



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

HB4667

by Rep. Sam Yingling

SYNOPSIS AS INTRODUCED:

- 35 ILCS 200/2-85 new
- 35 ILCS 200/6-10
- 35 ILCS 200/6-60
- 35 ILCS 200/9-17 new
- 35 ILCS 200/9-147 new
- 35 ILCS 200/9-163 new
- 35 ILCS 200/16-55
- 35 ILCS 200/16-86 new

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 must include certain specified information. 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. Provides that the county board may determine additional qualifications for board of review members above and beyond the statutory requirements. Requires assessors in counties of more than 300,000 but less than 3,000,000 residents 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. Effective immediately.

LRB099 16801 HLH 41148 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 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 200/6-10)

17 Sec. 6-10. Examination requirement; counties — ~~Counties~~ of
18 100,000 or more. In any county to which Section 6-5 applies and
19 which has 100,000 or more inhabitants, no person may serve on
20 the board of review who has not passed an examination prepared
21 and administered by the Department to determine his or her
22 competence to hold the office. The examination shall be
23 conducted by the Department at some convenient location in the
24 county. The Department may provide by rule the maximum time
25 that the name of a person who has passed the examination will

1 be included on a list of persons eligible for appointment or
2 election. The county board of any other county may, by
3 resolution, impose a like requirement in its county. In
4 counties with less than 100,000 inhabitants, the members of the
5 board of review shall within one year of taking office
6 successfully complete a basic course in assessment practice
7 approved by the Department. In counties with 3,000,000 or more
8 inhabitants, the members of the board of review shall
9 successfully complete a basic course in assessment practice,
10 approved by the Department, within one year after taking
11 office. The county board may, by ordinance or resolution,
12 determine other qualifications a person shall possess prior to
13 their appointment to a board of review above and beyond the
14 requirements of this Section.

15 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.
16 12-2-94; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

17 (35 ILCS 200/6-60)

18 Sec. 6-60. Rules and procedures. The board of review in
19 every county with less than 3,000,000 inhabitants must make
20 available to the public a detailed description of the rules and
21 procedures for hearings before the board. This description must
22 include an explanation of any applicable burdens of proof,
23 rules of evidence, timelines, the method by which a member or
24 additional member is assigned to a hearing, and any other
25 procedures that will allow the taxpayer to effectively present

1 his or her case before the board. If a county Internet website
2 exists, the rules and procedures must also be published on that
3 website.

4 The board of review shall publish guidelines for
5 residential property appeals. Those guidelines shall provide
6 information about the most appropriate types of evidence that
7 may be used to support an appeal, the process and timeline for
8 appeals, and how the board conducts appeals. These guidelines
9 shall be published on the board's website or on the county
10 website if no board of review website exists.

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

12 (35 ILCS 200/9-17 new)

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

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

23 (b) The Department shall, in each year, assemble all board
24 of review members who have been appointed or elected under
25 Section 6-5, 6-30, or 6-35, and all county commissioners

1 constituting a board of review under Section 6-30, for
2 consultation and shall instruct them in the uniformity of their
3 functions. The instructions shall be in writing and shall be
4 available to the public. Notice of the annual assembly shall be
5 published on the Department's website. The assembly may be held
6 concurrently with the assembly for supervisors of assessments
7 under subsection (a) and shall be open to the public.

8 (c) This Section does not apply to supervisors of
9 assessment or board of review members in counties with more
10 than 3,000,000 inhabitants.

11 (35 ILCS 200/9-147 new)

12 Sec. 9-147. Method of assessment. Township assessors shall
13 inform the supervisor of assessments of the type of software or
14 other method by which assessments are conducted in the
15 township. If a township Internet website exists, this
16 information shall be published on that website. If a township
17 Internet website does not exist and a county Internet website
18 exists, the supervisor of assessments shall publish this
19 information on the county website. This Section does not apply
20 in any county with more than 3,000,000 residents.

21 (35 ILCS 200/9-163 new)

22 Sec. 9-163. Increase in equalized assessed value.
23 Notwithstanding any other provision of law, in a county of more
24 than 300,000 but less than 3,000,000 residents, if the

1 equalized assessed value of any property increases by more than
2 15% over the equalized assessed value of that property in the
3 previous assessment year, and if that increase is not
4 attributable to new construction or improvements on the
5 property, then the assessor shall include that property on a
6 list maintained by the assessor of all such properties for the
7 taxable year. That list shall be transmitted to the chief
8 county assessment officer with the assessment books for that
9 taxable year.

10 (35 ILCS 200/16-55)

11 Sec. 16-55. Complaints.

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

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

1 (c) If a complaint is filed by an attorney on behalf of a
2 complainant, all notices and correspondence from the board
3 relating to the appeal shall be directed to the attorney. The
4 board may require proof of the attorney's authority to
5 represent the taxpayer. If the attorney fails to provide proof
6 of authority within the compliance period granted by the board
7 pursuant to subsection (d), the board may dismiss the
8 complaint. The Board shall send, electronically or by mail,
9 notice of the dismissal to the attorney and complainant.

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

1 shall issue and send, electronically or by mail, a decision
2 upon resolution. Except as otherwise provided in subsection
3 (c), if the complainant has not complied with the rules within
4 the time as extended by the board of review, the board shall
5 nonetheless issue and send a decision. The board of review may
6 adopt rules allowing any party to attend and participate in a
7 hearing by telephone or electronically.

8 (d-5) Complaints and other written correspondence sent by
9 the United States mail shall be considered filed as of the
10 postmark date in accordance with Section 1.25 of the Statute on
11 Statutes. Complaints and other written correspondence sent by a
12 delivery service other than the United States Postal System
13 shall be considered as filed as of the date sent as indicated
14 by the shipper's tracking label. If allowed by board of review
15 rule, complaints and other written correspondence transmitted
16 electronically shall be considered filed as of the date
17 received.

18 (e) The board may also, at any time before its revision of
19 the assessments is completed in every year, increase, reduce or
20 otherwise adjust the assessment of any property, making changes
21 in the valuation as may be just, and shall have full power over
22 the assessment of any person and may do anything in regard
23 thereto that it may deem necessary to make a just assessment,
24 but the property shall not be assessed at a higher percentage
25 of fair cash value than the assessed valuation of other
26 property in the assessment district prior to equalization by

1 the board or the Department.

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

5 (g) Before making any reduction in assessments of its own
6 motion, the board of review shall give notice to the assessor
7 or chief county assessment officer who certified the
8 assessment, and give the assessor or chief county assessment
9 officer an opportunity to be heard thereon.

10 (g-10) Upon request of the assessor or chief county
11 assessment officer who made the original assessment, the board
12 of review shall provide a written explanation to that assessor
13 or chief county assessment officer setting forth the board's
14 reasoning for an assessment reduction for reductions that occur
15 as a result of an appeal.

16 (h) All complaints of errors in assessments of property
17 shall be in writing, and shall be filed by the complaining
18 party with the board of review, in the number of copies
19 required by board of review rule. A copy shall be filed by the
20 board of review with the assessor or chief county assessment
21 officer who certified the assessment.

22 (i) In all cases where a change in assessed valuation of
23 \$100,000 or more is sought, the board of review shall also
24 serve a copy of the petition on all taxing districts as shown
25 on the last available tax bill at least 14 days prior to the
26 hearing on the complaint. All taxing districts shall have an

1 opportunity to be heard on the complaint. A taxing district
2 wishing to intervene shall file a request to intervene with the
3 board of review at least five days in advance of a scheduled
4 hearing. If board of review rules require the appellant to
5 submit evidence in advance of a hearing, then any evidence in
6 support of the intervenor's opinion of assessed value must be
7 submitted to the board of review and complainant no later than
8 five calendar days prior to the hearing. Service shall be made
9 as set forth in subsection (d-5), but if board of review rules
10 allow complaints and correspondence to be transmitted
11 electronically, then the intervenor's evidence shall be
12 transmitted electronically.

13 (i-5) If board of review rules require the appellant to
14 submit evidence in advance of a hearing, then any evidence to
15 support the assessor's opinion of assessed value must be
16 submitted to the board of review and the complainant (or, if
17 represented by an attorney, to the attorney) no later than five
18 calendar days prior to the hearing. Service shall be made as
19 set forth in subsection (d-5), but if board of review rules
20 allow complaints and correspondence to be transmitted
21 electronically, then the assessor's evidence shall be
22 transmitted electronically.

23 (j) Complaints shall be classified by townships or taxing
24 districts by the clerk of the board of review. All classes of
25 complaints shall be docketed numerically, each in its own
26 class, in the order in which they are presented, in books kept

1 for that purpose, which books shall be open to public
2 inspection. Complaints shall be considered by townships or
3 taxing districts until all complaints have been heard and
4 passed upon by the board.

5 (Source: P.A. 98-322, eff. 8-12-13; 99-98, eff. 1-1-16.)

6 (35 ILCS 200/16-86 new)

7 Sec. 16-86. List of reduced assessments. At the time of the
8 certification of the assessment books as provided under Section
9 16-85, the chief county assessment officer shall publish on the
10 county's website a report of all equalized assessed valuations
11 reduced from the township assessor's valuation in the aggregate
12 by class of property, organized by township if the county is so
13 organized.

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.