

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 23-10 as follows:

6 (35 ILCS 200/23-10)

7 Sec. 23-10. Tax objections and copies. Beginning with the
8 2003 tax year, in counties with 3,000,000 or more inhabitants,
9 the person paying the taxes due as provided in Section 23-5 may
10 file a tax objection complaint under Section 23-15 within 165
11 days after the first penalty date of the final installment of
12 taxes for the year in question. Beginning with the 2003 tax
13 year, in counties with less than 3,000,000 inhabitants, the
14 person paying the taxes due as provided in Section 23-5 may
15 file a tax objection complaint under Section 23-15 within 75
16 days after the first penalty date of the final installment of
17 taxes for the year in question. However, in all counties in
18 cases in which the complaint is permitted to be filed without
19 payment under Section 23-5, it must be filed prior to the entry
20 of judgment under Section 21-175. In addition, the time
21 specified for payment of the tax provided in Section 23-5 shall
22 not be construed to delay or prevent the entry of judgment
23 against, or the sale of, tax delinquent property if the taxes

1 have not been paid prior to the entry of judgment under Section
2 21-175. An objection to an assessment for any year shall not be
3 allowed by the court, however, if an administrative remedy was
4 available by complaint to the board of appeals or board of
5 review under Section 16-55 or Section 16-115, unless that
6 remedy was exhausted prior to the filing of the tax objection
7 complaint.

8 When any complaint is filed with the court in a county with
9 less than 3,000,000 inhabitants, the plaintiff shall file 3
10 copies of the complaint with the clerk of the circuit court.
11 Any complaint or amendment thereto shall contain (i) on the
12 first page a listing of the taxing districts against which the
13 complaint is directed and (ii) a summary of the reasons for the
14 tax objections set forth in the complaint with enough copies of
15 the summary to be distributed to each of the taxing districts
16 against which the complaint is directed. Within 10 days after
17 the complaint is filed, the clerk of the circuit court shall
18 deliver one copy to the State's Attorney and one copy to the
19 county clerk, taking their receipts therefor. The county clerk
20 shall, within 30 days from the last day for the filing of
21 complaints, notify the duly elected or appointed custodian of
22 funds for each taxing district that may be affected by the
23 complaint, stating (i) that a complaint has been filed and (ii)
24 the summary of the reasons for the tax objections set forth in
25 the complaint. Any amendment to a complaint, except any
26 amendment permitted to be made in open court during the course

1 of a hearing on the complaint, shall also be filed in
2 triplicate, with one copy delivered to the State's Attorney and
3 one copy delivered to the county clerk by the clerk of the
4 circuit court. The State's Attorney shall within 10 days of
5 receiving his or her copy of the amendment notify the duly
6 elected or appointed custodian of funds for each taxing
7 district whose tax monies may be affected by the amendment,
8 stating (i) that the amendment has been filed and (ii) the
9 summary of the reasons for the tax objections set forth in the
10 amended complaint. The State's Attorney shall also notify the
11 custodian and the county clerk in writing of the date, time and
12 place of any hearing before the court to be held upon the
13 complaint or amended complaint not later than 4 days prior to
14 the hearing. The notices provided in this Section shall be by
15 letter addressed to the custodian or the county clerk and may
16 be mailed by regular mail, postage prepaid, postmarked within
17 the required period, but not less than 4 days before a hearing.
18 In addition, in counties with 3,000,000 or more inhabitants,
19 upon the filing of any tax objection complaint that would, if
20 allowed, reduce the assessed valuation of any property by more
21 than \$100,000, the plaintiff must give notice of the tax
22 objection complaint by mailing a copy of it to any
23 municipality, school district, and community college district
24 in which the property is situated, by certified mail, return
25 receipt requested. The plaintiff must attach a certification to
26 the tax objection complaint that the notice to taxing districts

1 has been made. The courts have no jurisdiction to hear any tax
2 objection complaint if proper certification of notice is not
3 filed. Upon receipt of notice of the filing of a tax objection
4 complaint, a taxing district has an unconditional right to
5 intervene in the tax objection proceedings and has the right to
6 participate fully in the proceedings in the same manner as the
7 named party defendant.

8 (Source: P.A. 93-378, eff. 7-24-03.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.