



## 97TH GENERAL ASSEMBLY

### State of Illinois

2011 and 2012

**HB4044**

by Rep. Arthur Turner

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-55  
35 ILCS 200/21-145

Amends the Property Tax Code. Requires boards of review in counties with less than 3,000,000 inhabitants to notify the complainant or the complainant's attorney, either electronically or by mail, of the receipt of the filing of a complaint. Provides that the notice shall include the docket number. Provides that, if the complaint does not comply with board of review rules, the notification must identify which rules have not been complied with and provide the complainant with not less than 5 days to comply with those rules. Provides that, if the complainant complies with the board of review rules at the time the complaint is filed or within the extended period granted by the board of review, then the board of review must send the complainant or the complainant's attorney a notice of a hearing. Provides that boards of review in counties with less than 3,000,000 inhabitants shall adopt rules allowing a complaining party or its attorney to attend and participate in a hearing telephonically or electronically. In a Section concerning scavenger sales, requires certain county collectors to publish notice of the intended application for judgment and sale of all properties upon which all or a part of the general taxes for each of 3 or more years (instead of 2 or more years) are delinquent.

LRB097 15723 HLH 60867 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

A BILL FOR

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 16-55 and 21-145 as follows:

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints. On written complaint that any  
8 property is overassessed or underassessed, the board shall  
9 review the assessment, and correct it, as appears to be just,  
10 but in no case shall the property be assessed at a higher  
11 percentage of fair cash value than other property in the  
12 assessment district prior to equalization by the board or the  
13 Department. The board shall include compulsory sales in  
14 reviewing and correcting assessments, including, but not  
15 limited to, those compulsory sales submitted by the taxpayer,  
16 if the board determines that those sales reflect the same  
17 property characteristics and condition as those originally  
18 used to make the assessment. The board shall also consider  
19 whether the compulsory sale would otherwise be considered an  
20 arm's length transaction. A complaint to affect the assessment  
21 for the current year shall be filed on or before the 10th day  
22 of August in counties with less than 150,000 inhabitants and on  
23 or before the 10th day of September in counties with 150,000 or

1 more but less than 3,000,000 inhabitants, except if the  
2 assessment books containing the assessment complained of are  
3 not filed with the board of review by the 10th day of July in a  
4 county with fewer than 150,000 inhabitants or by the 10th day  
5 of August in a county with 150,000 or more but less than  
6 3,000,000 inhabitants, then the complaint shall be filed on or  
7 before 30 calendar days after the date of publication of the  
8 assessment list under Section 12-10. The board may also, at any  
9 time before its revision of the assessments is completed in  
10 every year, increase, reduce or otherwise adjust the assessment  
11 of any property, making changes in the valuation as may be  
12 just, and shall have full power over the assessment of any  
13 person and may do anything in regard thereto that it may deem  
14 necessary to make a just assessment, but the property shall not  
15 be assessed at a higher percentage of fair cash value than the  
16 assessed valuation of other property in the assessment district  
17 prior to equalization by the board or the Department. No  
18 assessment shall be increased until the person to be affected  
19 has been notified and given an opportunity to be heard, except  
20 as provided below. Before making any reduction in assessments  
21 of its own motion, the board of review shall give notice to the  
22 assessor or chief county assessment officer who certified the  
23 assessment, and give the assessor or chief county assessment  
24 officer an opportunity to be heard thereon. All complaints of  
25 errors in assessments of property shall be in writing, and  
26 shall be filed by the complaining party with the board of

1 review, in duplicate. The duplicate shall be filed by the board  
2 of review with the assessor or chief county assessment officer  
3 who certified the assessment. In all cases where a change in  
4 assessed valuation of \$100,000 or more is sought, the board of  
5 review shall also serve a copy of the petition on all taxing  
6 districts as shown on the last available tax bill at least 14  
7 days prior to the hearing on the complaint. All taxing  
8 districts shall have an opportunity to be heard on the  
9 complaint. Complaints shall be classified by townships or  
10 taxing districts by the clerk of the board of review. All  
11 classes of complaints shall be docketed numerically, each in  
12 its own class, in the order in which they are presented, in  
13 books kept for that purpose, which books shall be open to  
14 public inspection. Complaints shall be considered by townships  
15 or taxing districts until all complaints have been heard and  
16 passed upon by the board.

17 In counties with less than 3,000,000 inhabitants, upon  
18 receipt of a written complaint timely filed under this Section,  
19 the board of review shall docket the complaint and send  
20 electronically or by mail to the complainant, or the  
21 complainant's attorney (if the complaint is filed by an  
22 attorney on behalf of a complainant), a notification of receipt  
23 of the filing of a complaint. That notification shall include  
24 the docket number. In counties with less than 3,000,000  
25 inhabitants, if the complaint does not comply with the board of  
26 review rules entitling the complainant to a hearing, the

1 notification must identify which rules have not been complied  
2 with and provide the complainant with not less than 5 days to  
3 comply with those rules. In those counties, if the complainant  
4 complies with the board of review rules either upon the initial  
5 filing of a complaint or within the time as extended by the  
6 board of review for compliance, then the board of review shall  
7 send electronically or by mail to the complainant or the  
8 complainant's attorney a notice of a hearing. Where  
9 practicable, the board of review in a county with less than  
10 3,000,000 inhabitants shall adopt rules allowing a complainant  
11 or a complainant's attorney to attend and participate in a  
12 hearing telephonically or electronically.

13 (Source: P.A. 96-1083, eff. 7-16-10.)

14 (35 ILCS 200/21-145)

15 Sec. 21-145. Scavenger sale. At the same time the County  
16 Collector annually publishes the collector's annual sale  
17 advertisement under Sections 21-110, 21-115 and 21-120, it is  
18 mandatory for the collector in counties with 3,000,000 or more  
19 inhabitants, and in other counties if the county board so  
20 orders by resolution, to publish an advertisement giving notice  
21 of the intended application for judgment and sale of all  
22 properties upon which all or a part of the general taxes for  
23 each of 3 ~~2~~ or more years, including the current tax year, are  
24 delinquent as of the date of the advertisement. In no event may  
25 there be more than 2 consecutive years without a sale under

1 this Section. The term delinquent also includes forfeitures.  
2 The County Collector shall include in the advertisement and in  
3 the application for judgment and sale under this Section and  
4 Section 21-260 the total amount of all general taxes upon those  
5 properties which are delinquent as of the date of the  
6 advertisement. In lieu of a single annual advertisement and  
7 application for judgment and sale under this Section and  
8 Section 21-260, the County Collector may, from time to time,  
9 beginning on the date of the publication of the annual sale  
10 advertisement and before August 1 of the next year, publish  
11 separate advertisements and make separate applications on  
12 eligible properties described in one or more volumes of the  
13 delinquent list. The separate advertisements and applications  
14 shall, in the aggregate, include all the properties which  
15 otherwise would have been included in the single annual  
16 advertisement and application for judgment and sale under this  
17 Section. Upon the written request of the taxing district which  
18 levied the same, the County Collector shall also include in the  
19 advertisement the special taxes and special assessments,  
20 together with interest, penalties and costs thereon upon those  
21 properties which are delinquent as of the date of the  
22 advertisement. The advertisement and application for judgment  
23 and sale shall be in the manner prescribed by this Code  
24 relating to the annual advertisement and application for  
25 judgment and sale of delinquent properties.

26 (Source: P.A. 88-455; 89-695, eff. 12-31-96.)