



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4358

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

SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-30
35 ILCS 200/16-55
35 ILCS 200/16-115

Amends the Property Tax Code. In provisions concerning appraisals, provides that the appraisals submitted by the owner and occupant of the property must be prepared for ad valorem purposes, must estimate the value of the property as of January 1 of the assessment year at issue, and must comply with all rules of the chief county assessment officer or the board of review concerning the submission of appraisals. Provides that, if the chief county assessment officer renders a decision lowering the assessed valuation of the property, the county shall reimburse the property owner for the cost of the appraisal.

LRB104 16884 HLH 30295 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 14-30, 16-55, and 16-115 as follows:

6 (35 ILCS 200/14-30)

7 Sec. 14-30. Hearings on revisions or corrections; public
8 records. In all counties, all hearings held by the chief
9 county assessment officer in support of or in opposition to a
10 proposed revision or correction in assessed valuation shall be
11 open to the public. All files maintained by the chief county
12 assessment officer relating to the assessed valuation of any
13 property, and all complaints, supporting documents, and other
14 evidence submitted by the complainant shall be available for
15 public inspection during regular office hours of the chief
16 county assessment officer.

17 Beginning with the 2027 assessment year, in counties with
18 3,000,000 or more inhabitants, if the owner and occupant of
19 property containing a single family residence wishes to
20 support a request for a revision or correction of the
21 valuation of the property by facts set forth in an appraisal
22 report of the property prepared by an Illinois Certified Real
23 Estate Appraiser in conformance with the Uniform Standards of

1 Professional Appraisal Practice as currently adopted by the
2 Appraisal Standards Board, the property owner shall submit the
3 appraisal to the chief county assessment officer. The
4 submitted appraisal must be prepared for ad valorem purposes,
5 estimate the value of the property as of January 1 of the
6 assessment year at issue, and comply with all rules of the
7 chief county assessment officer concerning the submission of
8 appraisals. If the chief county assessment officer renders a
9 decision lowering the assessed valuation of the property, the
10 county shall reimburse the property owner for the cost of the
11 appraisal.

12 If a property owner wishes to support his or her request
13 for a revision or correction of valuation by facts set forth in
14 income tax returns, he or she shall submit the entire return to
15 the chief county assessment officer. However, only the
16 portions of the return relating to the property for which a
17 revision or correction is requested shall be a public record.
18 If requested by the chief county assessment officer, the
19 property owner shall execute a consent in favor of the chief
20 county assessment officer instructing the taxing body with
21 which the income tax return was filed to furnish a certified
22 copy of the return so that the accuracy of the copy submitted
23 to the chief county assessment officer may be verified.

24 The chief county assessment officer shall promptly furnish
25 to any person copies of all complaints, supporting documents
26 and other evidence submitted by a complainant, subject to the

1 foregoing qualification, and all public records of the chief
2 county assessment officer for a fee of 35 cents per page of
3 legal size or smaller and \$1 for each larger page.

4 (Source: P.A. 77-1709; 88-455.)

5 (35 ILCS 200/16-55)

6 Sec. 16-55. Complaints.

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

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

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

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

5 (d) A complaint to affect the assessment for the current
6 year shall be filed on or before 30 calendar days after the
7 date of publication of the assessment list under Section
8 12-10. Beginning with the 2027 assessment year, if the
9 complainant is the owner and occupant of property containing a
10 single family residence and wishes to support the complaint
11 that the property is overassessed by facts set forth in an
12 appraisal report of the property prepared by an Illinois
13 Certified Real Estate Appraiser in conformance with the
14 Uniform Standards of Professional Appraisal Practice as
15 currently adopted by the Appraisal Standards Board, the
16 property owner shall submit the appraisal to the board of
17 review. The submitted appraisal must be prepared for ad
18 valorem purposes, estimate the value of the property as of
19 January 1 of the assessment year at issue, and comply with all
20 rules of the board of review concerning the submission of
21 appraisals. If the board of review renders a decision lowering
22 the assessed valuation of the property, the county shall
23 reimburse the complainant for the cost of the appraisal. Upon
24 receipt of a written complaint that is timely filed under this
25 Section, the board of review shall docket the complaint. If
26 the complaint does not comply with the board of review rules

1 adopted under Section 9-5 entitling the complainant to a
2 hearing, the board shall send, electronically or by mail,
3 notification acknowledging receipt of the complaint. The
4 notification must identify which rules have not been complied
5 with and provide the complainant with not less than 10
6 business days to bring the complaint into compliance with
7 those rules. If the complainant complies with the board of
8 review rules either upon the initial filing of a complaint or
9 within the time as extended by the board of review for
10 compliance, then the board of review shall send,
11 electronically or by mail, a notice of hearing and the board
12 shall hear the complaint and shall issue and send,
13 electronically or by mail, a decision upon resolution. Except
14 as otherwise provided in subsection (c), if the complainant
15 has not complied with the rules within the time as extended by
16 the board of review, the board shall nonetheless issue and
17 send a decision. The board of review may adopt rules allowing
18 any party to attend and participate in a hearing by telephone
19 or electronically.

20 (d-5) Complaints and other written correspondence sent by
21 the United States mail shall be considered filed as of the
22 postmark date in accordance with Section 1.25 of the Statute
23 on Statutes. Complaints and other written correspondence sent
24 by a delivery service other than the United States Postal
25 System shall be considered as filed as of the date sent as
26 indicated by the shipper's tracking label. If allowed by board

1 of review rule, complaints and other written correspondence
2 transmitted electronically shall be considered filed as of the
3 date received.

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

14 (f) No assessment shall be increased until the person to
15 be 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 (h) All complaints of errors in assessments of property
23 shall be in writing, and shall be filed by the complaining
24 party with the board of review, in the number of copies
25 required by board of review rule. A copy shall be filed by the
26 board of review with the assessor or chief county assessment

1 officer who certified the assessment.

2 (i) In all cases where a change in assessed valuation of
3 \$100,000 or more is sought, the board of review shall also
4 serve a copy of the petition on all taxing districts as shown
5 on the last available tax bill at least 14 days prior to the
6 hearing on the complaint. Service may be by electronic means
7 if the taxing district consents to electronic service and
8 provides the board of review with a valid e-mail address for
9 the purpose of receiving service. All taxing districts shall
10 have an opportunity to be heard on the complaint. A taxing
11 district wishing to intervene shall file a request to
12 intervene with the board of review at least five days in
13 advance of a scheduled hearing. If board of review rules
14 require the appellant to submit evidence in advance of a
15 hearing, then any evidence in support of the intervenor's
16 opinion of assessed value must be submitted to the board of
17 review and complainant no later than five calendar days prior
18 to the hearing. Service shall be made as set forth in
19 subsection (d-5), but if board of review rules allow
20 complaints and correspondence to be transmitted
21 electronically, then the intervenor's evidence shall be
22 transmitted electronically.

23 (i-5) If board of review rules require the appellant to
24 submit evidence in advance of a hearing, then any evidence to
25 support the assessor's opinion of assessed value must be
26 submitted to the board of review and the complainant (or, if

1 represented by an attorney, to the attorney) no later than
2 five calendar days prior to the hearing. Service shall be made
3 as set forth in subsection (d-5), but if board of review rules
4 allow complaints and correspondence to be transmitted
5 electronically, then the assessor's evidence shall be
6 transmitted electronically.

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

15 (Source: P.A. 98-322, eff. 8-12-13; 99-98, eff. 1-1-16;
16 99-579, eff. 7-15-16.)

17 (35 ILCS 200/16-115)

18 Sec. 16-115. Filing complaints. In counties with 3,000,000
19 or more inhabitants, complaints that any property is
20 overassessed or underassessed or is exempt may be made by any
21 taxpayer. Complaints that any property is overassessed or
22 underassessed or is exempt may be made by a taxing district
23 that has an interest in the assessment to a board of review.
24 All complaints shall be in writing, identify and describe the
25 particular property, otherwise comply with the rules in force,

1 be either signed by the complaining party or his or her
2 attorney or, if filed electronically, signed with the
3 electronic signature of the complaining party or his or her
4 attorney, and be filed with the board of appeals (until the
5 first Monday in December 1998 and the board of review
6 beginning the first Monday in December 1998 and thereafter) in
7 at least duplicate. The board shall forward one copy of each
8 complaint to the county assessor. Beginning with the 2027
9 assessment year, if the complainant is the owner and occupant
10 of property containing a single family residence and wishes to
11 support the complaint that the property is overassessed by
12 facts set forth in an appraisal report of the property
13 prepared by an Illinois Certified Real Estate Appraiser in
14 conformance with the Uniform Standards of Professional
15 Appraisal and Practice as currently adopted by the Appraisal
16 Standards Board, the property owner shall submit the appraisal
17 to the board of review. The submitted appraisal must be
18 prepared for ad valorem purposes, estimate the value the
19 property as of January 1 of the assessment year at issue, and
20 comply with all rules of the board of review concerning the
21 submission of appraisals. If the board of review renders a
22 decision lowering the assessed valuation of the property, the
23 county shall reimburse the complainant for the cost of the
24 appraisal.

25 Complaints by taxpayers and taxing districts and
26 certificates of correction by the county assessor as provided

1 in this Code shall be filed with the board according to
2 townships on or before the dates specified in the notices
3 given in Section 16-110.

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