



Sen. Iris Y. Martinez

**Filed: 4/11/2005**

09400SB0177sam001

LRB094 08045 BDD 44850 a

1 AMENDMENT TO SENATE BILL 177

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 177 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 12-55 as follows:

6 (35 ILCS 200/12-55)

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

9 (a) In counties with 3,000,000 or more inhabitants, a  
10 revision by the county assessor, except where such revision is  
11 made on complaint of the owner, shall not increase an  
12 assessment without notice to the person to whom the most recent  
13 tax bill was mailed and an opportunity to be heard before the  
14 assessment is verified. If the revision by the county assessor  
15 causes a change in all assessments for a class of property, as  
16 provided in Section 9-150, in any township or assessment  
17 district due to the application of a factor, then the notice  
18 under this Section must include a general statement stating  
19 that all assessments in that class located in that township or  
20 assessment district have been changed because of an application  
21 of a factor and must state the factor. When a notice is mailed  
22 by the county assessor to the address of a mortgagee, the  
23 mortgagee, within 7 business days after the mortgagee receives  
24 the notice, shall forward a copy of the notice to each

1 mortgagor of the property referred to in the notice at the last  
2 known address of each mortgagor as shown on the records of the  
3 mortgagee. There shall be no liability for the failure of the  
4 mortgagee to forward the notice to each mortgagor. The assessor  
5 may provide for the filing of complaints and make revisions at  
6 times other than those dates published under Section 14-35.  
7 When the county assessor has completed the revision and  
8 correction and entered the changes and revision in the  
9 assessment books, an affidavit shall be attached to the  
10 assessment books in the form required by law, signed by the  
11 county assessor.

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

34 (c) The provisions of subsection (b) of this Section shall

1 be applicable beginning with the assessment for the 1997 tax  
2 year.

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

4 Section 99. Effective date. This Act takes effect upon  
5 becoming law.".