



Rep. Ed Sullivan Jr.

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09500HB2957ham001

LRB095 09285 BDD 48334 a

1 AMENDMENT TO HOUSE BILL 2957

2 AMENDMENT NO. _____. Amend House Bill 2957 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 16-55, 16-125, and 16-170 as follows:

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints. On written complaint that any
8 property is overassessed or underassessed, the board shall
9 review the assessment, and correct it, as appears to be just,
10 but in no case shall the property be assessed at a higher
11 percentage of fair cash value than other property in the
12 assessment district prior to equalization by the board or the
13 Department. A complaint to affect the assessment for the
14 current year shall be filed on or before the 10th day of August
15 in counties with less than 150,000 inhabitants and on or before
16 the 10th day of September in counties with 150,000 or more but

1 less than 3,000,000 inhabitants, except if the assessment books
2 containing the assessment complained of are not filed with the
3 board of review by the 10th day of July in a county with fewer
4 than 150,000 inhabitants or by the 10th day of August in a
5 county with 150,000 or more but less than 3,000,000
6 inhabitants, then the complaint shall be filed on or before 30
7 calendar days after the date of publication of the assessment
8 list under Section 12-10. The board may also, at any time
9 before its revision of the assessments is completed in every
10 year, increase, reduce or otherwise adjust the assessment of
11 any property, making changes in the valuation as may be just,
12 and shall have full power over the assessment of any person and
13 may do anything in regard thereto that it may deem necessary to
14 make a just assessment, but the property shall not be assessed
15 at a higher percentage of fair cash value than the assessed
16 valuation of other property in the assessment district prior to
17 equalization by the board or the Department. No assessment
18 shall be increased until the person to be affected has been
19 notified and given an opportunity to be heard, except as
20 provided below. At each hearing upon any complaint, the
21 assessor or chief county assessment officer who certified the
22 assessment bears the burden of proof to establish the justness,
23 accuracy, and reasonableness of the assessment. Before making
24 any reduction in assessments of its own motion, the board of
25 review shall give notice to the assessor or chief county
26 assessment officer who certified the assessment, and give the

1 assessor or chief county assessment officer an opportunity to
2 be heard thereon. All complaints of errors in assessments of
3 property shall be in writing, and shall be filed by the
4 complaining party with the board of review, in duplicate. The
5 duplicate shall be filed by the board of review with the
6 assessor or chief county assessment officer who certified the
7 assessment. In all cases where a change in assessed valuation
8 of \$100,000 or more is sought, the board of review shall also
9 serve a copy of the petition on all taxing districts as shown
10 on the last available tax bill at least 14 days prior to the
11 hearing on the complaint. All taxing districts shall have an
12 opportunity to be heard on the complaint. Complaints shall be
13 classified by townships or taxing districts by the clerk of the
14 board of review. All classes of complaints shall be docketed
15 numerically, each in its own class, in the order in which they
16 are presented, in books kept for that purpose, which books
17 shall be open to public inspection. Complaints shall be
18 considered by townships or taxing districts until all
19 complaints have been heard and passed upon by the board.

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

21 (35 ILCS 200/16-125)

22 Sec. 16-125. Hearings. In counties with 3,000,000 or more
23 inhabitants, complaints filed with the board of appeals (until
24 the first Monday in December 1998 and the board of review
25 beginning the first Monday in December 1998 and thereafter)

1 shall be classified by townships. All complaints shall be
2 docketed numerically, in the order in which they are presented,
3 as nearly as possible, in books or computer records kept for
4 that purpose, which shall be open to public inspection. The
5 complaints shall be considered by townships until they have
6 been heard and passed upon by the board. After completing final
7 action on all matters in a township, the board shall transmit
8 such final actions to the county assessor.

9 A hearing upon any complaint shall not be held until the
10 taxpayer affected and the county assessor have each been
11 notified and have been given an opportunity to be heard. All
12 hearings shall be open to the public and the board shall sit
13 together and hear the representations of the interested parties
14 or their representatives. At each hearing upon any complaint,
15 the county assessor bears the burden of proof to establish the
16 justness, accuracy, and reasonableness of the assessment. An
17 order for a correction of any assessment shall not be made
18 unless both commissioners of the board, or a majority of the
19 members in the case of a board of review, concur therein, in
20 which case, an order therefor shall be made in open session and
21 entered in the records of the board. When an assessment is
22 ordered corrected, the board shall transmit a computer printout
23 of the results, or make and sign a brief written statement of
24 the reason for the change and the manner in which the method
25 used by the assessor in making the assessment was erroneous,
26 and shall deliver a copy of the statement to the county

1 assessor. Upon request the board shall hear any taxpayer in
2 opposition to a proposed reduction in any assessment.

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

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

8 (35 ILCS 200/16-170)

9 Sec. 16-170. Hearings. A hearing shall be granted if any
10 party to the appeal so requests, and, upon motion of any party
11 to the appeal or by direction of the Property Tax Appeal Board,
12 any appeal may be set down for a hearing, with proper notice to
13 the interested parties. Notice to all interested taxing bodies
14 shall be deemed to have been given when served upon the State's
15 Attorney of the county from which the appeal has been taken.
16 Hearings may be held before less than a majority of the members
17 of the Board, and the chairman may assign members or hearing
18 officers to hold hearings. Such hearings shall be open to the
19 public and shall be conducted in accordance with the rules of
20 practice and procedure promulgated by the Board. At each
21 hearing, the assessor or chief county assessment officer who
22 certified the assessment bears the burden of proof to establish
23 the justness, accuracy, and reasonableness of the assessment.
24 The Board, any member or hearing officer may require the
25 production of any books, records, papers or documents that may

1 be material or relevant as evidence in any matter pending
2 before it and necessary for the making of a just decision.

3 (Source: P.A. 76-689; 88-455.)

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.".