



Rep. Ed Sullivan Jr.

Filed: 4/2/2008

09500HB2957ham002

LRB095 09285 HLH 48814 a

1 AMENDMENT TO HOUSE BILL 2957

2 AMENDMENT NO. _____. Amend House Bill 2957 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 16-55, 16-125, and 16-170 as follows:

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints. On written complaint that any
8 property is overassessed or underassessed, the board shall
9 review the assessment, and correct it, as appears to be just,
10 but in no case shall the property be assessed at a higher
11 percentage of fair cash value than other property in the
12 assessment district prior to equalization by the board or the
13 Department. A complaint to affect the assessment for the
14 current year shall be filed on or before the 10th day of August
15 in counties with less than 150,000 inhabitants and on or before
16 the 10th day of September in counties with 150,000 or more but

1 less than 3,000,000 inhabitants, except if the assessment books
2 containing the assessment complained of are not filed with the
3 board of review by the 10th day of July in a county with fewer
4 than 150,000 inhabitants or by the 10th day of August in a
5 county with 150,000 or more but less than 3,000,000
6 inhabitants, then the complaint shall be filed on or before 30
7 calendar days after the date of publication of the assessment
8 list under Section 12-10. The board may also, at any time
9 before its revision of the assessments is completed in every
10 year, increase, reduce or otherwise adjust the assessment of
11 any property, making changes in the valuation as may be just,
12 and shall have full power over the assessment of any person and
13 may do anything in regard thereto that it may deem necessary to
14 make a just assessment, but the property shall not be assessed
15 at a higher percentage of fair cash value than the assessed
16 valuation of other property in the assessment district prior to
17 equalization by the board or the Department. No assessment
18 shall be increased until the person to be affected has been
19 notified and given an opportunity to be heard, except as
20 provided below. At each hearing upon any complaint, the
21 assessor or chief county assessment officer who certified the
22 assessment bears the burden of proof to establish the justness,
23 accuracy, and reasonableness of the assessment. Before making
24 any reduction in assessments of its own motion, the board of
25 review shall give notice to the assessor or chief county
26 assessment officer who certified the assessment, and give the

1 assessor or chief county assessment officer an opportunity to
2 be heard thereon. All complaints of errors in assessments of
3 property shall be in writing, and shall be filed by the
4 complaining party with the board of review, in duplicate. The
5 duplicate shall be filed by the board of review with the
6 assessor or chief county assessment officer who certified the
7 assessment. In all cases where a change in assessed valuation
8 of \$100,000 or more is sought, the board of review shall also
9 serve a copy of the petition on all taxing districts as shown
10 on the last available tax bill at least 14 days prior to the
11 hearing on the complaint. All taxing districts shall have an
12 opportunity to be heard on the complaint. Complaints shall be
13 classified by townships or taxing districts by the clerk of the
14 board of review. All classes of complaints shall be docketed
15 numerically, each in its own class, in the order in which they
16 are presented, in books kept for that purpose, which books
17 shall be open to public inspection. Complaints shall be
18 considered by townships or taxing districts until all
19 complaints have been heard and passed upon by the board.

20 Notwithstanding any other rulemaking authority that may
21 exist, neither the Governor nor any agency or agency head under
22 the jurisdiction of the Governor has any authority to make or
23 promulgate rules to implement or enforce the provisions of this
24 amendatory Act of the 95th General Assembly. If, however, the
25 Governor believes that rules are necessary to implement or
26 enforce the provisions of this amendatory Act of the 95th

1 General Assembly, the Governor may suggest rules to the General
2 Assembly by filing them with the Clerk of the House and the
3 Secretary of the Senate and by requesting that the General
4 Assembly authorize such rulemaking by law, enact those
5 suggested rules into law, or take any other appropriate action
6 in the General Assembly's discretion. Nothing contained in this
7 amendatory Act of the 95th General Assembly shall be
8 interpreted to grant rulemaking authority under any other
9 Illinois statute where such authority is not otherwise
10 explicitly given. For the purposes of this paragraph, "rules"
11 is given the meaning contained in Section 1-70 of the Illinois
12 Administrative Procedure Act, and "agency" and "agency head"
13 are given the meanings contained in Sections 1-20 and 1-25 of
14 the Illinois Administrative Procedure Act to the extent that
15 such definitions apply to agencies or agency heads under the
16 jurisdiction of the Governor.

17 (Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

18 (35 ILCS 200/16-125)

19 Sec. 16-125. Hearings. In counties with 3,000,000 or more
20 inhabitants, complaints filed with the board of appeals (until
21 the first Monday in December 1998 and the board of review
22 beginning the first Monday in December 1998 and thereafter)
23 shall be classified by townships. All complaints shall be
24 docketed numerically, in the order in which they are presented,
25 as nearly as possible, in books or computer records kept for

1 that purpose, which shall be open to public inspection. The
2 complaints shall be considered by townships until they have
3 been heard and passed upon by the board. After completing final
4 action on all matters in a township, the board shall transmit
5 such final actions to the county assessor.

6 A hearing upon any complaint shall not be held until the
7 taxpayer affected and the county assessor have each been
8 notified and have been given an opportunity to be heard. All
9 hearings shall be open to the public and the board shall sit
10 together and hear the representations of the interested parties
11 or their representatives. At each hearing upon any complaint,
12 the county assessor bears the burden of proof to establish the
13 justness, accuracy, and reasonableness of the assessment. An
14 order for a correction of any assessment shall not be made
15 unless both commissioners of the board, or a majority of the
16 members in the case of a board of review, concur therein, in
17 which case, an order therefor shall be made in open session and
18 entered in the records of the board. When an assessment is
19 ordered corrected, the board shall transmit a computer printout
20 of the results, or make and sign a brief written statement of
21 the reason for the change and the manner in which the method
22 used by the assessor in making the assessment was erroneous,
23 and shall deliver a copy of the statement to the county
24 assessor. Upon request the board shall hear any taxpayer in
25 opposition to a proposed reduction in any assessment.

26 The board may destroy or otherwise dispose of complaints

1 and records pertaining thereto after the lapse of 5 years from
2 the date of filing.

3 Notwithstanding any other rulemaking authority that may
4 exist, neither the Governor nor any agency or agency head under
5 the jurisdiction of the Governor has any authority to make or
6 promulgate rules to implement or enforce the provisions of this
7 amendatory Act of the 95th General Assembly. If, however, the
8 Governor believes that rules are necessary to implement or
9 enforce the provisions of this amendatory Act of the 95th
10 General Assembly, the Governor may suggest rules to the General
11 Assembly by filing them with the Clerk of the House and the
12 Secretary of the Senate and by requesting that the General
13 Assembly authorize such rulemaking by law, enact those
14 suggested rules into law, or take any other appropriate action
15 in the General Assembly's discretion. Nothing contained in this
16 amendatory Act of the 95th General Assembly shall be
17 interpreted to grant rulemaking authority under any other
18 Illinois statute where such authority is not otherwise
19 explicitly given. For the purposes of this paragraph, "rules"
20 is given the meaning contained in Section 1-70 of the Illinois
21 Administrative Procedure Act, and "agency" and "agency head"
22 are given the meanings contained in Sections 1-20 and 1-25 of
23 the Illinois Administrative Procedure Act to the extent that
24 such definitions apply to agencies or agency heads under the
25 jurisdiction of the Governor.

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

1 92-133, eff. 7-24-01.)

2 (35 ILCS 200/16-170)

3 Sec. 16-170. Hearings. A hearing shall be granted if any
4 party to the appeal so requests, and, upon motion of any party
5 to the appeal or by direction of the Property Tax Appeal Board,
6 any appeal may be set down for a hearing, with proper notice to
7 the interested parties. Notice to all interested taxing bodies
8 shall be deemed to have been given when served upon the State's
9 Attorney of the county from which the appeal has been taken.
10 Hearings may be held before less than a majority of the members
11 of the Board, and the chairman may assign members or hearing
12 officers to hold hearings. Such hearings shall be open to the
13 public and shall be conducted in accordance with the rules of
14 practice and procedure promulgated by the Board. At each
15 hearing, the assessor or chief county assessment officer who
16 certified the assessment bears the burden of proof to establish
17 the justness, accuracy, and reasonableness of the assessment.
18 The Board, any member or hearing officer may require the
19 production of any books, records, papers or documents that may
20 be material or relevant as evidence in any matter pending
21 before it and necessary for the making of a just decision.

22 Notwithstanding any other rulemaking authority that may
23 exist, neither the Governor nor any agency or agency head under
24 the jurisdiction of the Governor has any authority to make or
25 promulgate rules to implement or enforce the provisions of this

1 amendatory Act of the 95th General Assembly. If, however, the
2 Governor believes that rules are necessary to implement or
3 enforce the provisions of this amendatory Act of the 95th
4 General Assembly, the Governor may suggest rules to the General
5 Assembly by filing them with the Clerk of the House and the
6 Secretary of the Senate and by requesting that the General
7 Assembly authorize such rulemaking by law, enact those
8 suggested rules into law, or take any other appropriate action
9 in the General Assembly's discretion. Nothing contained in this
10 amendatory Act of the 95th General Assembly shall be
11 interpreted to grant rulemaking authority under any other
12 Illinois statute where such authority is not otherwise
13 explicitly given. For the purposes of this paragraph, "rules"
14 is given the meaning contained in Section 1-70 of the Illinois
15 Administrative Procedure Act, and "agency" and "agency head"
16 are given the meanings contained in Sections 1-20 and 1-25 of
17 the Illinois Administrative Procedure Act to the extent that
18 such definitions apply to agencies or agency heads under the
19 jurisdiction of the Governor.

20 (Source: P.A. 76-689; 88-455.)

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