

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 changing  
5 Section 16-180 as follows:

6 (35 ILCS 200/16-180)

7 Sec. 16-180. Procedure for determination of correct  
8 assessment. Except as otherwise provided in this Section and  
9 Sections 16-169 and 16-170, the Property Tax Appeal Board  
10 shall establish by rules an informal procedure for the  
11 determination of the correct assessment of property which is  
12 the subject of an appeal. The procedure, to the extent that  
13 the Board considers practicable, shall eliminate formal rules  
14 of pleading, practice and evidence, and except for any  
15 reasonable filing fee determined by the Board, may provide  
16 that costs shall be in the discretion of the Board. A copy of  
17 the appellant's petition shall be mailed by the clerk of the  
18 Property Tax Appeal Board to the board of review ~~er-board--of~~  
19 ~~appeals~~ whose decision is being appealed. In all cases where  
20 a change in assessed valuation of \$100,000 or more is sought,  
21 the board of review ~~er-board-of-appeals~~ shall serve a copy of  
22 the petition on all taxing districts as shown on the last  
23 available tax bill. The chairman of the Property Tax Appeal  
24 Board shall provide for the speedy hearing of all such  
25 appeals. All appeals shall be considered de novo. Where no  
26 complaint has been made to the board of review of the county  
27 where the property is located and the appeal is based solely  
28 on the effect of an equalizing factor assigned to all  
29 property or to a class of property by the board of review,  
30 the Property Tax Appeal Board shall not grant a reduction in  
31 assessment greater than the amount that was added as the

1 result of the equalizing factor. Where property is classified  
2 for purposes of taxation and a classification ordinance has  
3 been adopted in accordance with Section 9-150, the correct  
4 assessment for property other than residential property of 6  
5 units or less shall be determined by debasing the market  
6 value of the subject property by the ordinance level of  
7 assessment for that class of property.

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

9 Section 99. Effective date. This Act takes effect upon  
10 becoming law.