



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB2276

Introduced 2/18/2009, by Rep. Edward J. Acevedo

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-170  
35 ILCS 200/16-180

Amends the Property Tax Code. Provides that, for appeals to the Property Tax Appeal Board requesting a change in assessed value of \$1,000,000 or more on non-farm property other than that consisting of 6 or fewer residences, appellant must notify affected municipalities, school districts, and community college districts and the taxpayer of record if the taxpayer is not the appellant (now, if a change of \$100,00 or more is sought, the board of review must notify all taxing districts). Sets forth procedures and requires proof of service.

LRB096 10136 RCE 20302 b

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 16-170 and 16-180 as follows:

6 (35 ILCS 200/16-170)

7 Sec. 16-170. Hearings. A hearing shall be granted if any  
8 party to the appeal so requests, and, upon motion of any party  
9 to the appeal or by direction of the Property Tax Appeal Board,  
10 any appeal may be set down for a hearing, with proper notice to  
11 the interested parties. Notice to all interested taxing bodies  
12 shall be deemed to have been given when served upon the State's  
13 Attorney of the county from which the appeal has been taken,  
14 except that, in cases involving a requested change of assessed  
15 value of \$1,000,000 or more on non-farm property other than  
16 that consisting solely of 6 or fewer residential units, notice  
17 shall also be given as provided in Section 16-180. Hearings may  
18 be held before less than a majority of the members of the  
19 Board, and the chairman may assign members or hearing officers  
20 to hold hearings. Such hearings shall be open to the public and  
21 shall be conducted in accordance with the rules of practice and  
22 procedure promulgated by the Board. The Board, any member or  
23 hearing officer may require the production of any books,

1 records, papers or documents that may be material or relevant  
2 as evidence in any matter pending before it and necessary for  
3 the making of a just decision.

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

5 (35 ILCS 200/16-180)

6 Sec. 16-180. Procedure for determination of correct  
7 assessment. The Property Tax Appeal Board shall establish by  
8 rules an informal procedure for the determination of the  
9 correct assessment of property which is the subject of an  
10 appeal. The procedure, to the extent that the Board considers  
11 practicable, shall eliminate formal rules of pleading,  
12 practice and evidence, and except for any reasonable filing fee  
13 determined by the Board, may provide that costs shall be in the  
14 discretion of the Board. A copy of the appellant's petition  
15 shall be mailed by the clerk of the Property Tax Appeal Board  
16 to the board of review whose decision is being appealed. In  
17 cases involving a requested change of assessed value of  
18 \$1,000,000 or more on non-farm property other than that  
19 consisting solely of 6 or fewer residential units, the  
20 appellant shall also serve notice of the appeal by mailing a  
21 copy of the petition to the chief business official of each  
22 municipality, school district, and community college district  
23 in which the subject property is situated, as shown on the  
24 property's tax bill for the tax year prior to the year of the  
25 appeal, and to the taxpayer of record if the taxpayer is not

1 the appellant, within 21 days after filing the petition. Upon  
2 request, the county clerk of the county in which the subject  
3 property is located shall make available to the appellant the  
4 address of the chief business officials of the municipalities,  
5 school districts, and community college districts. The clerk  
6 may provide that information by any reasonable means, including  
7 but not limited to, Internet posting. The appellant shall file  
8 a certificate of counsel or other proof of service with the  
9 Board. Failure of a municipality, school district, or community  
10 college district to receive the notice shall not invalidate a  
11 taxpayer's petition or make it liable to dismissal if the  
12 notice has been mailed according to information provided by the  
13 county clerk, as shown by the proof of service. On motion of  
14 the appellant or on its own motion, the Property Tax Appeal  
15 Board may approve a reasonable delay in the appellant's service  
16 of notice under this Section if the Board finds that there was  
17 good cause for the delay and that the noticed party was not  
18 prejudiced. However, appellant's failure to comply  
19 substantially with this Section, by failing to mail any notice  
20 and file a proof of service thereof, shall be grounds for  
21 dismissal of the petition if the Board finds that the failure  
22 prejudiced the party entitled to notice. ~~In all cases where a~~  
23 ~~change in assessed valuation of \$100,000 or more is sought, the~~  
24 ~~board of review shall serve a copy of the petition on all~~  
25 ~~taxing districts as shown on the last available tax bill. The~~  
26 chairman of the Property Tax Appeal Board shall provide for the

1 speedy hearing of all such appeals. Each appeal shall be  
2 limited to the grounds listed in the petition filed with the  
3 Property Tax Appeal Board. All appeals shall be considered de  
4 novo and the Property Tax Appeal Board shall not be limited to  
5 the evidence presented to the board of review of the county. A  
6 party participating in the hearing before the Property Tax  
7 Appeal Board is entitled to introduce evidence that is  
8 otherwise proper and admissible without regard to whether that  
9 evidence has previously been introduced at a hearing before the  
10 board of review of the county. Where no complaint has been made  
11 to the board of review of the county where the property is  
12 located and the appeal is based solely on the effect of an  
13 equalizing factor assigned to all property or to a class of  
14 property by the board of review, the Property Tax Appeal Board  
15 shall not grant a reduction in assessment greater than the  
16 amount that was added as the result of the equalizing factor.

17 The provisions added to this Section by this amendatory Act  
18 of the 93rd General Assembly shall be construed as declaratory  
19 of existing law and not as a new enactment.

20 (Source: P.A. 93-248, eff. 7-22-03; 93-758, eff. 7-16-04.)