

1 AN ACT concerning local government.

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 9-260, 9-265, 9-270, 15-20, 16-95, 16-135, and 16-140
6 as follows:

7 (35 ILCS 200/9-260)

8 Sec. 9-260. Assessment of omitted property; counties of
9 3,000,000 or more.

10 (a) After signing the affidavit, the county assessor shall
11 have power, when directed by the board of appeals (until the
12 first Monday in December 1998 and the board of review beginning
13 the first Monday in December 1998 and thereafter), or on his or
14 her own initiative, subject to the limitations of Sections
15 9-265 and 9-270, to assess properties which may have been
16 omitted from assessments for the current year and not more than
17 3 years prior to the current year ~~or during any year or years~~
18 for which the property was liable to be taxed, and for which
19 the tax has not been paid, but only on notice and an
20 opportunity to be heard in the manner and form required by law,
21 and shall enter the assessments upon the assessment books. Any
22 notice shall include (i) a request that a person receiving the
23 notice who is not the current taxpayer contact the office of

1 the county assessor and explain that the person is not the
2 current taxpayer, which contact may be made on the telephone,
3 in writing, or in person upon receipt of the notice, and (ii)
4 the name, address, and telephone number of the appropriate
5 personnel in the office of the county assessor to whom the
6 response should be made. Any time period for the review of an
7 omitted assessment included in the notice shall be consistent
8 with the time period established by the assessor in accordance
9 with subsection (a) of Section 12-55. No charge for tax of
10 previous years shall be made against any property if (1) the
11 assessor failed to notify the board of review of the omitted
12 assessment in accordance with subsection (a-1) of this Section;
13 (2) ~~(a)~~ the property was last assessed as unimproved, ~~(b)~~ the
14 owner of such property gave notice of subsequent improvements
15 and requested a reassessment as required by Section 9-180, and
16 ~~(c)~~ reassessment of the property was not made within the 16
17 month period immediately following the receipt of that notice;
18 (3) the owner of the property gave notice as required by
19 Section 9-265; (4) the assessor received a building permit for
20 the property evidencing that new construction had occurred or
21 was occurring on the property but failed to list the
22 improvement on the tax rolls; (5) the assessor received a plat
23 map, plat of survey, ALTA survey, mortgage survey, or other
24 similar document containing the omitted property but failed to
25 list the improvement on the tax rolls; (6) the assessor
26 received a real estate transfer declaration indicating a sale

1 from an exempt property owner to a non-exempt property owner
2 but failed to list the property on the tax rolls; or (7) the
3 property was the subject of an assessment appeal before the
4 assessor or the board of review that had included the intended
5 omitted property as part of the assessment appeal and provided
6 evidence of its market value.

7 (a-1) After providing notice and an opportunity to be heard
8 as required by subsection (a) of this Section, the assessor
9 shall render a decision on the omitted assessment, whether or
10 not the omitted assessment was contested, and shall mail a
11 notice of the decision to the taxpayer of record or to the
12 party that contested the omitted assessment. The notice of
13 decision shall contain a statement that the decision may be
14 appealed to the board of review. The decision and all evidence
15 used in the decision shall be transmitted by the assessor to
16 the board of review on or before the dates specified in
17 accordance with Section 16-110.

18 (b) Any taxes based on the omitted assessment of a property
19 pursuant to Sections 9-260 through 9-270 and Sections 16-135
20 and 16-140 shall be prepared and mailed at the same time as the
21 estimated first installment property tax bill for the preceding
22 year (as described in Section 21-30) is prepared and mailed.
23 The omitted assessment tax bill is not due until the date on
24 which the second installment property tax bill for the
25 preceding year becomes due. The omitted assessment tax bill
26 shall be deemed delinquent and shall bear interest beginning on

1 the day after the due date of the second installment (as
2 described in Section 21-25). Any taxes for omitted assessments
3 deemed delinquent after the due date of the second installment
4 tax bill shall bear interest at the rate of 1.5% per month or
5 portion thereof until paid or forfeited (as described in
6 Section 21-25).

7 (c) The assessor shall have no power to change the
8 assessment or alter the assessment books in any other manner or
9 for any other purpose so as to change or affect the taxes in
10 that year, except as ordered by the board of appeals (until the
11 first Monday in December 1998 and the board of review beginning
12 the first Monday in December 1998 and thereafter). The county
13 assessor shall make all changes and corrections ordered by the
14 board of appeals (until the first Monday in December 1998 and
15 the board of review beginning the first Monday in December 1998
16 and thereafter). The county assessor may for the purpose of
17 revision by the board of appeals (until the first Monday in
18 December 1998 and the board of review beginning the first
19 Monday in December 1998 and thereafter) certify the assessment
20 books for any town or taxing district after or when such books
21 are completed.

22 (Source: P.A. 93-560, eff. 8-20-03.)

23 (35 ILCS 200/9-265)

24 Sec. 9-265. Omitted property; interest; change in exempt
25 use or ownership. If any property is omitted in the assessment

1 of any year or years, not to exceed the current assessment year
2 and 3 prior years, so that the taxes, for which the property
3 was liable, have not been paid, or if by reason of defective
4 description or assessment, taxes on any property for any year
5 or years have not been paid, or if any taxes are refunded under
6 subsection (b) of Section 14-5 because the taxes were assessed
7 in the wrong person's name, the property, when discovered,
8 shall be listed and assessed by the board of review or, in
9 counties with 3,000,000 or more inhabitants, by the county
10 assessor either on his or her own initiative or when so
11 directed by the board of appeals or board of review. The board
12 of review in counties with less than 3,000,000 inhabitants or
13 the county assessor in counties with 3,000,000 or more
14 inhabitants may develop reasonable procedures for contesting
15 the listing of omitted property under this Division. For
16 purposes of this Section, "defective description or
17 assessment" includes a description or assessment which omits
18 all the improvements thereon as a result of which part of the
19 taxes on the total value of the property as improved remain
20 unpaid. In the case of property subject to assessment by the
21 Department, the property shall be listed and assessed by the
22 Department. All such property shall be placed on the assessment
23 and tax books. The arrearages of taxes which might have been
24 assessed, with 10% interest thereon for each year or portion
25 thereof from 2 years after the time the first correct tax bill
26 ought to have been received, shall be charged against the

1 property by the county clerk.

2 When property or acreage omitted by either incorrect survey
3 or other ministerial assessor error is discovered and the owner
4 has paid its tax bills as received for the year or years of
5 omission of the parcel, then the interest authorized by this
6 Section shall not be chargeable to the owner. However, nothing
7 in this Section shall prevent the collection of the principal
8 amount of back taxes due and owing.

9 If any property listed as exempt by the chief county
10 assessment officer has a change in use, a change in leasehold
11 estate, or a change in titleholder of record by purchase,
12 grant, taking or transfer, it shall be the obligation of the
13 transferee to notify the chief county assessment officer in
14 writing within 90 ~~30~~ days of the change. If mailed, the ~~The~~
15 notice shall be sent by certified mail, return receipt
16 requested, and shall include the name and address of the
17 taxpayer, the legal description of the property, and the
18 property index number of the property when an index number
19 exists. If notice is provided in person, it shall be provided
20 on a form prescribed by the chief county assessment officer,
21 and the chief county assessment officer shall provide a date
22 stamped copy of the notice. Except as provided in item (6) of
23 subsection (a) of Section 9-260, item (6) of Section 16-135,
24 and item (6) of Section 16-140 of this Code, if ~~If~~ the failure
25 to give the notification results in the assessing official
26 continuing to list the property as exempt in subsequent years,

1 the property shall be considered omitted property for purposes
2 of this Code.

3 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
4 8-14-96.)

5 (35 ILCS 200/9-270)

6 Sec. 9-270. Omitted property; limitations on assessment. A
7 charge for tax and interest for previous years, as provided in
8 Sections 9-265 or 14-40, shall not be made against any property
9 for years prior to the date of ownership of the person owning
10 the property at the time the liability for the omitted tax was
11 first ascertained. Ownership as used in this section shall be
12 held to refer to bona fide legal and equitable titles or
13 interests acquired for value and without notice of the tax, as
14 may appear by deed, deed of trust, mortgage, certificate of
15 purchase or sale, or other form of contract. No charge for tax
16 of previous years, as provided in Section 9-265, shall be made
17 against any property if (1) the assessor failed to notify the
18 board of review of an omitted assessment in accordance with
19 subsection (a-1) of Section 9-260; (2) ~~(a)~~ the property was
20 last assessed as unimproved, ~~(b)~~ the owner of the property gave
21 notice of subsequent improvements and requested a reassessment
22 as required by Section 9-180, and ~~(c)~~ reassessment of the
23 property was not made within the 16 month period immediately
24 following the receipt of that notice; (3) the owner of the
25 property gave notice as required by Section 9-265; (4) the

1 assessor received a building permit for the property evidencing
2 that new construction had occurred or was occurring on the
3 property but failed to list the improvement on the tax rolls;
4 (5) the assessor received a plat map, plat of survey, ALTA
5 survey, mortgage survey, or other similar document containing
6 the omitted property but failed to list the improvement on the
7 tax rolls; (6) the assessor received a real estate transfer
8 declaration indicating a sale from an exempt property owner to
9 a non-exempt property owner but failed to list the property on
10 the tax rolls; or (7) the property was the subject of an
11 assessment appeal before the assessor or the board of review
12 that had included the intended omitted property as part of the
13 assessment appeal and provided evidence of its market value.
14 The owner of property, if known, assessed under this and the
15 preceding section shall be notified by the county assessor,
16 board of review or Department, as the case may require.

17 (Source: P.A. 86-359; 88-455.)

18 (35 ILCS 200/15-20)

19 Sec. 15-20. Notification requirements after change in use
20 or ownership. If any property listed as exempt by the chief
21 county assessment officer has a change in use, a change in
22 leasehold estate, or a change in titleholder of record by
23 purchase, grant, taking or transfer, it is the obligation of
24 the transferee to notify the chief county assessment officer in
25 writing within 90 ~~30~~ days of the change. If mailed, the ~~The~~

1 notice shall be sent by certified mail, return receipt
2 requested, and shall include the name and address of the
3 taxpayer, the legal description of the property, the address of
4 the property, and the permanent index number of the property
5 where such number exists. If notice is provided in person, it
6 shall be provided on a form prescribed by the chief county
7 assessment officer, and the chief county assessment officer
8 shall provide a date stamped copy of the notice. Except as
9 provided in item (6) of subsection (a) of Section 9-260, item
10 (6) of Section 16-135, and item (6) of Section 16-140 of this
11 Code, if ~~ff~~ the failure to give such notification results in
12 the assessment officer listing the property as exempt in
13 subsequent years, the property shall be considered omitted
14 property for purposes of this Code.

15 (Source: P.A. 87-895; 87-1189; 88-455; incorporates 88-221;
16 88-670, eff. 12-2-94.)

17 (35 ILCS 200/16-95)

18 Sec. 16-95. Powers and duties of board of appeals or
19 review; complaints. In counties with 3,000,000 or more
20 inhabitants, until the first Monday in December 1998, the board
21 of appeals in any year shall, on complaint that any property is
22 overassessed or underassessed, or is exempt, review and order
23 the assessment corrected.

24 Beginning the first Monday in December 1998 and thereafter,
25 in counties with 3,000,000 or more inhabitants, the board of

1 review:

2 (1) shall, on written complaint of any taxpayer or any
3 taxing district that has an interest in the assessment that
4 any property is overassessed, underassessed, or exempt,
5 review the assessment and confirm, revise, correct, alter,
6 or modify the assessment, as appears to be just; and

7 (2) may, upon written motion of any one or more members
8 of the board that is made on or before the dates specified
9 in notices given under Section 16-110 for each township and
10 upon good cause shown, revise, correct, alter, or modify
11 any assessment (or part of an assessment) of real property
12 regardless of whether the taxpayer or owner of the property
13 has filed a complaint with the board; and

14 (3) shall, after the effective date of this amendatory
15 Act of the 96th General Assembly, pursuant to the
16 provisions of Sections 9-260, 9-265, 2-270, 16-135, and
17 16-140, review any omitted assessment proposed by the
18 county assessor and confirm, revise, correct, alter, or
19 modify the proposed assessment, as appears to be just.

20 No assessment may be changed by the board on its own
21 motion until the taxpayer in whose name the property is
22 assessed and the chief county assessment officer who
23 certified the assessment have been notified and given an
24 opportunity to be heard thereon. All taxing districts shall
25 have an opportunity to be heard on the matter.

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

1 (35 ILCS 200/16-135)

2 Sec. 16-135. Omitted property; Notice provisions. In
3 counties with 3,000,000 or more inhabitants, the owner of
4 property and the executor, administrator, or trustee of a
5 decedent whose property has been omitted in the assessment in
6 any year or years or on which a tax for which the property was
7 liable has not been paid, and the several taxing bodies
8 interested therein, shall be given at least 30 ~~5~~ days notice in
9 writing by the board of appeals (until the first Monday in
10 December 1998 and the board of review beginning the first
11 Monday in December 1998 and thereafter) or county assessor of
12 the hearing on the proposed assessments of the omitted
13 property. The board or assessor shall have full power to
14 examine the owner, or the executor, administrator, trustee,
15 legatee, or heirs of the decedent, or other person concerning
16 the ownership, kind, character, amount and the value of the
17 omitted property.

18 If the board determines that the property of any decedent
19 was omitted from assessment during any year or years, or that a
20 tax for which the property was liable, has not been paid, the
21 board shall direct the county assessor to assess the property.
22 However, if the county assessor, on his or her own initiative,
23 makes such a determination, then the assessor shall assess the
24 property. No charge for tax of previous years shall be made
25 against any property prior to the date of ownership of the

1 person owning the property at the time the liability for such
2 omitted tax is first ascertained. Ownership as used in this
3 Section refers to bona fide legal and equitable titles or
4 interests acquired for value and without notice of the tax, as
5 may appear by deed, deed of trust, mortgage, certificate of
6 purchase or sale, or other form of contract. No such charge for
7 tax of previous years shall be made against any property if:

8 (1) the assessor failed to notify the board of review
9 of an omitted assessment in accordance with subsection
10 (a-1) of Section 9-260 of this Code; or

11 (2) ~~(a)~~ the property was last assessed as unimproved,
12 ~~(b)~~ the owner of the property, gave notice of subsequent
13 improvements and requested a reassessment as required by
14 Section 9-180, and ~~(c)~~ reassessment of the property was not
15 made within 16 months of receipt of that notice; or

16 (3) the owner of the property gave notice as required
17 by Section 9-265; or

18 (4) the assessor received a building permit for the
19 property evidencing that new construction had occurred or
20 was occurring on the property but failed to list the
21 improvement on the tax rolls; or

22 (5) the assessor received a plat map, plat of survey,
23 ALTA survey, mortgage survey, or other similar document
24 containing the omitted property but failed to list the
25 improvement on the tax rolls; or

26 (6) the assessor received a real estate transfer

1 declaration indicating a sale from an exempt property owner
2 to a non-exempt property owner but failed to list the
3 property on the tax rolls; or

4 (7) the property was the subject of an assessment
5 appeal before the assessor or the board of review that had
6 included the intended omitted property as part of the
7 assessment appeal and provided evidence of its market
8 value.

9 The assessment of omitted property by the county assessor
10 may be reviewed by the board in the same manner as other
11 assessments are reviewed under the provisions of this Code and
12 when so reviewed, the assessment shall not thereafter be
13 subject to review by any succeeding board.

14 For the purpose of enforcing the provisions of this Code,
15 relating to property omitted from assessment, the taxing bodies
16 interested therein are hereby empowered to employ counsel to
17 appear before the board or assessor (as the case may be) and
18 take all necessary steps to enforce the assessment on the
19 omitted property.

20 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
21 8-14-96.)

22 (35 ILCS 200/16-140)

23 Sec. 16-140. Omitted property. In counties with 3,000,000
24 or more inhabitants, the board of appeals (until the first
25 Monday in December 1998 and the board of review beginning the

1 first Monday in December 1998 and thereafter) in any year shall
2 direct the county assessor, in accordance with Section 16-135,
3 when he or she fails to do so on his or her own initiative, to
4 assess all property which has not been assessed, for any
5 reason, and enter the same upon the assessment books and to
6 list and assess all property that has been omitted in the
7 assessment for the current year and not more than 3 years prior
8 to the current year ~~of any year or years~~. If the tax for which
9 that property was liable has not been paid or if any property,
10 by reason of defective description or assessment thereof, fails
11 to pay taxes for any year or years, the property, when
12 discovered by the board shall be listed and assessed by the
13 county assessor. The board may order the county assessor to
14 make such alterations in the description of property as it
15 deems necessary. No charge for tax of previous years shall be
16 made against any property if:

17 (1) the assessor failed to notify the board of review
18 of an omitted assessment in accordance with subsection
19 (a-1) of Section 9-260 of this Code; or

20 (2) ~~(a)~~ the property was last assessed as unimproved,
21 ~~(b)~~ the owner of the property gave notice of subsequent
22 improvements and requested a reassessment as required by
23 Section 9-180, and ~~(c)~~ reassessment of the property was not
24 made within 16 months of receipt of that notice; or

25 (3) the owner of the property gave notice as required
26 by Section 9-265; or

1 (4) the assessor received a building permit for the
2 property evidencing that new construction had occurred or
3 was occurring on the property but failed to list the
4 improvement on the tax rolls; or

5 (5) the assessor received a plat map, plat of survey,
6 ALTA survey, mortgage survey, or other similar document
7 containing the omitted property but failed to list the
8 improvement on the tax rolls; or

9 (6) the assessor received a real estate transfer
10 declaration indicating a sale from an exempt property owner
11 to a non-exempt property owner but failed to list the
12 property on the tax rolls; or

13 (7) the property was the subject of an assessment
14 appeal before the assessor or the board of review that had
15 included the intended omitted property as part of the
16 assessment appeal and provided evidence of its market
17 value.

18 The board shall hear complaints and revise assessments of
19 any particular parcel of property of any person identified and
20 described in a complaint filed with the board and conforming to
21 the requirements of Section 16-115. The board shall make
22 revisions in no other cases.

23 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
24 8-14-96.)

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