



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB5244

by Rep. Linda Chapa LaVia

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10
35 ILCS 200/12-30

Amends the Property Tax Code. Provides that, beginning with the 2017 valuation year, publication of an individual listing of assessment in a newspaper is not required for each parcel which meets the requirements for an individual notification if a list is published on a county-controlled website. Effective immediately.

LRB100 19230 HLH 34496 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 Sections 12-10 and 12-30 as follows:

6 (35 ILCS 200/12-10)

7 Sec. 12-10. Publication of assessments; counties of less
8 than 3,000,000.

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

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

9 (b) Notwithstanding any other provision of law, for each
10 parcel for which an individual notification meeting the
11 requirements of Section 12-30 was mailed to the taxpayer,
12 publication of an individual listing of assessment in a
13 newspaper of general circulation is not required beginning with
14 the 2017 valuation year, so long as the list as described in
15 subsection (a) above is published on a county-controlled
16 website.

17 (c) At the top of the list of assessments there shall be a
18 notice in substantially the following form printed in type no
19 smaller than eleven point:

20 "NOTICE TO TAXPAYERS

21 Median Level of Assessment--(insert here the median level
22 of assessment for the assessment district)

23 Your property is to be assessed at the above listed median
24 level of assessment for the assessment district. You may check
25 the accuracy of your assessment by dividing your assessment by
26 the median level of assessment. The resulting value should

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

7 (d) The notice published under this Section shall also
8 include the following:

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

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

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

1 can be viewed.

2 (4) A statement advising the taxpayer that there is a
3 deadline date for filing an appeal with the board of review
4 and indicating that deadline date (30 days following the
5 scheduled publication date).

6 (5) A brief explanation of the relationship between the
7 assessment and the tax bill.

8 (6) In bold type, a notice of possible eligibility for
9 the various homestead exemptions as provided in Section
10 15-165 through Section 15-175 and Section 15-180.

11 (e) The newspaper shall furnish to the local assessment
12 officers as many copies of the paper containing the assessment
13 list as they may require.

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

15 (35 ILCS 200/12-30)

16 Sec. 12-30. Mailed notice of changed assessments; counties
17 of less than 3,000,000.

18 (a) In every county with less than 3,000,000 inhabitants,
19 ~~in addition to the publication of the list of assessments in~~
20 ~~each year of a general assessment and of the list of property~~
21 ~~for which assessments have been added or changed, as provided~~
22 ~~above,~~ a notice shall be mailed by the chief county assessment
23 officer to each taxpayer whose assessment has been changed
24 since the last preceding assessment, using the address as it
25 appears on the assessor's records, except in the case of

1 changes caused by a change in the county equalization factor by
2 the Department or in the case of changes resulting from
3 equalization by the chief county assessment officer under
4 Section 9-210, during any year such change is made. The notice
5 may, but need not be, sent by a township assessor.

6 (b) The notice sent under this Section shall include the
7 following:

8 (1) The previous year's assessed value after board of
9 review equalization.

10 (2) Current assessed value and the date of that
11 valuation.

12 (3) The percentage change from the previous assessed
13 value to the current assessed value.

14 (4) The full fair market value (as indicated by
15 dividing the current assessed value by the median level of
16 assessment in the assessment district as determined by the
17 most recent 3 year assessment to sales ratio study adjusted
18 to take into account any changes in assessment levels since
19 the data for the studies were collected).

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

23 (6) The name, address, phone number, office hours, and,
24 if one exists, the website address of the assessor.

25 (7) Where practicable, the notice shall include the
26 reason for any increase in the property's valuation.

1 (8) The name and price per copy by mail of the
2 newspaper in which the list of assessments will be
3 published and the scheduled publication date.

4 (9) A statement advising the taxpayer of the steps to
5 follow if the taxpayer believes the full fair market value
6 of the property is incorrect or believes the assessment is
7 not uniform with other comparable properties in the same
8 neighborhood. The statement shall also (i) advise all
9 taxpayers to contact the township assessor's office, in
10 those counties under township organization, first to
11 review the assessment, (ii) advise all taxpayers to file an
12 appeal with the board of review if not satisfied with the
13 assessor review, and (iii) give the phone number to call
14 for a copy of the board of review rules.

15 (10) A statement advising the taxpayer that there is a
16 deadline date for filing an appeal with the board of review
17 and indicating that deadline date (30 days following the
18 scheduled publication date).

19 (11) A brief explanation of the relationship between
20 the assessment and the tax bill (including an explanation
21 of the equalization factors) and an explanation that the
22 assessment stated for the preceding year is the assessment
23 after equalization by the board of review in the preceding
24 year.

25 (12) In bold type, a notice of possible eligibility for
26 the various homestead exemptions as provided in Section

1 15-165 through Section 15-175 and Section 15-180.

2 (c) In addition to the requirements of subsection (b) of
3 this Section, in every county with less than 3,000,000
4 inhabitants, where the chief county assessment officer
5 maintains and controls an electronic database containing the
6 physical characteristics of the property, the notice shall
7 include the following:

8 (1) The physical characteristics of the taxpayer's
9 property that are available from that database; or

10 (2) A statement advising the taxpayer that detailed
11 property characteristics are available on the county
12 website and the URL address of that website.

13 (d) In addition to the requirements of subsection (b) of
14 this Section, in every county with less than 3,000,000
15 inhabitants, where the chief county assessment officer does not
16 maintain and control an electronic database containing the
17 physical characteristics of the property, and where one or more
18 townships in the county maintain and control an electronic
19 database containing the physical characteristics of the
20 property and some or all of the database is available on a
21 website that is maintained and controlled by the township, the
22 notice shall include a statement advising the taxpayer that
23 detailed property characteristics are available on the
24 township website and the URL address of that website.

25 (e) Except as provided in this Section, the form and manner
26 of providing the information and explanations required to be in

1 the notice shall be prescribed by the Department.

2 (Source: P.A. 96-122, eff. 1-1-10.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.