



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB1526

Introduced 2/20/2015, by Sen. Pat McGuire

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-55
35 ILCS 200/16-160

Amends the Property Tax Code. Provides that in all cases where a change in assessed valuation of \$100,000 or more is sought, the party filing the petition must state in the initial complaint the valuation that is sought. Requires the board of review to provide notice of the petition to all municipalities, school districts, fire protection districts, and community college districts that have a revenue interest in the property at least 14 days prior to the hearing on the complaint. Removes a provision concerning serving a copy of the petition to all taxing districts. Provides that in any appeal on a property within a county of fewer than 3,000,000 population where the appellant did not provide notice to the board of review that a change in assessed valuation of \$100,000 or more was being sought, the Property Tax Appeal Board shall have no jurisdiction to issue any decision that would result in a change of \$100,000 or more. Makes related changes. Effective immediately.

LRB099 08086 SXM 28232 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 Sections 16-55 and 16-160 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 party filing the petition must
5 state in the initial complaint the valuation that is sought.
6 Failure to so indicate shall result in a waiver of the
7 petitioner to seek a change of \$100,000 or more that year. The
8 ~~the~~ board of review shall provide notice of the petition to all
9 municipalities, school districts, fire protection districts,
10 and community college districts that have a revenue interest in
11 the property at least 14 days prior to the hearing on the
12 complaint; this notice may be e-mailed ~~also serve a copy of the~~
13 ~~petition on all taxing districts as shown on the last available~~
14 ~~tax bill at least 14 days prior to the hearing on the~~
15 ~~complaint.~~ All taxing districts shall have an opportunity to be
16 heard on the complaint.

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.)

1 (35 ILCS 200/16-160)

2 Sec. 16-160. Property Tax Appeal Board; process.

3 (a) In counties with 3,000,000 or more inhabitants,
4 beginning with assessments made for the 1996 assessment year
5 for residential property of 6 units or less and beginning with
6 assessments made for the 1997 assessment year for all other
7 property, and for all property in any county other than a
8 county with 3,000,000 or more inhabitants, any taxpayer
9 dissatisfied with the decision of a board of review or board of
10 appeals as such decision pertains to the assessment of his or
11 her property for taxation purposes, or any taxing body that has
12 an interest in the decision of the board of review or board of
13 appeals on an assessment made by any local assessment officer,
14 may, (i) in counties with less than 3,000,000 inhabitants
15 within 30 days after the date of written notice of the decision
16 of the board of review or (ii) in assessment year 1999 and
17 thereafter in counties with 3,000,000 or more inhabitants
18 within 30 days after the date of the board of review notice or
19 within 30 days after the date that the board of review
20 transmits to the county assessor pursuant to Section 16-125 its
21 final action on the township in which the property is located,
22 whichever is later, appeal the decision to the Property Tax
23 Appeal Board for review.

24 (b) In any appeal where the board of review or board of
25 appeals has given written notice of the hearing to the taxpayer
26 30 days before the hearing, failure to appear at the board of

1 review or board of appeals hearing shall be grounds for
2 dismissal of the appeal unless a continuance is granted to the
3 taxpayer. If an appeal is dismissed for failure to appear at a
4 board of review or board of appeals hearing, the Property Tax
5 Appeal Board shall have no jurisdiction to hear any subsequent
6 appeal on that taxpayer's complaint.

7 (c) In any appeal on a property within a county of fewer
8 than 3,000,000 population where the appellant did not provide
9 notice to the board of review pursuant to Section 16-55(i) that
10 a change in assessed valuation of \$100,000 or more was being
11 sought, the Property Tax Appeal Board shall have no
12 jurisdiction to issue any decision that would result in a
13 change of \$100,000 or more.

14 (d) Such taxpayer or taxing body, hereinafter called the
15 appellant, shall file a petition with the clerk of the Property
16 Tax Appeal Board, setting forth the facts upon which he or she
17 bases the objection, together with a statement of the
18 contentions of law which he or she desires to raise, and the
19 relief requested.

20 (e) If a petition is filed by a taxpayer, the taxpayer is
21 precluded from filing objections based upon valuation, as may
22 otherwise be permitted by Sections 21-175 and 23-5. However,
23 any taxpayer not satisfied with the decision of the board of
24 review or board of appeals as such decision pertains to the
25 assessment of his or her property need not appeal the decision
26 to the Property Tax Appeal Board before seeking relief in the

1 courts.

2 (f) The changes made by this amendatory Act of the 91st
3 General Assembly shall be effective beginning with the 1999
4 assessment year.

5 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.