



## 97TH GENERAL ASSEMBLY

### State of Illinois

2011 and 2012

HB1049

Introduced 01/31/11, by Rep. Michael W. Tryon

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-30  
35 ILCS 200/12-50  
35 ILCS 200/16-25  
35 ILCS 200/16-55  
35 ILCS 200/16-160  
35 ILCS 200/16-185

Amends the Property Tax Code. Provides that certain appeals must be filed with the board of review or the Property Tax Appeal Board within 30 business days (instead of 30 days) after notice is given. Makes corresponding changes in several provisions concerning the form of notices that must be given.

LRB097 05178 HLH 45225 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 12-30, 12-50, 16-25, 16-55, 16-160, and 16-185 as  
6 follows:

7 (35 ILCS 200/12-30)

8 Sec. 12-30. Mailed notice of changed assessments; counties  
9 of less than 3,000,000.

10 (a) In every county with less than 3,000,000 inhabitants,  
11 in addition to the publication of the list of assessments in  
12 each year of a general assessment and of the list of property  
13 for which assessments have been added or changed, as provided  
14 above, a notice shall be mailed by the chief county assessment  
15 officer to each taxpayer whose assessment has been changed  
16 since the last preceding assessment, using the address as it  
17 appears on the assessor's records, except in the case of  
18 changes caused by a change in the county equalization factor by  
19 the Department or in the case of changes resulting from  
20 equalization by the chief county assessment officer under  
21 Section 9-210, during any year such change is made. The notice  
22 may, but need not be, sent by a township assessor.

23 (b) The notice sent under this Section shall include the

1 following:

2 (1) The previous year's assessed value after board of  
3 review equalization.

4 (2) Current assessed value and the date of that  
5 valuation.

6 (3) The percentage change from the previous assessed  
7 value to the current assessed value.

8 (4) The full fair market value (as indicated by  
9 dividing the current assessed value by the median level of  
10 assessment in the assessment district as determined by the  
11 most recent 3 year assessment to sales ratio study adjusted  
12 to take into account any changes in assessment levels since  
13 the data for the studies were collected).

14 (5) A statement advising the taxpayer that assessments  
15 of property, other than farm land and coal, are required by  
16 law to be assessed at 33 1/3% of fair market value.

17 (6) The name, address, phone number, office hours, and,  
18 if one exists, the website address of the assessor.

19 (7) Where practicable, the notice shall include the  
20 reason for any increase in the property's valuation.

21 (8) The name and price per copy by mail of the  
22 newspaper in which the list of assessments will be  
23 published and the scheduled publication date.

24 (9) A statement advising the taxpayer of the steps to  
25 follow if the taxpayer believes the full fair market value  
26 of the property is incorrect or believes the assessment is

1 not uniform with other comparable properties in the same  
2 neighborhood. The statement shall also (i) advise all  
3 taxpayers to contact the township assessor's office, in  
4 those counties under township organization, first to  
5 review the assessment, (ii) advise all taxpayers to file an  
6 appeal with the board of review if not satisfied with the  
7 assessor review, and (iii) give the phone number to call  
8 for a copy of the board of review rules.

9 (10) A statement advising the taxpayer that there is a  
10 deadline date for filing an appeal with the board of review  
11 and indicating that deadline date (30 business days  
12 following the scheduled publication date).

13 (11) A brief explanation of the relationship between  
14 the assessment and the tax bill (including an explanation  
15 of the equalization factors) and an explanation that the  
16 assessment stated for the preceding year is the assessment  
17 after equalization by the board of review in the preceding  
18 year.

19 (12) In bold type, a notice of possible eligibility for  
20 the various homestead exemptions as provided in Section  
21 15-165 through Section 15-175 and Section 15-180.

22 (c) In addition to the requirements of subsection (b) of  
23 this Section, in every county with less than 3,000,000  
24 inhabitants, where the chief county assessment officer  
25 maintains and controls an electronic database containing the  
26 physical characteristics of the property, the notice shall

1 include the following:

2 (1) The physical characteristics of the taxpayer's  
3 property that are available from that database; or

4 (2) A statement advising the taxpayer that detailed  
5 property characteristics are available on the county  
6 website and the URL address of that website.

7 (d) In addition to the requirements of subsection (b) of  
8 this Section, in every county with less than 3,000,000  
9 inhabitants, where the chief county assessment officer does not  
10 maintain and control an electronic database containing the  
11 physical characteristics of the property, and where one or more  
12 townships in the county maintain and control an electronic  
13 database containing the physical characteristics of the  
14 property and some or all of the database is available on a  
15 website that is maintained and controlled by the township, the  
16 notice shall include a statement advising the taxpayer that  
17 detailed property characteristics are available on the  
18 township website and the URL address of that website.

19 (e) Except as provided in this Section, the form and manner  
20 of providing the information and explanations required to be in  
21 the notice shall be prescribed by the Department.

22 (Source: P.A. 96-122, eff. 1-1-10.)

23 (35 ILCS 200/12-50)

24 Sec. 12-50. Mailed notice to taxpayer after change by board  
25 of review or board of appeals. If final board of review or

1 board of appeals action regarding any property, including  
2 equalization under Section 16-60 or Section 16-65, results in  
3 an increased or decreased assessment, the board shall mail a  
4 notice to the taxpayer, at his or her address as it appears in  
5 the assessment records, whose property is affected by such  
6 action, and in the case of a complaint filed with a board of  
7 review under Section 16-25 or 16-115, to the taxing body filing  
8 the complaint. A copy shall be given to the assessor or chief  
9 county assessment officer if his or her assessment was reversed  
10 or modified by the board. Written notice shall also be given to  
11 any taxpayer who filed a complaint in writing with the board  
12 and whose assessment was not changed. The notice shall set  
13 forth the assessed value prior to board action; the assessed  
14 value after final board action but prior to any equalization;  
15 and the assessed value as equalized by the board, if the board  
16 equalizes. This notice shall state that the value as certified  
17 to the county clerk by the board will be the locally assessed  
18 value of the property for that year and each succeeding year,  
19 unless revised in a succeeding year in the manner provided in  
20 this Code. The written notice shall also set forth specifically  
21 the facts upon which the board's decision is based. In counties  
22 with less than 3,000,000 inhabitants, the notice shall also  
23 contain the following statement: "You may appeal this decision  
24 to the Property Tax Appeal Board by filing a petition for  
25 review with the Property Tax Appeal Board within 30 business  
26 days after this notice is mailed to you or your agent, or is

1 personally served upon you or your agent". In counties with  
2 3,000,000 or more inhabitants, the notice shall also contain  
3 the following statement: "You may appeal this decision to the  
4 Property Tax Appeal Board by filing a petition for review with  
5 the Property Tax Appeal Board within 30 business days after the  
6 date of this notice or within 30 business days after the date  
7 that the Board of Review transmits to the county assessor  
8 pursuant to Section 16-125 its final action on the township in  
9 which your property is located, whichever is later". The Board  
10 shall publish its transmittal date of final action on each  
11 township in at least one newspaper of general circulation in  
12 the county. The changes made by this amendatory Act of the 91st  
13 General Assembly apply to the 1999 assessment year and  
14 thereafter.

15 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

16 (35 ILCS 200/16-25)

17 Sec. 16-25. Review after complaint by taxing bodies. Any  
18 taxing body that has an interest in an assessment made by any  
19 local assessment officer or officers may have the assessment  
20 reviewed by the board of review by filing a complaint in  
21 writing with the board within 30 business ~~calendar~~ days after  
22 publication of the assessment list under Section 12-10. All  
23 complaints shall identify and describe the particular property  
24 and shall be filed with the board in duplicate. The board shall  
25 make a determination as to the correct amount of the

1 assessment, but the board shall not increase the amount of the  
2 assessment without first giving due notice and an opportunity  
3 to be heard to the taxpayer affected.

4 (Source: P.A. 78-450; 88-455.)

5 (35 ILCS 200/16-55)

6 Sec. 16-55. Complaints. On written complaint that any  
7 property is overassessed or underassessed, the board shall  
8 review the assessment, and correct it, as appears to be just,  
9 but in no case shall the property be assessed at a higher  
10 percentage of fair cash value than other property in the  
11 assessment district prior to equalization by the board or the  
12 Department. The board shall include compulsory sales in  
13 reviewing and correcting assessments, including, but not  
14 limited to, those compulsory sales submitted by the taxpayer,  
15 if the board determines that those sales reflect the same  
16 property characteristics and condition as those originally  
17 used to make the assessment. The board shall also consider  
18 whether the compulsory sale would otherwise be considered an  
19 arm's length transaction. A complaint to affect the assessment  
20 for the current year shall be filed on or before the 10th day  
21 of August in counties with less than 150,000 inhabitants and on  
22 or before the 10th day of September in counties with 150,000 or  
23 more but less than 3,000,000 inhabitants, except if the  
24 assessment books containing the assessment complained of are  
25 not filed with the board of review by the 10th day of July in a



1 county with fewer than 150,000 inhabitants or by the 10th day  
2 of August in a county with 150,000 or more but less than  
3 3,000,000 inhabitants, then the complaint shall be filed on or  
4 before 30 business ~~calendar~~ days after the date of publication  
5 of the assessment list under Section 12-10. The board may also,  
6 at any time before its revision of the assessments is completed  
7 in every year, increase, reduce or otherwise adjust the  
8 assessment of any property, making changes in the valuation as  
9 may be just, and shall have full power over the assessment of  
10 any person and may do anything in regard thereto that it may  
11 deem necessary to make a just assessment, but the property  
12 shall not be assessed at a higher percentage of fair cash value  
13 than the assessed valuation of other property in the assessment  
14 district prior to equalization by the board or the Department.  
15 No assessment shall be increased until the person to be  
16 affected has been notified and given an opportunity to be  
17 heard, except as provided below. Before making any reduction in  
18 assessments of its own motion, the board of review shall give  
19 notice to the assessor or chief county assessment officer who  
20 certified the assessment, and give the assessor or chief county  
21 assessment officer an opportunity to be heard thereon. All  
22 complaints of errors in assessments of property shall be in  
23 writing, and shall be filed by the complaining party with the  
24 board of review, in duplicate. The duplicate shall be filed by  
25 the board of review with the assessor or chief county  
26 assessment officer who certified the assessment. In all cases

1 where a change in assessed valuation of \$100,000 or more is  
2 sought, the board of review shall also serve a copy of the  
3 petition on all taxing districts as shown on the last available  
4 tax bill at least 14 days prior to the hearing on the  
5 complaint. All taxing districts shall have an opportunity to be  
6 heard on the complaint. Complaints shall be classified by  
7 townships or taxing districts by the clerk of the board of  
8 review. All classes of complaints shall be docketed  
9 numerically, each in its own class, in the order in which they  
10 are presented, in books kept for that purpose, which books  
11 shall be open to public inspection. Complaints shall be  
12 considered by townships or taxing districts until all  
13 complaints have been heard and passed upon by the board.

14 (Source: P.A. 96-1083, eff. 7-16-10.)

15 (35 ILCS 200/16-160)

16 Sec. 16-160. Property Tax Appeal Board; process. In  
17 counties with 3,000,000 or more inhabitants, beginning with  
18 assessments made for the 1996 assessment year for residential  
19 property of 6 units or less and beginning with assessments made  
20 for the 1997 assessment year for all other property, and for  
21 all property in any county other than a county with 3,000,000  
22 or more inhabitants, any taxpayer dissatisfied with the  
23 decision of a board of review or board of appeals as such  
24 decision pertains to the assessment of his or her property for  
25 taxation purposes, or any taxing body that has an interest in

1 the decision of the board of review or board of appeals on an  
2 assessment made by any local assessment officer, may, (i) in  
3 counties with less than 3,000,000 inhabitants within 30  
4 business days after the date of written notice of the decision  
5 of the board of review or (ii) in assessment year 1999 and  
6 thereafter in counties with 3,000,000 or more inhabitants  
7 within 30 business days after the date of the board of review  
8 notice or within 30 business days after the date that the board  
9 of review transmits to the county assessor pursuant to Section  
10 16-125 its final action on the township in which the property  
11 is located, whichever is later, appeal the decision to the  
12 Property Tax Appeal Board for review. In any appeal where the  
13 board of review or board of appeals has given written notice of  
14 the hearing to the taxpayer 30 business days before the  
15 hearing, failure to appear at the board of review or board of  
16 appeals hearing shall be grounds for dismissal of the appeal  
17 unless a continuance is granted to the taxpayer. If an appeal  
18 is dismissed for failure to appear at a board of review or  
19 board of appeals hearing, the Property Tax Appeal Board shall  
20 have no jurisdiction to hear any subsequent appeal on that  
21 taxpayer's complaint. Such taxpayer or taxing body,  
22 hereinafter called the appellant, shall file a petition with  
23 the clerk of the Property Tax Appeal Board, setting forth the  
24 facts upon which he or she bases the objection, together with a  
25 statement of the contentions of law which he or she desires to  
26 raise, and the relief requested. If a petition is filed by a

1 taxpayer, the taxpayer is precluded from filing objections  
2 based upon valuation, as may otherwise be permitted by Sections  
3 21-175 and 23-5. However, any taxpayer not satisfied with the  
4 decision of the board of review or board of appeals as such  
5 decision pertains to the assessment of his or her property need  
6 not appeal the decision to the Property Tax Appeal Board before  
7 seeking relief in the courts. The changes made by this  
8 amendatory Act of the 91st General Assembly shall be effective  
9 beginning with the 1999 assessment year.

10 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

11 (35 ILCS 200/16-185)

12 Sec. 16-185. Decisions. The Board shall make a decision in  
13 each appeal or case appealed to it, and the decision shall be  
14 based upon equity and the weight of evidence and not upon  
15 constructive fraud, and shall be binding upon appellant and  
16 officials of government. The extension of taxes on any  
17 assessment so appealed shall not be delayed by any proceeding  
18 before the Board, and, in case the assessment is altered by the  
19 Board, any taxes extended upon the unauthorized assessment or  
20 part thereof shall be abated, or, if already paid, shall be  
21 refunded with interest as provided in Section 23-20.

22 The decision or order of the Property Tax Appeal Board in  
23 any such appeal, shall, within 10 days thereafter, be certified  
24 at no charge to the appellant and to the proper authorities,  
25 including the board of review or board of appeals whose

1 decision was appealed, the county clerk who extends taxes upon  
2 the assessment in question, and the county collector who  
3 collects property taxes upon such assessment.

4 If the Property Tax Appeal Board renders a decision  
5 lowering the assessment of a particular parcel after the  
6 deadline for filing complaints with the board of review or  
7 board of appeals or after adjournment of the session of the  
8 board of review or board of appeals at which assessments for  
9 the subsequent year are being considered, the taxpayer may,  
10 within 30 business days after the date of written notice of the  
11 Property Tax Appeal Board's decision, appeal the assessment for  
12 the subsequent year directly to the Property Tax Appeal Board.

13 If the Property Tax Appeal Board renders a decision  
14 lowering the assessment of a particular parcel on which a  
15 residence occupied by the owner is situated, such reduced  
16 assessment, subject to equalization, shall remain in effect for  
17 the remainder of the general assessment period as provided in  
18 Sections 9-215 through 9-225, unless that parcel is  
19 subsequently sold in an arm's length transaction establishing a  
20 fair cash value for the parcel that is different from the fair  
21 cash value on which the Board's assessment is based, or unless  
22 the decision of the Property Tax Appeal Board is reversed or  
23 modified upon review.

24 (Source: P.A. 88-455; 88-660, eff. 9-16-94; 89-671, eff.  
25 8-14-96.)