

# SB1725



## 102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB1725

Introduced 2/26/2021, by Sen. Emil Jones, III

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-85  
35 ILCS 200/16-95

Amends the Property Tax Code. Provides that the assessor in a county with 3,000,000 or more inhabitants shall include compulsory sales when revising assessments. Provides that the board of review in a county with 3,000,000 or more inhabitants shall include compulsory sales in reviewing and correcting assessments and shall consider whether the compulsory sale would otherwise be considered an arm's length transaction. Effective immediately.

LRB102 09924 HLH 15242 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 9-85 and 16-95 as follows:

6 (35 ILCS 200/9-85)

7 Sec. 9-85. Revision of assessments by county assessor and  
8 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. The assessor  
15 shall include compulsory sales when revising assessments. An  
16 entry upon the assessment books does not constitute an  
17 assessment until the assessment is verified. When a notice is  
18 to be mailed under Section 12-55 and the address that appears  
19 on the assessor's records is the address of a mortgage lender  
20 or the trustee, where title to the property is held in a land  
21 trust, or in any event whenever the notice is mailed by the  
22 assessor to a taxpayer at or in care of the address of a  
23 mortgage lender or a trustee where the title to the property is

1 held in a land trust, the mortgage lender or the trustee within  
2 15 days of the mortgage lender's or the trustee's receipt of  
3 such notice shall mail a copy of the notice to each mortgagor  
4 of the property referred to in the notice at the last known  
5 address of each mortgagor as shown on the records of the  
6 mortgage lender, or to each beneficiary as shown on the  
7 records of the trustee.

8 All changes and alterations pursuant to Section 16-95 or  
9 Section 16-120 in the assessment of property shall be subject  
10 to revision and entry into the assessment books by the board of  
11 appeals (until the first Monday in December 1998 and the board  
12 of review beginning the first Monday in December 1998 and  
13 thereafter) in the same manner as the original assessments.

14 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
15 8-14-96.)

16 (35 ILCS 200/16-95)

17 Sec. 16-95. Powers and duties of board of appeals or  
18 review; complaints. In counties with 3,000,000 or more  
19 inhabitants, until the first Monday in December 1998, the  
20 board of appeals in any year shall, on complaint that any  
21 property is overassessed or underassessed, or is exempt,  
22 review and order the assessment corrected.

23 Beginning the first Monday in December 1998 and  
24 thereafter, in counties with 3,000,000 or more inhabitants,  
25 the board of review:

1           (1) shall, on written complaint of any taxpayer or any  
2 taxing district that has an interest in the assessment  
3 that any property is overassessed, underassessed, or  
4 exempt, review the assessment and confirm, revise,  
5 correct, alter, or modify the assessment, as appears to be  
6 just; the board shall include compulsory sales in  
7 reviewing and correcting assessments, including, but not  
8 limited to, those compulsory sales submitted by the  
9 complainant, if the board determines that those sales  
10 reflect the same property characteristics and conditions  
11 as those originally used to make the assessment; the board  
12 shall also consider whether the compulsory sale would  
13 otherwise be considered an arm's length transaction; and

14           (2) may, upon written motion of any one or more  
15 members of the board that is made on or before the dates  
16 specified in notices given under Section 16-110 for each  
17 township and upon good cause shown, revise, correct,  
18 alter, or modify any assessment (or part of an assessment)  
19 of real property regardless of whether the taxpayer or  
20 owner of the property has filed a complaint with the  
21 board; and

22           (3) shall, after the effective date of this amendatory  
23 Act of the 96th General Assembly, pursuant to the  
24 provisions of Sections 9-260, 9-265, 2-270, 16-135, and  
25 16-140, review any omitted assessment proposed by the  
26 county assessor and confirm, revise, correct, alter, or

1 modify the proposed assessment, as appears to be just.

2 No assessment may be changed by the board on its own  
3 motion until the taxpayer in whose name the property is  
4 assessed and the chief county assessment officer who  
5 certified the assessment have been notified and given an  
6 opportunity to be heard thereon. All taxing districts  
7 shall have an opportunity to be heard on the matter.

8 (Source: P.A. 96-1553, eff. 3-10-11.)

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