



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB3105

Introduced 2/17/2023, by Rep. Abdelnasser Rashid

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-120
35 ILCS 200/16-160
35 ILCS 200/16-185

Amends the Property Tax Code. Provides that the Property Tax Appeal Board shall not accept or consider any appraisal that does not meet the Uniform Standards of Professional Appraisal Practice as promulgated by The Appraisal Foundation at the time the appeal was filed. Provides that the Property Tax Appeal Board Process ends in counties with 3,000,000 or more inhabitants for all property with the 2023 assessment year. Provides that the Property Tax Appeal Board may retain jurisdiction over any appeal properly filed with respect to a property in a county of 3,000,000 or more inhabitants before the last day of calendar year 2024, provided that any such appeal that is not resolved by the last day of 2024 shall be dismissed without a decision, notwithstanding the other provisions. Such a dismissal may not be appealed, but a tax objection case may be filed pursuant to Article 23 of the Property Tax Code in the circuit court of the county in which the property involved in the dismissed case is situated for a period of one year after the date of the dismissal, notwithstanding any temporal filing limitations in the provisions of Article 23. Effective immediately.

LRB103 05802 HLH 50822 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 Sections 16-120, 16-160, and 16-185 as follows:

6 (35 ILCS 200/16-120)

7 Sec. 16-120. Decision on complaints. In counties with
8 3,000,000 or more inhabitants, at its meeting for the purpose
9 of revising and correcting the assessments, the board of
10 appeals (until the first Monday in December 1998 and the board
11 of review beginning the first Monday in December 1998 and
12 thereafter), upon complaint filed by a taxpayer or taxing
13 district as prescribed in this Code, may revise the entire
14 assessment of any taxpayer, or any part thereof, and correct
15 the same as shall appear to the board to be just. The
16 assessment of the property of any taxpayer shall not be
17 increased unless that taxpayer or his agent shall first have
18 been notified in writing and been given an opportunity to be
19 heard. The Property Tax Appeal Board shall not accept or
20 consider any appraisal that does not meet the Uniform
21 Standards of Professional Appraisal Practice (USPAP) as
22 promulgated by The Appraisal Foundation at the time the appeal
23 was filed.

1 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
2 8-14-96.)

3 (35 ILCS 200/16-160)

4 Sec. 16-160. Property Tax Appeal Board; process. In
5 counties with 3,000,000 or more inhabitants, beginning with
6 assessments made for the 1996 assessment year for residential
7 property of 6 units or less and beginning with assessments
8 made for the 1997 assessment year for all other property, and
9 for all property in any county other than a county with
10 3,000,000 or more inhabitants, but ending for all property
11 with the 2023 assessment year, any taxpayer dissatisfied with
12 the decision of a board of review or board of appeals as such
13 decision pertains to the assessment of his or her property for
14 taxation purposes, or any taxing body that has an interest in
15 the decision of the board of review or board of appeals on an
16 assessment made by any local assessment officer, may, (i) in
17 counties with less than 3,000,000 inhabitants within 30 days
18 after the date of written notice of the decision of the board
19 of review or (ii) in assessment year 1999 and thereafter in
20 counties with 3,000,000 or more inhabitants within 30 days
21 after the date of the board of review notice or within 30 days
22 after the date that the board of review transmits to the county
23 assessor pursuant to Section 16-125 its final action on the
24 township in which the property is located, whichever is later,
25 appeal the decision to the Property Tax Appeal Board for

1 review. In any appeal where the board of review or board of
2 appeals has given written notice of the hearing to the
3 taxpayer 30 days before the hearing, failure to appear at the
4 board of review or board of appeals hearing shall be grounds
5 for dismissal of the appeal unless a continuance is granted to
6 the taxpayer. If an appeal is dismissed for failure to appear
7 at a board of review or board of appeals hearing, the Property
8 Tax Appeal Board shall have no jurisdiction to hear any
9 subsequent appeal on that taxpayer's complaint. Such taxpayer
10 or taxing body, hereinafter called the appellant, shall file a
11 petition with the clerk of the Property Tax Appeal Board,
12 setting forth the facts upon which he or she bases the
13 objection, together with a statement of the contentions of law
14 which he or she desires to raise, and the relief requested. If
15 a petition is filed by a taxpayer, the taxpayer is precluded
16 from filing objections based upon valuation, as may otherwise
17 be permitted by Sections 21-175 and 23-5. However, any
18 taxpayer not satisfied with the decision of the board of
19 review or board of appeals as such decision pertains to the
20 assessment of his or her property need not appeal the decision
21 to the Property Tax Appeal Board before seeking relief in the
22 courts. The changes made by this amendatory Act of the 91st
23 General Assembly shall be effective beginning with the 1999
24 assessment year.

25 An association may, on behalf of all or several of the
26 owners that constitute the association, file an appeal to the

1 Property Tax Appeal Board or intervene in an appeal to the
2 Property Tax Appeal Board filed by a taxing body. For purposes
3 of this Section, "association" means: (1) a common interest
4 community association, as that term is defined in Section 1-5
5 of the Common Interest Community Association Act; (2) a unit
6 owners' association, as that term is defined in subsection (o)
7 of Section 2 of the Condominium Property Act; or (3) a master
8 association, as that term is defined in subsection (u) of
9 Section 2 of the Condominium Property Act.

10 The Board may retain jurisdiction over any appeal properly
11 filed with respect to a property in a county of 3,000,000 or
12 more inhabitants before the last day of calendar year 2024,
13 provided that any such appeal that is not resolved by the last
14 day of 2025 shall be dismissed without a decision,
15 notwithstanding the provisions of Section 16-185. Such a
16 dismissal may not be appealed, but a tax objection case may be
17 filed pursuant to Article 23 of the Property Tax Code in the
18 circuit court of the county in which the property involved in
19 the dismissed case is situated for a period of one year after
20 the date of the dismissal, notwithstanding any temporal filing
21 limitations in the provisions of Article 23.

22 (Source: P.A. 102-1000, eff. 1-1-23.)

23 (35 ILCS 200/16-185)

24 Sec. 16-185. Decisions. The Board shall make a decision in
25 each appeal or case appealed to it, and the decision shall be

1 based upon equity and the weight of evidence and not upon
2 constructive fraud, and shall be binding upon appellant and
3 officials of government. The extension of taxes on any
4 assessment so appealed shall not be delayed by any proceeding
5 before the Board, and, in case the assessment is altered by the
6 Board, any taxes extended upon the unauthorized assessment or
7 part thereof shall be abated, or, if already paid, shall be
8 refunded with interest as provided in Section 23-20.

9 The Board shall not accept or consider any appraisal that
10 does not meet the Uniform Standards of Professional Appraisal
11 Practice (USPAP) as promulgated by The Appraisal Foundation at
12 the time the appeal was filed.

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

20 The final administrative decision of the Property Tax
21 Appeal Board shall be deemed served on a party when a copy of
22 the decision is: (1) deposited in the United States Mail, in a
23 sealed package, with postage prepaid, addressed to that party
24 at the address listed for that party in the pleadings; except
25 that, if the party is represented by an attorney, the notice
26 shall go to the attorney at the address listed in the

1 pleadings; or (2) sent electronically to the party at the
2 e-mail addresses provided for that party in the pleadings. The
3 Property Tax Appeal Board shall allow each party to designate
4 one or more individuals to receive electronic correspondence
5 on behalf of that party and shall allow each party to change,
6 add, or remove designees selected by that party during the
7 course of the proceedings. Decisions and all electronic
8 correspondence shall be directed to each individual so
9 designated.

10 If the Property Tax Appeal Board renders a decision
11 lowering the assessment of a particular parcel after the
12 deadline for filing complaints with the board of review or
13 board of appeals or after adjournment of the session of the
14 board of review or board of appeals at which assessments for
15 the subsequent year or years of the same general assessment
16 period, as provided in Sections 9-215 through 9-225, are being
17 considered, the taxpayer may, within 30 days after the date of
18 written notice of the Property Tax Appeal Board's decision,
19 appeal the assessment for such subsequent year or years
20 directly to the Property Tax Appeal Board.

21 If the Property Tax Appeal Board renders a decision
22 lowering the assessment of a particular parcel on which a
23 residence occupied by the owner is situated, such reduced
24 assessment, subject to equalization, shall remain in effect
25 for the remainder of the general assessment period as provided
26 in Sections 9-215 through 9-225, unless that parcel is

1 subsequently sold in an arm's length transaction establishing
2 a fair cash value for the parcel that is different from the
3 fair cash value on which the Board's assessment is based, or
4 unless the decision of the Property Tax Appeal Board is
5 reversed or modified upon review.

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

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.