

1 AN ACT concerning government.

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 2-45, 3-5, 8-35, 11-25, 11-155, 11-160, 11-165, 17-20,
6 and 17-40 as follows:

7 (35 ILCS 200/2-45)

8 Sec. 2-45. Selection and eligibility of township and
9 multi-township assessors.

10 (a) In all counties under township organization, township
11 or multi-township assessors shall be qualified as required by
12 subsections (b) through (d) of this Section and shall be
13 elected as provided in this Code. Township or multi-township
14 assessors shall enter upon their duties on January 1 following
15 their election, and perform the duties of the office for 4
16 years.

17 (b) Beginning December 1, 1996, in any township or
18 multi-township assessment district not subject to the
19 requirements of subsections (c) or (d) of this Section, no
20 person is eligible to file nomination papers or participate as
21 a candidate in any caucus or primary or general election for,
22 or be appointed to fill vacancies in, the office of township or
23 multi-township assessor, unless he or she (i) has successfully

1 completed an introductory course in assessment practices that
2 is approved by the Department; or (ii) possesses at least one
3 of the qualifications listed in paragraphs (1) through (6) of
4 subsection (c) of this Section. The candidate cannot file
5 nominating papers or participate as a candidate unless a copy
6 of the certificate of his or her qualifications from the
7 Department is filed with the township clerk, board of election
8 commissioners, or other appropriate authority as required by
9 the Election Code. The candidate cannot be appointed to fill a
10 vacancy until he or she has filed a copy of the certificate of
11 his or her qualifications from the Department with the
12 appointing authority.

13 (c) Beginning December 1, 1996, in a township or
14 multi-township assessment district with \$25,000,000 or more of
15 non-farm equalized assessed value or \$1,000,000 or more in
16 commercial and industrial equalized assessed value, no person
17 is eligible to file nomination papers or participate as a
18 candidate in any caucus or primary or general election for, or
19 be appointed to fill vacancies in, the office of township or
20 multi-township assessor, unless he or she possesses at least
21 one of the qualifications listed in paragraphs (1) through (6)
22 of this subsection (c).

23 (1) a currently active Certified Illinois Assessing
24 Officer designation certificate from the Illinois Property
25 Assessment Institute ~~with current additional 30 class~~
26 ~~hours as required for additional compensation under~~

1 ~~Section 4-10;~~

2 (2) (blank); ~~(A) A Certified Illinois Assessing~~
3 ~~Officer certificate from the Illinois Property Assessment~~
4 ~~Institute with a minimum of 300 additional hours of~~
5 ~~successfully completed courses approved by the Department,~~
6 ~~if at least 150 of the course hours required a written~~
7 ~~examination; and~~

8 ~~(B) within the 4 years preceding the election,~~
9 ~~successful completion of at least 15 class hours of~~
10 ~~additional training in courses that must be approved by the~~
11 ~~Department, including but not limited to, assessment,~~
12 ~~appraisal, or computer courses, and that may be offered by~~
13 ~~accredited universities, colleges, or community colleges;~~

14 (3) a Certified Assessment Evaluator designation from
15 the International Association of Assessing Officers;

16 (4) a currently active MAI, SREA, SRPA, SRA, or RM
17 designation ~~certification as a Member of the Appraisal~~
18 ~~Institute, Senior Real Estate Analyst, or Senior Real~~
19 ~~Property Appraiser from the Appraisal Institute or its~~
20 ~~predecessor organization;~~

21 (5) a currently active professional designation by any
22 other appraisal or assessing association approved by the
23 Department; or

24 (6) (blank). ~~if the person has served as a township or~~
25 ~~multi-township assessor for 12 years or more, a Certified~~
26 ~~Illinois Assessing Official certificate from the Illinois~~

~~Property Assessment Institute with a minimum of 360 additional hours of successfully completed courses approved by the Department, if at least 180 of the course hours required a written examination.~~

The candidate cannot file nominating papers or participate as a candidate unless a copy of the certificate of his or her qualifications from the Department is filed with the township clerk, board of election commissioners, or other appropriate authority as required by the Election Code. The candidate cannot be appointed to fill a vacancy until he or she has filed a copy of the certificate of his or her qualifications with the appointing authority.

(d) Beginning December 1, 2000, in a township or multi-township assessment district with more than \$10,000,000 and less than \$25,000,000 of non-farm equalized assessed value and less than \$1,000,000 in commercial and industrial equalized assessed value, no person who has previously been elected as township or multi-township assessor in any such township or multi-township assessment district is eligible to file nomination papers or participate as a candidate in any caucus or primary or general election for the office of township or multi-township assessor, unless he or she possesses at least one of the qualifications listed in paragraphs (1) through (6) of subsection (c) of this Section. The candidate cannot file nominating papers or participate as a candidate unless a copy of the certificate of his or her qualifications from the

1 Department is filed with the township clerk, board of election
2 commissioners, or other appropriate authority as required by
3 the Election Code.

4 (e) If any person files nominating papers for candidacy for
5 the office of township or multi-township assessor without also
6 filing a copy of the certificate of his or her qualifications
7 from the Department as required by this Section, the clerk of
8 the township, the board of election commissioners, or other
9 appropriate authority as required by the Election Code shall
10 refuse to certify the name of the person as a candidate to the
11 proper election officials.

12 If no candidate for election meets the above qualifications
13 there shall be no election and the town board of trustees or
14 multi-township board of trustees shall appoint or contract with
15 a person under Section 2-60.

16 As used in this Section only, "non-farm equalized assessed
17 value" means the total equalized assessed value in the township
18 or multi-township assessment district as reported to the
19 Department under Section 18-225 after removal of homestead
20 exemptions, and after removal of the equalized assessed value
21 reported as farm or minerals to the Department under Section
22 18-225.

23 For purposes of this Section only, "file nomination papers"
24 also includes having nomination papers filed on behalf of the
25 candidate by another person.

26 (Source: P.A. 93-188, eff. 7-11-03.)

1 (35 ILCS 200/3-5)

2 Sec. 3-5. Supervisor of assessments. In counties with less
3 than 3,000,000 inhabitants and in which no county assessor has
4 been elected under Section 3-45, there shall be a county
5 supervisor of assessments, either appointed as provided in this
6 Section, or elected.

7 In counties with less than 3,000,000 inhabitants and not
8 having an elected county assessor or an elected supervisor of
9 assessments, the office of supervisor of assessments shall be
10 filled by appointment by the presiding officer of the county
11 board with the advice and consent of the county board.

12 To be eligible for appointment or to be eligible to file
13 nomination papers or participate as a candidate in any primary
14 or general election for, or be elected to, the office of
15 supervisor of assessments, or to enter upon the duties of the
16 office, a person must possess one of the following
17 qualifications as certified by the Department ~~individual~~ to the
18 county clerk:

19 (1) A currently active Certified Illinois Assessing
20 Official designation ~~certificate~~ from the Illinois
21 Property Assessment Institute, ~~plus the additional~~
22 ~~training required for additional compensation under~~
23 ~~Section 4-10.~~

24 (2) A currently active Certified Assessment Evaluator
25 certificate from the International Association of

1 Assessing Officers.

2 (3) A currently active MAI, SREA, SRPA, SRA, or RM
3 designation ~~Member of the Appraisal Institute (MAI),~~
4 ~~Residential Member (RM), Senior Real Estate Analyst~~
5 ~~(SREA), Senior Real Property Analyst (SRPA) or Senior~~
6 ~~Residential Analyst (SRA) certificate~~ from the Appraisal
7 Institute ~~or its predecessor organizations.~~

8 (4) (Blank). ~~If the person has served as a supervisor~~
9 ~~of assessments for 12 years or more, a Certified Illinois~~
10 ~~Assessing Official certificate from the Illinois Property~~
11 ~~Assessment Institute with a minimum of 360 additional hours~~
12 ~~of successfully completed courses approved by the~~
13 ~~Department if at least 180 of the course hours required a~~
14 ~~written examination.~~

15 In addition, a person must have had at least 2 years'
16 experience in the field of property sales, assessments, finance
17 or appraisals and must have passed an examination conducted by
18 the Department to determine his or her competence to hold the
19 office. The examination may be conducted by the Department at a
20 convenient location in the county or region. Notice of the time
21 and place shall be given by publication in a newspaper of
22 general circulation in the counties and on the Department's
23 official website, at least one week prior to the exam. The
24 Department shall certify to the county board a list of the
25 names and scores of persons who pass the examination. The
26 Department may provide by rule the maximum time that the name

1 of a person who has passed the examination will be included on
2 a list of persons eligible for appointment or election. The
3 term of office shall be 4 years from the date of appointment
4 and until a successor is appointed and qualified.

5 (Source: P.A. 92-667, eff. 7-16-02.)

6 (35 ILCS 200/8-35)

7 Sec. 8-35. Notification requirements; procedure on
8 protest.

9 (a) Assessments made by the Department. Upon completion of
10 its original assessments, the Department shall publish a
11 complete list of the assessments on the Department's official
12 website and in the State "official newspaper." Any person
13 feeling aggrieved by any such assessment may, within 10 days of
14 the date of publication of the list, apply to the Department
15 for a review and correction of that assessment. Upon review of
16 the assessment, the Department shall make any correction as it
17 considers just.

18 If review of an assessment has been made and notice has
19 been given of the Department's decision, any party to the
20 proceeding who feels aggrieved by the decision, may file an
21 application for hearing. The application shall be in writing
22 and shall be filed with the Department within 20 days after
23 notice of the decision has been given by certified mail.
24 Petitions for hearing shall state concisely the mistakes
25 alleged to have been made or the new evidence to be presented.

1 No action for the judicial review of any assessment
2 decision of the Department shall be allowed unless the party
3 commencing such action has filed an application for a hearing
4 and the Department has acted upon the application.

5 The extension of taxes on an assessment shall not be
6 delayed by any proceeding under this Section. In cases where
7 the assessment is revised, the taxes extended upon the
8 assessment, or that part of the taxes as may be appropriate,
9 shall be abated or, if already paid, refunded.

10 (b) Exemption decisions made by the Department. Notice of
11 each exemption decision made by the Department under Section
12 15-25, 16-70, or 16-130 shall be given by certified mail to the
13 applicant for exemption.

14 If an exemption decision has been made by the Department
15 and notice has been given of the Department's decision, any
16 party to the proceeding who feels aggrieved by the decision may
17 file an application for hearing. The application shall be in
18 writing and shall be filed with the Department within 60 days
19 after notice of the decision has been given by certified mail.
20 Petitions for hearing shall state concisely the mistakes
21 alleged to have been made or the new evidence to be presented.

22 If a petition for hearing is filed, the Department shall
23 reconsider the exemption decision and shall grant any party to
24 the proceeding a hearing. As soon as practical after the
25 reconsideration and hearing, the Department shall issue a
26 notice of decision by mailing the notice by certified mail. The

1 notice shall set forth the Department's findings of fact and
2 the basis of the decision.

3 Within 30 days after the mailing of a notice of decision,
4 any party to the proceeding may file with the Director a
5 written request for rehearing in such form as the Department
6 may by rule prescribe, setting forth the grounds on which
7 rehearing is requested. If rehearing or Departmental review is
8 granted, as soon as practical after the rehearing or
9 Departmental review has been held, the Department shall issue a
10 revised decision to the party or the party's legal
11 representative as a result of the rehearing. The action of the
12 Department on a petition for hearing shall become final the
13 later of (i) 30 days after issuance of a notice of decision, if
14 no request for rehearing is made, or (ii) if a timely request
15 for rehearing is made, upon the issuance of the denial of the
16 request or the issuance of a notice of final decision.

17 No action for the judicial review of any exemption decision
18 of the Department shall be allowed unless the party commencing
19 the action has filed an application for a hearing and the
20 Department has acted upon the application.

21 The extension of taxes on an assessment shall not be
22 delayed by any proceeding under this Section. In cases when the
23 exemption is granted, in whole or in part, the taxes extended
24 upon the assessment, or that part of the taxes as may be
25 appropriate, shall be abated or, if already paid, refunded.

26 (Source: P.A. 92-658, eff. 7-16-02.)

1 (35 ILCS 200/11-25)

2 Sec. 11-25. Certification procedure. Application for a
3 pollution control facility certificate shall be filed with the
4 Pollution Control Board in a manner and form prescribed in
5 regulations issued by that board. The application shall contain
6 appropriate and available descriptive information concerning
7 anything claimed to be entitled in whole or in part to tax
8 treatment as a pollution control facility. If it is found that
9 the claimed facility or relevant portion thereof is a pollution
10 control facility as defined in Section 11-10, the Pollution
11 Control Board, acting through its Chairman or his or her
12 specifically authorized delegate, shall enter a finding and
13 issue a certificate to that effect. The certificate shall
14 require tax treatment as a pollution control facility, but only
15 for the portion certified if only a portion is certified. The
16 effective date of a certificate shall be the date of
17 recommendation by the Illinois Environmental Protection Agency
18 to the Illinois Pollution Control Board ~~application~~ for the
19 certificate or the date of the construction of the facility,
20 whichever is later.

21 (Source: P.A. 100-201, eff. 8-18-17.)

22 (35 ILCS 200/11-155)

23 Sec. 11-155. Certification and assessment authority. For
24 assessment ~~tax~~ purposes, a qualifying water treatment facility

1 shall be certified as such by the ~~Director of Natural Resources~~
2 ~~and shall be assessed by the~~ Department of Revenue. If an
3 application is approved and a certification is issued following
4 the procedure contained in Section 11-160, the property shall
5 be assessed as a qualifying water treatment facility by the
6 Department of Revenue.

7 (Source: P.A. 92-278, eff. 1-1-02.)

8 (35 ILCS 200/11-160)

9 Sec. 11-160. Approval procedure. Application for approval
10 as a qualifying water treatment facility shall be filed with
11 the Department of Revenue ~~Natural Resources~~ in the manner and
12 form prescribed by the Department of Revenue ~~Director of~~
13 ~~Natural Resources~~. The application shall contain appropriate
14 and available descriptive information concerning anything
15 claimed to be entitled to assessment tax treatment as defined
16 in this Division 4. If it is found that the facility meets the
17 definition, the Director of Revenue ~~Natural Resources~~, or his
18 or her duly authorized designee, shall enter a finding and
19 issue a certificate that requires assessment tax treatment as a
20 qualifying water treatment facility. The effective date of a
21 certificate shall be on January 1 preceding the date of
22 certification or preceding the date construction or
23 installation of the facility commences, whichever is later.

24 (Source: P.A. 92-278, eff. 1-1-02.)

1 (35 ILCS 200/11-165)

2 Sec. 11-165. Judicial review; qualifying water treatment
3 facilities. Any applicant or holder aggrieved by the issuance,
4 refusal to issue, denial, revocation, modification, or
5 restriction of a qualifying water treatment facility
6 certificate may appeal the finding and order of the Department
7 of Revenue (or the Department of Natural Resources, if
8 applicable) under the Administrative Review Law.

9 (Source: P.A. 92-278, eff. 1-1-02.)

10 (35 ILCS 200/17-20)

11 Sec. 17-20. Hearing on tentative equalization factor. The
12 Department shall, after publishing its tentative equalization
13 factor and giving notice of hearing to the public in a
14 newspaper of general circulation in the county and on the
15 Department's official website, hold a hearing on its estimate
16 not less than 10 days nor more than 30 days from the date of the
17 publication. The notice shall state the date and time of the
18 hearing, which shall be held in either Chicago or Springfield,
19 the basis for the estimate of the Department, and further
20 information as the Department may prescribe. The Department
21 shall, after giving a hearing to all interested parties and
22 opportunity for submitting testimony and evidence in support of
23 or adverse to the estimate as the Department considers
24 requisite, either confirm or revise the estimate so as to
25 correctly represent the considered judgment of the Department

1 respecting the estimated percentage to be added to or deducted
2 from the aggregate assessment of all locally assessed property
3 in the county except property assessed under Sections 10-110
4 through 10-140 or 10-170 through 10-200. Within 30 days after
5 the conclusion of the hearing the Department shall mail to the
6 County Clerk, by certified mail, its determination with respect
7 to such estimated percentage to be added to or deducted from
8 the aggregate assessment.

9 (Source: P.A. 91-555, eff. 1-1-00.)

10 (35 ILCS 200/17-40)

11 Sec. 17-40. Publication of final equalization factor. The
12 Department shall publish in each county and on the Department's
13 official website the percentage and equalization factor
14 certified to each county clerk under Section 17-30. If the
15 percentage differs from the percentage derived from the initial
16 estimate certified under Section 17-15, a statement as to the
17 basis for the final percentage shall also be published. The
18 Department shall provide the statement to any member of the
19 public upon request.

20 (Source: P.A. 79-703; 88-455.)