

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 adding  
5 Section 16-169 and by changing Sections 16-170 and 16-180 as  
6 follows:

7 (35 ILCS 200/16-169 new)

8 Sec. 16-169. Required disclosure of information in cases  
9 concerning commercial or industrial properties in counties of  
10 3,000,000 or more. In counties with 3,000,000 or more  
11 inhabitants, beginning with assessments made for the 2001  
12 assessment year, for valuation appeals concerning commercial  
13 or industrial property requesting a change in assessed value  
14 of \$100,000 or more:

15 (1) the taxpayer must submit copies of all  
16 valuation reports within the party's possession or  
17 control concerning the property in question that have a  
18 date of valuation 2 years before and through the end of  
19 the subject tax year; and

20 (2) the taxpayer must produce documentation  
21 surrounding any sale of the subject property that  
22 occurred any time beginning 2 years before and through  
23 the documentary filing period allowed by the Property Tax  
24 Appeal Board.

25 These disclosures must be supported by an affidavit of  
26 compliance signed by the submitting party and must be  
27 tendered to the opposing party within the documentary filing  
28 period allowed by the Property Tax Appeal Board. These  
29 disclosures, along with the supporting affidavit, must be  
30 submitted before the appealing party may overcome the  
31 presumption in favor of the board of review.

1 (35 ILCS 200/16-170)

2 Sec. 16-170. Hearings. A hearing shall be granted if any  
3 party to the appeal so requests, and, upon motion of any  
4 party to the appeal or by direction of the Property Tax  
5 Appeal Board, any appeal may be set down for a hearing, with  
6 proper notice to the interested parties. Notice to all  
7 interested taxing bodies shall be deemed to have been given  
8 when served upon the State's Attorney of the county from  
9 which the appeal has been taken. Hearings may be held before  
10 less than a majority of the members of the Board, and the  
11 chairman may assign members or hearing officers to hold  
12 hearings. Such hearings shall be open to the public and  
13 shall be conducted in accordance with the rules of practice  
14 and procedure promulgated by the Board.

15 In counties of 3,000,000 or more inhabitants, beginning  
16 with assessments made for the 2001 assessment year, when the  
17 appeal requests a change in assessed value of \$100,000 or  
18 more, the following requirements apply:

19 (1) The Property Tax Appeal Board must notify the  
20 parties that the case has been set for hearing at least  
21 60 days before the scheduled hearing date.

22 (2) Disclosure of information under Section 16-169  
23 must be filed with the Property Tax Appeal Board and  
24 tendered to the opposing party before the hearing date.

25 (3) Opinion testimony.

26 (A) Names of any opinion witnesses and copies  
27 of any reports that will be used during the  
28 witnesses' testimony must be disclosed to the  
29 Property Tax Appeal Board and the opposing party  
30 before the hearing or that witness must be excluded  
31 from the hearing. This includes any opinion witness  
32 who testifies during rebuttal.

33 (B) Any valuation report prepared by a  
34 government office may be presented and testified to

1           by any employee of that same office. The Board ~~or~~  
 2           any member or hearing officer shall, on its or his  
 3           or her own motion or on a motion of a party, may  
 4           require the production of any books, records, papers  
 5           or documents that are ~~may-be-material-or~~ relevant as  
 6           evidence in any matter pending before the Property  
 7           Tax Appeal Board ~~it-and-necessary-for-the-making-of~~  
 8           a-just-decision.

9           (Source: P.A. 76-689; 88-455.)

10           (35 ILCS 200/16-180)

11           Sec. 16-180. Procedure for determination of correct  
 12           assessment. Except as otherwise provided in this Section and  
 13           Sections 16-169 and 16-170, the Property Tax Appeal Board  
 14           shall establish by rules an informal procedure for the  
 15           determination of the correct assessment of property which is  
 16           the subject of an appeal. The procedure, to the extent that  
 17           the Board considers practicable, shall eliminate formal rules  
 18           of pleading, practice and evidence, and except for any  
 19           reasonable filing fee determined by the Board, may provide  
 20           that costs shall be in the discretion of the Board. A copy of  
 21           the appellant's petition shall be mailed by the clerk of the  
 22           Property Tax Appeal Board to the board of review ~~or-board--of~~  
 23           appeals whose decision is being appealed. In all cases where  
 24           a change in assessed valuation of \$100,000 or more is sought,  
 25           the board of review ~~or-board-of-appeals~~ shall serve a copy of  
 26           the petition on all taxing districts as shown on the last  
 27           available tax bill. The chairman of the Property Tax Appeal  
 28           Board shall provide for the speedy hearing of all such  
 29           appeals. The decision of the board of review on any  
 30           assessment from which any appeal is taken to the Property Tax  
 31           Appeal Board is presumed correct and legal, but the  
 32           presumption is rebuttable. When the market value is the  
 33           basis of the appeal, the appellant has the burden of proving

1 each contested fact by a preponderance of the evidence. When  
2 uniformity is the basis for the appeal, the appellant has the  
3 burden of proving each contested fact by clear and convincing  
4 evidence. All appeals shall be considered de novo. Where no  
5 complaint has been made to the board of review of the county  
6 where the property is located and the appeal is based solely  
7 on the effect of an equalizing factor assigned to all  
8 property or to a class of property by the board of review,  
9 the Property Tax Appeal Board shall not grant a reduction in  
10 assessment greater than the amount that was added as the  
11 result of the equalizing factor. Where property is classified  
12 for purposes of taxation and a classification ordinance has  
13 been adopted in accordance with Section 9-150, the correct  
14 assessment for property other than residential property of 6  
15 units or less shall be determined by debasing the market  
16 value of the subject property by the ordinance level of  
17 assessment for that class of property.

18 (Source: P.A. 88-455; 89-671, eff. 8-14-96.)

19 Section 99. Effective date. This Act takes effect upon  
20 becoming law.