



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

**HB5441**

by Rep. Joe Sosnowski

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10

Amends the Property Tax Code. Provides that no assessment publication is required of a property if there has been no change in the assessment of that property. Provides that a complete record of all assessments shall be kept by the Supervisor of Assessments and shall be available for inspection upon request. Provides that the Supervisor shall maintain a website of a complete record of assessments if the Supervisor maintains an online database of assessments.

LRB100 20051 HLH 35333 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 12-10 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 However, if there has been no change in the assessment of a  
15 property during that year, no publication of the assessment of  
16 that property is required. The Supervisor of Assessments shall  
17 continue to maintain a complete record of all assessments which  
18 shall be made available for inspection upon request. If the  
19 Supervisor of Assessments maintains an online database of  
20 assessments, a complete record of assessments shall be  
21 available via a website. In years other than years of a general  
22 assessment, the chief county assessment officer shall publish a  
23 list of property for which assessments have been added or

1 changed since the preceding assessment, together with the  
2 amounts of the assessments, except that publication of  
3 individual assessment changes shall not be required if the  
4 changes result from equalization by the supervisor of  
5 assessments under Section 9-210, or Section 10-200, in which  
6 case the list shall include a general statement indicating that  
7 assessments have been changed because of the application of an  
8 equalization factor and shall set forth the percentage of  
9 increase or decrease represented by the factor. The publication  
10 shall be made on or before December 31 of that year, and shall  
11 be printed in some public newspaper or newspapers published in  
12 the county. In every township or assessment district in which  
13 there is published one or more newspapers of general  
14 circulation, the list of that township shall be published in  
15 one of the newspapers.

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

19 "NOTICE TO TAXPAYERS

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

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

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

6 The notice published under this Section shall also include  
7 the following:

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

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

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

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

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

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

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

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