



## 103RD GENERAL ASSEMBLY

### State of Illinois

2023 and 2024

**HB4244**

Introduced 1/16/2024, by Rep. Jed Davis

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-172

Amends the Property Tax Code. In provisions concerning the Low-Income Senior Citizens Assessment Freeze Homestead Exemption, provides that the term "household" does not include an exempt family member who uses the residence as his or her principal place of residence for less than 12 months during the taxable year. Provides that the term "exempt family member" means the applicant's son, daughter, stepson, or stepdaughter and the spouse of the applicant's son, daughter, stepson, or stepdaughter. Provides that the maximum income limitation amount is \$80,000 (rather than \$65,000).

LRB103 33824 HLH 64443 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 Section 15-172 as follows:

6 (35 ILCS 200/15-172)

7 Sec. 15-172. Low-Income Senior Citizens Assessment Freeze  
8 Homestead Exemption.

9 (a) This Section may be cited as the Low-Income Senior  
10 Citizens Assessment Freeze Homestead Exemption.

11 (b) As used in this Section:

12 "Applicant" means an individual who has filed an  
13 application under this Section.

14 "Base amount" means the base year equalized assessed value  
15 of the residence plus the first year's equalized assessed  
16 value of any added improvements which increased the assessed  
17 value of the residence after the base year.

18 "Base year" means the taxable year prior to the taxable  
19 year for which the applicant first qualifies and applies for  
20 the exemption provided that in the prior taxable year the  
21 property was improved with a permanent structure that was  
22 occupied as a residence by the applicant who was liable for  
23 paying real property taxes on the property and who was either

1 (i) an owner of record of the property or had legal or  
2 equitable interest in the property as evidenced by a written  
3 instrument or (ii) had a legal or equitable interest as a  
4 lessee in the parcel of property that was single family  
5 residence. If in any subsequent taxable year for which the  
6 applicant applies and qualifies for the exemption the  
7 equalized assessed value of the residence is less than the  
8 equalized assessed value in the existing base year (provided  
9 that such equalized assessed value is not based on an assessed  
10 value that results from a temporary irregularity in the  
11 property that reduces the assessed value for one or more  
12 taxable years), then that subsequent taxable year shall become  
13 the base year until a new base year is established under the  
14 terms of this paragraph. For taxable year 1999 only, the Chief  
15 County Assessment Officer shall review (i) all taxable years  
16 for which the applicant applied and qualified for the  
17 exemption and (ii) the existing base year. The assessment  
18 officer shall select as the new base year the year with the  
19 lowest equalized assessed value. An equalized assessed value  
20 that is based on an assessed value that results from a  
21 temporary irregularity in the property that reduces the  
22 assessed value for one or more taxable years shall not be  
23 considered the lowest equalized assessed value. The selected  
24 year shall be the base year for taxable year 1999 and  
25 thereafter until a new base year is established under the  
26 terms of this paragraph.

1 "Chief County Assessment Officer" means the County  
2 Assessor or Supervisor of Assessments of the county in which  
3 the property is located.

4 "Equalized assessed value" means the assessed value as  
5 equalized by the Illinois Department of Revenue.

6 "Exempt family member" means the applicant's son,  
7 daughter, stepson, or stepdaughter and the spouse of the  
8 applicant's son, daughter, stepson, or stepdaughter.

9 "Household" means the applicant, the spouse of the  
10 applicant, and all persons using the residence of the  
11 applicant as their principal place of residence. For taxable  
12 years 2024 and thereafter, "household" does not include an  
13 exempt family member of the applicant if the exempt family  
14 member uses the residence as his or her principal place of  
15 residence for less than 12 months during the taxable year.

16 "Household income" means the combined income of the  
17 members of a household for the calendar year preceding the  
18 taxable year.

19 "Income" has the same meaning as provided in Section 3.07  
20 of the Senior Citizens and Persons with Disabilities Property  
21 Tax Relief Act, except that, beginning in assessment year  
22 2001, "income" does not include veteran's benefits.

23 "Internal Revenue Code of 1986" means the United States  
24 Internal Revenue Code of 1986 or any successor law or laws  
25 relating to federal income taxes in effect for the year  
26 preceding the taxable year.

1 "Life care facility that qualifies as a cooperative" means  
2 a facility as defined in Section 2 of the Life Care Facilities  
3 Act.

4 "Maximum income limitation" means:

5 (1) \$35,000 prior to taxable year 1999;

6 (2) \$40,000 in taxable years 1999 through 2003;

7 (3) \$45,000 in taxable years 2004 through 2005;

8 (4) \$50,000 in taxable years 2006 and 2007;

9 (5) \$55,000 in taxable years 2008 through 2016;

10 (6) for taxable year 2017, (i) \$65,000 for qualified  
11 property located in a county with 3,000,000 or more  
12 inhabitants and (ii) \$55,000 for qualified property  
13 located in a county with fewer than 3,000,000 inhabitants;

14 ~~and~~

15 (7) for taxable years 2018 through 2023 ~~and~~  
16 ~~thereafter~~, \$65,000 for all qualified property; ~~and~~ -

17 (8) for taxable years 2024 and thereafter, \$80,000 for  
18 all qualified property.

19 As an alternative income valuation, a homeowner who is  
20 enrolled in any of the following programs may be presumed to  
21 have household income that does not exceed the maximum income  
22 limitation for that tax year as required by this Section: Aid  
23 to the Aged, Blind or Disabled (AABD) Program or the  
24 Supplemental Nutrition Assistance Program (SNAP), both of  
25 which are administered by the Department of Human Services;  
26 the Low Income Home Energy Assistance Program (LIHEAP), which

1 is administered by the Department of Commerce and Economic  
2 Opportunity; The Benefit Access program, which is administered  
3 by the Department on Aging; and the Senior Citizens Real  
4 Estate Tax Deferral Program.

5 A chief county assessment officer may indicate that he or  
6 she has verified an applicant's income eligibility for this  
7 exemption but may not report which program or programs, if  
8 any, enroll the applicant. Release of personal information  
9 submitted pursuant to this Section shall be deemed an  
10 unwarranted invasion of personal privacy under the Freedom of  
11 Information Act.

12 "Residence" means the principal dwelling place and  
13 appurtenant structures used for residential purposes in this  
14 State occupied on January 1 of the taxable year by a household  
15 and so much of the surrounding land, constituting the parcel  
16 upon which the dwelling place is situated, as is used for  
17 residential purposes. If the Chief County Assessment Officer  
18 has established a specific legal description for a portion of  
19 property constituting the residence, then that portion of  
20 property shall be deemed the residence for the purposes of  
21 this Section.

22 "Taxable year" means the calendar year during which ad  
23 valorem property taxes payable in the next succeeding year are  
24 levied.

25 (c) Beginning in taxable year 1994, a low-income senior  
26 citizens assessment freeze homestead exemption is granted for

1 real property that is improved with a permanent structure that  
2 is occupied as a residence by an applicant who (i) is 65 years  
3 of age or older during the taxable year, (ii) has a household  
4 income that does not exceed the maximum income limitation,  
5 (iii) is liable for paying real property taxes on the  
6 property, and (iv) is an owner of record of the property or has  
7 a legal or equitable interest in the property as evidenced by a  
8 written instrument. This homestead exemption shall also apply  
9 to a leasehold interest in a parcel of property improved with a  
10 permanent structure that is a single family residence that is  
11 occupied as a residence by a person who (i) is 65 years of age  
12 or older during the taxable year, (ii) has a household income  
13 that does not exceed the maximum income limitation, (iii) has  
14 a legal or equitable ownership interest in the property as  
15 lessee, and (iv) is liable for the payment of real property  
16 taxes on that property.

17 In counties of 3,000,000 or more inhabitants, the amount  
18 of the exemption for all taxable years is the equalized  
19 assessed value of the residence in the taxable year for which  
20 application is made minus the base amount. In all other  
21 counties, the amount of the exemption is as follows: (i)  
22 through taxable year 2005 and for taxable year 2007 and  
23 thereafter, the amount of this exemption shall be the  
24 equalized assessed value of the residence in the taxable year  
25 for which application is made minus the base amount; and (ii)  
26 for taxable year 2006, the amount of the exemption is as

1 follows:

2 (1) For an applicant who has a household income of  
3 \$45,000 or less, the amount of the exemption is the  
4 equalized assessed value of the residence in the taxable  
5 year for which application is made minus the base amount.

6 (2) For an applicant who has a household income  
7 exceeding \$45,000 but not exceeding \$46,250, the amount of  
8 the exemption is (i) the equalized assessed value of the  
9 residence in the taxable year for which application is  
10 made minus the base amount (ii) multiplied by 0.8.

11 (3) For an applicant who has a household income  
12 exceeding \$46,250 but not exceeding \$47,500, the amount of  
13 the exemption is (i) the equalized assessed value of the  
14 residence in the taxable year for which application is  
15 made minus the base amount (ii) multiplied by 0.6.

16 (4) For an applicant who has a household income  
17 exceeding \$47,500 but not exceeding \$48,750, the amount of  
18 the exemption is (i) the equalized assessed value of the  
19 residence in the taxable year for which application is  
20 made minus the base amount (ii) multiplied by 0.4.

21 (5) For an applicant who has a household income  
22 exceeding \$48,750 but not exceeding \$50,000, the amount of  
23 the exemption is (i) the equalized assessed value of the  
24 residence in the taxable year for which application is  
25 made minus the base amount (ii) multiplied by 0.2.

26 When the applicant is a surviving spouse of an applicant



1 for a prior year for the same residence for which an exemption  
2 under this Section has been granted, the base year and base  
3 amount for that residence are the same as for the applicant for  
4 the prior year.

5 Each year at the time the assessment books are certified  
6 to the County Clerk, the Board of Review or Board of Appeals  
7 shall give to the County Clerk a list of the assessed values of  
8 improvements on each parcel qualifying for this exemption that  
9 were added after the base year for this parcel and that  
10 increased the assessed value of the property.

11 In the case of land improved with an apartment building  
12 owned and operated as a cooperative or a building that is a  
13 life care facility that qualifies as a cooperative, the  
14 maximum reduction from the equalized assessed value of the  
15 property is limited to the sum of the reductions calculated  
16 for each unit occupied as a residence by a person or persons  
17 (i) 65 years of age or older, (ii) with a household income that  
18 does not exceed the maximum income limitation, (iii) who is  
19 liable, by contract with the owner or owners of record, for  
20 paying real property taxes on the property, and (iv) who is an  
21 owner of record of a legal or equitable interest in the  
22 cooperative apartment building, other than a leasehold  
23 interest. In the instance of a cooperative where a homestead  
24 exemption has been granted under this Section, the cooperative  
25 association or its management firm shall credit the savings  
26 resulting from that exemption only to the apportioned tax

1 liability of the owner who qualified for the exemption. Any  
2 person who willfully refuses to credit that savings to an  
3 owner who qualifies for the exemption is guilty of a Class B  
4 misdemeanor.

5 When a homestead exemption has been granted under this  
6 Section and an applicant then becomes a resident of a facility  
7 licensed under the Assisted Living and Shared Housing Act, the  
8 Nursing Home Care Act, the Specialized Mental Health  
9 Rehabilitation Act of 2013, the ID/DD Community Care Act, or  
10 the MC/DD Act, the exemption shall be granted in subsequent  
11 years so long as the residence (i) continues to be occupied by  
12 the qualified applicant's spouse or (ii) if remaining  
13 unoccupied, is still owned by the qualified applicant for the  
14 homestead exemption.

15 Beginning January 1, 1997, when an individual dies who  
16 would have qualified for an exemption under this Section, and  
17 the surviving spouse does not independently qualify for this  
18 exemption because of age, the exemption under this Section  
19 shall be granted to the surviving spouse for the taxable year  
20 preceding and the taxable year of the death, provided that,  
21 except for age, the surviving spouse meets all other  
22 qualifications for the granting of this exemption for those  
23 years.

24 When married persons maintain separate residences, the  
25 exemption provided for in this Section may be claimed by only  
26 one of such persons and for only one residence.

1           For taxable year 1994 only, in counties having less than  
2           3,000,000 inhabitants, to receive the exemption, a person  
3           shall submit an application by February 15, 1995 to the Chief  
4           County Assessment Officer of the county in which the property  
5           is located. In counties having 3,000,000 or more inhabitants,  
6           for taxable year 1994 and all subsequent taxable years, to  
7           receive the exemption, a person may submit an application to  
8           the Chief County Assessment Officer of the county in which the  
9           property is located during such period as may be specified by  
10          the Chief County Assessment Officer. The Chief County  
11          Assessment Officer in counties of 3,000,000 or more  
12          inhabitants shall annually give notice of the application  
13          period by mail or by publication. In counties having less than  
14          3,000,000 inhabitants, beginning with taxable year 1995 and  
15          thereafter, to receive the exemption, a person shall submit an  
16          application by July 1 of each taxable year to the Chief County  
17          Assessment Officer of the county in which the property is  
18          located. A county may, by ordinance, establish a date for  
19          submission of applications that is different than July 1. The  
20          applicant shall submit with the application an affidavit of  
21          the applicant's total household income, age, marital status  
22          (and if married the name and address of the applicant's  
23          spouse, if known), and principal dwelling place of members of  
24          the household on January 1 of the taxable year. The Department  
25          shall establish, by rule, a method for verifying the accuracy  
26          of affidavits filed by applicants under this Section, and the

1 Chief County Assessment Officer may conduct audits of any  
2 taxpayer claiming an exemption under this Section to verify  
3 that the taxpayer is eligible to receive the exemption. Each  
4 application shall contain or be verified by a written  
5 declaration that it is made under the penalties of perjury. A  
6 taxpayer's signing a fraudulent application under this Act is  
7 perjury, as defined in Section 32-2 of the Criminal Code of  
8 2012. The applications shall be clearly marked as applications  
9 for the Low-Income Senior Citizens Assessment Freeze Homestead  
10 Exemption and must contain a notice that any taxpayer who  
11 receives the exemption is subject to an audit by the Chief  
12 County Assessment Officer.

13 Notwithstanding any other provision to the contrary, in  
14 counties having fewer than 3,000,000 inhabitants, if an  
15 applicant fails to file the application required by this  
16 Section in a timely manner and this failure to file is due to a  
17 mental or physical condition sufficiently severe so as to  
18 render the applicant incapable of filing the application in a  
19 timely manner, the Chief County Assessment Officer may extend  
20 the filing deadline for a period of 30 days after the applicant  
21 regains the capability to file the application, but in no case  
22 may the filing deadline be extended beyond 3 months of the  
23 original filing deadline. In order to receive the extension  
24 provided in this paragraph, the applicant shall provide the  
25 Chief County Assessment Officer with a signed statement from  
26 the applicant's physician, advanced practice registered nurse,

1 or physician assistant stating the nature and extent of the  
2 condition, that, in the physician's, advanced practice  
3 registered nurse's, or physician assistant's opinion, the  
4 condition was so severe that it rendered the applicant  
5 incapable of filing the application in a timely manner, and  
6 the date on which the applicant regained the capability to  
7 file the application.

8 Beginning January 1, 1998, notwithstanding any other  
9 provision to the contrary, in counties having fewer than  
10 3,000,000 inhabitants, if an applicant fails to file the  
11 application required by this Section in a timely manner and  
12 this failure to file is due to a mental or physical condition  
13 sufficiently severe so as to render the applicant incapable of  
14 filing the application in a timely manner, the Chief County  
15 Assessment Officer may extend the filing deadline for a period  
16 of 3 months. In order to receive the extension provided in this  
17 paragraph, the applicant shall provide the Chief County  
18 Assessment Officer with a signed statement from the  
19 applicant's physician, advanced practice registered nurse, or  
20 physician assistant stating the nature and extent of the  
21 condition, and that, in the physician's, advanced practice  
22 registered nurse's, or physician assistant's opinion, the  
23 condition was so severe that it rendered the applicant  
24 incapable of filing the application in a timely manner.

25 In counties having less than 3,000,000 inhabitants, if an  
26 applicant was denied an exemption in taxable year 1994 and the

1 denial occurred due to an error on the part of an assessment  
2 official, or his or her agent or employee, then beginning in  
3 taxable year 1997 the applicant's base year, for purposes of  
4 determining the amount of the exemption, shall be 1993 rather  
5 than 1994. In addition, in taxable year 1997, the applicant's  
6 exemption shall also include an amount equal to (i) the amount  
7 of any exemption denied to the applicant in taxable year 1995  
8 as a result of using 1994, rather than 1993, as the base year,  
9 (ii) the amount of any exemption denied to the applicant in  
10 taxable year 1996 as a result of using 1994, rather than 1993,  
11 as the base year, and (iii) the amount of the exemption  
12 erroneously denied for taxable year 1994.

13 For purposes of this Section, a person who will be 65 years  
14 of age during the current taxable year shall be eligible to  
15 apply for the homestead exemption during that taxable year.  
16 Application shall be made during the application period in  
17 effect for the county of his or her residence.

18 The Chief County Assessment Officer may determine the  
19 eligibility of a life care facility that qualifies as a  
20 cooperative to receive the benefits provided by this Section  
21 by use of an affidavit, application, visual inspection,  
22 questionnaire, or other reasonable method in order to insure  
23 that the tax savings resulting from the exemption are credited  
24 by the management firm to the apportioned tax liability of  
25 each qualifying resident. The Chief County Assessment Officer  
26 may request reasonable proof that the management firm has so

1 credited that exemption.

2 Except as provided in this Section, all information  
3 received by the chief county assessment officer or the  
4 Department from applications filed under this Section, or from  
5 any investigation conducted under the provisions of this  
6 Section, shall be confidential, except for official purposes  
7 or pursuant to official procedures for collection of any State  
8 or local tax or enforcement of any civil or criminal penalty or  
9 sanction imposed by this Act or by any statute or ordinance  
10 imposing a State or local tax. Any person who divulges any such  
11 information in any manner, except in accordance with a proper  
12 judicial order, is guilty of a Class A misdemeanor.

13 Nothing contained in this Section shall prevent the  
14 Director or chief county assessment officer from publishing or  
15 making available reasonable statistics concerning the  
16 operation of the exemption contained in this Section in which  
17 the contents of claims are grouped into aggregates in such a  
18 way that information contained in any individual claim shall  
19 not be disclosed.

20 Notwithstanding any other provision of law, for taxable  
21 year 2017 and thereafter, in counties of 3,000,000 or more  
22 inhabitants, the amount of the exemption shall be the greater  
23 of (i) the amount of the exemption otherwise calculated under  
24 this Section or (ii) \$2,000.

25 (c-5) Notwithstanding any other provision of law, each  
26 chief county assessment officer may approve this exemption for

1 the 2020 taxable year, without application, for any property  
2 that was approved for this exemption for the 2019 taxable  
3 year, provided that:

4 (1) the county board has declared a local disaster as  
5 provided in the Illinois Emergency Management Agency Act  
6 related to the COVID-19 public health emergency;

7 (2) the owner of record of the property as of January  
8 1, 2020 is the same as the owner of record of the property  
9 as of January 1, 2019;

10 (3) the exemption for the 2019 taxable year has not  
11 been determined to be an erroneous exemption as defined by  
12 this Code; and

13 (4) the applicant for the 2019 taxable year has not  
14 asked for the exemption to be removed for the 2019 or 2020  
15 taxable years.

16 Nothing in this subsection shall preclude or impair the  
17 authority of a chief county assessment officer to conduct  
18 audits of any taxpayer claiming an exemption under this  
19 Section to verify that the taxpayer is eligible to receive the  
20 exemption as provided elsewhere in this Section.

21 (c-10) Notwithstanding any other provision of law, each  
22 chief county assessment officer may approve this exemption for  
23 the 2021 taxable year, without application, for any property  
24 that was approved for this exemption for the 2020 taxable  
25 year, if:

26 (1) the county board has declared a local disaster as



1 provided in the Illinois Emergency Management Agency Act  
2 related to the COVID-19 public health emergency;

3 (2) the owner of record of the property as of January  
4 1, 2021 is the same as the owner of record of the property  
5 as of January 1, 2020;

6 (3) the exemption for the 2020 taxable year has not  
7 been determined to be an erroneous exemption as defined by  
8 this Code; and

9 (4) the taxpayer for the 2020 taxable year has not  
10 asked for the exemption to be removed for the 2020 or 2021  
11 taxable years.

12 Nothing in this subsection shall preclude or impair the  
13 authority of a chief county assessment officer to conduct  
14 audits of any taxpayer claiming an exemption under this  
15 Section to verify that the taxpayer is eligible to receive the  
16 exemption as provided elsewhere in this Section.

17 (d) Each Chief County Assessment Officer shall annually  
18 publish a notice of availability of the exemption provided  
19 under this Section. The notice shall be published at least 60  
20 days but no more than 75 days prior to the date on which the  
21 application must be submitted to the Chief County Assessment  
22 Officer of the county in which the property is located. The  
23 notice shall appear in a newspaper of general circulation in  
24 the county.

25 Notwithstanding Sections 6 and 8 of the State Mandates  
26 Act, no reimbursement by the State is required for the

1 implementation of any mandate created by this Section.

2 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;

3 102-895, eff. 5-23-22.)