

# HB2941



## 100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB2941

by Rep. Allen Skillicorn

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10

Amends the Property Tax Code. Provides that the chief county assessment officer shall notify each member of the General Assembly representing a district located in whole or in part within that county that the assessment list has been published. Effective immediately.

LRB100 10215 HLH 20397 b

A BILL FOR

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 Section 12-10 as follows:

6 (35 ILCS 200/12-10)

7 Sec. 12-10. Publication of assessments; counties of less  
8 than 3,000,000. In counties with less than 3,000,000  
9 inhabitants, as soon as the chief county assessment officer has  
10 completed the assessment in the county or in the assessment  
11 district, he or she shall, in each year of a general  
12 assessment, publish for the county or assessment district a  
13 complete list of the assessment, by townships if so organized.  
14 In years other than years of a general assessment, the chief  
15 county assessment officer shall publish a list of property for  
16 which assessments have been added or changed since the  
17 preceding assessment, together with the amounts of the  
18 assessments, except that publication of individual assessment  
19 changes shall not be required if the changes result from  
20 equalization by the supervisor of assessments under Section  
21 9-210, or Section 10-200, in which case the list shall include  
22 a general statement indicating that assessments have been  
23 changed because of the application of an equalization factor

1 and shall set forth the percentage of increase or decrease  
2 represented by the factor. The publication shall be made on or  
3 before December 31 of that year, and shall be printed in some  
4 public newspaper or newspapers published in the county. In  
5 every township or assessment district in which there is  
6 published one or more newspapers of general circulation, the  
7 list of that township shall be published in one of the  
8 newspapers.

9 At the top of the list of assessments there shall be a  
10 notice in substantially the following form printed in type no  
11 smaller than eleven point:

12 "NOTICE TO TAXPAYERS

13 Median Level of Assessment--(insert here the median level  
14 of assessment for the assessment district)

15 Your property is to be assessed at the above listed median  
16 level of assessment for the assessment district. You may check  
17 the accuracy of your assessment by dividing your assessment by  
18 the median level of assessment. The resulting value should  
19 equal the estimated fair cash value of your property. If the  
20 resulting value is greater than the estimated fair cash value  
21 of your property, you may be over-assessed. If the resulting  
22 value is less than the fair cash value of your property, you  
23 may be under-assessed. You may appeal your assessment to the  
24 Board of Review."

25 The notice published under this Section shall also include  
26 the following:

1           (1) 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           (2) The name, address, phone number, office hours, and,  
5 if one exists, the website address of the assessor.

6           (3) A statement advising the taxpayer of the steps to  
7 follow if the taxpayer believes the full fair market value  
8 of the property is incorrect or believes the assessment is  
9 not uniform with other comparable properties in the same  
10 neighborhood. The statement shall also (i) advise all  
11 taxpayers to contact the township assessor's office, in  
12 those counties under township organization, first to  
13 review the assessment, (ii) advise all taxpayers to file an  
14 appeal with the board of review if not satisfied with the  
15 assessor review, and (iii) give the phone number to call  
16 for a copy of the board of review rules; if the Board of  
17 Review maintains a web site, the notice must also include  
18 the address of the website where the Board of Review rules  
19 can be viewed.

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

24           (5) A brief explanation of the relationship between the  
25 assessment and the tax bill.

26           (6) In bold type, a notice of possible eligibility for

1 the various homestead exemptions as provided in Section  
2 15-165 through Section 15-175 and Section 15-180.

3 The newspaper shall furnish to the local assessment  
4 officers as many copies of the paper containing the assessment  
5 list as they may require.

6 As soon as possible after the assessment list is published,  
7 the chief county assessment officer shall notify each member of  
8 the General Assembly representing a district located in whole  
9 or in part within that county that the list has been published.

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

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