



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

SB1664

Introduced 2/24/2005, by Sen. Iris Y. Martinez

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-20
35 ILCS 200/12-55

Amends the Property Tax Code. Provides that in counties with 3,000,000 or more inhabitants, the publication of assessment changes may be published as a class (rather than individually) if the changes result from application by the county assessor of a factor to all assessments in a particular major class in any township or assessment district within the county. Sets forth the form for publishing the class of assessment changes. Provides that in counties with 3,000,000 or more inhabitants, a revision by the county assessor that causes a change in all assessments in a particular major class in any township or assessment district within the county by the application of a factor shall not require notice to the person to whom the most recent tax bill was mailed. Effective immediately.

LRB094 08250 BDD 38438 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 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 divided
11 into assessment districts as provided in Section 9-220, the
12 county assessor shall publish a complete assessment list as
13 soon as the assessment is completed as required under this
14 Section. If the county assessor revises the assessment after
15 the complete assessment list is published, then the county
16 assessor must publish a subsequent list of all the revised
17 assessments for that year. In years other than years of a
18 general assessment or reassessment, the county assessor shall
19 cause to be published, within the time and in the manner
20 described here, a complete list of assessments in which changes
21 are made together with the changes made in the valuation or
22 assessment of property since the last preceding assessment. The
23 publication of individual assessment changes, however, is not
24 required if the changes result from application by the county
25 assessor of a factor to all assessments in a particular major
26 class in any township or assessment district within the county,
27 in which case the list shall include a general statement
28 indicating that all assessments in a particular major class in
29 certain townships or assessment districts have been changed
30 because of an application of a factor and shall set forth the
31 percentage of increase or decrease represented by the factor.
32 The publication shall contain a copy of the land value map for

1 the township, if required by the Department.

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

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

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

22 NOTICE TO TAXPAYERS

23 (insert here the township or assessment district)

24 (insert here the particular major class)

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

31 (Source: P.A. 93-759, eff. 1-1-05.)

1 (35 ILCS 200/12-55)

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

4 (a) In counties with 3,000,000 or more inhabitants, a
5 revision by the county assessor, except where such revision is
6 made on complaint of the owner, shall not increase an
7 assessment without notice to the person to whom the most recent
8 tax bill was mailed and an opportunity to be heard before the
9 assessment is verified. When a notice is mailed by the county
10 assessor to the address of a mortgagee, the mortgagee, within 7
11 business days after the mortgagee receives the notice, shall
12 forward a copy of the notice to each mortgagor of the property
13 referred to in the notice at the last known address of each
14 mortgagor as shown on the records of the mortgagee. There shall
15 be no liability for the failure of the mortgagee to forward the
16 notice to each mortgagor. The assessor may provide for the
17 filing of complaints and make revisions at times other than
18 those dates published under Section 14-35. When the county
19 assessor has completed the revision and correction and entered
20 the changes and revision in the assessment books, an affidavit
21 shall be attached to the assessment books in the form required
22 by law, signed by the county assessor.

23 (a-5) In counties with 3,000,000 or more inhabitants,
24 however, and beginning with the 2005 assessment year, a
25 revision by the county assessor that causes a change in all
26 assessments in a particular major class in any township or
27 assessment district within the county by the application of a
28 factor shall not require notice to the person to whom the most
29 recent tax bill was mailed as provided in subsection (a).

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

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

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

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

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