

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 16-180 and 16-185 as follows:

6 (35 ILCS 200/16-180)

7 Sec. 16-180. Procedure for determination of correct
8 assessment. The Property Tax Appeal Board shall establish by
9 rules an informal procedure for the determination of the
10 correct assessment of property which is the subject of an
11 appeal. The procedure, to the extent that the Board considers
12 practicable, shall eliminate formal rules of pleading,
13 practice and evidence, and except for any reasonable filing fee
14 determined by the Board, may provide that costs shall be in the
15 discretion of the Board. A copy of the appellant's petition
16 shall be mailed or sent by electronic means by the clerk of the
17 Property Tax Appeal Board to the board of review whose decision
18 is being appealed. In all cases where a change in assessed
19 valuation of \$100,000 or more is sought, the board of review
20 shall serve a copy of the petition on all taxing districts as
21 shown on the last available tax bill. The chairman of the
22 Property Tax Appeal Board shall provide for the speedy hearing
23 of all such appeals. Each appeal shall be limited to the

1 grounds listed in the petition filed with the Property Tax
2 Appeal Board. All appeals shall be considered de novo and the
3 Property Tax Appeal Board shall not be limited to the evidence
4 presented to the board of review of the county. A party
5 participating in the hearing before the Property Tax Appeal
6 Board is entitled to introduce evidence that is otherwise
7 proper and admissible without regard to whether that evidence
8 has previously been introduced at a hearing before the board of
9 review of the county. Where no complaint has been made to the
10 board of review of the county where the property is located and
11 the appeal is based solely on the effect of an equalizing
12 factor assigned to all property or to a class of property by
13 the board of review, the Property Tax Appeal Board shall not
14 grant a reduction in assessment greater than the amount that
15 was added as the result of the equalizing factor.

16 The provisions added to this Section by this amendatory Act
17 of the 93rd General Assembly shall be construed as declaratory
18 of existing law and not as a new enactment.

19 (Source: P.A. 93-248, eff. 7-22-03; 93-758, eff. 7-16-04.)

20 (35 ILCS 200/16-185)

21 Sec. 16-185. Decisions. The Board shall make a decision in
22 each appeal or case appealed to it, and the decision shall be
23 based upon equity and the weight of evidence and not upon
24 constructive fraud, and shall be binding upon appellant and
25 officials of government. The extension of taxes on any

1 assessment so appealed shall not be delayed by any proceeding
2 before the Board, and, in case the assessment is altered by the
3 Board, any taxes extended upon the unauthorized assessment or
4 part thereof shall be abated, or, if already paid, shall be
5 refunded with interest as provided in Section 23-20.

6 The decision or order of the Property Tax Appeal Board in
7 any such appeal, shall, within 10 days thereafter, be certified
8 at no charge to the appellant and to the proper authorities,
9 including the board of review or board of appeals whose
10 decision was appealed, the county clerk who extends taxes upon
11 the assessment in question, and the county collector who
12 collects property taxes upon such assessment. The final
13 administrative decision of the Property Tax Appeal Board shall
14 be deemed served when a copy of the decision is: (1) deposited
15 in the United States mail, in a sealed envelope or package,
16 with postage prepaid, addressed to the party affected by the
17 decision at his or her last known residence or place of
18 business, or (2) sent electronically to the party affected by
19 the decision at his or her last known e-mail address.

20 If the Property Tax Appeal Board renders a decision
21 lowering the assessment of a particular parcel after the
22 deadline for filing complaints with the board of review or
23 board of appeals or after adjournment of the session of the
24 board of review or board of appeals at which assessments for
25 the subsequent year are being considered, the taxpayer may,
26 within 30 days after the date of written notice of the Property

1 Tax Appeal Board's decision, appeal the assessment for the
2 subsequent year directly to the Property Tax Appeal Board.

3 If the Property Tax Appeal Board renders a decision
4 lowering the assessment of a particular parcel on which a
5 residence occupied by the owner is situated, such reduced
6 assessment, subject to equalization, shall remain in effect for
7 the remainder of the general assessment period as provided in
8 Sections 9-215 through 9-225, unless that parcel is
9 subsequently sold in an arm's length transaction establishing a
10 fair cash value for the parcel that is different from the fair
11 cash value on which the Board's assessment is based, or unless
12 the decision of the Property Tax Appeal Board is reversed or
13 modified upon review.

14 (Source: P.A. 88-455; 88-660, eff. 9-16-94; 89-671, eff.
15 8-14-96.)

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.