



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

HB4599

by Rep. William B. Black

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10  
35 ILCS 200/12-15  
35 ILCS 200/12-25  
35 ILCS 200/12-33 new

Amends the Property Tax Code. Provides that in addition to or instead of publishing any property tax assessment in a newspaper, a county of less than 3,000,000 may publish the assessment on its Internet website. Sets forth requirements for the Internet publication.

LRB095 15006 BDD 40958 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

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 12-10, 12-15, 12-20, and 12-25, and by adding Section  
6 12-33 as follows:

7 (35 ILCS 200/12-10)

8 Sec. 12-10. Publication of assessments; counties of less  
9 than 3,000,000. In counties with less than 3,000,000  
10 inhabitants, as soon as the chief county assessment officer has  
11 completed the assessment in the county or in the assessment  
12 district, he or she shall, in each year of a general  
13 assessment, publish for the county or assessment district a  
14 complete list of the assessment, by townships if so organized.  
15 In years other than years of a general assessment, the chief  
16 county assessment officer shall publish a list of property for  
17 which assessments have been added or changed since the  
18 preceding assessment, together with the amounts of the  
19 assessments, except that publication of individual assessment  
20 changes shall not be required if the changes result from  
21 equalization by the supervisor of assessments under Section  
22 9-210, or Section 10-200, in which case the list shall include  
23 a general statement indicating that assessments have been

1 changed because of the application of an equalization factor  
2 and shall set forth the percentage of increase or decrease  
3 represented by the factor. The publication shall be made on or  
4 before December 31 of that year, and shall be: (i) published on  
5 the county's Internet website as set forth under Section 12-33;  
6 or (ii) printed in some public newspaper or newspapers  
7 published in the county. In every township or assessment  
8 district in which there is published one or more newspapers of  
9 general circulation, the list of that township shall be  
10 published in one of the newspapers.

11 At the top of the list of assessments there shall be a  
12 notice in substantially the following form printed in type no  
13 smaller than eleven point:

14 "NOTICE TO TAXPAYERS

15 Median Level of Assessment--(insert here the median level  
16 of assessment for the assessment district)

17 Your property is to be assessed at the above listed median  
18 level of assessment for the assessment district. You may check  
19 the accuracy of your assessment by dividing your assessment by  
20 the median level of assessment. The resulting value should  
21 equal the estimated fair cash value of your property. If the  
22 resulting value is greater than the estimated fair cash value  
23 of your property, you may be over-assessed. If the resulting  
24 value is less than the fair cash value of your property, you  
25 may be under-assessed. You may appeal your assessment to the  
26 Board of Review."

1           The newspaper shall furnish to the local assessment  
2 officers as many copies of the paper containing the assessment  
3 list as they may require.

4           (Source: P.A. 86-415; 86-1481; 87-1189; 88-455.)

5           (35 ILCS 200/12-15)

6           Sec. 12-15. Publication fee - Counties of less than  
7 3,000,000. The newspaper shall be paid a fee for publishing the  
8 assessment list according to the following schedule:

9           (a) For a parcel listing including the name of the property  
10 owner, a property index number and the total assessment, 80¢  
11 per parcel;

12           (b) For a parcel listing including the name of the property  
13 owner, a property index number, the assessed value of  
14 improvements and the total assessment, \$1.20 per parcel;

15           (c) For a parcel listing including the name of the property  
16 owner, a legal description of the property and the total  
17 assessment, \$1.20 per parcel;

18           (d) For a parcel listing including the name of the property  
19 owner, a property index number, a legal description and the  
20 total assessment, \$1.60 per parcel;

21           (e) For a parcel listing including the name of the property  
22 owner, a legal description, the assessed value of improvements  
23 and the total assessment, \$1.60 per parcel;

24           (f) For a parcel listing including the name of the property  
25 owner, a property index number, a legal description, the

1 assessed value of improvements and the total assessment, \$2.00  
2 per parcel; and

3 (g) For the preamble, headings, and any other explanatory  
4 matter either required by law, or requested by the supervisor  
5 of assessments, to be published, the newspaper's published rate  
6 for such advertising.

7 (h) For a notice of Internet publishing under Section  
8 12-33, the newspaper's published rate for similar advertising.

9 (Source: P.A. 86-415; 86-1481; 87-1189; 88-455.)

10 (35 ILCS 200/12-25)

11 Sec. 12-25. Contents of assessment list publication;  
12 payment. In all counties, the expense of printing the notice of  
13 Internet publishing and of the printing and publication of  
14 assessment lists shall be paid out of the county treasury. The  
15 publication of the assessments shall include the name of the  
16 owner or of the person who last paid the taxes on each  
17 property, and the total amount of its assessment and how much  
18 of the assessment is attributable to the improvements on the  
19 property. When any property so assessed is susceptible of  
20 description or identification by street name and street or  
21 house number, or by a property index number, the publication of  
22 the street name and street or house number, or property index  
23 number shall constitute a sufficient description of the  
24 property for the purposes of publication required by this Code.

25 (Source: Laws 1939, p. 886; P.A. 88-455.)

1 (35 ILCS 200/12-33 new)

2 Sec. 12-33. Internet publication of assessments.

3 (a) In addition to or instead of publishing any assessment  
4 under this Division in a newspaper, the chief county assessment  
5 officer may publish the assessment on the county's Internet  
6 website. The form of the Internet publication must be in  
7 substantially the same form as otherwise required under this  
8 Division.

9 (b) If a county publishes an assessment on the Internet, it  
10 must publish a notice of the Internet publication in some  
11 public newspaper or newspapers published in the county. In  
12 every township or assessment district in which there is  
13 published one or more newspapers of general circulation, the  
14 notice of the Internet publication shall be published in one of  
15 the newspapers. The notice shall be in substantially the  
16 following form printed in type no smaller than eleven point:

17 NOTICE TO TAXPAYERS

18 The assessment for (the assessment district) may be  
19 viewed online at the (the county's) Internet website at  
20 (website address).

21 Median Level of Assessment--(insert here the median  
22 level of assessment for the assessment district).

23 Your property is to be assessed at the above listed  
24 median level of assessment for the assessment district. You  
25 may check the accuracy of your assessment by dividing your

1       assessment by the median level of assessment. The resulting  
2       value should equal the estimated fair cash value of your  
3       property. If the resulting value is greater than the  
4       estimated fair cash value of your property, you may be  
5       over-assessed. If the resulting value is less than the fair  
6       cash value of your property, you may be under-assessed. You  
7       may appeal your assessment to the Board of Review.