



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

SB2964

Introduced 1/27/2026, by Sen. Cristina Castro

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/6-60  
35 ILCS 200/12-50  
35 ILCS 200/16-55  
35 ILCS 200/16-115  
35 ILCS 200/16-180  
35 ILCS 200/16-185  
35 ILCS 200/23-15

Amends the Property Tax Code. Provides that a complainant before the board of review or the Property Tax Appeal Board may represent himself or herself or designate a representative to appear before the board on his or her behalf. Provides that the description of rules and procedures provided by the board of review to the public must include an explanation that the taxpayer may appear pro se or be represented by any other person, including but not limited to an attorney, accountant, or other tax representative. Provides that the assessor or the board of review has the burden of proving any contested matter of fact by a preponderance of the evidence (currently, the plaintiff has the burden of proof by clear and convincing evidence).

LRB104 17058 HLH 30473 b

1 AN ACT concerning revenue.

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 6-60, 12-50, 16-55, 16-115, 16-180, 16-185, and 23-15  
6 as follows:

7 (35 ILCS 200/6-60)

8 Sec. 6-60. Rules and procedures. The board of review in  
9 every county with less than 3,000,000 inhabitants must make  
10 available to the public a detailed description of the rules  
11 and procedures for hearings before the board. This description  
12 must include an explanation of any applicable burdens of  
13 proof, rules of evidence, timelines, and any other procedures  
14 that will allow the taxpayer to effectively present his or her  
15 case before the board. The description must include an  
16 explanation that the taxpayer may appear pro se or be  
17 represented by any other person, including, but not limited  
18 to, an attorney, accountant, or other tax representative. If a  
19 county Internet website exists, the rules and procedures must  
20 also be published on that website.

21 (Source: P.A. 96-122, eff. 1-1-10.)

22 (35 ILCS 200/12-50)

1           Sec. 12-50. Mailed notice to taxpayer after change by  
2 board of review or board of appeals. In counties with less than  
3 3,000,000 inhabitants, if final board of review or board of  
4 appeals action regarding any property, including equalization  
5 under Section 16-60 or Section 16-65, results in an increased  
6 or decreased assessment, the board shall mail a notice to the  
7 taxpayer whose property is affected by such action, at his or  
8 her address as it appears on the complaint, unless the  
9 taxpayer has been represented in the appeal by a  
10 representative ~~an attorney~~, in which case the notice shall be  
11 mailed to the representative ~~attorney~~, and in the case of a  
12 complaint filed with a board of review under Section 16-25 or  
13 16-115, the board shall mail a notice to the taxing body filing  
14 the complaint. In counties with 3,000,000 or more inhabitants,  
15 the board shall provide notice by mail, or by means of  
16 electronic record, to the taxpayer whose property is affected  
17 by such action, at his or her address or e-mail address as it  
18 appears in the assessment records or a complaint filed with  
19 the board, unless the taxpayer has been represented in the  
20 appeal by a representative ~~an attorney~~, in which case the  
21 notice shall be mailed or e-mailed to the representative  
22 ~~attorney~~, and, in the case of a complaint filed with a board of  
23 review under Section 16-125 or 16-115, the board shall provide  
24 notice to the taxing body filing the complaint. A copy shall be  
25 given to the assessor or chief county assessment officer if  
26 his or her assessment was reversed or modified by the board.

1 Written notice shall also be given to any taxpayer who filed a  
2 complaint in writing with the board and whose assessment was  
3 not changed. The notice shall set forth the assessed value  
4 prior to board action; the assessed value after final board  
5 action but prior to any equalization; and the assessed value  
6 as equalized by the board, if the board equalizes. This notice  
7 shall state that the value as certified to the county clerk by  
8 the board will be the locally assessed value of the property  
9 for that year and each succeeding year, unless revised in a  
10 succeeding year in the manner provided in this Code. The  
11 written notice shall also set forth specifically the facts  
12 upon which the board's decision is based. In counties with  
13 less than 3,000,000 inhabitants, the notice shall also contain  
14 the following statement: "You may appeal this decision to the  
15 Property Tax Appeal Board by filing a petition for review with  
16 the Property Tax Appeal Board within 30 days after this notice  
17 is mailed to you or your agent, or is personally served upon  
18 you or your agent". In counties with 3,000,000 or more  
19 inhabitants, the notice shall also contain the following  
20 statement: "You may appeal this decision to the Property Tax  
21 Appeal Board by filing a petition for review with the Property  
22 Tax Appeal Board within 30 days after the date of this notice  
23 or within 30 days after the date that the Board of Review  
24 transmits to the county assessor pursuant to Section 16-125  
25 its final action on the township in which your property is  
26 located, whichever is later". The Board shall publish its

1 transmittal date of final action on each township in at least  
2 one newspaper of general circulation in the county. The  
3 changes made by this amendatory Act of the 91st General  
4 Assembly apply to the 1999 assessment year and thereafter.

5 (Source: P.A. 97-1054, eff. 1-1-13.)

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints.

8 (a) On written complaint that any property is overassessed  
9 or underassessed, the board shall review the assessment, and  
10 correct it, as appears to be just, but in no case shall the  
11 property be assessed at a higher percentage of fair cash value  
12 than other property in the assessment district prior to  
13 equalization by the board or the Department.

14 (b) The board shall include compulsory sales in reviewing  
15 and correcting assessments, including, but not limited to,  
16 those compulsory sales submitted by the complainant, if the  
17 board determines that those sales reflect the same property  
18 characteristics and condition as those originally used to make  
19 the assessment. The board shall also consider whether the  
20 compulsory sale would otherwise be considered an arm's length  
21 transaction.

22 (c) The complainant may represent himself or herself or  
23 designate a representative to appear before the board on his  
24 or her behalf. If a complaint is filed by a representative ~~an~~  
25 ~~attorney~~ on behalf of a complainant, all notices and

1 correspondence from the board relating to the appeal shall be  
2 directed to the representative. ~~attorney. The board may~~  
3 ~~require proof of the attorney's authority to represent the~~  
4 ~~taxpayer. If the attorney fails to provide proof of authority~~  
5 ~~within the compliance period granted by the board pursuant to~~  
6 ~~subsection (d), the board may dismiss the complaint.~~ The Board  
7 shall send, electronically or by mail, notice of the dismissal  
8 to the attorney and complainant.

9 (d) A complaint to affect the assessment for the current  
10 year shall be filed on or before 30 calendar days after the  
11 date of publication of the assessment list under Section  
12 12-10. Upon receipt of a written complaint that is timely  
13 filed under this Section, the board of review shall docket the  
14 complaint. If the complaint does not comply with the board of  
15 review rules adopted under Section 9-5 entitling the  
16 complainant to a hearing, the board shall send, electronically  
17 or by mail, notification acknowledging receipt of the  
18 complaint. The notification must identify which rules have not  
19 been complied with and provide the complainant with not less  
20 than 10 business days to bring the complaint into compliance  
21 with those rules. If the complainant complies with the board  
22 of review rules either upon the initial filing of a complaint  
23 or within the time as extended by the board of review for  
24 compliance, then the board of review shall send,  
25 electronically or by mail, a notice of hearing and the board  
26 shall hear the complaint and shall issue and send,

1 electronically or by mail, a decision upon resolution. Except  
2 as otherwise provided in subsection (c), if the complainant  
3 has not complied with the rules within the time as extended by  
4 the board of review, the board shall nonetheless issue and  
5 send a decision. The board of review may adopt rules allowing  
6 any party to attend and participate in a hearing by telephone  
7 or electronically.

8 (d-5) Complaints and other written correspondence sent by  
9 the United States mail shall be considered filed as of the  
10 postmark date in accordance with Section 1.25 of the Statute  
11 on Statutes. Complaints and other written correspondence sent  
12 by a delivery service other than the United States Postal  
13 System shall be considered as filed as of the date sent as  
14 indicated by the shipper's tracking label. If allowed by board  
15 of review rule, complaints and other written correspondence  
16 transmitted electronically shall be considered filed as of the  
17 date received.

18 (e) The board may also, at any time before its revision of  
19 the assessments is completed in every year, increase, reduce  
20 or otherwise adjust the assessment of any property, making  
21 changes in the valuation as may be just, and shall have full  
22 power over the assessment of any person and may do anything in  
23 regard thereto that it may deem necessary to make a just  
24 assessment, but the property shall not be assessed at a higher  
25 percentage of fair cash value than the assessed valuation of  
26 other property in the assessment district prior to

1 equalization by the board or the Department.

2 (f) No assessment shall be increased until the person to  
3 be affected has been notified and given an opportunity to be  
4 heard, except as provided below.

5 (g) Before making any reduction in assessments of its own  
6 motion, the board of review shall give notice to the assessor  
7 or chief county assessment officer who certified the  
8 assessment, and give the assessor or chief county assessment  
9 officer an opportunity to be heard thereon.

10 (h) All complaints of errors in assessments of property  
11 shall be in writing, and shall be filed by the complaining  
12 party with the board of review, in the number of copies  
13 required by board of review rule. A copy shall be filed by the  
14 board of review with the assessor or chief county assessment  
15 officer who certified the assessment.

16 (i) In all cases where a change in assessed valuation of  
17 \$100,000 or more is sought, the board of review shall also  
18 serve a copy of the petition on all taxing districts as shown  
19 on the last available tax bill at least 14 days prior to the  
20 hearing on the complaint. Service may be by electronic means  
21 if the taxing district consents to electronic service and  
22 provides the board of review with a valid e-mail address for  
23 the purpose of receiving service. All taxing districts shall  
24 have an opportunity to be heard on the complaint. A taxing  
25 district wishing to intervene shall file a request to  
26 intervene with the board of review at least five days in

1 advance of a scheduled hearing. If board of review rules  
2 require the appellant to submit evidence in advance of a  
3 hearing, then any evidence in support of the intervenor's  
4 opinion of assessed value must be submitted to the board of  
5 review and complainant no later than five calendar days prior  
6 to the hearing. Service shall be made as set forth in  
7 subsection (d-5), but if board of review rules allow  
8 complaints and correspondence to be transmitted  
9 electronically, then the intervenor's evidence shall be  
10 transmitted electronically.

11 (i-5) If board of review rules require the appellant to  
12 submit evidence in advance of a hearing, then any evidence to  
13 support the assessor's opinion of assessed value must be  
14 submitted to the board of review and either the complainant  
15 or, if the complainant is represented, the complainant's  
16 representative ~~(or, if represented by an attorney, to the~~  
17 ~~attorney)~~ no later than five calendar days prior to the  
18 hearing. Service shall be made as set forth in subsection  
19 (d-5), but if board of review rules allow complaints and  
20 correspondence to be transmitted electronically, then the  
21 assessor's evidence shall be transmitted electronically.

22 (j) Complaints shall be classified by townships or taxing  
23 districts by the clerk of the board of review. All classes of  
24 complaints shall be docketed numerically, each in its own  
25 class, in the order in which they are presented, in books kept  
26 for that purpose, which books shall be open to public

1 inspection. Complaints shall be considered by townships or  
2 taxing districts until all complaints have been heard and  
3 passed upon by the board.

4 (Source: P.A. 98-322, eff. 8-12-13; 99-98, eff. 1-1-16;  
5 99-579, eff. 7-15-16.)

6 (35 ILCS 200/16-115)

7 Sec. 16-115. Filing complaints. In counties with 3,000,000  
8 or more inhabitants, complaints that any property is  
9 overassessed or underassessed or is exempt may be made by any  
10 taxpayer. A taxpayer may represent himself or herself or  
11 designate a representative to file the complaint and appear on  
12 his or her behalf. Complaints that any property is  
13 overassessed or underassessed or is exempt may be made by a  
14 taxing district that has an interest in the assessment to a  
15 board of review. All complaints shall be in writing, identify  
16 and describe the particular property, otherwise comply with  
17 the rules in force, be either signed by the complaining party  
18 or his or her representative ~~attorney~~ or, if filed  
19 electronically, signed with the electronic signature of the  
20 complaining party or his or her representative ~~attorney~~, and  
21 be filed with the board of appeals (until the first Monday in  
22 December 1998 and the board of review beginning the first  
23 Monday in December 1998 and thereafter) in at least duplicate.  
24 The board shall forward one copy of each complaint to the  
25 county assessor.

1           Complaints by taxpayers and taxing districts and  
2 certificates of correction by the county assessor as provided  
3 in this Code shall be filed with the board according to  
4 townships on or before the dates specified in the notices  
5 given in Section 16-110.

6           (Source: P.A. 97-1054, eff. 1-1-13.)

7           (35 ILCS 200/16-180)

8           Sec. 16-180. Procedure for determination of correct  
9 assessment. The Property Tax Appeal Board shall establish by  
10 rules an informal procedure for the determination of the  
11 correct assessment of property which is the subject of an  
12 appeal. The procedure, to the extent that the Board considers  
13 practicable, shall eliminate formal rules of pleading,  
14 practice and evidence, and except for any reasonable filing  
15 fee determined by the Board, may provide that costs shall be in  
16 the discretion of the Board. A copy of the appellant's  
17 petition shall be mailed or sent by electronic means by the  
18 clerk of the Property Tax Appeal Board to the board of review  
19 whose decision is being appealed. In all cases where a change  
20 in assessed valuation of \$100,000 or more is sought, the board  
21 of review shall serve a copy of the petition on all taxing  
22 districts as shown on the last available tax bill. The  
23 chairman of the Property Tax Appeal Board shall provide for  
24 the speedy hearing of all such appeals. The appellant may  
25 represent himself or herself or designate a representative to

1 appear before the Board on his or her behalf. Each appeal shall  
2 be limited to the grounds listed in the petition filed with the  
3 Property Tax Appeal Board. All appeals shall be considered de  
4 novo and the Property Tax Appeal Board shall not be limited to  
5 the evidence presented to the board of review of the county. A  
6 party participating in the hearing before the Property Tax  
7 Appeal Board is entitled to introduce evidence that is  
8 otherwise proper and admissible without regard to whether that  
9 evidence has previously been introduced at a hearing before  
10 the board of review of the county. Where no complaint has been  
11 made to the board of review of the county where the property is  
12 located and the appeal is based solely on the effect of an  
13 equalizing factor assigned to all property or to a class of  
14 property by the board of review, the Property Tax Appeal Board  
15 shall not grant a reduction in assessment greater than the  
16 amount that was added as the result of the equalizing factor.

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

20 (Source: P.A. 99-626, eff. 7-22-16.)

21 (35 ILCS 200/16-185)

22 Sec. 16-185. Decisions. The Board shall make a decision in  
23 each appeal or case appealed to it, and the decision shall be  
24 based upon equity and the weight of evidence and not upon  
25 constructive fraud, and shall be binding upon appellant and

1 officials of government. The extension of taxes on any  
2 assessment so appealed shall not be delayed by any proceeding  
3 before the Board, and, in case the assessment is altered by the  
4 Board, any taxes extended upon the unauthorized assessment or  
5 part thereof shall be abated, or, if already paid, shall be  
6 refunded with interest as provided in Section 23-20.

7 The decision or order of the Property Tax Appeal Board in  
8 any such appeal, shall, within 10 days thereafter, be  
9 certified at no charge to the appellant and to the proper  
10 authorities, including the board of review or board of appeals  
11 whose decision was appealed, the county clerk who extends  
12 taxes upon the assessment in question, and the county  
13 collector who collects property taxes upon such assessment.

14 The final administrative decision of the Property Tax  
15 Appeal Board shall be deemed served on a party when a copy of  
16 the decision is: (1) deposited in the United States Mail, in a  
17 sealed package, with postage prepaid, addressed to that party  
18 at the address listed for that party in the pleadings; except  
19 that, if the party is represented by a representative ~~an~~  
20 ~~attorney~~, the notice shall go to the representative ~~attorney~~  
21 at the address listed in the pleadings; or (2) sent  
22 electronically to the party at the e-mail addresses provided  
23 for that party in the pleadings. The Property Tax Appeal Board  
24 shall allow each party to designate one or more individuals to  
25 receive electronic correspondence on behalf of that party and  
26 shall allow each party to change, add, or remove designees

1 selected by that party during the course of the proceedings.  
2 Decisions and all electronic correspondence shall be directed  
3 to each individual so designated.

4 If the Property Tax Appeal Board renders a decision  
5 lowering the assessment of a particular parcel after the  
6 deadline for filing complaints with the board of review or  
7 board of appeals or after adjournment of the session of the  
8 board of review or board of appeals at which assessments for  
9 the subsequent year or years of the same general assessment  
10 period, as provided in Sections 9-215 through 9-225, are being  
11 considered, the taxpayer may, within 30 days after the date of  
12 written notice of the Property Tax Appeal Board's decision,  
13 appeal the assessment for such subsequent year or years  
14 directly to the Property Tax Appeal Board.

15 If the Property Tax Appeal Board renders a decision  
16 lowering the assessment of a particular parcel on which a  
17 residence occupied by the owner is situated, such reduced  
18 assessment, subject to equalization, shall remain in effect  
19 for the remainder of the general assessment period as provided  
20 in Sections 9-215 through 9-225, unless that parcel is  
21 subsequently sold in an arm's length transaction establishing  
22 a fair cash value for the parcel that is different from the  
23 fair cash value on which the Board's assessment is based, or  
24 unless the decision of the Property Tax Appeal Board is  
25 reversed or modified upon review.

26 (Source: P.A. 99-626, eff. 7-22-16; 100-216, eff. 8-18-17.)

1 (35 ILCS 200/23-15)

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

3 (a) A tax objection complaint under Section 23-10 shall be  
4 filed in the circuit court of the county in which the subject  
5 property is located. Joinder of plaintiffs shall be permitted  
6 to the same extent permitted by law in any personal action  
7 pending in the court and shall be in accordance with Section  
8 2-404 of the Code of Civil Procedure; provided, however, that  
9 no complaint shall be filed as a class action. The complaint  
10 shall name the county collector as defendant and shall specify  
11 any objections that the plaintiff may have to the taxes in  
12 question. No appearance or answer by the county collector to  
13 the tax objection complaint, nor any further pleadings, need  
14 be filed. Amendments to the complaint may be made to the same  
15 extent which, by law, could be made in any personal action  
16 pending in the court.

17 (b) (1) The court, sitting without a jury, shall hear and  
18 determine all objections specified to the taxes, assessments,  
19 or levies in question. This Section shall be construed to  
20 provide a complete remedy for any claims with respect to those  
21 taxes, assessments, or levies, excepting only matters for  
22 which an exclusive remedy is provided elsewhere in this Code.

23 (2) The taxes, assessments, and levies that are the  
24 subject of the objection shall be presumed correct and legal,  
25 but the presumption is rebuttable. The assessor or board of

1 review ~~plaintiff~~ has the burden of proving any contested  
2 matter of fact by a preponderance of the ~~clear and convincing~~  
3 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 correctness  
10 of any practice, procedure, or method of valuation followed by  
11 the assessor, board of appeals, or board of review in making or  
12 reviewing the assessment, and without regard to the intent or  
13 motivation of any assessing official. The doctrine known as  
14 constructive fraud is hereby abolished for purposes of all  
15 challenges to taxes, assessments, or levies.

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

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

25 (e) In counties with less than 3,000,000 inhabitants, if  
26 the court renders a decision lowering the assessment of a

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

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