



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB3676

by Rep. Jack D. Franks

SYNOPSIS AS INTRODUCED:

35 ILCS 200/4-17 new
35 ILCS 200/12-50
35 ILCS 200/16-30
35 ILCS 200/16-55
35 ILCS 200/16-125

Amends the Property Tax Code. Provides that each supervisor of assessments, assessor, deputy assessor, county treasurer, or member of a board of review must successfully complete a minimum of 15 hours of continuing education hours each year. Provides that each notice of a final board of review action shall be postmarked (or e-mailed, if applicable) no later than 120 days after that final board of review action. Provides that, with respect to taxpayer complaints filed with the board of review, if the assessed value of the property for the year in question exceeds the assessed value of the property for the previous general assessment year by more than 5%, then the assessor or chief county assessment officer who certified the assessment has the burden of proving that the assessment is correct. Provides that the board of review may grant a continuance of any hearing before the board of review for good cause. Effective immediately.

LRB098 13820 HLH 48349 b

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 1. This Act shall be known as the Property
5 Taxpayer's Bill of Rights.

6 Section 5. The Property Tax Code is amended by changing
7 Sections 12-50, 16-30, 16-55, and 16-125 and by adding Section
8 4-17 as follows:

9 (35 ILCS 200/4-17 new)

10 Sec. 4-17. Continuing education. Beginning on January 1,
11 2015, each supervisor of assessments, assessor, deputy
12 assessor, county treasurer, or member of a board of review must
13 successfully complete a minimum of 15 continuing education
14 hours each year. The Department shall designate and approve
15 acceptable courses and specify procedures for certifying the
16 completion of those continuing education hours. If a supervisor
17 of assessments, assessor, deputy assessor, county treasurer,
18 or member of a board of review holds a Certified Illinois
19 Assessing Officer certificate from the Illinois Property
20 Assessment Institute, or a professional designation by any
21 other appraisal or assessing association approved by the
22 Department that requires at least 15 hours of continuing

1 education as a requirement for maintaining that designation,
2 then that supervisor of assessments, assessor, deputy
3 assessor, county treasurer, or member of a board of review
4 shall be deemed to be in compliance with this Section.

5 (35 ILCS 200/12-50)

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

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

1 this notice or within 30 days after the date that the Board of
2 Review transmits to the county assessor pursuant to Section
3 16-125 its final action on the township in which your property
4 is located, whichever is later". Each notice required under
5 this Section shall be postmarked (or e-mailed, if applicable)
6 no later than 120 days after the final board of review action
7 on the property. The Board shall publish its transmittal date
8 of final action on each township in at least one newspaper of
9 general circulation in the county. The changes made by this
10 amendatory Act of the 91st General Assembly apply to the 1999
11 assessment year and thereafter.

12 (Source: P.A. 97-1054, eff. 1-1-13.)

13 (35 ILCS 200/16-30)

14 Sec. 16-30. Board of review meetings. In counties with less
15 than 3,000,000 inhabitants, the board of review may meet at
16 times it deems necessary for supervising and directing the
17 clerk in the duties prescribed in this Article, and shall meet
18 on or before the first Monday each June to revise the
19 assessment of property. At the meeting, the board of review
20 upon application of any taxpayer or upon its own motion may
21 revise the entire assessment of any taxpayer or any part of the
22 assessment as appears to it to be just. The assessment of the
23 property of any person shall not be increased unless that
24 person or his or her agent first has been notified in writing
25 at the address that appears on the assessment books, and been

1 given an opportunity to be heard. The meeting may be recessed
2 as necessary.

3 The board of review may grant a continuance of any such
4 meeting or of any other hearing before the board of review for
5 good cause shown, upon written motion of the taxpayer, the
6 assessor, or any taxing body that has an interest in the
7 assessment.

8 (Source: P.A. 84-582; 88-455.)

9 (35 ILCS 200/16-55)

10 Sec. 16-55. Complaints.

11 (a) On written complaint that any property is overassessed
12 or underassessed, the board shall review the assessment, and
13 correct it, as appears to be just, but in no case shall the
14 property be assessed at a higher percentage of fair cash value
15 than other property in the assessment district prior to
16 equalization by the board or the Department.

17 (b) The board shall include compulsory sales in reviewing
18 and correcting assessments, including, but not limited to,
19 those compulsory sales submitted by the taxpayer, if the board
20 determines that those sales reflect the same property
21 characteristics and condition as those originally used to make
22 the assessment. The board shall also consider whether the
23 compulsory sale would otherwise be considered an arm's length
24 transaction.

25 (c) If a complaint is filed by an attorney on behalf of a

1 taxpayer, all notices and correspondence from the board
2 relating to the appeal shall be directed to the attorney. The
3 board may require proof of the attorney's authority to
4 represent the taxpayer. If the attorney fails to provide proof
5 of authority within the compliance period granted by the board
6 pursuant to subsection (d), the board may dismiss the
7 complaint. The Board shall send, electronically or by mail,
8 notice of the dismissal to the attorney and taxpayer.

9 (d) A complaint to affect the assessment for the current
10 year shall be filed on or before 30 calendar days after the
11 date of publication of the assessment list under Section 12-10.
12 Upon receipt of a written complaint that is timely filed under
13 this Section, the board of review shall docket the complaint.
14 If the complaint does not comply with the board of review rules
15 adopted under Section 9-5 entitling the complainant to a
16 hearing, the board shall send, electronically or by mail,
17 notification acknowledging receipt of the complaint. The
18 notification must identify which rules have not been complied
19 with and provide the complainant with not less than 10 business
20 days to bring the complaint into compliance with those rules.
21 If the complainant complies with the board of review rules
22 either upon the initial filing of a complaint or within the
23 time as extended by the board of review for compliance, then
24 the board of review shall send, electronically or by mail, a
25 notice of hearing and the board shall hear the complaint and
26 shall issue and send, electronically or by mail, a decision

1 upon resolution. Except as otherwise provided in subsection
2 (c), if the complainant has not complied with the rules within
3 the time as extended by the board of review, the board shall
4 nonetheless issue and send a decision. The board of review may
5 adopt rules allowing any party to attend and participate in a
6 hearing by telephone or electronically.

7 (e) The board may also, at any time before its revision of
8 the assessments is completed in every year, increase, reduce or
9 otherwise adjust the assessment of any property, making changes
10 in the valuation as may be just, and shall have full power over
11 the assessment of any person and may do anything in regard
12 thereto that it may deem necessary to make a just assessment,
13 but the property shall not be assessed at a higher percentage
14 of fair cash value than the assessed valuation of other
15 property in the assessment district prior to equalization by
16 the board or the Department.

17 (f) No assessment shall be increased until the person to be
18 affected has been notified and given an opportunity to be
19 heard, except as provided below.

20 (g) Before making any reduction in assessments of its own
21 motion, the board of review shall give notice to the assessor
22 or chief county assessment officer who certified the
23 assessment, and give the assessor or chief county assessment
24 officer an opportunity to be heard thereon.

25 (g-5) With respect to complaints by a taxpayer that
26 property has been overassessed, if the assessed value of the

1 property for the year in question exceeds the assessed value of
2 the property for the previous general assessment year by more
3 than 5%, then the assessor or chief county assessment officer
4 who certified the assessment has the burden of proving, by a
5 preponderance of the evidence, that the assessment is correct.
6 Before making any reduction in assessments under this
7 subsection, the board of review shall give notice to the
8 assessor or chief county assessment officer who certified the
9 assessment and give the assessor or chief county assessment
10 officer an opportunity to be heard thereon.

11 (h) All complaints of errors in assessments of property
12 shall be in writing, and shall be filed by the complaining
13 party with the board of review, in duplicate. The duplicate
14 shall be filed by the board of review with the assessor or
15 chief county assessment officer who certified the assessment.

16 (i) In all cases where a change in assessed valuation of
17 \$100,000 or more is sought, the board of review shall also
18 serve a copy of the petition on all taxing districts as shown
19 on the last available tax bill at least 14 days prior to the
20 hearing on the complaint. All taxing districts shall have an
21 opportunity to be heard on the complaint.

22 (j) Complaints shall be classified by townships or taxing
23 districts by the clerk of the board of review. All classes of
24 complaints shall be docketed numerically, each in its own
25 class, in the order in which they are presented, in books kept
26 for that purpose, which books shall be open to public

1 inspection. Complaints shall be considered by townships or
2 taxing districts until all complaints have been heard and
3 passed upon by the board.

4 (Source: P.A. 97-812, eff. 7-13-12; 98-322, eff. 8-12-13.)

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

11 With respect to complaints by a taxpayer that property has
12 been overassessed, if the assessed value of the property for
13 the year in question exceeds the assessed value of the property
14 for the previous general assessment year by more than 5%, then
15 the assessor or chief county assessment officer who certified
16 the assessment has the burden of proving, by a preponderance of
17 the evidence, that the assessment is correct.

18 The board of review may grant a continuance of any hearing
19 before the board of review for good cause shown, upon written
20 motion of the taxpayer, the assessor, or any taxing body that
21 has an interest in the assessment.

22 The board may destroy or otherwise dispose of complaints
23 and records pertaining thereto after the lapse of 5 years from
24 the date of filing.

25 (Source: P.A. 97-1054, eff. 1-1-13.)

26 Section 99. Effective date. This Act takes effect upon

1 becoming law.