



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB3775

Introduced 2/18/2025, by Rep. Hoan Huynh

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-95

Amends the Property Tax Code. Provides that the board of review in a county with 3,000,000 or more inhabitants shall issue a certificate of error if the board of review determines that an error or mistake, other than an error of judgment as to the valuation of the property, has been made in the assessment of the property. Provides that the certificate may be used in evidence in any court of competent jurisdiction. Provides that copies of the certificate shall be given to the county clerk and the county treasurer.

LRB104 09772 SPS 19838 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 16-95 as follows:

6 (35 ILCS 200/16-95)

7 Sec. 16-95. Powers and duties of board of appeals or  
8 review; complaints. In counties with 3,000,000 or more  
9 inhabitants, until the first Monday in December 1998, the  
10 board of appeals in any year shall, on complaint that any  
11 property is overassessed or underassessed, or is exempt,  
12 review and order the assessment corrected.

13 Beginning the first Monday in December 1998 and  
14 thereafter, in counties with 3,000,000 or more inhabitants,  
15 the board of review:

16 (1) shall, on written complaint of any taxpayer or any  
17 taxing district that has an interest in the assessment  
18 that any property is overassessed, underassessed, or  
19 exempt, review the assessment and confirm, revise,  
20 correct, alter, or modify the assessment, as appears to be  
21 just; and

22 (2) may, upon written motion of any one or more  
23 members of the board that is made on or before the dates

1 specified in notices given under Section 16-110 for each  
2 township and upon good cause shown, revise, correct,  
3 alter, or modify any assessment (or part of an assessment)  
4 of real property regardless of whether the taxpayer or  
5 owner of the property has filed a complaint with the  
6 board; and

7 (3) shall, after the effective date of this amendatory  
8 Act of the 96th General Assembly, pursuant to the  
9 provisions of Sections 9-260, 9-265, 2-270, 16-135, and  
10 16-140, review any omitted assessment proposed by the  
11 county assessor and confirm, revise, correct, alter, or  
12 modify the proposed assessment, as appears to be just.

13 In counties with 3,000,000 or more inhabitants, if the  
14 board of review determines that an error or mistake has been  
15 made in any assessment, other than an error of judgment as to  
16 the valuation of the property, the board of review shall issue  
17 to the person erroneously assessed a certificate setting forth  
18 the nature of the error and its cause or causes. The  
19 certificate may be used in evidence in any court of competent  
20 jurisdiction. After the board of review has issued a  
21 certificate of error, 2 copies of the certificate shall be  
22 made. One of those copies shall be given to the county clerk,  
23 and one of those copies shall be given to the county treasurer.  
24 The county clerk shall keep records of the changes or  
25 corrections made in the certificate and shall certify those  
26 corrections to the county treasurer so that the county

1 treasurer is able to account for the proper amount of taxes  
2 chargeable against the property.

3       No assessment may be changed by the board on its own motion  
4 until the taxpayer in whose name the property is assessed and  
5 the chief county assessment officer who certified the  
6 assessment have been notified and given an opportunity to be  
7 heard thereon. All taxing districts shall have an opportunity  
8 to be heard on the matter.

9 (Source: P.A. 96-1553, eff. 3-10-11.)