

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 Section 16-180 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 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 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 and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. 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.

The provisions added to this Section by this amendatory Act of the 93rd General Assembly shall be construed as declaratory of existing law and not as a new enactment.

(Source: P.A. 93-248, eff. 7-22-03.)

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