

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 12-50, 16-115, and 16-125 and by adding Sections 1-46,
6 1-47, 1-48, and 1-136 as follows:

7 (35 ILCS 200/1-46 new)

8 Sec. 1-46. Electronic. Includes electrical, digital,
9 magnetic, optical, electromagnetic, or any other form of
10 technology that has capabilities similar to these
11 technologies.

12 (35 ILCS 200/1-47 new)

13 Sec. 1-47. Electronic record. A record generated,
14 communicated, received, or stored by electronic means for use
15 in an information system or for transmission from one
16 information system to another.

17 (35 ILCS 200/1-48 new)

18 Sec. 1-48. Electronic signature. A signature in electronic
19 form attached to, or logically associated with, an electronic
20 record.

1 (35 ILCS 200/1-136 new)

2 Sec. 1-136. Signed or signature. Includes any symbol
3 executed or adopted, or any security procedure employed or
4 adopted, using electronic means or otherwise, by or on behalf
5 of a person with the intent to authenticate a record.

6 (35 ILCS 200/12-50)

7 Sec. 12-50. Mailed notice to taxpayer after change by board
8 of review or board of appeals. If final board of review or
9 board of appeals action regarding any property, including
10 equalization under Section 16-60 or Section 16-65, results in
11 an increased or decreased assessment, in counties with less
12 than 3,000,000 inhabitants, the board shall mail a notice to
13 the taxpayer, at his or her address as it appears in the
14 assessment records, whose property is affected by such action,
15 and in the case of a complaint filed with a board of review
16 under Section 16-25 or 16-115, to the taxing body filing the
17 complaint. In counties with 3,000,000 or more inhabitants, the
18 board shall provide notice by mail, or by means of electronic
19 record, to the taxpayer whose property is affected by such
20 action, at his or her address or e-mail address as it appears
21 in the assessment records of a complaint filed with the board,
22 and, in the case of a complaint filed with a board of review
23 under Section 16-125 or 16-115, to the taxing body filing the
24 complaint. A copy shall be given to the assessor or chief
25 county assessment officer if his or her assessment was reversed

1 or modified by the board. Written notice shall also be given to
2 any taxpayer who filed a complaint in writing with the board
3 and whose assessment was not changed. The notice shall set
4 forth the assessed value prior to board action; the assessed
5 value after final board action but prior to any equalization;
6 and the assessed value as equalized by the board, if the board
7 equalizes. This notice shall state that the value as certified
8 to the county clerk by the board will be the locally assessed
9 value of the property for that year and each succeeding year,
10 unless revised in a succeeding year in the manner provided in
11 this Code. The written notice shall also set forth specifically
12 the facts upon which the board's decision is based. In counties
13 with less than 3,000,000 inhabitants, the notice shall also
14 contain the following statement: "You may appeal this decision
15 to the Property Tax Appeal Board by filing a petition for
16 review with the Property Tax Appeal Board within 30 days after
17 this notice is mailed to you or your agent, or is personally
18 served upon you or your agent". In counties with 3,000,000 or
19 more inhabitants, the notice shall also contain the following
20 statement: "You may appeal this decision to the Property Tax
21 Appeal Board by filing a petition for review with the Property
22 Tax Appeal Board within 30 days after the date of this notice
23 or within 30 days after the date that the Board of Review
24 transmits to the county assessor pursuant to Section 16-125 its
25 final action on the township in which your property is located,
26 whichever is later". The Board shall publish its transmittal

1 date of final action on each township in at least one newspaper
2 of general circulation in the county. The changes made by this
3 amendatory Act of the 91st General Assembly apply to the 1999
4 assessment year and thereafter.

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

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 either signed by the complaining party or his or her
16 attorney or, if filed electronically, signed with the
17 electronic signature of the complaining party or his or her
18 attorney, and be filed with the board of appeals (until the
19 first Monday in December 1998 and the board of review beginning
20 the first Monday in December 1998 and thereafter) in at least
21 duplicate. The board shall forward one copy of each complaint
22 to the county assessor.

23 Complaints by taxpayers and taxing districts and
24 certificates of correction by the county assessor as provided
25 in this Code shall be filed with the board according to

1 townships on or before the dates specified in the notices given
2 in Section 16-110.

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

5 (35 ILCS 200/16-125)

6 Sec. 16-125. Hearings. In counties with 3,000,000 or more
7 inhabitants, complaints filed with the board of appeals (until
8 the first Monday in December 1998 and the board of review
9 beginning the first Monday in December 1998 and thereafter)
10 shall be classified by townships. All complaints shall be
11 docketed numerically, in the order in which they are presented,
12 as nearly as possible, in books or computer records kept for
13 that purpose, which shall be open to public inspection. The
14 complaints shall be considered by townships until they have
15 been heard and passed upon by the board. After completing final
16 action on all matters in a township, the board shall transmit
17 such final actions to the county assessor.

18 A hearing upon any complaint shall not be held until the
19 taxpayer affected and the county assessor have each been
20 notified and have been given an opportunity to be heard. All
21 hearings shall be open to the public and the board shall sit
22 together and hear the representations of the interested parties
23 or their representatives. An order for a correction of any
24 assessment shall not be made unless both commissioners of the
25 board, or a majority of the members in the case of a board of

1 review, concur therein, in which case, an order for correction
2 ~~therefor~~ shall be made in open session and entered in the
3 records of the board. When an assessment is ordered corrected,
4 the board shall transmit a computer printout of the results, or
5 make and sign a brief written statement of the reason for the
6 change and the manner in which the method used by the assessor
7 in making the assessment was erroneous, and shall deliver a
8 copy of the statement to the county assessor. Upon request the
9 board shall hear any taxpayer in opposition to a proposed
10 reduction in any assessment.

11 The board may destroy or otherwise dispose of complaints
12 and records pertaining thereto after the lapse of 4 ~~5~~ years
13 from the date of filing.

14 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99;
15 92-133, eff. 7-24-01.)