

**HB1846**



**104TH GENERAL ASSEMBLY**

**State of Illinois**

**2025 and 2026**

**HB1846**

Introduced 1/29/2025, by Rep. John M. Cabello

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/16-25  
35 ILCS 200/16-55

Amends the Property Tax Code. Provides that assessment complaints shall be filed with the board of review within 60 calendar days (currently, 30 calendar days) after publication of the assessment list.

LRB104 07445 HLH 17486 b

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 Property Tax Code is amended by changing  
5           Sections 16-25 and 16-55 as follows:

6           (35 ILCS 200/16-25)

7           Sec. 16-25. Review after complaint by taxing bodies. Any  
8           taxing body that has an interest in an assessment made by any  
9           local assessment officer or officers may have the assessment  
10          reviewed by the board of review by filing a complaint in  
11          writing with the board within 60 ~~30~~ calendar days after  
12          publication of the assessment list under Section 12-10. All  
13          complaints shall identify and describe the particular property  
14          and shall be filed with the board in duplicate. The board shall  
15          make a determination as to the correct amount of the  
16          assessment, but the board shall not increase the amount of the  
17          assessment without first giving due notice and an opportunity  
18          to be heard to the taxpayer affected.

19          (Source: P.A. 78-450; 88-455.)

20          (35 ILCS 200/16-55)

21          Sec. 16-55. Complaints.

22           (a) On written complaint that any property is overassessed

1 or underassessed, the board shall review the assessment, and  
2 correct it, as appears to be just, but in no case shall the  
3 property be assessed at a higher percentage of fair cash value  
4 than other property in the assessment district prior to  
5 equalization by the board or the Department.

6 (b) The board shall include compulsory sales in reviewing  
7 and correcting assessments, including, but not limited to,  
8 those compulsory sales submitted by the complainant, if the  
9 board determines that those sales reflect the same property  
10 characteristics and condition as those originally used to make  
11 the assessment. The board shall also consider whether the  
12 compulsory sale would otherwise be considered an arm's length  
13 transaction.

14 (c) If a complaint is filed by an attorney on behalf of a  
15 complainant, all notices and correspondence from the board  
16 relating to the appeal shall be directed to the attorney. The  
17 board may require proof of the attorney's authority to  
18 represent the taxpayer. If the attorney fails to provide proof  
19 of authority within the compliance period granted by the board  
20 pursuant to subsection (d), the board may dismiss the  
21 complaint. The Board shall send, electronically or by mail,  
22 notice of the dismissal to the attorney and complainant.

23 (d) A complaint to affect the assessment for the current  
24 year shall be filed on or before 60 ~~30~~ calendar days after the  
25 date of publication of the assessment list under Section  
26 12-10. Upon receipt of a written complaint that is timely

1 filed under this Section, the board of review shall docket the  
2 complaint. If the complaint does not comply with the board of  
3 review rules adopted under Section 9-5 entitling the  
4 complainant to a hearing, the board shall send, electronically  
5 or by mail, notification acknowledging receipt of the  
6 complaint. The notification must identify which rules have not  
7 been complied with and provide the complainant with not less  
8 than 10 business days to bring the complaint into compliance  
9 with those rules. If the complainant complies with the board  
10 of review rules either upon the initial filing of a complaint  
11 or within the time as extended by the board of review for  
12 compliance, then the board of review shall send,  
13 electronically or by mail, a notice of hearing and the board  
14 shall hear the complaint and shall issue and send,  
15 electronically or by mail, a decision upon resolution. Except  
16 as otherwise provided in subsection (c), if the complainant  
17 has not complied with the rules within the time as extended by  
18 the board of review, the board shall nonetheless issue and  
19 send a decision. The board of review may adopt rules allowing  
20 any party to attend and participate in a hearing by telephone  
21 or electronically.

22 (d-5) Complaints and other written correspondence sent by  
23 the United States mail shall be considered filed as of the  
24 postmark date in accordance with Section 1.25 of the Statute  
25 on Statutes. Complaints and other written correspondence sent  
26 by a delivery service other than the United States Postal

1 System shall be considered as filed as of the date sent as  
2 indicated by the shipper's tracking label. If allowed by board  
3 of review rule, complaints and other written correspondence  
4 transmitted electronically shall be considered filed as of the  
5 date received.

6 (e) The board may also, at any time before its revision of  
7 the assessments is completed in every year, increase, reduce  
8 or otherwise adjust the assessment of any property, making  
9 changes in the valuation as may be just, and shall have full  
10 power over the assessment of any person and may do anything in  
11 regard thereto that it may deem necessary to make a just  
12 assessment, but the property shall not be assessed at a higher  
13 percentage of fair cash value than the assessed valuation of  
14 other property in the assessment district prior to  
15 equalization by the board or the Department.

16 (f) No assessment shall be increased until the person to  
17 be affected has been notified and given an opportunity to be  
18 heard, except as provided below.

19 (g) Before making any reduction in assessments of its own  
20 motion, the board of review shall give notice to the assessor  
21 or chief county assessment officer who certified the  
22 assessment, and give the assessor or chief county assessment  
23 officer an opportunity to be heard thereon.

24 (h) All complaints of errors in assessments of property  
25 shall be in writing, and shall be filed by the complaining  
26 party with the board of review, in the number of copies

1 required by board of review rule. A copy shall be filed by the  
2 board of review with the assessor or chief county assessment  
3 officer who certified the assessment.

4 (i) In all cases where a change in assessed valuation of  
5 \$100,000 or more is sought, the board of review shall also  
6 serve a copy of the petition on all taxing districts as shown  
7 on the last available tax bill at least 14 days prior to the  
8 hearing on the complaint. Service may be by electronic means  
9 if the taxing district consents to electronic service and  
10 provides the board of review with a valid e-mail address for  
11 the purpose of receiving service. All taxing districts shall  
12 have an opportunity to be heard on the complaint. A taxing  
13 district wishing to intervene shall file a request to  
14 intervene with the board of review at least five days in  
15 advance of a scheduled hearing. If board of review rules  
16 require the appellant to submit evidence in advance of a  
17 hearing, then any evidence in support of the intervenor's  
18 opinion of assessed value must be submitted to the board of  
19 review and complainant no later than five calendar days prior  
20 to the hearing. Service shall be made as set forth in  
21 subsection (d-5), but if board of review rules allow  
22 complaints and correspondence to be transmitted  
23 electronically, then the intervenor's evidence shall be  
24 transmitted electronically.

25 (i-5) If board of review rules require the appellant to  
26 submit evidence in advance of a hearing, then any evidence to

1 support the assessor's opinion of assessed value must be  
2 submitted to the board of review and the complainant (or, if  
3 represented by an attorney, to the attorney) no later than  
4 five calendar days prior to the hearing. Service shall be made  
5 as set forth in subsection (d-5), but if board of review rules  
6 allow complaints and correspondence to be transmitted  
7 electronically, then the assessor's evidence shall be  
8 transmitted electronically.

9 (j) Complaints shall be classified by townships or taxing  
10 districts by the clerk of the board of review. All classes of  
11 complaints shall be docketed numerically, each in its own  
12 class, in the order in which they are presented, in books kept  
13 for that purpose, which books shall be open to public  
14 inspection. Complaints shall be considered by townships or  
15 taxing districts until all complaints have been heard and  
16 passed upon by the board.

17 (Source: P.A. 98-322, eff. 8-12-13; 99-98, eff. 1-1-16;  
18 99-579, eff. 7-15-16.)