

1 AN ACT concerning taxes.

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, 18-185, and 23-10 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 (35 ILCS 200/18-185)

25 Sec. 18-185. Short title; definitions. This Division 5
26 may be cited as the Property Tax Extension Limitation Law.
27 As used in this Division 5:

28 "Consumer Price Index" means the Consumer Price Index for
29 All Urban Consumers for all items published by the United
30 States Department of Labor.

31 "Extension limitation" means (a) the lesser of 5% or the
32 percentage increase in the Consumer Price Index during the
33 12-month calendar year preceding the levy year or (b) the

1 rate of increase approved by voters under Section 18-205.

2 "Affected county" means a county of 3,000,000 or more
3 inhabitants or a county contiguous to a county of 3,000,000
4 or more inhabitants.

5 "Taxing district" has the same meaning provided in
6 Section 1-150, except as otherwise provided in this Section.
7 For the 1991 through 1994 levy years only, "taxing district"
8 includes only each non-home rule taxing district having the
9 majority of its 1990 equalized assessed value within any
10 county or counties contiguous to a county with 3,000,000 or
11 more inhabitants. Beginning with the 1995 levy year, "taxing
12 district" includes only each non-home rule taxing district
13 subject to this Law before the 1995 levy year and each
14 non-home rule taxing district not subject to this Law before
15 the 1995 levy year having the majority of its 1994 equalized
16 assessed value in an affected county or counties. Beginning
17 with the levy year in which this Law becomes applicable to a
18 taxing district as provided in Section 18-213, "taxing
19 district" also includes those taxing districts made subject
20 to this Law as provided in Section 18-213.

21 "Aggregate extension" for taxing districts to which this
22 Law applied before the 1995 levy year means the annual
23 corporate extension for the taxing district and those special
24 purpose extensions that are made annually for the taxing
25 district, excluding special purpose extensions: (a) made for
26 the taxing district to pay interest or principal on general
27 obligation bonds that were approved by referendum; (b) made
28 for any taxing district to pay interest or principal on
29 general obligation bonds issued before October 1, 1991; (c)
30 made for any taxing district to pay interest or principal on
31 bonds issued to refund or continue to refund those bonds
32 issued before October 1, 1991; (d) made for any taxing
33 district to pay interest or principal on bonds issued to
34 refund or continue to refund bonds issued after October 1,

1 1991 that were approved by referendum; (e) made for any
2 taxing district to pay interest or principal on revenue bonds
3 issued before October 1, 1991 for payment of which a property
4 tax levy or the full faith and credit of the unit of local
5 government is pledged; however, a tax for the payment of
6 interest or principal on those bonds shall be made only after
7 the governing body of the unit of local government finds that
8 all other sources for payment are insufficient to make those
9 payments; (f) made for payments under a building commission
10 lease when the lease payments are for the retirement of bonds
11 issued by the commission before October 1, 1991, to pay for
12 the building project; (g) made for payments due under
13 installment contracts entered into before October 1, 1991;
14 (h) made for payments of principal and interest on bonds
15 issued under the Metropolitan Water Reclamation District Act
16 to finance construction projects initiated before October 1,
17 1991; (i) made for payments of principal and interest on
18 limited bonds, as defined in Section 3 of the Local
19 Government Debt Reform Act, in an amount not to exceed the
20 debt service extension base less the amount in items (b),
21 (c), (e), and (h) of this definition for non-referendum
22 obligations, except obligations initially issued pursuant to
23 referendum; (j) made for payments of principal and interest
24 on bonds issued under Section 15 of the Local Government Debt
25 Reform Act; and (k) made by a school district that
26 participates in the Special Education District of Lake
27 County, created by special education joint agreement under
28 Section 10-22.31 of the School Code, for payment of the
29 school district's share of the amounts required to be
30 contributed by the Special Education District of Lake County
31 to the Illinois Municipal Retirement Fund under Article 7 of
32 the Illinois Pension Code; the amount of any extension under
33 this item (k) shall be certified by the school district to
34 the county clerk.

1 "Aggregate extension" for the taxing districts to which
2 this Law did not apply before the 1995 levy year (except
3 taxing districts subject to this Law in accordance with
4 Section 18-213) means the annual corporate extension for the
5 taxing district and those special purpose extensions that are
6 made annually for the taxing district, excluding special
7 purpose extensions: (a) made for the taxing district to pay
8 interest or principal on general obligation bonds that were
9 approved by referendum; (b) made for any taxing district to
10 pay interest or principal on general obligation bonds issued
11 before March 1, 1995; (c) made for any taxing district to pay
12 interest or principal on bonds issued to refund or continue
13 to refund those bonds issued before March 1, 1995; (d) made
14 for any taxing district to pay interest or principal on bonds
15 issued to refund or continue to refund bonds issued after
16 March 1, 1995 that were approved by referendum; (e) made for
17 any taxing district to pay interest or principal on revenue
18 bonds issued before March 1, 1995 for payment of which a
19 property tax levy or the full faith and credit of the unit of
20 local government is pledged; however, a tax for the payment
21 of interest or principal on those bonds shall be made only
22 after the governing body of the unit of local government
23 finds that all other sources for payment are insufficient to
24 make those payments; (f) made for payments under a building
25 commission lease when the lease payments are for the
26 retirement of bonds issued by the commission before March 1,
27 1995 to pay for the building project; (g) made for payments
28 due under installment contracts entered into before March 1,
29 1995; (h) made for payments of principal and interest on
30 bonds issued under the Metropolitan Water Reclamation
31 District Act to finance construction projects initiated
32 before October 1, 1991; (i) made for payments of principal
33 and interest on limited bonds, as defined in Section 3 of the
34 Local Government Debt Reform Act, in an amount not to exceed

1 the debt service extension base less the amount in items (b),
2 (c), and (e) of this definition for non-referendum
3 obligations, except obligations initially issued pursuant to
4 referendum and bonds described in subsection (h) of this
5 definition; (j) made for payments of principal and interest
6 on bonds issued under Section 15 of the Local Government Debt
7 Reform Act; (k) made for payments of principal and interest
8 on bonds authorized by Public Act 88-503 and issued under
9 Section 20a of the Chicago Park District Act for aquarium or
10 museum projects; (l) made for payments of principal and
11 interest on bonds authorized by Public Act 87-1191 and issued
12 under Section 42 of the Cook County Forest Preserve District
13 Act for zoological park projects; and (m) made pursuant to
14 Section 34-53.5 of the School Code, whether levied annually
15 or not.

16 "Aggregate extension" for all taxing districts to which
17 this Law applies in accordance with Section 18-213, except
18 for those taxing districts subject to paragraph (2) of
19 subsection (e) of Section 18-213, means the annual corporate
20 extension for the taxing district and those special purpose
21 extensions that are made annually for the taxing district,
22 excluding special purpose extensions: (a) made for the taxing
23 district to pay interest or principal on general obligation
24 bonds that were approved by referendum; (b) made for any
25 taxing district to pay interest or principal on general
26 obligation bonds issued before the date on which the
27 referendum making this Law applicable to the taxing district
28 is held; (c) made for any taxing district to pay interest or
29 principal on bonds issued to refund or continue to refund
30 those bonds issued before the date on which the referendum
31 making this Law applicable to the taxing district is held;
32 (d) made for any taxing district to pay interest or principal
33 on bonds issued to refund or continue to refund bonds issued
34 after the date on which the referendum making this Law

1 applicable to the taxing district is held if the bonds were
2 approved by referendum after the date on which the referendum
3 making this Law applicable to the taxing district is held;
4 (e) made for any taxing district to pay interest or principal
5 on revenue bonds issued before the date on which the
6 referendum making this Law applicable to the taxing district
7 is held for payment of which a property tax levy or the full
8 faith and credit of the unit of local government is pledged;
9 however, a tax for the payment of interest or principal on
10 those bonds shall be made only after the governing body of
11 the unit of local government finds that all other sources for
12 payment are insufficient to make those payments; (f) made for
13 payments under a building commission lease when the lease
14 payments are for the retirement of bonds issued by the
15 commission before the date on which the referendum making
16 this Law applicable to the taxing district is held to pay for
17 the building project; (g) made for payments due under
18 installment contracts entered into before the date on which
19 the referendum making this Law applicable to the taxing
20 district is held; (h) made for payments of principal and
21 interest on limited bonds, as defined in Section 3 of the
22 Local Government Debt Reform Act, in an amount not to exceed
23 the debt service extension base less the amount in items (b),
24 (c), and (e) of this definition for non-referendum
25 obligations, except obligations initially issued pursuant to
26 referendum; (i) made for payments of principal and interest
27 on bonds issued under Section 15 of the Local Government Debt
28 Reform Act; and (j) made for a qualified airport authority to
29 pay interest or principal on general obligation bonds issued
30 for the purpose of paying obligations due under, or financing
31 airport facilities required to be acquired, constructed,
32 installed or equipped pursuant to, contracts entered into
33 before March 1, 1996 (but not including any amendments to
34 such a contract taking effect on or after that date).

1 "Aggregate extension" for all taxing districts to which
2 this Law applies in accordance with paragraph (2) of
3 subsection (e) of Section 18-213 means the annual corporate
4 extension for the taxing district and those special purpose
5 extensions that are made annually for the taxing district,
6 excluding special purpose extensions: (a) made for the taxing
7 district to pay interest or principal on general obligation
8 bonds that were approved by referendum; (b) made for any
9 taxing district to pay interest or principal on general
10 obligation bonds issued before the effective date of this
11 amendatory Act of 1997; (c) made for any taxing district to
12 pay interest or principal on bonds issued to refund or
13 continue to refund those bonds issued before the effective
14 date of this amendatory Act of 1997; (d) made for any taxing
15 district to pay interest or principal on bonds issued to
16 refund or continue to refund bonds issued after the effective
17 date of this amendatory Act of 1997 if the bonds were
18 approved by referendum after the effective date of this
19 amendatory Act of 1997; (e) made for any taxing district to
20 pay interest or principal on revenue bonds issued before the
21 effective date of this amendatory Act of 1997 for payment of
22 which a property tax levy or the full faith and credit of the
23 unit of local government is pledged; however, a tax for the
24 payment of interest or principal on those bonds shall be made
25 only after the governing body of the unit of local government
26 finds that all other sources for payment are insufficient to
27 make those payments; (f) made for payments under a building
28 commission lease when the lease payments are for the
29 retirement of bonds issued by the commission before the
30 effective date of this amendatory Act of 1997 to pay for the
31 building project; (g) made for payments due under installment
32 contracts entered into before the effective date of this
33 amendatory Act of 1997; (h) made for payments of principal
34 and interest on limited bonds, as defined in Section 3 of the

1 Local Government Debt Reform Act, in an amount not to exceed
2 the debt service extension base less the amount in items (b),
3 (c), and (e) of this definition for non-referendum
4 obligations, except obligations initially issued pursuant to
5 referendum; (i) made for payments of principal and interest
6 on bonds issued under Section 15 of the Local Government Debt
7 Reform Act; and (j) made for a qualified airport authority to
8 pay interest or principal on general obligation bonds issued
9 for the purpose of paying obligations due under, or financing
10 airport facilities required to be acquired, constructed,
11 installed or equipped pursuant to, contracts entered into
12 before March 1, 1996 (but not including any amendments to
13 such a contract taking effect on or after that date).

14 "Debt service extension base" means an amount equal to
15 that portion of the extension for a taxing district for the
16 1994 levy year, or for those taxing districts subject to this
17 Law in accordance with Section 18-213, except for those
18 subject to paragraph (2) of subsection (e) of Section 18-213,
19 for the levy year in which the referendum making this Law
20 applicable to the taxing district is held, or for those
21 taxing districts subject to this Law in accordance with
22 paragraph (2) of subsection (e) of Section 18-213 for the
23 1996 levy year, constituting an extension for payment of
24 principal and interest on bonds issued by the taxing district
25 without referendum, but not including (i) bonds authorized by
26 Public Act 88-503 and issued under Section 20a of the Chicago
27 Park District Act for aquarium and museum projects; (ii)
28 bonds issued under Section 15 of the Local Government Debt
29 Reform Act; or (iii) refunding obligations issued to refund
30 or to continue to refund obligations initially issued
31 pursuant to referendum. The debt service extension base may
32 be established or increased as provided under Section 18-212.

33 "Special purpose extensions" include, but are not limited
34 to, extensions for levies made on an annual basis for

1 unemployment and workers' compensation, self-insurance,
2 contributions to pension plans, and extensions made pursuant
3 to Section 6-601 of the Illinois Highway Code for a road
4 district's permanent road fund whether levied annually or
5 not. The extension for a special service area is not
6 included in the aggregate extension.

7 "Aggregate extension base" means the taxing district's
8 last preceding aggregate extension as adjusted under Sections
9 18-215 through 18-230.

10 "Levy year" has the same meaning as "year" under Section
11 1-155.

12 "New property" means (i) the assessed value, after final
13 board of review or board of appeals action, of new
14 improvements or additions to existing improvements on any
15 parcel of real property that increase the assessed value of
16 that real property during the levy year multiplied by the
17 equalization factor issued by the Department under Section
18 17-30; and (ii) the assessed value, after final board of
19 review or board of appeals action, of real property not
20 exempt from real estate taxation, which real property was
21 exempt from real estate taxation for any portion of the
22 immediately preceding levy year, multiplied by the
23 equalization factor issued by the Department under Section
24 17-30 ; and (iii) any additional assessed value, after final
25 board of review action, resulting from a scheduled increase
26 in the level of assessment for property classified as any of
27 Classes 6 through 9 in the Cook County Real Property
28 Assessment Classification Ordinance, as amended, multiplied
29 by the equalization factor issued by the Department under
30 Section 17-30. In addition, the county clerk in a county
31 containing a population of 3,000,000 or more shall include in
32 the 1997 recovered tax increment value for any school
33 district, any recovered tax increment value that was
34 applicable to the 1995 tax year calculations.

1 "Qualified airport authority" means an airport authority
2 organized under the Airport Authorities Act and located in a
3 county bordering on the State of Wisconsin and having a
4 population in excess of 200,000 and not greater than 500,000.

5 "Recovered tax increment value" means, except as
6 otherwise provided in this paragraph, the amount of the
7 current year's equalized assessed value, in the first year
8 after a municipality terminates the designation of an area as
9 a redevelopment project area previously established under the
10 Tax Increment Allocation Development Act in the Illinois
11 Municipal Code, previously established under the Industrial
12 Jobs Recovery Law in the Illinois Municipal Code, or
13 previously established under the Economic Development Area
14 Tax Increment Allocation Act, of each taxable lot, block,
15 tract, or parcel of real property in the redevelopment
16 project area over and above the initial equalized assessed
17 value of each property in the redevelopment project area. For
18 the taxes which are extended for the 1997 levy year, the
19 recovered tax increment value for a non-home rule taxing
20 district that first became subject to this Law for the 1995
21 levy year because a majority of its 1994 equalized assessed
22 value was in an affected county or counties shall be
23 increased if a municipality terminated the designation of an
24 area in 1993 as a redevelopment project area previously
25 established under the Tax Increment Allocation Development
26 Act in the Illinois Municipal Code, previously established
27 under the Industrial Jobs Recovery Law in the Illinois
28 Municipal Code, or previously established under the Economic
29 Development Area Tax Increment Allocation Act, by an amount
30 equal to the 1994 equalized assessed value of each taxable
31 lot, block, tract, or parcel of real property in the
32 redevelopment project area over and above the initial
33 equalized assessed value of each property in the
34 redevelopment project area. In the first year after a

1 municipality removes a taxable lot, block, tract, or parcel
2 of real property from a redevelopment project area
3 established under the Tax Increment Allocation Development
4 Act in the Illinois Municipal Code, the Industrial Jobs
5 Recovery Law in the Illinois Municipal Code, or the Economic
6 Development Area Tax Increment Allocation Act, "recovered tax
7 increment value" means the amount of the current year's
8 equalized assessed value of each taxable lot, block, tract,
9 or parcel of real property removed from the redevelopment
10 project area over and above the initial equalized assessed
11 value of that real property before removal from the
12 redevelopment project area.

13 Except as otherwise provided in this Section, "limiting
14 rate" means a fraction the numerator of which is the last
15 preceding aggregate extension base times an amount equal to
16 one plus the extension limitation defined in this Section and
17 the denominator of which is the current year's equalized
18 assessed value of all real property in the territory under
19 the jurisdiction of the taxing district during the prior levy
20 year. For those taxing districts that reduced their
21 aggregate extension for the last preceding levy year, the
22 highest aggregate extension in any of the last 3 preceding
23 levy years shall be used for the purpose of computing the
24 limiting rate. The denominator shall not include new
25 property. The denominator shall not include the recovered
26 tax increment value.

27 (Source: P.A. 91-357, eff. 7-29-99; 91-478, eff. 11-1-99;
28 92-547, eff. 6-13-02.)

29 (35 ILCS 200/23-10)

30 Sec. 23-10. Tax objections and copies. Beginning with
31 the 1994 tax year in counties with 3,000,000 or more
32 inhabitants, and beginning with the 1995 tax year in all
33 other counties, the person paying the taxes due as provided

1 in Section 23-5 may file a tax objection complaint under
2 Section 23-15 within 75 days after the first penalty date of
3 the final installment of taxes for the year in question.
4 However, in cases in which the complaint is permitted to be
5 filed without payment under Section 23-5, it must be filed
6 prior to the entry of judgment under Section 21-175. In
7 addition, the time specified for payment of the tax provided
8 in Section 23-5 shall not be construed to delay or prevent
9 the entry of judgment against, or the sale of, tax delinquent
10 property if the taxes have not been paid prior to the entry
11 of judgment under Section 21-175. An objection to an
12 assessment for any year shall not be allowed by the court,
13 however, if an administrative remedy was available by
14 complaint to the board of appeals or board of review under
15 Section 16-55 or Section 16-115, unless that remedy was
16 exhausted prior to the filing of the tax objection complaint.

17 When any complaint is filed with the court in a county
18 with less than 3,000,000 inhabitants, the plaintiff shall
19 file 3 copies of the complaint with the clerk of the circuit
20 court. Any complaint or amendment thereto shall contain (i)
21 on the first page a listing of the taxing districts against
22 which the complaint is directed and (ii) a summary of the
23 reasons for the tax objections set forth in the complaint
24 with enough copies of the summary to be distributed to each
25 of the taxing districts against which the complaint is
26 directed. Within 10 days after the complaint is filed, the
27 clerk of the circuit court shall deliver one copy to the
28 State's Attorney and one copy to the county clerk, taking
29 their receipts therefor. The county clerk shall, within 30
30 days from the last day for the filing of complaints, notify
31 the duly elected or appointed custodian of funds for each
32 taxing district that may be affected by the complaint,
33 stating (i) that a complaint has been filed and (ii) the
34 summary of the reasons for the tax objections set forth in

1 the complaint. Any amendment to a complaint, except any
2 amendment permitted to be made in open court during the
3 course of a hearing on the complaint, shall also be filed in
4 triplicate, with one copy delivered to the State's Attorney
5 and one copy delivered to the county clerk by the clerk of
6 the circuit court. The State's Attorney shall within 10 days
7 of receiving his or her copy of the amendment notify the duly
8 elected or appointed custodian of funds for each taxing
9 district whose tax monies may be affected by the amendment,
10 stating (i) that the amendment has been filed and (ii) the
11 summary of the reasons for the tax objections set forth in
12 the amended complaint. The State's Attorney shall also notify
13 the custodian and the county clerk in writing of the date,
14 time and place of any hearing before the court to be held
15 upon the complaint or amended complaint not later than 4 days
16 prior to the hearing. The notices provided in this Section
17 shall be by letter addressed to the custodian or the county
18 clerk and may be mailed by regular mail, postage prepaid,
19 postmarked within the required period, but not less than 4
20 days before a hearing. In addition, in counties with
21 3,000,000 or more inhabitants, upon the filing of any tax
22 objection complaint which would, if allowed, reduce the
23 assessed valuation of any property by more than \$100,000, the
24 plaintiff must give notice of the tax objection complaint by
25 mailing a copy of it to any municipality, school district,
26 and community college district in which the property is
27 situated, by certified mail, return receipt requested. The
28 plaintiff must attach a certification to the tax objection
29 complaint that the notice to taxing districts has been made.
30 The courts have no jurisdiction to hear any tax objection
31 complaint if proper certification of notice is not filed.
32 Upon receipt of notice of the filing of a tax objection
33 complaint, a taxing district has an unconditional right to
34 intervene in the tax objection proceedings.

1 (Source: P.A. 91-578, eff. 8-14-99.)

2 Section 99. Effective date. This Act takes effect upon

3 becoming law.