



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB2487

Introduced 2/19/2021, by Rep. Deanne M. Mazzochi

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-10

Amends the Property Tax Code. Provides that, if an individual or entity (i) has been found by any court, administrative agency, assessor, deputy, or inspector general to have knowingly made fraudulent or material misrepresentations in connection with securing a reduced assessed value for any property and (ii) has a legal interest in any other property subject to the jurisdiction of any other county or township assessor within the State, then the board of review having jurisdiction over that property may initiate and conduct an investigation, and may summon any assessor, deputy, or other person to appear before it, so as to determine the accuracy of the assessed value of that property or the accuracy of the representations previously made by the person or entity regarding the assessment or valuation of that property.

LRB102 13574 HLH 18922 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 16-10 as follows:

6 (35 ILCS 200/16-10)

7 Sec. 16-10. Investigations by board of review.

8 (a) Summons by the board of review or board of appeals. A
9 board of review or board of appeals may summon any assessor,
10 deputy, or other person to appear before it to be examined
11 under oath concerning the method by which any evaluation has
12 been ascertained, and its correctness.

13 (b) If an individual or entity (i) has been found by any
14 court, administrative agency, assessor, deputy, or inspector
15 general to have knowingly made fraudulent or material
16 misrepresentations in connection with securing a reduced
17 assessed value for any property and (ii) has a legal interest
18 in any other property subject to the jurisdiction of any other
19 county or township assessor within the State, then the board
20 of review having jurisdiction over the property referenced in
21 clause (ii) may initiate and conduct an investigation, and may
22 summon any assessor, deputy, or other person to appear before
23 it, so as to determine the accuracy of the assessed value of

1 that property or the accuracy of the representations
2 previously made by the person or entity regarding the
3 assessment or valuation of that property.

4 (c) Any person so summoned who fails, without good cause,
5 to appear or appearing refuses to submit to the inquiry or
6 answer questions asked by any member of the board, or any
7 attorney representing the board, shall be guilty of a petty
8 offense.

9 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
10 8-14-96.)