

1 AN ACT concerning local government.

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 28-5 as follows:

6 (35 ILCS 200/28-5)

7 Sec. 28-5. Apportionment upon subdivision.

8 (a) If a special assessment that is payable in installments  
9 has been made by any corporate authority, for supplying water,  
10 or other corporate purpose, and if all or some of the owner or  
11 owners of any parcel of land so assessed desire to subdivide  
12 the parcel, and to apportion the assessment and the several  
13 installments so that each parcel of the proposed subdivision  
14 will bear its just and equitable proportion, it may be done as  
15 provided in this Article.

16 (b) In lieu of using this Article, the apportionment of the  
17 assessment and the several installments may be done as provided  
18 under Section 80 of the Special Assessment Supplemental Bond  
19 and Procedures Act.

20 (Source: P.A. 83-345; 88-455.)

21 Section 10. The Special Assessment Supplemental Bond and  
22 Procedures Act is amended by adding Section 80 as follows:

1 (50 ILCS 460/80 new)

2 Sec. 80. Apportionment upon division.

3 (a) If a special assessment that is payable in installments  
4 has been made by any corporate authority, and if all of the  
5 owners of the original assessed parcel of land desire to divide  
6 the parcel, and to apportion the assessment and the several  
7 installments so that each of the divided portions of the  
8 original assessed parcel will bear its just and equitable  
9 proportion of the assessment against the original assessed  
10 parcel, it may be done as provided in this Section.

11 (b) The owner or owners of record of the original assessed  
12 parcel to be further apportioned must present to the board of  
13 local improvements a petition to divide. The petition must  
14 include the signatures of all the owners of record of the  
15 original assessed parcel or their respective agents. Upon  
16 receipt of a petition to divide, the board of local  
17 improvements shall review the apportionment to determine  
18 whether it appears to be just and equitable.

19 (c) If the board of local improvements approves the  
20 proposed apportionment of the original assessed parcel, the  
21 board's president and secretary shall sign the petition to  
22 divide and shall file the petition with the court in which the  
23 original special assessment proceeding was heard.

24 (d) Upon the filing of the petition to divide with the  
25 court, unless the court finds the proposed apportionment to be

1 unjust or inequitable, the court shall enter an order  
2 apportioning the original assessment. A certified copy of the  
3 order shall be recorded with the recorder of deeds of the  
4 county in which the original assessment roll and report was  
5 recorded.

6 (e) A petition to divide the assessment against an original  
7 assessed parcel may be processed, and an order approving the  
8 apportionment may be entered by the court, as referenced above,  
9 even if the order confirming the certificate of final cost and  
10 completion has already been entered by the court.

11 (f) Once an assessment has been apportioned as provided for  
12 in this Section, the apportioned assessment may be further  
13 apportioned, by following the procedures set forth herein.

14 (g) This Section applies only to the apportionment of a  
15 special assessment after the effective date of this amendatory  
16 Act of the 96th General Assembly, and nothing in this Section  
17 affects the validity of any court order entered before that  
18 effective date to apportion any special assessment.

19 Section 99. Effective date. This Act takes effect upon  
20 becoming law.