



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB1335

Introduced 2/8/2011, by Sen. David Koehler

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-181 new

Amends the Property Tax Code. Provides that a board of review may enter into discussions with a taxpayer aimed at achieving a stipulated revised assessment upon the property. Contains provisions concerning notice provided to taxing districts. Contains provisions concerning objections by taxing districts to the proposed assessment, and requires that those objections be submitted to the board of review within 45 days after the district receives notice of the proposed assessment. Provides that, within 120 days after the Property Tax Appeal Board's receipt of the stipulation or assessment agreement, the Property Tax Appeal Board shall issue a decision in accordance with the stipulation or assessment agreement, unless it finds that the Property Tax Appeal Board lacks jurisdiction over the appeal or that the stipulation or assessment agreement is against the manifest weight of the evidence. Contains provisions concerning notice to taxing districts. Provides that discussions of a proposed settlement may not be used as evidence in any hearing with respect to that assessment year and that property. Effective immediately.

LRB097 09800 HLH 49947 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 adding
5 Section 16-181 as follows:

6 (35 ILCS 200/16-181 new)

7 Sec. 16-181. Stipulation to revised assessment. The board
8 of review whose decision is being appealed may, at its
9 discretion, enter into discussions with a taxpayer aimed at
10 achieving a stipulated revised assessment upon the property,
11 either prior to or after receipt of the taxpayer's petition
12 from the Property Tax Appeal Board. If such discussions
13 commence prior to the board of review's receipt of the
14 taxpayer's petition from the Property Tax Appeal Board, the
15 taxpayer shall provide the board of review with such evidence
16 of the taxpayer's timely filing of its appeal before the
17 Property Tax Appeal Board as the board of review may request,
18 including but not limited to a copy of the taxpayer's petition
19 as filed with the Property Tax Appeal Board. If, after
20 discussions have been entered into, the taxpayer and the board
21 of review propose to stipulate to a revised assessment of the
22 property, and if the original complaint requested a reduction
23 in assessed value of more than \$100,000, then the board of

1 review shall first serve a copy of the proposed stipulation or
2 assessment agreement on all taxing districts as shown on the
3 last available property tax bill, along with a copy of the
4 taxpayer's petition as provided to the board of review and all
5 other evidence used to reach the settlement. The taxing
6 districts so served shall have a period of 45 days after the
7 postmark date of the notice from the board of review to file a
8 written objection to the proposal with the board of review.
9 Failure of a taxing district to object to the proposed
10 assessment within the 45-day objection period shall be
11 considered acceptance of the proposed assessment. Upon the
12 later of (i) the expiration of the 45-day objection period or
13 (ii) written resolution of any timely filed written objection
14 received from a taxing district, the board of review shall
15 provide the proposed stipulation or assessment agreement to the
16 Property Tax Appeal Board along with a certificate of service
17 affirming that all taxing districts have been notified of the
18 proposed stipulation or assessment agreement, and that no
19 timely written objections to the stipulation or assessment
20 agreement have been received or that any such objections have
21 been fully resolved. The certificate of service shall be signed
22 by a member of the board of review or the clerk of the board of
23 review. Within 120 days after the Property Tax Appeal Board's
24 receipt of the stipulation or assessment agreement and
25 certificate of service, the Property Tax Appeal Board shall
26 issue a decision in accordance with the stipulation or

1 assessment agreement, unless it finds that the Property Tax
2 Appeal Board lacks jurisdiction over the appeal or that the
3 stipulation or assessment agreement is against the manifest
4 weight of the evidence.

5 If the board of review provides notice to the affected
6 taxing districts of the proposed stipulation or assessment
7 agreement, and a taxing district (i) does not respond to the
8 notice, (ii) accepts the proposed assessment, or (iii) reaches
9 a written resolution with the board of review and the taxpayer,
10 then the board of review is not required to otherwise send
11 notice as required by Section 16-180 of the Property Tax Code
12 to that taxing district, and that taxing district is precluded
13 from intervening or otherwise participating in the appeal
14 pending before the Property Tax Appeal Board challenging the
15 assessment. If a taxing district files a written objection to
16 the proposal to the board of review which is not followed by a
17 written resolution, then the appeal shall proceed as provided
18 by law, the board of review must notify that taxing district as
19 required by Section 16-180, and any proposed stipulation or
20 assessment agreement shall not be considered or introduced as
21 evidence in any proceeding before the Property Tax Appeal
22 Board.

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