

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

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

Section 5. The Property Tax Code is amended by changing Section 12-30 and by adding Sections 6-60 and 9-213 as follows:

(35 ILCS 200/6-60 new)

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

(35 ILCS 200/9-213 new)

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

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

(35 ILCS 200/12-30)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

~~"NOTICE TO TAXPAYER~~

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

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

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

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

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