

1 AN ACT concerning 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 16-160 as follows:

6 (35 ILCS 200/16-160)

7 Sec. 16-160. Property Tax Appeal Board; process;
8 jurisdiction.

9 (a) In counties with 3,000,000 or more inhabitants,
10 except as provided in subsection (b), beginning with
11 assessments made for the 1996 assessment year for residential
12 property of 6 units or less and beginning with assessments
13 made for the 1997 assessment year for all other property, and
14 for all property in any county other than a county with
15 3,000,000 or more inhabitants, any taxpayer dissatisfied with
16 the decision of a board of review or board of appeals as such
17 decision pertains to the assessment of his or her property
18 for taxation purposes, or any taxing body that has an
19 interest in the decision of the board of review or board of
20 appeals on an assessment made by any local assessment
21 officer, may, (i) in counties with less than 3,000,000
22 inhabitants within 30 days after the date of written notice
23 of the decision of the board of review or (ii) in assessment
24 year 1999 and thereafter in counties with 3,000,000 or more
25 inhabitants within 30 days after the date of the board of
26 review notice or within 30 days after the date that the board
27 of review transmits to the county assessor pursuant to
28 Section 16-125 its final action on the township in which the
29 property is located, whichever is later, appeal the decision
30 to the Property Tax Appeal Board for review. In any appeal
31 where the board of review or board of appeals has given

1 written notice of the hearing to the taxpayer 30 days before
2 the hearing, failure to appear at the board of review or
3 board of appeals hearing shall be grounds for dismissal of
4 the appeal unless a continuance is granted to the taxpayer.
5 If an appeal is dismissed for failure to appear at a board of
6 review or board of appeals hearing, the Property Tax Appeal
7 Board shall have no jurisdiction to hear any subsequent
8 appeal on that taxpayer's complaint. Such taxpayer or taxing
9 body, hereinafter called the appellant, shall file a petition
10 with the clerk of the Property Tax Appeal Board, setting
11 forth the facts upon which he or she bases the objection,
12 together with a statement of the contentions of law which he
13 or she desires to raise, and the relief requested. If a
14 petition is filed by a taxpayer, the taxpayer is precluded
15 from filing objections based upon valuation, as may otherwise
16 be permitted by Sections 21-175 and 23-5. However, any
17 taxpayer not satisfied with the decision of the board of
18 review or board of appeals as such decision pertains to the
19 assessment of his or her property need not appeal the
20 decision to the Property Tax Appeal Board before seeking
21 relief in the courts. The changes made by this amendatory Act
22 of the 91st General Assembly shall be effective beginning
23 with the 1999 assessment year.

24 (b) Notwithstanding any other provision of this Division
25 4, in counties with 3,000,000 or more inhabitants, for
26 assessments made for the 2002 and 2003 assessment years,
27 except for property that is classified as "residential
28 property" under the classification ordinance adopted by the
29 county as required by Section 9-150, the Property Tax Appeal
30 Board shall have no jurisdiction to hear appeals. An appeal
31 that would, but for this subsection (b), have been filed with
32 the Property Tax Appeal Board shall be filed instead with the
33 court that an appeal would have been filed with after a
34 decision was issued by the Property Tax Appeal Board as

1 provided in Section 16-195.

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

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.