

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 16-185 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 2002
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 3 years prior to the tax year and
19 through the end of the tax year; and

20 (2) the taxpayer must produce documentation
21 surrounding any sale of the subject property that
22 occurred any time beginning 3 years prior to the tax year
23 and through the documentary filing period allowed by the
24 Property Tax 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 2002 assessment year, for
17 valuation appeals concerning commercial or industrial
18 property requesting a change in assessed value of \$100,000 or
19 more, the following requirements apply:

20 (1) The Property Tax Appeal Board must notify the
21 parties that the case has been set for hearing at least
22 60 days before the scheduled hearing date.

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

26 (3) Opinion testimony.

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

34 (B) Any valuation report prepared by a

1 government office may be presented and testified to
2 by any employee of that same office.

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

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

10 (35 ILCS 200/16-185)

11 Sec. 16-185. Decisions. The decision of the board of
12 review on any assessment is presumed correct and legal, but
13 the presumption is rebuttable. When the market value is the
14 basis of the appeal, the appellant has the burden of proving
15 each contested fact by a preponderance of the evidence. When
16 uniformity is the basis for the appeal, the appellant has the
17 burden of proving each contested fact by clear and convincing
18 evidence. The Property Tax Appeal Board shall make a decision
19 in each appeal or case appealed to it, and the decision shall
20 be based upon equity and the weight of evidence and not upon
21 constructive fraud, and shall be binding upon appellant and
22 officials of government. The extension of taxes on any
23 assessment so appealed shall not be delayed by any proceeding
24 before the Board, and, in case the assessment is altered by
25 the Board, any taxes extended upon the unauthorized
26 assessment or part thereof shall be abated, or, if already
27 paid, shall be refunded with interest as provided in Section
28 23-20.

29 The decision or order of the Property Tax Appeal Board in
30 any such appeal, shall, within 10 days thereafter, be
31 certified at no charge to the appellant and to the proper
32 authorities, including the board of review or board of
33 appeals whose decision was appealed, the county clerk who

1 extends taxes upon the assessment in question, and the county
2 collector who collects property taxes upon such assessment.

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

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

24 (Source: P.A. 88-455; 88-660, eff. 9-16-94; 89-671, eff.
25 8-14-96.)

26 Section 99. Effective date. This Act takes effect upon
27 becoming law.