

1 AN ACT in relation to taxation.

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 adding
5 Section 16-169 and by changing Sections 16-170 and 16-180 as
6 follows:

7 (35 ILCS 200/16-169 new)

8 Sec. 16-169. Required disclosure of information in cases
9 concerning commercial or industrial properties in counties of
10 3,000,000 or more. In counties with 3,000,000 or more
11 inhabitants, beginning with assessments made for the 2001
12 assessment year, for valuation appeals concerning commercial
13 or industrial property requesting a change in assessed value
14 of \$100,000 or more:

15 (1) the taxpayer must submit copies of all
16 valuation reports within the party's possession or
17 control concerning the property in question that have a
18 date of valuation 2 years before and through the end of
19 the subject tax year; and

20 (2) the taxpayer must produce documentation
21 surrounding any sale of the subject property that
22 occurred any time beginning 2 years before and through
23 the documentary filing period allowed by the Property Tax
24 Appeal Board.

25 These disclosures must be supported by an affidavit of
26 compliance signed by the submitting party and must be
27 tendered to the opposing party within the documentary filing
28 period allowed by the Property Tax Appeal Board. These
29 disclosures, along with the supporting affidavit, must be
30 submitted before the appealing party may overcome the
31 presumption in favor of the board of review.

1 (35 ILCS 200/16-170)

2 Sec. 16-170. Hearings. A hearing shall be granted if any
 3 party to the appeal so requests, and, upon motion of any
 4 party to the appeal or by direction of the Property Tax
 5 Appeal Board, any appeal may be set down for a hearing, with
 6 proper notice to the interested parties. Notice to all
 7 interested taxing bodies shall be deemed to have been given
 8 when served upon the State's Attorney of the county from
 9 which the appeal has been taken. Hearings may be held before
 10 less than a majority of the members of the Board, and the
 11 chairman may assign members or hearing officers to hold
 12 hearings. Such hearings shall be open to the public and
 13 shall be conducted in accordance with the rules of practice
 14 and procedure promulgated by the Board.

15 In counties of 3,000,000 or more inhabitants, beginning
 16 with assessments made for the 2001 assessment year, when the
 17 appeal requests a change in assessed value of \$100,000 or
 18 more, the following requirements apply:

19 (1) The Property Tax Appeal Board must notify the
 20 parties that the case has been set for hearing at least
 21 60 days before the scheduled hearing date.

22 (2) Disclosure of information under Section 16-169
 23 must be filed with the Property Tax Appeal Board and
 24 tendered to the opposing party before the hearing date.

25 (3) Opinion testimony.

26 (A) Names of any opinion witnesses and copies
 27 of any reports that will be used during the
 28 witnesses' testimony must be disclosed to the
 29 Property Tax Appeal Board and the opposing party
 30 before the hearing or that witness must be excluded
 31 from the hearing. This includes any opinion witness
 32 who testifies during rebuttal.

33 (B) Any valuation report prepared by a
 34 government office may be presented and testified to

1 by any employee of that same office. The Board ~~or~~
 2 any member or hearing officer shall, on its or his
 3 or her own motion or on a motion of a party, may
 4 require the production of any books, records, papers
 5 or documents that are ~~may-be-material-or~~ relevant as
 6 evidence in any matter pending before the Property
 7 Tax Appeal Board ~~it-and-necessary-for-the-making-of~~
 8 ~~a-just-decision.~~

9 (Source: P.A. 76-689; 88-455.)

10 (35 ILCS 200/16-180)

11 Sec. 16-180. Procedure for determination of correct
 12 assessment. Except as otherwise provided in this Section and
 13 Sections 16-169 and 16-170, the Property Tax Appeal Board
 14 shall establish by rules an informal procedure for the
 15 determination of the correct assessment of property which is
 16 the subject of an appeal. The procedure, to the extent that
 17 the Board considers practicable, shall eliminate formal rules
 18 of pleading, practice and evidence, and except for any
 19 reasonable filing fee determined by the Board, may provide
 20 that costs shall be in the discretion of the Board. A copy of
 21 the appellant's petition shall be mailed by the clerk of the
 22 Property Tax Appeal Board to the board of review ~~or-board--of~~
 23 ~~appeals~~ whose decision is being appealed. In all cases where
 24 a change in assessed valuation of \$100,000 or more is sought,
 25 the board of review ~~or-board-of-appeals~~ shall serve a copy of
 26 the petition on all taxing districts as shown on the last
 27 available tax bill. The chairman of the Property Tax Appeal
 28 Board shall provide for the speedy hearing of all such
 29 appeals. The decision of the board of review on any
 30 assessment from which any appeal is taken to the Property Tax
 31 Appeal Board is presumed correct and legal, but the
 32 presumption is rebuttable. When the market value is the
 33 basis of the appeal, the appellant has the burden of proving

1 each contested fact by a preponderance of the evidence. When
 2 uniformity is the basis for the appeal, the appellant has the
 3 burden of proving each contested fact by clear and convincing
 4 evidence. All appeals shall be considered de novo. Where no
 5 complaint has been made to the board of review of the county
 6 where the property is located and the appeal is based solely
 7 on the effect of an equalizing factor assigned to all
 8 property or to a class of property by the board of review,
 9 the Property Tax Appeal Board shall not grant a reduction in
 10 assessment greater than the amount that was added as the
 11 result of the equalizing factor. Where property is classified
 12 for purposes of taxation and a classification ordinance has
 13 been adopted in accordance with Section 9-150, the correct
 14 assessment for property other than residential property of 6
 15 units or less shall be determined by debasing the market
 16 value of the subject property by the ordinance level of
 17 assessment for that class of property.

18 (Source: P.A. 88-455; 89-671, eff. 8-14-96.)

19 Section 99. Effective date. This Act takes effect upon
 20 becoming law.