

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 Section 16-70 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.)