

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 Sections 9-80 and 9-230 as follows:

6 (35 ILCS 200/9-80)

7 Sec. 9-80. Authority to revise assessments; Counties of  
8 less than 3,000,000. The chief county assessment officer in  
9 counties with less than 3,000,000 inhabitants shall have the  
10 same authority as the township or multi-township assessor to  
11 assess and to make changes or alterations in the assessment of  
12 property, and shall assess and make such changes or alterations  
13 in the assessment of property as though originally made.  
14 Changes by the chief county assessment officer in valuations  
15 shall be noted in a column provided, and no change shall be  
16 made in the original assessor's figures.

17 When the chief county assessment officer or his or her  
18 deputy views property for the purposes of assessing the  
19 property or determining whether a change or alteration in the  
20 assessment of the property is required, he or she shall give  
21 notice to the township assessor by U.S. Mail at least 5 days  
22 but not more than 30 days prior to the viewing, so that the  
23 assessor may arrange to be present at the viewing, except if

1 the township or multi-township assessor fails to timely return  
2 the assessment books or workbooks as required by Section 9-230.

3 He or she shall also give notice to owners of the properties by  
4 means of notices in a paper of general circulation in the  
5 township. The notices shall state the chief county assessment  
6 officer's intention to view the property but need not specify  
7 the date and time of the viewing. When the chief county  
8 assessment officer or his or her deputy is present at the  
9 property to be viewed, immediately prior to the viewing, he or  
10 she shall make a reasonable effort to ascertain if the owner or  
11 his or her representative, or the assessor, are on the premises  
12 and to inform them of his or her intention to view the  
13 property. Failure to provide notice to the township assessor  
14 and owner shall not of and by itself invalidate any change in  
15 an assessment. A viewing under this Section and Section 9-155  
16 means actual viewing of the visible property in its entirety  
17 from, on or at the site of the property.

18 All changes and alterations in the assessment of property  
19 shall be subject to revision by the board of review in the same  
20 manner that original assessments are reviewed.

21 (Source: P.A. 81-0838; 81-1055; 81-1509; 88-455.)

22 (35 ILCS 200/9-230)

23 Sec. 9-230. Return of township or multi-township  
24 assessment books.

25 (a) The township or multi-township assessors in counties

1 with less than 600,000 inhabitants, based on the 2000 federal  
 2 decennial census, shall, on or before June 15 ~~April 15~~ of the  
 3 assessment year, return the assessment books or workbooks to  
 4 the supervisor of assessments. The township or multi-township  
 5 assessors in counties with 600,000 or more but no more than  
 6 700,000 inhabitants, based on the 2000 federal decennial  
 7 census, shall, on or before October 15 of the assessment year,  
 8 return the assessment books or workbooks to the supervisor of  
 9 assessments. The township or multi-township assessors in  
 10 counties with less than 3,000,000 inhabitants, but more than  
 11 700,000 inhabitants, based on the 2000 federal decennial  
 12 census, shall, on or before November 15 of the assessment year,  
 13 return the assessment books or workbooks to the supervisor of  
 14 assessments. If a township or multi-township assessor in a  
 15 county with less than 3,000,000 inhabitants, but more than  
 16 600,000 inhabitants, based on the 2000 federal decennial  
 17 census, does not return the assessment books or work books  
 18 within the required time, the supervisor of assessments may  
 19 take possession of the books and complete the assessments  
 20 pursuant to law. Each of the books shall be verified by  
 21 affidavit by the assessor substantially as follows:

22 State of Illinois)

23 )ss.

24 County of .....)

25

26 I do solemnly swear that the book or books .... in number,

1 to which this affidavit is attached, contains a complete list  
2 of all of the property in the township or multi-township or  
3 assessment district herein described subject to taxation for  
4 the year .... so far as I have been able to ascertain, and that  
5 the assessed value set down in the proper column opposite the  
6 descriptions of property is a just and equal assessment of the  
7 property according to law.

8 Dated .....

9 (b) If the supervisor of assessments determines that the  
10 township or multi-township assessor has not completed the  
11 assessments as required by law before returning the assessment  
12 books under this Section, the county board may submit a bill to  
13 the township board of trustees for the reasonable costs  
14 incurred by the supervisor of assessments in completing the  
15 assessments. The moneys collected under this subsection may be  
16 used by the supervisor of assessments only for the purpose of  
17 recouping costs incurred in completing the assessments.

18 (Source: P.A. 93-761, eff. 1-1-05; 94-417, eff. 8-2-05.)

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