

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.)".