

# HB3358



## 98TH GENERAL ASSEMBLY

### State of Illinois

2013 and 2014

HB3358

by Rep. Michael W. Tryon

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10  
35 ILCS 200/16-55

Amends the Property Tax Code. Provides that, in counties with a population of less than 3,000,000, a complaint to affect the assessment of property shall be filed on or before 60 calendar days (instead of 30 calendar days) after the date of publication of the assessment list, if the appeal contains an appraisal. Effective immediately.

LRB098 07873 HLH 37957 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 Sections 12-10 and 16-55 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 At the top of the list of assessments there shall be a  
10 notice in substantially the following form printed in type no  
11 smaller than eleven point:

12 "NOTICE TO TAXPAYERS

13 Median Level of Assessment--(insert here the median level  
14 of assessment for the assessment district)

15 Your property is to be assessed at the above listed median  
16 level of assessment for the assessment district. You may check  
17 the accuracy of your assessment by dividing your assessment by  
18 the median level of assessment. The resulting value should  
19 equal the estimated fair cash value of your property. If the  
20 resulting value is greater than the estimated fair cash value  
21 of your property, you may be over-assessed. If the resulting  
22 value is less than the fair cash value of your property, you  
23 may be under-assessed. You may appeal your assessment to the  
24 Board of Review."

25 The notice published under this Section shall also include  
26 the following:

1           (1) A statement advising the taxpayer that assessments  
2 of property, other than farm land and coal, are required by  
3 law to be assessed at 33 1/3% of fair market value.

4           (2) The name, address, phone number, office hours, and,  
5 if one exists, the website address of the assessor.

6           (3) A statement advising the taxpayer of the steps to  
7 follow if the taxpayer believes the full fair market value  
8 of the property is incorrect or believes the assessment is  
9 not uniform with other comparable properties in the same  
10 neighborhood. The statement shall also (i) advise all  
11 taxpayers to contact the township assessor's office, in  
12 those counties under township organization, first to  
13 review the assessment, (ii) advise all taxpayers to file an  
14 appeal with the board of review if not satisfied with the  
15 assessor review, and (iii) give the phone number to call  
16 for a copy of the board of review rules; if the Board of  
17 Review maintains a web site, the notice must also include  
18 the address of the website where the Board of Review rules  
19 can be viewed.

20           (4) A statement advising the taxpayer that there is a  
21 deadline date for filing an appeal with the board of review  
22 and indicating that deadline date (30 days following the  
23 scheduled publication date, or 60 days following the  
24 scheduled publication date if the appeal contains a land  
25 appraisal prepared by a licensed real estate appraiser).

26           (5) A brief explanation of the relationship between the

1 assessment and the tax bill.

2 (6) In bold type, a notice of possible eligibility for  
3 the various homestead exemptions as provided in Section  
4 15-165 through Section 15-175 and Section 15-180.

5 The newspaper shall furnish to the local assessment  
6 officers as many copies of the paper containing the assessment  
7 list as they may require.

8 (Source: P.A. 97-146, eff. 7-14-11.)

9 (35 ILCS 200/16-55)

10 Sec. 16-55. Complaints. On written complaint that any  
11 property is overassessed or underassessed, the board shall  
12 review the assessment, and correct it, as appears to be just,  
13 but in no case shall the property be assessed at a higher  
14 percentage of fair cash value than other property in the  
15 assessment district prior to equalization by the board or the  
16 Department. The board shall include compulsory sales in  
17 reviewing and correcting assessments, including, but not  
18 limited to, those compulsory sales submitted by the taxpayer,  
19 if the board determines that those sales reflect the same  
20 property characteristics and condition as those originally  
21 used to make the assessment. The board shall also consider  
22 whether the compulsory sale would otherwise be considered an  
23 arm's length transaction. A complaint to affect the assessment  
24 for the current year shall be filed on or before 30 calendar  
25 days after the date of publication of the assessment list under

1     Section 12-10, except that, if the appeal contains a land  
2     appraisal prepared by a real estate appraiser who is licensed  
3     to do business in Illinois under the Real Estate Appraiser  
4     Licensing Act of 2002, then the complaint shall be filed on or  
5     before 60 calendar days after the date of publication of the  
6     assessment list. The board may also, at any time before its  
7     revision of the assessments is completed in every year,  
8     increase, reduce or otherwise adjust the assessment of any  
9     property, making changes in the valuation as may be just, and  
10    shall have full power over the assessment of any person and may  
11    do anything in regard thereto that it may deem necessary to  
12    make a just assessment, but the property shall not be assessed  
13    at a higher percentage of fair cash value than the assessed  
14    valuation of other property in the assessment district prior to  
15    equalization by the board or the Department. No assessment  
16    shall be increased until the person to be affected has been  
17    notified and given an opportunity to be heard, except as  
18    provided below. Before making any reduction in assessments of  
19    its own motion, the board of review shall give notice to the  
20    assessor or chief county assessment officer who certified the  
21    assessment, and give the assessor or chief county assessment  
22    officer an opportunity to be heard thereon. All complaints of  
23    errors in assessments of property shall be in writing, and  
24    shall be filed by the complaining party with the board of  
25    review, in duplicate. The duplicate shall be filed by the board  
26    of review with the assessor or chief county assessment officer

1 who certified the assessment. In all cases where a change in  
2 assessed valuation of \$100,000 or more is sought, the board of  
3 review shall also serve a copy of the petition on all taxing  
4 districts as shown on the last available tax bill at least 14  
5 days prior to the hearing on the complaint. All taxing  
6 districts shall have an opportunity to be heard on the  
7 complaint. Complaints shall be classified by townships or  
8 taxing districts by the clerk of the board of review. All  
9 classes of complaints shall be docketed numerically, each in  
10 its own class, in the order in which they are presented, in  
11 books kept for that purpose, which books shall be open to  
12 public inspection. Complaints shall be considered by townships  
13 or taxing districts until all complaints have been heard and  
14 passed upon by the board.

15 (Source: P.A. 96-1083, eff. 7-16-10; 97-812, eff. 7-13-12.)

16 Section 99. Effective date. This Act takes effect upon  
17 becoming law.