

1 AN ACT in relation to taxation.

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 Section 16-160 as follows:

6 (35 ILCS 200/16-160)

7 Sec. 16-160. Property Tax Appeal Board; process. In
8 counties with 3,000,000 or more inhabitants, beginning with
9 assessments made for the 1996 assessment year for residential
10 property of 6 units or less and beginning with assessments
11 made for the 1997 assessment year and ending with assessments
12 made for the 2002 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
17 for taxation purposes, or any taxing body that has an
18 interest in the decision of the board of review or board of
19 appeals on an assessment made by any local assessment
20 officer, may, (i) in counties with less than 3,000,000
21 inhabitants within 30 days after the date of written notice
22 of the decision of the board of review or (ii) in assessment
23 year 1999 and thereafter in counties with 3,000,000 or more
24 inhabitants within 30 days after the date of the board of
25 review notice or within 30 days after the date that the board
26 of review transmits to the county assessor pursuant to
27 Section 16-125 its final action on the township in which the
28 property is located, whichever is later, appeal the decision
29 to the Property Tax Appeal Board for review. In any appeal
30 where the board of review or board of appeals has given
31 written notice of the hearing to the taxpayer 30 days before

1 the hearing, failure to appear at the board of review or
2 board of appeals hearing shall be grounds for dismissal of
3 the appeal unless a continuance is granted to the taxpayer.
4 If an appeal is dismissed for failure to appear at a board of
5 review or board of appeals hearing, the Property Tax Appeal
6 Board shall have no jurisdiction to hear any subsequent
7 appeal on that taxpayer's complaint. Such taxpayer or taxing
8 body, hereinafter called the appellant, shall file a petition
9 with the clerk of the Property Tax Appeal Board, setting
10 forth the facts upon which he or she bases the objection,
11 together with a statement of the contentions of law which he
12 or she desires to raise, and the relief requested. If a
13 petition is filed by a taxpayer, the taxpayer is precluded
14 from filing objections based upon valuation, as may otherwise
15 be permitted by Sections 21-175 and 23-5. However, any
16 taxpayer not satisfied with the decision of the board of
17 review or board of appeals as such decision pertains to the
18 assessment of his or her property need not appeal the
19 decision to the Property Tax Appeal Board before seeking
20 relief in the courts. The changes made by this amendatory Act
21 of the 91st General Assembly shall be effective beginning
22 with the 1999 assessment year.

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

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