

# HB6311



## 95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB6311

by Rep. Ed Sullivan, Jr.

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-55  
35 ILCS 200/16-125  
35 ILCS 200/16-170

Amends the Property Tax Code. Provides that, at hearings before the board of review or the Property Tax Appeal Board, the county assessor bears the burden of proof to establish the justness, accuracy, and reasonableness of the assessment. Effective immediately.

LRB095 20464 BDD 48289 b

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

A BILL FOR

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 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  
17 less than 3,000,000 inhabitants, except if the assessment books  
18 containing the assessment complained of are not filed with the  
19 board of review by the 10th day of July in a county with fewer  
20 than 150,000 inhabitants or by the 10th day of August in a  
21 county with 150,000 or more but less than 3,000,000  
22 inhabitants, then the complaint shall be filed on or before 30  
23 calendar days after the date of publication of the assessment

1 list under Section 12-10. The board may also, at any time  
2 before its revision of the assessments is completed in every  
3 year, increase, reduce or otherwise adjust the assessment of  
4 any property, making changes in the valuation as may be just,  
5 and shall have full power over the assessment of any person and  
6 may do anything in regard thereto that it may deem necessary to  
7 make a just assessment, but the property shall not be assessed  
8 at a higher percentage of fair cash value than the assessed  
9 valuation of other property in the assessment district prior to  
10 equalization by the board or the Department. No assessment  
11 shall be increased until the person to be affected has been  
12 notified and given an opportunity to be heard, except as  
13 provided below. At each hearing upon any complaint, the county  
14 assessor bears the burden of proof to establish the justness,  
15 accuracy, and reasonableness of the assessment. Before making  
16 any reduction in assessments of its own motion, the board of  
17 review shall give notice to the assessor or chief county  
18 assessment officer who certified the assessment, and give the  
19 assessor or chief county assessment officer an opportunity to  
20 be heard thereon. All complaints of errors in assessments of  
21 property shall be in writing, and shall be filed by the  
22 complaining party with the board of review, in duplicate. The  
23 duplicate shall be filed by the board of review with the  
24 assessor or chief county assessment officer who certified the  
25 assessment. In all cases where a change in assessed valuation  
26 of \$100,000 or more is sought, the board of review shall also

1 serve a copy of the petition on all taxing districts as shown  
2 on the last available tax bill at least 14 days prior to the  
3 hearing on the complaint. All taxing districts shall have an  
4 opportunity to be heard on the complaint. Complaints shall be  
5 classified by townships or taxing districts by the clerk of the  
6 board of review. All classes of complaints shall be docketed  
7 numerically, each in its own class, in the order in which they  
8 are presented, in books kept for that purpose, which books  
9 shall be open to public inspection. Complaints shall be  
10 considered by townships or taxing districts until all  
11 complaints have been heard and passed upon by the board.

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

13 (35 ILCS 200/16-125)

14 Sec. 16-125. Hearings. In counties with 3,000,000 or more  
15 inhabitants, complaints filed with the board of appeals (until  
16 the first Monday in December 1998 and the board of review  
17 beginning the first Monday in December 1998 and thereafter)  
18 shall be classified by townships. All complaints shall be  
19 docketed numerically, in the order in which they are presented,  
20 as nearly as possible, in books or computer records kept for  
21 that purpose, which shall be open to public inspection. The  
22 complaints shall be considered by townships until they have  
23 been heard and passed upon by the board. After completing final  
24 action on all matters in a township, the board shall transmit  
25 such final actions to the county assessor.

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

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

24           (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99;  
25 92-133, eff. 7-24-01.)

1 (35 ILCS 200/16-170)

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

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

22 Section 99. Effective date. This Act takes effect upon  
23 becoming law.