



Rep. Margaret Croke

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10200SB3069ham001

LRB102 20868 HLH 37747 a

1 AMENDMENT TO SENATE BILL 3069

2 AMENDMENT NO. _____. Amend Senate Bill 3069 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 16-160 as follows:

6 (35 ILCS 200/16-160)

7 Sec. 16-160. Property Tax Appeal Board; process. In
8 counties with 3,000,000 or more inhabitants, beginning with
9 assessments made for the 1996 assessment year for residential
10 property of 6 units or less and beginning with assessments
11 made for the 1997 assessment year for all other property, and
12 for all property in any county other than a county with
13 3,000,000 or more inhabitants, any taxpayer dissatisfied with
14 the decision of a board of review or board of appeals as such
15 decision pertains to the assessment of his or her property for
16 taxation purposes, or any taxing body that has an interest in

1 the decision of the board of review or board of appeals on an
2 assessment made by any local assessment officer, may, (i) in
3 counties with less than 3,000,000 inhabitants within 30 days
4 after the date of written notice of the decision of the board
5 of review or (ii) in assessment year 1999 and thereafter in
6 counties with 3,000,000 or more inhabitants within 30 days
7 after the date of the board of review notice or within 30 days
8 after the date that the board of review transmits to the county
9 assessor pursuant to Section 16-125 its final action on the
10 township in which the property is located, whichever is later,
11 appeal the decision to the Property Tax Appeal Board for
12 review. In any appeal where the board of review or board of
13 appeals has given written notice of the hearing to the
14 taxpayer 30 days before the hearing, failure to appear at the
15 board of review or board of appeals hearing shall be grounds
16 for dismissal of the appeal unless a continuance is granted to
17 the taxpayer. If an appeal is dismissed for failure to appear
18 at a board of review or board of appeals hearing, the Property
19 Tax Appeal Board shall have no jurisdiction to hear any
20 subsequent appeal on that taxpayer's complaint. Such taxpayer
21 or taxing body, hereinafter called the appellant, shall file a
22 petition with the clerk of the Property Tax Appeal Board,
23 setting forth the facts upon which he or she bases the
24 objection, together with a statement of the contentions of law
25 which he or she desires to raise, and the relief requested. If
26 a petition is filed by a taxpayer, the taxpayer is precluded

1 from filing objections based upon valuation, as may otherwise
2 be permitted by Sections 21-175 and 23-5. However, any
3 taxpayer not satisfied with the decision of the board of
4 review or board of appeals as such decision pertains to the
5 assessment of his or her property need not appeal the decision
6 to the Property Tax Appeal Board before seeking relief in the
7 courts. The changes made by this amendatory Act of the 91st
8 General Assembly shall be effective beginning with the 1999
9 assessment year.

10 An association may, on behalf of all or several of the
11 owners that constitute the association, file an appeal to the
12 Property Tax Appeal Board or intervene in an appeal to the
13 Property Tax Appeal Board filed by a taxing body. For purposes
14 of this Section, "association" means: (1) a common interest
15 community association, as that term is defined in Section 1-5
16 of the Common Interest Community Association Act; (2) a unit
17 owners' association, as that term is defined in subsection (o)
18 of Section 2 of the Condominium Property Act; or (3) a master
19 association, as that term is defined in subsection (u) of
20 Section 2 of the Condominium Property Act.

21 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)".