AUTHORITY: Implementing and authorized by Sections 10-40, 10-45, 10-50, 10-55, 10-70, 10-75, and 10-85 of the Property Tax Code [35 ILCS 200/10-40, 200/10-45, 200/10-50, 200/10-55, 200/10-70, 200/10-75 and 200/10-85].