



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB4845

Introduced 1/19/2006, by Rep. Paul D. Froehlich - Donald L. Moffitt

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-70

35 ILCS 200/23-10

Amends the Property Tax Code. Provides that property owners must notify affected fire protection districts upon filing of any application for a non-homestead exemption which would reduce the assessed valuation of any property by more than \$100,000 and provides that the districts must be given the opportunity to be heard on the matter. Deletes a provision exempting counties with 3,000,000 or more inhabitants from certain notice requirements concerning tax objections.

LRB094 16308 BDD 51556 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 16-70 and 23-10 as follows:

6 (35 ILCS 200/16-70)

7 Sec. 16-70. Determination of exemptions. The board of
8 review shall hear and determine the application of any person
9 who is assessed on property claimed to be exempt from taxation.
10 However, the decision of the board shall not be final, except
11 as to homestead exemptions. Upon filing of any application for
12 a non-homestead exemption which would reduce the assessed
13 valuation of any property by more than \$100,000, the owner
14 shall deliver, in person or by mail, a copy of the application
15 to any municipality, school district, ~~and~~ community college
16 district, and fire protection district in which the property is
17 situated. Failure of a municipality, school district, ~~or~~
18 community college district, or fire protection district to
19 receive the notice shall not invalidate any exemption. The
20 board shall give the municipalities, school districts, ~~and~~
21 community college districts, fire protection districts, and
22 the taxpayer an opportunity to be heard. The clerk of the board
23 in all cases other than homestead exemptions, under the
24 direction of the board, shall make out and forward to the
25 Department, a full and complete statement of all the facts in
26 the case. The Department shall determine whether the property
27 is legally liable to taxation. It shall notify the board of
28 review of its decision, and the board shall correct the
29 assessment if necessary. The decision of the Department is
30 subject to review under Sections 8-35 and 8-40. The extension
31 of taxes on any assessment shall not be delayed by any
32 proceedings under this Section, and, if the Department rules

1 that the property is exempt, any taxes extended upon the
2 unauthorized assessment shall be abated or, if paid, shall be
3 refunded.

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

5 (35 ILCS 200/23-10)

6 Sec. 23-10. Tax objections and copies. Beginning with the
7 2003 tax year, in counties with 3,000,000 or more inhabitants,
8 the person paying the taxes due as provided in Section 23-5 may
9 file a tax objection complaint under Section 23-15 within 165
10 days after the first penalty date of the final installment of
11 taxes for the year in question. Beginning with the 2003 tax
12 year, in counties with less than 3,000,000 inhabitants, the
13 person paying the taxes due as provided in Section 23-5 may
14 file a tax objection complaint under Section 23-15 within 75
15 days after the first penalty date of the final installment of
16 taxes for the year in question. However, in all counties in
17 cases in which the complaint is permitted to be filed without
18 payment under Section 23-5, it must be filed prior to the entry
19 of judgment under Section 21-175. In addition, the time
20 specified for payment of the tax provided in Section 23-5 shall
21 not be construed to delay or prevent the entry of judgment
22 against, or the sale of, tax delinquent property if the taxes
23 have not been paid prior to the entry of judgment under Section
24 21-175. An objection to an assessment for any year shall not be
25 allowed by the court, however, if an administrative remedy was
26 available by complaint to the board of appeals or board of
27 review under Section 16-55 or Section 16-115, unless that
28 remedy was exhausted prior to the filing of the tax objection
29 complaint.

30 When any complaint is filed with the court ~~in a county with~~
31 ~~less than 3,000,000 inhabitants,~~ the plaintiff shall file 3
32 copies of the complaint with the clerk of the circuit court.
33 Any complaint or amendment thereto shall contain (i) on the
34 first page a listing of the taxing districts against which the
35 complaint is directed and (ii) a summary of the reasons for the

1 tax objections set forth in the complaint with enough copies of
2 the summary to be distributed to each of the taxing districts
3 against which the complaint is directed. Within 10 days after
4 the complaint is filed, the clerk of the circuit court shall
5 deliver one copy to the State's Attorney and one copy to the
6 county clerk, taking their receipts therefor. The county clerk
7 shall, within 30 days from the last day for the filing of
8 complaints, notify the duly elected or appointed custodian of
9 funds for each taxing district that may be affected by the
10 complaint, stating (i) that a complaint has been filed and (ii)
11 the summary of the reasons for the tax objections set forth in
12 the complaint. Any amendment to a complaint, except any
13 amendment permitted to be made in open court during the course
14 of a hearing on the complaint, shall also be filed in
15 triplicate, with one copy delivered to the State's Attorney and
16 one copy delivered to the county clerk by the clerk of the
17 circuit court. The State's Attorney shall within 10 days of
18 receiving his or her copy of the amendment notify the duly
19 elected or appointed custodian of funds for each taxing
20 district whose tax monies may be affected by the amendment,
21 stating (i) that the amendment has been filed and (ii) the
22 summary of the reasons for the tax objections set forth in the
23 amended complaint. The State's Attorney shall also notify the
24 custodian and the county clerk in writing of the date, time and
25 place of any hearing before the court to be held upon the
26 complaint or amended complaint not later than 4 days prior to
27 the hearing. The notices provided in this Section shall be by
28 letter addressed to the custodian or the county clerk and may
29 be mailed by regular mail, postage prepaid, postmarked within
30 the required period, but not less than 4 days before a hearing.
31 (Source: P.A. 93-378, eff. 7-24-03.)