

1 AN ACT in relation to taxes.

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
8 increased; 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
11 is 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. If the revision by the
15 county assessor causes a change in all assessments in a
16 particular major class of property in any township or
17 assessment district within the county, the notice to the
18 person to whom the most recent tax bill was mailed shall
19 include a general statement indicating that all assessments
20 in a particular major class in the township or assessment
21 district have been changed because of an application of a
22 factor and shall state the factor. When a notice is mailed by
23 the county assessor to the address of a mortgagee, the
24 mortgagee, within 7 business days after the mortgagee
25 receives the notice, shall forward a copy of the notice to
26 each mortgagor of the property referred to in the notice at
27 the last known address of each mortgagor as shown on the
28 records of the mortgagee. There shall be no liability for
29 the failure of the mortgagee to forward the notice to each
30 mortgagor. The assessor may provide for the filing of
31 complaints and make revisions at times other than those dates

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

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

28 (c) The provisions of subsection (b) of this Section
29 shall be applicable beginning with the assessment for the
30 1997 tax year.

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

32 Section 99. Effective date. This Act takes effect upon
33 becoming law.