

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 23-15 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 Illinois county in which  
10 the subject property is located. Joinder of plaintiffs shall  
11 be permitted to the same extent permitted by law in any  
12 personal action pending in the court and shall be in  
13 accordance with Section 2-404 of the Code of Civil Procedure;  
14 provided, however, that no complaint shall be filed as a  
15 class action. The complaint shall name the county collector  
16 as defendant and shall specify any objections that the  
17 plaintiff may have to the taxes in question. No appearance or  
18 answer by the county collector to the tax objection  
19 complaint, nor any further pleadings, need be filed.  
20 Amendments to the complaint may be made to the same extent  
21 which, by law, could be made in any personal action pending  
22 in the court.

23 (b) (1) The court, sitting without a jury, shall hear  
24 and determine all objections specified to the taxes,  
25 assessments, or levies in question. This Section shall be  
26 construed to provide a complete remedy for any claims with  
27 respect to those taxes, assessments, or levies, excepting  
28 only matters for which an exclusive remedy is provided  
29 elsewhere in this Code.

30 (2) The taxes, assessments, and levies that are the  
31 subject of the objection shall be presumed correct and legal,

1 but the presumption is rebuttable. The plaintiff has the  
2 burden of proving any contested matter of fact by clear and  
3 convincing evidence.

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

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

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

26 (e) In counties with less than 3,000,000 inhabitants, if  
27 the court renders a decision lowering the assessment of a  
28 particular parcel on which a residence occupied by the owner  
29 is situated, the reduced assessment, subject to equalization,  
30 shall remain in effect for the remainder of the general  
31 assessment period as provided in Sections 9-215 through  
32 9-225, unless that parcel is subsequently sold in an arm's  
33 length transaction establishing a fair cash value for the  
34 parcel that is different from the fair cash value on which

1 the court's assessment is based, or unless the decision of  
2 the court is reversed or modified upon review.

3 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.  
4 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626,  
5 eff. 8-9-96.)