

SB1988



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB1988

Introduced 2/9/2023, by Sen. Cristina Castro

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-55

Amends the Property Tax Code. Provides that, when a revision is made by the county assessor and that revision is not made on complaint of the property owner, the county assessor shall continue to accept appeals from the taxpayer for a period of not less than 35 business days from the later of the date the assessment notice is mailed or is published on the assessor's website.

LRB103 26970 HLH 53337 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 12-55 as follows:

6 (35 ILCS 200/12-55)

7 Sec. 12-55. Notice requirement if assessment is increased;
8 counties of 3,000,000 or more.

9 (a) In counties with 3,000,000 or more inhabitants, a
10 revision by the county assessor, except where such revision is
11 made on complaint of the owner, shall not increase an
12 assessment without notice to the person to whom the most
13 recent tax bill was mailed and an opportunity to be heard
14 before the assessment is verified. The county assessor shall
15 continue to accept appeals from the taxpayer for a period of
16 not less than 35 business days from the later of the date the
17 assessment notice is mailed as provided in this subsection or
18 is published on the assessor's website. When a notice is
19 mailed by the county assessor to the address of a mortgagee,
20 the mortgagee, within 7 business days after the mortgagee
21 receives the notice, shall forward a copy of the notice to each
22 mortgagor of the property referred to in the notice at the last
23 known address of each mortgagor as shown on the records of the

1 mortgagee. There shall be no liability for the failure of the
2 mortgagee to forward the notice to each mortgagor. The
3 assessor may provide for the filing of complaints and make
4 revisions at times other than those dates published under
5 Section 14-35. When the county assessor has completed the
6 revision and correction and entered the changes and revision
7 in the assessment books, an affidavit shall be attached to the
8 assessment books in the form required by law, signed by the
9 county assessor.

10 (b) In counties with 3,000,000 or more inhabitants, for
11 parcels, other than parcels in the class that includes the
12 majority of the single-family residential parcels under a
13 county ordinance adopted in accordance with Section 4 of
14 Article IX of the Illinois Constitution, located in the
15 assessment district for which the current assessment year is a
16 general assessment year, within 30 days after sending the
17 required notices under this Section, the county assessor shall
18 file with the board of appeals (until the first Monday in
19 December 1998, and the board of review beginning the first
20 Monday in December 1998 and thereafter) a list of the parcels
21 for which the notices under this Section were sent, showing
22 the following information for each such parcel: the parcel
23 index number, the township in which the parcel is located, the
24 class for the current year, the previous year's final total
25 assessed value, the total assessed value proposed by the
26 county assessor, and the name of the person to whom the notice

1 required under this Section was sent. The list shall be
2 available for public inspection at the office of the board
3 during the regular office hours of the board. The list shall be
4 retained by the board for at least 10 years after the date it
5 is initially filed by the county assessor.

6 (c) The provisions of subsection (b) of this Section shall
7 be applicable beginning with the assessment for the 1997 tax
8 year.

9 (Source: P.A. 90-4, eff. 3-7-97; 91-751, eff. 6-2-00.)