



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB1403

Introduced 2/6/2013, by Sen. Michael Noland

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-160
35 ILCS 200/21-387 new
35 ILCS 200/23-5
35 ILCS 200/23-7 new
35 ILCS 200/23-20

Amends the Property Tax Code. Provides that, if a taxpayer objects to all or any part of a property tax for any year based on an assessment, the taxpayer may elect to (i) pay all of the tax due or (ii) pay the amount of tax due for the year for which a tax objection complaint will be filed in compliance with Section 23-10, minus the amount attributable to any portion of the amount of the reduction in assessed value. Contains provisions concerning notice and penalties. Effective immediately.

LRB098 07189 HLH 37250 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 16-160, 23-5, and 23-20 and by adding Sections 21-387
6 and 23-7 as follows:

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 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 30 days

1 after the date of the board of review notice or within 30 days
2 after the date that the board of review transmits to the county
3 assessor pursuant to Section 16-125 its final action on the
4 township in which the property is located, whichever is later,
5 appeal the decision to the Property Tax Appeal Board for
6 review. In any appeal where the board of review or board of
7 appeals has given written notice of the hearing to the taxpayer
8 30 days before the hearing, failure to appear at the board of
9 review or board of appeals hearing shall be grounds for
10 dismissal of the appeal unless a continuance is granted to the
11 taxpayer. If an appeal is dismissed for failure to appear at a
12 board of review or board of appeals hearing, the Property Tax
13 Appeal Board shall have no jurisdiction to hear any subsequent
14 appeal on that taxpayer's complaint. Such taxpayer or taxing
15 body, hereinafter called the appellant, shall file a petition
16 with the clerk of the Property Tax Appeal Board, setting forth
17 the facts upon which he or she bases the objection, together
18 with a statement of the contentions of law which he or she
19 desires to raise, and the relief requested. If a taxpayer
20 elects to make a partial payment of the tax due, as provided in
21 Section 21-387, the taxpayer shall notify all taxing districts
22 listed on the last available tax bill of the taxpayer's intent
23 to pay the amount of tax due for the year in which the appeal is
24 made, minus the amount of tax attributable to any portion of
25 the amount of the requested reduction in assessed valuation. If
26 a petition is filed by a taxpayer, the taxpayer is precluded

1 from filing objections based upon valuation, as may otherwise
2 be permitted by Sections 21-175 and 23-5. However, any taxpayer
3 not satisfied with the decision of the board of review or board
4 of appeals as such decision pertains to the assessment of his
5 or her property need not appeal the decision to the Property
6 Tax Appeal Board before seeking relief in the courts. The
7 changes made by this amendatory Act of the 91st General
8 Assembly shall be effective beginning with the 1999 assessment
9 year.

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

11 (35 ILCS 200/21-387 new)

12 Sec. 21-387. Partial payment of tax due. Beginning with the
13 2013 tax year, when a petition filed by a taxpayer pursuant to
14 Section 16-160 of this Code remains pending at the time the tax
15 is due, the taxpayer may elect to (i) pay all of the tax due or
16 (ii) pay the amount of tax due for the year in which the appeal
17 is filed minus the amount attributable to any portion of the
18 amount of the requested reduction in assessed valuation. Notice
19 must be provided to all taxing districts as required by Section
20 16-160.

21 (35 ILCS 200/23-5)

22 Sec. 23-5. Payment under protest. Except as provided in
23 Section 23-7, beginning ~~Beginning~~ with the 1994 tax year in
24 counties with 3,000,000 or more inhabitants, and beginning with

1 the 1995 tax year in all other counties, if any person desires
2 to object to all or any part of a property tax for any year, for
3 any reason other than that the property is exempt from
4 taxation, he or she shall pay all of the tax due within 60 days
5 from the first penalty date of the final installment of taxes
6 for that year. Whenever taxes are paid in compliance with this
7 Section and a tax objection complaint is filed in compliance
8 with Section 23-10, 100% of the taxes shall be deemed paid
9 under protest without the filing of a separate letter of
10 protest with the county collector.

11 (Source: P.A. 88-455; 89-126, eff. 7-1195.)

12 (35 ILCS 200/23-7 new)

13 Sec. 23-7. Partial payment of tax due. Beginning with the
14 2013 tax year, if a taxpayer objects to all or any part of a
15 property tax for any year based on an assessment, the taxpayer
16 may elect to (i) pay all of the tax due or (ii) pay the amount
17 of tax due for the year for which a tax objection complaint
18 will be filed in compliance with Section 23-10, minus the
19 amount attributable to any portion of the amount of the
20 reduction in assessed value to be requested. If a taxpayer
21 elects to make a partial payment of the tax due, the taxpayer
22 shall notify all taxing districts listed on the current tax
23 bill of the amount paid. Payment shall be made within 60 days
24 from the first penalty date of the final installment of taxes
25 for the year for which a tax objection complaint will be filed.

1 (35 ILCS 200/23-20)

2 Sec. 23-20. Effect of protested payments; refunds. No
3 protest shall prevent or be a cause of delay in the
4 distribution of tax collections to the taxing districts of any
5 taxes collected which were not paid under protest. If the final
6 order of the Property Tax Appeal Board or of a court results in
7 a refund to the taxpayer, refunds shall be made by the
8 collector from funds remaining in the Protest Fund until such
9 funds are exhausted and thereafter from the next funds
10 collected after entry of the final order until full payment of
11 the refund and interest thereon has been made. Interest from
12 the date of payment, regardless of whether the payment was made
13 before the effective date of this amendatory Act of 1997, or
14 from the date payment is due, whichever is later, to the date
15 of refund shall also be paid to the taxpayer at the annual rate
16 of the lesser of (i) 5% or (ii) the percentage increase in the
17 Consumer Price Index For All Urban Consumers during the
18 12-month calendar year preceding the levy year for which the
19 refund was made, as published by the federal Bureau of Labor
20 Statistics. If the final order of the Property Tax Appeal Board
21 or of a court results in a payment due, the taxpayer shall pay
22 the amount due and interest thereon. Interest shall accrue from
23 the date payment was made in accordance with Section 21-387 or
24 Section 23-7 to the date payment, as ordered by the Property
25 Tax Appeal Board or a court, is made at the annual rate of the

1 lesser of (i) 5% or (ii) the percentage increase in the
2 Consumer Price Index for All Urban Consumers, as issued by the
3 United States Department of Labor, Bureau of Labor Statistics,
4 during the 12-month calendar year preceding the levy year for
5 which the payment is made.

6 (Source: P.A. 94-558, eff. 1-1-06.)

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.