



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5086

Introduced 2/10/2026, by Rep. Natalie A. Manley

SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-230

Amends the Property Tax Code. In provisions concerning township or multi-township assessment books, provides that, if the supervisor of assessments determines that the township or multi-township assessor has not completed the assessments as required by law before returning the assessment books, then the supervisor of assessments (rather than the county board) may submit a bill to the township board of trustees for the reasonable costs incurred by the supervisor of assessments in completing the assessments. Provides that, if the supervisor of assessments determines that the township or multi-township assessor has provided incomplete books or workbooks within the prior quadrennial assessment cycle, then the supervisor of assessments may give notice to the township assessor or multi-township assessor and shall receive the assessment books or workbooks up to 90 days in advance of the deadlines if either (1) the township or multi-township has omitted new construction in the prior year for more than 6 months; or (2) at least 20% of any property class fails to be changed in the township or multi-township assessment books in the prior general assessment year. Provides that, if the supervisor of assessments determines that a review of the books of the township or multi-township is necessary, then the year the review takes place, the revaluation powers of the supervisor of assessments shall be the same as in the general assessment year and the supervisor of assessments shall have the authority to value omitted property. Provides that, if any valuation changes occur as the result of the provisions, then the county treasurer shall keep a list of the properties identified by the supervisor of assessments on the county's website. Provides that, if the township maintains a website, then the information shall be posted on the township's website. Effective immediately.

LRB104 19302 HLH 32748 b

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 9-230 as follows:

6 (35 ILCS 200/9-230)

7 Sec. 9-230. Return of township or multi-township
8 assessment books.

9 (a) The township or multi-township assessors in counties
10 with less than 600,000 inhabitants, based on the 2000 federal
11 decennial census, shall, on or before June 15 of the
12 assessment year, return the assessment books or workbooks to
13 the supervisor of assessments. The township or multi-township
14 assessors in counties with 600,000 or more but no more than
15 700,000 inhabitants, based on the 2000 federal decennial
16 census, shall, on or before July 15 of the assessment year,
17 return the assessment books or workbooks to the supervisor of
18 assessments. The township or multi-township assessors in
19 counties with less than 3,000,000 inhabitants, but more than
20 700,000 inhabitants, based on the 2000 federal decennial
21 census, shall, on or before November 15 of the assessment
22 year, return the assessment books or workbooks to the
23 supervisor of assessments. If a township or multi-township

1 assessor in a county with less than 3,000,000 inhabitants,
 2 based on the 2000 federal decennial census, does not return
 3 completed ~~the~~ assessment books or work books within the
 4 required time, the supervisor of assessments may take
 5 possession of the books and complete the assessments pursuant
 6 to law. Each of the books shall be verified by affidavit by the
 7 assessor substantially as follows:

8 State of Illinois)

9) ss.

10 County of)

11 I do solemnly swear that the book or books in number,
 12 to which this affidavit is attached, contains a complete list
 13 of all of the property in the township or multi-township or
 14 assessment district herein described subject to taxation for
 15 the year so far as I have been able to ascertain, and that
 16 the assessed value set down in the proper column opposite the
 17 descriptions of property is a just and equal assessment of the
 18 property according to law.

19 Dated

20 (b) If the supervisor of assessments determines that the
 21 township or multi-township assessor has not completed the
 22 assessments as required by law before returning the assessment
 23 books under this Section, then the supervisor of assessments
 24 ~~the county board~~ may submit a bill to the township board of
 25 trustees for the reasonable costs incurred by the supervisor

1 of assessments in completing the assessments. The moneys
2 collected under this subsection may be used by the supervisor
3 of assessments only for the purpose of recouping costs
4 incurred in completing the assessments.

5 (c) If the supervisor of assessments determines that the
6 township or multi-township assessor has provided incomplete
7 books or workbooks within the prior quadrennial assessment
8 cycle, then the supervisor of assessments may give notice to
9 the township assessor or multi-township assessor and shall
10 receive the assessment books or workbooks up to 90 days in
11 advance of the deadlines under subsection (a) if either:

12 (1) the township or multi-township has omitted new
13 construction in the prior year for more than 6 months; or

14 (2) at least 20% of any property class fails to be
15 changed in the township or multi-township assessment books
16 in the prior general assessment year.

17 (d) If the supervisor of assessments determines that a
18 review of the books of the township or multi-township is
19 necessary, then the year the review takes place, the
20 revaluation powers of the supervisor of assessments shall be
21 the same as in the general assessment year under section 9-155
22 and the supervisor of assessments shall have the authority to
23 value omitted property under Sections 9-265 and 9-270.

24 (e) If any valuation changes occur as the result of this
25 Section, then the county treasurer shall keep a list of the
26 properties identified by the supervisor of assessments on the

1 county's website indicating the property tax identification
2 number, the costs incurred by the supervisor of assessments
3 due to the reassessment, the total change in valuation, and
4 the township in which the property is located. If the township
5 maintains a website, then the information shall be posted on
6 the township's website.

7 (Source: P.A. 96-486, eff. 8-14-09; 97-797, eff. 1-1-13.)

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.