

1 AN ACT in relation to property 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 16-35 as follows:

6 (35 ILCS 200/16-35)

7 Sec. 16-35. Adjournment of boards of review. The final
8 adjournment of the board of review in counties of less than
9 50,000 inhabitants shall be on or before September 7; in
10 counties of 50,000 or more but less than 75,000 inhabitants,
11 the adjournment shall be on or before October 7; in counties
12 of 75,000 or more but less than 100,000 inhabitants, the
13 adjournment shall be on or before November 7; and in counties
14 of 100,000 or more inhabitants the board shall adjourn no not
15 later than December 31. If the work for that assessment year
16 is not completed, the board of review shall, with the
17 approval of the county board, recess on or before its
18 adjournment date as specified above, until the clerk of the
19 board of review notifies the members of the board of review
20 in writing to return to session to complete their work. The
21 board of review shall adjourn when the work for that
22 assessment year is completed and the assessment books
23 certified to the county clerk.

24 (Source: P.A. 90-14, eff. 7-1-97.)