



Sen. Julie A. Morrison

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10000SB0609sam001

LRB100 05446 HLH 22319 a

1 AMENDMENT TO SENATE BILL 609

2 AMENDMENT NO. _____. Amend Senate Bill 609 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 16-185 as follows:

6 (35 ILCS 200/16-185)

7 Sec. 16-185. Decisions. The Board shall make a decision in
8 each appeal or case appealed to it, and the decision shall be
9 based upon equity and the weight of evidence and not upon
10 constructive fraud, and shall be binding upon appellant and
11 officials of government. The extension of taxes on any
12 assessment so appealed shall not be delayed by any proceeding
13 before the Board, and, in case the assessment is altered by the
14 Board, any taxes extended upon the unauthorized assessment or
15 part thereof shall be abated, or, if already paid, shall be
16 refunded with interest as provided in Section 23-20.

1 The decision or order of the Property Tax Appeal Board in
2 any such appeal, shall, within 10 days thereafter, be certified
3 at no charge to the appellant and to the proper authorities,
4 including the board of review or board of appeals whose
5 decision was appealed, the county clerk who extends taxes upon
6 the assessment in question, and the county collector who
7 collects property taxes upon such assessment.

8 The final administrative decision of the Property Tax
9 Appeal Board shall be deemed served on a party when a copy of
10 the decision is: (1) deposited in the United States Mail, in a
11 sealed package, with postage prepaid, addressed to that party
12 at the address listed for that party in the pleadings; except
13 that, if the party is represented by an attorney, the notice
14 shall go to the attorney at the address listed in the
15 pleadings; or (2) sent electronically to the party at the
16 e-mail addresses provided for that party in the pleadings. The
17 Property Tax Appeal Board shall allow each party to designate
18 one or more individuals to receive electronic correspondence on
19 behalf of that party and shall allow each party to change, add,
20 or remove designees selected by that party during the course of
21 the proceedings. Decisions and all electronic correspondence
22 shall be directed to each individual so designated.

23 If the Property Tax Appeal Board renders a decision
24 lowering the assessment of a particular parcel after the
25 deadline for filing complaints with the board of review or
26 board of appeals or after adjournment of the session of the

1 board of review or board of appeals at which assessments for
2 the subsequent year or years of the same general assessment
3 period, as provided in Sections 9-215 through 9-225, are being
4 considered, the taxpayer may, within 30 days after the date of
5 written notice of the Property Tax Appeal Board's decision,
6 appeal the assessment for such ~~the~~ subsequent year or years
7 directly to the Property Tax Appeal Board.

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

19 (Source: P.A. 99-626, eff. 7-22-16.)

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