



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB4799

Introduced 1/12/2010, by Rep. Mark H. Beaubien, Jr.

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10

Amends the Property Tax Code. Provides that, if a county with less than 3,000,000 inhabitants sends a mailed assessment valuation notice to all taxpayers every year, then (i) in general assessment years the county is required to include property on the published assessment list only if value of the property has changed for a reason other than township equalization, (ii) the entire assessment roll must be published by township on the county's website, and (iii) the county must place a quarter page advertisement in the newspaper being used for publishing assessments in the township noting the location of the full assessment roll on the county's website. Effective immediately.

LRB096 16306 HLH 31564 b

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 Section 12-10 as follows:

6 (35 ILCS 200/12-10)

7 Sec. 12-10. Publication of assessments; counties of less  
8 than 3,000,000. In counties with less than 3,000,000  
9 inhabitants, as soon as the chief county assessment officer has  
10 completed the assessment in the county or in the assessment  
11 district, he or she shall, in each year of a general  
12 assessment, publish for the county or assessment district a  
13 complete list of the assessment, by townships if so organized.  
14 In years other than years of a general assessment, the chief  
15 county assessment officer shall publish a list of property for  
16 which assessments have been added or changed since the  
17 preceding assessment, together with the amounts of the  
18 assessments, except that publication of individual assessment  
19 changes shall not be required if the changes result from  
20 equalization by the supervisor of assessments under Section  
21 9-210, or Section 10-200, in which case the list shall include  
22 a general statement indicating that assessments have been  
23 changed because of the application of an equalization factor

1 and shall set forth the percentage of increase or decrease  
2 represented by the factor. The publication shall be made on or  
3 before December 31 of that year, and shall be printed in some  
4 public newspaper or newspapers published in the county. In  
5 every township or assessment district in which there is  
6 published one or more newspapers of general circulation, the  
7 list of that township shall be published in one of the  
8 newspapers.

9 If a county sends a mailed assessment valuation notice to  
10 all taxpayers every year, in general assessment years the  
11 county is required to include property on the published  
12 assessment list only if value of the property has changed for a  
13 reason other than township equalization. If this option is  
14 chosen by a county, then the entire assessment roll must be  
15 published by township on the county's website, and the county  
16 must place a quarter page advertisement in the newspaper being  
17 used for publishing assessments in the township noting the  
18 location of the full assessment roll on the county's website.

19 At the top of the list of assessments there shall be a  
20 notice in substantially the following form printed in type no  
21 smaller than eleven point:

22 "NOTICE TO TAXPAYERS

23 Median Level of Assessment--(insert here the median level  
24 of assessment for the assessment district)

25 Your property is to be assessed at the above listed median  
26 level of assessment for the assessment district. You may check

1 the accuracy of your assessment by dividing your assessment by  
2 the median level of assessment. The resulting value should  
3 equal the estimated fair cash value of your property. If the  
4 resulting value is greater than the estimated fair cash value  
5 of your property, you may be over-assessed. If the resulting  
6 value is less than the fair cash value of your property, you  
7 may be under-assessed. You may appeal your assessment to the  
8 Board of Review."

9 The newspaper shall furnish to the local assessment  
10 officers as many copies of the paper containing the assessment  
11 list as they may require.

12 (Source: P.A. 86-415; 86-1481; 87-1189; 88-455.)

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