



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

HB2563

Introduced 02/18/05, by Rep. Paul D. Froehlich

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-35  
35 ILCS 200/16-95

Amends the Property Tax Code. Provides that, in counties with 3,000,000 or more inhabitants, the county assessor and the board of review may make a written request to the owner or lessee of any real property for information that may reasonably be required by the county assessor to determine the fair cash valuation of the property. Provides that the owner or lessee must respond in writing and under oath within 60 days after the receipt of a request for information. Provides that if any person (i) fails to comply with a request for information within 60 days after its receipt or (ii) in response to a request for information, makes a statement that he or she knows to be materially false, then that person is barred from any statutory appeal under certain Articles of the Code. Effective immediately.

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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 changing  
5 Sections 14-35 and 16-95 as follows:

6 (35 ILCS 200/14-35)

7 Sec. 14-35. Hearings by county assessor; counties of  
8 3,000,000 or more.

9 (a) In counties with 3,000,000 or more inhabitants, the  
10 county assessor each year shall sit for the purpose of revising  
11 the assessments. The time of the sittings shall be set by the  
12 county assessor by notice as herein provided after the  
13 assessment books for one or more townships or taxing districts  
14 have been completed. The assessments for one or more townships  
15 or taxing districts may be revised at any sitting which may be  
16 adjourned from day to day as necessary. At least one week  
17 before each sitting the county assessor shall publish a notice,  
18 in some newspaper of general circulation published in the  
19 county, of the time and place of the sitting, the township or  
20 townships, taxing district or taxing districts for which the  
21 assessments will be considered at the sitting, and the time  
22 within which applications for revisions of assessment may be  
23 made by taxpayers.

24 (b) The county assessor may make a written request to the  
25 owner or lessee of any real property for information that may  
26 reasonably be required by the county assessor to determine the  
27 fair cash valuation of the property. The owner or lessee must  
28 respond in writing and under oath within 60 days after the  
29 receipt of a request for information under this Section. The  
30 county assessor must send a request under this Section by  
31 certified mail and must enclose a copy of this Section.

32 If any person (i) fails to comply with a request for

1 information under this subsection within 60 days after its  
2 receipt or (ii) in response to a request for information, makes  
3 a statement that he or she knows to be materially false, then  
4 that person is barred from any statutory appeal under this  
5 Article. A person who was unable to comply with a request under  
6 this subsection for reasons beyond his or her control is not  
7 barred from making an appeal under this Article.

8 (c) The county assessor shall, upon completion of the  
9 revision of assessments for any township or taxing district,  
10 deliver the assessment books for the township or taxing  
11 district to the board of appeals (until the first Monday in  
12 December 1998 and the board of review beginning on the first  
13 Monday in December 1998 and thereafter).

14 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
15 8-14-96.)

16 (35 ILCS 200/16-95)

17 Sec. 16-95. Powers and duties of board of appeals or  
18 review; complaints.

19 (a) In counties with 3,000,000 or more inhabitants, until  
20 the first Monday in December 1998, the board of appeals in any  
21 year shall, on complaint that any property is overassessed or  
22 underassessed, or is exempt, review and order the assessment  
23 corrected.

24 Beginning the first Monday in December 1998 and thereafter,  
25 in counties with 3,000,000 or more inhabitants, the board of  
26 review:

27 (1) shall, on written complaint of any taxpayer or any  
28 taxing district that has an interest in the assessment that  
29 any property is overassessed, underassessed, or exempt,  
30 review the assessment and confirm, revise, correct, alter,  
31 or modify the assessment, as appears to be just; and

32 (2) may, upon written motion of any one or more members  
33 of the board that is made on or before the dates specified  
34 in notices given under Section 16-110 for each township and  
35 upon good cause shown, revise, correct, alter, or modify

1 any assessment (or part of an assessment) of real property  
2 regardless of whether the taxpayer or owner of the property  
3 has filed a complaint with the board.

4 No assessment may be changed by the board on its own  
5 motion until the taxpayer in whose name the property is  
6 assessed and the chief county assessment officer who  
7 certified the assessment have been notified and given an  
8 opportunity to be heard thereon. All taxing districts shall  
9 have an opportunity to be heard on the matter.

10 (b) The board of review may make a written request to the  
11 owner or lessee of any real property for information that may  
12 reasonably be required by the board of review to determine the  
13 fair cash valuation of the property. The owner or lessee must  
14 respond in writing and under oath within 60 days after the  
15 receipt of a request for information under this Section. The  
16 board must send a request under this Section by certified mail  
17 and must enclose a copy of this Section.

18 If any person (i) fails to comply with a request for  
19 information under this subsection within 60 days after its  
20 receipt or (ii) in response to a request for information, makes  
21 a statement that he or she knows to be materially false, then  
22 that person is barred from any statutory appeal under this  
23 Article. A person who was unable to comply with a request under  
24 this subsection for reasons beyond his or her control is not  
25 barred from making an appeal under this Article.

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

27 Section 99. Effective date. This Act takes effect upon  
28 becoming law.