

## 96TH GENERAL ASSEMBLY State of Illinois 2009 and 2010 HB6890

by Rep. Tom Cross - Jim Durkin - Sidney H. Mathias

## SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-120

Amends the Property Tax Code. In a Section concerning decisions of the board of review in a county with 3,000,000 or more inhabitants, provides that each recommendation in favor of or against revising an assessment shall be published on the board's website within 48 hours after the taxpayer receives notification of the appeal decision. Effective immediately.

LRB096 23178 HLH 42522 b

FISCAL NOTE ACT MAY APPLY

STATE MANDATES ACT MAY REQUIRE REIMBURSEMENT 1 AN ACT concerning revenue.

## Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Property Tax Code is amended by changing Section 16-120 as follows:
- 6 (35 ILCS 200/16-120)

7 Sec. 16-120. Decision on complaints. In counties with 3,000,000 or more inhabitants, at its meeting for the purpose 8 9 of revising and correcting the assessments, the board of appeals (until the first Monday in December 1998 and the board 10 of review beginning the first Monday in December 1998 and 11 thereafter), upon complaint filed by a taxpayer or taxing 12 district as prescribed in this Code, may revise the entire 13 14 assessment of any taxpayer, or any part thereof, and correct the same as shall appear to the board to be just. The 15 16 assessment of the property of any taxpayer shall not be 17 increased unless that taxpayer or his agent shall first have been notified in writing and been given an opportunity to be 18 19 heard. Each recommendation in favor of or against revising an 20 assessment shall be published on the board's website, along 21 with the name of the board member or staff member making the 22 recommendation, within 48 hours after the taxpayer receives notification of the appeal decision. 23

- 1 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
- 2 8-14-96.)
- 3 Section 99. Effective date. This Act takes effect upon
- 4 becoming law.