

1 AN ACT concerning revenue, which may be cited as the
2 Homestead Assessment Transparency Act.

3 **Be it enacted by the People of the State of Illinois,**
4 **represented in the General Assembly:**

5 Section 5. The Property Tax Code is amended by changing
6 Section 12-30 as follows:

7 (35 ILCS 200/12-30)

8 Sec. 12-30. Mailed notice of changed assessments; counties
9 of less than 3,000,000.

10 (a) In every county with less than 3,000,000 inhabitants,
11 in addition to the publication of the list of assessments in
12 each year of a general assessment and of the list of property
13 for which assessments have been added or changed, as provided
14 above, a notice shall be mailed by the chief county assessment
15 officer to each taxpayer whose assessment has been changed
16 since the last preceding assessment, using the address as it
17 appears on the assessor's records, except in the case of
18 changes caused by a change in the county equalization factor by
19 the Department or in the case of changes resulting from
20 equalization by the chief county assessment officer ~~supervisor~~
21 ~~of assessments~~ under Section 9-210, during any year such change
22 is made. The notice may, but need not be, sent by a township
23 assessor.

1 (b) The notice sent under this Section shall include the
2 following:

3 (1) The previous year's assessed value after board of
4 review equalization.

5 (2) Current assessed value and the date of that
6 valuation.

7 (3) The percentage change from the previous assessed
8 value to the current assessed value.

9 (4) The full fair market value (as indicated by
10 dividing the current assessed value by the median level of
11 assessment in the assessment district as determined by the
12 most recent 3 year assessment to sales ratio study adjusted
13 to take into account any changes in assessment levels since
14 the data for the studies were collected).

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

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

20 (7) Where practicable, the notice shall include the
21 reason for any increase in the property's valuation.

22 (8) The name and price per copy by mail of the
23 newspaper in which the list of assessments will be
24 published and the scheduled publication date.

25 (9) A statement advising the taxpayer of the steps to
26 follow if the taxpayer believes the full fair market value

1 of the property is incorrect or believes the assessment is
2 not uniform with other comparable properties in the same
3 neighborhood. The statement shall also (i) advise all
4 taxpayers to contact the township assessor's office first
5 to review the assessment, (ii) advise all taxpayers to file
6 an appeal with the board of review if not satisfied with
7 the assessor review, and (iii) give the phone number to
8 call for a copy of the board of review rules.

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

13 (11) A brief explanation of the relationship between
14 the assessment and the tax bill (including an explanation
15 of the equalization factors) and an explanation that the
16 assessment stated for the preceding year is the assessment
17 after equalization by the board of review in the preceding
18 year.

19 (12) In bold type, a notice of possible eligibility for
20 the various homestead exemptions as provided in Section
21 15-165 through Section 15-175 and Section 15-180.

22 (c) In addition to the requirements of subsection (b) of
23 this Section, in every county with less than 3,000,000
24 inhabitants, where the chief county assessment officer
25 maintains and controls an electronic database containing the
26 physical characteristics of the property, the notice shall

1 include following:

2 (1) The physical characteristics of the taxpayer's
3 property that are available from that database; or

4 (2) A statement advising the taxpayer that detailed
5 property characteristics are available on the county
6 website and the URL address of that website.

7 (d) In addition to the requirements of subsection (b) of
8 this Section, in every county with less than 3,000,000
9 inhabitants, where the chief county assessment officer does not
10 maintain and control an electronic database containing the
11 physical characteristics of the property, and where one or more
12 townships in the county maintain and control an electronic
13 database containing the physical characteristics of the
14 property, the notice shall include a statement advising the
15 taxpayer that detailed property characteristics are available
16 on the township website and the URL address of that website.

17 (e) Except as provided in this Section, the form and manner
18 of providing the information and explanations required to be in
19 the notice shall be prescribed by the Department.

20 (f) The chief county assessment officer in every county
21 with less than 3,000,000 inhabitants must provide a
22 plain-English explanation of all township, county, and State
23 equalization factors, including the rationale and methods used
24 to determine the equalizations. If a county Internet website
25 exists, this explanation must be published thereon, otherwise
26 it must be available to the public upon request at the office

1 of the chief county assessment officer.

2 (g) In addition, the board of review in every county with
3 less than 3,000,000 inhabitants must make available to the
4 public a detailed description of the rules and procedures for
5 hearings before the board. This description must include an
6 explanation of any applicable burdens of proof, rules of
7 evidence, timelines, and any other procedures that will allow
8 the taxpayer to effectively present his or her case before the
9 board. If a county Internet website exists, the rules and
10 procedures must also be published on that website. ~~The notice~~
11 ~~shall include the median level of assessment in the assessment~~
12 ~~district (as determined by the most recent 3 year assessment to~~
13 ~~sales ratio study adjusted to take into account any changes in~~
14 ~~assessment levels since the data for the studies were~~
15 ~~collected), the previous year's assessed value after board of~~
16 ~~review equalization, current assessed value and, in bold type,~~
17 ~~a notice of possible eligibility for a homestead improvement~~
18 ~~exemption as provided in Section 15-180.~~

19 ~~The notice shall include a statement in substantially the~~
20 ~~following form:~~

21 ~~"NOTICE TO TAXPAYER~~

22 ~~Your property is to be assessed at the median level of~~
23 ~~assessment for your assessment district. You may check the~~
24 ~~accuracy of your assessment by dividing your assessment by the~~
25 ~~median level of assessment for your assessment district. If the~~
26 ~~resulting value is greater than the estimated fair cash value~~

1 ~~of your property, you may be over-assessed. If the resulting~~
2 ~~value is less than the estimated fair cash value of your~~
3 ~~property, you may be under-assessed. You may appeal your~~
4 ~~assessment to the Board of Review in the manner described~~
5 ~~elsewhere in this notice."~~

6 ~~The notice shall contain a brief explanation of the~~
7 ~~relationship between the assessment and the tax bill (including~~
8 ~~an explanation of the equalization factors) and an explanation~~
9 ~~that the assessment stated for the preceding year is the~~
10 ~~assessment after equalization by the board of review in the~~
11 ~~preceding year, and shall set forth the procedures and time~~
12 ~~limits for appealing assessments and that assessments of~~
13 ~~property, other than farm land and coal, are required by law to~~
14 ~~be 33 1/3% of value. Where practicable, the notice shall~~
15 ~~include the reason for any increase in the property's~~
16 ~~valuation. The notice must also state the name and price per~~
17 ~~copy by mail of the newspaper in which the list of assessments~~
18 ~~will be published. The form and manner of providing the~~
19 ~~information and explanations required to be in the notice shall~~
20 ~~be prescribed by the Department.~~

21 (Source: P.A. 87-1189; 88-455; incorporates 88-321; 88-670,
22 eff. 12-2-94.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law.