



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB4559

Introduced 1/31/2024, by Rep. Mark L. Walker

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-55

Amends the Property Tax Code. In provisions concerning notices of increased assessments, provides that the county assessor shall continue to accept appeals from the taxpayer for a period of not less than 30 days (currently, 30 business days) from the date the assessment notice is mailed or the date the notice is published on the assessor's website, whichever is later. Effective immediately.

LRB103 37669 HLH 67796 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 12-55 as follows:

6 (35 ILCS 200/12-55)

7 (Text of Section before amendment by P.A. 103-583)

8 Sec. 12-55. Notice requirement if assessment is increased;
9 counties of 3,000,000 or more.

10 (a) In counties with 3,000,000 or more inhabitants, a
11 revision by the county assessor, except where such revision is
12 made on complaint of the owner, shall not increase an
13 assessment without notice to the person to whom the most
14 recent tax bill was mailed and an opportunity to be heard
15 before the assessment is verified. When a notice is mailed by
16 the county assessor to the address of a mortgagee, the
17 mortgagee, within 7 business days after the mortgagee receives
18 the notice, shall forward a copy of the notice to each
19 mortgagor of the property referred to in the notice at the last
20 known address of each mortgagor as shown on the records of the
21 mortgagee. There shall be no liability for the failure of the
22 mortgagee to forward the notice to each mortgagor. The
23 assessor may provide for the filing of complaints and make

1 revisions at times other than those dates published under
2 Section 14-35. When the county assessor has completed the
3 revision and correction and entered the changes and revision
4 in the assessment books, an affidavit shall be attached to the
5 assessment books in the form required by law, signed by the
6 county assessor.

7 (b) In counties with 3,000,000 or more inhabitants, for
8 parcels, other than parcels in the class that includes the
9 majority of the single-family residential parcels under a
10 county ordinance adopted in accordance with Section 4 of
11 Article IX of the Illinois Constitution, located in the
12 assessment district for which the current assessment year is a
13 general assessment year, within 30 days after sending the
14 required notices under this Section, the county assessor shall
15 file with the board of appeals (until the first Monday in
16 December 1998, and the board of review beginning the first
17 Monday in December 1998 and thereafter) a list of the parcels
18 for which the notices under this Section were sent, showing
19 the following information for each such parcel: the parcel
20 index number, the township in which the parcel is located, the
21 class for the current year, the previous year's final total
22 assessed value, the total assessed value proposed by the
23 county assessor, and the name of the person to whom the notice
24 required under this Section was sent. The list shall be
25 available for public inspection at the office of the board
26 during the regular office hours of the board. The list shall be

1 retained by the board for at least 10 years after the date it
2 is initially filed by the county assessor.

3 (c) The provisions of subsection (b) of this Section shall
4 be applicable beginning with the assessment for the 1997 tax
5 year.

6 (Source: P.A. 90-4, eff. 3-7-97; 91-751, eff. 6-2-00.)

7 (Text of Section after amendment by P.A. 103-583)

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11 revision by the county assessor, except where such revision is
12 made on complaint of the owner, shall not increase an
13 assessment without notice to the person to whom the most
14 recent tax bill was mailed and an opportunity to be heard
15 before the assessment is verified. The county assessor shall
16 continue to accept appeals from the taxpayer for a period of
17 not less than 30 ~~business~~ days from the later of the date the
18 assessment notice is mailed as provided in this subsection or
19 is published on the assessor's website. When a notice is
20 mailed by the county assessor to the address of a mortgagee,
21 the mortgagee, within 7 business days after the mortgagee
22 receives the notice, shall forward a copy of the notice to each
23 mortgagor of the property referred to in the notice at the last
24 known address of each mortgagor as shown on the records of the
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2 during the regular office hours of the board. The list shall be
3 retained by the board for at least 10 years after the date it
4 is initially filed by the county assessor.

5 (c) The provisions of subsection (b) of this Section shall
6 be applicable beginning with the assessment for the 1997 tax
7 year.

8 (Source: P.A. 103-583, eff. 6-1-24.)

9 Section 95. No acceleration or delay. Where this Act makes
10 changes in a statute that is represented in this Act by text
11 that is not yet or no longer in effect (for example, a Section
12 represented by multiple versions), the use of that text does
13 not accelerate or delay the taking effect of (i) the changes
14 made by this Act or (ii) provisions derived from any other
15 Public Act.

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.