

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 Sections 16-180 and 16-185 as follows:

(35 ILCS 200/16-180)

Sec. 16-180. Procedure for determination of correct assessment. The Property Tax Appeal Board shall establish by rules an informal procedure for the determination of the correct assessment of property which is the subject of an appeal. The procedure, to the extent that the Board considers practicable, shall eliminate formal rules of pleading, practice and evidence, and except for any reasonable filing fee determined by the Board, may provide that costs shall be in the discretion of the Board. A copy of the appellant's petition shall be mailed or sent by electronic means by the clerk of the Property Tax Appeal Board to the board of review whose decision is being appealed. In all cases where a change in assessed valuation of \$100,000 or more is sought, the board of review shall serve a copy of the petition on all taxing districts as shown on the last available tax bill. The chairman of the Property Tax Appeal Board shall provide for the speedy hearing of all such appeals. Each appeal shall be limited to the

grounds listed in the petition filed with the Property Tax Appeal Board. All appeals shall be considered de novo and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalizing factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board shall not grant a reduction in assessment greater than the amount that was added as the result of the equalizing factor.

The provisions added to this Section by this amendatory Act of the 93rd General Assembly shall be construed as declaratory of existing law and not as a new enactment.

(Source: P.A. 93-248, eff. 7-22-03; 93-758, eff. 7-16-04.)

(35 ILCS 200/16-185)

Sec. 16-185. Decisions. The Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellant and officials of government. The extension of taxes on any

assessment so appealed shall not be delayed by any proceeding before the Board, and, in case the assessment is altered by the Board, any taxes extended upon the unauthorized assessment or part thereof shall be abated, or, if already paid, shall be refunded with interest as provided in Section 23-20.

The decision or order of the Property Tax Appeal Board in any such appeal, shall, within 10 days thereafter, be certified at no charge to the appellant and to the proper authorities, including the board of review or board of appeals whose decision was appealed, the county clerk who extends taxes upon the assessment in question, and the county collector who collects property taxes upon such assessment.

The final administrative decision of the Property Tax Appeal Board shall be deemed served on a party when a copy of the decision is: (1) deposited in the United States Mail, in a sealed package, with postage prepaid, addressed to that party at the address listed for that party in the pleadings; except that, if the party is represented by an attorney, the notice shall go to the attorney at the address listed in the pleadings; or (2) sent electronically to the party at the e-mail addresses provided for that party in the pleadings. The Property Tax Appeal Board shall allow each party to designate one or more individuals to receive electronic correspondence on behalf of that party and shall allow each party to change, add, or remove designees selected by that party during the course of the proceedings. Decisions and all electronic correspondence

shall be directed to each individual so designated.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review or board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

(Source: P.A. 88-455; 88-660, eff. 9-16-94; 89-671, eff. 8-14-96.)

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