

1 AN ACT in relation to 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 Sections 12-20 and 12-55 as follows:

6 (35 ILCS 200/12-20)

7 Sec. 12-20. Publication of assessments; counties of
8 3,000,000 or more. In counties with 3,000,000 or more
9 inhabitants, in each year of a general assessment, for each
10 county or assessment district therein if the county is
11 divided into assessment districts as provided in Section
12 9-220, the county assessor shall publish a complete
13 assessment list as soon as the assessment is completed as
14 required under this Section. In years other than years of a
15 general assessment or reassessment, the county assessor shall
16 cause to be published, within the time and in the manner
17 described here, a complete list of assessments in which
18 changes are made together with the changes made in the
19 valuation or assessment of property since the last preceding
20 assessment, except that publication of individual assessment
21 changes shall not be required if the changes result from
22 application by the county assessor of a factor to all
23 assessments in a particular major class in any township or
24 assessment district within the county, in which case the list
25 shall include a general statement indicating that all
26 assessments in a particular major class in certain townships
27 or assessment districts have been changed because of an
28 application of a factor and shall set forth the percentage of
29 increase or decrease represented by the factor. The
30 publication shall contain a copy of the land value map for
31 the township, if required by the Department.

1 The publication of the assessments or the changes shall
 2 be printed in some newspaper or newspapers of general
 3 circulation published in the county except that, in every
 4 township or incorporated town which has superseded a civil
 5 township, in which there is published one or more newspapers
 6 of general circulation, the assessment list of each township
 7 shall be published in one of the newspapers. In cities of
 8 more than 2,000,000 inhabitants, the assessment list of the
 9 city shall be printed in one or more newspapers of general
 10 circulation published in the township assessment district
 11 within the city or, in the event a newspaper of general
 12 circulation is not published within the township assessment
 13 district, in one or more newspapers of general circulation
 14 published within the city.

15 Any newspaper publishing an assessment list under this
 16 Section is entitled to a fee of 40¢ per column line for
 17 publishing the list.

18 At the top of the list of assessments there shall be a
 19 notice in substantially the following form printed in type no
 20 smaller than 11 point:

21 NOTICE TO TAXPAYERS

22 (insert name of township or assessment district)

23 (insert the particular major class of property)

24 All assessments for (insert particular major class of
 25 property) in (insert name of township or assessment district)
 26 have been revised by the county assessor through the
 27 application of a factor. The factor increases (or decreases)
 28 your assessment by (percentage represented by the factor).

29 (Source: P.A. 85-696; 86-1481; 88-455.)

30 (35 ILCS 200/12-55)

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

33 (a) In counties with 3,000,000 or more inhabitants, a

1 revision by the county assessor, except where such revision
2 is made on complaint of the owner or, beginning with the 2004
3 assessment year, the revision causes a change in all
4 assessments in a particular major class in any township or
5 assessment district within the county, shall not increase an
6 assessment without notice to the person to whom the most
7 recent tax bill was mailed and an opportunity to be heard
8 before the assessment is verified. When a notice is mailed by
9 the county assessor to the address of a mortgagee, the
10 mortgagee, within 7 business days after the mortgagee
11 receives the notice, shall forward a copy of the notice to
12 each mortgagor of the property referred to in the notice at
13 the last known address of each mortgagor as shown on the
14 records of the mortgagee. There shall be no liability for
15 the failure of the mortgagee to forward the notice to each
16 mortgagor. If the revision causes a change in all assessments
17 in a particular major class of property in any township or
18 assessment district within the county, notice shall be given
19 by publication of the amount of the change. The publication
20 shall be printed in a newspaper or in newspapers of general
21 circulation published in the township or assessment district
22 in which the change occurred. The assessor may provide for
23 the filing of complaints and make revisions at times other
24 than those dates published under Section 14-35. When the
25 county assessor has completed the revision and correction and
26 entered the changes and revision in the assessment books, an
27 affidavit shall be attached to the assessment books in the
28 form required by law, signed by the county assessor.

29 (b) In counties with 3,000,000 or more inhabitants, for
30 parcels, other than parcels in the class that includes the
31 majority of the single-family residential parcels under a
32 county ordinance adopted in accordance with Section 4 of
33 Article IX of the Illinois Constitution, located in the
34 assessment district for which the current assessment year is

1 a general assessment year, within 30 days after sending the
2 required notices under this Section, the county assessor
3 shall file with the board of appeals (until the first Monday
4 in December 1998, and the board of review beginning the first
5 Monday in December 1998 and thereafter) a list of the parcels
6 for which the notices under this Section were sent, showing
7 the following information for each such parcel: the parcel
8 index number, the township in which the parcel is located,
9 the class for the current year, the previous year's final
10 total assessed value, the total assessed value proposed by
11 the county assessor, and the name of the person to whom the
12 notice required under this Section was sent. The list shall
13 be available for public inspection at the office of the board
14 during the regular office hours of the board. The list shall
15 be retained by the board for at least 10 years after the date
16 it is initially filed by the county assessor.

17 (c) The provisions of subsection (b) of this Section
18 shall be applicable beginning with the assessment for the
19 1997 tax year.

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

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