

HB4512



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB4512

Introduced 1/31/2024, by Rep. Cyril Nichols

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10

Amends the Property Tax Code. Provides that, in counties with less than 3,000,000 inhabitants, the assessment list may be posted on the chief county assessment officer's website.

LRB103 34757 HLH 64607 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
10 has completed the assessment in the county or in the
11 assessment 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 or
5 posted on the chief county assessment officer's website. In
6 every township or assessment district in which there is
7 published one or more newspapers of general circulation, if
8 the publication is not posted on the chief county assessment
9 officer's website, the list of that township shall be
10 published in one of the newspapers.

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

14 "NOTICE TO TAXPAYERS

15 Median Level of Assessment--(insert here the median level
16 of assessment for the assessment district)

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

1 The notice published under this Section shall also include
2 the following:

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

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

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

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

26 (5) A brief explanation of the relationship between

1 the assessment and the tax bill.

2 (6) In bold type, a notice of possible eligibility for
3 the various homestead exemptions as provided in Section
4 15-165 through Section 15-175 and Section 15-180.

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

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