



**93RD GENERAL ASSEMBLY**  
**State of Illinois**  
**2003 and 2004**

Introduced 02/05/04, by Ed Sullivan Jr.

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/16-180

Amends the Property Tax Code. Provides that in hearings the Property Tax Appeal Board shall not be limited to the evidence presented to the board of of review of the county. Provides that a party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. Provides that the changes made by this amendatory Act shall be construed as declaratory of existing law and not as a new enactment. Effective immediately.

LRB093 15638 SJM 44014 b

FISCAL NOTE ACT  
MAY APPLY

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 Section 16-180 as follows:

6 (35 ILCS 200/16-180)

7 Sec. 16-180. Procedure for determination of correct  
8 assessment. The Property Tax Appeal Board shall establish by  
9 rules an informal procedure for the determination of the  
10 correct assessment of property which is the subject of an  
11 appeal. The procedure, to the extent that the Board considers  
12 practicable, shall eliminate formal rules of pleading,  
13 practice and evidence, and except for any reasonable filing fee  
14 determined by the Board, may provide that costs shall be in the  
15 discretion of the Board. A copy of the appellant's petition  
16 shall be mailed by the clerk of the Property Tax Appeal Board  
17 to the board of review whose decision is being appealed. In all  
18 cases where a change in assessed valuation of \$100,000 or more  
19 is sought, the board of review shall serve a copy of the  
20 petition on all taxing districts as shown on the last available  
21 tax bill. The chairman of the Property Tax Appeal Board shall  
22 provide for the speedy hearing of all such appeals. Each appeal  
23 shall be limited to the grounds listed in the petition filed  
24 with the Property Tax Appeal Board. All appeals shall be  
25 considered de novo and the Property Tax Appeal Board shall not  
26 be limited to the evidence presented to the board of of review  
27 of the county. A party participating in the hearing before the  
28 Property Tax Appeal Board is entitled to introduce evidence  
29 that is otherwise proper and admissible without regard to  
30 whether that evidence has previously been introduced at a  
31 hearing before the board of review of the county. Where no  
32 complaint has been made to the board of review of the county

1 where the property is located and the appeal is based solely on  
2 the effect of an equalizing factor assigned to all property or  
3 to a class of property by the board of review, the Property Tax  
4 Appeal Board shall not grant a reduction in assessment greater  
5 than the amount that was added as the result of the equalizing  
6 factor.

7 The provisions added to this Section by this amendatory Act  
8 of the 93rd General Assembly shall be construed as declaratory  
9 of existing law and not as a new enactment.

10 (Source: P.A. 93-248, eff. 7-22-03.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.