



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB5015

by Rep. George Scully, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-20
35 ILCS 200/12-30

Amends the Property Tax Code. In a Section concerning the publication of assessments in counties of 3,000,000 or more, sets forth the form of a notice that must be printed at the top of the list of assessments. Requires counties of 3,000,000 or more to mail notices of changed assessments to residential taxpayers. Effective immediately.

LRB095 17815 BDD 43894 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 12-20 and 12-30 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 shall contain a copy of the land value map for the

1 township, if required by the Department.

2 At the top of the list of assessments there shall be a
3 notice in substantially the following form printed in type no
4 smaller than eleven point:

5 "NOTICE TO TAXPAYERS

6 Median Level of Assessment--(insert here the median level
7 of assessment for the assessment district)

8 Your property is to be assessed at the above listed median
9 level of assessment for the assessment district. You may check
10 the accuracy of your assessment by dividing your assessment by
11 the median level of assessment. The resulting value should
12 equal the estimated fair cash value of your property. If the
13 resulting value is greater than the estimated fair cash value
14 of your property, you may be over-assessed. If the resulting
15 value is less than the fair cash value of your property, you
16 may be under-assessed. You may appeal your assessment to the
17 Board of Review."

18 The publication of the assessments or the changes shall be
19 printed in some newspaper or newspapers of general circulation
20 published in the county except that, in every township or
21 incorporated town which has superseded a civil township, in
22 which there is published one or more newspapers of general
23 circulation, the assessment list of each township shall be
24 published in one of the newspapers. In cities of more than
25 2,000,000 inhabitants, the assessment list of the city shall be
26 printed in one or more newspapers of general circulation

1 published in the township assessment district within the city
2 or, in the event a newspaper of general circulation is not
3 published within the township assessment district, in one or
4 more newspapers of general circulation published within the
5 city.

6 Any newspaper publishing an assessment list under this
7 Section is entitled to a fee of 40¢ per column line for
8 publishing the list.

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

10 (35 ILCS 200/12-30)

11 Sec. 12-30. Mailed notice of changed assessments, ~~counties~~
12 ~~of less than 3,000,000~~. In each every county ~~with less than~~
13 ~~3,000,000 inhabitants~~, in addition to the publication of the
14 list of assessments in each year of a general assessment and of
15 the list of property for which assessments have been added or
16 changed, as provided above, a notice shall be mailed by the
17 chief county assessment officer to each taxpayer whose
18 assessment has been changed since the last preceding
19 assessment, using the address as it appears on the assessor's
20 records, except in the case of changes caused by a change in
21 the county equalization factor by the Department or in the case
22 of changes resulting from equalization by the chief county
23 assessment officer ~~supervisor of assessments~~ under Section
24 9-210, during any year such change is made. In counties with
25 3,000,000 or more inhabitants, the notice under this Section is

1 required to be sent only to residential taxpayers. The notice
2 may, but need not be, sent by a township assessor. The notice
3 shall include the median level of assessment in the assessment
4 district (as determined by the most recent 3 year assessment to
5 sales ratio study adjusted to take into account any changes in
6 assessment levels since the data for the studies were
7 collected), the previous year's assessed value after board of
8 review equalization, current assessed value and, in bold type,
9 a notice of possible eligibility for a homestead improvement
10 exemption as provided in Section 15-180.

11 The notice shall include a statement in substantially the
12 following form:

13 "NOTICE TO TAXPAYER

14 Your property is to be assessed at the median level of
15 assessment for your assessment district. You may check the
16 accuracy of your assessment by dividing your assessment by the
17 median level of assessment for your assessment district. If the
18 resulting value is greater than the estimated fair cash value
19 of your property, you may be over-assessed. If the resulting
20 value is less than the estimated fair cash value of your
21 property, you may be under-assessed. You may appeal your
22 assessment to the Board of Review in the manner described
23 elsewhere in this notice."

24 The notice shall contain a brief explanation of the
25 relationship between the assessment and the tax bill (including
26 an explanation of the equalization factors) and an explanation

1 that the assessment stated for the preceding year is the
2 assessment after equalization by the board of review in the
3 preceding year, ~~and~~ shall set forth the procedures and time
4 limits for appealing assessments and the applicable level of
5 assessments, and state that assessments of property, other than
6 farm land and coal, are required by law to be 33 1/3% of value.
7 Where practicable, the notice shall include the reason for any
8 increase in the property's valuation. The notice must also
9 state the name and price per copy by mail of the newspaper in
10 which the list of assessments will be published. The form and
11 manner of providing the information and explanations required
12 to be in the notice shall be prescribed by the Department.

13 (Source: P.A. 87-1189; 88-455; incorporates 88-321; 88-670,
14 eff. 12-2-94.)

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.