

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 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 complainant ~~taxpayer~~,
17 if the board determines that those sales reflect the same
18 property characteristics and condition as those originally
19 used to make the assessment. The board shall also consider
20 whether the compulsory sale would otherwise be considered an
21 arm's length transaction.

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

1 board relating to the appeal shall be directed to the attorney.
2 The 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 complainant
8 ~~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 (d-5) Complaints and other written correspondence sent by
8 the United States mail shall be considered filed as of the
9 postmark date in accordance with Section 1.25 of the Statute on
10 Statutes. Complaints and other written correspondence sent by a
11 delivery service other than the United States Postal System
12 shall be considered as filed as of the date sent as indicated
13 by the shipper's tracking label. If allowed by board of review
14 rule, complaints and other written correspondence transmitted
15 electronically shall be considered filed as of the date
16 received.

17 (e) The board may also, at any time before its revision of
18 the assessments is completed in every year, increase, reduce or
19 otherwise adjust the assessment of any property, making changes
20 in the valuation as may be just, and shall have full power over
21 the assessment of any person and may do anything in regard
22 thereto that it may deem necessary to make a just assessment,
23 but the property shall not be assessed at a higher percentage
24 of fair cash value than the assessed valuation of other
25 property in the assessment district prior to equalization by
26 the board or the Department.

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

4 (g) Before making any reduction in assessments of its own
5 motion, the board of review shall give notice to the assessor
6 or chief county assessment officer who certified the
7 assessment, and give the assessor or chief county assessment
8 officer an opportunity to be heard thereon.

9 (h) All complaints of errors in assessments of property
10 shall be in writing, and shall be filed by the complaining
11 party with the board of review, in the number of copies
12 required by board of review rule ~~in duplicate~~. A copy ~~The~~
13 ~~duplicate~~ shall be filed by the board of review with the
14 assessor or chief county assessment officer who certified the
15 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. A taxing district
22 wishing to intervene shall file a request to intervene with the
23 board of review at least five days in advance of a scheduled
24 hearing. If board of review rules require the appellant to
25 submit evidence in advance of a hearing, then any evidence in
26 support of the intervenor's opinion of assessed value must be

1 submitted to the board of review and complainant no later than
2 five calendar days prior to the hearing. Service shall be made
3 as set forth in subsection (d-5), but if board of review rules
4 allow complaints and correspondence to be transmitted
5 electronically, then the intervenor's evidence shall be
6 transmitted electronically.

7 (i-5) If board of review rules require the appellant to
8 submit evidence in advance of a hearing, then any evidence to
9 support the assessor's opinion of assessed value must be
10 submitted to the board of review and the complainant (or, if
11 represented by an attorney, to the attorney) no later than five
12 calendar days prior to the hearing. Service shall be made as
13 set forth in subsection (d-5), but if board of review rules
14 allow complaints and correspondence to be transmitted
15 electronically, then the assessor's evidence shall be
16 transmitted electronically.

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

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