

# SB2929



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2929

Introduced 1/27/2026, by Sen. Mike Simmons

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-260  
35 ILCS 200/16-135

Amends the Property Tax Code. Provides that notice of omitted assessment shall be delivered via certified mail, return receipt requested, to both the property address and the owner of the property at the owner's current address based on a search of ownership-related documents and a search of the Illinois Secretary of State Department of Business Services database.

LRB104 19056 HLH 32501 b

A BILL FOR

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 9-260 and 16-135 as follows:

6 (35 ILCS 200/9-260)

7 Sec. 9-260. Assessment of omitted property; counties of  
8 3,000,000 or more.

9 (a) After signing the affidavit, the county assessor shall  
10 have power, when directed by the board of appeals (until the  
11 first Monday in December 1998 and the board of review  
12 beginning the first Monday in December 1998 and thereafter),  
13 or on his or her own initiative, subject to the limitations of  
14 Sections 9-265 and 9-270, to assess properties which may have  
15 been omitted from assessments for the current year and not  
16 more than 3 years prior to the current year for which the  
17 property was liable to be taxed, and for which the tax has not  
18 been paid, but only on notice and an opportunity to be heard in  
19 the manner and form required by law, and shall enter the  
20 assessments upon the assessment books. Notice shall be  
21 delivered via certified mail, return receipt requested, to  
22 both the property address and the owner of the property at the  
23 owner's current address based on a search of ownership-related

1 documents and a search of the Illinois Secretary of State  
2 Department of Business Services database. Any notice shall  
3 include (i) a request that a person receiving the notice who is  
4 not the current taxpayer contact the office of the county  
5 assessor and explain that the person is not the current  
6 taxpayer, which contact may be made on the telephone, in  
7 writing, or in person upon receipt of the notice, and (ii) the  
8 name, address, and telephone number of the appropriate  
9 personnel in the office of the county assessor to whom the  
10 response should be made. Any time period for the review of an  
11 omitted assessment included in the notice shall be consistent  
12 with the time period established by the assessor in accordance  
13 with subsection (a) of Section 12-55. No charge for tax of  
14 previous years shall be made against any property if (1) the  
15 assessor failed to notify the board of review of the omitted  
16 assessment in accordance with subsection (a-1) of this  
17 Section; (2) the property was last assessed as unimproved, the  
18 owner of such property gave notice of subsequent improvements  
19 and requested a reassessment as required by Section 9-180, and  
20 reassessment of the property was not made within the 16-month  
21 period immediately following the receipt of that notice; (3)  
22 the owner of the property gave notice as required by Section  
23 9-265; (4) the assessor received a building permit for the  
24 property evidencing that new construction had occurred or was  
25 occurring on the property but failed to list the improvement  
26 on the tax rolls; (5) the assessor received a plat map, plat of

1 survey, ALTA survey, mortgage survey, or other similar  
2 document containing the omitted property but failed to list  
3 the improvement on the tax rolls; (6) the assessor received a  
4 real estate transfer declaration indicating a sale from an  
5 exempt property owner to a non-exempt property owner but  
6 failed to list the property on the tax rolls; or (7) the  
7 property was the subject of an assessment appeal before the  
8 assessor or the board of review that had included the intended  
9 omitted property as part of the assessment appeal and provided  
10 evidence of its market value.

11 (a-1) After providing notice and an opportunity to be  
12 heard as required by subsection (a) of this Section, the  
13 assessor shall render a decision on the omitted assessment,  
14 whether or not the omitted assessment was contested, and shall  
15 mail a notice of the decision to the taxpayer of record or to  
16 the party that contested the omitted assessment. The notice of  
17 decision shall contain a statement that the decision may be  
18 appealed to the board of review. The decision and all evidence  
19 used in the decision shall be transmitted by the assessor to  
20 the board of review on or before the dates specified in  
21 accordance with Section 16-110.

22 (b) Any taxes based on the omitted assessment of a  
23 property pursuant to Sections 9-260 through 9-270 and Sections  
24 16-135 and 16-140 shall be prepared and mailed at the same time  
25 as the estimated first installment property tax bill for the  
26 preceding year (as described in Section 21-30) is prepared and

1 mailed. The omitted assessment tax bill is not due until the  
2 date on which the second installment property tax bill for the  
3 preceding year becomes due. The omitted assessment tax bill  
4 shall be deemed delinquent and shall bear interest beginning  
5 on the day after the due date of the second installment (as  
6 described in Section 21-25). In counties with 3,000,000 or  
7 more inhabitants, any taxes for omitted assessments for a tax  
8 year before tax year 2023 that are deemed delinquent after the  
9 due date of the second installment tax bill shall bear  
10 interest at the rate of 1.5% per month, or portion thereof,  
11 until paid or forfeited (as described in Section 21-25). In  
12 counties with 3,000,000 or more inhabitants, any taxes for  
13 omitted assessments for tax year 2023 or thereafter that are  
14 deemed delinquent after the due date of the second installment  
15 tax bill shall bear interest at the rate of 0.75% per month, or  
16 portion thereof, until paid or forfeited (as described in  
17 Section 21-25).

18 (c) The assessor shall have no power to change the  
19 assessment or alter the assessment books in any other manner  
20 or for any other purpose so as to change or affect the taxes in  
21 that year, except as ordered by the board of appeals (until the  
22 first Monday in December 1998 and the board of review  
23 beginning the first Monday in December 1998 and thereafter).  
24 The county assessor shall make all changes and corrections  
25 ordered by the board of appeals (until the first Monday in  
26 December 1998 and the board of review beginning the first

1 Monday in December 1998 and thereafter). The county assessor  
2 may for the purpose of revision by the board of appeals (until  
3 the first Monday in December 1998 and the board of review  
4 beginning the first Monday in December 1998 and thereafter)  
5 certify the assessment books for any town or taxing district  
6 after or when such books are completed.

7 (Source: P.A. 103-555, eff. 1-1-24.)

8 (35 ILCS 200/16-135)

9 Sec. 16-135. Omitted property; Notice provisions. In  
10 counties with 3,000,000 or more inhabitants, the owner of  
11 property and the executor, administrator, or trustee of a  
12 decedent whose property has been omitted in the assessment in  
13 any year or years or on which a tax for which the property was  
14 liable has not been paid, and the several taxing bodies  
15 interested therein, shall be given at least 30 days notice in  
16 writing by the board of appeals (until the first Monday in  
17 December 1998 and the board of review beginning the first  
18 Monday in December 1998 and thereafter) or county assessor of  
19 the hearing on the proposed assessments of the omitted  
20 property. Notice shall be delivered via certified mail, return  
21 receipt requested, to both the property address and the owner  
22 of the property at the owner's current address based on a  
23 search of ownership-related documents and a search of the  
24 Illinois Secretary of State Department of Business Services  
25 database. The board or assessor shall have full power to

1 examine the owner, or the executor, administrator, trustee,  
2 legatee, or heirs of the decedent, or other person concerning  
3 the ownership, kind, character, amount and the value of the  
4 omitted property.

5 If the board determines that the property of any decedent  
6 was omitted from assessment during any year or years, or that a  
7 tax for which the property was liable, has not been paid, the  
8 board shall direct the county assessor to assess the property.  
9 However, if the county assessor, on his or her own initiative,  
10 makes such a determination, then the assessor shall assess the  
11 property. No charge for tax of previous years shall be made  
12 against any property prior to the date of ownership of the  
13 person owning the property at the time the liability for such  
14 omitted tax is first ascertained. Ownership as used in this  
15 Section refers to bona fide legal and equitable titles or  
16 interests acquired for value and without notice of the tax, as  
17 may appear by deed, deed of trust, mortgage, certificate of  
18 purchase or sale, or other form of contract. No such charge for  
19 tax of previous years shall be made against any property if:

20 (1) the assessor failed to notify the board of review  
21 of an omitted assessment in accordance with subsection  
22 (a-1) of Section 9-260 of this Code; or

23 (2) the property was last assessed as unimproved, the  
24 owner of the property, gave notice of subsequent  
25 improvements and requested a reassessment as required by  
26 Section 9-180, and reassessment of the property was not

1 made within 16 months of receipt of that notice; or

2 (3) the owner of the property gave notice as required  
3 by Section 9-265; or

4 (4) the assessor received a building permit for the  
5 property evidencing that new construction had occurred or  
6 was occurring on the property but failed to list the  
7 improvement on the tax rolls; or

8 (5) the assessor received a plat map, plat of survey,  
9 ALTA survey, mortgage survey, or other similar document  
10 containing the omitted property but failed to list the  
11 improvement on the tax rolls; or

12 (6) the assessor received a real estate transfer  
13 declaration indicating a sale from an exempt property  
14 owner to a non-exempt property owner but failed to list  
15 the property on the tax rolls; or

16 (7) the property was the subject of an assessment  
17 appeal before the assessor or the board of review that had  
18 included the intended omitted property as part of the  
19 assessment appeal and provided evidence of its market  
20 value.

21 The assessment of omitted property by the county assessor  
22 may be reviewed by the board in the same manner as other  
23 assessments are reviewed under the provisions of this Code and  
24 when so reviewed, the assessment shall not thereafter be  
25 subject to review by any succeeding board.

26 For the purpose of enforcing the provisions of this Code,

1 relating to property omitted from assessment, the taxing  
2 bodies interested therein are hereby empowered to employ  
3 counsel to appear before the board or assessor (as the case may  
4 be) and take all necessary steps to enforce the assessment on  
5 the omitted property.

6 (Source: P.A. 96-1553, eff. 3-10-11.)