



Sen. Linda Holmes

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LRB098 07357 HLH 44830 a

1 AMENDMENT TO SENATE BILL 1657

2 AMENDMENT NO. _____. Amend Senate Bill 1657 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 6-15, 9-5, and 16-55 as follows:

6 (35 ILCS 200/6-15)

7 Sec. 6-15. Political makeup and compensation. The board of
8 review appointed under Section 6-5 shall consist of 3 ~~2~~
9 members, 2 of whom are affiliated with the political party
10 polling the highest vote for any county office in the county~~r~~
11 ~~and one member of the party polling the second highest vote for~~
12 ~~the same county office~~ at the last general election prior to
13 any appointment made under this Section. The third member shall
14 not be affiliated with that same party. Each member of the
15 board of review shall receive an annual salary to be fixed by
16 the county board and paid out of the county treasury.

1 (Source: P.A. 86-905; 87-1189; 88-455.)

2 (35 ILCS 200/9-5)

3 Sec. 9-5. Rules. Each county assessor, board of appeals,
4 and board of review shall make and publish reasonable rules for
5 the guidance of persons doing business with them and for the
6 orderly dispatch of business.

7 In counties with fewer than 3,000,000 inhabitants, these
8 rules shall not require specific proof to be offered nor limit
9 the nature of evidence which may be offered as a condition of
10 filing an assessment complaint under Section 16-55.

11 In counties with 3,000,000 or more inhabitants, the county
12 assessor and board of appeals (ending the first Monday in
13 December 1998 and the board of review beginning the first
14 Monday in December 1998 and thereafter), jointly shall make and
15 prescribe rules for the assessment of property and the
16 preparation of the assessment books by the township assessors
17 in their respective townships and for the return of those books
18 to the county assessor.

19 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
20 8-14-96.)

21 (35 ILCS 200/16-55)

22 Sec. 16-55. Complaints.

23 (a) On written complaint that any property is overassessed
24 or underassessed, the board shall review the assessment, and

1 correct it, as appears to be just, but in no case shall the
2 property be assessed at a higher percentage of fair cash value
3 than other property in the assessment district prior to
4 equalization by the board or the Department.

5 (b) The board shall include compulsory sales in reviewing
6 and correcting assessments, including, but not limited to,
7 those compulsory sales submitted by the taxpayer, if the board
8 determines that those sales reflect the same property
9 characteristics and condition as those originally used to make
10 the assessment. The board shall also consider whether the
11 compulsory sale would otherwise be considered an arm's length
12 transaction.

13 (c) If a complaint is filed by an attorney on behalf of a
14 taxpayer, all notices and correspondence from the board
15 relating to the appeal shall be directed to the attorney. The
16 board may require proof of the attorney's authority to
17 represent the taxpayer. If the attorney fails to provide proof
18 of authority within the compliance period granted by the board
19 pursuant to subsection (d), the board may dismiss the
20 complaint. The Board shall send, electronically or by mail,
21 notice of the dismissal to the attorney and taxpayer.

22 (d) A complaint to affect the assessment for the current
23 year shall be filed on or before 30 calendar days after the
24 date of publication of the assessment list under Section 12-10.
25 Upon receipt of a written complaint that is timely filed under
26 this Section, the board of review shall docket the complaint.

1 If the complaint does not comply with the board of review rules
2 adopted under Section 9-5 entitling the complainant to a
3 hearing, the board shall send, electronically or by mail,
4 notification acknowledging receipt of the complaint. The
5 notification must identify which rules have not been complied
6 with and provide the complainant with not less than 10 business
7 days to bring the complaint into compliance with those rules.
8 If the complainant complies with the board of review rules
9 either upon the initial filing of a complaint or within the
10 time as extended by the board of review for compliance, then
11 the board of review shall send, electronically or by mail, a
12 notice of hearing and the board shall hear the complaint and
13 shall issue and send, electronically or by mail, a decision
14 upon resolution. Except as otherwise provided in subsection
15 (c), if the complainant has not complied with the rules within
16 the time as extended by the board of review, the board shall
17 nonetheless issue and send a decision. The board of review may
18 adopt rules allowing any party to attend and participate in a
19 hearing by telephone or electronically.

20 (e) The board may also, at any time before its revision of
21 the assessments is completed in every year, increase, reduce or
22 otherwise adjust the assessment of any property, making changes
23 in the valuation as may be just, and shall have full power over
24 the assessment of any person and may do anything in regard
25 thereto that it may deem necessary to make a just assessment,
26 but the property shall not be assessed at a higher percentage

1 of fair cash value than the assessed valuation of other
2 property in the assessment district prior to equalization by
3 the board or the Department.

4 (f) No assessment shall be increased until the person to be
5 affected has been notified and given an opportunity to be
6 heard, except as provided below.

7 (g) Before making any reduction in assessments of its own
8 motion, the board of review shall give notice to the assessor
9 or chief county assessment officer who certified the
10 assessment, and give the assessor or chief county assessment
11 officer an opportunity to be heard thereon.

12 (h) All complaints of errors in assessments of property
13 shall be in writing, and shall be filed by the complaining
14 party with the board of review, in duplicate. The duplicate
15 shall be filed by the board of review with the assessor or
16 chief county assessment officer who certified the assessment.

17 (i) In all cases where a change in assessed valuation of
18 \$100,000 or more is sought, the board of review shall also
19 serve a copy of the petition on all taxing districts as shown
20 on the last available tax bill at least 14 days prior to the
21 hearing on the complaint. All taxing districts shall have an
22 opportunity to be heard on the complaint.

23 (j) Complaints shall be classified by townships or taxing
24 districts by the clerk of the board of review. All classes of
25 complaints shall be docketed numerically, each in its own
26 class, in the order in which they are presented, in books kept

1 for that purpose, which books shall be open to public
2 inspection. Complaints shall be considered by townships or
3 taxing districts until all complaints have been heard and
4 passed upon by the board.

5 (Source: P.A. 96-1083, eff. 7-16-10; 97-812, eff. 7-13-12.)".

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.".