

# SB2154



## 97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB2154

Introduced 2/10/2011, by Sen. Dale A. Righter

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-85

Amends the Property Tax Code. Makes a technical change in a Section concerning assessments in Cook County.

LRB097 08569 HLH 48696 b

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 Section 9-85 as follows:

6 (35 ILCS 200/9-85)

7 Sec. 9-85. Revision of assessments by county assessor and  
8 ~~and~~ board of review; Counties of 3,000,000 or more. In counties  
9 with 3,000,000 or more inhabitants, the county assessor shall  
10 have authority annually to revise the assessment books and  
11 correct them as appears to be just; and on complaint in writing  
12 in proper form by any taxpayer, and after affording the  
13 taxpayer an opportunity to be heard thereon, he or she shall do  
14 so at any time, until the assessment is verified. An entry upon  
15 the assessment books does not constitute an assessment until  
16 the assessment is verified. When a notice is to be mailed under  
17 Section 12-55 and the address that appears on the assessor's  
18 records is the address of a mortgage lender or the trustee,  
19 where title to the property is held in a land trust, or in any  
20 event whenever the notice is mailed by the assessor to a  
21 taxpayer at or in care of the address of a mortgage lender or a  
22 trustee where the title to the property is held in a land  
23 trust, the mortgage lender or the trustee within 15 days of the

1 mortgage lender's or the trustee's receipt of such notice shall  
2 mail a copy of the notice to each mortgagor of the property  
3 referred to in the notice at the last known address of each  
4 mortgagor as shown on the records of the mortgage lender, or to  
5 each beneficiary as shown on the records of the trustee.

6 All changes and alterations pursuant to Section 16-95 or  
7 Section 16-120 in the assessment of property shall be subject  
8 to revision and entry into the assessment books by the board of  
9 appeals (until the first Monday in December 1998 and the board  
10 of review beginning the first Monday in December 1998 and  
11 thereafter) in the same manner as the original assessments.

12 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
13 8-14-96.)