

AN ACT concerning taxes.

Be it enacted by the People of the State of Illinois,
represented in the General Assembly:

Section 5. The Property Tax Code is amended by changing Sections 16-180, 16-190, and 16-191 as follows:

(35 ILCS 200/16-180)

Sec. 16-180. Procedure for determination of correct assessment. The Property Tax Appeal Board shall establish by rules an informal procedure for the determination of the correct assessment of property which is the subject of an appeal. The procedure, to the extent that the Board considers practicable, shall eliminate formal rules of pleading, practice and evidence, and except for any reasonable filing fee determined by the Board, may provide that costs shall be in the discretion of the Board. A copy of the appellant's petition shall be mailed by the clerk of the Property Tax Appeal Board to the board of review ~~or board of appeals~~ whose decision is being appealed. In all cases where a change in assessed valuation of \$100,000 or more is sought, the board of review ~~or board of appeals~~ shall serve a copy of the petition on all taxing districts as shown on the last available tax bill. The chairman of the Property Tax Appeal Board shall provide for the speedy hearing of all such appeals. Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. All appeals shall be considered de novo. Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalizing factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board shall not grant a reduction in assessment

greater than the amount that was added as the result of the equalizing factor.

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

(35 ILCS 200/16-190)

Sec. 16-190. Record of proceedings and orders.

(a) The Property Tax Appeal Board shall keep a record of its proceedings and orders and the record shall be a public record. In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense. The original certified transcript of such hearing shall be forwarded to the Springfield office of the Property Tax Appeal Board and shall become part of the Board's official record of the proceeding on appeal. Each year the Property Tax Appeal Board shall publish a volume containing a synopsis of representative cases decided by the Board during that year. The publication shall be organized by or cross-referenced by the issue presented before the Board in each case contained in the publication. The publication shall be available for inspection by the public at the Property Tax Appeal Board offices and copies shall be available for a reasonable cost, except as provided in Section 16-191.

(b) The Property Tax Appeal Board shall provide annually, no later than February 1, to the Governor and the General Assembly a report that contains for each county the following:

(1) the total number of cases for commercial and industrial property requesting a reduction in assessed value of \$100,000 or more for each of the last 5 years;

(2) the total number of cases for commercial and industrial property decided by the Property Tax Appeal Board for each of the last 5 years; and

(3) the total change in assessed value based on the Property Tax Appeal Board decisions for commercial property and industrial property for each of the last 5 years.

(c) The requirement for providing a report to the General Assembly shall be satisfied by filing copies of the report with the following:

(1) the Speaker of the House of Representatives;

(2) the Minority Leader of the House of Representatives;

(3) the Clerk of the House of Representatives;

(4) the President of the Senate;

(5) the Minority Leader of the Senate;

(6) the Secretary of the Senate;

(7) the Legislative Research Unit, as required by Section 3.1 of the General Assembly Organization Act; and

(8) the State Government Report Distribution Center for the General Assembly, as required by subsection (t) of Section 320 of the State Library Act.

(Source: P.A. 90-770, eff. 8-14-98.)

(35 ILCS 200/16-191)

Sec. 16-191. Publications for Chief County Assessment Officers. The Property Tax Appeal Board shall annually distribute to each chief county assessment officer, free of charge, one copy of the volume published pursuant to Section 16-190 and one copy of any other publication produced by the Property Tax Appeal Board, upon request.

In addition, in counties with 3,000,000 or more inhabitants, the Property Tax Appeal Board shall electronically distribute every 30 days to the chief county assessment officer, free of charge, appeal information containing the following:

(1) appeal year and appeal docket number;

(2) Property Tax Appeal Board class and requested level of reduction;

(3) appellant name;

(4) permanent index number or numbers;

(5) scheduled hearing dates;

(6) final assessed value determined by the Property Tax Appeal Board;

(7) date case closed at Property Tax Appeal Board;

(8) reason for action;

(9) intervenor name; and

(10) intervenor representatives.

(Source: P.A. 90-770, eff. 8-14-98.)

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