

SB3715



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3715

Introduced 2/5/2026, by Sen. Adriane Johnson

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10
35 ILCS 200/12-12 new

Amends the Property Tax Code. In provisions concerning the publication of assessments, provides that, if no newspaper is published in the county, then the publication shall be printed in a public newspaper of general circulation in the county. Provides that, in counties with less than 3,000,000 inhabitants, the county assessor may, in lieu of other publication methods provided by law, publish the list of assessments on the county website. Effective immediately.

LRB104 16377 HLH 29765 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 Section 12-10 and by adding Section 12-12 as follows:

6 (35 ILCS 200/12-10)

7 Sec. 12-10. Publication of assessments; counties of less
8 than 3,000,000.

9 (a) In counties with less than 3,000,000 inhabitants,
10 except as provided in Section 12-12, as soon as the chief
11 county assessment officer has completed the assessment in the
12 county or in the assessment district, he or she shall, in each
13 year of a general assessment, publish for the county or
14 assessment district a complete list of the assessment, by
15 townships if so organized.

16 (b) Except as provided in Section 12-12, in ~~two~~ years other
17 than years of a general assessment, the chief county
18 assessment officer shall publish a list of property for which
19 assessments have been added or changed since the preceding
20 assessment, together with the amounts of the assessments,
21 except that publication of individual assessment changes shall
22 not be required if the changes result from equalization by the
23 supervisor of assessments under Section 9-210, or Section

1 10-200, in which case the list shall include a general
2 statement indicating that assessments have been changed
3 because of the application of an equalization factor and shall
4 set forth the percentage of increase or decrease represented
5 by the factor.

6 (c) The publication shall be made on or before December 31
7 of that year, and shall be printed in some public newspaper or
8 newspapers published in the county; if no newspaper is
9 published in the county, then the publication shall be printed
10 in some public newspaper of general circulation in the county.

11 In every township or assessment district in which there is
12 published one or more newspapers of general circulation, the
13 list of that township shall be published in one of the
14 newspapers.

15 (d) At the top of the list of assessments, or in place of
16 the list of assessments if the list is published on a county
17 website as provided by Section 12-12, there shall be a notice
18 in substantially the following form printed in type no smaller
19 than eleven point:

20 "NOTICE TO TAXPAYERS

21 Median Level of Assessment--(insert here the median level
22 of assessment for the assessment district)

23 Your property is to be assessed at the above listed median
24 level of assessment for the assessment district. You may check
25 the accuracy of your assessment by dividing your assessment by
26 the median level of assessment. The resulting value should

1 equal the estimated fair cash value of your property. If the
2 resulting value is greater than the estimated fair cash value
3 of your property, you may be over-assessed. If the resulting
4 value is less than the fair cash value of your property, you
5 may be under-assessed. You may appeal your assessment to the
6 Board of Review."

7 If the list of assessments has been published on a county
8 website under the provisions of Section 12-12, then the notice
9 must state: "A complete list of the assessments for this
10 county or assessment district is available at (insert URL of
11 county website)."

12 (e) The notice published under this Section shall also
13 include the following:

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

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

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

1 an appeal with the board of review if not satisfied with
2 the assessor review, and (iii) give the phone number to
3 call for a copy of the board of review rules; if the Board
4 of Review maintains a web site, the notice must also
5 include the address of the website where the Board of
6 Review rules can be viewed.

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

11 (5) A brief explanation of the relationship between
12 the assessment and the tax bill.

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

16 The newspaper shall furnish to the local assessment
17 officers as many copies of the paper containing the assessment
18 list as they may require.

19 (Source: P.A. 97-146, eff. 7-14-11.)

20 (35 ILCS 200/12-12 new)

21 Sec. 12-12. Publication of assessments on county website;
22 counties of less than 3,000,000.

23 (a) As used in this Section:

24 "County website" means a website that is managed by either
25 the county board or the chief county assessment officer and

1 that has been available to the public with the same URL for at
2 least one year.

3 "List of assessments" means a complete list of the
4 assessment, by township if so organized, containing the
5 information listed in Section 12-25.

6 (b) In counties with less than 3,000,000 inhabitants, as
7 soon as the chief county assessment officer has completed the
8 assessment in the county or in the assessment district in any
9 year, the chief county assessment officer may, in place of
10 publishing the list of assessments as described in Section
11 12-10, publish the list of assessments on the county website.
12 The list of assessments must be in searchable text and not an
13 unsearchable image. The list of assessments must include the
14 language provided in subsections (d) and (e) of Section 12-10.
15 The list of assessments must be maintained on the website at
16 least until the board of review certifies the county
17 assessment roll to the clerk as described in Section 16-85.

18 (c) Upon the request of any taxpayer, the chief county
19 assessment officer shall provide to that taxpayer a printed
20 copy of the list of assessments at no charge.

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.