

1 AN ACT in relation to taxation.

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 8-35 and 15-25 as follows:

6 (35 ILCS 200/8-35)

7 Sec. 8-35. Notification requirements; procedure on  
8 protest.

9 (a) Assessments made by the Department. Upon completion  
10 of its original assessments, the Department shall publish a  
11 complete list of the assessments in the State "official  
12 newspaper." Any person feeling aggrieved by any such  
13 assessment may, within 10 days of the date of publication of  
14 the list, apply to the Department for a review and correction  
15 of that assessment. Upon review of the assessment, the  
16 Department shall make any correction as it considers just.

17 ~~Notice of each exemption decision made by the Department~~  
18 ~~under Sections 15-25, 16-70 or 16-130, shall be given by~~  
19 ~~certified mail to the applicant for exemption.~~

20 If review of an assessment has been made ~~or if an~~  
21 ~~exemption decision has been made by the Department,~~ and  
22 notice has been given of the Department's decision, any party  
23 to the proceeding who feels aggrieved by the decision, may  
24 file an application for hearing. The application shall be in  
25 writing and shall be filed with the Department within 20 days  
26 after notice of the decision has been given by certified  
27 mail. Petitions for hearing shall state concisely the  
28 mistakes alleged to have been made or the new evidence to be  
29 presented.

30 No action for the judicial review of any assessment ~~or~~  
31 ~~exemption~~ decision of the Department shall be allowed unless

1 the party commencing such action has filed an application for  
2 a hearing and the Department has acted upon the application.

3 The extension of taxes on an assessment shall not be  
4 delayed by any proceeding under this Section. In cases where  
5 the assessment is revised ~~or the exemption granted~~, the taxes  
6 extended upon the assessment, or that part of the taxes as  
7 may be appropriate, shall be abated or, if already paid,  
8 refunded.

9 (b) Exemption decisions made by the Department. Notice  
10 of each exemption decision made by the Department under  
11 Section 15-25, 16-70, or 16-130 shall be given by certified  
12 mail to the applicant for exemption.

13 If an exemption decision has been made by the Department  
14 and notice has been given of the Department's decision, any  
15 party to the proceeding who feels aggrieved by the decision  
16 may file an application for hearing. The application shall  
17 be in writing and shall be filed with the Department within  
18 60 days after notice of the decision has been given by  
19 certified mail. Petitions for hearing shall state concisely  
20 the mistakes alleged to have been made or the new evidence to  
21 be presented.

22 If a petition for hearing is filed, the Department shall  
23 reconsider the exemption decision and shall grant any party  
24 to the proceeding a hearing. As soon as practical after the  
25 reconsideration and hearing, the Department shall issue a  
26 notice of decision by mailing the notice by certified mail.  
27 The notice shall set forth the Department's findings of fact  
28 and the basis of the decision.

29 Within 30 days after the mailing of a notice of decision,  
30 any party to the proceeding may file with the Director a  
31 written request for rehearing in such form as the Department  
32 may be rule prescribe, setting for the grounds on which  
33 rehearing is requested. If rehearing or Departmental review  
34 is granted, as soon as practical after the rehearing or

1 Departmental review has been held, the Department shall issue  
2 a revised decision to the party or the party's legal  
3 representative as a result of the rehearing. The action of  
4 the Department on a petition for hearing shall become final  
5 the later of (i) 30 days after issuance of a notice of  
6 decision, if no request for rehearing is made, or (ii) if a  
7 timely request for rehearing is made, upon the issuance of  
8 the denial of the request or the issuance of a notice of  
9 final decision.

10 No action for the judicial review of any exemption  
11 decision of the Department shall be allowed unless the party  
12 commencing the action has filed an application for a hearing  
13 and the Department has acted upon the application.

14 The extension of taxes on an assessment shall not be  
15 delayed by any proceeding under this Section. In cases when  
16 the exemption is granted, in whole or in part, the taxes  
17 extended upon the assessment, or that part of the taxes as  
18 may be appropriate, shall be abated or, if already paid,  
19 refunded.

20 (Source: P.A. 84-222; 88-455.)

21 (35 ILCS 200/15-25)

22 Sec. 15-25. Removal of exemptions. If the Department  
23 determines that any property has been unlawfully exempted  
24 from taxation, or is no longer entitled to exemption, the  
25 Department shall, before January 1 of any year, direct the  
26 chief county assessment officer to assess the property and  
27 return it to the assessment rolls for the next assessment  
28 year. The Department shall give notice of its decision to  
29 the owner of the property by certified mail. The decision  
30 shall be subject to review and hearing under with Section  
31 8-35, upon application by the owner filed within 60 ±0 days  
32 after the notice of decision is mailed. However, the  
33 extension of taxes on the assessment shall not be delayed by

1 any proceedings under this Section. If the property is  
2 determined to be exempt, any taxes extended upon the  
3 assessment shall be abated or, if already paid, be refunded.

4 (Source: P.A. 82-554; 88-455.)

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