

1 AN ACT in relation to taxes.

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 8-55 as follows:

6 (35 ILCS 200/8-55)

7 Sec. 8-55. Office of appraisals. Within the Department,  
8 an Office of Appraisals shall assist local government  
9 assessment officials, in counties of less than 3,000,000  
10 inhabitants, with appraisal of commercial and industrial  
11 properties having an assessment, prior to equalization by the  
12 Department, of \$350,000 or more. ~~The-Office-of-Appraisals~~  
13 ~~shall-be--staffed--by--10--or--more--professional--appraisers~~  
14 ~~qualified--by--experience--and--education--as-required-by-the~~  
15 ~~Department.~~

16 The Office shall provide assistance to assessors and  
17 Supervisors of Assessments having a complaint or appeal  
18 relating to the property to be appraised pending before the  
19 Board of Review or the State Property Tax Appeal Board. Such  
20 assistance shall be provided upon request, pursuant to a  
21 written agreement between the Department and the assessing  
22 official making the request, specifying the project involved,  
23 the time frame for making the appraisal, the purpose of the  
24 appraisal and the responsibilities of the parties, including  
25 agreement by the local assessing official that the appraisal  
26 will be accepted and utilized in the pending complaint or  
27 appeal.

28 (Source: P.A. 84-1454; 88-455.) 5816