



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4357

Introduced 1/14/2026, by Rep. Robert "Bob" Rita

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-120
35 ILCS 200/16-125

Amends the Property Tax Code. Provides that, in making a decision upon a complaint filed by a complainant's agent, the board of review shall be limited to the evidence presented by the complainant or the complainant's agent, the county assessor, and a taxing district, and each complaint shall be limited to the grounds listed in the petition, the supporting documents filed with the board, and the rebuttal evidence filed with the board. Provides that no assessment may be revised and corrected until the complainant or the complainant's agent has been given a period of 30 days to review and rebut a decision of the board. Provides that an oral hearing shall be granted on request of any complainant or any complainant's agent. Provides that, when a board of review decision is made on a complaint, the board shall transmit a computer printout of the results, or make and sign a brief written statement of the decision (currently, a brief written statement of the reason for the change and the manner in which the method used by the assessor in making the assessment was erroneous).

LRB104 16905 HLH 30316 b

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 16-120 and 16-125 as follows:

6 (35 ILCS 200/16-120)

7 Sec. 16-120. Decision on complaints. In counties with
8 3,000,000 or more inhabitants, at its meeting for the purpose
9 of revising and correcting the assessments, the board of
10 appeals (until the first Monday in December 1998 and the board
11 of review beginning the first Monday in December 1998 and
12 thereafter), upon complaint filed by a taxpayer or taxing
13 district as prescribed in this Code, may revise the entire
14 assessment of any taxpayer, or any part thereof, and correct
15 the same as shall appear to the board to be just. The
16 assessment of the property of any taxpayer shall not be
17 increased unless that taxpayer or that taxpayer's ~~his~~ agent
18 shall first have been notified in writing and been given an
19 opportunity to be heard. In making a decision upon a complaint
20 filed by a complainant's agent, the board shall be limited to
21 the evidence presented by the complainant or the complainant's
22 agent, the county assessor, and a taxing district, and each
23 complaint shall be limited to the grounds listed in the

1 petition, the supporting documents filed with the board, and
2 the rebuttal evidence filed with the board. No assessment may
3 be revised and corrected until the complainant or the
4 complainant's agent has been given a period of 30 days to
5 review and rebut a decision of the board.

6 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
7 8-14-96.)

8 (35 ILCS 200/16-125)

9 Sec. 16-125. Hearings. In counties with 3,000,000 or more
10 inhabitants, complaints filed with the board of appeals (until
11 the first Monday in December 1998 and the board of review
12 beginning the first Monday in December 1998 and thereafter)
13 shall be classified by townships. All complaints shall be
14 docketed numerically, in the order in which they are
15 presented, as nearly as possible, in books or computer records
16 kept for that purpose, which shall be open to public
17 inspection. The complaints shall be considered by townships
18 until they have been heard and passed upon by the board. After
19 completing final action on all matters in a township, the
20 board shall transmit such final actions to the county
21 assessor.

22 A hearing upon any complaint shall not be held until the
23 taxpayer affected and the county assessor have each been
24 notified and have been given an opportunity to be heard. An
25 oral hearing shall be granted on request of any complainant or

1 any complainant's agent. All hearings shall be open to the
2 public and the board shall sit together and hear the
3 representations of the interested parties or their
4 representatives. An order for a correction of any assessment
5 shall not be made unless both commissioners of the board, or a
6 majority of the members in the case of a board of review,
7 concur therein, in which case, an order for correction shall
8 be made in open session and entered in the records of the
9 board. Beginning with the 2027 assessment year, when a
10 decision is made on a complaint, ~~When an assessment is ordered~~
11 ~~corrected,~~ the board shall transmit a computer printout of the
12 results, or make and sign a brief written statement of the
13 decision ~~reason for the change and the manner in which the~~
14 ~~method used by the assessor in making the assessment was~~
15 ~~erroneous,~~ and shall deliver a copy of the statement to the
16 county assessor, the complainant, and the complainant's agent,
17 if any. Upon request the board shall hear any taxpayer in
18 opposition to a proposed reduction in any assessment.

19 The board may destroy or otherwise dispose of complaints
20 and records pertaining thereto after the lapse of 5 years from
21 the date of filing.

22 (Source: P.A. 97-1054, eff. 1-1-13.)