

1 AN ACT concerning taxation.

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
8 and board of review; Counties of 3,000,000 or more. In
9 counties with 3,000,000 or more inhabitants, the county
10 assessor shall have authority annually to revise the
11 assessment books and correct them as appears to be just; and
12 on complaint in writing in proper form by any taxpayer, and
13 after affording the taxpayer an opportunity to be heard
14 thereon, the county assessor he-~~er~~-she shall do so at any
15 time, until the assessment is verified. An entry upon the
16 assessment books does not constitute an assessment until the
17 assessment is verified. When a notice is to be mailed under
18 Section 12-55 and the address that appears on the assessor's
19 records is the address of a mortgage lender or the trustee,
20 where title to the property is held in a land trust, or in
21 any event whenever the notice is mailed by the assessor to a
22 taxpayer at or in care of the address of a mortgage lender or
23 a trustee where the title to the property is held in a land
24 trust, the mortgage lender or the trustee within 15 days of
25 the mortgage lender's or the trustee's receipt of such notice
26 shall mail a copy of the notice to each mortgagor of the
27 property referred to in the notice at the last known address
28 of each mortgagor as shown on the records of the mortgage
29 lender, or to each beneficiary as shown on the records of the
30 trustee.

31 All changes and alterations pursuant to Section 16-95 or

1 Section 16-120 in the assessment of property shall be subject
2 to revision and entry into the assessment books by the board
3 of appeals (until the first Monday in December 1998 and the
4 board of review beginning the first Monday in December 1998
5 and thereafter) in the same manner as the original
6 assessments.

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