

HB4931



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4931

by Rep. Christopher "C.D." Davidsmeyer

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-50
35 ILCS 200/16-55
35 ILCS 200/16-115
35 ILCS 200/16-180
35 ILCS 200/16-185

Amends the Property Tax Code. Provides that a corporation, limited liability company, or partnership may be represented by an attorney or by a non-attorney representative, including, but not limited to, an accountant or other tax representative.

LRB104 18012 HLH 31449 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 12-50, 16-55, 16-115, 16-180, 16-185, and 23-15 as
6 follows:

7 (35 ILCS 200/12-50)

8 Sec. 12-50. Mailed notice to taxpayer after change by
9 board of review or board of appeals. In counties with less than
10 3,000,000 inhabitants, if final board of review or board of
11 appeals action regarding any property, including equalization
12 under Section 16-60 or Section 16-65, results in an increased
13 or decreased assessment, the board shall mail a notice to the
14 taxpayer whose property is affected by such action, at his or
15 her address as it appears on the complaint, unless the
16 taxpayer has been represented in the appeal by an attorney, in
17 which case the notice shall be mailed to the attorney, and in
18 the case of a complaint filed with a board of review under
19 Section 16-25 or 16-115, the board shall mail a notice to the
20 taxing body filing the complaint. In counties with 3,000,000
21 or more inhabitants, the board shall provide notice by mail,
22 or by means of electronic record, to the taxpayer whose
23 property is affected by such action, at his or her address or

1 e-mail address as it appears in the assessment records or a
2 complaint filed with the board, unless the taxpayer has been
3 represented in the appeal by an attorney, in which case the
4 notice shall be mailed or e-mailed to the attorney, and, in the
5 case of a complaint filed with a board of review under Section
6 16-125 or 16-115, the board shall provide notice to the taxing
7 body filing the complaint. A copy shall be given to the
8 assessor or chief county assessment officer if his or her
9 assessment was reversed or modified by the board. Written
10 notice shall also be given to any taxpayer who filed a
11 complaint in writing with the board and whose assessment was
12 not changed. The notice shall set forth the assessed value
13 prior to board action; the assessed value after final board
14 action but prior to any equalization; and the assessed value
15 as equalized by the board, if the board equalizes. This notice
16 shall state that the value as certified to the county clerk by
17 the board will be the locally assessed value of the property
18 for that year and each succeeding year, unless revised in a
19 succeeding year in the manner provided in this Code. The
20 written notice shall also set forth specifically the facts
21 upon which the board's decision is based. In counties with
22 less than 3,000,000 inhabitants, the notice shall also contain
23 the following statement: "You may appeal this decision to the
24 Property Tax Appeal Board by filing a petition for review with
25 the Property Tax Appeal Board within 30 days after this notice
26 is mailed to you or your agent, or is personally served upon

1 you or your agent". In counties with 3,000,000 or more
2 inhabitants, the notice shall also contain the following
3 statement: "You may appeal this decision to the Property Tax
4 Appeal Board by filing a petition for review with the Property
5 Tax Appeal Board within 30 days after the date of this notice
6 or within 30 days after the date that the Board of Review
7 transmits to the county assessor pursuant to Section 16-125
8 its final action on the township in which your property is
9 located, whichever is later". The Board shall publish its
10 transmittal date of final action on each township in at least
11 one newspaper of general circulation in the county. The
12 changes made by this amendatory Act of the 91st General
13 Assembly apply to the 1999 assessment year and thereafter.

14 If a corporation, limited liability company, or
15 partnership is represented by someone other than an attorney,
16 then references to "attorney" in this Section mean the
17 representative.

18 (Source: P.A. 97-1054, eff. 1-1-13.)

19 (35 ILCS 200/16-55)

20 Sec. 16-55. Complaints.

21 (a) On written complaint that any property is overassessed
22 or underassessed, the board shall review the assessment, and
23 correct it, as appears to be just, but in no case shall the
24 property be assessed at a higher percentage of fair cash value
25 than other property in the assessment district prior to

1 equalization by the board or the Department.

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

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

19 (c-5) Notwithstanding any other provision of law, if a
20 corporation, limited liability company, or partnership is
21 represented by someone other than an attorney, then all
22 notices and correspondence from the board relating to the
23 appeal shall be directed to the representative.

24 (d) A complaint to affect the assessment for the current
25 year shall be filed on or before 30 calendar days after the
26 date of publication of the assessment list under Section

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

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

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

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

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

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

25 (h) All complaints of errors in assessments of property
26 shall be in writing, and shall be filed by the complaining

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

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

26 (i-5) If board of review rules require the appellant to

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

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

18 (Source: P.A. 98-322, eff. 8-12-13; 99-98, eff. 1-1-16;
19 99-579, eff. 7-15-16.)

20 (35 ILCS 200/16-115)

21 Sec. 16-115. Filing complaints. In counties with 3,000,000
22 or more inhabitants, complaints that any property is
23 overassessed or underassessed or is exempt may be made by any
24 taxpayer. Complaints that any property is overassessed or
25 underassessed or is exempt may be made by a taxing district

1 that has an interest in the assessment to a board of review. A
2 taxpayer may appear pro se or be represented by an attorney
3 licensed to practice law in the State of Illinois.
4 Notwithstanding any other provision of law, a corporation,
5 limited liability company, or partnership may be represented
6 by an attorney or by a non-attorney representative, including,
7 but not limited to, an accountant or other tax representative.

8 All complaints shall be in writing, identify and describe the
9 particular property, otherwise comply with the rules in force,
10 be either signed by the complaining party or his or her
11 representative ~~attorney~~ or, if filed electronically, signed
12 with the electronic signature of the complaining party or his
13 or her representative ~~attorney~~, and be filed with the board of
14 appeals (until the first Monday in December 1998 and the board
15 of review beginning the first Monday in December 1998 and
16 thereafter) in at least duplicate. The board shall forward one
17 copy of each complaint to the county assessor.

18 Complaints by taxpayers and taxing districts and
19 certificates of correction by the county assessor as provided
20 in this Code shall be filed with the board according to
21 townships on or before the dates specified in the notices
22 given in Section 16-110.

23 (Source: P.A. 97-1054, eff. 1-1-13.)

24 (35 ILCS 200/16-180)

25 Sec. 16-180. Procedure for determination of correct

1 assessment. The Property Tax Appeal Board shall establish by
2 rules an informal procedure for the determination of the
3 correct assessment of property which is the subject of an
4 appeal. The procedure, to the extent that the Board considers
5 practicable, shall eliminate formal rules of pleading,
6 practice and evidence, and except for any reasonable filing
7 fee determined by the Board, may provide that costs shall be in
8 the discretion of the Board. A copy of the appellant's
9 petition shall be mailed or sent by electronic means by the
10 clerk of the Property Tax Appeal Board to the board of review
11 whose decision is being appealed. In all cases where a change
12 in assessed valuation of \$100,000 or more is sought, the board
13 of review shall serve a copy of the petition on all taxing
14 districts as shown on the last available tax bill. The
15 chairman of the Property Tax Appeal Board shall provide for
16 the speedy hearing of all such appeals. A taxpayer may appear
17 pro se or be represented by an attorney licensed to practice
18 law in the State of Illinois. Notwithstanding any other
19 provision of law, a corporation, limited liability company, or
20 partnership may be represented by an attorney or by a
21 non-attorney representative, including, but not limited to, an
22 accountant or other tax representative. Each appeal shall be
23 limited to the grounds listed in the petition filed with the
24 Property Tax Appeal Board. All appeals shall be considered de
25 novo and the Property Tax Appeal Board shall not be limited to
26 the evidence presented to the board of review of the county. A

1 party participating in the hearing before the Property Tax
2 Appeal Board is entitled to introduce evidence that is
3 otherwise proper and admissible without regard to whether that
4 evidence has previously been introduced at a hearing before
5 the board of review of the county. Where no complaint has been
6 made to the board of review of the county where the property is
7 located and the appeal is based solely on the effect of an
8 equalizing factor assigned to all property or to a class of
9 property by the board of review, the Property Tax Appeal Board
10 shall not grant a reduction in assessment greater than the
11 amount that was added as the result of the equalizing factor.

12 The provisions added to this Section by this amendatory
13 Act of the 93rd General Assembly shall be construed as
14 declaratory of existing law and not as a new enactment.

15 (Source: P.A. 99-626, eff. 7-22-16.)

16 (35 ILCS 200/16-185)

17 Sec. 16-185. Decisions. The Board shall make a decision in
18 each appeal or case appealed to it, and the decision shall be
19 based upon equity and the weight of evidence and not upon
20 constructive fraud, and shall be binding upon appellant and
21 officials of government. The extension of taxes on any
22 assessment so appealed shall not be delayed by any proceeding
23 before the Board, and, in case the assessment is altered by the
24 Board, any taxes extended upon the unauthorized assessment or
25 part thereof shall be abated, or, if already paid, shall be

1 refunded with interest as provided in Section 23-20.

2 The decision or order of the Property Tax Appeal Board in
3 any such appeal, shall, within 10 days thereafter, be
4 certified at no charge to the appellant and to the proper
5 authorities, including the board of review or board of appeals
6 whose decision was appealed, the county clerk who extends
7 taxes upon the assessment in question, and the county
8 collector who collects property taxes upon such assessment.

9 The final administrative decision of the Property Tax
10 Appeal Board shall be deemed served on a party when a copy of
11 the decision is: (1) deposited in the United States Mail, in a
12 sealed package, with postage prepaid, addressed to that party
13 at the address listed for that party in the pleadings; except
14 that, if the party is represented by an attorney, the notice
15 shall go to the attorney at the address listed in the
16 pleadings; or (2) sent electronically to the party at the
17 e-mail addresses provided for that party in the pleadings. The
18 Property Tax Appeal Board shall allow each party to designate
19 one or more individuals to receive electronic correspondence
20 on behalf of that party and shall allow each party to change,
21 add, or remove designees selected by that party during the
22 course of the proceedings. Decisions and all electronic
23 correspondence shall be directed to each individual so
24 designated.

25 If the Property Tax Appeal Board renders a decision
26 lowering the assessment of a particular parcel after the

1 deadline for filing complaints with the board of review or
2 board of appeals or after adjournment of the session of the
3 board of review or board of appeals at which assessments for
4 the subsequent year or years of the same general assessment
5 period, as provided in Sections 9-215 through 9-225, are being
6 considered, the taxpayer may, within 30 days after the date of
7 written notice of the Property Tax Appeal Board's decision,
8 appeal the assessment for such subsequent year or years
9 directly to the Property Tax Appeal Board.

10 If the Property Tax Appeal Board renders a decision
11 lowering the assessment of a particular parcel on which a
12 residence occupied by the owner is situated, such reduced
13 assessment, subject to equalization, shall remain in effect
14 for the remainder of the general assessment period as provided
15 in Sections 9-215 through 9-225, unless that parcel is
16 subsequently sold in an arm's length transaction establishing
17 a fair cash value for the parcel that is different from the
18 fair cash value on which the Board's assessment is based, or
19 unless the decision of the Property Tax Appeal Board is
20 reversed or modified upon review.

21 If a corporation, limited liability company, or
22 partnership is represented by someone other than an attorney,
23 then references to "attorney" in this Section mean the
24 representative.

25 (Source: P.A. 99-626, eff. 7-22-16; 100-216, eff. 8-18-17.)