



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB1736

Introduced 2/15/2013, by Sen. Chapin Rose

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-755 new
35 ILCS 200/16-17 new
35 ILCS 1010/1-105 new

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois, the Property Tax Code, and the Illinois Independent Tax Tribunal Act of 2012. Provides that, if the Department, a board of review, the Property Tax Appeal Board, or the Independent Tax Tribunal fails to reach a decision within 6 months after receiving the taxpayer's timely filed complaint, then the State automatically defaults under the complaint, and judgment in favor of the taxpayer shall be entered. Provides that the judgment shall be final and unappealable.

LRB098 10364 HLH 40551 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 Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by adding Section
6 2505-755 as follows:

7 (20 ILCS 2505/2505-755 new)

8 Sec. 2505-755. Department's failure to reach a decision. If
9 the Department fails to reach a decision within 6 months after
10 receiving a taxpayer's timely filed complaint, then the
11 Department automatically defaults under the complaint, and
12 judgment in favor of the taxpayer shall be entered. A judgment
13 under this Section in favor of the taxpayer shall be final and
14 unappealable.

15 Section 10. The Property Tax Code is amended by adding
16 Section 16-17 as follows:

17 (35 ILCS 200/16-17 new)

18 Sec. 16-17. Board of review, Property Tax Appeal Board;
19 failure to reach a decision. If a board of review or the
20 Property Tax Appeal Board fails to reach a decision within 6
21 months after receiving the taxpayer's timely filed complaint,

1 then the State automatically defaults under the complaint, and
2 judgment in favor of the taxpayer shall be entered. A judgment
3 under this Section in favor of the taxpayer shall be final and
4 unappealable.

5 Section 15. The Illinois Independent Tax Tribunal Act of
6 2012 is amended by adding Section 1-105 as follows:

7 (35 ILCS 1010/1-105 new)

8 Sec. 1-105. Failure to reach a decision. Notwithstanding
9 the provisions of Section 1-70 of this Act, if the Tax Tribunal
10 fails to reach a decision within 6 months after receiving the
11 taxpayer's timely filed complaint, then the State
12 automatically defaults under the complaint, and judgment in
13 favor of the taxpayer shall be entered. A judgment under this
14 Section in favor of the taxpayer shall be final and
15 unappealable.