



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004
HB4463

Introduced 02/03/04, by Donald L. Moffitt

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-55
35 ILCS 200/16-95

Amends the Property Tax Code. Allows a board of review to charge a complaining party a fee to cover the costs of postage for serving interested taxing districts with a copy of a petition or complaint concerning property tax assessments. Effective immediately.

LRB093 17714 BDD 46559 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning taxes.

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 16-55 and 16-95 as follows:

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints. On written complaint that any
8 property is overassessed or underassessed, the board shall
9 review the assessment, and correct it, as appears to be just,
10 but in no case shall the property be assessed at a higher
11 percentage of fair cash value than other property in the
12 assessment district prior to equalization by the board or the
13 Department. A complaint to affect the assessment for the
14 current year shall be filed on or before the 10th day of August
15 in counties with less than 150,000 inhabitants and on or before
16 the 10th day of September in counties with 150,000 or more but
17 less than 3,000,000 inhabitants, except if the assessment books
18 containing the assessment complained of are not filed with the
19 board of review by the 10th day of July in a county with fewer
20 than 150,000 inhabitants or by the 10th day of August in a
21 county with 150,000 or more but less than 3,000,000
22 inhabitants, then the complaint shall be filed on or before 30
23 calendar days after the date of publication of the assessment
24 list under Section 12-10. The board may also, at any time
25 before its revision of the assessments is completed in every
26 year, increase, reduce or otherwise adjust the assessment of
27 any property, making changes in the valuation as may be just,
28 and shall have full power over the assessment of any person and
29 may do anything in regard thereto that it may deem necessary to
30 make a just assessment, but the property shall not be assessed
31 at a higher percentage of fair cash value than the assessed
32 valuation of other property in the assessment district prior to

1 equalization by the board or the Department. No assessment
2 shall be increased until the person to be affected has been
3 notified and given an opportunity to be heard, except as
4 provided below. Before making any reduction in assessments of
5 its own motion, the board of review shall give notice to the
6 assessor or chief county assessment officer who certified the
7 assessment, and give the assessor or chief county assessment
8 officer an opportunity to be heard thereon. All complaints of
9 errors in assessments of property shall be in writing, and
10 shall be filed by the complaining party with the board of
11 review, in duplicate. The duplicate shall be filed by the board
12 of review with the assessor or chief county assessment officer
13 who certified the assessment. In all cases where a change in
14 assessed valuation of \$100,000 or more is sought, the board of
15 review shall also serve a copy of the petition on all taxing
16 districts as shown on the last available tax bill at least 14
17 days prior to the hearing on the complaint. The board of review
18 may charge the complaining party a fee to cover the costs of
19 postage for serving a copy of the petition on these taxing
20 districts. All taxing districts shall have an opportunity to be
21 heard on the complaint. Complaints shall be classified by
22 townships or taxing districts by the clerk of the board of
23 review. All classes of complaints shall be docketed
24 numerically, each in its own class, in the order in which they
25 are presented, in books kept for that purpose, which books
26 shall be open to public inspection. Complaints shall be
27 considered by townships or taxing districts until all
28 complaints have been heard and passed upon by the board.

29 (Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

30 (35 ILCS 200/16-95)

31 Sec. 16-95. Powers and duties of board of appeals or
32 review; complaints. In counties with 3,000,000 or more
33 inhabitants, until the first Monday in December 1998, the board
34 of appeals in any year shall, on complaint that any property is
35 overassessed or underassessed, or is exempt, review and order

1 the assessment corrected.

2 Beginning the first Monday in December 1998 and thereafter,
3 in counties with 3,000,000 or more inhabitants, the board of
4 review:

5 (1) shall, on written complaint of any taxpayer or any
6 taxing district that has an interest in the assessment that
7 any property is overassessed, underassessed, or exempt,
8 review the assessment and confirm, revise, correct, alter,
9 or modify the assessment, as appears to be just; and

10 (2) may, upon written motion of any one or more members
11 of the board that is made on or before the dates specified
12 in notices given under Section 16-110 for each township and
13 upon good cause shown, revise, correct, alter, or modify
14 any assessment (or part of an assessment) of real property
15 regardless of whether the taxpayer or owner of the property
16 has filed a complaint with the board.

17 No assessment may be changed by the board on its own
18 motion until the taxpayer in whose name the property is
19 assessed and the chief county assessment officer who
20 certified the assessment have been notified and given an
21 opportunity to be heard thereon. All taxing districts shall
22 have an opportunity to be heard on the matter. The board of
23 review may charge the complaining party a fee to cover the
24 costs of postage for serving a copy of the written
25 complaint on these taxing districts.

26 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

27 Section 99. Effective date. This Act takes effect upon
28 becoming law.