

# SB3471



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3471

Introduced 2/5/2026, by Sen. Linda Holmes

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/6-5  
35 ILCS 200/6-25

Amends the Property Tax Code. In provisions concerning appointed boards of review in counties under township organization with less than 3,000,000 inhabitants, provides that 3 citizens of the State shall comprise the board of review (currently, 3 citizens of the county). Effective immediately.

LRB104 16375 HLH 33800 b

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 6-5 and 6-25 as follows:

6 (35 ILCS 200/6-5)

7 Sec. 6-5. Appointed boards of review. In counties under  
8 township organization with less than 3,000,000 inhabitants in  
9 which no board of review is elected under Section 6-35, there  
10 shall be an appointed board of review to review the  
11 assessments made by the supervisor of assessments. When there  
12 is no existing appointed board of review, the chairman of the  
13 county board shall appoint, with approval of the county board,  
14 3 citizens of any county (other than a county of 3,000,000 or  
15 more inhabitants) ~~the county~~ to comprise the board of review  
16 for that county, 2 to serve for a one-year ~~one-year~~ term  
17 commencing on the following June 1, and one to serve for a  
18 2-year ~~2-year~~ term commencing on the same date. When an  
19 appointed board of review already exists, successors shall be  
20 appointed and qualified to serve for terms of 2 years  
21 commencing on June 1 of the year of appointment and until their  
22 successors are appointed and qualified. Vacancies shall be  
23 filled in like manner as original appointments, for the

1 balance of the unexpired term. Members of the county board may  
2 be appointed to the board of review. A member of the board of  
3 review may be reappointed. No person may serve on the board of  
4 review who is not qualified by experience and training in  
5 property appraisal and property tax administration.

6 (Source: P.A. 86-905; 87-1189; 88-455.)

7 (35 ILCS 200/6-25)

8 Sec. 6-25. Additional members. In counties with a board of  
9 review appointed under Section 6-5, when the county board  
10 declares by resolution that the number of complaints filed  
11 with the board of review has created an emergency situation  
12 and caused a need for an expanded board of review, the chairman  
13 of the county board may appoint additional qualified members  
14 to the board of review for the sole purpose of holding separate  
15 hearings on complaints. The additional members shall not take  
16 part in the intracounty equalization process of the board of  
17 review under Section 16-60 or Section 16-65. ~~If a board of~~  
18 ~~review is expanded under this Section in Lake, DuPage,~~  
19 ~~McHenry, or Kane County, then the chairman of that county~~  
20 ~~board may appoint qualified residents of counties that are~~  
21 ~~directly adjacent to that chairman's county to serve as~~  
22 ~~additional members of the expanded board of review.~~

23 (Source: P.A. 96-825, eff. 11-25-09.)

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