



Sen. Jim Oberweis

Filed: 5/13/2019

10100SB1059sam002

LRB101 06379 HLH 60541 a

1 AMENDMENT TO SENATE BILL 1059

2 AMENDMENT NO. _____. Amend Senate Bill 1059 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 12-10, 12-30, 18-75, 18-120, and 27-30 as follows:

6 (35 ILCS 200/12-10)

7 Sec. 12-10. Publication of assessments; counties of less
8 than 3,000,000.

9 (a) In counties with less than 3,000,000 inhabitants, as
10 soon as the chief county assessment officer has completed the
11 assessment in the county or in the assessment district, he or
12 she shall, in each year of a general assessment, publish for
13 the county or assessment district a complete list of the
14 assessment, by townships if so organized. In years other than
15 years of a general assessment, the chief county assessment
16 officer shall publish a list of property for which assessments

1 have been added or changed since the preceding assessment,
2 together with the amounts of the assessments, except that
3 publication of individual assessment changes shall not be
4 required if the changes result from equalization by the
5 supervisor of assessments under Section 9-210, or Section
6 10-200, in which case the list shall include a general
7 statement indicating that assessments have been changed
8 because of the application of an equalization factor and shall
9 set forth the percentage of increase or decrease represented by
10 the factor. The publication shall be made on or before December
11 31 of that year, and shall be printed in some public newspaper
12 or newspapers published in the county. In every township or
13 assessment district in which there is published one or more
14 newspapers of general circulation, the list of that township
15 shall be published in one of the newspapers.

16 (b) Notwithstanding any other provision of law, for each
17 parcel for which an individual notification meeting the
18 requirements of Section 12-30 was mailed to the taxpayer,
19 publication of an individual listing of assessment in a
20 newspaper of general circulation is not required beginning with
21 the 2020 valuation year, so long as the list as described in
22 subsection (a) above is published on a county-controlled
23 website.

24 (c) At the top of the list of assessments there shall be a
25 notice in substantially the following form printed in type no
26 smaller than eleven point:

1 "NOTICE TO TAXPAYERS

2 Median Level of Assessment--(insert here the median level
3 of assessment for the assessment district)

4 Your property is to be assessed at the above listed median
5 level of assessment for the assessment district. You may check
6 the accuracy of your assessment by dividing your assessment by
7 the median level of assessment. The resulting value should
8 equal the estimated fair cash value of your property. If the
9 resulting value is greater than the estimated fair cash value
10 of your property, you may be over-assessed. If the resulting
11 value is less than the fair cash value of your property, you
12 may be under-assessed. You may appeal your assessment to the
13 Board of Review."

14 (d) The notice published under this Section shall also
15 include the following:

16 (1) A statement advising the taxpayer that assessments
17 of property, other than farm land and coal, are required by
18 law to be assessed at 33 1/3% of fair market value.

19 (2) The name, address, phone number, office hours, and,
20 if one exists, the website address of the assessor.

21 (3) A statement advising the taxpayer of the steps to
22 follow if the taxpayer believes the full fair market value
23 of the property is incorrect or believes the assessment is
24 not uniform with other comparable properties in the same
25 neighborhood. The statement shall also (i) advise all
26 taxpayers to contact the township assessor's office, in

1 those counties under township organization, first to
2 review the assessment, (ii) advise all taxpayers to file an
3 appeal with the board of review if not satisfied with the
4 assessor review, and (iii) give the phone number to call
5 for a copy of the board of review rules; if the Board of
6 Review maintains a web site, the notice must also include
7 the address of the website where the Board of Review rules
8 can be viewed.

9 (4) A statement advising the taxpayer that there is a
10 deadline date for filing an appeal with the board of review
11 and indicating that deadline date (30 days following the
12 scheduled publication date).

13 (5) A brief explanation of the relationship between the
14 assessment and the tax bill.

15 (6) In bold type, a notice of possible eligibility for
16 the various homestead exemptions as provided in Section
17 15-165 through Section 15-175 and Section 15-180.

18 (e) The newspaper shall furnish to the local assessment
19 officers as many copies of the paper containing the assessment
20 list as they may require.

21 (Source: P.A. 97-146, eff. 7-14-11.)

22 (35 ILCS 200/12-30)

23 Sec. 12-30. Mailed notice of changed assessments; counties
24 of less than 3,000,000.

25 (a) In every county with less than 3,000,000 inhabitants,

1 ~~in addition to the publication of the list of assessments in~~
2 ~~each year of a general assessment and of the list of property~~
3 ~~for which assessments have been added or changed, as provided~~
4 ~~above,~~ a notice shall be mailed by the chief county assessment
5 officer to each taxpayer whose assessment has been changed
6 since the last preceding assessment, using the address as it
7 appears on the assessor's records, except in the case of
8 changes caused by a change in the county equalization factor by
9 the Department or in the case of changes resulting from
10 equalization by the chief county assessment officer under
11 Section 9-210, during any year such change is made. The notice
12 may, but need not be, sent by a township assessor.

13 (b) The notice sent under this Section shall include the
14 following:

15 (1) The previous year's assessed value after board of
16 review equalization.

17 (2) Current assessed value and the date of that
18 valuation.

19 (3) The percentage change from the previous assessed
20 value to the current assessed value.

21 (4) The full fair market value (as indicated by
22 dividing the current assessed value by the median level of
23 assessment in the assessment district as determined by the
24 most recent 3 year assessment to sales ratio study adjusted
25 to take into account any changes in assessment levels since
26 the data for the studies were collected).

1 (5) A statement advising the taxpayer that assessments
2 of property, other than farm land and coal, are required by
3 law to be assessed at 33 1/3% of fair market value.

4 (6) The name, address, phone number, office hours, and,
5 if one exists, the website address of the assessor.

6 (7) Where practicable, the notice shall include the
7 reason for any increase in the property's valuation.

8 (8) The name and price per copy by mail of the
9 newspaper in which the list of assessments will be
10 published and the scheduled publication date.

11 (9) A statement advising the taxpayer of the steps to
12 follow if the taxpayer believes the full fair market value
13 of the property is incorrect or believes the assessment is
14 not uniform with other comparable properties in the same
15 neighborhood. The statement shall also (i) advise all
16 taxpayers to contact the township assessor's office, in
17 those counties under township organization, first to
18 review the assessment, (ii) advise all taxpayers to file an
19 appeal with the board of review if not satisfied with the
20 assessor review, and (iii) give the phone number to call
21 for a copy of the board of review rules.

22 (10) A statement advising the taxpayer that there is a
23 deadline date for filing an appeal with the board of review
24 and indicating that deadline date (30 days following the
25 scheduled publication date).

26 (11) A brief explanation of the relationship between

1 the assessment and the tax bill (including an explanation
2 of the equalization factors) and an explanation that the
3 assessment stated for the preceding year is the assessment
4 after equalization by the board of review in the preceding
5 year.

6 (12) In bold type, a notice of possible eligibility for
7 the various homestead exemptions as provided in Section
8 15-165 through Section 15-175 and Section 15-180.

9 (c) In addition to the requirements of subsection (b) of
10 this Section, in every county with less than 3,000,000
11 inhabitants, where the chief county assessment officer
12 maintains and controls an electronic database containing the
13 physical characteristics of the property, the notice shall
14 include the following:

15 (1) The physical characteristics of the taxpayer's
16 property that are available from that database; or

17 (2) A statement advising the taxpayer that detailed
18 property characteristics are available on the county
19 website and the URL address of that website.

20 (d) In addition to the requirements of subsection (b) of
21 this Section, in every county with less than 3,000,000
22 inhabitants, where the chief county assessment officer does not
23 maintain and control an electronic database containing the
24 physical characteristics of the property, and where one or more
25 townships in the county maintain and control an electronic
26 database containing the physical characteristics of the

1 property and some or all of the database is available on a
2 website that is maintained and controlled by the township, the
3 notice shall include a statement advising the taxpayer that
4 detailed property characteristics are available on the
5 township website and the URL address of that website.

6 (e) Except as provided in this Section, the form and manner
7 of providing the information and explanations required to be in
8 the notice shall be prescribed by the Department.

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

10 (35 ILCS 200/18-75)

11 Sec. 18-75. Notice; place of publication. If the taxing
12 district is located entirely in one county, the notice shall be
13 published in an English language newspaper of general
14 circulation published in the taxing district, or if there is no
15 such newspaper, in an English language newspaper of general
16 circulation published in the county and having circulation in
17 the taxing district.

18 If the taxing district is located primarily in one county
19 but extends into smaller portions of adjoining counties, the
20 notice shall be published in a newspaper of general circulation
21 published in the taxing district, or if there is no such
22 newspaper, in a newspaper of general circulation published in
23 each county in which any part of the district is located.

24 If the taxing district includes all or a large portion of 2
25 or more counties, the notice shall be published in a newspaper

1 of general circulation published in each county in which any
2 part of the district is located.

3 If a taxing district has a website maintained by the
4 full-time staff of the taxing district, then the notice may
5 ~~shall~~ be posted on the website in fulfillment of ~~in addition to~~
6 the other notice requirements of this Section. The failure of a
7 taxing district to post the notice on its website shall not
8 invalidate the notice or any action taken on the tax levy.

9 (Source: P.A. 99-367, eff. 1-1-16.)

10 (35 ILCS 200/18-120)

11 Sec. 18-120. Increase or decrease of rate limit. This Sec.
12 applies only to rates which are specifically made subject to
13 increase or decrease according to the referendum provisions of
14 the General Revenue Law of Illinois. The question of
15 establishing a maximum tax rate limit other than that
16 applicable to the next taxes to be extended may be presented to
17 the legal voters of any taxing district by resolution of the
18 corporate authorities of the taxing district at any regular
19 election. Whenever any taxing district establishes a maximum
20 tax rate lower than that otherwise applicable, it shall publish
21 the ordinance or resolution establishing the maximum tax rate
22 in one or more newspapers in the district within 10 days after
23 the maximum tax rate is established. If no newspaper is
24 published in the district, the ordinance or resolution shall be
25 published in a newspaper having general circulation within the

1 district. The publication requirement may also be satisfied by
2 publication of the ordinance or resolution on the taxing
3 district's website within 10 days after the maximum tax rate is
4 established. The publication of the ordinance or resolution
5 shall include a notice of (a) the specific number of voters
6 required to sign a petition requesting that the question of the
7 adoption of the maximum tax rate be submitted to the voters of
8 the district; (b) the time within which the petition must be
9 filed; and (c) the date of the prospective referendum. The
10 district clerk or secretary shall provide a petition form to
11 any individual requesting one.

12 Either in response to the taxing district's publication or
13 by the voters' own initiative, the question of establishing a
14 maximum tax rate lower than that in effect shall be submitted
15 to the voters of any taxing district at the regular election
16 for officers of the taxing district in accordance with the
17 general election law, but only if the voters have submitted a
18 petition signed by not fewer than 10% of the legal voters in
19 the taxing district. That percentage shall be based on the
20 number of votes cast at the last general election preceding the
21 filing of the petition. The petition shall specify the tax rate
22 to be submitted. The petition shall be filed with the clerk,
23 secretary or other recording officer of the taxing district not
24 more than 10 months nor less than 6 months prior to the
25 election at which the question is to be submitted to the
26 voters, and its validity shall be determined as provided by the

1 general election law. The officer receiving the petition shall
2 certify the question to the proper election officials, who
3 shall submit the question to the voters.

4 Notice shall be given in the manner provided by the general
5 election law.

6 (Source: P.A. 86-1253; 88-455.)

7 (35 ILCS 200/27-30)

8 Sec. 27-30. Manner of notice. Prior to or within 60 days
9 after the adoption of the ordinance proposing the establishment
10 of a special service area the municipality or county shall fix
11 a time and a place for a public hearing. The public hearing
12 shall be held not less than 60 days after the adoption of the
13 ordinance proposing the establishment of a special service
14 area. Notice of the hearing shall be given by publication and
15 mailing, except that notice of a public hearing to propose the
16 establishment of a special service area for weather
17 modification purposes may be given by publication only. Notice
18 by publication shall be given by publication at least once not
19 less than 15 days prior to the hearing in a newspaper of
20 general circulation within the municipality or county or on the
21 municipality's or county's website. Notice by mailing shall be
22 given by depositing the notice in the United States mails
23 addressed to the person or persons in whose name the general
24 taxes for the last preceding year were paid on each property
25 lying within the special service area. A notice shall be mailed

1 not less than 10 days prior to the time set for the public
2 hearing. In the event taxes for the last preceding year were
3 not paid, the notice shall be sent to the person last listed on
4 the tax rolls prior to that year as the owner of the property.
5 (Source: P.A. 97-1053, eff. 1-1-13.)".