



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB0505

Introduced 1/27/2005, by Rep. Elaine Nekritz - Kathleen A. Ryg

SYNOPSIS AS INTRODUCED:

35 ILCS 200/23-15

Amends the Property Tax Code. In a Section concerning tax objection procedures, provides that, within 30 days after the filing of a complaint objecting to a valuation of property, the plaintiff must serve a notice of the action upon each of the taxing districts in which the property is located. In actions concerning a complaint objecting to a valuation of property, requires the county collector to notify the affected taxing districts of (i) any order based upon the agreement or stipulation of the parties granting any relief to the plaintiff, (ii) any trial or hearing on a dispositive motion, and (iii) the entry of a final circuit court order ordering a reduction in the assessment of any property. Sets forth requirements for the notices.

LRB094 03717 BDD 33722 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 Section 23-15 as follows:

6 (35 ILCS 200/23-15)

7 Sec. 23-15. Tax objection procedure and hearing.

8 (a) A tax objection complaint under Section 23-10 shall be
9 filed in the circuit court of the county in which the subject
10 property is located. Joinder of plaintiffs shall be permitted
11 to the same extent permitted by law in any personal action
12 pending in the court and shall be in accordance with Section
13 2-404 of the Code of Civil Procedure; provided, however, that
14 no complaint shall be filed as a class action. The complaint
15 shall name the county collector as defendant and shall specify
16 any objections that the plaintiff may have to the taxes in
17 question. No appearance or answer by the county collector to
18 the tax objection complaint, nor any further pleadings, need be
19 filed. Amendments to the complaint may be made to the same
20 extent which, by law, could be made in any personal action
21 pending in the court.

22 (a-5) Within 30 days after the filing of a complaint under
23 subsection (a) objecting to a valuation of property, the
24 plaintiff must serve a notice of the action upon each of the
25 taxing districts in which the property is located. The notice
26 must include a copy of the complaint, the docket number of the
27 case, as assigned by the clerk of the circuit court, and the
28 property index number and common address of each parcel of the
29 property that is in the taxing district to which the notice is
30 addressed. The failure to timely serve this notice upon each of
31 the affected taxing districts constitutes cause for the
32 dismissal of the complaint.

1 (b) (1) The court, sitting without a jury, shall hear and
2 determine all objections specified to the taxes, assessments,
3 or levies in question. This Section shall be construed to
4 provide a complete remedy for any claims with respect to those
5 taxes, assessments, or levies, excepting only matters for which
6 an exclusive remedy is provided elsewhere in this Code.

7 (2) The taxes, assessments, and levies that are the subject
8 of the objection shall be presumed correct and legal, but the
9 presumption is rebuttable. The plaintiff has the burden of
10 proving any contested matter of fact by clear and convincing
11 evidence.

12 (3) Objections to assessments shall be heard de novo by the
13 court. The court shall grant relief in the cases in which the
14 objector meets the burden of proof under this Section and shows
15 an assessment to be incorrect or illegal. If an objection is
16 made claiming incorrect valuation, the court shall consider the
17 objection without regard to the correctness of any practice,
18 procedure, or method of valuation followed by the assessor,
19 board of appeals, or board of review in making or reviewing the
20 assessment, and without regard to the intent or motivation of
21 any assessing official. The doctrine known as constructive
22 fraud is hereby abolished for purposes of all challenges to
23 taxes, assessments, or levies.

24 (4) At least 30 days before the entry of any order based
25 upon the agreement or stipulation of the parties granting any
26 relief to the plaintiff on a complaint objecting to a valuation
27 of property, the county collector must provide notice of the
28 proposed order to each affected taxing district. At least 30
29 days before the commencement of any trial or hearing on a
30 dispositive motion relating to a complaint objecting to a
31 valuation of property, the county collector must provide notice
32 of the time, date, and place of the hearing to each affected
33 taxing district. No more than 30 days after the entry of a
34 final circuit court order ordering a reduction in the
35 assessment of any property, the county collector must provide a
36 notice of the order to each affected taxing district.

1 (c) If the court orders a refund of any part of the taxes
2 paid, it shall also order the payment of interest as provided
3 in Section 23-20. Appeals may be taken from final judgments as
4 in other civil cases.

5 (d) This amendatory Act of 1995 shall apply to all tax
6 objection matters still pending for any tax year, except as
7 provided in Sections 23-5 and 23-10 regarding procedures and
8 time limitations for payment of taxes and filing tax objection
9 complaints.

10 (e) In counties with less than 3,000,000 inhabitants, if
11 the court renders a decision lowering the assessment of a
12 particular parcel on which a residence occupied by the owner is
13 situated, the reduced assessment, subject to equalization,
14 shall remain in effect for the remainder of the general
15 assessment period as provided in Sections 9-215 through 9-225,
16 unless that parcel is subsequently sold in an arm's length
17 transaction establishing a fair cash value for the parcel that
18 is different from the fair cash value on which the court's
19 assessment is based, or unless the decision of the court is
20 reversed or modified upon review.

21 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.
22 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626, eff.
23 8-9-96.)