



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

SB2820

Introduced 2/15/2008, by Sen. Michael Bond

SYNOPSIS AS INTRODUCED:

35 ILCS 200/4-35 new
35 ILCS 200/16-53 new
30 ILCS 805/8.32 new

Amends the Property Tax Code. Requires each chief county assessment officer in counties with less than 3,000,000 inhabitants to provide to each residential taxpayer a Homestead Assessment Disclosure Document that contains certain disclosures concerning the assessed valuation of homestead property. Requires the Department of Revenue to annually review the disclosures to ensure that they are accurate and that they comply with all applicable laws and rules concerning property valuations. Provides that, if a taxpayer files a complaint before a board of review, then, within 10 days after the complaint is filed, the board of review must provide the taxpayer with a detailed description of the rules and procedures for hearings before the board. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

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FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning revenue, which may be cited as the
2 Homestead Assessment Transparency Act.

3 **Be it enacted by the People of the State of Illinois,**
4 **represented in the General Assembly:**

5 Section 5. The Property Tax Code is amended by adding
6 Sections 4-35 and 16-53 as follows:

7 (35 ILCS 200/4-35 new)

8 Sec. 4-35. Homestead assessment disclosures.

9 (a) Each chief county assessment officer in a county with
10 less than 3,000,000 inhabitants is required to annually provide
11 to each residential taxpayer a Homestead Assessment Disclosure
12 Document for that taxpayer's residential property. The
13 Disclosure Document must contain the following information:

14 (1) the taxpayer's property's total assessed building
15 area (expressed in square feet), the building assessment
16 rate (expressed in dollars per square foot), the total
17 assessed valuation of the building for the current year and
18 for the prior year, and the percentage by which the total
19 assessed valuation of the building for the current year
20 deviates from the total assessed valuation of the building
21 for the prior year;

22 (2) the taxpayer's property's total assessed land area
23 (expressed in square feet), the land assessment rate

1 (expressed in dollars per square foot), the total assessed
2 valuation of the land for the current year and for the
3 prior year, and the percentage by which the total assessed
4 valuation of the land for the current year deviates from
5 the total assessed valuation of the land for the prior
6 year;

7 (3) the total assessed valuation of the homestead
8 property for the current year and for the prior year and
9 the percentage by which the total assessed valuation of the
10 homestead property for the current year deviates from the
11 total assessed valuation of the homestead property for the
12 prior year;

13 (4) the information required under items (1) through
14 (3) for the median property in the taxpayer's neighborhood;

15 (5) the number of homestead properties in the
16 neighborhood;

17 (6) the information required under items (1) through
18 (3) for the median property in the taxpayer's township;

19 (7) the percentage by which the building assessment
20 rate for the taxpayer's property deviates from the building
21 assessment rate for the median property in the taxpayer's
22 neighborhood;

23 (8) the percentage by which the land assessment rate
24 for the taxpayer's property deviates from the land
25 assessment rate for the median property in the taxpayer's
26 neighborhood;

1 (9) the percentage by which the building assessment
2 rate for the taxpayer's property deviates from the building
3 assessment rate for the median property in the taxpayer's
4 township; and

5 (10) the percentage by which the land assessment rate
6 for the taxpayer's property deviates from the land
7 assessment rate for the median property in the taxpayer's
8 township.

9 The Homestead Assessment Disclosure Document must be provided
10 to the taxpayer as part of the annual assessment valuation
11 notice mailed to each taxpayer. For those counties in which
12 annual assessment valuation notices are not sent, the Homestead
13 Assessment Disclosure Document must be available to the public
14 upon request at the office of the chief county assessment
15 officer.

16 (b) If the land assessment rate or the building assessment
17 rate of the taxpayer's property deviates from the land
18 assessment rate or the building assessment rate, respectively,
19 of the median property in the taxpayer's neighborhood by more
20 than 10%, then, upon written request by any taxpayer, any
21 taxing district, or the Department, the chief county assessment
22 officer must, within 14 calendar days after the request,
23 provide a detailed explanation for the deviation. This
24 explanation must be in writing and be certified by the chief
25 county assessment officer and must set forth all of the
26 information and methodology used to determine the assessed

1 valuation for that property.

2 (c) The chief county assessment officer is required to
3 establish and maintain a detailed description of the sample
4 used to determine assessments within a neighborhood, the lists
5 of properties within that sample, and the formulae used to
6 determine the assessments from that sample. This description
7 must detail both land and building valuation methods. If a
8 county Internet website exists, this description must be
9 published on that website, otherwise it must be available to
10 the public upon request at the office of the chief county
11 assessment officer.

12 (d) The chief county assessment officer must provide a
13 plain-English explanation of all township, county, and State
14 equalization factors, including the rationale and methods used
15 to determine the equalizations. If a county Internet website
16 exists, this explanation must be published thereon, otherwise
17 it must be available to the public upon request at the office
18 of the chief county assessment officer.

19 (e) The disclosures required under subsections (a), (c),
20 and (d) of this Section must be available to the public at the
21 time of the publication of assessments under Section 12-10 and
22 12-20 and, if a county Internet website exists, these
23 disclosures must be published on that website. The Department
24 shall annually review these disclosures to ensure that they are
25 accurate and that they comply with all applicable laws and
26 rules concerning property valuations.

1 (f) For the purpose of this Section, "neighborhood" means
2 the collection or grouping of homestead properties, as defined
3 in Section 15-175, with similar characteristics, as determined
4 by the assessors, for the purpose of establishing assessed
5 valuations.

6 (35 ILCS 200/16-53 new)

7 Sec. 16-53. Explanation of rules and procedures. If a
8 taxpayer files a complaint under Section 16-55, then, within 5
9 days after the complaint is filed, the board of review must
10 provide the taxpayer with a detailed description of the rules
11 and procedures for hearings before the board. This description
12 must include an explanation of any applicable burdens of proof,
13 rules of evidence, time lines, and any other procedures that
14 will allow the taxpayer to effectively present his or her case
15 before the board. The board must also make a copy of this
16 description available to the public upon request and, if a
17 county Internet website exists, must be published on that
18 website.

19 Section 90. The State Mandates Act is amended by adding
20 Section 8.32 as follows:

21 (30 ILCS 805/8.32 new)

22 Sec. 8.32. Exempt mandate. Notwithstanding Sections 6 and 8
23 of this Act, no reimbursement by the State is required for the

1 implementation of any mandate created by this amendatory Act of
2 the 95th General Assembly.

3 Section 999. Effective date. This Act takes effect upon
4 becoming law.