



## 103RD GENERAL ASSEMBLY

### State of Illinois

2023 and 2024

HB4012

Introduced 3/8/2023, by Rep. Marcus C. Evans, Jr.

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-167 new  
35 ILCS 200/16-180  
30 ILCS 105/5.990 new

Amends the State Finance Act. Creates the Property Tax Appeal Board Supplemental Fund. Amends the Property Tax Code. Provides that all filing fees collected by the Board shall be deposited into that Fund. Provides that all moneys in the Property Tax Appeal Board Supplemental Fund shall be appropriated to the Property Tax Appeal Board, on an annual basis, to be used in enhancing the Property Tax Appeal Board's operations. Provides that the taxpayer filing an appeal with the Property Tax Appeal Board must have evidence that a mistake of fact or law was made in the assessment of his or her property. Provides that the chief county assessment officer, rather than the board of review, shall defend the assessment in any proceeding before the Property Tax Appeal Board. Provides that the board of review decision shall be presumed correct unless the Property Tax Appeal Board finds that the board of review decision is clearly erroneous. Effective immediately.

LRB103 31196 HLH 58086 b

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 by adding Section 16-167 as follows:

6 (35 ILCS 200/16-167 new)

7 Sec. 16-167. Property Tax Appeal Board Supplemental Fund.  
8 The Property Tax Appeal Board Supplemental Fund is created as  
9 a special fund in the State treasury. All filing fees  
10 collected by the Board shall be deposited into the Property  
11 Tax Appeal Board Supplemental Fund. All moneys in the Property  
12 Tax Appeal Board Supplemental Fund shall be appropriated to  
13 the Board, on an annual basis, to be used in enhancing the  
14 Board's operations, including, but not limited to, information  
15 technology initiatives, personnel, and office equipment for  
16 increasing the Board's efficiency in rendering final  
17 administrative decisions in a timely fashion.

18 (35 ILCS 200/16-180)

19 Sec. 16-180. Procedure for determination of correct  
20 assessment. The Property Tax Appeal Board shall establish by  
21 rules an informal procedure for the determination of the  
22 correct assessment of property which is the subject of an

1 appeal. The procedure, to the extent that the Board considers  
2 practicable, shall eliminate formal rules of pleading,  
3 practice and evidence, and except for any reasonable filing  
4 fee determined by the Board, may provide that costs shall be in  
5 the discretion of the Board. A copy of the appellant's  
6 petition shall be mailed or sent by electronic means by the  
7 clerk of the Property Tax Appeal Board to the chief county  
8 assessment officer and the board of review whose decision is  
9 being appealed. The chief county assessment officer, rather  
10 than the board of review, shall defend the assessment in any  
11 proceeding before the Property Tax Appeal Board. The board of  
12 review shall not be required to submit a copy of the property  
13 record card for the subject property. In all cases where a  
14 change in assessed valuation of \$100,000 or more is sought,  
15 the appellant ~~board of review~~ shall serve a copy of the  
16 petition on all taxing districts as shown on the last  
17 available tax bill. The chairman of the Property Tax Appeal  
18 Board shall provide for the speedy hearing of all such  
19 appeals. Each appeal shall be limited to the grounds listed in  
20 the petition filed with the Property Tax Appeal Board. The  
21 board of review decision shall be presumed correct unless the  
22 Property Tax Appeal Board finds that the board of review  
23 decision is clearly erroneous. ~~All appeals shall be considered~~  
24 ~~de novo and the Property Tax Appeal Board shall not be limited~~  
25 ~~to the evidence presented to the board of review of the county.~~  
26 A party participating in the hearing before the Property Tax

1 Appeal Board is entitled to introduce evidence that is  
2 otherwise proper and admissible without regard to whether that  
3 evidence has previously been introduced at a hearing before  
4 the board of review of the county. Where no complaint has been  
5 made to the board of review of the county where the property is  
6 located and the appeal is based solely on the effect of an  
7 equalizing factor assigned to all property or to a class of  
8 property by the board of review, the Property Tax Appeal Board  
9 shall not grant a reduction in assessment greater than the  
10 amount that was added as the result of the equalizing factor.

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

14 The changes made to this Section by this amendatory Act of  
15 the 103rd General Assembly apply to appeals filed with the  
16 Property Tax Appeal Board on or after January 1, 2024.

17 (Source: P.A. 99-626, eff. 7-22-16.)

18 Section 10. The State Finance Act is amended by adding  
19 Section 5.990 as follows:

20 (30 ILCS 105/5.990 new)

21 Sec. 5.990. The Property Tax Appeal Board Supplemental  
22 Fund.

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