

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 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 must so state in  
5 the initial complaint. Failure to so indicate will preclude the  
6 complainant from seeking a change of \$100,000 or more pursuant  
7 to that complaint. The board of review shall provide notice of  
8 the petition to all municipalities, school districts, park  
9 districts, forest preserve districts, conservation districts,  
10 fire protection districts, and community college districts  
11 that have a revenue interest in the property at least 14 days  
12 prior to the hearing on the complaint; this notice may be  
13 e-mailed. The board of review shall also provide notice of the  
14 petition to any other taxing district that has a revenue  
15 interest in the property, so long as the district files an  
16 annual written request to receive all such notices with the  
17 clerk of the board of review ~~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.~~

22 (j) Complaints shall be classified by townships or taxing  
23 districts by the clerk of the board of review. All classes of  
24 complaints shall be docketed numerically, each in its own  
25 class, in the order in which they are presented, in books kept  
26 for that purpose, which books shall be open to public

1 inspection. Complaints shall be considered by townships or  
2 taxing districts until all complaints have been heard and  
3 passed upon by the board.

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

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