

SB0409



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB0409

Introduced 1/23/2013, by Sen. John J. Cullerton

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.

LRB098 04599 HLH 34627 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.)