



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB5213

Introduced 2/3/2010, by Rep. Michael W. Tryon

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-30  
35 ILCS 200/12-50  
35 ILCS 200/16-25  
35 ILCS 200/16-55  
35 ILCS 200/16-160  
35 ILCS 200/16-185

Amends the Property Tax Code. Extends by 30 days the deadline for filing certain appeals with a board of review or the Property Tax Appeals Board. Makes corresponding changes in several provisions concerning the form of notices that must be given.

LRB096 16843 HLH 32154 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 changing  
5 Sections 12-30, 12-50, 16-25, 16-55, 16-160, and 16-185 as  
6 follows:

7 (35 ILCS 200/12-30)

8 Sec. 12-30. Mailed notice of changed assessments; counties  
9 of less than 3,000,000.

10 (a) In every county with less than 3,000,000 inhabitants,  
11 in addition to the publication of the list of assessments in  
12 each year of a general assessment and of the list of property  
13 for which assessments have been added or changed, as provided  
14 above, a notice shall be mailed by the chief county assessment  
15 officer to each taxpayer whose assessment has been changed  
16 since the last preceding assessment, using the address as it  
17 appears on the assessor's records, except in the case of  
18 changes caused by a change in the county equalization factor by  
19 the Department or in the case of changes resulting from  
20 equalization by the chief county assessment officer under  
21 Section 9-210, during any year such change is made. The notice  
22 may, but need not be, sent by a township assessor.

23 (b) The notice sent under this Section shall include the

1 following:

2 (1) The previous year's assessed value after board of  
3 review equalization.

4 (2) Current assessed value and the date of that  
5 valuation.

6 (3) The percentage change from the previous assessed  
7 value to the current assessed value.

8 (4) The full fair market value (as indicated by  
9 dividing the current assessed value by the median level of  
10 assessment in the assessment district as determined by the  
11 most recent 3 year assessment to sales ratio study adjusted  
12 to take into account any changes in assessment levels since  
13 the data for the studies were collected).

14 (5) A statement advising the taxpayer that assessments  
15 of property, other than farm land and coal, are required by  
16 law to be assessed at 33 1/3% of fair market value.

17 (6) The name, address, phone number, office hours, and,  
18 if one exists, the website address of the assessor.

19 (7) Where practicable, the notice shall include the  
20 reason for any increase in the property's valuation.

21 (8) The name and price per copy by mail of the  
22 newspaper in which the list of assessments will be  
23 published and the scheduled publication date.

24 (9) A statement advising the taxpayer of the steps to  
25 follow if the taxpayer believes the full fair market value  
26 of the property is incorrect or believes the assessment is

1 not uniform with other comparable properties in the same  
2 neighborhood. The statement shall also (i) advise all  
3 taxpayers to contact the township assessor's office, in  
4 those counties under township organization, first to  
5 review the assessment, (ii) advise all taxpayers to file an  
6 appeal with the board of review if not satisfied with the  
7 assessor review, and (iii) give the phone number to call  
8 for a copy of the board of review rules.

9 (10) A statement advising the taxpayer that there is a  
10 deadline date for filing an appeal with the board of review  
11 and indicating that deadline date (~~60~~<sup>30</sup> days following the  
12 scheduled publication date).

13 (11) A brief explanation of the relationship between  
14 the assessment and the tax bill (including an explanation  
15 of the equalization factors) and an explanation that the  
16 assessment stated for the preceding year is the assessment  
17 after equalization by the board of review in the preceding  
18 year.

19 (12) In bold type, a notice of possible eligibility for  
20 the various homestead exemptions as provided in Section  
21 15-165 through Section 15-175 and Section 15-180.

22 (c) In addition to the requirements of subsection (b) of  
23 this Section, in every county with less than 3,000,000  
24 inhabitants, where the chief county assessment officer  
25 maintains and controls an electronic database containing the  
26 physical characteristics of the property, the notice shall

1 include the following:

2 (1) The physical characteristics of the taxpayer's  
3 property that are available from that database; or

4 (2) A statement advising the taxpayer that detailed  
5 property characteristics are available on the county  
6 website and the URL address of that website.

7 (d) In addition to the requirements of subsection (b) of  
8 this Section, in every county with less than 3,000,000  
9 inhabitants, where the chief county assessment officer does not  
10 maintain and control an electronic database containing the  
11 physical characteristics of the property, and where one or more  
12 townships in the county maintain and control an electronic  
13 database containing the physical characteristics of the  
14 property and some or all of the database is available on a  
15 website that is maintained and controlled by the township, the  
16 notice shall include a statement advising the taxpayer that  
17 detailed property characteristics are available on the  
18 township website and the URL address of that website.

19 (e) Except as provided in this Section, the form and manner  
20 of providing the information and explanations required to be in  
21 the notice shall be prescribed by the Department.

22 (Source: P.A. 96-122, eff. 1-1-10.)

23 (35 ILCS 200/12-50)

24 Sec. 12-50. Mailed notice to taxpayer after change by board  
25 of review or board of appeals. If final board of review or

1 board of appeals action regarding any property, including  
2 equalization under Section 16-60 or Section 16-65, results in  
3 an increased or decreased assessment, the board shall mail a  
4 notice to the taxpayer, at his or her address as it appears in  
5 the assessment records, whose property is affected by such  
6 action, and in the case of a complaint filed with a board of  
7 review under Section 16-25 or 16-115, to the taxing body filing  
8 the complaint. A copy shall be given to the assessor or chief  
9 county assessment officer if his or her assessment was reversed  
10 or modified by the board. Written notice shall also be given to  
11 any taxpayer who filed a complaint in writing with the board  
12 and whose assessment was not changed. The notice shall set  
13 forth the assessed value prior to board action; the assessed  
14 value after final board action but prior to any equalization;  
15 and the assessed value as equalized by the board, if the board  
16 equalizes. This notice shall state that the value as certified  
17 to the county clerk by the board will be the locally assessed  
18 value of the property for that year and each succeeding year,  
19 unless revised in a succeeding year in the manner provided in  
20 this Code. The written notice shall also set forth specifically  
21 the facts upon which the board's decision is based. In counties  
22 with less than 3,000,000 inhabitants, the notice shall also  
23 contain the following statement: "You may appeal this decision  
24 to the Property Tax Appeal Board by filing a petition for  
25 review with the Property Tax Appeal Board within 60 ~~30~~ days  
26 after this notice is mailed to you or your agent, or is

1 personally served upon you or your agent". In counties with  
2 3,000,000 or more inhabitants, the notice shall also contain  
3 the following statement: "You may appeal this decision to the  
4 Property Tax Appeal Board by filing a petition for review with  
5 the Property Tax Appeal Board within 60 ~~30~~ days after the date  
6 of this notice or within 60 ~~30~~ days after the date that the  
7 Board of Review transmits to the county assessor pursuant to  
8 Section 16-125 its final action on the township in which your  
9 property is located, whichever is later". The Board shall  
10 publish its transmittal date of final action on each township  
11 in at least one newspaper of general circulation in the county.  
12 The changes made by this amendatory Act of the 91st General  
13 Assembly apply to the 1999 assessment year and thereafter.  
14 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

15 (35 ILCS 200/16-25)

16 Sec. 16-25. Review after complaint by taxing bodies. Any  
17 taxing body that has an interest in an assessment made by any  
18 local assessment officer or officers may have the assessment  
19 reviewed by the board of review by filing a complaint in  
20 writing with the board within 60 ~~30~~ calendar days after  
21 publication of the assessment list under Section 12-10. All  
22 complaints shall identify and describe the particular property  
23 and shall be filed with the board in duplicate. The board shall  
24 make a determination as to the correct amount of the  
25 assessment, but the board shall not increase the amount of the

1 assessment without first giving due notice and an opportunity  
2 to be heard to the taxpayer affected.

3 (Source: P.A. 78-450; 88-455.)

4 (35 ILCS 200/16-55)

5 Sec. 16-55. Complaints. On written complaint that any  
6 property is overassessed or underassessed, the board shall  
7 review the assessment, and correct it, as appears to be just,  
8 but in no case shall the property be assessed at a higher  
9 percentage of fair cash value than other property in the  
10 assessment district prior to equalization by the board or the  
11 Department. A complaint to affect the assessment for the  
12 current year shall be filed on or before the 10th day of August  
13 in counties with less than 150,000 inhabitants and on or before  
14 the 10th day of September in counties with 150,000 or more but  
15 less than 3,000,000 inhabitants, except if the assessment books  
16 containing the assessment complained of are not filed with the  
17 board of review by the 10th day of July in a county with fewer  
18 than 150,000 inhabitants or by the 10th day of August in a  
19 county with 150,000 or more but less than 3,000,000  
20 inhabitants, then the complaint shall be filed on or before 60  
21 ~~30~~ calendar days after the date of publication of the  
22 assessment list under Section 12-10. The board may also, at any  
23 time before its revision of the assessments is completed in  
24 every year, increase, reduce or otherwise adjust the assessment  
25 of any property, making changes in the valuation as may be



1 just, and shall have full power over the assessment of any  
2 person and may do anything in regard thereto that it may deem  
3 necessary to make a just assessment, but the property shall not  
4 be assessed at a higher percentage of fair cash value than the  
5 assessed valuation of other property in the assessment district  
6 prior to equalization by the board or the Department. No  
7 assessment shall be increased until the person to be affected  
8 has been notified and given an opportunity to be heard, except  
9 as provided below. Before making any reduction in assessments  
10 of its own motion, the board of review shall give notice to the  
11 assessor or chief county assessment officer who certified the  
12 assessment, and give the assessor or chief county assessment  
13 officer an opportunity to be heard thereon. All complaints of  
14 errors in assessments of property shall be in writing, and  
15 shall be filed by the complaining party with the board of  
16 review, in duplicate. The duplicate shall be filed by the board  
17 of review with the assessor or chief county assessment officer  
18 who certified the assessment. In all cases where a change in  
19 assessed valuation of \$100,000 or more is sought, the board of  
20 review shall also serve a copy of the petition on all taxing  
21 districts as shown on the last available tax bill at least 14  
22 days prior to the hearing on the complaint. All taxing  
23 districts shall have an opportunity to be heard on the  
24 complaint. Complaints shall be classified by townships or  
25 taxing districts by the clerk of the board of review. All  
26 classes of complaints shall be docketed numerically, each in

1 its own class, in the order in which they are presented, in  
2 books kept for that purpose, which books shall be open to  
3 public inspection. Complaints shall be considered by townships  
4 or taxing districts until all complaints have been heard and  
5 passed upon by the board.

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

7 (35 ILCS 200/16-160)

8 Sec. 16-160. Property Tax Appeal Board; process. In  
9 counties with 3,000,000 or more inhabitants, beginning with  
10 assessments made for the 1996 assessment year for residential  
11 property of 6 units or less and beginning with assessments made  
12 for the 1997 assessment year for all other property, and for  
13 all property in any county other than a county with 3,000,000  
14 or more inhabitants, any taxpayer dissatisfied with the  
15 decision of a board of review or board of appeals as such  
16 decision pertains to the assessment of his or her property for  
17 taxation purposes, or any taxing body that has an interest in  
18 the decision of the board of review or board of appeals on an  
19 assessment made by any local assessment officer, may, (i) in  
20 counties with less than 3,000,000 inhabitants within 60 ~~30~~ days  
21 after the date of written notice of the decision of the board  
22 of review or (ii) in assessment year 1999 and thereafter in  
23 counties with 3,000,000 or more inhabitants within 60 ~~30~~ days  
24 after the date of the board of review notice or within 60 ~~30~~  
25 days after the date that the board of review transmits to the

1 county assessor pursuant to Section 16-125 its final action on  
2 the township in which the property is located, whichever is  
3 later, appeal the decision to the Property Tax Appeal Board for  
4 review. In any appeal where the board of review or board of  
5 appeals has given written notice of the hearing to the taxpayer  
6 60 ~~30~~ days before the hearing, failure to appear at the board  
7 of review or board of appeals hearing shall be grounds for  
8 dismissal of the appeal unless a continuance is granted to the  
9 taxpayer. If an appeal is dismissed for failure to appear at a  
10 board of review or board of appeals hearing, the Property Tax  
11 Appeal Board shall have no jurisdiction to hear any subsequent  
12 appeal on that taxpayer's complaint. Such taxpayer or taxing  
13 body, hereinafter called the appellant, shall file a petition  
14 with the clerk of the Property Tax Appeal Board, setting forth  
15 the facts upon which he or she bases the objection, together  
16 with a statement of the contentions of law which he or she  
17 desires to raise, and the relief requested. If a petition is  
18 filed by a taxpayer, the taxpayer is precluded from filing  
19 objections based upon valuation, as may otherwise be permitted  
20 by Sections 21-175 and 23-5. However, any taxpayer not  
21 satisfied with the decision of the board of review or board of  
22 appeals as such decision pertains to the assessment of his or  
23 her property need not appeal the decision to the Property Tax  
24 Appeal Board before seeking relief in the courts. The changes  
25 made by this amendatory Act of the 91st General Assembly shall  
26 be effective beginning with the 1999 assessment year.

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

2 (35 ILCS 200/16-185)

3 Sec. 16-185. Decisions. The Board shall make a decision in  
4 each appeal or case appealed to it, and the decision shall be  
5 based upon equity and the weight of evidence and not upon  
6 constructive fraud, and shall be binding upon appellant and  
7 officials of government. The extension of taxes on any  
8 assessment so appealed shall not be delayed by any proceeding  
9 before the Board, and, in case the assessment is altered by the  
10 Board, any taxes extended upon the unauthorized assessment or  
11 part thereof shall be abated, or, if already paid, shall be  
12 refunded with interest as provided in Section 23-20.

13 The decision or order of the Property Tax Appeal Board in  
14 any such appeal, shall, within 10 days thereafter, be certified  
15 at no charge to the appellant and to the proper authorities,  
16 including the board of review or board of appeals whose  
17 decision was appealed, the county clerk who extends taxes upon  
18 the assessment in question, and the county collector who  
19 collects property taxes upon such assessment.

20 If the Property Tax Appeal Board renders a decision  
21 lowering the assessment of a particular parcel after the  
22 deadline for filing complaints with the board of review or  
23 board of appeals or after adjournment of the session of the  
24 board of review or board of appeals at which assessments for  
25 the subsequent year are being considered, the taxpayer may,

1 within 60 ~~30~~ days after the date of written notice of the  
2 Property Tax Appeal Board's decision, appeal the assessment for  
3 the subsequent year directly to the Property Tax Appeal Board.

4 If the Property Tax Appeal Board renders a decision  
5 lowering the assessment of a particular parcel on which a  
6 residence occupied by the owner is situated, such reduced  
7 assessment, subject to equalization, shall remain in effect for  
8 the remainder of the general assessment period as provided in  
9 Sections 9-215 through 9-225, unless that parcel is  
10 subsequently sold in an arm's length transaction establishing a  
11 fair cash value for the parcel that is different from the fair  
12 cash value on which the Board's assessment is based, or unless  
13 the decision of the Property Tax Appeal Board is reversed or  
14 modified upon review.

15 (Source: P.A. 88-455; 88-660, eff. 9-16-94; 89-671, eff.  
16 8-14-96.)