

SB2524



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB2524

Introduced 1/28/2020, by Sen. Linda Holmes

SYNOPSIS AS INTRODUCED:

35 ILCS 200/6-5
35 ILCS 200/6-15

Amends the Property Tax Code. Provides that, in a county under township organization with less than 3,000,000 inhabitants and an appointed board of review, the county board may, by resolution, require that members of the board of review have certain professional assessment designations. Provides that, if the county board requires those designations, then provisions of the Code concerning the political makeup of the board of review do not apply to that county. Effective immediately.

LRB101 17598 HLH 67019 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

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 changing
5 Sections 6-5 and 6-15 as follows:

6 (35 ILCS 200/6-5)

7 Sec. 6-5. Appointed boards of review. In counties under
8 township organization with less than 3,000,000 inhabitants in
9 which no board of review is elected under Section 6-35, there
10 shall be an appointed board of review to review the assessments
11 made by the supervisor of assessments. When there is no
12 existing appointed board of review, the chairman of the county
13 board shall appoint, with approval of the county board, 3
14 citizens of the county to comprise the board of review for that
15 county, 2 to serve for a one year term commencing on the
16 following June 1, and one to serve for a 2 year term commencing
17 on the same date. When an appointed board of review already
18 exists, successors shall be appointed and qualified to serve
19 for terms of 2 years commencing on June 1 of the year of
20 appointment and until their successors are appointed and
21 qualified. Vacancies shall be filled in like manner as original
22 appointments, for the balance of the unexpired term. Members of
23 the county board may be appointed to the board of review. A

1 member of the board of review may be reappointed. ~~No person may~~
2 ~~serve on the board of review who is not qualified by experience~~
3 ~~and training in property appraisal and property tax~~
4 ~~administration.~~

5 (Source: P.A. 86-905; 87-1189; 88-455.)

6 (35 ILCS 200/6-15)

7 Sec. 6-15. Qualifications; political ~~Political~~ makeup; and
8 compensation; counties appointing a board of review under
9 Section 6-5.

10 (a) No person may serve on the board of review who is not
11 qualified by experience and training in property appraisal and
12 property tax administration.

13 (b) Except in such counties where the county board has by
14 resolution adopted the provisions of subsection (c), the ~~The~~
15 board of review appointed under Section 6-5 shall consist of 3
16 members, 2 of whom are affiliated with the political party
17 polling the highest vote for any county office in the county at
18 the last general election prior to any appointment made under
19 this Section. The third member shall not be affiliated with
20 that same party.

21 (c) A county board may, by resolution, require that no
22 person may be appointed under Section 6-5 unless that person
23 has one of the following qualifications:

24 (1) any of the professional assessment designations
25 listed in subsection (c) of Section 2-45; or

1 (2) a certified residential real estate appraiser
2 license or a certified general real estate appraiser
3 license issued under the Real Estate Appraiser Licensing
4 Act of 2002 or any successor real estate appraiser
5 licensing Act.

6 (d) Each member of the board of review shall receive an
7 annual salary to be fixed by the county board and paid out of
8 the county treasury.

9 (Source: P.A. 98-322, eff. 8-12-13.)

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