



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

HB2535

Introduced 2/18/2015, by Rep. Michael W. Tryon

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10  
35 ILCS 200/16-55

Amends the Property Tax Code. Provides that, in counties with a population of less than 3,000,000, a complaint to affect the assessment of property shall be filed on or before 60 calendar days (instead of 30 calendar days) after the date of publication of the assessment list, if the appeal contains an appraisal. Effective immediately.

LRB099 06635 HLH 26708 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 12-10 and 16-55 as follows:

6 (35 ILCS 200/12-10)

7 Sec. 12-10. Publication of assessments; counties of less  
8 than 3,000,000. In counties with less than 3,000,000  
9 inhabitants, as soon as the chief county assessment officer has  
10 completed the assessment in the county or in the assessment  
11 district, he or she shall, in each year of a general  
12 assessment, publish for the county or assessment district a  
13 complete list of the assessment, by townships if so organized.  
14 In years other than years of a general assessment, the chief  
15 county assessment officer shall publish a list of property for  
16 which assessments have been added or changed since the  
17 preceding assessment, together with the amounts of the  
18 assessments, except that publication of individual assessment  
19 changes shall not be required if the changes result from  
20 equalization by the supervisor of assessments under Section  
21 9-210, or Section 10-200, in which case the list shall include  
22 a general statement indicating that assessments have been  
23 changed because of the application of an equalization factor

1 and shall set forth the percentage of increase or decrease  
2 represented by the factor. The publication shall be made on or  
3 before December 31 of that year, and shall be printed in some  
4 public newspaper or newspapers published in the county. In  
5 every township or assessment district in which there is  
6 published one or more newspapers of general circulation, the  
7 list of that township shall be published in one of the  
8 newspapers.

9 At the top of the list of assessments there shall be a  
10 notice in substantially the following form printed in type no  
11 smaller than eleven point:

12 "NOTICE TO TAXPAYERS

13 Median Level of Assessment--(insert here the median level  
14 of assessment for the assessment district)

15 Your property is to be assessed at the above listed median  
16 level of assessment for the assessment district. You may check  
17 the accuracy of your assessment by dividing your assessment by  
18 the median level of assessment. The resulting value should  
19 equal the estimated fair cash value of your property. If the  
20 resulting value is greater than the estimated fair cash value  
21 of your property, you may be over-assessed. If the resulting  
22 value is less than the fair cash value of your property, you  
23 may be under-assessed. You may appeal your assessment to the  
24 Board of Review."

25 The notice published under this Section shall also include  
26 the following:

1           (1) A statement advising the taxpayer that assessments  
2 of property, other than farm land and coal, are required by  
3 law to be assessed at 33 1/3% of fair market value.

4           (2) The name, address, phone number, office hours, and,  
5 if one exists, the website address of the assessor.

6           (3) A statement advising the taxpayer of the steps to  
7 follow if the taxpayer believes the full fair market value  
8 of the property is incorrect or believes the assessment is  
9 not uniform with other comparable properties in the same  
10 neighborhood. The statement shall also (i) advise all  
11 taxpayers to contact the township assessor's office, in  
12 those counties under township organization, first to  
13 review the assessment, (ii) advise all taxpayers to file an  
14 appeal with the board of review if not satisfied with the  
15 assessor review, and (iii) give the phone number to call  
16 for a copy of the board of review rules; if the Board of  
17 Review maintains a web site, the notice must also include  
18 the address of the website where the Board of Review rules  
19 can be viewed.

20           (4) A statement advising the taxpayer that there is a  
21 deadline date for filing an appeal with the board of review  
22 and indicating that deadline date (30 days following the  
23 scheduled publication date, or 60 days following the  
24 scheduled publication date if the appeal contains a land  
25 appraisal prepared by a licensed real estate appraiser).

26           (5) A brief explanation of the relationship between the

1 assessment and the tax bill.

2 (6) In bold type, a notice of possible eligibility for  
3 the various homestead exemptions as provided in Section  
4 15-165 through Section 15-175 and Section 15-180.

5 The newspaper shall furnish to the local assessment  
6 officers as many copies of the paper containing the assessment  
7 list as they may require.

8 (Source: P.A. 97-146, eff. 7-14-11.)

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 except that, if the appeal contains a land appraisal prepared  
13 by a real estate appraiser who is licensed to do business in  
14 Illinois under the Real Estate Appraiser Licensing Act of 2002,  
15 then the complaint shall be filed on or before 60 calendar days  
16 after the date of publication of the assessment list. Upon  
17 receipt of a written complaint that is timely filed under this  
18 Section, the board of review shall docket the complaint. If the  
19 complaint does not comply with the board of review rules  
20 adopted under Section 9-5 entitling the complainant to a  
21 hearing, the board shall send, electronically or by mail,  
22 notification acknowledging receipt of the complaint. The  
23 notification must identify which rules have not been complied  
24 with and provide the complainant with not less than 10 business  
25 days to bring the complaint into compliance with those rules.  
26 If the complainant complies with the board of review rules

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

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

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

25 (g) Before making any reduction in assessments of its own  
26 motion, the board of review shall give notice to the assessor

1 or chief county assessment officer who certified the  
2 assessment, and give the assessor or chief county assessment  
3 officer an opportunity to be heard thereon.

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

9 (i) In all cases where a change in assessed valuation of  
10 \$100,000 or more is sought, the board of review shall also  
11 serve a copy of the petition on all taxing districts as shown  
12 on the last available tax bill at least 14 days prior to the  
13 hearing on the complaint. All taxing districts shall have an  
14 opportunity to be heard on the complaint.

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

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

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