



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB1948

Introduced 2/20/2009, by Sen. Michael Noland

SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-80
35 ILCS 200/9-230

Amends the Property Tax Code. In counties of less than 3,000,000, provides that the chief county assessment officer need not notify the township assessor concerning views of property if the township assessor fails to timely return the assessment books or workbooks. In counties of less than 600,000, provides that the township assessor must return assessment books or workbooks before June 15 (instead of April 15). Effective immediately.

LRB096 09401 RCE 19558 b

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 9-80 and 9-230 as follows:

6 (35 ILCS 200/9-80)

7 Sec. 9-80. Authority to revise assessments; Counties of
8 less than 3,000,000. The chief county assessment officer in
9 counties with less than 3,000,000 inhabitants shall have the
10 same authority as the township or multi-township assessor to
11 assess and to make changes or alterations in the assessment of
12 property, and shall assess and make such changes or alterations
13 in the assessment of property as though originally made.
14 Changes by the chief county assessment officer in valuations
15 shall be noted in a column provided, and no change shall be
16 made in the original assessor's figures.

17 When the chief county assessment officer or his or her
18 deputy views property for the purposes of assessing the
19 property or determining whether a change or alteration in the
20 assessment of the property is required, he or she shall give
21 notice to the township assessor by U.S. Mail at least 5 days
22 but not more than 30 days prior to the viewing, so that the
23 assessor may arrange to be present at the viewing, except if

1 the township or multi-township assessor fails to timely return
2 the assessment books or workbooks as required by Section 9-230.

3 He or she shall also give notice to owners of the properties by
4 means of notices in a paper of general circulation in the
5 township. The notices shall state the chief county assessment
6 officer's intention to view the property but need not specify
7 the date and time of the viewing. When the chief county
8 assessment officer or his or her deputy is present at the
9 property to be viewed, immediately prior to the viewing, he or
10 she shall make a reasonable effort to ascertain if the owner or
11 his or her representative, or the assessor, are on the premises
12 and to inform them of his or her intention to view the
13 property. Failure to provide notice to the township assessor
14 and owner shall not of and by itself invalidate any change in
15 an assessment. A viewing under this Section and Section 9-155
16 means actual viewing of the visible property in its entirety
17 from, on or at the site of the property.

18 All changes and alterations in the assessment of property
19 shall be subject to revision by the board of review in the same
20 manner that original assessments are reviewed.

21 (Source: P.A. 81-0838; 81-1055; 81-1509; 88-455.)

22 (35 ILCS 200/9-230)

23 Sec. 9-230. Return of township or multi-township
24 assessment books.

25 (a) The township or multi-township assessors in counties

1 with less than 600,000 inhabitants, based on the 2000 federal
 2 decennial census, shall, on or before June 15 ~~April 15~~ of the
 3 assessment year, return the assessment books or workbooks to
 4 the supervisor of assessments. The township or multi-township
 5 assessors in counties with 600,000 or more but no more than
 6 700,000 inhabitants, based on the 2000 federal decennial
 7 census, shall, on or before October 15 of the assessment year,
 8 return the assessment books or workbooks to the supervisor of
 9 assessments. The township or multi-township assessors in
 10 counties with less than 3,000,000 inhabitants, but more than
 11 700,000 inhabitants, based on the 2000 federal decennial
 12 census, shall, on or before November 15 of the assessment year,
 13 return the assessment books or workbooks to the supervisor of
 14 assessments. If a township or multi-township assessor in a
 15 county with less than 3,000,000 inhabitants, but more than
 16 600,000 inhabitants, based on the 2000 federal decennial
 17 census, does not return the assessment books or work books
 18 within the required time, the supervisor of assessments may
 19 take possession of the books and complete the assessments
 20 pursuant to law. Each of the books shall be verified by
 21 affidavit by the assessor substantially as follows:

22 State of Illinois)

23) ss.

24 County of)

25

26 I do solemnly swear that the book or books in number,

1 to which this affidavit is attached, contains a complete list
2 of all of the property in the township or multi-township or
3 assessment district herein described subject to taxation for
4 the year so far as I have been able to ascertain, and that
5 the assessed value set down in the proper column opposite the
6 descriptions of property is a just and equal assessment of the
7 property according to law.

8 Dated

9 (b) If the supervisor of assessments determines that the
10 township or multi-township assessor has not completed the
11 assessments as required by law before returning the assessment
12 books under this Section, the county board may submit a bill to
13 the township board of trustees for the reasonable costs
14 incurred by the supervisor of assessments in completing the
15 assessments. The moneys collected under this subsection may be
16 used by the supervisor of assessments only for the purpose of
17 recouping costs incurred in completing the assessments.

18 (Source: P.A. 93-761, eff. 1-1-05; 94-417, eff. 8-2-05.)

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