and the board of review beginning on the first
13 Monday in December 1998 and thereafter).

14 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
15 8-14-96.)

16 (35 ILCS 200/16-95)

17 Sec. 16-95. Powers and duties of board of appeals or
18 review; complaints.

19 (a) In counties with 3,000,000 or more inhabitants, until
20 the first Monday in December 1998, the board of appeals in any
21 year shall, on complaint that any property is overassessed or
22 underassessed, or is exempt, review and order the assessment
23 corrected.

24 Beginning the first Monday in December 1998 and thereafter,
25 in counties with 3,000,000 or more inhabitants, the board of
26 review:

27 (1) shall, on written complaint of any taxpayer or any
28 taxing district that has an interest in the assessment that
29 any property is overassessed, underassessed, or exempt,
30 review the assessment and confirm, revise, correct, alter,
31 or modify the assessment, as appears to be just; and

32 (2) may, upon written motion of any one or more members
33 of the board that is made on or before the dates specified
34 in notices given under Section 16-110 for each township and
35 upon good cause shown, revise, correct, alter, or modify

1 any assessment (or part of an assessment) of real property
2 regardless of whether the taxpayer or owner of the property
3 has filed a complaint with the board.

4 No assessment may be changed by the board on its own
5 motion until the taxpayer in whose name the property is
6 assessed and the chief county assessment officer who
7 certified the assessment have been notified and given an
8 opportunity to be heard thereon. All taxing districts shall
9 have an opportunity to be heard on the matter.

10 (b) The board of review may make a written request to the
11 owner or lessee of any real property for information that may
12 reasonably be required by the board of review to determine the
13 fair cash valuation of the property. The owner or lessee must
14 respond in writing and under oath within 60 days after the
15 receipt of a request for information under this Section. The
16 board must send a request under this Section by certified mail
17 and must enclose a copy of this Section.

18 If any person (i) fails to comply with a request for
19 information under this subsection within 60 days after its
20 receipt or (ii) in response to a request for information, makes
21 a statement that he or she knows to be materially false, then
22 that person is barred from any statutory appeal under this
23 Article. A person who was unable to comply with a request under
24 this subsection for reasons beyond his or her control is not
25 barred from making an appeal under this Article.

26 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

27 Section 99. Effective date. This Act takes effect upon
28 becoming law.