



Sen. Iris Y. Martinez

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09400SB1664sam001

LRB094 08250 BDD 43477 a

1 AMENDMENT TO SENATE BILL 1664

2 AMENDMENT NO. _____. Amend Senate Bill 1664 by replacing
3 everything after the enacting clause with the following:

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

6 (35 ILCS 200/12-55)

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

9 (a) In counties with 3,000,000 or more inhabitants, a
10 revision by the county assessor, except where such revision is
11 made on complaint of the owner, shall not increase an
12 assessment without notice to the person to whom the most recent
13 tax bill was mailed and an opportunity to be heard before the
14 assessment is verified. Where the revision by the county
15 assessor causes a change in all assessments in a particular
16 major class of property in any township or assessment district
17 within the county, the notice to the person to whom the most
18 recent tax bill was mailed must include a general statement
19 indicating that all assessments in a particular major class in
20 the township or assessment district have been changed because
21 of an application of a factor and must state the factor. When a
22 notice is mailed by the county assessor to the address of a
23 mortgagee, the mortgagee, within 7 business days after the
24 mortgagee receives the notice, shall forward a copy of the

1 notice to each mortgagor of the property referred to in the
2 notice at the last known address of each mortgagor as shown on
3 the records of the mortgagee. There shall be no liability for
4 the failure of the mortgagee to forward the notice to each
5 mortgagor. The assessor may provide for the filing of
6 complaints and make revisions at times other than those dates
7 published under Section 14-35. When the county assessor has
8 completed the revision and correction and entered the changes
9 and revision in the assessment books, an affidavit shall be
10 attached to the assessment books in the form required by law,
11 signed by the county assessor.

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

34 (c) The provisions of subsection (b) of this Section shall

1 be applicable beginning with the assessment for the 1997 tax
2 year.

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

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.".