



Rep. Sidney H. Mathias

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LRB097 19770 HLH 68819 a

1 AMENDMENT TO SENATE BILL 3386

2 AMENDMENT NO. _____. Amend Senate Bill 3386 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 12-50, 16-115, and 16-125 and by adding Sections 1-46,
6 1-47, 1-48, and 1-136 as follows:

7 (35 ILCS 200/1-46 new)

8 Sec. 1-46. Electronic. Includes electrical, digital,
9 magnetic, optical, electromagnetic, or any other form of
10 technology that has capabilities similar to these
11 technologies.

12 (35 ILCS 200/1-47 new)

13 Sec. 1-47. Electronic record. A record generated,
14 communicated, received, or stored by electronic means for use
15 in an information system or for transmission from one

1 information system to another.

2 (35 ILCS 200/1-48 new)

3 Sec. 1-48. Electronic signature. A signature in electronic
4 form attached to, or logically associated with, an electronic
5 record.

6 (35 ILCS 200/1-136 new)

7 Sec. 1-136. Signed or signature. Includes any symbol
8 executed or adopted, or any security procedure employed or
9 adopted, using electronic means or otherwise, by or on behalf
10 of a person with the intent to authenticate a record.

11 (35 ILCS 200/12-50)

12 Sec. 12-50. Mailed notice to taxpayer after change by board
13 of review or board of appeals. If final board of review or
14 board of appeals action regarding any property, including
15 equalization under Section 16-60 or Section 16-65, results in
16 an increased or decreased assessment, in counties with less
17 than 3,000,000 inhabitants, the board shall mail a notice to
18 the taxpayer, at his or her address as it appears in the
19 assessment records, whose property is affected by such action,
20 and in the case of a complaint filed with a board of review
21 under Section 16-25 or 16-115, to the taxing body filing the
22 complaint. In counties with 3,000,000 or more inhabitants, the
23 board shall provide notice by mail, or by means of electronic

1 record, to the taxpayer whose property is affected by such
2 action, at his or her address or e-mail address as it appears
3 in the assessment records of a complaint filed with the board,
4 and, in the case of a complaint filed with a board of review
5 under Section 16-125 or 16-115, to the taxing body filing the
6 complaint. A copy shall be given to the assessor or chief
7 county assessment officer if his or her assessment was reversed
8 or modified by the board. Written notice shall also be given to
9 any taxpayer who filed a complaint in writing with the board
10 and whose assessment was not changed. The notice shall set
11 forth the assessed value prior to board action; the assessed
12 value after final board action but prior to any equalization;
13 and the assessed value as equalized by the board, if the board
14 equalizes. This notice shall state that the value as certified
15 to the county clerk by the board will be the locally assessed
16 value of the property for that year and each succeeding year,
17 unless revised in a succeeding year in the manner provided in
18 this Code. The written notice shall also set forth specifically
19 the facts upon which the board's decision is based. In counties
20 with less than 3,000,000 inhabitants, the notice shall also
21 contain the following statement: "You may appeal this decision
22 to the Property Tax Appeal Board by filing a petition for
23 review with the Property Tax Appeal Board within 30 days after
24 this notice is mailed to you or your agent, or is personally
25 served upon you or your agent". In counties with 3,000,000 or
26 more inhabitants, the notice shall also contain the following

1 statement: "You may appeal this decision to the Property Tax
2 Appeal Board by filing a petition for review with the Property
3 Tax Appeal Board within 30 days after the date of this notice
4 or within 30 days after the date that the Board of Review
5 transmits to the county assessor pursuant to Section 16-125 its
6 final action on the township in which your property is located,
7 whichever is later". The Board shall publish its transmittal
8 date of final action on each township in at least one newspaper
9 of general circulation in the county. The changes made by this
10 amendatory Act of the 91st General Assembly apply to the 1999
11 assessment year and thereafter.

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

13 (35 ILCS 200/16-115)

14 Sec. 16-115. Filing complaints. In counties with 3,000,000
15 or more inhabitants, complaints that any property is
16 overassessed or underassessed or is exempt may be made by any
17 taxpayer. Complaints that any property is overassessed or
18 underassessed or is exempt may be made by a taxing district
19 that has an interest in the assessment to a board of review.
20 All complaints shall be in writing, identify and describe the
21 particular property, otherwise comply with the rules in force,
22 be either signed by the complaining party or his or her
23 attorney or, if filed electronically, signed with the
24 electronic signature of the complaining party or his or her
25 attorney, and be filed with the board of appeals (until the

1 first Monday in December 1998 and the board of review beginning
2 the first Monday in December 1998 and thereafter) in at least
3 duplicate. The board shall forward one copy of each complaint
4 to the county assessor.

5 Complaints by taxpayers and taxing districts and
6 certificates of correction by the county assessor as provided
7 in this Code shall be filed with the board according to
8 townships on or before the dates specified in the notices given
9 in Section 16-110.

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

12 (35 ILCS 200/16-125)

13 Sec. 16-125. Hearings. In counties with 3,000,000 or more
14 inhabitants, complaints filed with the board of appeals (until
15 the first Monday in December 1998 and the board of review
16 beginning the first Monday in December 1998 and thereafter)
17 shall be classified by townships. All complaints shall be
18 docketed numerically, in the order in which they are presented,
19 as nearly as possible, in books or computer records kept for
20 that purpose, which shall be open to public inspection. The
21 complaints shall be considered by townships until they have
22 been heard and passed upon by the board. After completing final
23 action on all matters in a township, the board shall transmit
24 such final actions to the county assessor.

25 A hearing upon any complaint shall not be held until the

1 taxpayer affected and the county assessor have each been
2 notified and have been given an opportunity to be heard. All
3 hearings shall be open to the public and the board shall sit
4 together and hear the representations of the interested parties
5 or their representatives. An order for a correction of any
6 assessment shall not be made unless both commissioners of the
7 board, or a majority of the members in the case of a board of
8 review, concur therein, in which case, an order for correction
9 ~~therefor~~ shall be made in open session and entered in the
10 records of the board. When an assessment is ordered corrected,
11 the board shall transmit a computer printout of the results, or
12 make and sign a brief written statement of the reason for the
13 change and the manner in which the method used by the assessor
14 in making the assessment was erroneous, and shall deliver a
15 copy of the statement to the county assessor. Upon request the
16 board shall hear any taxpayer in opposition to a proposed
17 reduction in any assessment.

18 The board may destroy or otherwise dispose of complaints
19 and records pertaining thereto after the lapse of 5 years from
20 the date of filing.

21 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99;
22 92-133, eff. 7-24-01.)".