

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Section 16-55 as follows:

(35 ILCS 200/16-55)

Sec. 16-55. Complaints.

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

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

(c) If a complaint is filed by an attorney on behalf of a complainant, all notices and correspondence from the board

relating to the appeal shall be directed to the attorney. The board may require proof of the attorney's authority to represent the taxpayer. If the attorney fails to provide proof of authority within the compliance period granted by the board pursuant to subsection (d), the board may dismiss the complaint. The Board shall send, electronically or by mail, notice of the dismissal to the attorney and complainant.

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

(c), if the complainant has not complied with the rules within the time as extended by the board of review, the board shall nonetheless issue and send a decision. The board of review may adopt rules allowing any party to attend and participate in a hearing by telephone or electronically.

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

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

(f) No assessment shall be increased until the person to be

affected has been notified and given an opportunity to be heard, except as provided below.

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

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

(i) In all cases where a change in assessed valuation of \$100,000 or more is sought, the board of review shall also serve a copy of the petition on all taxing districts as shown on the last available tax bill at least 14 days prior to the hearing on the complaint. Service may be by electronic means if the taxing district consents to electronic service and provides the board of review with a valid e-mail address for the purpose of receiving service. All taxing districts shall have an opportunity to be heard on the complaint. A taxing district wishing to intervene shall file a request to intervene with the board of review at least five days in advance of a scheduled hearing. If board of review rules require the appellant to submit evidence in advance of a hearing, then any evidence in

support of the intervenor's opinion of assessed value must be submitted to the board of review and complainant no later than five calendar days prior to the hearing. Service shall be made as set forth in subsection (d-5), but if board of review rules allow complaints and correspondence to be transmitted electronically, then the intervenor's evidence shall be transmitted electronically.

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

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

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

Public Act 099-0579

SB2889 Enrolled

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