



Sen. Pamela J. Althoff

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09900SB0666sam001

LRB099 06366 HLH 32449 a

1 AMENDMENT TO SENATE BILL 666

2 AMENDMENT NO. _____. Amend Senate Bill 666 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 16-180 and 16-185 as follows:

6 (35 ILCS 200/16-180)

7 Sec. 16-180. Procedure for determination of correct
8 assessment. The Property Tax Appeal Board shall establish by
9 rules an informal procedure for the determination of the
10 correct assessment of property which is the subject of an
11 appeal. The procedure, to the extent that the Board considers
12 practicable, shall eliminate formal rules of pleading,
13 practice and evidence, and except for any reasonable filing fee
14 determined by the Board, may provide that costs shall be in the
15 discretion of the Board. A copy of the appellant's petition
16 shall be mailed or sent by electronic means by the clerk of the

1 Property Tax Appeal Board to the board of review whose decision
2 is being appealed. In all cases where a change in assessed
3 valuation of \$100,000 or more is sought, the board of review
4 shall serve a copy of the petition on all taxing districts as
5 shown on the last available tax bill. The chairman of the
6 Property Tax Appeal Board shall provide for the speedy hearing
7 of all such appeals. Each appeal shall be limited to the
8 grounds listed in the petition filed with the Property Tax
9 Appeal Board. All appeals shall be considered de novo and the
10 Property Tax Appeal Board shall not be limited to the evidence
11 presented to the board of review of the county. A party
12 participating in the hearing before the Property Tax Appeal
13 Board is entitled to introduce evidence that is otherwise
14 proper and admissible without regard to whether that evidence
15 has previously been introduced at a hearing before the board of
16 review of the county. Where no complaint has been made to the
17 board of review of the county where the property is located and
18 the appeal is based solely on the effect of an equalizing
19 factor assigned to all property or to a class of property by
20 the board of review, the Property Tax Appeal Board shall not
21 grant a reduction in assessment greater than the amount that
22 was added as the result of the equalizing factor.

23 The provisions added to this Section by this amendatory Act
24 of the 93rd General Assembly shall be construed as declaratory
25 of existing law and not as a new enactment.

26 (Source: P.A. 93-248, eff. 7-22-03; 93-758, eff. 7-16-04.)

1 (35 ILCS 200/16-185)

2 Sec. 16-185. Decisions. The Board shall make a decision in
3 each appeal or case appealed to it, and the decision shall be
4 based upon equity and the weight of evidence and not upon
5 constructive fraud, and shall be binding upon appellant and
6 officials of government. The extension of taxes on any
7 assessment so appealed shall not be delayed by any proceeding
8 before the Board, and, in case the assessment is altered by the
9 Board, any taxes extended upon the unauthorized assessment or
10 part thereof shall be abated, or, if already paid, shall be
11 refunded with interest as provided in Section 23-20.

12 The decision or order of the Property Tax Appeal Board in
13 any such appeal, shall, within 10 days thereafter, be certified
14 at no charge to the appellant and to the proper authorities,
15 including the board of review or board of appeals whose
16 decision was appealed, the county clerk who extends taxes upon
17 the assessment in question, and the county collector who
18 collects property taxes upon such assessment. The final
19 administrative decision of the Property Tax Appeal Board shall
20 be deemed served when a copy of the decision is: (1) deposited
21 in the United States mail, in a sealed envelope or package,
22 with postage prepaid, addressed to the party affected by the
23 decision at his or her last known residence or place of
24 business, or (2) sent electronically to the party affected by
25 the decision at his or her last known e-mail address.

1 If the Property Tax Appeal Board renders a decision
2 lowering the assessment of a particular parcel after the
3 deadline for filing complaints with the board of review or
4 board of appeals or after adjournment of the session of the
5 board of review or board of appeals at which assessments for
6 the subsequent year are being considered, the taxpayer may,
7 within 30 days after the date of written notice of the Property
8 Tax Appeal Board's decision, appeal the assessment for the
9 subsequent year directly to the Property Tax Appeal Board.

10 If the Property Tax Appeal Board renders a decision
11 lowering the assessment of a particular parcel on which a
12 residence occupied by the owner is situated, such reduced
13 assessment, subject to equalization, shall remain in effect for
14 the remainder of the general assessment period as provided in
15 Sections 9-215 through 9-225, unless that parcel is
16 subsequently sold in an arm's length transaction establishing a
17 fair cash value for the parcel that is different from the fair
18 cash value on which the Board's assessment is based, or unless
19 the decision of the Property Tax Appeal Board is reversed or
20 modified upon review.

21 (Source: P.A. 88-455; 88-660, eff. 9-16-94; 89-671, eff.
22 8-14-96.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law."