



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB2769

Introduced 2/17/2016, by Sen. Emil Jones, III

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.875 new
35 ILCS 200/16-95

Amends the Property Tax Code. Provides that beginning on and after January 1, 2017, in counties with 3,000,000 or more inhabitants, a filed complaint claiming that any property is overassessed or underassessed, or is exempt, shall be accompanied by payment to the county of a \$30 filing fee. Provides that the filing fee shall be adjusted every 5 years on the first day of the fifth year by the cumulative consumer price index for that 5 year period, and rounded to the nearest full dollar. Provides that the filing fee shall be collected and deposited into the Assessment Board of Review Fund to be utilized solely for purposes related to the board of review under this Act. Amends the State Finance Act to create the Assessment Board of Review Fund as a special fund in the State treasury.

LRB099 19329 RJF 43721 b

FISCAL 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 State Finance Act is amended by adding
5 Section 5.875 as follows:

6 (30 ILCS 105/5.875 new)

7 Sec. 5.875. The Assessment Board of Review Fund.

8 Section 10. The Property Tax Code is amended by changing
9 Section 16-95 as follows:

10 (35 ILCS 200/16-95)

11 Sec. 16-95. Powers and duties of board of appeals or
12 review; complaints. In counties with 3,000,000 or more
13 inhabitants, until the first Monday in December 1998, the board
14 of appeals in any year shall, on complaint that any property is
15 overassessed or underassessed, or is exempt, review and order
16 the assessment corrected.

17 Beginning the first Monday in December 1998 and thereafter,
18 in counties with 3,000,000 or more inhabitants, the board of
19 review:

20 (1) shall, on written complaint of any taxpayer or any
21 taxing district that has an interest in the assessment that

1 any property is overassessed, underassessed, or exempt,
2 review the assessment and confirm, revise, correct, alter,
3 or modify the assessment, as appears to be just; and

4 (2) may, upon written motion of any one or more members
5 of the board that is made on or before the dates specified
6 in notices given under Section 16-110 for each township and
7 upon good cause shown, revise, correct, alter, or modify
8 any assessment (or part of an assessment) of real property
9 regardless of whether the taxpayer or owner of the property
10 has filed a complaint with the board; and

11 (3) shall, after the effective date of this amendatory
12 Act of the 96th General Assembly, pursuant to the
13 provisions of Sections 9-260, 9-265, 2-270, 16-135, and
14 16-140, review any omitted assessment proposed by the
15 county assessor and confirm, revise, correct, alter, or
16 modify the proposed assessment, as appears to be just.

17 No assessment may be changed by the board on its own
18 motion until the taxpayer in whose name the property is
19 assessed and the chief county assessment officer who
20 certified the assessment have been notified and given an
21 opportunity to be heard thereon. All taxing districts shall
22 have an opportunity to be heard on the matter.

23 Beginning on and after January 1, 2017, in counties with
24 3,000,000 or more inhabitants, a complaint filed under this
25 Section shall be accompanied by payment to the county of a \$30
26 filing fee. This filing fee shall be adjusted every 5 years on

1 the first day of the fifth year by the cumulative consumer
2 price index for that 5 year period, and rounded to the nearest
3 full dollar. The filing fee shall be collected and deposited
4 into the Assessment Board of Review Fund, which is created as a
5 special fund in the State treasury to be utilized solely for
6 purposes related to the board of review under this Act. For
7 purposes of this paragraph, "consumer price index" means the
8 Consumer Price Index for All Urban Consumers (United States
9 city average, all items, 1982-B4=100) published by the Bureau
10 of Labor Statistics of the United States Department of Labor.
11 (Source: P.A. 96-1553, eff. 3-10-11.)