

1 AMENDMENT TO SENATE BILL 206

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 206, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Property Tax Code is amended by changing  
6 Sections 23-15 and 23-30 and adding Section 23-50 as follows:

7 (35 ILCS 200/23-15)

8 Sec. 23-15. Tax objection procedure and hearing.

9 (a) A tax objection complaint under Section 23-10 shall  
10 be filed in the circuit court of the county in which the  
11 subject property is located. Joinder of plaintiffs shall be  
12 permitted to the same extent permitted by law in any personal  
13 action pending in the court and shall be in accordance with  
14 Section 2-404 of the Code of Civil Procedure; provided,  
15 however, that no complaint shall be filed as a class action.  
16 The complaint shall name the county collector as defendant  
17 and shall specify any objections that the plaintiff may have  
18 to the taxes in question. No appearance or answer by the  
19 county collector to the tax objection complaint, nor any  
20 further pleadings, need be filed. Amendments to the complaint  
21 may be made to the same extent which, by law, could be made  
22 in any personal action pending in the court. A taxing

1 district may intervene in any case in which an objection is  
2 filed against the taxing district's levy by filing an  
3 appearance in the case and providing notice and a copy of the  
4 appearance to the objector and the State's Attorney. Upon the  
5 filing of an appearance by a taxing district, the taxing  
6 district shall be responsible for defending its tax levy, and  
7 the State's Attorney shall be relieved of the defense.

8 (b) (1) The court, sitting without a jury, shall hear  
9 and determine all objections specified to the taxes,  
10 assessments, or levies in question. This Section shall be  
11 construed to provide a complete remedy for any claims with  
12 respect to those taxes, assessments, or levies, excepting  
13 only matters for which an exclusive remedy is provided  
14 elsewhere in this Code.

15 (2) The taxes, assessments, and levies that are the  
16 subject of the objection shall be presumed correct and legal,  
17 but the presumption is rebuttable. The plaintiff has the  
18 burden of proving any contested matter of fact by clear and  
19 convincing evidence.

20 (3) Objections to assessments shall be heard de novo by  
21 the court. The court shall grant relief in the cases in which  
22 the objector meets the burden of proof under this Section and  
23 shows an assessment to be incorrect or illegal. If an  
24 objection is made claiming incorrect valuation, the court  
25 shall consider the objection without regard to the  
26 correctness of any practice, procedure, or method of  
27 valuation followed by the assessor, board of appeals, or  
28 board of review in making or reviewing the assessment, and  
29 without regard to the intent or motivation of any assessing  
30 official. The doctrine known as constructive fraud is hereby  
31 abolished for purposes of all challenges to taxes,  
32 assessments, or levies.

33 (c) If the court orders a refund of any part of the  
34 taxes paid, it shall also order the payment of interest as

1 provided in Section 23-20. Appeals may be taken from final  
2 judgments as in other civil cases.

3 (d) This amendatory Act of 1995 shall apply to all tax  
4 objection matters still pending for any tax year, except as  
5 provided in Sections 23-5 and 23-10 regarding procedures and  
6 time limitations for payment of taxes and filing tax  
7 objection complaints.

8 (e) In counties with less than 3,000,000 inhabitants, if  
9 the court renders a decision lowering the assessment of a  
10 particular parcel on which a residence occupied by the owner  
11 is situated, the reduced assessment, subject to equalization,  
12 shall remain in effect for the remainder of the general  
13 assessment period as provided in Sections 9-215 through  
14 9-225, unless that parcel is subsequently sold in an arm's  
15 length transaction establishing a fair cash value for the  
16 parcel that is different from the fair cash value on which  
17 the court's assessment is based, or unless the decision of  
18 the court is reversed or modified upon review.

19 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.  
20 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626,  
21 eff. 8-9-96.)

22 (35 ILCS 200/23-30)

23 Sec. 23-30. Conference on tax objection. Following the  
24 filing of an objection under Section 23-10, the court may  
25 hold a conference with the objector and the State's Attorney  
26 or, if a taxing district has filed an appearance in the case,  
27 with the objector and the taxing district. Compromise  
28 agreements on tax objections reached by conference shall be  
29 filed with the court, and the parties shall prepare an order  
30 covering the settlement and submit the order to the court for  
31 entry.

32 (Source: P.A. 88-455; 89-126, eff. 7-11-95.)

1 (35 ILCS 200/23-50 new)

2 Sec. 23-50. Refund to all affected taxpayers. If, as a  
3 result of an objection filed by a taxpayer, a court  
4 determines that a tax is invalid as a result of an excess  
5 accumulation of surplus funds, the court shall order a refund  
6 by each affected taxing district to each taxpayer who  
7 overpaid property taxes as a result of the invalid tax. Any  
8 funds that have not been designated for use in a specific  
9 capital improvement project, as approved by a record vote of  
10 the taxing body, are deemed to be surplus funds. In  
11 addition, any funds that are held in reserve by a taxing  
12 district for more than 36 months after the date of receipt,  
13 except for funds required for payment of contractual  
14 obligations for specific projects costs, are deemed to be  
15 surplus funds. This Section applies to objections filed on  
16 or after the effective date of this amendatory Act of the  
17 92nd General Assembly.

18 Section 90. The State Mandates Act is amended by adding  
19 Section 8.25 as follows:

20 (30 ILCS 805/8.25 new)

21 Sec. 8.25. Exempt mandate. Notwithstanding Sections 6  
22 and 8 of this Act, no reimbursement by the State is required  
23 for the implementation of any mandate created by this  
24 amendatory Act of the 92nd General Assembly.

25 Section 99. Effective date. This Act takes effect upon  
26 becoming law."