



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB2398

by Rep. Joe Sosnowski

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-5
35 ILCS 200/12-30
35 ILCS 200/12-55

Amends the Property Tax Code. Provides that the county assessor shall mail a notice of assessment to each taxpayer in each taxable year. Effective immediately.

LRB098 09329 HLH 39470 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 12-5, 12-30, and 12-55 as follows:

6 (35 ILCS 200/12-5)

7 Sec. 12-5. Taxpayer entitled to statement of valuation. In
8 addition to any other notice required under this Code, the ~~The~~
9 chief county assessment officer, when requested, shall deliver
10 to any person a copy of the description or statement of
11 property assessed in his or her name or in which he or she is
12 interested, and the valuation placed thereon by the assessor,
13 chief county assessment officer, board of review, or board of
14 appeals.

15 (Source: Laws 1939, p. 886; P.A. 88-455.)

16 (35 ILCS 200/12-30)

17 Sec. 12-30. Mailed notice of ~~changed~~ assessments; counties
18 of less than 3,000,000.

19 (a) In every county with less than 3,000,000 inhabitants,
20 ~~in addition to the publication of the list of assessments in~~
21 ~~each year of a general assessment and of the list of property~~
22 ~~for which assessments have been added or changed, as provided~~

1 ~~above,~~ a notice shall be mailed by the chief county assessment
2 officer to each taxpayer in each taxable year ~~whose assessment~~
3 ~~has been changed since the last preceding assessment,~~ using the
4 address as it appears on the assessor's records, ~~except in the~~
5 ~~case of changes caused by a change in the county equalization~~
6 ~~factor by the Department or in the case of changes resulting~~
7 ~~from equalization by the chief county assessment officer under~~
8 ~~Section 9-210, during any year such change is made.~~ The notice
9 may, but need not be, sent by a township assessor.

10 (b) The notice sent under this Section shall include the
11 following:

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

14 (2) Current assessed value and the date of that
15 valuation.

16 (3) The percentage change, if any, from the previous
17 assessed value to the current assessed value.

18 (4) The full fair market value (as indicated by
19 dividing the current assessed value by the median level of
20 assessment in the assessment district as determined by the
21 most recent 3 year assessment to sales ratio study adjusted
22 to take into account any changes in assessment levels since
23 the data for the studies were collected).

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

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

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

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

8 (9) A statement advising the taxpayer of the steps to
9 follow if the taxpayer believes the full fair market value
10 of the property is incorrect or believes the assessment is
11 not uniform with other comparable properties in the same
12 neighborhood. The statement shall also (i) advise all
13 taxpayers to contact the township assessor's office, in
14 those counties under township organization, first to
15 review the assessment, (ii) advise all taxpayers to file an
16 appeal with the board of review if not satisfied with the
17 assessor review, and (iii) give the phone number to call
18 for a copy of the board of review rules.

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

23 (11) A brief explanation of the relationship between
24 the assessment and the tax bill (including an explanation
25 of the equalization factors) and an explanation that the
26 assessment stated for the preceding year is the assessment

1 after equalization by the board of review in the preceding
2 year.

3 (12) In bold type, a notice of possible eligibility for
4 the various homestead exemptions as provided in Section
5 15-165 through Section 15-175 and Section 15-180.

6 (c) In addition to the requirements of subsection (b) of
7 this Section, in every county with less than 3,000,000
8 inhabitants, where the chief county assessment officer
9 maintains and controls an electronic database containing the
10 physical characteristics of the property, the notice shall
11 include the following:

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

14 (2) A statement advising the taxpayer that detailed
15 property characteristics are available on the county
16 website and the URL address of that website.

17 (d) In addition to the requirements of subsection (b) of
18 this Section, in every county with less than 3,000,000
19 inhabitants, where the chief county assessment officer does not
20 maintain and control an electronic database containing the
21 physical characteristics of the property, and where one or more
22 townships in the county maintain and control an electronic
23 database containing the physical characteristics of the
24 property and some or all of the database is available on a
25 website that is maintained and controlled by the township, the
26 notice shall include a statement advising the taxpayer that

1 detailed property characteristics are available on the
2 township website and the URL address of that website.

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

6 (Source: P.A. 96-122, eff. 1-1-10.)

7 (35 ILCS 200/12-55)

8 Sec. 12-55. Notice requirement ~~if assessment is increased;~~
9 counties of 3,000,000 or more.

10 (a) In counties with 3,000,000 or more inhabitants, the
11 county assessor shall send a notice of assessment to the owner
12 of record of each parcel of property in each taxable year. If
13 the notice indicates that the assessment has been revised a
14 ~~revision~~ by the county assessor, except where such revision is
15 made on complaint of the owner, the taxpayer shall be allowed
16 ~~shall not increase an assessment without notice to the person~~
17 ~~to whom the most recent tax bill was mailed and an opportunity~~
18 to be heard before the assessment is verified. When a notice is
19 mailed by the county assessor to the address of a mortgagee,
20 the mortgagee, within 7 business days after the mortgagee
21 receives the notice, shall forward a copy of the notice to each
22 mortgagor of the property referred to in the notice at the last
23 known address of each mortgagor as shown on the records of the
24 mortgagee. There shall be no liability for the failure of the
25 mortgagee to forward the notice to each mortgagor. The assessor

1 may provide for the filing of complaints and make revisions at
2 times other than those dates published under Section 14-35.
3 When the county assessor has completed the revision and
4 correction and entered the changes and revision in the
5 assessment books, an affidavit shall be attached to the
6 assessment books in the form required by law, signed by the
7 county assessor.

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

1 during the regular office hours of the board. The list shall be
2 retained by the board for at least 10 years after the date it
3 is initially filed by the county assessor.

4 (c) The provisions of subsection (b) of this Section shall
5 be applicable beginning with the assessment for the 1997 tax
6 year.

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

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.