**Section 1910.5 Construction and Definitions**

a) Standards. This Part is to be construed in accordance with the appropriate provisions of the Statute on Statutes [5 ILCS 70].

b) Definitions. The following words and phrases, whenever used in this Part, include in their meaning the definitions set below:

1) Board − Property Tax Appeal Board.

2) The Code – Property Tax Code [35 ILCS 200].

3) Real Property – *The* *land itself*, *with all things contained therein,* *and* *also all buildings, structures and improvements, and other permanent fixtures* *thereon, including all oil, gas, coal and other minerals* *in the* *land and the right to remove oil, gas* and other minerals*, excluding coal,* *from* *the* *land, and all rights and privileges belonging or* *pertaining thereto, except where* *otherwise* *specified* *by the* *Code.*  (Section 1-130 of the Code)

4) Farm – *When used in connection with valuing land and buildings for an agricultural use, any property* *used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to,* *hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of* real *property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall* *be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the* farm*. For purposes of* this Part*, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from* *property* *used for farming shall not cause* *that property* *to not be considered as used solely for farming*. (Section 1-60 of the Code)

5) Fair Cash Value – The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (Section 1-50 of the Code)

6) *PIN; Property Index Number;* Permanent Index Number; Parcel Index Numbering *– A number used to identify a parcel of property for assessment and taxation purposes. The index number shall constitute a sufficient description of the property to which it has been assigned, wherever a description is required by the Code.* *"Property Index Number" and "Permanent Index Number" shall be construed to be interchangeable terms.* (Section 1-120 of the Code)

7) *Taxing District; Taxing Body – Any unit of local government, school district or community college district with the power to levy taxes.* *"Taxing District" and "Taxing Body" shall be construed to be interchangeable terms.* (Section 1-150 of the Code)

8) Party, Interested Party – Either the contesting party, i.e., the appellant (owner, taxpayer or taxing district) or the board of review (appellee), or the intervenors (taxing district, owner or taxpayer).

9) Attorney – Any individual admitted to the practice of law in this State as set forth in the Attorney Act [705 ILCS 205].

10) Brief – A document that contains a summary of the facts, the pertinent case law and statutes, and an argument on how the laws apply to the facts supporting a particular position.

11) Quadrennial Assessment – *The general assessment of real* property *required by law to be made once* *every four years*. (Sections 1-65, 9-215, 9-220 and 9-225 of the Code)

12) *Triennial Assessment – In counties of 3,000,000 or more inhabitants, the general assessment of real property required by law to be made once every three years.* (Section 9-220 of the Code)

13) Notice of Decision or Order − A written notice of decision or order of the Property Tax Appeal Board in any appeal may be disseminated to all parties and all other authorities affected thereby by placing same in the U.S. mail with postage fully prepaid or made available by electronic means.

14) Certification of Decision or Order − Certification shall be deemed to be the later of:

A) the date the decision or order is placed in the U.S. mail with postage fully prepaid to the parties of record; or

B) the date the decision or order is transferred or made available by electronic means to the proper authorities.

15) Compulsory Sale –

A) *the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale"; and*

B) *the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.* (Section 1-23 of the Code)

16) Electronic Filing Portal (“EFP”) – The system used by the Board to accept a petition for appeal and supporting evidence electronically. The EFP can be accessed at the Board’s website as stated in Section 1910.20(c).

c) All references in this Part to property record card shall be deemed to include, as a substitute, a property characteristic printout detailing the property's physical characteristics.

d) Interpretation. The definitions listed in this Section are intended only as an aid to interpretation of this Part.

e) All times listed in this Part are for the Central Time Zone.

(Source: Amended at 47 Ill. Reg. 2075, effective January 27, 2023)