

1 AN ACT in relation to taxes.

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 16-115 as follows:

6 (35 ILCS 200/16-115)

7 Sec. 16-115. Filing complaints. In counties with
8 3,000,000 or more inhabitants, complaints that any property
9 is overassessed or underassessed or is exempt may be made by
10 any taxpayer. Complaints that any property is overassessed or
11 underassessed or is exempt may be made by a taxing district
12 that has an interest in the assessment to a board of review.
13 All complaints shall be in writing, identify and describe the
14 particular property, otherwise comply with the rules in
15 force, be signed by the complaining party or his or her
16 attorney, and be filed with the board of appeals (until the
17 first Monday in December 1998 and the board of review
18 beginning the first Monday in December 1998 and thereafter)
19 in at least duplicate. The board shall forward one copy of
20 each complaint to the county assessor. A person is not
21 required to be an attorney to represent a taxpayer before the
22 board of review.

23 Complaints by taxpayers and taxing districts and
24 certificates of correction by the county assessor as provided
25 in this Code shall be filed with the board according to
26 townships on or before the dates specified in the notices
27 given in Section 16-110.

28 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
29 8-14-96.)