- 1 AMENDMENT TO SENATE BILL 206
- 2 AMENDMENT NO. _____. Amend Senate Bill 206 on page 1,
- 3 line 4, after "by", by inserting "changing Sections 23-15 and
- 4 23-30 and"; and
- 5 on page 1, immediately below line 5, by inserting the
- 6 following:
- 7 "(35 ILCS 200/23-15)
- 8 Sec. 23-15. Tax objection procedure and hearing.
- 9 (a) A tax objection complaint under Section 23-10 shall
- 10 be filed in the circuit court of the county in which the
- 11 subject property is located. Joinder of plaintiffs shall be
- 12 permitted to the same extent permitted by law in any personal
- 13 action pending in the court and shall be in accordance with
- 14 Section 2-404 of the Code of Civil Procedure; provided,
- 15 however, that no complaint shall be filed as a class action.
- 16 The complaint shall name the county collector as defendant
- 17 and shall specify any objections that the plaintiff may have
- 18 to the taxes in question. No appearance or answer by the
- 19 county collector to the tax objection complaint, nor any
- 20 further pleadings, need be filed. Amendments to the complaint
- 21 may be made to the same extent which, by law, could be made
- 22 in any personal action pending in the court. A taxing

- 1 <u>district may intervene in any case in which an objection is</u>
- 2 <u>filed against the taxing district's levy by filing an</u>
- 3 appearance in the case and providing notice and a copy of the
- 4 appearance to the objector and the State's Attorney. Upon the
- 5 filing of an appearance by a taxing district, the taxing
- 6 <u>district shall be responsible for defending its tax levy, and</u>
- 7 the State's Attorney shall be relieved of the defense.
- 8 (b) (1) The court, sitting without a jury, shall hear
- 9 and determine all objections specified to the taxes,
- 10 assessments, or levies in question. This Section shall be
- 11 construed to provide a complete remedy for any claims with
- 12 respect to those taxes, assessments, or levies, excepting
- 13 only matters for which an exclusive remedy is provided
- 14 elsewhere in this Code.
- 15 (2) The taxes, assessments, and levies that are the
- subject of the objection shall be presumed correct and legal,
- 17 but the presumption is rebuttable. The plaintiff has the
- 18 burden of proving any contested matter of fact by clear and
- 19 convincing evidence.
- 20 (3) Objections to assessments shall be heard de novo by
- 21 the court. The court shall grant relief in the cases in which
- 22 the objector meets the burden of proof under this Section and
- 23 shows an assessment to be incorrect or illegal. If an
- 24 objection is made claiming incorrect valuation, the court
- 25 shall consider the objection without regard to the
- 26 correctness of any practice, procedure, or method of
- valuation followed by the assessor, board of appeals, or
- 28 board of review in making or reviewing the assessment, and
- 29 without regard to the intent or motivation of any assessing
- 30 official. The doctrine known as constructive fraud is hereby
- 31 abolished for purposes of all challenges to taxes,
- 32 assessments, or levies.
- 33 (c) If the court orders a refund of any part of the
- 34 taxes paid, it shall also order the payment of interest as

- 1 provided in Section 23-20. Appeals may be taken from final
- 2 judgments as in other civil cases.
- 3 (d) This amendatory Act of 1995 shall apply to all tax
- 4 objection matters still pending for any tax year, except as
- 5 provided in Sections 23-5 and 23-10 regarding procedures and
- 6 time limitations for payment of taxes and filing tax
- 7 objection complaints.
- 8 (e) In counties with less than 3,000,000 inhabitants, if
- 9 the court renders a decision lowering the assessment of a
- 10 particular parcel on which a residence occupied by the owner
- is situated, the reduced assessment, subject to equalization,
- 12 shall remain in effect for the remainder of the general
- 13 assessment period as provided in Sections 9-215 through
- 9-225, unless that parcel is subsequently sold in an arm's
- 15 length transaction establishing a fair cash value for the
- 16 parcel that is different from the fair cash value on which
- 17 the court's assessment is based, or unless the decision of
- 18 the court is reversed or modified upon review.
- 19 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.
- 20 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626,
- 21 eff. 8-9-96.)
- 22 (35 ILCS 200/23-30)
- 23 Sec. 23-30. Conference on tax objection. Following the
- 24 filing of an objection under Section 23-10, the court may
- 25 hold a conference with the objector and the State's Attorney
- or, if a taxing district has filed an appearance in the case,
- 27 <u>with the objector and the taxing district</u>. Compromise
- agreements on tax objections reached by conference shall be
- 29 filed with the court, and the parties shall prepare an order
- 30 covering the settlement and submit the order to the court for
- 31 entry.
- 32 (Source: P.A. 88-455; 89-126, eff. 7-11-95.)".