

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 16-115 as follows:

6 (35 ILCS 200/16-115)

7 Sec. 16-115. Filing complaints. In counties with 3,000,000  
8 or more inhabitants, complaints that any property is  
9 overassessed or underassessed or is exempt may be made by any  
10 taxpayer. Complaints that any property is overassessed or  
11 underassessed or is exempt may be made by a taxing district  
12 that has an interest in the assessment to a board of review.  
13 All complaints shall be in writing, identify and describe the  
14 particular property, otherwise comply with the rules in force,  
15 be signed by the complaining party or his or her attorney, and  
16 be filed with the board of appeals (until the first Monday in  
17 December 1998 and the board of review beginning the first  
18 Monday in December 1998 and thereafter) in ~~at least~~ duplicate.  
19 The board shall forward notification by electronic or other  
20 suitable means of the filing ~~one copy~~ of each complaint to the  
21 county assessor.

22 Complaints by taxpayers and taxing districts and  
23 certificates of correction by the county assessor as provided

1 in this Code shall be filed with the board according to  
2 townships on or before the dates specified in the notices given  
3 in Section 16-110.

4 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
5 8-14-96.)