



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

**HB4654**

Introduced 2/5/2020, by Rep. Deanne M. Mazzochi

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-91 new  
35 ILCS 200/16-156 new  
35 ILCS 200/16-181 new

Amends the Property Tax Code. Provides that, if a board of review or the Property Tax Appeal Board reduces the assessment of a condominium unit, then the owner of a neighboring unit in the same condominium development may, upon a timely petition, request the same reduction, so long as the neighboring unit has no discernible benefits or amenities that the condominium unit that received the initial reduction does not. Effective immediately.

LRB101 17956 HLH 67392 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

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 Sections 16-91, 16-156, and 16-181 as follows:

6 (35 ILCS 200/16-91 new)

7 Sec. 16-91. Condominium reduction. If the board of review  
8 reduces the assessment of a condominium unit, then the owner of  
9 a neighboring unit in the same condominium development may,  
10 upon a timely petition, request the same reduction, so long as  
11 the neighboring unit has no discernible benefits or amenities  
12 that the condominium unit that received the initial reduction  
13 does not.

14 (35 ILCS 200/16-156 new)

15 Sec. 16-156. Condominium reduction. If the board of review  
16 reduces the assessment of a condominium unit, then the owner of  
17 a neighboring unit in the same condominium development may,  
18 upon a timely petition, request the same reduction, so long as  
19 the neighboring unit has no discernible benefits or amenities  
20 that the condominium unit that received the initial reduction  
21 does not.

1 (35 ILCS 200/16-181 new)

2 Sec. 16-181. Condominium reduction. If the Property Tax  
3 Appeal Board reduces the assessment of a condominium unit, then  
4 the owner of a neighboring unit in the same condominium  
5 development may, upon a timely petition, request the same  
6 reduction, so long as the neighboring unit has no discernible  
7 benefits or amenities that the condominium unit that received  
8 the initial reduction does not.

9 Section 99. Effective date. This Act takes effect upon  
10 becoming law.