

# SB2785



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2785

Introduced 1/17/2024, by Sen. Cristina Castro

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-55

Amends the Property Tax Code. In provisions concerning notices of increased assessments, provides that the county assessor shall continue to accept appeals from the taxpayer for a period of not less than 30 days (currently, 30 business days) from the date the assessment notice is mailed or the date the notice is published on the assessor's website, whichever is later. Effective immediately.

LRB103 36604 HLH 66713 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 (Text of Section before amendment by P.A. 103-583)

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

10 (a) In counties with 3,000,000 or more inhabitants, a  
11 revision by the county assessor, except where such revision is  
12 made on complaint of the owner, shall not increase an  
13 assessment without notice to the person to whom the most  
14 recent tax bill was mailed and an opportunity to be heard  
15 before the assessment is verified. When a notice is mailed by  
16 the county assessor to the address of a mortgagee, the  
17 mortgagee, within 7 business days after the mortgagee receives  
18 the notice, shall forward a copy of the notice to each  
19 mortgagor of the property referred to in the notice at the last  
20 known address of each mortgagor as shown on the records of the  
21 mortgagee. There shall be no liability for the failure of the  
22 mortgagee to forward the notice to each mortgagor. The  
23 assessor may provide for the filing of complaints and make

1 revisions at times other than those dates published under  
2 Section 14-35. When the county assessor has completed the  
3 revision and correction and entered the changes and revision  
4 in the assessment books, an affidavit shall be attached to the  
5 assessment books in the form required by law, signed by the  
6 county assessor.

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

1 retained by the board for at least 10 years after the date it  
2 is initially filed by the county assessor.

3 (c) The provisions of subsection (b) of this Section shall  
4 be applicable beginning with the assessment for the 1997 tax  
5 year.

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

7 (Text of Section after amendment by P.A. 103-583)

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9 counties of 3,000,000 or more.

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11 revision by the county assessor, except where such revision is  
12 made on complaint of the owner, shall not increase an  
13 assessment without notice to the person to whom the most  
14 recent tax bill was mailed and an opportunity to be heard  
15 before the assessment is verified. The county assessor shall  
16 continue to accept appeals from the taxpayer for a period of  
17 not less than 30 ~~business~~ days from the later of the date the  
18 assessment notice is mailed as provided in this subsection or  
19 is published on the assessor's website. When a notice is  
20 mailed by the county assessor to the address of a mortgagee,  
21 the mortgagee, within 7 business days after the mortgagee  
22 receives the notice, shall forward a copy of the notice to each  
23 mortgagor of the property referred to in the notice at the last  
24 known address of each mortgagor as shown on the records of the  
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1 mortgagee to forward the notice to each mortgagor. The  
2 assessor may provide for the filing of complaints and make  
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6 in the assessment books, an affidavit shall be attached to the  
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8 county assessor.

9 (b) In counties with 3,000,000 or more inhabitants, for  
10 parcels, other than parcels in the class that includes the  
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1 available for public inspection at the office of the board  
2 during the regular office hours of the board. The list shall be  
3 retained by the board for at least 10 years after the date it  
4 is initially filed by the county assessor.

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

8 (Source: P.A. 103-583, eff. 6-1-24.)

9 Section 95. No acceleration or delay. Where this Act makes  
10 changes in a statute that is represented in this Act by text  
11 that is not yet or no longer in effect (for example, a Section  
12 represented by multiple versions), the use of that text does  
13 not accelerate or delay the taking effect of (i) the changes  
14 made by this Act or (ii) provisions derived from any other  
15 Public Act.

16 Section 99. Effective date. This Act takes effect upon  
17 becoming law.