

1 AN ACT concerning 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 Sections 23-15 and 23-30 as follows:

6 (35 ILCS 200/23-15)

7 Sec. 23-15. Tax objection procedure and hearing.

8 (a) A tax objection complaint under Section 23-10 shall  
9 be filed in the circuit court of the county in which the  
10 subject property is located. Joinder of plaintiffs shall be  
11 permitted to the same extent permitted by law in any personal  
12 action pending in the court and shall be in accordance with  
13 Section 2-404 of the Code of Civil Procedure; provided,  
14 however, that no complaint shall be filed as a class action.  
15 The complaint shall name the county collector as defendant  
16 and shall specify any objections that the plaintiff may have  
17 to the taxes in question. No appearance or answer by the  
18 county collector to the tax objection complaint, nor any  
19 further pleadings, need be filed. Amendments to the complaint  
20 may be made to the same extent which, by law, could be made  
21 in any personal action pending in the court. A taxing  
22 district may intervene in any case in which an objection is  
23 filed against the taxing district's levy by filing an  
24 appearance in the case and providing notice and a copy of the  
25 appearance to the objector and the State's Attorney. Upon the  
26 filing of an appearance by a taxing district, the taxing  
27 district shall be responsible for defending its tax levy, and  
28 the State's Attorney shall be relieved of the defense.

29 (b) (1) The court, sitting without a jury, shall hear  
30 and determine all objections specified to the taxes,  
31 assessments, or levies in question. This Section shall be

1 construed to provide a complete remedy for any claims with  
2 respect to those taxes, assessments, or levies, excepting  
3 only matters for which an exclusive remedy is provided  
4 elsewhere in this Code.

5 (2) The taxes, assessments, and levies that are the  
6 subject of the objection shall be presumed correct and legal,  
7 but the presumption is rebuttable. The plaintiff has the  
8 burden of proving any contested matter of fact by clear and  
9 convincing evidence.

10 (3) Objections to assessments shall be heard de novo by  
11 the court. The court shall grant relief in the cases in which  
12 the objector meets the burden of proof under this Section and  
13 shows an assessment to be incorrect or illegal. If an  
14 objection is made claiming incorrect valuation, the court  
15 shall consider the objection without regard to the  
16 correctness of any practice, procedure, or method of  
17 valuation followed by the assessor, board of appeals, or  
18 board of review in making or reviewing the assessment, and  
19 without regard to the intent or motivation of any assessing  
20 official. The doctrine known as constructive fraud is hereby  
21 abolished for purposes of all challenges to taxes,  
22 assessments, or levies.

23 (c) If the court orders a refund of any part of the  
24 taxes paid, it shall also order the payment of interest as  
25 provided in Section 23-20. Appeals may be taken from final  
26 judgments as in other civil cases.

27 (d) This amendatory Act of 1995 shall apply to all tax  
28 objection matters still pending for any tax year, except as  
29 provided in Sections 23-5 and 23-10 regarding procedures and  
30 time limitations for payment of taxes and filing tax  
31 objection complaints.

32 (e) In counties with less than 3,000,000 inhabitants, if  
33 the court renders a decision lowering the assessment of a  
34 particular parcel on which a residence occupied by the owner

1 is situated, the reduced assessment, subject to equalization,  
2 shall remain in effect for the remainder of the general  
3 assessment period as provided in Sections 9-215 through  
4 9-225, unless that parcel is subsequently sold in an arm's  
5 length transaction establishing a fair cash value for the  
6 parcel that is different from the fair cash value on which  
7 the court's assessment is based, or unless the decision of  
8 the court is reversed or modified upon review.

9 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.  
10 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626,  
11 eff. 8-9-96.)

12 (35 ILCS 200/23-30)

13 Sec. 23-30. Conference on tax objection. Following the  
14 filing of an objection under Section 23-10, the court may  
15 hold a conference with the objector and the State's Attorney  
16 or, if a taxing district has filed an appearance in the case,  
17 with the objector and the taxing district. Compromise  
18 agreements on tax objections reached by conference shall be  
19 filed with the court, and the parties shall prepare an order  
20 covering the settlement and submit the order to the court for  
21 entry.

22 (Source: P.A. 88-455; 89-126, eff. 7-11-95.)

23 Section 99. Effective date. This Act takes effect upon  
24 becoming law.