



**93RD GENERAL ASSEMBLY**  
**State of Illinois**  
**2003 and 2004**  
**SB2436**

Introduced 2/3/2004, by Denny Jacobs

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/3-40  
35 ILCS 200/4-20

Amends the Property Tax Code. Provides for an annual stipend of \$6,500 for each supervisor of assessments to be paid by the State. Deletes current provisions allowing a supervisor of assessments to receive additional compensation based on performance. Effective immediately.

LRB093 17837 SJM 43518 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

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 Sections 3-40 and 4-20 as follows:

6 (35 ILCS 200/3-40)

7 Sec. 3-40. Compensation of supervisors of assessments.

8 (a) A supervisor of assessments shall receive annual  
9 compensation in an amount fixed by the county board subject to  
10 the following minimum amounts:

11 In counties with less than 14,000 inhabitants, not less  
12 than \$7,500;

13 In counties with 14,000 or more but less than 30,000  
14 inhabitants, not less than \$8,000;

15 In counties with 30,000 or more but less than 60,000  
16 inhabitants, not less than \$9,000;

17 In counties with 60,000 or more but less than 100,000  
18 inhabitants, not less than \$10,000;

19 In counties with 100,000 or more but less than 200,000  
20 inhabitants, not less than \$11,500;

21 In counties with 200,000 or more but less than 300,000  
22 inhabitants, not less than \$13,000;

23 In counties with 300,000 or more but less than  
24 1,000,000 inhabitants, not less than \$15,000.

25 For purposes of this subsection, the number of inhabitants  
26 shall be determined by the latest Federal decennial or special  
27 census of the county.

28 (b) Elected supervisors of assessments who began a term of  
29 office before December 1, 1990 shall be compensated at the rate  
30 of their base salary. "Base salary" is the compensation paid  
31 for their position before July 1, 1989.

32 (c) Elected supervisors of assessments beginning a term of

1 office on or after December 1, 1990 shall, beginning December  
2 1, 1993, receive their base salary plus at least 12% of base  
3 salary.

4 (d) Any supervisor of assessments who has been presented a  
5 Certified Assessing Evaluator Certificate by the International  
6 Association of Assessing Officers shall receive an additional  
7 compensation of \$500 per year to be paid out of funds  
8 appropriated to the Department.

9 (e) The salary set by the county board shall be paid in  
10 equal monthly installments out of the treasury of the county in  
11 which he or she is appointed or elected. If the Department has  
12 determined that the total assessed value of property in a  
13 county, as equalized by the supervisor of assessments under  
14 Section 9-210, is between 31 1/3% and 35 1/3% of the total fair  
15 cash value of property in the county, the State of Illinois  
16 shall reimburse the county monthly from the State treasury 50%  
17 of the amount of salary the county paid to the officer for the  
18 preceding month.

19 (f) In addition to but separate and apart from the  
20 compensation otherwise provided in this Section, the  
21 supervisor of assessments of each county shall receive an  
22 annual stipend of \$6,500. The total amount required for this  
23 annual stipend shall be appropriated from the General Revenue  
24 Fund by the General Assembly to the Department of Revenue. The  
25 Department shall distribute the stipends in annual lump sum  
26 payments to the supervisor of assessment of each county. This  
27 annual stipend shall not affect any other compensation provided  
28 by law to be paid to supervisors of assessment. No county board  
29 may reduce or otherwise impair the compensation payable from  
30 county funds to the supervisor of assessment of any county if  
31 the reduction or impairment is the result of his or her  
32 receiving an annual stipend under this subsection.

33 (g) The county board shall provide necessary office space  
34 for the officer and pay all necessary expenses of the office  
35 out of the county treasury.

36 (h) Each supervisor of assessments may, with the advice and

1 consent of the county board, appoint necessary deputies and  
2 clerks, their compensation to be fixed by the county board and  
3 paid by the county.

4 (Source: P.A. 86-482; 86-1475; 88-455.)

5 (35 ILCS 200/4-20)

6 (Text of Section before amendment by P.A. 93-643)

7 Sec. 4-20. Additional compensation based on performance.  
8 Any assessor in counties with less than 3,000,000 but more than  
9 50,000 inhabitants each year may petition the Department to  
10 receive additional compensation based on performance. To  
11 receive additional compensation, the official's assessment  
12 jurisdiction must meet the following criteria:

13 (1) the median level of assessment must be no more than  
14 35 1/3% and no less than 31 1/3% of fair cash value of  
15 property in his or her assessment jurisdiction; and

16 (2) the coefficient of dispersion must not be greater  
17 than 15%.

18 For purposes of this Section, "coefficient of dispersion" means  
19 the average deviation of all assessments from the median level.  
20 The Department will promulgate rules and regulations to  
21 determine whether an assessor meets these criteria.

22 Any assessor in a county of less than 50,000 inhabitants  
23 may petition the Department for consideration to receive  
24 additional compensation each year based on performance. In  
25 order to receive the additional compensation, the assessments  
26 in the official's assessment jurisdiction must meet the  
27 following criteria: (i) the median level of assessments must be  
28 no more than 35 1/3% and no less than 31 1/3% of fair cash value  
29 of property in his or her assessment jurisdiction; and (ii) the  
30 coefficient of dispersion must not be greater than 40% in 1994,  
31 38% in 1995, 36% in 1996, 34% in 1997, 32% in 1998, and 30% in  
32 1999 and every year thereafter.

33 Real estate transfer declarations used by the Department in  
34 annual sales-assessment ratio studies will be used to evaluate  
35 applications for additional compensation. The Department will

1 audit other property to determine if the sales-assessment ratio  
2 study data is representative of the assessment jurisdiction. If  
3 the ratio study is found not representative, appraisals and  
4 other information may be utilized. If the ratio study is  
5 representative, upon certification by the Department, the  
6 assessor shall receive additional compensation of \$3,000 for  
7 that year, to be paid out of funds appropriated to the  
8 Department.

9 As used in this Section, "assessor" means any township or  
10 multi-township assessor, ~~or supervisor of assessments.~~

11 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.  
12 12-2-94.)

13 (Text of Section after amendment by P.A. 93-643)

14 Sec. 4-20. Additional compensation based on performance.  
15 Any assessor in counties with less than 3,000,000 but more than  
16 50,000 inhabitants each year may petition the Department to  
17 receive additional compensation based on performance. To  
18 receive additional compensation, the official's assessment  
19 jurisdiction must meet the following criteria:

20 (1) the median level of assessment must be no more than  
21 35 1/3% and no less than 31 1/3% of fair cash value of  
22 property in his or her assessment jurisdiction; and

23 (2) the coefficient of dispersion must not be greater  
24 than 15%.

25 For purposes of this Section, "coefficient of dispersion" means  
26 the average deviation of all assessments from the median level.  
27 For purposes of this Section, the number of inhabitants shall  
28 be determined by the latest federal decennial census. When the  
29 most recent census shows an increase in inhabitants to over  
30 50,000 or a decrease to 50,000 or fewer, then the assessment  
31 year used to compute the coefficient of dispersion and the most  
32 recent year of the 3-year average level of assessments is the  
33 year that determines qualification for additional  
34 compensation. The Department will promulgate rules and  
35 regulations to determine whether an assessor meets these

1 criteria.

2 Any assessor in a county of 50,000 or fewer inhabitants may  
3 petition the Department for consideration to receive  
4 additional compensation each year based on performance. In  
5 order to receive the additional compensation, the assessments  
6 in the official's assessment jurisdiction must meet the  
7 following criteria: (i) the median level of assessments must be  
8 no more than 35 1/3% and no less than 31 1/3% of fair cash value  
9 of property in his or her assessment jurisdiction; and (ii) the  
10 coefficient of dispersion must not be greater than 40% in 1994,  
11 38% in 1995, 36% in 1996, 34% in 1997, 32% in 1998, and 30% in  
12 1999 and every year thereafter.

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14 annual sales-assessment ratio studies will be used to evaluate  
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16 audit other property to determine if the sales-assessment ratio  
17 study data is representative of the assessment jurisdiction. If  
18 the ratio study is found not representative, appraisals and  
19 other information may be utilized. If the ratio study is  
20 representative, upon certification by the Department, the  
21 assessor shall receive additional compensation of \$3,000 for  
22 that year, to be paid out of funds appropriated to the  
23 Department.

24 As used in this Section, "assessor" means any township or  
25 multi-township assessor, ~~or supervisor of assessments.~~

26 (Source: P.A. 93-643, eff. 6-1-04.)

27 Section 95. No acceleration or delay. Where this Act makes  
28 changes in a statute that is represented in this Act by text  
29 that is not yet or no longer in effect (for example, a Section  
30 represented by multiple versions), the use of that text does  
31 not accelerate or delay the taking effect of (i) the changes  
32 made by this Act or (ii) provisions derived from any other  
33 Public Act.

34 Section 99. Effective date. This Act takes effect upon

1 becoming law.