



Rep. Sam Yingling

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LRB099 06138 HLH 32032 a

1 AMENDMENT TO HOUSE BILL 3296

2 AMENDMENT NO. _____. Amend House Bill 3296 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 6-10, 6-60, and 16-55 and by adding Sections 2-85,
6 9-17, 9-147, 9-163, and 16-86 as follows:

7 (35 ILCS 200/2-85 new)

8 Sec. 2-85. Taxpayer entitled to statement of assessment
9 process. In a county with a population of more than 300,000 but
10 less than 3,000,000 inhabitants, the township assessor or chief
11 county assessment officer, when requested, shall deliver to any
12 person a copy of the description or statement of property
13 assessed in his or her name or in which he or she holds
14 ownership interest, and the valuation placed thereon by the
15 assessor for the most recent taxable year. The description
16 shall include the method by which the assessment was derived,

1 comparable properties used to reach the assessment or to
2 substantiate the assessment given, and other information which
3 explains the method in which the assessment was reached. A copy
4 of the statement shall serve as the township assessor's
5 evidence at any appeal the taxpayer brings before the board of
6 review. The assessor may submit further evidence in response to
7 an appeal filed before the board of review. In lieu of a
8 description of the method by which the assessment was derived,
9 the township assessor may include the equalization factors
10 applied to the property and an explanation of how equalization
11 affects the assessment. If the township assessor includes the
12 equalization factors applied to the property and an explanation
13 of how equalization affects the assessment, the person
14 requesting the statement may request an additional statement
15 setting forth the method by which the assessment was derived. A
16 copy of the statement shall serve as the township assessor's
17 initial evidence at any appeal the taxpayer brings before the
18 board of review. The assessor may submit further evidence in
19 response to an appeal filed before the board of review. Notice
20 of the requesting party's right to obtain a statement under
21 this Section shall be included with the assessment notice
22 provided under Sections 12-30 or 12-55.

23 (35 ILCS 200/6-10)

24 Sec. 6-10. Examination requirement; counties — ~~Counties~~ of
25 100,000 or more. In any county to which Section 6-5 applies and

1 which has 100,000 or more inhabitants, no person may serve on
2 the board of review who has not passed an examination prepared
3 and administered by the Department to determine his or her
4 competence to hold the office. The examination shall be
5 conducted by the Department at some convenient location in the
6 county. The Department may provide by rule the maximum time
7 that the name of a person who has passed the examination will
8 be included on a list of persons eligible for appointment or
9 election. The county board of any other county may, by
10 resolution, impose a like requirement in its county. In
11 counties with less than 100,000 inhabitants, the members of the
12 board of review shall within one year of taking office
13 successfully complete a basic course in assessment practice
14 approved by the Department. In counties with 3,000,000 or more
15 inhabitants, the members of the board of review shall
16 successfully complete a basic course in assessment practice,
17 approved by the Department, within one year after taking
18 office. The county board may, by ordinance or resolution,
19 determine other qualifications a person shall possess prior to
20 their appointment to a board of review above and beyond the
21 requirements of this Section.

22 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.
23 12-2-94; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

24 (35 ILCS 200/6-60)

25 Sec. 6-60. Rules and procedures. The board of review in

1 every county with less than 3,000,000 inhabitants must make
2 available to the public a detailed description of the rules and
3 procedures for hearings before the board. This description must
4 include an explanation of any applicable burdens of proof,
5 rules of evidence, timelines, the method by which a member or
6 additional member is assigned to a hearing, and any other
7 procedures that will allow the taxpayer to effectively present
8 his or her case before the board. If a county Internet website
9 exists, the rules and procedures must also be published on that
10 website.

11 The board of review shall publish guidelines for
12 residential property appeals. Those guidelines shall provide
13 information about the most appropriate types of evidence that
14 may be used to support an appeal, the process and timeline for
15 appeals, and how the board conducts appeals. These guidelines
16 shall be published on the board's website or on the county
17 website if no board of review website exists.

18 (Source: P.A. 96-122, eff. 1-1-10.)

19 (35 ILCS 200/9-17 new)

20 Sec. 9-17. Annual meeting with the Department.

21 (a) The Department shall, in each year, assemble all
22 supervisors of assessment who have been appointed or elected
23 under Section 3-5 or 3-45 for consultation and shall instruct
24 them in the uniformity of their functions. The instructions
25 shall be in writing and shall be available to the public.

1 Notice of the annual assembly shall be published on the
2 Department's website. The assembly may be held concurrently
3 with the assembly for board of review members under subsection
4 (b) and shall be open to the public.

5 (b) The Department shall, in each year, assemble all board
6 of review members who have been appointed or elected under
7 Section 6-5, 6-30, or 6-35, and all county commissioners
8 constituting a board of review under Section 6-30, for
9 consultation and shall instruct them in the uniformity of their
10 functions. The instructions shall be in writing and shall be
11 available to the public. Notice of the annual assembly shall be
12 published on the Department's website. The assembly may be held
13 concurrently with the assembly for supervisors of assessments
14 under subsection (a) and shall be open to the public.

15 (c) This Section does not apply to supervisors of
16 assessment or board of review members in counties with more
17 than 3,000,000 inhabitants.

18 (35 ILCS 200/9-147 new)

19 Sec. 9-147. Method of assessment. Township assessors shall
20 inform the supervisor of assessments of the type of software or
21 other method by which assessments are conducted in the
22 township. If a township Internet website exists, this
23 information shall be published on that website. If a township
24 Internet website does not exist and a county Internet website
25 exists, the supervisor of assessments shall publish this

1 information on the county website. This Section does not apply
2 in any county with more than 3,000,000 residents.

3 (35 ILCS 200/9-163 new)

4 Sec. 9-163. Increase in equalized assessed value.
5 Notwithstanding any other provision of law, in a county of more
6 than 300,000 but less than 3,000,000 residents, if the
7 equalized assessed value of any property increases by more than
8 15% over the equalized assessed value of that property in the
9 previous assessment year, and if that increase is not
10 attributable to new construction or improvements on the
11 property, then the assessor shall include that property on a
12 list maintained by the assessor of all such properties for the
13 taxable year. That list shall be transmitted to the chief
14 county assessment officer with the assessment books for that
15 taxable year.

16 (35 ILCS 200/16-55)

17 Sec. 16-55. Complaints.

18 (a) On written complaint that any property is overassessed
19 or underassessed, the board shall review the assessment, and
20 correct it, as appears to be just, but in no case shall the
21 property be assessed at a higher percentage of fair cash value
22 than other property in the assessment district prior to
23 equalization by the board or the Department.

24 (b) The board shall include compulsory sales in reviewing

1 and correcting assessments, including, but not limited to,
2 those compulsory sales submitted by the taxpayer, if the board
3 determines that those sales reflect the same property
4 characteristics and condition as those originally used to make
5 the assessment. The board shall also consider whether the
6 compulsory sale would otherwise be considered an arm's length
7 transaction.

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

17 (d) A complaint to affect the assessment for the current
18 year shall be filed on or before 30 calendar days after the
19 date of publication of the assessment list under Section 12-10.
20 Upon receipt of a written complaint that is timely filed under
21 this Section, the board of review shall docket the complaint.
22 If the complaint does not comply with the board of review rules
23 adopted under Section 9-5 entitling the complainant to a
24 hearing, the board shall send, electronically or by mail,
25 notification acknowledging receipt of the complaint. The
26 notification must identify which rules have not been complied

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

15 (e) The board may also, at any time before its revision of
16 the assessments is completed in every year, increase, reduce or
17 otherwise adjust the assessment of any property, making changes
18 in the valuation as may be just, and shall have full power over
19 the assessment of any person and may do anything in regard
20 thereto that it may deem necessary to make a just assessment,
21 but the property shall not be assessed at a higher percentage
22 of fair cash value than the assessed valuation of other
23 property in the assessment district prior to equalization by
24 the board or the Department.

25 (f) No assessment shall be increased until the person to be
26 affected has been notified and given an opportunity to be

1 heard, except as provided below.

2 (g) Before making any reduction in assessments of its own
3 motion, the board of review shall give notice to the assessor
4 or chief county assessment officer who certified the
5 assessment, and give the assessor or chief county assessment
6 officer an opportunity to be heard thereon.

7 (g-10) Upon request of the assessor or chief county
8 assessment officer who made the original assessment, the board
9 of review shall provide a written explanation to that assessor
10 or chief county assessment officer setting forth the board's
11 reasoning for an assessment reduction for reductions that occur
12 as a result of an appeal.

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

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

24 (j) Complaints shall be classified by townships or taxing
25 districts by the clerk of the board of review. All classes of
26 complaints shall be docketed numerically, each in its own

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

6 (Source: P.A. 97-812, eff. 7-13-12; 98-322, eff. 8-12-13.)

7 (35 ILCS 200/16-86 new)

8 Sec. 16-86. List of reduced assessments. At the time of the
9 certification of the assessment books as provided under Section
10 16-85, the chief county assessment officer shall publish on the
11 county's website a report of all equalized assessed valuations
12 reduced from the township assessor's valuation in the aggregate
13 by class of property, organized by township if the county is so
14 organized.

15 Section 99. Effective date. This Act takes effect upon
16 becoming law."