



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB1326

Introduced 1/28/2025, by Sen. Julie A. Morrison

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 02974 HLH 12991 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.