

AN ACT concerning revenue.

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

Section 5. The Property Tax Code is amended by changing Section 12-55 as follows:

(35 ILCS 200/12-55)

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

(a) In counties with 3,000,000 or more inhabitants, a revision by the county assessor, except where such revision is made on complaint of the owner, shall not increase an assessment without notice to the person to whom the most recent tax bill was mailed and an opportunity to be heard before the assessment is verified. The county assessor shall continue to accept appeals from the taxpayer for a period of not less than 30 business days from the later of the date the assessment notice is mailed as provided in this subsection or is published on the assessor's website. When a notice is mailed by the county assessor to the address of a mortgagee, the mortgagee, within 7 business days after the mortgagee receives the notice, shall forward a copy of the notice to each mortgagor of the property referred to in the notice at the last known address of each mortgagor as shown on the records of the

mortgagee. There shall be no liability for the failure of the mortgagee to forward the notice to each mortgagor. The assessor may provide for the filing of complaints and make revisions at times other than those dates published under Section 14-35. When the county assessor has completed the revision and correction and entered the changes and revision in the assessment books, an affidavit shall be attached to the assessment books in the form required by law, signed by the county assessor.

(b) In counties with 3,000,000 or more inhabitants, for parcels, other than parcels in the class that includes the majority of the single-family residential parcels under a county ordinance adopted in accordance with Section 4 of Article IX of the Illinois Constitution, located in the assessment district for which the current assessment year is a general assessment year, within 30 days after sending the required notices under this Section, the county assessor shall file with the board of appeals (until the first Monday in December 1998, and the board of review beginning the first Monday in December 1998 and thereafter) a list of the parcels for which the notices under this Section were sent, showing the following information for each such parcel: the parcel index number, the township in which the parcel is located, the class for the current year, the previous year's final total assessed value, the total assessed value proposed by the county assessor, and the name of the person to whom the notice

required under this Section was sent. The list shall be available for public inspection at the office of the board during the regular office hours of the board. The list shall be retained by the board for at least 10 years after the date it is initially filed by the county assessor.

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

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