

SB1726



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB1726

Introduced 2/26/2021, by Sen. Emil Jones, III

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-160
35 ILCS 200/21-387 new
35 ILCS 200/23-5
35 ILCS 200/23-7 new
35 ILCS 200/23-20

Amends the Property Tax Code. Provides that, if a taxpayer objects to all or any part of a property tax for any year based on an assessment, the taxpayer may elect to (i) pay all of the tax due or (ii) pay the amount of tax due for the year for which a tax objection complaint will be filed in compliance with Section 23-10, minus the amount attributable to any portion of the amount of the reduction in assessed value. Contains provisions concerning notice and penalties. Effective immediately.

LRB102 04426 HLH 14444 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 16-160, 23-5, and 23-20 and by adding Sections 21-387
6 and 23-7 as follows:

7 (35 ILCS 200/16-160)

8 Sec. 16-160. Property Tax Appeal Board; process. In
9 counties with 3,000,000 or more inhabitants, beginning with
10 assessments made for the 1996 assessment year for residential
11 property of 6 units or less and beginning with assessments
12 made for the 1997 assessment year for all other property, and
13 for all property in any county other than a county with
14 3,000,000 or more inhabitants, any taxpayer dissatisfied with
15 the decision of a board of review or board of appeals as such
16 decision pertains to the assessment of his or her property for
17 taxation purposes, or any taxing body that has an interest in
18 the decision of the board of review or board of appeals on an
19 assessment made by any local assessment officer, may, (i) in
20 counties with less than 3,000,000 inhabitants within 30 days
21 after the date of written notice of the decision of the board
22 of review or (ii) in assessment year 1999 and thereafter in
23 counties with 3,000,000 or more inhabitants within 30 days

1 after the date of the board of review notice or within 30 days
2 after the date that the board of review transmits to the county
3 assessor pursuant to Section 16-125 its final action on the
4 township in which the property is located, whichever is later,
5 appeal the decision to the Property Tax Appeal Board for
6 review. In any appeal where the board of review or board of
7 appeals has given written notice of the hearing to the
8 taxpayer 30 days before the hearing, failure to appear at the
9 board of review or board of appeals hearing shall be grounds
10 for dismissal of the appeal unless a continuance is granted to
11 the taxpayer. If an appeal is dismissed for failure to appear
12 at a board of review or board of appeals hearing, the Property
13 Tax Appeal Board shall have no jurisdiction to hear any
14 subsequent appeal on that taxpayer's complaint. Such taxpayer
15 or taxing body, hereinafter called the appellant, shall file a
16 petition with the clerk of the Property Tax Appeal Board,
17 setting forth the facts upon which he or she bases the
18 objection, together with a statement of the contentions of law
19 which he or she desires to raise, and the relief requested. If
20 a taxpayer elects to make a partial payment of the tax due, as
21 provided in Section 21-387, the taxpayer shall notify all
22 taxing districts listed on the last available tax bill of the
23 taxpayer's intent to pay the amount of tax due for the year in
24 which the appeal is made, minus the amount of tax attributable
25 to any portion of the amount of the requested reduction in
26 assessed valuation. If a petition is filed by a taxpayer, the

1 taxpayer is precluded from filing objections based upon
2 valuation, as may otherwise be permitted by Sections 21-175
3 and 23-5. However, any taxpayer not satisfied with the
4 decision of the board of review or board of appeals as such
5 decision pertains to the assessment of his or her property
6 need not appeal the decision to the Property Tax Appeal Board
7 before seeking relief in the courts. The changes made by this
8 amendatory Act of the 91st General Assembly shall be effective
9 beginning with the 1999 assessment year.

10 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

11 (35 ILCS 200/21-387 new)

12 Sec. 21-387. Partial payment of tax due. Beginning with
13 the 2022 tax year, when a petition filed by a taxpayer pursuant
14 to Section 16-160 of this Code remains pending at the time the
15 tax is due, the taxpayer may elect to (i) pay all of the tax
16 due or (ii) pay the amount of tax due for the year in which the
17 appeal is filed minus the amount attributable to any portion
18 of the amount of the requested reduction in assessed
19 valuation. Notice must be provided to all taxing districts as
20 required by Section 16-160.

21 (35 ILCS 200/23-5)

22 Sec. 23-5. Payment under protest. Except as provided in
23 Section 23-7, beginning ~~Beginning~~ with the 1994 tax year in
24 counties with 3,000,000 or more inhabitants, and beginning

1 with the 1995 tax year in all other counties, if any person
2 desires to object to all or any part of a property tax for any
3 year, for any reason other than that the property is exempt
4 from taxation, he or she shall pay all of the tax due within 60
5 days from the first penalty date of the final installment of
6 taxes for that year. Whenever taxes are paid in compliance
7 with this Section and a tax objection complaint is filed in
8 compliance with Section 23-10, 100% of the taxes shall be
9 deemed paid under protest without the filing of a separate
10 letter of protest with the county collector.

11 (Source: P.A. 88-455; 89-126, eff. 7-1195.)

12 (35 ILCS 200/23-7 new)

13 Sec. 23-7. Partial payment of tax due. Beginning with the
14 2022 tax year, if a taxpayer objects to all or any part of a
15 property tax for any year based on an assessment, the taxpayer
16 may elect to (i) pay all of the tax due or (ii) pay the amount
17 of tax due for the year for which a tax objection complaint
18 will be filed in compliance with Section 23-10, minus the
19 amount attributable to any portion of the amount of the
20 reduction in assessed value to be requested. If a taxpayer
21 elects to make a partial payment of the tax due, the taxpayer
22 shall notify all taxing districts listed on the current tax
23 bill of the amount paid. Payment shall be made within 60 days
24 from the first penalty date of the final installment of taxes
25 for the year for which a tax objection complaint will be filed.

1 (35 ILCS 200/23-20)

2 Sec. 23-20. Effect of protested payments; refunds. No
3 protest shall prevent or be a cause of delay in the
4 distribution of tax collections to the taxing districts of any
5 taxes collected which were not paid under protest. If the
6 final order of the Property Tax Appeal Board or of a court
7 results in a refund to the taxpayer, refunds shall be made by
8 the collector from funds remaining in the Protest Fund until
9 such funds are exhausted and thereafter from the next funds
10 collected after entry of the final order until full payment of
11 the refund and interest thereon has been made. Interest from
12 the date of payment, regardless of whether the payment was
13 made before the effective date of this amendatory Act of 1997,
14 or from the date payment is due, whichever is later, to the
15 date of refund shall also be paid to the taxpayer at the annual
16 rate of the lesser of (i) 5% or (ii) the percentage increase in
17 the Consumer Price Index For All Urban Consumers during the
18 12-month calendar year preceding the levy year for which the
19 refund was made, as published by the federal Bureau of Labor
20 Statistics. If the final order of the Property Tax Appeal
21 Board or of a court results in a payment due, the taxpayer
22 shall pay the amount due and interest thereon. Interest shall
23 accrue from the date payment was made in accordance with
24 Section 21-387 or Section 23-7 to the date payment, as ordered
25 by the Property Tax Appeal Board or a court, is made at the

1 annual rate of the lesser of (i) 5% or (ii) the percentage
2 increase in the Consumer Price Index for All Urban Consumers,
3 as issued by the United States Department of Labor, Bureau of
4 Labor Statistics, during the 12-month calendar year preceding
5 the levy year for which the payment is made.

6 (Source: P.A. 94-558, eff. 1-1-06.)

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