



## 95TH GENERAL ASSEMBLY

### State of Illinois

### 2007 and 2008

### SB2882

Introduced 2/15/2008, by Sen. Jeffrey M. Schoenberg

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-260  
35 ILCS 200/9-265  
35 ILCS 200/9-270

Amends the Property Tax Code concerning omitted assessments. Provides that in Cook County, the owner of any property may bring a complaint before the board of review to challenge the accuracy or validity of an omitted assessment. Requires the county assessor to publish information on the county's website concerning omitted assessments. Decreases the interest rate on omitted assessments from 10% to 1.8%. Provides that, before charging a tax and interest for previous years, the county assessor shall identify the owner of the property for each year for which liability accrued. Effective immediately.

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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 9-260, 9-265, and 9-270 as follows:

6 (35 ILCS 200/9-260)

7 Sec. 9-260. Assessment of omitted property; counties of  
8 3,000,000 or more.

9 (a) After signing the affidavit, the county assessor shall  
10 have power, when directed by the board of appeals (until the  
11 first Monday in December 1998 and the board of review beginning  
12 the first Monday in December 1998 and thereafter), or on his or  
13 her own initiative, to assess properties which may have been  
14 omitted from assessments for the current year or during any  
15 year or years for which the property was liable to be taxed,  
16 and for which the tax has not been paid, but only on notice and  
17 an opportunity to be heard in the manner and form required by  
18 law, and shall enter the assessments upon the assessment books.  
19 No charge for tax of previous years shall be made against any  
20 property if (a) the property was last assessed as unimproved,  
21 (b) the owner of such property gave notice of subsequent  
22 improvements and requested a reassessment as required by  
23 Section 9-180, and (c) reassessment of the property was not

1 made within the 16 month period immediately following the  
2 receipt of that notice.

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

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

1 revision by the board of appeals (until the first Monday in  
2 December 1998 and the board of review beginning the first  
3 Monday in December 1998 and thereafter) certify the assessment  
4 books for any town or taxing district after or when such books  
5 are completed.

6 (d) The owner of any property that is assessed under this  
7 Section may bring a complaint before the board of review to  
8 challenge the accuracy or validity of the assessment under this  
9 Section. The complaint must be in the form and manner required  
10 for the review of assessments under Division 3 of Article 16 of  
11 this Code.

12 (e) The county assessor shall publish on the county's  
13 Internet website all rules, regulations, and standards with  
14 respect to the valuation of omitted property under this  
15 Division, including procedures by which taxpayers may  
16 challenge omitted assessments under this Division.

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

18 (35 ILCS 200/9-265)

19 Sec. 9-265. Omitted property; interest; change in exempt  
20 use or ownership. If any property is omitted in the assessment  
21 of any year or years, so that the taxes, for which the property  
22 was liable, have not been paid, or if by reason of defective  
23 description or assessment, taxes on any property for any year  
24 or years have not been paid, or if any taxes are refunded under  
25 subsection (b) of Section 14-5 because the taxes were assessed

1 in the wrong person's name, the property, when discovered,  
2 shall be listed and assessed by the board of review or, in  
3 counties with 3,000,000 or more inhabitants, by the county  
4 assessor either on his or her own initiative or when so  
5 directed by the board of appeals or board of review. For  
6 purposes of this Section, "defective description or  
7 assessment" includes a description or assessment which omits  
8 all the improvements thereon as a result of which part of the  
9 taxes on the total value of the property as improved remain  
10 unpaid. In the case of property subject to assessment by the  
11 Department, the property shall be listed and assessed by the  
12 Department. All such property shall be placed on the assessment  
13 and tax books. The arrearages of taxes which might have been  
14 assessed, with 1.8% ~~10%~~ interest thereon for each year or  
15 portion thereof from 2 years after the time the first correct  
16 tax bill ought to have been received, shall be charged against  
17 the property by the county clerk.

18 When property or acreage omitted by either incorrect survey  
19 or other ministerial assessor error is discovered and the owner  
20 has paid its tax bills as received for the year or years of  
21 omission of the parcel, then the interest authorized by this  
22 Section shall not be chargeable to the owner. However, nothing  
23 in this Section shall prevent the collection of the principal  
24 amount of back taxes due and owing.

25 If any property listed as exempt by the chief county  
26 assessment officer has a change in use, a change in leasehold

1 estate, or a change in titleholder of record by purchase,  
2 grant, taking or transfer, it shall be the obligation of the  
3 transferee to notify the chief county assessment officer in  
4 writing within 30 days of the change. The notice shall be sent  
5 by certified mail, return receipt requested, and shall include  
6 the name and address of the taxpayer, the legal description of  
7 the property, and the property index number of the property  
8 when an index number exists. If the failure to give the  
9 notification results in the assessing official continuing to  
10 list the property as exempt in subsequent years, the property  
11 shall be considered omitted property for purposes of this Code.  
12 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
13 8-14-96.)

14 (35 ILCS 200/9-270)

15 Sec. 9-270. Omitted property; limitations on assessment.  
16 Before charging a tax and interest for previous years, the  
17 county assessor shall identify the owner of the property for  
18 each year for which liability accrued. A charge for tax and  
19 interest for previous years, as provided in Sections 9-265 or  
20 14-40, shall not be made against any property for years prior  
21 to the date of ownership of the person owning the property at  
22 the time the liability for the omitted tax was first  
23 ascertained. Ownership as used in this section shall be held to  
24 refer to bona fide legal and equitable titles or interests  
25 acquired for value and without notice of the tax, as may appear

1 by deed, deed of trust, mortgage, certificate of purchase or  
2 sale, or other form of contract. No charge for tax of previous  
3 years, as provided in Section 9-265, shall be made against any  
4 property if (a) the property was last assessed as unimproved,  
5 (b) the owner of the property gave notice of subsequent  
6 improvements and requested a reassessment as required by  
7 Section 9-180, and (c) reassessment of the property was not  
8 made within the 16 month period immediately following the  
9 receipt of that notice. The owner of property, if known,  
10 assessed under this and the preceding section shall be notified  
11 by the county assessor, board of review or Department, as the  
12 case may require.

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

14 Section 99. Effective date. This Act takes effect upon  
15 becoming law.