



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB1818

Introduced 1/28/2025, by Rep. Curtis J. Tarver, II

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-20  
35 ILCS 200/16-8  
35 ILCS 200/16-105  
35 ILCS 200/23-15

Amends the Property Tax Code. Provides that, where assessment records are presently maintained in electronic format, the township assessor, multi-township assessor, or chief county assessment officer shall make those records available for immediate public inspection through Internet access. Provides that where assessment records, or some of them, are not presently maintained in electronic format, the township assessor, multi-township assessor, or chief county assessment officer shall convert all assessment records into electronic format and maintain those records in that format. Provides that those records shall be made available for immediate public inspection, preferably through Internet access. Contains provisions concerning requests for assessment records. In provisions providing that property records shall contain the elements (or basis) of valuation and computations that are taken into consideration by the chief county assessment officer in determining the fair cash value of property, provides that those elements include, but are not limited to, capitalization rates and tax loads, rental income data and any adjustments thereto, ratios of expenses to income, net income, vacancy and collection loss, reproduction or replacement cost calculators or manuals, physical, functional, and economic depreciation or obsolescence, and comparable sales and sales adjustment factors. Contains provisions concerning tax objections in the circuit court. Repeals provisions providing that the circuit court shall consider tax objections concerning valuation without regard to the correctness of any practice, procedure, or method of valuation followed by the assessor, board of appeals, or board of review in making or reviewing the assessment, and without regard to the intent or motivation of any assessing official. Effective immediately.

LRB104 08839 HLH 18894 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 9-20, 16-8, 16-105, and 23-15 as follows:

6 (35 ILCS 200/9-20)

7 Sec. 9-20. Property assessment records ~~record cards~~.

8 (a) In all counties, all property records ~~record cards~~  
9 maintained by a township assessor, multi-township assessor, or  
10 chief county assessment officer shall be public records, and  
11 shall be available for public inspection during business  
12 hours, subject to reasonable rules and regulations of the  
13 custodian of the records. Upon request and payment of such  
14 reasonable fee established by the custodian, a copy or  
15 printout shall be provided to any person.

16 (b) Property assessment records ~~record cards~~ may be  
17 established and maintained on electronic equipment or  
18 microfiche, and that system may be the exclusive record of  
19 property information. Where assessment records are presently  
20 maintained in electronic format, the township assessor,  
21 multi-township assessor, or chief county assessment officer  
22 shall make those records available for immediate public  
23 inspection through Internet access. Where assessment records,

1 or some of them, are not presently maintained in electronic  
2 format, the township assessor, multi-township assessor, or  
3 chief county assessment officer shall, as soon as may be  
4 feasible, convert all assessment records into electronic  
5 format and maintain those records in that format thereafter,  
6 and shall, as soon as feasible, make those records available  
7 for immediate public inspection, preferably through Internet  
8 access.

9 (c) When a person requests a copy of a record maintained in  
10 an electronic format, the custodian of the records shall  
11 furnish it in the electronic format specified by the  
12 requester, if feasible. If it is not feasible to furnish the  
13 records in the specified electronic format, then the custodian  
14 shall furnish it in the format in which it is maintained by the  
15 assessor or chief county assessment officer or in paper format  
16 at the option of the requester. The assessor or chief county  
17 assessment officer may charge the requester for the actual  
18 cost of purchasing the recording medium, whether disc,  
19 diskette, tape or other medium. The requester may not be  
20 charged for the costs of any search and review of the records  
21 or other personnel costs associated with reproducing the  
22 records, except that charges may be made in cases of  
23 commercial requests as provided in subsection (f) of Section 6  
24 of the Freedom of Information Act.

25 (d) "Commercial request" has the meaning provided in the  
26 Freedom of Information Act, provided that any request made by

1 a taxpayer or the taxpayer's legal representative for purposes  
2 of reviewing or challenging the accuracy, legality, or  
3 constitutionality of the taxpayer's assessment or other  
4 assessments in relation to such a review or challenge shall  
5 not be considered to be a commercial request.

6 (Source: P.A. 83-1312; 88-455.)

7 (35 ILCS 200/16-8)

8 Sec. 16-8. Books and records of chief county assessment  
9 officer.

10 (a) In counties with 3,000,000 or more inhabitants, the  
11 chief county assessment officer shall maintain records of the  
12 assessed value of each parcel of property and shall enter upon  
13 appropriate the property records ~~record card of each town or~~  
14 ~~city lot or parcel of land~~ the elements (or basis) of valuation  
15 and computations that are taken into consideration by the  
16 chief county assessment officer in ascertaining and  
17 determining the fair cash value of each ~~town or city lot or~~  
18 parcel of land and improvements ~~of each improvement~~ thereon,  
19 including the basic approach (cost, sales comparison, or  
20 income) used to estimate the value of the property, and all  
21 other elements or factors ~~(shown by percentages or otherwise)~~  
22 that were taken into consideration in determining the fair  
23 cash value of each parcel of property, including, but not  
24 limited to, capitalization rates and tax loads, rental income  
25 data and any adjustments thereto, ratios of expenses to

1 income, net income, vacancy and collection loss, reproduction  
2 or replacement cost calculators or manuals, physical,  
3 functional, and economic depreciation or obsolescence, and  
4 comparable sales and sales adjustment factors. The disclosure  
5 of the elements (or basis) of valuation on the assessment  
6 records shall be sufficient to explain how the fair cash value  
7 and the assessment of each parcel of property was estimated  
8 and determined by the chief county assessment officer ~~as~~  
9 ~~enhancing or detracting elements (such as depth, corner,~~  
10 ~~alley, railway or other elements).~~ The assessment officer  
11 shall maintain the records for at least 10 years. Upon request  
12 by the board of appeals (until the first Monday in December  
13 1998 and the board of review beginning the first Monday in  
14 December 1998 and thereafter), the officer shall immediately  
15 furnish all of the requested records to the board. The records  
16 shall be available, on request, to the taxpayer at any time, as  
17 provided in Section 9-20. The chief county assessment officer  
18 shall certify, in writing, the amount of the assessment to the  
19 board. If the records maintained by the chief county  
20 assessment officer at the time the assessment is certified to  
21 the board and at all times thereafter do not disclose ~~under~~  
22 ~~subsection (a) contain none of~~ the elements (or basis) of  
23 valuation for the parcel sufficiently to explain how the  
24 valuation of that parcel was determined, then any increase by  
25 the chief county assessment officer shall be considered  
26 invalid by the board of review, the Property Tax Appeal Board,

1 or the circuit court acting on a complaint under this Code  
2 ~~Section 16-120~~; and no action by the board of review under  
3 Section 16-120 shall result in an increase in the valuation  
4 for the parcel for the current assessment year.

5 (b) In counties with 3,000,000 or more inhabitants, the  
6 notice given by the chief county assessment officer to a  
7 taxpayer of a proposed increase in assessment shall designate  
8 the reason for the increase. If a taxpayer files an assessment  
9 complaint with the chief county assessment officer, the  
10 notification to the taxpayer of a determination on the  
11 assessment complaint shall designate the reason for the  
12 result.

13 (c) The provisions of this Section shall be applicable  
14 beginning with the assessment for the 1997 tax year.

15 (Source: P.A. 89-718, eff. 3-7-97; 90-4, eff. 3-7-97.)

16 (35 ILCS 200/16-105)

17 Sec. 16-105. Time of meeting - Public records. In counties  
18 with 3,000,000 or more inhabitants, the board of appeals  
19 (until the first Monday in December 1998 and the board of  
20 review beginning the first Monday in December 1998 and  
21 thereafter) shall meet on or before the second Monday in  
22 September in each year for the purpose of revising the  
23 assessment of property as provided for in this Code. The  
24 meeting may be adjourned from day to day as may be necessary.

25 All hearings conducted by the board under this Code shall

1 be open to the public. All files maintained by the board  
2 relating to the matters specified in Sections 16-95, 16-100,  
3 and 16-140 shall be available for public inspection during  
4 regular office hours. However, only the actual portions of the  
5 income tax return relating to the property for which a  
6 complaint has been filed shall be a public record. Copies of  
7 such records shall be furnished upon request in the same  
8 manner and upon the same terms as is provided with respect to  
9 assessment records under Section 9-20. Whenever possible, all  
10 such records shall be maintained by the board of review in  
11 electronic format and shall be made available for immediate  
12 public inspection, preferably through internet access. The  
13 board may charge for the costs of copying, at 35¢ per page of  
14 legal size or smaller and \$1 for each larger page.

15 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
16 8-14-96.)

17 (35 ILCS 200/23-15)

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

19 (a) A tax objection complaint under Section 23-10 shall be  
20 filed in the circuit court of the county in which the subject  
21 property is located. Joinder of plaintiffs shall be permitted  
22 to the same extent permitted by law in any personal action  
23 pending in the court and shall be in accordance with Section  
24 2-404 of the Code of Civil Procedure; provided, however, that  
25 no complaint shall be filed as a class action. The complaint

1 shall name the county collector as defendant and may name  
2 additional defendants as appropriate to the issues, and shall  
3 specify any objections that the plaintiff may have to the  
4 taxes in question. ~~No appearance or answer by the county~~  
5 ~~collector to the tax objection complaint, nor any further~~  
6 ~~pleadings, need be filed.~~ Amendments to the complaint may be  
7 made to the same extent which, by law, could be made in any  
8 personal action pending in the court. Answers, motions, and  
9 other matters related to pleadings shall be in accordance with  
10 the Code of Civil Procedure, provided that: (1) the county  
11 collector need not appear or answer or otherwise plead in  
12 response to the complaint except by order of the court; (2) the  
13 court shall set by rule or order the initial time for other  
14 defendants to answer or otherwise plead in response to the  
15 complaint; and (3) in all cases in which the issues require the  
16 collector to answer or otherwise plead in response to the  
17 complaint, the court shall set by order the initial time for  
18 such answer or other response. The time set for answers or  
19 other responses shall be no later than 30 days after the  
20 court's entry of the first case management order or after  
21 joinder of a defendant subsequent to the first case management  
22 order.

23 (b) (1) The court, sitting without a jury, shall hear and  
24 determine all objections specified to the taxes, assessments,  
25 or levies in question. This Section shall be construed to  
26 provide a complete remedy for any claims with respect to those

1 taxes, assessments, or levies, excepting only matters for  
2 which an exclusive remedy is provided elsewhere in this Code.

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

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

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

24 (d) This amendatory Act of 1995 shall apply to all tax  
25 objection matters still pending for any tax year, except as  
26 provided in Sections 23-5 and 23-10 regarding procedures and

1 time limitations for payment of taxes and filing tax objection  
2 complaints.

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

14 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.  
15 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626,  
16 eff. 8-9-96.)

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