

1 AN ACT concerning 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 Section 16-125 as follows:

6 (35 ILCS 200/16-125)

7 Sec. 16-125. Hearings. In counties with 3,000,000 or  
8 more inhabitants, complaints filed with the board of appeals  
9 (until the first Monday in December 1998 and the board of  
10 review beginning the first Monday in December 1998 and  
11 thereafter) shall be classified by townships. All complaints  
12 shall be docketed numerically, in the order in which they are  
13 presented, as nearly as possible, in books or computer  
14 records kept for that purpose, which shall be open to public  
15 inspection. The complaints shall be considered by townships  
16 until they have been heard and passed upon by the board.  
17 After completing final action on all matters in a township,  
18 the board shall transmit such final actions to the county  
19 assessor.

20 A hearing upon any complaint shall not be held until the  
21 taxpayer affected and the county assessor have each been  
22 notified and have been given an opportunity to be heard. All  
23 hearings shall be open to the public and the board shall sit  
24 together and hear the representations of the interested  
25 parties or their representatives. An order for a correction  
26 of any assessment shall not be made unless both commissioners  
27 of the board, or a majority of the members in the case of a  
28 board of review, concur therein, in which case, an order  
29 therefor shall be made in open session and entered in the  
30 records of the board. When an assessment is ordered  
31 corrected, the board shall transmit a computer printout of

1 the results, or make and sign a brief written statement of  
2 the reason for the change and the manner in which the method  
3 used by the assessor in making the assessment was erroneous,  
4 and shall deliver a copy of the statement to the county  
5 assessor. Upon request the board shall hear any taxpayer in  
6 opposition to a proposed reduction in any assessment.

7 The board may destroy or otherwise dispose of complaints  
8 and records pertaining thereto after the lapse of 5 ±0 years  
9 from the date of filing.

10 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.