



Sen. Pamela J. Althoff

**Filed: 3/31/2014**

09800SB3503sam002

LRB098 16866 HLH 57883 a

1 AMENDMENT TO SENATE BILL 3503

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 3503 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 6-10, 6-60, and 16-55 and by adding Sections 2-85,  
6 4-17, 9-147, 9-163, and 16-86 as follows:

7 (35 ILCS 200/2-85 new)

8 Sec. 2-85. Taxpayer entitled to statement of assessment  
9 process. In a county with a population of more than 300,000 but  
10 less than 3,000,000 inhabitants, the township assessor or chief  
11 county assessment officer, when requested, shall deliver to any  
12 person a copy of the description or statement of property  
13 assessed in his or her name or in which he or she holds  
14 ownership interest, and the valuation placed thereon by the  
15 assessor for the most recent taxable year. The description  
16 shall include the method by which the assessment was derived,

1 comparable properties used to reach the assessment or to  
2 substantiate the assessment given, and other information which  
3 explains the method in which the assessment was reached. A copy  
4 of the statement shall serve as the township assessor's  
5 evidence at any appeal the taxpayer brings before the board of  
6 review. The assessor may submit further evidence in response to  
7 an appeal filed before the board of review. In lieu of a  
8 description of the method by which the assessment was derived,  
9 the township assessor may include the equalization factors  
10 applied to the property and an explanation of how equalization  
11 affects the assessment. If the township assessor includes the  
12 equalization factors applied to the property and an explanation  
13 of how equalization affects the assessment, the person  
14 requesting the statement may request an additional statement  
15 setting forth the method by which the assessment was derived. A  
16 copy of the statement shall serve as the township assessor's  
17 initial evidence at any appeal the taxpayer brings before the  
18 board of review. The assessor may submit further evidence in  
19 response to an appeal filed before the board of review. Notice  
20 of the requesting party's right to obtain a statement under  
21 this Section shall be included with the assessment notice  
22 provided under Sections 12-30 or 12-55.

23 (35 ILCS 200/4-17 new)

24 Sec. 4-17. Continuing education. Beginning on January 1,  
25 2016, each of the following officials shall complete a minimum

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

16 (35 ILCS 200/6-10)

17 Sec. 6-10. Examination requirement; counties ~~Counties~~ of  
18 100,000 or more. In any county to which Section 6-5 applies and  
19 which has 100,000 or more inhabitants, no person may serve on  
20 the board of review who has not passed an examination prepared  
21 and administered by the Department to determine his or her  
22 competence to hold the office. The examination shall be  
23 conducted by the Department at some convenient location in the  
24 county. The Department may provide by rule the maximum time  
25 that the name of a person who has passed the examination will

1 be included on a list of persons eligible for appointment or  
2 election. The county board of any other county may, by  
3 resolution, impose a like requirement in its county. In  
4 counties with less than 100,000 inhabitants, the members of the  
5 board of review shall within one year of taking office  
6 successfully complete a basic course in assessment practice  
7 approved by the Department. In counties with 3,000,000 or more  
8 inhabitants, the members of the board of review shall  
9 successfully complete a basic course in assessment practice,  
10 approved by the Department, within one year after taking  
11 office. The county board may, by ordinance or resolution,  
12 determine other qualifications a person shall possess prior to  
13 their appointment to a board of review above and beyond the  
14 requirements of this Section.

15 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.  
16 12-2-94; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

17 (35 ILCS 200/6-60)

18 Sec. 6-60. Rules and procedures. The board of review in  
19 every county with less than 3,000,000 inhabitants must make  
20 available to the public a detailed description of the rules and  
21 procedures for hearings before the board. This description must  
22 include an explanation of any applicable burdens of proof,  
23 rules of evidence, timelines, the method by which a member or  
24 additional member is assigned to a hearing, and any other  
25 procedures that will allow the taxpayer to effectively present

1 his or her case before the board. If a county Internet website  
2 exists, the rules and procedures must also be published on that  
3 website.

4 The board of review shall publish guidelines for  
5 residential property appeals. Those guidelines shall provide  
6 information about the most appropriate types of evidence that  
7 may be used to support an appeal, the process and timeline for  
8 appeals, and how the board conducts appeals. These guidelines  
9 shall be published on the board's website or on the county  
10 website if no board of review website exists.

11 (Source: P.A. 96-122, eff. 1-1-10.)

12 (35 ILCS 200/9-147 new)

13 Sec. 9-147. Method of assessment. Township assessors shall  
14 inform the supervisor of assessments of the type of software or  
15 other method by which assessments are conducted in the  
16 township. If a township Internet website exists, this  
17 information shall be published on that website. If a township  
18 Internet website does not exist and a county Internet website  
19 exists, the supervisor of assessments shall publish this  
20 information on the county website.

21 (35 ILCS 200/9-163 new)

22 Sec. 9-163. Increase in equalized assessed value.  
23 Notwithstanding any other provision of law, in a county of more  
24 than 300,000 but less than 3,000,000 residents, if the

1 equalized assessed value of any property increases by more than  
2 15% over the equalized assessed value of that property in the  
3 previous assessment year, and if that increase is not  
4 attributable to new construction or improvements on the  
5 property, then the assessor shall include that property on a  
6 list maintained by the assessor of all such properties for the  
7 taxable year. That list shall be transmitted to the chief  
8 county assessment officer with the assessment books for that  
9 taxable year.

10 (35 ILCS 200/16-55)

11 Sec. 16-55. Complaints.

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

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

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

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

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

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

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

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

26 (g-10) Upon request of the assessor or chief county



1 assessment officer who made the original assessment, the board  
2 of review shall provide a written explanation to that assessor  
3 or chief county assessment officer setting forth the board's  
4 reasoning for an assessment reduction for reductions that occur  
5 as a result of an appeal.

6 (h) All complaints of errors in assessments of property  
7 shall be in writing, and shall be filed by the complaining  
8 party with the board of review, in duplicate. The duplicate  
9 shall be filed by the board of review with the assessor or  
10 chief county assessment officer who certified the assessment.

11 (i) In all cases where a change in assessed valuation of  
12 \$100,000 or more is sought, the board of review shall also  
13 serve a copy of the petition on all taxing districts as shown  
14 on the last available tax bill at least 14 days prior to the  
15 hearing on the complaint. All taxing districts shall have an  
16 opportunity to be heard on the complaint.

17 (j) Complaints shall be classified by townships or taxing  
18 districts by the clerk of the board of review. All classes of  
19 complaints shall be docketed numerically, each in its own  
20 class, in the order in which they are presented, in books kept  
21 for that purpose, which books shall be open to public  
22 inspection. Complaints shall be considered by townships or  
23 taxing districts until all complaints have been heard and  
24 passed upon by the board.

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

1 (35 ILCS 200/16-86 new)

2 Sec. 16-86. List of reduced assessments. At the time of the  
3 certification of the assessment books as provided under Section  
4 16-85, the chief county assessment officer shall cause to be  
5 published on the county's website a report of all equalized  
6 assessed valuations reduced from the township assessor's  
7 valuation in the aggregate by class of property, organized by  
8 township if the county is so organized.

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