



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB5294

by Rep. Deanne M. Mazzochi

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10
35 ILCS 200/12-20
35 ILCS 200/12-30
35 ILCS 200/14-15
35 ILCS 200/14-20

Amends the Property Tax Code. Provides that certain notices may be given by electronic means. Provides that the county assessor shall compile and post on its website a list with certain information concerning certificates of error. Effective immediately.

LRB101 18103 HLH 67542 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 12-10, 12-20, 12-30, 14-15, and 14-20 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). When a taxpayer has sent
24 written or electronic notice to the assessor's office
25 requesting notice by electronic means to a valid e-mail
26 address, the statement required under this paragraph (4)

1 may additionally be delivered via electronic means,
2 including, but not limited to, e-mail notification where
3 possible.

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

6 (6) 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 The newspaper shall furnish to the local assessment
10 officers as many copies of the paper containing the assessment
11 list as they may require.

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

13 (35 ILCS 200/12-20)

14 Sec. 12-20. Publication of assessments; counties of
15 3,000,000 or more.

16 (a) In counties with 3,000,000 or more inhabitants, in each
17 year of a general assessment, for each county or assessment
18 district therein if the county is divided into assessment
19 districts as provided in Section 9-220, the county assessor
20 shall publish a complete assessment list as soon as the
21 assessment is completed as required under this Section. If the
22 county assessor revises the assessment after the complete
23 assessment list is published, then the county assessor must
24 publish a subsequent list of all the revised assessments for
25 that year. In years other than years of a general assessment or

1 reassessment, the county assessor shall cause to be published,
2 within the time and in the manner described here, a complete
3 list of assessments in which changes are made together with the
4 changes made in the valuation or assessment of property since
5 the last preceding assessment. The publication shall contain a
6 copy of the land value map for the township, if required by the
7 Department.

8 The publication of the assessments or the changes shall be
9 printed in some newspaper or newspapers of general circulation
10 published in the county except that, in every township or
11 incorporated town which has superseded a civil township, in
12 which there is published one or more newspapers of general
13 circulation, the assessment list of each township shall be
14 published in one of the newspapers. In cities of more than
15 2,000,000 inhabitants, the assessment list of the city shall be
16 printed in one or more newspapers of general circulation
17 published in the township assessment district within the city
18 or, in the event a newspaper of general circulation is not
19 published within the township assessment district, in one or
20 more newspapers of general circulation published within the
21 city.

22 Any newspaper publishing an assessment list under this
23 Section is entitled to a fee of 40¢ per column line for
24 publishing the list.

25 (b) For each county with 3,000,000 or more inhabitants, the
26 county assessor shall provide each taxpayer a statement

1 advising the taxpayer that there is a deadline date for filing
2 an appeal with the board of review and providing that deadline
3 date. If a taxpayer sends written or electronic notice to the
4 assessor requesting notice by electronic means to a valid
5 e-mail address, then the statement required under this
6 subsection may additionally be delivered via electronic means,
7 including, but not limited to, e-mail notification.

8 (Source: P.A. 93-759, eff. 1-1-05.)

9 (35 ILCS 200/12-30)

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

12 (a) In every county with less than 3,000,000 inhabitants,
13 in addition to the publication of the list of assessments in
14 each year of a general assessment and of the list of property
15 for which assessments have been added or changed, as provided
16 above, a notice shall be mailed by the chief county assessment
17 officer to each taxpayer whose assessment has been changed
18 since the last preceding assessment, using the address as it
19 appears on the assessor's records, except in the case of
20 changes caused by a change in the county equalization factor by
21 the Department or in the case of changes resulting from
22 equalization by the chief county assessment officer under
23 Section 9-210, during any year such change is made. The notice
24 may, but need not be, sent by a township assessor.

25 (b) The notice sent under this Section shall include the

1 following:

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

4 (2) Current assessed value and the date of that
5 valuation.

6 (3) The percentage change from the previous assessed
7 value to the current assessed value.

8 (4) The full fair market value (as indicated by
9 dividing the current assessed value by the median level of
10 assessment in the assessment district as determined by the
11 most recent 3 year assessment to sales ratio study adjusted
12 to take into account any changes in assessment levels since
13 the data for the studies were collected).

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

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

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

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

24 (9) A statement advising the taxpayer of the steps to
25 follow if the taxpayer believes the full fair market value
26 of the property is incorrect or believes the assessment is

1 not uniform with other comparable properties in the same
2 neighborhood. The statement shall also (i) advise all
3 taxpayers to contact the township assessor's office, in
4 those counties under township organization, first to
5 review the assessment, (ii) advise all taxpayers to file an
6 appeal with the board of review if not satisfied with the
7 assessor review, and (iii) give the phone number to call
8 for a copy of the board of review rules.

9 (10) 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). When a taxpayer has provided
13 written or electronic notice to the assessor requesting
14 notice by electronic means to a valid e-mail address, the
15 statement required under this subsection by additionally
16 be delivered via electronic means, including, but not
17 limited to, e-mail notification where possible.

18 (11) A brief explanation of the relationship between
19 the assessment and the tax bill (including an explanation
20 of the equalization factors) and an explanation that the
21 assessment stated for the preceding year is the assessment
22 after equalization by the board of review in the preceding
23 year.

24 (12) In bold type, a notice of possible eligibility for
25 the various homestead exemptions as provided in Section
26 15-165 through Section 15-175 and Section 15-180.

1 (c) In addition to the requirements of subsection (b) of
2 this Section, in every county with less than 3,000,000
3 inhabitants, where the chief county assessment officer
4 maintains and controls an electronic database containing the
5 physical characteristics of the property, the notice shall
6 include the following:

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

9 (2) A statement advising the taxpayer that detailed
10 property characteristics are available on the county
11 website and the URL address of that website.

12 (d) In addition to the requirements of subsection (b) of
13 this Section, in every county with less than 3,000,000
14 inhabitants, where the chief county assessment officer does not
15 maintain and control an electronic database containing the
16 physical characteristics of the property, and where one or more
17 townships in the county maintain and control an electronic
18 database containing the physical characteristics of the
19 property and some or all of the database is available on a
20 website that is maintained and controlled by the township, the
21 notice shall include a statement advising the taxpayer that
22 detailed property characteristics are available on the
23 township website and the URL address of that website.

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

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

2 (35 ILCS 200/14-15)

3 Sec. 14-15. Certificate of error; counties of 3,000,000 or
4 more.

5 (a) In counties with 3,000,000 or more inhabitants, if,
6 after the assessment is certified pursuant to Section 16-150,
7 but subject to the limitations of subsection (c) of this
8 Section, the county assessor discovers an error or mistake in
9 the assessment, the assessor shall execute a certificate
10 setting forth the nature and cause of the error. The
11 certificate when endorsed by the county assessor, or when
12 endorsed by the county assessor and board of appeals (until the
13 first Monday in December 1998 and the board of review beginning
14 the first Monday in December 1998 and thereafter) where the
15 certificate is executed for any assessment which was the
16 subject of a complaint filed in the board of appeals (until the
17 first Monday in December 1998 and the board of review beginning
18 the first Monday in December 1998 and thereafter) for the tax
19 year for which the certificate is issued, may, either be
20 certified according to the procedure authorized by this Section
21 or be presented and received in evidence in any court of
22 competent jurisdiction. Certification is authorized, at the
23 discretion of the county assessor, for: (1) certificates of
24 error allowing homestead exemptions under Article 15; (2)
25 certificates of error on residential property of 6 units or

1 less; (3) certificates of error allowing exemption of the
2 property pursuant to Section 14-25; and (4) other certificates
3 of error reducing assessed value by less than \$100,000. Any
4 certificate of error not certified shall be presented to the
5 court. The county assessor shall develop reasonable procedures
6 for the filing and processing of certificates of error. Prior
7 to the certification or presentation to the court, the county
8 assessor or his or her designee shall execute and include in
9 the certificate of error a statement attesting that all
10 procedural requirements pertaining to the issuance of the
11 certificate of error have been met and that in fact an error
12 exists. When so introduced in evidence such certificate shall
13 become a part of the court records, and shall not be removed
14 from the files except upon the order of the court.

15 Certificates of error that will be presented to the court
16 shall be filed as an objection in the application for judgment
17 and order of sale for the year in relation to which the
18 certificate is made or as an amendment to the objection under
19 subsection (b). Certificates of error that are to be certified
20 according to the procedure authorized by this Section need not
21 be presented to the court as an objection or an amendment under
22 subsection (b). The State's Attorney of the county in which the
23 property is situated shall mail a copy of any final judgment
24 entered by the court regarding any certificate of error to the
25 taxpayer of record for the year in question.

26 Any unpaid taxes after the entry of the final judgment by

1 the court or certification on certificates issued under this
 2 Section may be included in a special tax sale, provided that an
 3 advertisement is published and a notice is mailed to the person
 4 in whose name the taxes were last assessed, in a form and
 5 manner substantially similar to the advertisement and notice
 6 required under Sections 21-110 and 21-135. The advertisement
 7 and sale shall be subject to all provisions of law regulating
 8 the annual advertisement and sale of delinquent property, to
 9 the extent that those provisions may be made applicable.

10 A certificate of error certified under this Section shall
 11 be given effect by the county treasurer, who shall mark the tax
 12 books and, upon receipt of one of the following certificates
 13 from the county assessor or the county assessor and the board
 14 of review where the board of review is required to endorse the
 15 certificate of error, shall issue refunds to the taxpayer
 16 accordingly:

17 "CERTIFICATION

18 I,, county assessor, hereby certify
 19 that the Certificates of Error set out on the attached list
 20 have been duly issued to correct an error or mistake in the
 21 assessment."

22 "CERTIFICATION

23 I,, county assessor, and we,
 24,

1 members of the board of review, hereby certify that the
2 Certificates of Error set out on the attached list have
3 been duly issued to correct an error or mistake in the
4 assessment and that any certificates of error required to
5 be endorsed by the board of review have been so endorsed."

6 The county treasurer has the power to mark the tax books to
7 reflect the issuance of certificates of error certified
8 according to the procedure authorized in this Section for
9 certificates of error issued under Section 14-25 or
10 certificates of error issued to and including 3 years after the
11 date on which the annual judgment and order of sale for that
12 tax year was first entered. The county treasurer has the power
13 to issue refunds to the taxpayer as set forth above until all
14 refunds authorized by this Section have been completed.

15 To the extent that the certificate of error obviates the
16 liability for nonpayment of taxes, certification of a
17 certificate of error according to the procedure authorized in
18 this Section shall operate to vacate any judgment or forfeiture
19 as to that year's taxes, and the warrant books and judgment
20 books shall be marked to reflect that the judgment or
21 forfeiture has been vacated.

22 No later than December 31, 2020, the assessor shall compile
23 and post on its website a list, searchable by geographic map
24 location and address, which identifies at least (i) the
25 issuance of each certificate of error from January 1, 2015

1 until December 1, 2020; (2) the dollar amount of the correction
2 resulting from an error or mistake; and (3) the final assessed
3 value as corrected. Any further certificates of error or
4 correction that issue on or after December 1, 2020 shall be
5 added to the compilation within 30 calendar days after the date
6 the certificate of error or correction becomes final.

7 (b) Nothing in subsection (a) of this Section shall be
8 construed to prohibit the execution, endorsement, issuance,
9 and adjudication of a certificate of error if (i) the annual
10 judgment and order of sale for the tax year in question is
11 reopened for further proceedings upon consent of the county
12 collector and county assessor, represented by the State's
13 Attorney, and (ii) a new final judgment is subsequently entered
14 pursuant to the certificate. This subsection (b) shall be
15 construed as declarative of existing law and not as a new
16 enactment.

17 (c) No certificate of error, other than a certificate to
18 establish an exemption under Section 14-25, shall be executed
19 for any tax year more than 3 years after the date on which the
20 annual judgment and order of sale for that tax year was first
21 entered, except that during calendar years 1999 and 2000 a
22 certificate of error may be executed for any tax year, provided
23 that the error or mistake in the assessment was discovered no
24 more than 3 years after the date on which the annual judgment
25 and order of sale for that tax year was first entered.

26 (d) The time limitation of subsection (c) shall not apply

1 to a certificate of error correcting an assessment to \$1, under
2 Section 10-35, on a parcel that a subdivision or planned
3 development has acquired by adverse possession, if during the
4 tax year for which the certificate is executed the subdivision
5 or planned development used the parcel as common area, as
6 defined in Section 10-35, and if application for the
7 certificate of error is made prior to December 1, 1997.

8 (e) The changes made by this amendatory Act of the 91st
9 General Assembly apply to certificates of error issued before,
10 on, and after the effective date of this amendatory Act of the
11 91st General Assembly.

12 (Source: P.A. 95-644, eff. 10-12-07.)

13 (35 ILCS 200/14-20)

14 Sec. 14-20. Certificate of error; counties of less than
15 3,000,000. In any county with less than 3,000,000 inhabitants,
16 if, at any time before judgment or order of sale is entered in
17 any proceeding to collect or to enjoin the collection of taxes
18 based upon any assessment of any property, the chief county
19 assessment officer discovers an error or mistake in the
20 assessment (other than errors of judgment as to the valuation
21 of the property), he or she shall issue to the person
22 erroneously assessed a certificate setting forth the nature of
23 the error and the cause or causes of the error. In any county
24 with less than 3,000,000 inhabitants, if an owner fails to file
25 an application for any homestead exemption provided under

1 Article 15 during the previous assessment year and qualifies
2 for the exemption, the Chief County Assessment Officer pursuant
3 to this Section, or the Board of Review pursuant to Section
4 16-75, shall issue a certificate of error setting forth the
5 correct taxable valuation of the property. The certificate,
6 when properly endorsed by the majority of the board of review,
7 showing their concurrence, and not otherwise, may be used in
8 evidence in any court of competent jurisdiction, and when so
9 introduced in evidence, shall become a part of the court record
10 and shall not be removed from the files except on an order of
11 the court. In counties of less than 3,000,000 inhabitants and
12 more than 300,000 inhabitants, no later than December 31, 2021,
13 the assessor shall compile and post on its website a list,
14 searchable by geographic map location and address, which
15 identifies at least: (1) the issuance of each certificate of
16 error from January 1, 2015 to December 1, 2021; (2) the dollar
17 amount of the correction resulting from error or mistake; and
18 (3) the final assessed value as corrected. Any further
19 certificates of error or correction that issue on or after
20 December 1, 2021 shall be added to the compilation within 30
21 calendar days after the date the certificate of error or
22 correction becomes final.

23 (Source: P.A. 96-522, eff. 8-14-09.)

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