



Rep. Kevin Joyce

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09600HB0250ham001

LRB096 04406 HLH 24349 a

1 AMENDMENT TO HOUSE BILL 250

2 AMENDMENT NO. _____. Amend House Bill 250 on page 1, line
3 5, by replacing "Section 9-85" with "Sections 9-80 and 9-85";
4 and

5 on page 1, immediately below line 5, by inserting the
6 following:

7 "(35 ILCS 200/9-80)

8 Sec. 9-80. Authority to revise assessments; Counties of
9 less than 3,000,000. The chief county assessment officer in
10 counties with less than 3,000,000 inhabitants shall have the
11 same authority as the township or multi-township assessor to
12 assess and to make changes or alterations in the assessment of
13 property, and shall assess and make such changes or alterations
14 in the assessment of property as though originally made.
15 Changes by the chief county assessment officer in valuations
16 shall be noted in a column provided, and no change shall be

1 made in the original assessor's figures.

2 When the chief county assessment officer or his or her
3 deputy views property for the purposes of assessing the
4 property or determining whether a change or alteration in the
5 assessment of the property is required, he or she shall give
6 notice to the township assessor by U.S. Mail at least 5 days
7 but not more than 30 days prior to the viewing, so that the
8 assessor may arrange to be present at the viewing. He or she
9 shall also give notice to owners of the properties by means of
10 notices in a paper of general circulation in the township. The
11 notices shall state the chief county assessment officer's
12 intention to view the property but need not specify the date
13 and time of the viewing. When the chief county assessment
14 officer or his or her deputy is present at the property to be
15 viewed, immediately prior to the viewing, he or she shall make
16 a reasonable effort to ascertain if the owner or his or her
17 representative, or the assessor, are on the premises and to
18 inform them of his or her intention to view the property.
19 Failure to provide notice to the township assessor and owner
20 shall not of and by itself invalidate any change in an
21 assessment. A viewing under this Section and Section 9-155
22 means actual viewing of the visible property in its entirety
23 from, on or at the site of the property.

24 On or before October 1, 2009, the chief county assessment
25 officer in Madison County and in St. Clair County shall
26 reassess all property in the respective county for which 2009

1 is not the general assessment year.

2 All changes and alterations in the assessment of property
3 shall be subject to revision by the board of review in the same
4 manner that original assessments are reviewed.

5 (Source: P.A. 81-0838; 81-1055; 81-1509; 88-455.)"; and

6 on page 2, by replacing lines 7 through 11 with the following:

7 "(b) On or before October 1, 2009, the county assessor
8 shall reassess all property in the county for which 2009 is not
9 a general assessment year. The reassessments shall be based
10 upon data that uses the most recent ascertainable sales and
11 market data available, including sales that have occurred both
12 before and after the January 1, 2009 lien date. In arriving at
13 fair market value, sales prices of property not reflective of
14 market values should be eliminated or adjusted to remove the
15 effect of factors that may distort those values, including, but
16 not limited to, sales to related parties, property assemblages,
17 foreclosure or other forced sales, or sales reflecting market
18 values influenced by misrepresentation or fraud. In the 2 years
19 subsequent to this reassessment only, an annual factor may be
20 applied to property within the county, provided all of the
21 following requirements are met before a factor is applied:

22 (1) No factor shall be applied to any property within
23 the county if the preceding year's equalization factor for
24 the county as determined by the Illinois Department of
25 Revenue was 2.475 or higher.

1 (2) Factors must be calculated based upon the most
2 recent ascertainable sales and market data available
3 within a specific assessor neighborhood code and
4 sub-classification of property, and must be applied on that
5 localized basis of combined neighborhood code and
6 sub-classification.

7 (3) Factors must be initially proposed by the local
8 township assessor or, in cases where there is no local
9 township assessor, then a factor may be initially proposed
10 by the county assessor or supervisor of assessments.

11 (4) Each taxpayer to be affected shall be given
12 individual notice specifying the reason for the
13 application of a factor and the basis or bases upon which
14 the factor was derived, including references to any data
15 used to support the calculation of the factor, the amount
16 of the factor, and the appeal process and time-line
17 available to the taxpayer to object to the factor and its
18 resulting reassessment value. This notice shall be mailed
19 30 days prior to the factor hearing described in
20 sub-paragraph (6) of this Section.

21 (5) The county assessor shall publish the data used to
22 calculate the factor and make all underlying data used, and
23 all data considered but ultimately determined to be
24 excluded, available for inspection, copying, and review by
25 all taxpayers, at no cost to the taxpayers or to their duly
26 authorized representatives.

1 (6) Factors are required to be approved at a public
2 hearing before the Commissioners of the Board of Review,
3 prior to their imposition. At this hearing, the county
4 assessor shall testify under oath concerning the data the
5 assessor's office used, more particularly described in
6 sub-paragraph (2) of this Section, shall verify the source
7 and accuracy of this information, and shall explain the
8 conclusions reached necessitating the request for a factor
9 to be imposed upon a particular sub-classification in an
10 assessor neighborhood code. Any taxpayer within the county
11 shall have standing at this hearing to object to the county
12 assessor's request for imposition of any factor, and shall
13 be allowed to present evidence supporting the taxpayer's
14 claim. If the Commissioners of the Board of Review do not
15 approve a factor by unanimous vote, then no factor shall be
16 applied to that sub-classification of property in that
17 assessor neighborhood code for that year."