



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB2345

Introduced 2/4/2025, by Rep. Laura Faver Dias, Yolonda Morris  
and Kevin John Olickal

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-170  
5 ILCS 100/5-45.62 new

Amends the Property Tax Code. Provides that, in counties with a population of more than 700,000 residents and fewer than 725,000 residents, upon motion of any party and provided that other parties to the appeal do not object, hearings upon appeal to the Property Tax Appeal Board shall be heard online with parties to the appeal participating in the hearing remotely. Requires the Property Tax Appeal Board to amend its rules of practice and procedure within 60 days after the effective date of the amendatory Act to accommodate the remote hearings. Amends the Illinois Administrative Procedure Act. Authorizes the Property Tax Appeal Board to adopt emergency rules to implement the amendatory Act. Effective immediately.

LRB104 02975 HLH 12992 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 Section 16-170 as follows:

6 (35 ILCS 200/16-170)

7 Sec. 16-170. Hearings.

8 (a) A hearing shall be granted if any party to the appeal  
9 so requests, and, upon motion of any party to the appeal or by  
10 direction of the Property Tax Appeal Board, any appeal may be  
11 set down for a hearing, with proper notice to the interested  
12 parties. Notice to all interested taxing bodies shall be  
13 deemed to have been given when served upon the State's  
14 Attorney of the county from which the appeal has been taken.  
15 Hearings may be held before less than a majority of the members  
16 of the Board, and the chairman may assign members or hearing  
17 officers to hold hearings. Such hearings shall be open to the  
18 public and shall be conducted in accordance with the rules of  
19 practice and procedure promulgated by the Board. The Board,  
20 any member or hearing officer may require the production of  
21 any books, records, papers or documents that may be material  
22 or relevant as evidence in any matter pending before it and  
23 necessary for the making of a just decision.

1       (b) In counties with a population of more than 700,000  
2       residents and fewer than 725,000 residents according to the  
3       most recent federal decennial census, upon motion of any party  
4       and provided that other parties to the appeal do not object,  
5       the hearing described in this Section shall be heard online  
6       with parties to the appeal participating in the hearing  
7       remotely. A party that participates remotely in a hearing as  
8       provided in this subsection (b) shall be considered present  
9       for purposes of the hearing. Within 60 days after the  
10       effective date of this amendatory Act of the 104th General  
11       Assembly, the Board shall amend the rules of practice and  
12       procedure adopted by the Board to accommodate online hearings  
13       required by this Section.

14       (Source: P.A. 76-689; 88-455.)

15       Section 10. The Illinois Administrative Procedure Act is  
16       amended by adding Section 5-45.62 as follows:

17       (5 ILCS 100/5-45.62 new)

18       Sec. 5-45.62. Emergency rulemaking; Property Tax Appeal  
19       Board. To provide for the expeditious and timely  
20       implementation of this amendatory Act of the 104th General  
21       Assembly, emergency rules implementing this amendatory Act may  
22       be adopted in accordance with Section 5-45 by the Property Tax  
23       Appeal Board. The adoption of emergency rules authorized by  
24       Section 5-45 and this Section is deemed to be necessary for the

1 public interest, safety, and welfare.

2 This Section is repealed one year after the effective date  
3 of this amendatory Act of the 104th General Assembly.

4 Section 99. Effective date. This Act takes effect upon  
5 becoming law.