



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**SB1454**

Introduced 2/23/2005, by Sen. Jeffrey M. Schoenberg

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/9-100  
35 ILCS 200/9-155  
35 ILCS 200/12-25  
35 ILCS 200/12-65  
35 ILCS 200/15-172

Amends the Property Tax Code. Deletes provisions requiring lists and publications of property assessments to separately state the value of improvements on the property and makes corresponding changes. Effective immediately.

LRB094 08910 BDD 39130 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT in relation to taxation.

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 9-100, 9-155, 12-25, 12-65, and 15-172 as follows:

6 (35 ILCS 200/9-100)

7 Sec. 9-100. Assessment list; Delivery of books. Before  
8 January 1 in each year of the general assessment, as provided  
9 in Sections 9-215 through 9-225, each county clerk shall make  
10 up the list of property to be assessed for taxes for the  
11 townships or taxing districts in the county, in books for that  
12 purpose. Annually, before January 1, he or she shall make up  
13 lists of properties which are taxable, or which become taxable  
14 for the first time, and which are not already listed, and make  
15 up lists of properties which have been subdivided and not  
16 listed by the proper description. The county clerk shall enter  
17 in the proper column, opposite the respective parcels, the name  
18 of the owner, or other such persons, so far as he is able to  
19 ascertain the names. The lists shall contain columns to show  
20 the number of acres or any other land unit of comparison ~~lots~~  
21 ~~improved, the total assessed value, and the assessed value; the~~  
22 ~~assessed value of improvements; the total value;~~ and other  
23 information as may be required. The county clerk shall also  
24 have prepared and ready for delivery all blanks necessary in  
25 the assessment of property, and shall deliver those blanks to  
26 the assessors along with the assessment books or lists. The  
27 books or lists may be completed and delivered by townships or  
28 taxing districts without waiting for the completion of all the  
29 books or lists, but all assessment books or lists shall be  
30 delivered by the county clerk to the chief county assessment  
31 officer on or before January 1. The books or lists shall be  
32 made in duplicate.

1 (Source: P.A. 86-1481; 88-455.)

2 (35 ILCS 200/9-155)

3 Sec. 9-155. Valuation in general assessment years. On or  
4 before June 1 in each general assessment year in all counties  
5 with less than 3,000,000 inhabitants, and as soon as he or she  
6 reasonably can in each general assessment year in counties with  
7 3,000,000 or more inhabitants, or if any such county is divided  
8 into assessment districts as provided in Sections 9-215 through  
9 9-225, as soon as he or she reasonably can in each general  
10 assessment year in those districts, the assessor, in person or  
11 by deputy, shall actually view and determine as near as  
12 practicable the value of each property listed for taxation as  
13 of January 1 of that year, or as provided in Section 9-180, and  
14 assess the property at 33 1/3% of its fair cash value, or in  
15 accordance with Sections 10-110 through 10-140 and 10-170  
16 through 10-200, or in accordance with a county ordinance  
17 adopted under Section 4 of Article IX of the Constitution of  
18 Illinois. The assessor or deputy shall set down, in the books  
19 furnished for that purpose the number of acres or any other  
20 land unit of comparison and ~~assessed valuation of properties in~~  
21 ~~one column, the assessed value of improvements in another, and~~  
22 the total valuation in a separate column.

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

24 (35 ILCS 200/12-25)

25 Sec. 12-25. Contents of assessment list publication;  
26 payment. In all counties, the expense of printing and  
27 publication of assessment lists shall be paid out of the county  
28 treasury. The publication of the assessments shall include the  
29 name of the owner or of the person who last paid the taxes on  
30 each property, and the total amount of its assessment ~~and how~~  
31 ~~much of the assessment is attributable to the improvements on~~  
32 ~~the property~~. When any property so assessed is susceptible of  
33 description or identification by street name and street or  
34 house number, or by a property index number, the publication of

1 the street name and street or house number, or property index  
2 number shall constitute a sufficient description of the  
3 property for the purposes of publication required by this Code.  
4 (Source: Laws 1939, p. 886; P.A. 88-455.)

5 (35 ILCS 200/12-65)

6 Sec. 12-65. Publication fee. Any newspaper publishing the  
7 list of Board of Review changes shall be paid a fee according  
8 to the following schedule:

9 (a) For a parcel listing including the name of the property  
10 owner, a property index number, the previous total assessment  
11 and the new total assessment, \$1.20 per parcel;

12 ~~(b) For a parcel listing including the name of the property~~  
13 ~~owner, a property index number, the previous assessed value of~~  
14 ~~improvements, the previous total assessment, the new assessed~~  
15 ~~value of improvements and the new total assessment, \$1.50 per~~  
16 ~~parcel;~~

17 (b) ~~(c)~~ For a parcel listing including the name of the  
18 property owner, a legal description of the property, the  
19 previous total assessment and the new total assessment, \$2 per  
20 parcel;

21 (c) ~~(d)~~ For a parcel listing including the name of the  
22 property owner, a property index number, a legal description,  
23 the previous total assessment and the new total assessment,  
24 \$2.40 per parcel; and

25 ~~(c) For a parcel listing including the name of the property~~  
26 ~~owner, a legal description, the previous assessed value of~~  
27 ~~improvements, the new assessed value of improvements, the~~  
28 ~~previous total assessment and the new total assessment, \$2.80~~  
29 ~~per parcel;~~

30 ~~(f) For a parcel listing including the name of the property~~  
31 ~~owner, a property index number, a legal description, the~~  
32 ~~previous assessed value of improvements, the new assessed value~~  
33 ~~of improvements, the previous total assessment and the new~~  
34 ~~total assessment, \$3 per parcel; and~~

35 (d) ~~(g)~~ For the preamble, headings, and any other

1 explanatory matter either required by law, or requested by the  
2 board of review, the newspaper's published rate for such  
3 advertising.

4 (Source: P.A. 85-696; 88-455.)

5 (35 ILCS 200/15-172)

6 Sec. 15-172. Senior Citizens Assessment Freeze Homestead  
7 Exemption.

8 (a) This Section may be cited as the Senior Citizens  
9 Assessment Freeze Homestead Exemption.

10 (b) As used in this Section:

11 "Applicant" means an individual who has filed an  
12 application under this Section.

13 "Base amount" means the base year equalized assessed value  
14 of the residence plus the first year's equalized assessed value  
15 of any added improvements which increased the assessed value of  
16 the residence after the base year.

17 "Base year" means the taxable year prior to the taxable  
18 year for which the applicant first qualifies and applies for  
19 the exemption provided that in the prior taxable year the  
20 property was improved with a permanent structure that was  
21 occupied as a residence by the applicant who was liable for  
22 paying real property taxes on the property and who was either  
23 (i) an owner of record of the property or had legal or  
24 equitable interest in the property as evidenced by a written  
25 instrument or (ii) had a legal or equitable interest as a  
26 lessee in the parcel of property that was single family  
27 residence. If in any subsequent taxable year for which the  
28 applicant applies and qualifies for the exemption the equalized  
29 assessed value of the residence is less than the equalized  
30 assessed value in the existing base year (provided that such  
31 equalized assessed value is not based on an assessed value that  
32 results from a temporary irregularity in the property that  
33 reduces the assessed value for one or more taxable years), then  
34 that subsequent taxable year shall become the base year until a  
35 new base year is established under the terms of this paragraph.

1 For taxable year 1999 only, the Chief County Assessment Officer  
2 shall review (i) all taxable years for which the applicant  
3 applied and qualified for the exemption and (ii) the existing  
4 base year. The assessment officer shall select as the new base  
5 year the year with the lowest equalized assessed value. An  
6 equalized assessed value that is based on an assessed value  
7 that results from a temporary irregularity in the property that  
8 reduces the assessed value for one or more taxable years shall  
9 not be considered the lowest equalized assessed value. The  
10 selected year shall be the base year for taxable year 1999 and  
11 thereafter until a new base year is established under the terms  
12 of this paragraph.

13 "Chief County Assessment Officer" means the County  
14 Assessor or Supervisor of Assessments of the county in which  
15 the property is located.

16 "Equalized assessed value" means the assessed value as  
17 equalized by the Illinois Department of Revenue.

18 "Household" means the applicant, the spouse of the  
19 applicant, and all persons using the residence of the applicant  
20 as their principal place of residence.

21 "Household income" means the combined income of the members  
22 of a household for the calendar year preceding the taxable  
23 year.

24 "Income" has the same meaning as provided in Section 3.07  
25 of the Senior Citizens and Disabled Persons Property Tax Relief  
26 and Pharmaceutical Assistance Act, except that, beginning in  
27 assessment year 2001, "income" does not include veteran's  
28 benefits.

29 "Internal Revenue Code of 1986" means the United States  
30 Internal Revenue Code of 1986 or any successor law or laws  
31 relating to federal income taxes in effect for the year  
32 preceding the taxable year.

33 "Life care facility that qualifies as a cooperative" means  
34 a facility as defined in Section 2 of the Life Care Facilities  
35 Act.

36 "Residence" means the principal dwelling place and

1 appurtenant structures used for residential purposes in this  
2 State occupied on January 1 of the taxable year by a household  
3 and so much of the surrounding land, constituting the parcel  
4 upon which the dwelling place is situated, as is used for  
5 residential purposes. If the Chief County Assessment Officer  
6 has established a specific legal description for a portion of  
7 property constituting the residence, then that portion of  
8 property shall be deemed the residence for the purposes of this  
9 Section.

10 "Taxable year" means the calendar year during which ad  
11 valorem property taxes payable in the next succeeding year are  
12 levied.

13 (c) Beginning in taxable year 1994, a senior citizens  
14 assessment freeze homestead exemption is granted for real  
15 property that is improved with a permanent structure that is  
16 occupied as a residence by an applicant who (i) is 65 years of  
17 age or older during the taxable year, (ii) has a household  
18 income of \$35,000 or less prior to taxable year 1999, \$40,000  
19 or less in taxable years 1999 through 2003, and \$45,000 or less  
20 in taxable year 2004 and thereafter, (iii) is liable for paying  
21 real property taxes on the property, and (iv) is an owner of  
22 record of the property or has a legal or equitable interest in  
23 the property as evidenced by a written instrument. This  
24 homestead exemption shall also apply to a leasehold interest in  
25 a parcel of property improved with a permanent structure that  
26 is a single family residence that is occupied as a residence by  
27 a person who (i) is 65 years of age or older during the taxable  
28 year, (ii) has a household income of \$35,000 or less prior to  
29 taxable year 1999, \$40,000 or less in taxable years 1999  
30 through 2003, and \$45,000 or less in taxable year 2004 and  
31 thereafter, (iii) has a legal or equitable ownership interest  
32 in the property as lessee, and (iv) is liable for the payment  
33 of real property taxes on that property.

34 The amount of this exemption shall be the equalized  
35 assessed value of the residence in the taxable year for which  
36 application is made minus the base amount.

1           When the applicant is a surviving spouse of an applicant  
2 for a prior year for the same residence for which an exemption  
3 under this Section has been granted, the base year and base  
4 amount for that residence are the same as for the applicant for  
5 the prior year.

6           Each year at the time the assessment books are certified to  
7 the County Clerk, the Board of Review or Board of Appeals shall  
8 give to the County Clerk a list of increased total assessed  
9 value attributable to added improvements for ~~of the assessed~~  
10 ~~values of improvements on~~ each parcel qualifying for this  
11 exemption that were added after the base year ~~for this parcel~~  
12 ~~and that increased the assessed value of the property.~~

13           In the case of land improved with an apartment building  
14 owned and operated as a cooperative or a building that is a  
15 life care facility that qualifies as a cooperative, the maximum  
16 reduction from the equalized assessed value of the property is  
17 limited to the sum of the reductions calculated for each unit  
18 occupied as a residence by a person or persons (i) 65 years of  
19 age or older, (ii) with a household income of \$35,000 or less  
20 prior to taxable year 1999, \$40,000 or less in taxable years  
21 1999 through 2003, and \$45,000 or less in taxable year 2004 and  
22 thereafter, (iii) who is liable, by contract with the owner or  
23 owners of record, for paying real property taxes on the  
24 property, and (iv) who is an owner of record of a legal or  
25 equitable interest in the cooperative apartment building,  
26 other than a leasehold interest. In the instance of a  
27 cooperative where a homestead exemption has been granted under  
28 this Section, the cooperative association or its management  
29 firm shall credit the savings resulting from that exemption  
30 only to the apportioned tax liability of the owner who  
31 qualified for the exemption. Any person who willfully refuses  
32 to credit that savings to an owner who qualifies for the  
33 exemption is guilty of a Class B misdemeanor.

34           When a homestead exemption has been granted under this  
35 Section and an applicant then becomes a resident of a facility  
36 licensed under the Nursing Home Care Act, the exemption shall



1 be granted in subsequent years so long as the residence (i)  
2 continues to be occupied by the qualified applicant's spouse or  
3 (ii) if remaining unoccupied, is still owned by the qualified  
4 applicant for the homestead exemption.

5 Beginning January 1, 1997, when an individual dies who  
6 would have qualified for an exemption under this Section, and  
7 the surviving spouse does not independently qualify for this  
8 exemption because of age, the exemption under this Section  
9 shall be granted to the surviving spouse for the taxable year  
10 preceding and the taxable year of the death, provided that,  
11 except for age, the surviving spouse meets all other  
12 qualifications for the granting of this exemption for those  
13 years.

14 When married persons maintain separate residences, the  
15 exemption provided for in this Section may be claimed by only  
16 one of such persons and for only one residence.

17 For taxable year 1994 only, in counties having less than  
18 3,000,000 inhabitants, to receive the exemption, a person shall  
19 submit an application by February 15, 1995 to the Chief County  
20 Assessment Officer of the county in which the property is  
21 located. In counties having 3,000,000 or more inhabitants, for  
22 taxable year 1994 and all subsequent taxable years, to receive  
23 the exemption, a person may submit an application to the Chief  
24 County Assessment Officer of the county in which the property  
25 is located during such period as may be specified by the Chief  
26 County Assessment Officer. The Chief County Assessment Officer  
27 in counties of 3,000,000 or more inhabitants shall annually  
28 give notice of the application period by mail or by  
29 publication. In counties having less than 3,000,000  
30 inhabitants, beginning with taxable year 1995 and thereafter,  
31 to receive the exemption, a person shall submit an application  
32 by July 1 of each taxable year to the Chief County Assessment  
33 Officer of the county in which the property is located. A  
34 county may, by ordinance, establish a date for submission of  
35 applications that is different than July 1. The applicant shall  
36 submit with the application an affidavit of the applicant's

1 total household income, age, marital status (and if married the  
2 name and address of the applicant's spouse, if known), and  
3 principal dwelling place of members of the household on January  
4 1 of the taxable year. The Department shall establish, by rule,  
5 a method for verifying the accuracy of affidavits filed by  
6 applicants under this Section. The applications shall be  
7 clearly marked as applications for the Senior Citizens  
8 Assessment Freeze Homestead Exemption.

9 Notwithstanding any other provision to the contrary, in  
10 counties having fewer than 3,000,000 inhabitants, if an  
11 applicant fails to file the application required by this  
12 Section in a timely manner and this failure to file is due to a  
13 mental or physical condition sufficiently severe so as to  
14 render the applicant incapable of filing the application in a  
15 timely manner, the Chief County Assessment Officer may extend  
16 the filing deadline for a period of 30 days after the applicant  
17 regains the capability to file the application, but in no case  
18 may the filing deadline be extended beyond 3 months of the  
19 original filing deadline. In order to receive the extension  
20 provided in this paragraph, the applicant shall provide the  
21 Chief County Assessment Officer with a signed statement from  
22 the applicant's physician stating the nature and extent of the  
23 condition, that, in the physician's opinion, the condition was  
24 so severe that it rendered the applicant incapable of filing  
25 the application in a timely manner, and the date on which the  
26 applicant regained the capability to file the application.

27 Beginning January 1, 1998, notwithstanding any other  
28 provision to the contrary, in counties having fewer than  
29 3,000,000 inhabitants, if an applicant fails to file the  
30 application required by this Section in a timely manner and  
31 this failure to file is due to a mental or physical condition  
32 sufficiently severe so as to render the applicant incapable of  
33 filing the application in a timely manner, the Chief County  
34 Assessment Officer may extend the filing deadline for a period  
35 of 3 months. In order to receive the extension provided in this  
36 paragraph, the applicant shall provide the Chief County

1 Assessment Officer with a signed statement from the applicant's  
2 physician stating the nature and extent of the condition, and  
3 that, in the physician's opinion, the condition was so severe  
4 that it rendered the applicant incapable of filing the  
5 application in a timely manner.

6 In counties having less than 3,000,000 inhabitants, if an  
7 applicant was denied an exemption in taxable year 1994 and the  
8 denial occurred due to an error on the part of an assessment  
9 official, or his or her agent or employee, then beginning in  
10 taxable year 1997 the applicant's base year, for purposes of  
11 determining the amount of the exemption, shall be 1993 rather  
12 than 1994. In addition, in taxable year 1997, the applicant's  
13 exemption shall also include an amount equal to (i) the amount  
14 of any exemption denied to the applicant in taxable year 1995  
15 as a result of using 1994, rather than 1993, as the base year,  
16 (ii) the amount of any exemption denied to the applicant in  
17 taxable year 1996 as a result of using 1994, rather than 1993,  
18 as the base year, and (iii) the amount of the exemption  
19 erroneously denied for taxable year 1994.

20 For purposes of this Section, a person who will be 65 years  
21 of age during the current taxable year shall be eligible to  
22 apply for the homestead exemption during that taxable year.  
23 Application shall be made during the application period in  
24 effect for the county of his or her residence.

25 The Chief County Assessment Officer may determine the  
26 eligibility of a life care facility that qualifies as a  
27 cooperative to receive the benefits provided by this Section by  
28 use of an affidavit, application, visual inspection,  
29 questionnaire, or other reasonable method in order to insure  
30 that the tax savings resulting from the exemption are credited  
31 by the management firm to the apportioned tax liability of each  
32 qualifying resident. The Chief County Assessment Officer may  
33 request reasonable proof that the management firm has so  
34 credited that exemption.

35 Except as provided in this Section, all information  
36 received by the chief county assessment officer or the

1 Department from applications filed under this Section, or from  
2 any investigation conducted under the provisions of this  
3 Section, shall be confidential, except for official purposes or  
4 pursuant to official procedures for collection of any State or  
5 local tax or enforcement of any civil or criminal penalty or  
6 sanction imposed by this Act or by any statute or ordinance  
7 imposing a State or local tax. Any person who divulges any such  
8 information in any manner, except in accordance with a proper  
9 judicial order, is guilty of a Class A misdemeanor.

10 Nothing contained in this Section shall prevent the  
11 Director or chief county assessment officer from publishing or  
12 making available reasonable statistics concerning the  
13 operation of the exemption contained in this Section in which  
14 the contents of claims are grouped into aggregates in such a  
15 way that information contained in any individual claim shall  
16 not be disclosed.

17 (d) Each Chief County Assessment Officer shall annually  
18 publish a notice of availability of the exemption provided  
19 under this Section. The notice shall be published at least 60  
20 days but no more than 75 days prior to the date on which the  
21 application must be submitted to the Chief County Assessment  
22 Officer of the county in which the property is located. The  
23 notice shall appear in a newspaper of general circulation in  
24 the county.

25 Notwithstanding Sections 6 and 8 of the State Mandates Act,  
26 no reimbursement by the State is required for the  
27 implementation of any mandate created by this Section.

28 (Source: P.A. 93-715, eff. 7-12-04.)

29 Section 99. Effective date. This Act takes effect upon  
30 becoming law.