

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. In counties with less than  
9 3,000,000 inhabitants, if ~~ff~~ final board of review or board of  
10 appeals action regarding any property, including equalization  
11 under Section 16-60 or Section 16-65, results in an increased  
12 or decreased assessment, the board shall mail a notice to the  
13 taxpayer, ~~at his or her address as it appears in the assessment~~  
14 ~~records,~~ whose property is affected by such action, at his or  
15 her address as it appears on the complaint, unless the taxpayer  
16 has been represented in the appeal by an attorney, in which  
17 case the notice shall be mailed to the attorney, and in the  
18 case of a complaint filed with a board of review under Section  
19 16-25 or 16-115, the board shall mail a notice to the taxing  
20 body filing the complaint. In counties with 3,000,000 or more  
21 inhabitants, the board shall provide notice by mail, or by  
22 means of electronic record, to the taxpayer whose property is  
23 affected by such action, at his or her address or e-mail  
24 address as it appears in the assessment records or a complaint  
25 filed with the board, unless the taxpayer has been represented

1 in the appeal by an attorney, in which case the notice shall be  
2 mailed or e-mailed to the attorney, and, in the case of a  
3 complaint filed with a board of review under Section 16-125 or  
4 16-115, the board shall provide notice to the taxing body  
5 filing the complaint. A copy shall be given to the assessor or  
6 chief county assessment officer if his or her assessment was  
7 reversed or modified by the board. Written notice shall also be  
8 given to any taxpayer who filed a complaint in writing with the  
9 board and whose assessment was not changed. The notice shall  
10 set forth the assessed value prior to board action; the  
11 assessed value after final board action but prior to any  
12 equalization; and the assessed value as equalized by the board,  
13 if the board equalizes. This notice shall state that the value  
14 as certified to the county clerk by the board will be the  
15 locally assessed value of the property for that year and each  
16 succeeding year, unless revised in a succeeding year in the  
17 manner provided in this Code. The written notice shall also set  
18 forth specifically the facts upon which the board's decision is  
19 based. In counties with less than 3,000,000 inhabitants, the  
20 notice shall also contain the following statement: "You may  
21 appeal this decision to the Property Tax Appeal Board by filing  
22 a petition for review with the Property Tax Appeal Board within  
23 30 days after this notice is mailed to you or your agent, or is  
24 personally served upon you or your agent". In counties with  
25 3,000,000 or more inhabitants, the notice shall also contain  
26 the following statement: "You may appeal this decision to the

1 Property Tax Appeal Board by filing a petition for review with  
2 the Property Tax Appeal Board within 30 days after the date of  
3 this notice or within 30 days after the date that the Board of  
4 Review transmits to the county assessor pursuant to Section  
5 16-125 its final action on the township in which your property  
6 is located, whichever is later". The Board shall publish its  
7 transmittal date of final action on each township in at least  
8 one newspaper of general circulation in the county. The changes  
9 made by this amendatory Act of the 91st General Assembly apply  
10 to the 1999 assessment year and thereafter.

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

12 (35 ILCS 200/16-115)

13 Sec. 16-115. Filing complaints. In counties with 3,000,000  
14 or more inhabitants, complaints that any property is  
15 overassessed or underassessed or is exempt may be made by any  
16 taxpayer. Complaints that any property is overassessed or  
17 underassessed or is exempt may be made by a taxing district  
18 that has an interest in the assessment to a board of review.  
19 All complaints shall be in writing, identify and describe the  
20 particular property, otherwise comply with the rules in force,  
21 be either signed by the complaining party or his or her  
22 attorney or, if filed electronically, signed with the  
23 electronic signature of the complaining party or his or her  
24 attorney, and be filed with the board of appeals (until the  
25 first Monday in December 1998 and the board of review beginning

1 the first Monday in December 1998 and thereafter) in at least  
2 duplicate. The board shall forward one copy of each complaint  
3 to the county assessor.

4 Complaints by taxpayers and taxing districts and  
5 certificates of correction by the county assessor as provided  
6 in this Code shall be filed with the board according to  
7 townships on or before the dates specified in the notices given  
8 in Section 16-110.

9 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
10 8-14-96.)

11 (35 ILCS 200/16-125)

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

24 A hearing upon any complaint shall not be held until the  
25 taxpayer affected and the county assessor have each been

1 notified and have been given an opportunity to be heard. All  
2 hearings shall be open to the public and the board shall sit  
3 together and hear the representations of the interested parties  
4 or their representatives. An order for a correction of any  
5 assessment shall not be made unless both commissioners of the  
6 board, or a majority of the members in the case of a board of  
7 review, concur therein, in which case, an order for correction  
8 ~~therefor~~ shall be made in open session and entered in the  
9 records of the board. When an assessment is ordered corrected,  
10 the board shall transmit a computer printout of the results, or  
11 make and sign a brief written statement of the reason for the  
12 change and the manner in which the method used by the assessor  
13 in making the assessment was erroneous, and shall deliver a  
14 copy of the statement to the county assessor. Upon request the  
15 board shall hear any taxpayer in opposition to a proposed  
16 reduction in any assessment.

17 The board may destroy or otherwise dispose of complaints  
18 and records pertaining thereto after the lapse of 5 years from  
19 the date of filing.

20 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99;  
21 92-133, eff. 7-24-01.)