



Sen. David Koehler

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09600SB0458sam002

LRB096 06514 HLH 44137 a

1 AMENDMENT TO SENATE BILL 458

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 458 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by adding  
5 Section 16-181 as follows:

6 (35 ILCS 200/16-181 new)

7 Sec. 16-181. Stipulation to revised assessment. The board  
8 of review whose decision is being appealed may, at its  
9 discretion, enter into discussions with a taxpayer aimed at  
10 achieving a stipulated revised assessment upon the property,  
11 either prior to or after receipt of the taxpayer's petition  
12 from the Property Tax Appeal Board. If such discussions  
13 commence prior to the board of review's receipt of the  
14 taxpayer's petition from the Property Tax Appeal Board, the  
15 taxpayer shall provide the board of review with such evidence  
16 of the taxpayer's timely filing of its appeal before the

1 Property Tax Appeal Board as the board of review may request,  
2 including but not limited to a copy of the taxpayer's petition  
3 as filed with the Property Tax Appeal Board. If, after  
4 discussions have been entered into, the taxpayer and the board  
5 of review propose to stipulate to a revised assessment of the  
6 property, and if the original complaint requested a reduction  
7 in assessed value of more than \$100,000, then the board of  
8 review shall first serve a copy of the proposed stipulation or  
9 assessment agreement on all taxing districts as shown on the  
10 last available property tax bill, along with a copy of the  
11 taxpayer's petition as provided to the board of review and all  
12 other evidence used to reach the settlement. The taxing  
13 districts so served shall have a period of 45 days after the  
14 postmark date of the notice from the board of review to file a  
15 written objection to the proposal with the board of review.  
16 Failure of a taxing district to object to the proposed  
17 assessment within the 45-day objection period shall be  
18 considered acceptance of the proposed assessment. Upon the  
19 later of (i) the expiration of the 45-day objection period or  
20 (ii) written resolution of any timely filed written objection  
21 received from a taxing district, the board of review shall  
22 provide the proposed stipulation or assessment agreement to the  
23 Property Tax Appeal Board along with a certificate of service  
24 affirming that all taxing districts have been notified of the  
25 proposed stipulation or assessment agreement, and that no  
26 timely written objections to the stipulation or assessment

1 agreement have been received or that any such objections have  
2 been fully resolved. The certificate of service shall be signed  
3 by a member of the board of review or the clerk of the board of  
4 review. Within 120 days after the Property Tax Appeal Board's  
5 receipt of the stipulation or assessment agreement and  
6 certificate of service, the Property Tax Appeal Board shall  
7 issue a decision in accordance with the stipulation or  
8 assessment agreement, unless it finds that the Property Tax  
9 Appeal Board lacks jurisdiction over the appeal or that the  
10 stipulation or assessment agreement is against the manifest  
11 weight of the evidence.

12 If the board of review provides notice to the affected  
13 taxing districts of the proposed stipulation or assessment  
14 agreement, and a taxing district (i) does not respond to the  
15 notice, (ii) accepts the proposed assessment, or (iii) reaches  
16 a written resolution with the board of review and the taxpayer,  
17 then the board of review is not required to otherwise send  
18 notice as required by Section 16-180 of the Property Tax Code  
19 to that taxing district, and that taxing district is precluded  
20 from intervening or otherwise participating in the appeal  
21 pending before the Property Tax Board of Appeal challenging the  
22 assessment. If a taxing district files a written objection to  
23 the proposal to the board of review which is not followed by a  
24 written resolution, then the appeal shall proceed as provided  
25 by law, the board of review must notify that taxing district as  
26 required by Section 16-180, and any proposed stipulation or

1 assessment agreement shall not be considered or introduced as  
2 evidence in any proceeding before the Property Tax Appeal  
3 Board.

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