



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB3503

Introduced 2/14/2014, by Sen. Pamela J. Althoff

SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Code. Provides that each supervisor of assessments, assessor, deputy assessor, county treasurer, or member of a board of review must successfully complete a minimum of 15 hours of continuing education hours each year, except that board of review members in counties with more than 300,000 and less than 3,000,000 inhabitants must meet certain additional criteria. Provides that, at the annual meeting of supervisors of assessments, the supervisor shall instruct all assessors and their deputies in the type of software or other method of assessment that township assessors must use. Provides that the chief county assessment officer shall publish a list of all reduced assessments on the county's website. Provides that each notice of a final board of review action shall be postmarked (or e-mailed, if applicable) no later than 120 days after that final board of review action. Provides that, with respect to taxpayer complaints filed with the board of review, if the assessed value of the property for the year in question exceeds the assessed value of the property for the previous general assessment year by more than 5%, then the assessor or chief county assessment officer who certified the assessment has the burden of proving that the assessment is correct. Provides that the board of review may grant a continuance of any hearing before the board of review for good cause. Effective immediately.

LRB098 16866 HLH 51939 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 6-10, 9-15, 9-80, 12-50, 16-30, 16-55, and 16-125 and
6 by adding Sections 2-85 and 4-17 as follows:

7 (35 ILCS 200/2-85 new)

8 Sec. 2-85. Taxpayer entitled to statement of assessment
9 process. The township assessor, when requested, shall deliver
10 to any person a copy of the description or statement of
11 property assessed in his or her name or in which he or she is
12 interested, and the valuation placed thereon by the assessor.
13 The description shall include the method by which the
14 assessment was derived, comparative properties used to reach
15 the assessment or to substantiate the assessment given, and
16 other information which explains the method in which the
17 assessment was reached. A copy of the statement shall serve as
18 the township assessor's evidence at any appeal the taxpayer
19 brings before the Board of Review. The assessor may submit
20 further evidence in response to an appeal filed before the
21 board of review.

22 (35 ILCS 200/4-17 new)

1 Sec. 4-17. Continuing education.

2 (a) Beginning on January 1, 2015, each of the following
3 officials shall complete a minimum of 15 continuing education
4 hours each year: (i) each supervisor of assessments, each
5 assessor; (ii) each deputy assessor; (iii) each county
6 treasurer; and (iv) each member of a board of review in a
7 county with less than 300,000 inhabitants. The Department shall
8 designate and approve acceptable courses and specify
9 procedures for certifying the completion of those continuing
10 education hours. If a supervisor of assessments, assessor,
11 deputy assessor, county treasurer, or member of a board of
12 review holds a Certified Illinois Assessing Officer
13 certificate from the Illinois Property Assessment Institute,
14 or a professional designation by any other appraisal or
15 assessing association approved by the Department that requires
16 at least 15 hours of continuing education as a requirement for
17 maintaining that designation, then that supervisor of
18 assessments, assessor, deputy assessor, county treasurer, or
19 member of a board of review shall be deemed to be in compliance
20 with this Section.

21 (b) Beginning on January 1, 2015, in a county with more
22 than 300,000 and less than 3,000,000 inhabitants, no person is
23 eligible to be appointed to board of review, unless he or she
24 possesses at least one of the following qualifications:

25 (1) a Certified Illinois Assessing Officer Certificate
26 from the Illinois Property Assessment Institute with

1 current additional 30 class hours as required for
2 additional compensation under Section 4-10;

3 (2) a Certified Illinois Assessing Officer certificate
4 from the Illinois Property Assessment Institute with a
5 minimum of 300 additional hours of successfully completed
6 courses approved by the Department, if at least 150 of the
7 course hours required a written examination, and, within
8 the 4 years preceding the election, successful completion
9 of at least 15 class hours of additional training in
10 courses that must be approved by the Department, including
11 but not limited to, assessment, appraisal, or computer
12 courses, and that may be offered by accredited
13 universities, colleges, or community colleges;

14 (3) a Certified Assessment Evaluator designation form
15 the International Association of Assessing Officers;

16 (4) certification as a Member of the Appraisal
17 Institute, Senior Real Estate Analyst, or Senior Real
18 Property Appraiser from the Appraisal Institute or its
19 predecessor organization;

20 (5) a professional designation by any other appraisal
21 or assessing association approved by the Department; or

22 (6) if the person has served as a township or
23 multi-township assessor for 12 years or more, a Certified
24 Illinois Assessing Official certificate from the Illinois
25 Property Assessment Institute with a minimum of 360
26 additional hours of successfully completed courses

1 approved by the Department, if at least 180 of the course
2 hours required a written examination.

3 (35 ILCS 200/6-10)

4 Sec. 6-10. Examination requirement ~~Counties of 100,000 or~~
5 ~~more.~~ In any county to which Section 6-5 applies and which has
6 100,000 or more inhabitants but less than 300,000 inhabitants,
7 no person may serve on the board of review who has not passed
8 an examination prepared and administered by the Department to
9 determine his or her competence to hold the office. The
10 examination shall be conducted by the Department at some
11 convenient location in the county. The Department may provide
12 by rule the maximum time that the name of a person who has
13 passed the examination will be included on a list of persons
14 eligible for appointment or election. The county board of any
15 other county may, by resolution, impose a like requirement in
16 its county. In counties with less than 100,000 inhabitants, the
17 members of the board of review shall within one year of taking
18 office successfully complete a basic course in assessment
19 practice approved by the Department. ~~In counties with 3,000,000~~
20 ~~or more inhabitants, the members of the board of review shall~~
21 ~~successfully complete a basic course in assessment practice,~~
22 ~~approved by the Department, within one year after taking~~
23 ~~office.~~

24 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.
25 12-2-94; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

1 (35 ILCS 200/9-15)

2 Sec. 9-15. Annual meeting of supervisor of assessments. In
3 all counties of township organization having a supervisor of
4 assessments, the supervisor of assessments shall, by January 1
5 of each year, assemble all assessors and their deputies for
6 consultation and shall instruct them in uniformity of their
7 functions. The instructions shall be in writing and available
8 to the public. The instructions shall include the type of
9 software or other method of assessment that all township
10 assessors must use. The supervisor of assessments shall provide
11 training on using such software. Notice of the annual assembly
12 shall be published not more than 30 nor less than 10 days
13 before the assembly in a newspaper published in the township or
14 the tax assessment district, and if there is no such newspaper,
15 in a newspaper published in the county and in general
16 circulation in the township or tax assessment district. At the
17 time of publishing the notice, a press release giving notice of
18 the assembly shall be given to each newspaper published in the
19 county and to each commercial broadcasting station whose main
20 office is located in the county. The assembly is open to the
21 public.

22 Any assessor or deputy assessor who wilfully refuses or
23 neglects to observe or follow instructions of the supervisor of
24 assessments, which are in accordance with law, shall be guilty
25 of a Class B misdemeanor. Any supervisor of assessments who

1 willfully gives directions which are not in accordance with law
2 is guilty of a Class B misdemeanor.

3 (Source: P.A. 84-837; 88-455.)

4 (35 ILCS 200/9-80)

5 Sec. 9-80. Authority to revise assessments; Counties of
6 less than 3,000,000. The chief county assessment officer in
7 counties with less than 3,000,000 inhabitants shall have the
8 same authority as the township or multi-township assessor to
9 assess and to make changes or alterations in the assessment of
10 property, and shall assess and make such changes or alterations
11 in the assessment of property as though originally made.
12 Changes by the chief county assessment officer in valuations
13 shall be noted in a column provided, and no change shall be
14 made in the original assessor's figures.

15 When the chief county assessment officer or his or her
16 deputy views property for the purposes of assessing the
17 property or determining whether a change or alteration in the
18 assessment of the property is required, he or she shall give
19 notice to the township assessor by U.S. Mail at least 5 days
20 but not more than 30 days prior to the viewing, so that the
21 assessor may arrange to be present at the viewing, except if
22 the township or multi-township assessor fails to timely return
23 the assessment books or workbooks as required by Section 9-230.
24 He or she shall also give notice to owners of the properties by
25 means of notices in a paper of general circulation in the

1 township. The notices shall state the chief county assessment
2 officer's intention to view the property but need not specify
3 the date and time of the viewing. When the chief county
4 assessment officer or his or her deputy is present at the
5 property to be viewed, immediately prior to the viewing, he or
6 she shall make a reasonable effort to ascertain if the owner or
7 his or her representative, or the assessor, are on the premises
8 and to inform them of his or her intention to view the
9 property. Failure to provide notice to the township assessor
10 and owner shall not of and by itself invalidate any change in
11 an assessment. A viewing under this Section and Section 9-155
12 means actual viewing of the visible property in its entirety
13 from, on or at the site of the property.

14 All changes and alterations in the assessment of property
15 shall be subject to revision by the board of review in the same
16 manner that original assessments are reviewed.

17 If the chief county assessment officer reduces the
18 assessment from the township assessor's original assessment,
19 the chief county assessment officer shall cause to be published
20 on the county's website, a list of all reduced assessments,
21 organized by township if the county is so organized. The chief
22 county assessment officer may include more information on the
23 list, but a minimum shall include the property index number,
24 the township in which the property is located, the original
25 assessment, the revised assessment, and the percentage
26 reduction.

1 (Source: P.A. 96-486, eff. 8-14-09.)

2 (35 ILCS 200/12-50)

3 Sec. 12-50. Mailed notice to taxpayer after change by board
4 of review or board of appeals. In counties with less than
5 3,000,000 inhabitants, if final board of review or board of
6 appeals action regarding any property, including equalization
7 under Section 16-60 or Section 16-65, results in an increased
8 or decreased assessment, the board shall mail a notice to the
9 taxpayer whose property is affected by such action, at his or
10 her address as it appears on the complaint, unless the taxpayer
11 has been represented in the appeal by an attorney, in which
12 case the notice shall be mailed to the attorney, and in the
13 case of a complaint filed with a board of review under Section
14 16-25 or 16-115, the board shall mail a notice to the taxing
15 body filing the complaint. In counties with 3,000,000 or more
16 inhabitants, the board shall provide notice by mail, or by
17 means of electronic record, to the taxpayer whose property is
18 affected by such action, at his or her address or e-mail
19 address as it appears in the assessment records or a complaint
20 filed with the board, unless the taxpayer has been represented
21 in the appeal by an attorney, in which case the notice shall be
22 mailed or e-mailed to the attorney, and, in the case of a
23 complaint filed with a board of review under Section 16-125 or
24 16-115, the board shall provide notice to the taxing body
25 filing the complaint. A copy shall be given to the assessor or

1 chief county assessment officer if his or her assessment was
2 reversed or modified by the board. Written notice shall also be
3 given to any taxpayer who filed a complaint in writing with the
4 board and whose assessment was not changed. The notice shall
5 set forth the assessed value prior to board action; the
6 assessed value after final board action but prior to any
7 equalization; and the assessed value as equalized by the board,
8 if the board equalizes. This notice shall state that the value
9 as certified to the county clerk by the board will be the
10 locally assessed value of the property for that year and each
11 succeeding year, unless revised in a succeeding year in the
12 manner provided in this Code. The written notice shall also set
13 forth specifically the facts upon which the board's decision is
14 based. In counties with less than 3,000,000 inhabitants, the
15 notice shall also contain the following statement: "You may
16 appeal this decision to the Property Tax Appeal Board by filing
17 a petition for review with the Property Tax Appeal Board within
18 30 days after this notice is mailed to you or your agent, or is
19 personally served upon you or your agent". In counties with
20 3,000,000 or more inhabitants, the notice shall also contain
21 the following statement: "You may appeal this decision to the
22 Property Tax Appeal Board by filing a petition for review with
23 the Property Tax Appeal Board within 30 days after the date of
24 this notice or within 30 days after the date that the Board of
25 Review transmits to the county assessor pursuant to Section
26 16-125 its final action on the township in which your property

1 is located, whichever is later". Each notice required under
2 this Section shall be postmarked (or e-mailed, if applicable)
3 no later than 120 days after the final board of review action
4 on the property. The Board shall publish its transmittal date
5 of final action on each township in at least one newspaper of
6 general circulation in the county. The changes made by this
7 amendatory Act of the 91st General Assembly apply to the 1999
8 assessment year and thereafter.

9 (Source: P.A. 97-1054, eff. 1-1-13.)

10 (35 ILCS 200/16-30)

11 Sec. 16-30. Board of review meetings. In counties with less
12 than 3,000,000 inhabitants, the board of review may meet at
13 times it deems necessary for supervising and directing the
14 clerk in the duties prescribed in this Article, and shall meet
15 on or before the first Monday each June to revise the
16 assessment of property. At the meeting, the board of review
17 upon application of any taxpayer or upon its own motion may
18 revise the entire assessment of any taxpayer or any part of the
19 assessment as appears to it to be just. The assessment of the
20 property of any person shall not be increased unless that
21 person or his or her agent first has been notified in writing
22 at the address that appears on the assessment books, and been
23 given an opportunity to be heard. The meeting may be recessed
24 as necessary.

25 The board of review may grant a continuance of any such

1 meeting or of any other hearing before the board of review for
2 good cause shown, upon written motion of the taxpayer, the
3 assessor, or any taxing body that has an interest in the
4 assessment.

5 The board of review shall develop rules for assigning board
6 members to hearings at times when the full board is not meeting
7 to consider an appeal.

8 (Source: P.A. 84-582; 88-455.)

9 (35 ILCS 200/16-55)

10 Sec. 16-55. Complaints.

11 (a) On written complaint that any property is overassessed
12 or underassessed, the board shall review the assessment, and
13 correct it, as appears to be just, but in no case shall the
14 property be assessed at a higher percentage of fair cash value
15 than other property in the assessment district prior to
16 equalization by the board or the Department.

17 (b) The board shall include compulsory sales in reviewing
18 and correcting assessments, including, but not limited to,
19 those compulsory sales submitted by the taxpayer, if the board
20 determines that those sales reflect the same property
21 characteristics and condition as those originally used to make
22 the assessment. The board shall also consider whether the
23 compulsory sale would otherwise be considered an arm's length
24 transaction.

25 (c) If a complaint is filed by an attorney on behalf of a

1 taxpayer, all notices and correspondence from the board
2 relating to the appeal shall be directed to the attorney. The
3 board may require proof of the attorney's authority to
4 represent the taxpayer. If the attorney fails to provide proof
5 of authority within the compliance period granted by the board
6 pursuant to subsection (d), the board may dismiss the
7 complaint. The Board shall send, electronically or by mail,
8 notice of the dismissal to the attorney and taxpayer.

9 (d) A complaint to affect the assessment for the current
10 year shall be filed on or before 30 calendar days after the
11 date of publication of the assessment list under Section 12-10.
12 Upon receipt of a written complaint that is timely filed under
13 this Section, the board of review shall docket the complaint.
14 If the complaint does not comply with the board of review rules
15 adopted under Section 9-5 entitling the complainant to a
16 hearing, the board shall send, electronically or by mail,
17 notification acknowledging receipt of the complaint. The
18 notification must identify which rules have not been complied
19 with and provide the complainant with not less than 10 business
20 days to bring the complaint into compliance with those rules.
21 If the complainant complies with the board of review rules
22 either upon the initial filing of a complaint or within the
23 time as extended by the board of review for compliance, then
24 the board of review shall send, electronically or by mail, a
25 notice of hearing and the board shall hear the complaint and
26 shall issue and send, electronically or by mail, a decision

1 upon resolution. Except as otherwise provided in subsection
2 (c), if the complainant has not complied with the rules within
3 the time as extended by the board of review, the board shall
4 nonetheless issue and send a decision. The board of review may
5 adopt rules allowing any party to attend and participate in a
6 hearing by telephone or electronically.

7 (e) The board may also, at any time before its revision of
8 the assessments is completed in every year, increase, reduce or
9 otherwise adjust the assessment of any property, making changes
10 in the valuation as may be just, and shall have full power over
11 the assessment of any person and may do anything in regard
12 thereto that it may deem necessary to make a just assessment,
13 but the property shall not be assessed at a higher percentage
14 of fair cash value than the assessed valuation of other
15 property in the assessment district prior to equalization by
16 the board or the Department.

17 (f) No assessment shall be increased until the person to be
18 affected has been notified and given an opportunity to be
19 heard, except as provided below.

20 (g) Before making any reduction in assessments of its own
21 motion, the board of review shall give notice to the assessor
22 or chief county assessment officer who certified the
23 assessment, and give the assessor or chief county assessment
24 officer an opportunity to be heard thereon.

25 (g-5) With respect to complaints by a taxpayer that
26 property has been overassessed, if the assessed value of the

1 property for the year in question exceeds the assessed value of
2 the property for the previous general assessment year by more
3 than 5%, then the assessor or chief county assessment officer
4 who certified the assessment has the burden of proving, by a
5 preponderance of the evidence, that the assessment is correct.
6 Before making any reduction in assessments under this
7 subsection, the board of review shall give notice to the
8 assessor or chief county assessment officer who certified the
9 assessment and give the assessor or chief county assessment
10 officer an opportunity to be heard thereon.

11 (g-10) The board of review shall provide a written
12 explanation to the assessor or chief county assessment officer
13 who made the original assessment setting forth the board's
14 reasoning for an assessment reduction for reductions that occur
15 as a result of an appeal.

16 (h) All complaints of errors in assessments of property
17 shall be in writing, and shall be filed by the complaining
18 party with the board of review, in duplicate. The duplicate
19 shall be filed by the board of review with the assessor or
20 chief county assessment officer who certified the assessment.

21 (i) In all cases where a change in assessed valuation of
22 \$100,000 or more is sought, the board of review shall also
23 serve a copy of the petition on all taxing districts as shown
24 on the last available tax bill at least 14 days prior to the
25 hearing on the complaint. All taxing districts shall have an
26 opportunity to be heard on the complaint.

1 (j) Complaints shall be classified by townships or taxing
2 districts by the clerk of the board of review. All classes of
3 complaints shall be docketed numerically, each in its own
4 class, in the order in which they are presented, in books kept
5 for that purpose, which books shall be open to public
6 inspection. Complaints shall be considered by townships or
7 taxing districts until all complaints have been heard and
8 passed upon by the board.

9 (k) The board of review shall only consider evidence from
10 the tax year of the assessment and tax years prior to the tax
11 year in the complaint. The board of review shall not consider
12 evidence from the calendar year in which the complaint is
13 heard.

14 (Source: P.A. 97-812, eff. 7-13-12; 98-322, eff. 8-12-13.)

15 (35 ILCS 200/16-125)

16 Sec. 16-125. Hearings. In counties with 3,000,000 or more
17 inhabitants, complaints filed with the board of appeals (until
18 the first Monday in December 1998 and the board of review
19 beginning the first Monday in December 1998 and thereafter)
20 shall be classified by townships. All complaints shall be
21 docketed numerically, in the order in which they are presented,
22 as nearly as possible, in books or computer records kept for
23 that purpose, which shall be open to public inspection. The
24 complaints shall be considered by townships until they have
25 been heard and passed upon by the board. After completing final

1 action on all matters in a township, the board shall transmit
2 such final actions to the county assessor.

3 A hearing upon any complaint shall not be held until the
4 taxpayer affected and the county assessor have each been
5 notified and have been given an opportunity to be heard. All
6 hearings shall be open to the public and the board shall sit
7 together and hear the representations of the interested parties
8 or their representatives. An order for a correction of any
9 assessment shall not be made unless both commissioners of the
10 board, or a majority of the members in the case of a board of
11 review, concur therein, in which case, an order for correction
12 shall be made in open session and entered in the records of the
13 board. When an assessment is ordered corrected, the board shall
14 transmit a computer printout of the results, or make and sign a
15 brief written statement of the reason for the change and the
16 manner in which the method used by the assessor in making the
17 assessment was erroneous, and shall deliver a copy of the
18 statement to the county assessor. Upon request the board shall
19 hear any taxpayer in opposition to a proposed reduction in any
20 assessment.

21 With respect to complaints by a taxpayer that property has
22 been overassessed, if the assessed value of the property for
23 the year in question exceeds the assessed value of the property
24 for the previous general assessment year by more than 5%, then
25 the assessor or chief county assessment officer who certified
26 the assessment has the burden of proving, by a preponderance of

1 the evidence, that the assessment is correct.

2 The board of review may grant a continuance of any hearing
3 before the board of review for good cause shown, upon written
4 motion of the taxpayer, the assessor, or any taxing body that
5 has an interest in the assessment.

6 The board may destroy or otherwise dispose of complaints
7 and records pertaining thereto after the lapse of 5 years from
8 the date of filing.

9 (Source: P.A. 97-1054, eff. 1-1-13.)

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.

1 INDEX

2 Statutes amended in order of appearance

3 35 ILCS 200/2-85 new

4 35 ILCS 200/4-17 new

5 35 ILCS 200/6-10

6 35 ILCS 200/9-15

7 35 ILCS 200/9-80

8 35 ILCS 200/12-50

9 35 ILCS 200/16-30

10 35 ILCS 200/16-55

11 35 ILCS 200/16-125