

SB0207



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB0207

Introduced 2/3/2009, by

SYNOPSIS AS INTRODUCED:

35 ILCS 200/6-60 new
35 ILCS 200/9-213 new
35 ILCS 200/12-30

Amends the Property Tax Code. For counties under 3,000,000 inhabitants, sets forth specific items that must be included in the notice sent to taxpayers whose assessment has changed. Requires disclosure of information concerning access to databases containing the physical characteristics of the property. Requires the board of review in those counties to make its rules and procedures publicly available, and requires the chief county assessment officer to provide a plain-English explanation of equalization factors. Effective January 1, 2010.

LRB096 04809 RCE 14873 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

A BILL FOR

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 changing
6 Section 12-30 and by adding Sections 6-60 and 9-213 as follows:

7 (35 ILCS 200/6-60 new)

8 Sec. 6-60. Rules and procedures. The board of review in
9 every county with less than 3,000,000 inhabitants must make
10 available to the public a detailed description of the rules and
11 procedures for hearings before the board. This description must
12 include an explanation of any applicable burdens of proof,
13 rules of evidence, timelines, and any other procedures that
14 will allow the taxpayer to effectively present his or her case
15 before the board. If a county Internet website exists, the
16 rules and procedures must also be published on that website.

17 (35 ILCS 200/9-213 new)

18 Sec. 9-213. Explanation of equalization factors. The chief
19 county assessment officer in every county with less than
20 3,000,000 inhabitants must provide a plain-English explanation
21 of all township, county, and State equalization factors,
22 including the rationale and methods used to determine the

1 equalizations. If a county Internet website exists, this
2 explanation must be published thereon, otherwise it must be
3 available to the public upon request at the office of the chief
4 county assessment officer.

5 (35 ILCS 200/12-30)

6 Sec. 12-30. Mailed notice of changed assessments; counties
7 of less than 3,000,000.

8 (a) In every county with less than 3,000,000 inhabitants,
9 in addition to the publication of the list of assessments in
10 each year of a general assessment and of the list of property
11 for which assessments have been added or changed, as provided
12 above, a notice shall be mailed by the chief county assessment
13 officer to each taxpayer whose assessment has been changed
14 since the last preceding assessment, using the address as it
15 appears on the assessor's records, except in the case of
16 changes caused by a change in the county equalization factor by
17 the Department or in the case of changes resulting from
18 equalization by the chief county assessment officer ~~supervisor~~
19 ~~of assessments~~ under Section 9-210, during any year such change
20 is made. The notice may, but need not be, sent by a township
21 assessor.

22 (b) The notice sent under this Section shall include the
23 following:

24 (1) The previous year's assessed value after board of
25 review equalization.

1 (2) Current assessed value and the date of that
2 valuation.

3 (3) The percentage change from the previous assessed
4 value to the current assessed value.

5 (4) The full fair market value (as indicated by
6 dividing the current assessed value by the median level of
7 assessment in the assessment district as determined by the
8 most recent 3 year assessment to sales ratio study adjusted
9 to take into account any changes in assessment levels since
10 the data for the studies were collected).

11 (5) A statement advising the taxpayer that assessments
12 of property, other than farm land and coal, are required by
13 law to be assessed at 33 1/3% of fair market value.

14 (6) The name, address, phone number, office hours, and,
15 if one exists, the website address of the assessor.

16 (7) Where practicable, the notice shall include the
17 reason for any increase in the property's valuation.

18 (8) The name and price per copy by mail of the
19 newspaper in which the list of assessments will be
20 published and the scheduled publication date.

21 (9) A statement advising the taxpayer of the steps to
22 follow if the taxpayer believes the full fair market value
23 of the property is incorrect or believes the assessment is
24 not uniform with other comparable properties in the same
25 neighborhood. The statement shall also (i) advise all
26 taxpayers to contact the township assessor's office, in

1 those counties under township organization, first to
2 review the assessment, (ii) advise all taxpayers to file an
3 appeal with the board of review if not satisfied with the
4 assessor review, and (iii) give the phone number to call
5 for a copy of the board of review rules.

6 (10) A statement advising the taxpayer that there is a
7 deadline date for filing an appeal with the board of review
8 and indicating that deadline date (30 days following the
9 scheduled publication date).

10 (11) A brief explanation of the relationship between
11 the assessment and the tax bill (including an explanation
12 of the equalization factors) and an explanation that the
13 assessment stated for the preceding year is the assessment
14 after equalization by the board of review in the preceding
15 year.

16 (12) In bold type, a notice of possible eligibility for
17 the various homestead exemptions as provided in Section
18 15-165 through Section 15-175 and Section 15-180.

19 (c) In addition to the requirements of subsection (b) of
20 this Section, in every county with less than 3,000,000
21 inhabitants, where the chief county assessment officer
22 maintains and controls an electronic database containing the
23 physical characteristics of the property, the notice shall
24 include following:

25 (1) The physical characteristics of the taxpayer's
26 property that are available from that database; or

1 (2) A statement advising the taxpayer that detailed
2 property characteristics are available on the county
3 website and the URL address of that website.

4 (d) In addition to the requirements of subsection (b) of
5 this Section, in every county with less than 3,000,000
6 inhabitants, where the chief county assessment officer does not
7 maintain and control an electronic database containing the
8 physical characteristics of the property, and where one or more
9 townships in the county maintain and control an electronic
10 database containing the physical characteristics of the
11 property and some or all of the database is available on a
12 website that is maintained and controlled by the township, the
13 notice shall include a statement advising the taxpayer that
14 detailed property characteristics are available on the
15 township website and the URL address of that website.

16 (e) Except as provided in this Section, the form and manner
17 of providing the information and explanations required to be in
18 the notice shall be prescribed by the Department.

19 ~~The notice shall include the median level of assessment in~~
20 ~~the assessment district (as determined by the most recent 3~~
21 ~~year assessment to sales ratio study adjusted to take into~~
22 ~~account any changes in assessment levels since the data for the~~
23 ~~studies were collected), the previous year's assessed value~~
24 ~~after board of review equalization, current assessed value and,~~
25 ~~in bold type, a notice of possible eligibility for a homestead~~
26 ~~improvement exemption as provided in Section 15-180.~~

1 ~~The notice shall include a statement in substantially the~~
2 ~~following form:~~

3 ~~"NOTICE TO TAXPAYER~~

4 ~~Your property is to be assessed at the median level of~~
5 ~~assessment for your assessment district. You may check the~~
6 ~~accuracy of your assessment by dividing your assessment by the~~
7 ~~median level of assessment for your assessment district. If the~~
8 ~~resulting value is greater than the estimated fair cash value~~
9 ~~of your property, you may be over assessed. If the resulting~~
10 ~~value is less than the estimated fair cash value of your~~
11 ~~property, you may be under-assessed. You may appeal your~~
12 ~~assessment to the Board of Review in the manner described~~
13 ~~elsewhere in this notice."~~

14 ~~The notice shall contain a brief explanation of the~~
15 ~~relationship between the assessment and the tax bill (including~~
16 ~~an explanation of the equalization factors) and an explanation~~
17 ~~that the assessment stated for the preceding year is the~~
18 ~~assessment after equalization by the board of review in the~~
19 ~~preceding year, and shall set forth the procedures and time~~
20 ~~limits for appealing assessments and that assessments of~~
21 ~~property, other than farm land and coal, are required by law to~~
22 ~~be 33 1/3% of value. Where practicable, the notice shall~~
23 ~~include the reason for any increase in the property's~~
24 ~~valuation. The notice must also state the name and price per~~
25 ~~copy by mail of the newspaper in which the list of assessments~~
26 ~~will be published. The form and manner of providing the~~

1 ~~information and explanations required to be in the notice shall~~
2 ~~be prescribed by the Department.~~

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

5 Section 99. Effective date. This Act takes effect January
6 1, 2010.