



Rep. Barbara Flynn Currie

**Filed: 1/10/2011**

09600SB2797ham002

LRB096 18007 PJG 44908 a

1 AMENDMENT TO SENATE BILL 2797

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2797, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Property Tax Code is amended by changing  
6 Sections 9-260, 9-265, 9-270, 15-20, 16-95, 16-135, and 16-140  
7 as follows:

8 (35 ILCS 200/9-260)

9 Sec. 9-260. Assessment of omitted property; counties of  
10 3,000,000 or more.

11 (a) After signing the affidavit, the county assessor shall  
12 have power, when directed by the board of appeals (until the  
13 first Monday in December 1998 and the board of review beginning  
14 the first Monday in December 1998 and thereafter), or on his or  
15 her own initiative, subject to the limitations of Sections  
16 9-265 and 9-270, to assess properties which may have been

1 omitted from assessments for the current year and not more than  
2 3 years prior to the current year ~~or during any year or years~~  
3 for which the property was liable to be taxed, and for which  
4 the tax has not been paid, but only on notice and an  
5 opportunity to be heard in the manner and form required by law,  
6 and shall enter the assessments upon the assessment books. Any  
7 notice shall include (i) a request that a person receiving the  
8 notice who is not the current taxpayer contact the office of  
9 the county assessor and explain that the person is not the  
10 current taxpayer, which contact may be made on the telephone,  
11 in writing, or in person upon receipt of the notice, and (ii)  
12 the name, address, and telephone number of the appropriate  
13 personnel in the office of the county assessor to whom the  
14 response should be made. Any time period for the review of an  
15 omitted assessment included in the notice shall be consistent  
16 with the time period established by the assessor in accordance  
17 with subsection (a) of Section 12-55. No charge for tax of  
18 previous years shall be made against any property if (1) the  
19 assessor failed to notify the board of review of the omitted  
20 assessment in accordance with subsection (a-1) of this Section;  
21 (2) ~~(a)~~ the property was last assessed as unimproved, ~~(b)~~ the  
22 owner of such property gave notice of subsequent improvements  
23 and requested a reassessment as required by Section 9-180, and  
24 ~~(c)~~ reassessment of the property was not made within the 16  
25 month period immediately following the receipt of that notice;  
26 (3) the owner of the property gave notice as required by

1 Section 9-265; (4) the assessor received a building permit for  
2 the property evidencing that new construction had occurred or  
3 was occurring on the property but failed to list the  
4 improvement on the tax rolls; (5) the assessor received a plat  
5 map, plat of survey, ALTA survey, mortgage survey, or other  
6 similar document containing the omitted property but failed to  
7 list the improvement on the tax rolls; (6) the assessor  
8 received a real estate transfer declaration indicating a sale  
9 from an exempt property owner to a non-exempt property owner  
10 but failed to list the property on the tax rolls; or (7) the  
11 property was the subject of an assessment appeal before the  
12 assessor or the board of review that had included the intended  
13 omitted property as part of the assessment appeal and provided  
14 evidence of its market value.

15 (a-1) After providing notice and an opportunity to be heard  
16 as required by subsection (a) of this Section, the assessor  
17 shall render a decision on the omitted assessment, whether or  
18 not the omitted assessment was contested, and shall mail a  
19 notice of the decision to the taxpayer of record or to the  
20 party that contested the omitted assessment. The notice of  
21 decision shall contain a statement that the decision may be  
22 appealed to the board of review. The decision and all evidence  
23 used in the decision shall be transmitted by the assessor to  
24 the board of review on or before the dates specified in  
25 accordance with Section 16-110.

26 (b) Any taxes based on the omitted assessment of a property

1 pursuant to Sections 9-260 through 9-270 and Sections 16-135  
2 and 16-140 shall be prepared and mailed at the same time as the  
3 estimated first installment property tax bill for the preceding  
4 year (as described in Section 21-30) is prepared and mailed.  
5 The omitted assessment tax bill is not due until the date on  
6 which the second installment property tax bill for the  
7 preceding year becomes due. The omitted assessment tax bill  
8 shall be deemed delinquent and shall bear interest beginning on  
9 the day after the due date of the second installment (as  
10 described in Section 21-25). Any taxes for omitted assessments  
11 deemed delinquent after the due date of the second installment  
12 tax bill shall bear interest at the rate of 1.5% per month or  
13 portion thereof until paid or forfeited (as described in  
14 Section 21-25).

15 (c) The assessor shall have no power to change the  
16 assessment or alter the assessment books in any other manner or  
17 for any other purpose so as to change or affect the taxes in  
18 that year, except as ordered by the board of appeals (until the  
19 first Monday in December 1998 and the board of review beginning  
20 the first Monday in December 1998 and thereafter). The county  
21 assessor shall make all changes and corrections ordered by the  
22 board of appeals (until the first Monday in December 1998 and  
23 the board of review beginning the first Monday in December 1998  
24 and thereafter). The county assessor may for the purpose of  
25 revision by the board of appeals (until the first Monday in  
26 December 1998 and the board of review beginning the first

1 Monday in December 1998 and thereafter) certify the assessment  
2 books for any town or taxing district after or when such books  
3 are completed.

4 (Source: P.A. 93-560, eff. 8-20-03.)

5 (35 ILCS 200/9-265)

6 Sec. 9-265. Omitted property; interest; change in exempt  
7 use or ownership. If any property is omitted in the assessment  
8 of any year or years, not to exceed the current assessment year  
9 and 3 prior years, so that the taxes, for which the property  
10 was liable, have not been paid, or if by reason of defective  
11 description or assessment, taxes on any property for any year  
12 or years have not been paid, or if any taxes are refunded under  
13 subsection (b) of Section 14-5 because the taxes were assessed  
14 in the wrong person's name, the property, when discovered,  
15 shall be listed and assessed by the board of review or, in  
16 counties with 3,000,000 or more inhabitants, by the county  
17 assessor either on his or her own initiative or when so  
18 directed by the board of appeals or board of review. The board  
19 of review in counties with less than 3,000,000 inhabitants or  
20 the county assessor in counties with 3,000,000 or more  
21 inhabitants may develop reasonable procedures for contesting  
22 the listing of omitted property under this Division. For  
23 purposes of this Section, "defective description or  
24 assessment" includes a description or assessment which omits  
25 all the improvements thereon as a result of which part of the

1 taxes on the total value of the property as improved remain  
2 unpaid. In the case of property subject to assessment by the  
3 Department, the property shall be listed and assessed by the  
4 Department. All such property shall be placed on the assessment  
5 and tax books. The arrearages of taxes which might have been  
6 assessed, with 10% interest thereon for each year or portion  
7 thereof from 2 years after the time the first correct tax bill  
8 ought to have been received, shall be charged against the  
9 property by the county clerk.

10 When property or acreage omitted by either incorrect survey  
11 or other ministerial assessor error is discovered and the owner  
12 has paid its tax bills as received for the year or years of  
13 omission of the parcel, then the interest authorized by this  
14 Section shall not be chargeable to the owner. However, nothing  
15 in this Section shall prevent the collection of the principal  
16 amount of back taxes due and owing.

17 If any property listed as exempt by the chief county  
18 assessment officer has a change in use, a change in leasehold  
19 estate, or a change in titleholder of record by purchase,  
20 grant, taking or transfer, it shall be the obligation of the  
21 transferee to notify the chief county assessment officer in  
22 writing within 30 days of the change. The notice shall be sent  
23 by certified mail, return receipt requested, and shall include  
24 the name and address of the taxpayer, the legal description of  
25 the property, and the property index number of the property  
26 when an index number exists. If the failure to give the

1 notification results in the assessing official continuing to  
2 list the property as exempt in subsequent years, the property  
3 shall be considered omitted property for purposes of this Code.  
4 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
5 8-14-96.)

6 (35 ILCS 200/9-270)

7 Sec. 9-270. Omitted property; limitations on assessment. A  
8 charge for tax and interest for previous years, as provided in  
9 Sections 9-265 or 14-40, shall not be made against any property  
10 for years prior to the date of ownership of the person owning  
11 the property at the time the liability for the omitted tax was  
12 first ascertained. Ownership as used in this section shall be  
13 held to refer to bona fide legal and equitable titles or  
14 interests acquired for value and without notice of the tax, as  
15 may appear by deed, deed of trust, mortgage, certificate of  
16 purchase or sale, or other form of contract. No charge for tax  
17 of previous years, as provided in Section 9-265, shall be made  
18 against any property if (1) the assessor failed to notify the  
19 board of review of an omitted assessment in accordance with  
20 subsection (a-1) of Section 9-260; (2) ~~(a)~~ the property was  
21 last assessed as unimproved, ~~(b)~~ the owner of the property gave  
22 notice of subsequent improvements and requested a reassessment  
23 as required by Section 9-180, and ~~(c)~~ reassessment of the  
24 property was not made within the 16 month period immediately  
25 following the receipt of that notice; (3) The owner of the

1 property gave notice as required by Section 9-265; (4) the  
2 assessor received a building permit for the property evidencing  
3 that new construction had occurred or was occurring on the  
4 property but failed to list the improvement on that tax rolls;  
5 (5) the assessor received a plat map, plat of survey, ALTA  
6 survey, mortgage survey, or other similar document containing  
7 the omitted property but failed to list the improvement on the  
8 tax rolls; (6) the assessor received a real estate transfer  
9 declaration indicating a sale from an exempt property owner to  
10 a non-exempt property owner but failed to list the property on  
11 the tax rolls; or (7) the property was the subject of an  
12 assessment appeal before the assessor or the board of review  
13 that had included the intended omitted property as part of the  
14 assessment appeal and provided evidence of its market value.

15 The owner of property, if known, assessed under this and the  
16 preceding section shall be notified by the county assessor,  
17 board of review or Department, as the case may require.

18 (Source: P.A. 86-359; 88-455.)

19 (35 ILCS 200/15-20)

20 Sec. 15-20. Notification requirements after change in use  
21 or ownership. If any property listed as exempt by the chief  
22 county assessment officer has a change in use, a change in  
23 leasehold estate, or a change in titleholder of record by  
24 purchase, grant, taking or transfer, it is the obligation of  
25 the transferee to notify the chief county assessment officer in



1 writing within 90 ~~30~~ days of the change. If mailed, the ~~The~~  
2 notice shall be sent by certified mail, return receipt  
3 requested, and shall include the name and address of the  
4 taxpayer, the legal description of the property, the address of  
5 the property, and the permanent index number of the property  
6 where such number exists. If notice is provided in person, it  
7 shall be provided on a form prescribed by the chief county  
8 assessment officer, and the chief county assessment officer  
9 shall provide a date stamped copy of the notice. Except as  
10 provided in item (6) of subsection (a) of Section 9-260, item  
11 (6) of Section 16-135, and item (6) of Section 16-140 of this  
12 Code, if ~~if~~ the failure to give such notification results in  
13 the assessment officer listing the property as exempt in  
14 subsequent years, the property shall be considered omitted  
15 property for purposes of this Code.

16 (Source: P.A. 87-895; 87-1189; 88-455; incorporates 88-221;  
17 88-670, eff. 12-2-94.)

18 (35 ILCS 200/16-95)

19 Sec. 16-95. Powers and duties of board of appeals or  
20 review; complaints. In counties with 3,000,000 or more  
21 inhabitants, until the first Monday in December 1998, the board  
22 of appeals in any year shall, on complaint that any property is  
23 overassessed or underassessed, or is exempt, review and order  
24 the assessment corrected.

25 Beginning the first Monday in December 1998 and thereafter,

1 in counties with 3,000,000 or more inhabitants, the board of  
2 review:

3 (1) shall, on written complaint of any taxpayer or any  
4 taxing district that has an interest in the assessment that  
5 any property is overassessed, underassessed, or exempt,  
6 review the assessment and confirm, revise, correct, alter,  
7 or modify the assessment, as appears to be just; and

8 (2) may, upon written motion of any one or more members  
9 of the board that is made on or before the dates specified  
10 in notices given under Section 16-110 for each township and  
11 upon good cause shown, revise, correct, alter, or modify  
12 any assessment (or part of an assessment) of real property  
13 regardless of whether the taxpayer or owner of the property  
14 has filed a complaint with the board; and

15 (3) shall, after the effective date of this amendatory  
16 Act of the 96th General Assembly, pursuant to the  
17 provisions of Sections 9-260, 9-265, 2-270, 16-135, and  
18 16-140, review any omitted assessment proposed by the  
19 county assessor and confirm, revise, correct, alter, or  
20 modify the proposed assessment, as appears to be just.

21 No assessment may be changed by the board on its own  
22 motion until the taxpayer in whose name the property is  
23 assessed and the chief county assessment officer who  
24 certified the assessment have been notified and given an  
25 opportunity to be heard thereon. All taxing districts shall  
26 have an opportunity to be heard on the matter.

1 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

2 (35 ILCS 200/16-135)

3 Sec. 16-135. Omitted property; Notice provisions. In  
4 counties with 3,000,000 or more inhabitants, the owner of  
5 property and the executor, administrator, or trustee of a  
6 decedent whose property has been omitted in the assessment in  
7 any year or years or on which a tax for which the property was  
8 liable has not been paid, and the several taxing bodies  
9 interested therein, shall be given at least 30 ~~5~~ days notice in  
10 writing by the board of appeals (until the first Monday in  
11 December 1998 and the board of review beginning the first  
12 Monday in December 1998 and thereafter) or county assessor of  
13 the hearing on the proposed assessments of the omitted  
14 property. The board or assessor shall have full power to  
15 examine the owner, or the executor, administrator, trustee,  
16 legatee, or heirs of the decedent, or other person concerning  
17 the ownership, kind, character, amount and the value of the  
18 omitted property.

19 If the board determines that the property of any decedent  
20 was omitted from assessment during any year or years, or that a  
21 tax for which the property was liable, has not been paid, the  
22 board shall direct the county assessor to assess the property.  
23 However, if the county assessor, on his or her own initiative,  
24 makes such a determination, then the assessor shall assess the  
25 property. No charge for tax of previous years shall be made

1 against any property prior to the date of ownership of the  
2 person owning the property at the time the liability for such  
3 omitted tax is first ascertained. Ownership as used in this  
4 Section refers to bona fide legal and equitable titles or  
5 interests acquired for value and without notice of the tax, as  
6 may appear by deed, deed of trust, mortgage, certificate of  
7 purchase or sale, or other form of contract. No such charge for  
8 tax of previous years shall be made against any property if:

9 (1) the assessor failed to notify the board of review  
10 of an omitted assessment in accordance with subsection  
11 (a-1) of Section 9-260 of this Code; or

12 (2) ~~(a)~~ the property was last assessed as unimproved,  
13 ~~(b)~~ the owner of the property, gave notice of subsequent  
14 improvements and requested a reassessment as required by  
15 Section 9-180, and ~~(c)~~ reassessment of the property was not  
16 made within 16 months of receipt of that notice; or

17 (3) the owner of the property gave notice as required  
18 by Section 9-265; or

19 (4) the assessor received a building permit for the  
20 property evidencing that new construction had occurred or  
21 was occurring on the property but failed to list the  
22 improvement on the tax rolls; or

23 (5) the assessor received a plat map, plat of survey,  
24 ALTA survey, mortgage survey, or other similar document  
25 containing the omitted property but failed to list the  
26 improvement on the tax rolls; or

1           (6) the assessor received a real estate transfer  
2           declaration indicating a sale from an exempt property owner  
3           to a non-exempt property owner but failed to list the  
4           property on the tax rolls; or

5           (7) the property was the subject of an assessment  
6           appeal before the assessor or the board of review that had  
7           included the intended omitted property as part of the  
8           assessment appeal and provided evidence of its market  
9           value.

10           The assessment of omitted property by the county assessor  
11           may be reviewed by the board in the same manner as other  
12           assessments are reviewed under the provisions of this Code and  
13           when so reviewed, the assessment shall not thereafter be  
14           subject to review by any succeeding board.

15           For the purpose of enforcing the provisions of this Code,  
16           relating to property omitted from assessment, the taxing bodies  
17           interested therein are hereby empowered to employ counsel to  
18           appear before the board or assessor (as the case may be) and  
19           take all necessary steps to enforce the assessment on the  
20           omitted property.

21           (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
22           8-14-96.)

23           (35 ILCS 200/16-140)

24           Sec. 16-140. Omitted property. In counties with 3,000,000  
25           or more inhabitants, the board of appeals (until the first

1 Monday in December 1998 and the board of review beginning the  
2 first Monday in December 1998 and thereafter) in any year shall  
3 direct the county assessor, in accordance with Section 16-135,  
4 when he or she fails to do so on his or her own initiative, to  
5 assess all property which has not been assessed, for any  
6 reason, and enter the same upon the assessment books and to  
7 list and assess all property that has been omitted in the  
8 assessment for the current year and not more than 3 years prior  
9 to the current year ~~of any year or years~~. If the tax for which  
10 that property was liable has not been paid or if any property,  
11 by reason of defective description or assessment thereof, fails  
12 to pay taxes for any year or years, the property, when  
13 discovered by the board shall be listed and assessed by the  
14 county assessor. The board may order the county assessor to  
15 make such alterations in the description of property as it  
16 deems necessary. No charge for tax of previous years shall be  
17 made against any property if:

18 (1) the assessor failed to notify the board of review  
19 of an omitted assessment in accordance with subsection  
20 (a-1) of Section 9-260 of this Code; or

21 (2) ~~(a)~~ the property was last assessed as unimproved,  
22 ~~(b)~~ the owner of the property gave notice of subsequent  
23 improvements and requested a reassessment as required by  
24 Section 9-180, and ~~(c)~~ reassessment of the property was not  
25 made within 16 months of receipt of that notice; or

26 (3) the owner of the property gave notice as required

1           by Section 9-265; or

2           (4) the assessor received a building permit for the  
3           property evidencing that new construction had occurred or  
4           was occurring on the property but failed to list the  
5           improvement on the tax rolls; or

6           (5) the assessor received a plat map, plat of survey,  
7           ALTA survey, mortgage survey, or other similar document  
8           containing the omitted property but failed to list the  
9           improvement on the tax rolls; or

10           (6) the assessor received a real estate transfer  
11           declaration indicating a sale from an exempt property owner  
12           to a non-exempt property owner but failed to list the  
13           property on the tax rolls; or

14           (7) the property was the subject of an assessment  
15           appeal before the assessor or the board of review that had  
16           included the intended omitted property as part of the  
17           assessment appeal and provided evidence of its market  
18           value.

19           The board shall hear complaints and revise assessments of  
20           any particular parcel of property of any person identified and  
21           described in a complaint filed with the board and conforming to  
22           the requirements of Section 16-115. The board shall make  
23           revisions in no other cases.

24           (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
25           8-14-96.)

1           Section 99. Effective date. This Act takes effect upon  
2    becoming law.".