



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB5729

Introduced 2/9/2010, by Rep. Michael W. Tryon

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-50
35 ILCS 200/16-160
35 ILCS 200/16-185

Amends the Property Tax Code. Provides that a final board of review or board of appeals action may be appealed to the Property Tax Appeal Board within 60 days (instead of 30 days) after the date of notice. Effective immediately.

LRB096 16495 HLH 31765 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 12-50, 16-160, and 16-185 as follows:

6 (35 ILCS 200/12-50)

7 Sec. 12-50. Mailed notice to taxpayer after change by board
8 of review or board of appeals. If final board of review or
9 board of appeals action regarding any property, including
10 equalization under Section 16-60 or Section 16-65, results in
11 an increased or decreased assessment, the board shall mail a
12 notice to the taxpayer, at his or her address as it appears in
13 the assessment records, whose property is affected by such
14 action, and in the case of a complaint filed with a board of
15 review under Section 16-25 or 16-115, to the taxing body filing
16 the complaint. A copy shall be given to the assessor or chief
17 county assessment officer if his or her assessment was reversed
18 or modified by the board. Written notice shall also be given to
19 any taxpayer who filed a complaint in writing with the board
20 and whose assessment was not changed. The notice shall set
21 forth the assessed value prior to board action; the assessed
22 value after final board action but prior to any equalization;
23 and the assessed value as equalized by the board, if the board

1 equalizes. This notice shall state that the value as certified
2 to the county clerk by the board will be the locally assessed
3 value of the property for that year and each succeeding year,
4 unless revised in a succeeding year in the manner provided in
5 this Code. The written notice shall also set forth specifically
6 the facts upon which the board's decision is based. In counties
7 with less than 3,000,000 inhabitants, the notice shall also
8 contain the following statement: "You may appeal this decision
9 to the Property Tax Appeal Board by filing a petition for
10 review with the Property Tax Appeal Board within 60 ~~30~~ days
11 after this notice is mailed to you or your agent, or is
12 personally served upon you or your agent". In counties with
13 3,000,000 or more inhabitants, the notice shall also contain
14 the following statement: "You may appeal this decision to the
15 Property Tax Appeal Board by filing a petition for review with
16 the Property Tax Appeal Board within 60 ~~30~~ days after the date
17 of this notice or within 60 ~~30~~ days after the date that the
18 Board of Review transmits to the county assessor pursuant to
19 Section 16-125 its final action on the township in which your
20 property is located, whichever is later". The Board shall
21 publish its transmittal date of final action on each township
22 in at least one newspaper of general circulation in the county.
23 The changes made by this amendatory Act of the 91st General
24 Assembly apply to the 1999 assessment year and thereafter.
25 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

1 (35 ILCS 200/16-160)

2 Sec. 16-160. Property Tax Appeal Board; process. In
3 counties with 3,000,000 or more inhabitants, beginning with
4 assessments made for the 1996 assessment year for residential
5 property of 6 units or less and beginning with assessments made
6 for the 1997 assessment year for all other property, and for
7 all property in any county other than a county with 3,000,000
8 or more inhabitants, any taxpayer dissatisfied with the
9 decision of a board of review or board of appeals as such
10 decision pertains to the assessment of his or her property for
11 taxation purposes, or any taxing body that has an interest in
12 the decision of the board of review or board of appeals on an
13 assessment made by any local assessment officer, may, (i) in
14 counties with less than 3,000,000 inhabitants within 60 ~~30~~ days
15 after the date of written notice of the decision of the board
16 of review or (ii) in assessment year 1999 and thereafter in
17 counties with 3,000,000 or more inhabitants within 60 ~~30~~ days
18 after the date of the board of review notice or within 60 ~~30~~
19 days after the date that the board of review transmits to the
20 county assessor pursuant to Section 16-125 its final action on
21 the township in which the property is located, whichever is
22 later, appeal the decision to the Property Tax Appeal Board for
23 review. In any appeal where the board of review or board of
24 appeals has given written notice of the hearing to the taxpayer
25 30 days before the hearing, failure to appear at the board of
26 review or board of appeals hearing shall be grounds for

1 dismissal of the appeal unless a continuance is granted to the
2 taxpayer. If an appeal is dismissed for failure to appear at a
3 board of review or board of appeals hearing, the Property Tax
4 Appeal Board shall have no jurisdiction to hear any subsequent
5 appeal on that taxpayer's complaint. Such taxpayer or taxing
6 body, hereinafter called the appellant, shall file a petition
7 with the clerk of the Property Tax Appeal Board, setting forth
8 the facts upon which he or she bases the objection, together
9 with a statement of the contentions of law which he or she
10 desires to raise, and the relief requested. If a petition is
11 filed by a taxpayer, the taxpayer is precluded from filing
12 objections based upon valuation, as may otherwise be permitted
13 by Sections 21-175 and 23-5. However, any taxpayer not
14 satisfied with the decision of the board of review or board of
15 appeals as such decision pertains to the assessment of his or
16 her property need not appeal the decision to the Property Tax
17 Appeal Board before seeking relief in the courts. The changes
18 made by this amendatory Act of the 91st General Assembly shall
19 be effective beginning with the 1999 assessment year.

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

21 (35 ILCS 200/16-185)

22 Sec. 16-185. Decisions. The Board shall make a decision in
23 each appeal or case appealed to it, and the decision shall be
24 based upon equity and the weight of evidence and not upon
25 constructive fraud, and shall be binding upon appellant and

1 officials of government. The extension of taxes on any
2 assessment so appealed shall not be delayed by any proceeding
3 before the Board, and, in case the assessment is altered by the
4 Board, any taxes extended upon the unauthorized assessment or
5 part thereof shall be abated, or, if already paid, shall be
6 refunded with interest as provided in Section 23-20.

7 The decision or order of the Property Tax Appeal Board in
8 any such appeal, shall, within 10 days thereafter, be certified
9 at no charge to the appellant and to the proper authorities,
10 including the board of review or board of appeals whose
11 decision was appealed, the county clerk who extends taxes upon
12 the assessment in question, and the county collector who
13 collects property taxes upon such assessment.

14 If the Property Tax Appeal Board renders a decision
15 lowering the assessment of a particular parcel after the
16 deadline for filing complaints with the board of review or
17 board of appeals or after adjournment of the session of the
18 board of review or board of appeals at which assessments for
19 the subsequent year are being considered, the taxpayer may,
20 within 60 ~~30~~ days after the date of written notice of the
21 Property Tax Appeal Board's decision, appeal the assessment for
22 the subsequent year directly to the Property Tax Appeal Board.

23 If the Property Tax Appeal Board renders a decision
24 lowering the assessment of a particular parcel on which a
25 residence occupied by the owner is situated, such reduced
26 assessment, subject to equalization, shall remain in effect for

1 the remainder of the general assessment period as provided in
2 Sections 9-215 through 9-225, unless that parcel is
3 subsequently sold in an arm's length transaction establishing a
4 fair cash value for the parcel that is different from the fair
5 cash value on which the Board's assessment is based, or unless
6 the decision of the Property Tax Appeal Board is reversed or
7 modified upon review.

8 (Source: P.A. 88-455; 88-660, eff. 9-16-94; 89-671, eff.
9 8-14-96.)

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