

HB2232



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2232

Introduced 2/8/2023, by Rep. Robert "Bob" Rita

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-185

Amends the Property Tax Code. Provides that, upon petition of a party to any case previously decided by the Property Tax Appeal Board, the Board shall reissue its prior decision. Effective immediately.

LRB103 25574 HLH 51923 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 Section 16-185 as follows:

6 (35 ILCS 200/16-185)

7 Sec. 16-185. Decisions. The Board shall make a decision in
8 each appeal or case appealed to it, and the decision shall be
9 based upon equity and the weight of evidence and not upon
10 constructive fraud, and shall be binding upon appellant and
11 officials of government. The extension of taxes on any
12 assessment so appealed shall not be delayed by any proceeding
13 before the Board, and, in case the assessment is altered by the
14 Board, any taxes extended upon the unauthorized assessment or
15 part thereof shall be abated, or, if already paid, shall be
16 refunded with interest as provided in Section 23-20.

17 The decision or order of the Property Tax Appeal Board in
18 any such appeal, shall, within 10 days thereafter, be
19 certified at no charge to the appellant and to the proper
20 authorities, including the board of review or board of appeals
21 whose decision was appealed, the county clerk who extends
22 taxes upon the assessment in question, and the county
23 collector who collects property taxes upon such assessment.

1 Upon petition of a party to any case previously decided by the
2 Board, the Board shall reissue its prior decision.

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

19 If the Property Tax Appeal Board renders a decision
20 lowering the assessment of a particular parcel after the
21 deadline for filing complaints with the board of review or
22 board of appeals or after adjournment of the session of the
23 board of review or board of appeals at which assessments for
24 the subsequent year or years of the same general assessment
25 period, as provided in Sections 9-215 through 9-225, are being
26 considered, the taxpayer may, within 30 days after the date of

1 written notice of the Property Tax Appeal Board's decision,
2 appeal the assessment for such subsequent year or years
3 directly to the Property Tax Appeal Board.

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

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

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.