



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004
HB4178

Introduced 1/22/2004, by Ed Sullivan Jr.

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 required publication of the list of assessments may, instead of being published in a newspaper, be posted on the official website of the county. Effective immediately.

LRB093 17599 SJM 43269 b

1 AN ACT concerning taxes.

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 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
24 and shall set forth the percentage of increase or decrease
25 represented by the factor. The publication shall be made on or
26 before December 31 of that year, and shall:

27 (1) be printed in some public newspaper or newspapers
28 published in the county; ~~in~~ in every township or assessment
29 district in which there is published one or more newspapers
30 of general circulation, the list of that township shall be
31 published in one of the newspapers; or

32 (2) be posted on the official website of the county.

1 At the top of the list of assessments there shall be a
2 notice in substantially the following form printed in type no
3 smaller than eleven point:

4 "NOTICE TO TAXPAYERS

5 Median Level of Assessment--(insert here the median level
6 of assessment for the assessment district)

7 Your property is to be assessed at the above listed median
8 level of assessment for the assessment district. You may check
9 the accuracy of your assessment by dividing your assessment by
10 the median level of assessment. The resulting value should
11 equal the estimated fair cash value of your property. If the
12 resulting value is greater than the estimated fair cash value
13 of your property, you may be over-assessed. If the resulting
14 value is less than the fair cash value of your property, you
15 may be under-assessed. You may appeal your assessment to the
16 Board of Review."

17 The newspaper shall furnish to the local assessment
18 officers as many copies of the paper containing the assessment
19 list as they may require.

20 (Source: P.A. 86-415; 86-1481; 87-1189; 88-455.)

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.