

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Sections 12-50, 16-115, and 16-125 and by adding Sections 1-46, 1-47, 1-48, and 1-136 as follows:

(35 ILCS 200/1-46 new)

Sec. 1-46. Electronic. Includes electrical, digital, magnetic, optical, electromagnetic, or any other form of technology that has capabilities similar to these technologies.

(35 ILCS 200/1-47 new)

Sec. 1-47. Electronic record. A record generated, communicated, received, or stored by electronic means for use in an information system or for transmission from one information system to another.

(35 ILCS 200/1-48 new)

Sec. 1-48. Electronic signature. A signature in electronic form attached to, or logically associated with, an electronic record.

(35 ILCS 200/1-136 new)

Sec. 1-136. Signed or signature. Includes any symbol executed or adopted, or any security procedure employed or adopted, using electronic means or otherwise, by or on behalf of a person with the intent to authenticate a record.

(35 ILCS 200/12-50)

Sec. 12-50. Mailed notice to taxpayer after change by board of review or board of appeals. In counties with less than 3,000,000 inhabitants, if ~~if~~ final board of review or board of appeals action regarding any property, including equalization under Section 16-60 or Section 16-65, results in an increased or decreased assessment, the board shall mail a notice to the taxpayer, at his or her address as it appears in the assessment records, whose property is affected by such action, at his or her address as it appears on the complaint, unless the taxpayer has been represented in the appeal by an attorney, in which case the notice shall be mailed to the attorney, and in the case of a complaint filed with a board of review under Section 16-25 or 16-115, the board shall mail a notice to the taxing body filing the complaint. In counties with 3,000,000 or more inhabitants, the board shall provide notice by mail, or by means of electronic record, to the taxpayer whose property is affected by such action, at his or her address or e-mail address as it appears in the assessment records or a complaint filed with the board, unless the taxpayer has been represented

in the appeal by an attorney, in which case the notice shall be mailed or e-mailed to the attorney, and, in the case of a complaint filed with a board of review under Section 16-125 or 16-115, the board shall provide notice to the taxing body filing the complaint. A copy shall be given to the assessor or chief county assessment officer if his or her assessment was reversed or modified by the board. Written notice shall also be given to any taxpayer who filed a complaint in writing with the board and whose assessment was not changed. The notice shall set forth the assessed value prior to board action; the assessed value after final board action but prior to any equalization; and the assessed value as equalized by the board, if the board equalizes. This notice shall state that the value as certified to the county clerk by the board will be the locally assessed value of the property for that year and each succeeding year, unless revised in a succeeding year in the manner provided in this Code. The written notice shall also set forth specifically the facts upon which the board's decision is based. In counties with less than 3,000,000 inhabitants, the notice shall also contain the following statement: "You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after this notice is mailed to you or your agent, or is personally served upon you or your agent". In counties with 3,000,000 or more inhabitants, the notice shall also contain the following statement: "You may appeal this decision to the

Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after the date of this notice or within 30 days after the date that the Board of Review transmits to the county assessor pursuant to Section 16-125 its final action on the township in which your property is located, whichever is later". The Board shall publish its transmittal date of final action on each township in at least one newspaper of general circulation in the county. The changes made by this amendatory Act of the 91st General Assembly apply to the 1999 assessment year and thereafter.

(Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

(35 ILCS 200/16-115)

Sec. 16-115. Filing complaints. In counties with 3,000,000 or more inhabitants, complaints that any property is overassessed or underassessed or is exempt may be made by any taxpayer. Complaints that any property is overassessed or underassessed or is exempt may be made by a taxing district that has an interest in the assessment to a board of review. All complaints shall be in writing, identify and describe the particular property, otherwise comply with the rules in force, be either signed by the complaining party or his or her attorney or, if filed electronically, signed with the electronic signature of the complaining party or his or her attorney, and be filed with the board of appeals (until the first Monday in December 1998 and the board of review beginning

the first Monday in December 1998 and thereafter) in at least duplicate. The board shall forward one copy of each complaint to the county assessor.

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

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

(35 ILCS 200/16-125)

Sec. 16-125. Hearings. In counties with 3,000,000 or more inhabitants, complaints filed with the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) shall be classified by townships. All complaints shall be docketed numerically, in the order in which they are presented, as nearly as possible, in books or computer records kept for that purpose, which shall be open to public inspection. The complaints shall be considered by townships until they have been heard and passed upon by the board. After completing final action on all matters in a township, the board shall transmit such final actions to the county assessor.

A hearing upon any complaint shall not be held until the taxpayer affected and the county assessor have each been

notified and have been given an opportunity to be heard. All hearings shall be open to the public and the board shall sit together and hear the representations of the interested parties or their representatives. An order for a correction of any assessment shall not be made unless both commissioners of the board, or a majority of the members in the case of a board of review, concur therein, in which case, an order for correction ~~therefor~~ shall be made in open session and entered in the records of the board. When an assessment is ordered corrected, the board shall transmit a computer printout of the results, or make and sign a brief written statement of the reason for the change and the manner in which the method used by the assessor in making the assessment was erroneous, and shall deliver a copy of the statement to the county assessor. Upon request the board shall hear any taxpayer in opposition to a proposed reduction in any assessment.

The board may destroy or otherwise dispose of complaints and records pertaining thereto after the lapse of 5 years from the date of filing.

(Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99; 92-133, eff. 7-24-01.)