



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

HB3296

by Rep. Sam Yingling

#### SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Code. Requires the township assessor or chief county assessment officer in a county with a population of more than 300,000 but less than 3,000,000 inhabitants to deliver to each person who makes a request a description or statement of any property assessed in that person's name or in which he or she holds ownership interest and the valuation placed on that property. Provides that the statement shall include a description of the method by which the assessment was derived. Provides that, in lieu of this statement, the assessor may include the equalization factors applied to the property and an explanation of how equalization affects the assessment. Requires continuing education for certain assessment officials. Provides that the county board may determine additional qualifications for board of review members above and beyond the statutory requirements. Provides that township assessors shall inform the supervisor of assessments of the type of software or other method by which assessments are conducted in the township. Requires assessors to maintain a list of all properties where the equalized assessed value has increased by more than 15% over the equalized assessed value of that property in the previous assessment year. Provides that the list shall be transmitted to the chief county assessment officer with the assessment books for that taxable year. Makes other changes. Provides that the Department of Revenue shall assemble all supervisors of assessment and board of review members and shall instruct them on the uniformity of their functions. Effective immediately.

LRB099 06138 SXM 26194 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

A BILL FOR

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 6-10, 6-60, and 16-55 and by adding Sections 2-85,  
6 4-17, 9-17, 9-147, 9-163, and 16-86 as follows:

7 (35 ILCS 200/2-85 new)

8 Sec. 2-85. Taxpayer entitled to statement of assessment  
9 process. In a county with a population of more than 300,000 but  
10 less than 3,000,000 inhabitants, the township assessor or chief  
11 county assessment officer, when requested, shall deliver to any  
12 person a copy of the description or statement of property  
13 assessed in his or her name or in which he or she holds  
14 ownership interest, and the valuation placed thereon by the  
15 assessor for the most recent taxable year. The description  
16 shall include the method by which the assessment was derived,  
17 comparable properties used to reach the assessment or to  
18 substantiate the assessment given, and other information which  
19 explains the method in which the assessment was reached. A copy  
20 of the statement shall serve as the township assessor's  
21 evidence at any appeal the taxpayer brings before the board of  
22 review. The assessor may submit further evidence in response to  
23 an appeal filed before the board of review. In lieu of a

1 description of the method by which the assessment was derived,  
2 the township assessor may include the equalization factors  
3 applied to the property and an explanation of how equalization  
4 affects the assessment. If the township assessor includes the  
5 equalization factors applied to the property and an explanation  
6 of how equalization affects the assessment, the person  
7 requesting the statement may request an additional statement  
8 setting forth the method by which the assessment was derived. A  
9 copy of the statement shall serve as the township assessor's  
10 initial evidence at any appeal the taxpayer brings before the  
11 board of review. The assessor may submit further evidence in  
12 response to an appeal filed before the board of review. Notice  
13 of the requesting party's right to obtain a statement under  
14 this Section shall be included with the assessment notice  
15 provided under Sections 12-30 or 12-55.

16 (35 ILCS 200/4-17 new)

17 Sec. 4-17. Continuing education. Beginning on January 1,  
18 2017, each of the following officials shall complete a minimum  
19 of 15 continuing education hours each year: (i) each supervisor  
20 of assessments; (ii) each assessor; (iii) each deputy assessor;  
21 and (iv) each member of a board of review. The Department shall  
22 designate and approve acceptable courses and specify  
23 procedures for certifying the completion of those continuing  
24 education hours. If a supervisor of assessments, assessor,  
25 deputy assessor, or member of a board of review holds a

1 Certified Illinois Assessing Officer certificate from the  
2 Illinois Property Assessment Institute, or a professional  
3 designation by any other appraisal or assessing association  
4 approved by the Department that requires at least 15 hours of  
5 continuing education as a requirement for maintaining that  
6 designation, then that supervisor of assessments, assessor,  
7 deputy assessor, or member of a board of review shall be deemed  
8 to be in compliance with this Section.

9 (35 ILCS 200/6-10)

10 Sec. 6-10. Examination requirement; counties ~~Counties~~ of  
11 100,000 or more. In any county to which Section 6-5 applies and  
12 which has 100,000 or more inhabitants, no person may serve on  
13 the board of review who has not passed an examination prepared  
14 and administered by the Department to determine his or her  
15 competence to hold the office. The examination shall be  
16 conducted by the Department at some convenient location in the  
17 county. The Department may provide by rule the maximum time  
18 that the name of a person who has passed the examination will  
19 be included on a list of persons eligible for appointment or  
20 election. The county board of any other county may, by  
21 resolution, impose a like requirement in its county. In  
22 counties with less than 100,000 inhabitants, the members of the  
23 board of review shall within one year of taking office  
24 successfully complete a basic course in assessment practice  
25 approved by the Department. In counties with 3,000,000 or more

1 inhabitants, the members of the board of review shall  
2 successfully complete a basic course in assessment practice,  
3 approved by the Department, within one year after taking  
4 office. The county board may, by ordinance or resolution,  
5 determine other qualifications a person shall possess prior to  
6 their appointment to a board of review above and beyond the  
7 requirements of this Section.

8 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.  
9 12-2-94; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

10 (35 ILCS 200/6-60)

11 Sec. 6-60. Rules and procedures. The board of review in  
12 every county with less than 3,000,000 inhabitants must make  
13 available to the public a detailed description of the rules and  
14 procedures for hearings before the board. This description must  
15 include an explanation of any applicable burdens of proof,  
16 rules of evidence, timelines, the method by which a member or  
17 additional member is assigned to a hearing, and any other  
18 procedures that will allow the taxpayer to effectively present  
19 his or her case before the board. If a county Internet website  
20 exists, the rules and procedures must also be published on that  
21 website.

22 The board of review shall publish guidelines for  
23 residential property appeals. Those guidelines shall provide  
24 information about the most appropriate types of evidence that  
25 may be used to support an appeal, the process and timeline for

1 appeals, and how the board conducts appeals. These guidelines  
2 shall be published on the board's website or on the county  
3 website if no board of review website exists.

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

5 (35 ILCS 200/9-17 new)

6 Sec. 9-17. Annual meeting with the Department.

7 (a) The Department shall, in each year, assemble all  
8 supervisors of assessment who have been appointed or elected  
9 under Section 3-5 or 3-45 for consultation and shall instruct  
10 them in the uniformity of their functions. The instructions  
11 shall be in writing and shall be available to the public.  
12 Notice of the annual assembly shall be published on the  
13 Department's website. The assembly may be held concurrently  
14 with the assembly for board of review members under subsection  
15 (b) and shall be open to the public.

16 (b) The Department shall, in each year, assemble all board  
17 of review members who have been appointed or elected under  
18 Section 6-5, 6-30, or 6-35, and all county commissioners  
19 constituting a board of review under Section 6-30, for  
20 consultation and shall instruct them in the uniformity of their  
21 functions. The instructions shall be in writing and shall be  
22 available to the public. Notice of the annual assembly shall be  
23 published on the Department's website. The assembly may be held  
24 concurrently with the assembly for supervisors of assessments  
25 under subsection (a) and shall be open to the public.

1       (c) Any supervisor of assessments or board of review member  
2 who willfully refuses or neglects to observe or follow  
3 instructions of the Department that are in accordance with law  
4 shall be guilty of a Class B misdemeanor.

5       (d) This Section does not apply to supervisors of  
6 assessment or board of review members in counties with more  
7 than 3,000,000 inhabitants.

8       (35 ILCS 200/9-147 new)

9       Sec. 9-147. Method of assessment. Township assessors shall  
10 inform the supervisor of assessments of the type of software or  
11 other method by which assessments are conducted in the  
12 township. If a township Internet website exists, this  
13 information shall be published on that website. If a township  
14 Internet website does not exist and a county Internet website  
15 exists, the supervisor of assessments shall publish this  
16 information on the county website.

17       (35 ILCS 200/9-163 new)

18       Sec. 9-163. Increase in equalized assessed value.  
19 Notwithstanding any other provision of law, in a county of more  
20 than 300,000 but less than 3,000,000 residents, if the  
21 equalized assessed value of any property increases by more than  
22 15% over the equalized assessed value of that property in the  
23 previous assessment year, and if that increase is not  
24 attributable to new construction or improvements on the

1 property, then the assessor shall include that property on a  
2 list maintained by the assessor of all such properties for the  
3 taxable year. That list shall be transmitted to the chief  
4 county assessment officer with the assessment books for that  
5 taxable year.

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints.

8 (a) On written complaint that any property is overassessed  
9 or underassessed, the board shall review the assessment, and  
10 correct it, as appears to be just, but in no case shall the  
11 property be assessed at a higher percentage of fair cash value  
12 than other property in the assessment district prior to  
13 equalization by the board or the Department.

14 (b) The board shall include compulsory sales in reviewing  
15 and correcting assessments, including, but not limited to,  
16 those compulsory sales submitted by the taxpayer, if the board  
17 determines that those sales reflect the same property  
18 characteristics and condition as those originally used to make  
19 the assessment. The board shall also consider whether the  
20 compulsory sale would otherwise be considered an arm's length  
21 transaction.

22 (c) If a complaint is filed by an attorney on behalf of a  
23 taxpayer, all notices and correspondence from the board  
24 relating to the appeal shall be directed to the attorney. The  
25 board may require proof of the attorney's authority to



1 represent the taxpayer. If the attorney fails to provide proof  
2 of authority within the compliance period granted by the board  
3 pursuant to subsection (d), the board may dismiss the  
4 complaint. The Board shall send, electronically or by mail,  
5 notice of the dismissal to the attorney and taxpayer.

6 (d) A complaint to affect the assessment for the current  
7 year shall be filed on or before 30 calendar days after the  
8 date of publication of the assessment list under Section 12-10.  
9 Upon receipt of a written complaint that is timely filed under  
10 this Section, the board of review shall docket the complaint.  
11 If the complaint does not comply with the board of review rules  
12 adopted under Section 9-5 entitling the complainant to a  
13 hearing, the board shall send, electronically or by mail,  
14 notification acknowledging receipt of the complaint. The  
15 notification must identify which rules have not been complied  
16 with and provide the complainant with not less than 10 business  
17 days to bring the complaint into compliance with those rules.  
18 If the complainant complies with the board of review rules  
19 either upon the initial filing of a complaint or within the  
20 time as extended by the board of review for compliance, then  
21 the board of review shall send, electronically or by mail, a  
22 notice of hearing and the board shall hear the complaint and  
23 shall issue and send, electronically or by mail, a decision  
24 upon resolution. Except as otherwise provided in subsection  
25 (c), if the complainant has not complied with the rules within  
26 the time as extended by the board of review, the board shall

1 nonetheless issue and send a decision. The board of review may  
2 adopt rules allowing any party to attend and participate in a  
3 hearing by telephone or electronically.

4 (e) The board may also, at any time before its revision of  
5 the assessments is completed in every year, increase, reduce or  
6 otherwise adjust the assessment of any property, making changes  
7 in the valuation as may be just, and shall have full power over  
8 the assessment of any person and may do anything in regard  
9 thereto that it may deem necessary to make a just assessment,  
10 but the property shall not be assessed at a higher percentage  
11 of fair cash value than the assessed valuation of other  
12 property in the assessment district prior to equalization by  
13 the board or the Department.

14 (f) No assessment shall be increased until the person to be  
15 affected has been notified and given an opportunity to be  
16 heard, except as provided below.

17 (g) Before making any reduction in assessments of its own  
18 motion, the board of review shall give notice to the assessor  
19 or chief county assessment officer who certified the  
20 assessment, and give the assessor or chief county assessment  
21 officer an opportunity to be heard thereon.

22 (g-10) Upon request of the assessor or chief county  
23 assessment officer who made the original assessment, the board  
24 of review shall provide a written explanation to that assessor  
25 or chief county assessment officer setting forth the board's  
26 reasoning for an assessment reduction for reductions that occur

1 as a result of an appeal.

2 (h) All complaints of errors in assessments of property  
3 shall be in writing, and shall be filed by the complaining  
4 party with the board of review, in duplicate. The duplicate  
5 shall be filed by the board of review with the assessor or  
6 chief county assessment officer who certified the assessment.

7 (i) In all cases where a change in assessed valuation of  
8 \$100,000 or more is sought, the board of review shall also  
9 serve a copy of the petition on all taxing districts as shown  
10 on the last available tax bill at least 14 days prior to the  
11 hearing on the complaint. All taxing districts shall have an  
12 opportunity to be heard on the complaint.

13 (j) Complaints shall be classified by townships or taxing  
14 districts by the clerk of the board of review. All classes of  
15 complaints shall be docketed numerically, each in its own  
16 class, in the order in which they are presented, in books kept  
17 for that purpose, which books shall be open to public  
18 inspection. Complaints shall be considered by townships or  
19 taxing districts until all complaints have been heard and  
20 passed upon by the board.

21 (Source: P.A. 97-812, eff. 7-13-12; 98-322, eff. 8-12-13.)

22 (35 ILCS 200/16-86 new)

23 Sec. 16-86. List of reduced assessments. At the time of the  
24 certification of the assessment books as provided under Section  
25 16-85, the chief county assessment officer shall publish on the

1 county's website a report of all equalized assessed valuations  
2 reduced from the township assessor's valuation in the aggregate  
3 by class of property, organized by township if the county is so  
4 organized.

5 Section 99. Effective date. This Act takes effect upon  
6 becoming law.

1 INDEX

2 Statutes amended in order of appearance

3 35 ILCS 200/2-85 new

4 35 ILCS 200/4-17 new

5 35 ILCS 200/6-10

6 35 ILCS 200/6-60

7 35 ILCS 200/9-17 new

8 35 ILCS 200/9-147 new

9 35 ILCS 200/9-163 new

10 35 ILCS 200/16-55

11 35 ILCS 200/16-86 new