

SB2736



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2736

Introduced 1/12/2024, by Sen. Andrew S. Chesney

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-30

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

LRB103 36732 HLH 66842 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 12-30 as follows:

6 (35 ILCS 200/12-30)

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

9 (a) In every county with less than 3,000,000 inhabitants,
10 in addition to the publication of the list of assessments in
11 each year of a general assessment and of the list of property
12 for which assessments have been added or changed, as provided
13 above, a notice shall be mailed by the chief county assessment
14 officer to each taxpayer whose assessment has been changed
15 since the last preceding assessment, using the address as it
16 appears on the assessor's records, except in the case of
17 changes caused by a change in the county equalization factor
18 by the Department or in the case of changes resulting from
19 equalization by the chief county assessment officer under
20 Section 9-210, during any year such change is made. The chief
21 county assessment officer shall continue to accept appeals
22 from the taxpayer for a period of not less than 30 business
23 days from the later of the date the assessment notice is mailed

1 as provided in this subsection or is published on the
2 assessor's website. The notice may, but need not be, sent by a
3 township assessor.

4 (b) The notice sent under this Section shall include the
5 following:

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

8 (2) Current assessed value and the date of that
9 valuation.

10 (3) The percentage change from the previous assessed
11 value to the current assessed value.

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

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

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

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

25 (8) The name and price per copy by mail of the
26 newspaper in which the list of assessments will be

1 published and the scheduled publication date.

2 (9) A statement advising the taxpayer of the steps to
3 follow if the taxpayer believes the full fair market value
4 of the property is incorrect or believes the assessment is
5 not uniform with other comparable properties in the same
6 neighborhood. The statement shall also (i) advise all
7 taxpayers to contact the township assessor's office, in
8 those counties under township organization, first to
9 review the assessment, (ii) advise all taxpayers to file
10 an appeal with the board of review if not satisfied with
11 the assessor review, and (iii) give the phone number to
12 call for a copy of the board of review rules.

13 (10) A statement advising the taxpayer that there is a
14 deadline date for filing an appeal with the board of
15 review and indicating that deadline date (30 business days
16 following the scheduled publication date).

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

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

26 (c) In addition to the requirements of subsection (b) of

1 this Section, in every county with less than 3,000,000
2 inhabitants, where the chief county assessment officer
3 maintains and controls an electronic database containing the
4 physical characteristics of the property, the notice shall
5 include the following:

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

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

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

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

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

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.