



Rep. Sidney H. Mathias

Filed: 5/15/2012

09700SB3386ham002

LRB097 19770 HLH 69478 a

1 AMENDMENT TO SENATE BILL 3386

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

5 "Section 5. The Property Tax Code is amended by changing
6 Sections 12-50, 16-115, and 16-125 and by adding Sections 1-46,
7 1-47, 1-48, and 1-136 as follows:

8 (35 ILCS 200/1-46 new)

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

13 (35 ILCS 200/1-47 new)

14 Sec. 1-47. Electronic record. A record generated,
15 communicated, received, or stored by electronic means for use

1 in an information system or for transmission from one
2 information system to another.

3 (35 ILCS 200/1-48 new)

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

7 (35 ILCS 200/1-136 new)

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

12 (35 ILCS 200/12-50)

13 Sec. 12-50. Mailed notice to taxpayer after change by board
14 of review or board of appeals. In counties with less than
15 3,000,000 inhabitants, if ~~If~~ final board of review or board of
16 appeals action regarding any property, including equalization
17 under Section 16-60 or Section 16-65, results in an increased
18 or decreased assessment, the board shall mail a notice to the
19 taxpayer, ~~at his or her address as it appears in the assessment~~
20 ~~records,~~ whose property is affected by such action, at his or
21 her address as it appears on the complaint, unless the taxpayer
22 has been represented in the appeal by an attorney, in which
23 case the notice shall be mailed to the attorney, and in the

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

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

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

20 (35 ILCS 200/16-115)

21 Sec. 16-115. Filing complaints. In counties with 3,000,000
22 or more inhabitants, complaints that any property is
23 overassessed or underassessed or is exempt may be made by any
24 taxpayer. Complaints that any property is overassessed or
25 underassessed or is exempt may be made by a taxing district

1 that has an interest in the assessment to a board of review.
2 All complaints shall be in writing, identify and describe the
3 particular property, otherwise comply with the rules in force,
4 be either signed by the complaining party or his or her
5 attorney or, if filed electronically, signed with the
6 electronic signature of the complaining party or his or her
7 attorney, and be filed with the board of appeals (until the
8 first Monday in December 1998 and the board of review beginning
9 the first Monday in December 1998 and thereafter) in at least
10 duplicate. The board shall forward one copy of each complaint
11 to the county assessor.

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

17 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
18 8-14-96.)

19 (35 ILCS 200/16-125)

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

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

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

25 The board may destroy or otherwise dispose of complaints
26 and records pertaining thereto after the lapse of 5 years from

1 the date of filing.

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

3 92-133, eff. 7-24-01.)".