



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB0666

Introduced 2/3/2015, by Sen. Pamela J. Althoff

SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Code. Requires the township assessor or chief county assessment officer in a county with a population of more than 300,000 but less than 3,000,000 inhabitants to deliver to each person who makes a request a description or statement of any property assessed in that person's name or in which he or she holds ownership interest and the valuation placed on that property. Provides that the statement shall include a description of the method by which the assessment was derived. Provides that, in lieu of this statement, the assessor may include the equalization factors applied to the property and an explanation of how equalization affects the assessment. Requires continuing education for certain assessment officials. Provides that the county board may determine additional qualifications for board of review members above and beyond the statutory requirements. Provides that township assessors shall inform the supervisor of assessments of the type of software or other method by which assessments are conducted in the township. Requires assessors to maintain a list of all properties where the equalized assessed value has increased by more than 15% over the equalized assessed value of that property in the previous assessment year. Provides that the list shall be transmitted to the chief county assessment officer with the assessment books for that taxable year. Makes other changes. Effective immediately.

LRB099 06366 HLH 26436 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, 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,
17 comparable properties used to reach the assessment or to
18 substantiate the assessment given, and other information which
19 explains the method in which the assessment was reached. A copy
20 of the statement shall serve as the township assessor's
21 evidence at any appeal the taxpayer brings before the board of
22 review. The assessor may submit further evidence in response to
23 an appeal filed before the board of review. In lieu of a

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

16 (35 ILCS 200/4-17 new)

17 Sec. 4-17. Continuing education. Beginning on January 1,
18 2017, each of the following officials shall complete a minimum
19 of 15 continuing education hours each year: (i) each supervisor
20 of assessments; (ii) each assessor; (iii) each deputy assessor;
21 and (iv) each member of a board of review. The Department shall
22 designate and approve acceptable courses and specify
23 procedures for certifying the completion of those continuing
24 education hours. If a supervisor of assessments, assessor,
25 deputy assessor, or member of a board of review holds a

1 Certified Illinois Assessing Officer certificate from the
2 Illinois Property Assessment Institute, or a professional
3 designation by any other appraisal or assessing association
4 approved by the Department that requires at least 15 hours of
5 continuing education as a requirement for maintaining that
6 designation, then that supervisor of assessments, assessor,
7 deputy assessor, or member of a board of review shall be deemed
8 to be in compliance with this Section.

9 (35 ILCS 200/6-10)

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

1 inhabitants, the members of the board of review shall
2 successfully complete a basic course in assessment practice,
3 approved by the Department, within one year after taking
4 office. The county board may, by ordinance or resolution,
5 determine other qualifications a person shall possess prior to
6 their appointment to a board of review above and beyond the
7 requirements of this Section.

8 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.
9 12-2-94; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

10 (35 ILCS 200/6-60)

11 Sec. 6-60. Rules and procedures. The board of review in
12 every county with less than 3,000,000 inhabitants must make
13 available to the public a detailed description of the rules and
14 procedures for hearings before the board. This description must
15 include an explanation of any applicable burdens of proof,
16 rules of evidence, timelines, the method by which a member or
17 additional member is assigned to a hearing, and any other
18 procedures that will allow the taxpayer to effectively present
19 his or her case before the board. If a county Internet website
20 exists, the rules and procedures must also be published on that
21 website.

22 The board of review shall publish guidelines for
23 residential property appeals. Those guidelines shall provide
24 information about the most appropriate types of evidence that
25 may be used to support an appeal, the process and timeline for

1 appeals, and how the board conducts appeals. These guidelines
2 shall be published on the board's website or on the county
3 website if no board of review website exists.

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

5 (35 ILCS 200/9-147 new)

6 Sec. 9-147. Method of assessment. Township assessors shall
7 inform the supervisor of assessments of the type of software or
8 other method by which assessments are conducted in the
9 township. If a township Internet website exists, this
10 information shall be published on that website. If a township
11 Internet website does not exist and a county Internet website
12 exists, the supervisor of assessments shall publish this
13 information on the county website.

14 (35 ILCS 200/9-163 new)

15 Sec. 9-163. Increase in equalized assessed value.
16 Notwithstanding any other provision of law, in a county of more
17 than 300,000 but less than 3,000,000 residents, if the
18 equalized assessed value of any property increases by more than
19 15% over the equalized assessed value of that property in the
20 previous assessment year, and if that increase is not
21 attributable to new construction or improvements on the
22 property, then the assessor shall include that property on a
23 list maintained by the assessor of all such properties for the
24 taxable year. That list shall be transmitted to the chief

1 county assessment officer with the assessment books for that
2 taxable year.

3 (35 ILCS 200/16-55)

4 Sec. 16-55. Complaints.

5 (a) On written complaint that any property is overassessed
6 or underassessed, the board shall review the assessment, and
7 correct it, as appears to be just, but in no case shall the
8 property be assessed at a higher percentage of fair cash value
9 than other property in the assessment district prior to
10 equalization by the board or the Department.

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

19 (c) If a complaint is filed by an attorney on behalf of a
20 taxpayer, all notices and correspondence from the board
21 relating to the appeal shall be directed to the attorney. The
22 board may require proof of the attorney's authority to
23 represent the taxpayer. If the attorney fails to provide proof
24 of authority within the compliance period granted by the board
25 pursuant to subsection (d), the board may dismiss the

1 complaint. The Board shall send, electronically or by mail,
2 notice of the dismissal to the attorney and taxpayer.

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

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

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

14 (g) Before making any reduction in assessments of its own
15 motion, the board of review shall give notice to the assessor
16 or chief county assessment officer who certified the
17 assessment, and give the assessor or chief county assessment
18 officer an opportunity to be heard thereon.

19 (g-10) Upon request of the assessor or chief county
20 assessment officer who made the original assessment, the board
21 of review shall provide a written explanation to that assessor
22 or chief county assessment officer setting forth the board's
23 reasoning for an assessment reduction for reductions that occur
24 as a result of an appeal.

25 (h) All complaints of errors in assessments of property
26 shall be in writing, and shall be filed by the complaining

1 party with the board of review, in duplicate. The duplicate
2 shall be filed by the board of review with the assessor or
3 chief county assessment officer who certified the assessment.

4 (i) In all cases where a change in assessed valuation of
5 \$100,000 or more is sought, the board of review shall also
6 serve a copy of the petition on all taxing districts as shown
7 on the last available tax bill at least 14 days prior to the
8 hearing on the complaint. All taxing districts shall have an
9 opportunity to be heard on the complaint.

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

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

19 (35 ILCS 200/16-86 new)

20 Sec. 16-86. List of reduced assessments. At the time of the
21 certification of the assessment books as provided under Section
22 16-85, the chief county assessment officer shall cause to be
23 published on the county's website a report of all equalized
24 assessed valuations reduced from the township assessor's
25 valuation in the aggregate by class of property, organized by

1 township if the county is so organized.

2 Section 99. Effective date. This Act takes effect upon
3 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 200/6-60

7 35 ILCS 200/9-147 new

8 35 ILCS 200/9-163 new

9 35 ILCS 200/16-55

10 35 ILCS 200/16-86 new