

# HB3480



## 100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB3480

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.

LRB100 06077 HLH 16108 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

A BILL FOR

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.