

SB3536



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB3536

Introduced 2/14/2014, by Sen. Mike Jacobs

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-55
35 ILCS 200/16-57 new

Amends the Property Tax Code. In provisions concerning complaints before the board of review seeking a change in assessed valuation of \$100,000 or more, provides that the complainant (instead of the board of review) shall serve a copy of the petition on all taxing districts as shown on the most recent tax bill. Provides that the complaint shall include a certificate of service showing that that the copies were served. Provides that, if the complainant fails to include a certificate of service, then the complainant waives the right to receive a change of \$100,000 or more in assessed value for that year. Contains provisions concerning intervention by taxing districts in proceedings before the board of review. Effective immediately.

LRB098 18527 HLH 53664 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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 Section 16-55 and by adding Section 16-57 as follows:

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints.

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

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

22 (c) If a complaint is filed by an attorney on behalf of a
23 taxpayer, all notices and correspondence from the board

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

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

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

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

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

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

24 (h) All complaints of errors in assessments of property
25 shall be in writing, and shall be filed by the complaining
26 party with the board of review, in duplicate. The duplicate

1 shall be filed by the board of review with the assessor or
2 chief county assessment officer who certified the assessment.

3 (i) In all cases where a change in assessed valuation of
4 \$100,000 or more is sought, the complainant ~~board of review~~
5 shall ~~also~~ serve a copy of the petition on all taxing districts
6 as shown on the most recent last available tax bill available
7 at the time the complaint is filed with the board of review.
8 The complaint filed with the board of review shall include a
9 certificate of service showing that that the copies were
10 served. If the complainant fails to include such certificate of
11 service in the filing, the complainant then waives the right to
12 receive a change of \$100,000 or more in assessed value for that
13 year at least 14 days prior to the hearing on the complaint.
14 All taxing districts shall have an opportunity to be heard on
15 the complaint.

16 (j) Complaints shall be classified by townships or taxing
17 districts by the clerk of the board of review. All classes of
18 complaints shall be docketed numerically, each in its own
19 class, in the order in which they are presented, in books kept
20 for that purpose, which books shall be open to public
21 inspection. Complaints shall be considered by townships or
22 taxing districts until all complaints have been heard and
23 passed upon by the board.

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

1 Sec. 16-57. Intervention by taxing districts.

2 (a) Any taxing district that has a revenue interest in a
3 complaint before a board of review may become an intervening
4 party by filing with the clerk of the board of review a request
5 to intervene. If the taxing district receives notice of the
6 complaint under subsection (i) of Section 16-55, then the
7 request to intervene must be filed within 30 days after the
8 taxing district is served with a copy of the petition.

9 (b) The request to intervene must be accompanied by a copy
10 of the resolution of the governing board of the taxing body
11 authorizing its legal representative to file a request to
12 intervene on behalf of the taxing district. Any request to
13 intervene that is received without a properly adopted copy of
14 the resolution of the governing board of the taxing body
15 authorizing its legal representative to file the request to
16 intervene on behalf of the taxing district shall be treated as
17 incomplete and shall be returned. The filing of an incomplete
18 Request to Intervene shall not extend the 30 day deadline.

19 (c) All additional written and documentary evidence must be
20 submitted pursuant to the Board of Review rules adopted under
21 Section 9-5 of this Code.

22 (d) Any taxing district that did not intervene in the board
23 of review complaint shall be deemed to have waived its right to
24 intervene at any subsequent appeal of that decision at the
25 Property Tax Appeal Board.

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

1 becoming law.