



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

HB4685

by Rep. Patricia R. Bellock

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-13 new
35 ILCS 200/16-55

Amends the Property Tax Code. Provides that, if there is a revision or correction affecting the assessed value of property that is used as a comparable property for the purposes of determining the assessed value of the taxpayer's property, then an assessment complaint may be filed with respect to the taxpayer's property within one year after the assessment for the comparable property is revised or corrected. Requires the chief county assessment officer and each township or multi-township assessor to post certain information on the assessor's Internet website. Provides that the chief county assessment officer is responsible for the accuracy of any information posted on the website. Provides that, if the information posted on the website contains an error with respect to the assessed value of comparable property, then an assessment complaint may be filed within one year after the taxpayer discovers, or through the use of reasonable diligence should have discovered, the error.

LRB099 18232 HLH 42602 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 Property Tax Code is amended by changing
5 Section 16-55 and by adding Section 12-13 as follows:

6 (35 ILCS 200/12-13 new)

7 Sec. 12-13. Chief county assessment officer; website.

8 (a) It is the intent of the General Assembly to increase
9 the transparency and accountability of each county and township
10 assessor and to ensure that a fair assessment process is in
11 place for all taxpayers.

12 (b) Whenever an assessment is revised or corrected by a
13 decision of the board of review, a decision of the Property Tax
14 Appeal Board, an order or judgment of the circuit court, or the
15 issuance of a certificate of error, the chief county assessment
16 officer of the county in which the property is located and the
17 township or multi-township assessor of the township in which
18 the property is located shall each post the revised or
19 corrected assessment on his or her Internet website, along with
20 a detailed explanation of why the revision or correction was
21 necessary. This information shall be updated within 2 weeks
22 after the assessment is revised or corrected.

23 (c) In addition, each chief county assessment officer and

1 each township or multi-township assessor shall post the
2 following quality metrics on his or her Internet website:

3 (1) the total number of board of review decisions,
4 decisions of the Property Tax Appeal Board, or circuit
5 court proceedings that affected the assessment of property
6 within the county during the previous 5 years; and

7 (2) the total number of assessments performed in the
8 county during the previous 2 years.

9 (d) The chief county assessment officer shall be
10 responsible for the accuracy of any information posted on an
11 Internet website maintained by the chief county assessment
12 officer. The chief county assessment officer shall also ensure
13 that each township or multi-township assessor within the county
14 complies with the posting requirements of this Section.

15 (35 ILCS 200/16-55)

16 Sec. 16-55. Complaints.

17 (a) On written complaint that any property is overassessed
18 or underassessed, the board shall review the assessment, and
19 correct it, as appears to be just, but in no case shall the
20 property be assessed at a higher percentage of fair cash value
21 than other property in the assessment district prior to
22 equalization by the board or the Department.

23 (b) The board shall include compulsory sales in reviewing
24 and correcting assessments, including, but not limited to,
25 those compulsory sales submitted by the complainant, if the

1 board determines that those sales reflect the same property
2 characteristics and condition as those originally used to make
3 the assessment. The board shall also consider whether the
4 compulsory sale would otherwise be considered an arm's length
5 transaction.

6 (c) If a complaint is filed by an attorney on behalf of a
7 complainant, all notices and correspondence from the board
8 relating to the appeal shall be directed to the attorney. The
9 board may require proof of the attorney's authority to
10 represent the taxpayer. If the attorney fails to provide proof
11 of authority within the compliance period granted by the board
12 pursuant to subsection (d), the board may dismiss the
13 complaint. The Board shall send, electronically or by mail,
14 notice of the dismissal to the attorney and complainant.

15 (d) A complaint to affect the assessment for the current
16 year shall be filed on or before 30 calendar days after the
17 date of publication of the assessment list under Section 12-10.
18 If the assessed value of property that is used as a comparable
19 property for the purposes of determining the assessed value of
20 the taxpayer's property is revised or corrected as a result of
21 a decision of the board of review, a decision of the Property
22 Tax Appeal Board, an order or judgment of the circuit court, or
23 the issuance of a certificate of error, then a complaint may be
24 filed within one year after the assessed value of the
25 comparable property is revised or corrected. If the information
26 posted on the county or township assessor's website under

1 Section 12-13 contains an error with respect to the assessed
2 value of property that is used as a comparable property for the
3 purposes of determining the assessed value of the taxpayer's
4 property, then a complaint may be filed within one year after
5 the taxpayer discovers, or through the use of reasonable
6 diligence should have discovered, the error. Upon receipt of a
7 written complaint that is timely filed under this Section, the
8 board of review shall docket the complaint. If the complaint
9 does not comply with the board of review rules adopted under
10 Section 9-5 entitling the complainant to a hearing, the board
11 shall send, electronically or by mail, notification
12 acknowledging receipt of the complaint. The notification must
13 identify which rules have not been complied with and provide
14 the complainant with not less than 10 business days to bring
15 the complaint into compliance with those rules. If the
16 complainant complies with the board of review rules either upon
17 the initial filing of a complaint or within the time as
18 extended by the board of review for compliance, then the board
19 of review shall send, electronically or by mail, a notice of
20 hearing and the board shall hear the complaint and shall issue
21 and send, electronically or by mail, a decision upon
22 resolution. Except as otherwise provided in subsection (c), if
23 the complainant has not complied with the rules within the time
24 as extended by the board of review, the board shall nonetheless
25 issue and send a decision. The board of review may adopt rules
26 allowing any party to attend and participate in a hearing by

1 telephone or electronically.

2 (d-5) Complaints and other written correspondence sent by
3 the United States mail shall be considered filed as of the
4 postmark date in accordance with Section 1.25 of the Statute on
5 Statutes. Complaints and other written correspondence sent by a
6 delivery service other than the United States Postal System
7 shall be considered as filed as of the date sent as indicated
8 by the shipper's tracking label. If allowed by board of review
9 rule, complaints and other written correspondence transmitted
10 electronically shall be considered filed as of the date
11 received.

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

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

25 (g) Before making any reduction in assessments of its own
26 motion, the board of review shall give notice to the assessor

1 or chief county assessment officer who certified the
2 assessment, and give the assessor or chief county assessment
3 officer an opportunity to be heard thereon.

4 (h) All complaints of errors in assessments of property
5 shall be in writing, and shall be filed by the complaining
6 party with the board of review, in the number of copies
7 required by board of review rule. A copy shall be filed by the
8 board of review with the assessor or chief county assessment
9 officer who certified the assessment.

10 (i) In all cases where a change in assessed valuation of
11 \$100,000 or more is sought, the board of review shall also
12 serve a copy of the petition on all taxing districts as shown
13 on the last available tax bill at least 14 days prior to the
14 hearing on the complaint. All taxing districts shall have an
15 opportunity to be heard on the complaint. A taxing district
16 wishing to intervene shall file a request to intervene with the
17 board of review at least five days in advance of a scheduled
18 hearing. If board of review rules require the appellant to
19 submit evidence in advance of a hearing, then any evidence in
20 support of the intervenor's opinion of assessed value must be
21 submitted to the board of review and complainant no later than
22 five calendar days prior to the hearing. Service shall be made
23 as set forth in subsection (d-5), but if board of review rules
24 allow complaints and correspondence to be transmitted
25 electronically, then the intervenor's evidence shall be
26 transmitted electronically.

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

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

19 (Source: P.A. 98-322, eff. 8-12-13; 99-98, eff. 1-1-16.)