

1-BR Board of Review Course

Appendix with Practice Questions

The Illinois Property Tax Code: selected provisions

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Article 5. Boards of Appeals

Sec. 5-5. Election of commissioners of board of review; counties of 3,000,000 or more.

(a) In counties with 3,000,000 or more inhabitants, on the first Tuesday after the first Monday in November 1994, 2 commissioners of the board of appeals shall be elected to hold office from the first Monday in December following their election and until the first Monday in December 1998. In case of any vacancy, the chief judge of the circuit court or any judge of that circuit designated by the chief judge shall fill the vacancy by appointment. The commissioners shall be electors in the particular county at the time of their election or appointment and shall hold no other lucrative public office or public employment. Each commissioner shall receive compensation fixed by the county board, which shall be paid out of the county treasury and which shall not be changed during the term for which any commissioner is elected or appointed. Effective the first Monday in December 1998, the board of appeals is abolished.

The board of appeals shall maintain sufficient evidentiary records to support all decisions made by the board of appeals. All records, data, sales/ratio studies, and other information necessary for the board of review elected under subsection (c) to perform its functions and duties shall be transferred by the board of appeals to the board of review on the first Monday in December 1998.

(b) (Blank).

(c) In each county with 3,000,000 or more inhabitants, there is created a board of review. The board of review shall consist of 3 commissioners, one elected from each election district in the county at the general election in 1998 to hold office for a term beginning on the first Monday in December following their election and until their respective successors are elected and qualified.

No later than June 1, 1996, the General Assembly shall establish the boundaries for the 3 election districts in each county with 3,000,000 or more inhabitants. The election districts shall be compact, contiguous, and have substantially the same population based on the 1990 federal decennial census. One district shall be designated as the first election district, one as the second election district, and one as the third election district. The commissioner from each district shall be elected to a term of 4 years.

In the year following each federal decennial census, the General Assembly shall reapportion the election districts to reflect the results of the census. The reapportioned districts shall be compact, contiguous, and contain substantially the same population. The Commissioner from the first district shall be elected to terms of 4 years, 4 years, and 2 years. The commissioner from the second district shall be elected to terms of 4 years, 2 years, and 4 years. The commissioner from the third district shall be elected to terms of 2 years, 4 years, and 4 years.

In case of vacancy, the chief judge of the circuit court or any judge of the circuit court designated by the chief judge shall fill the vacancy by appointment of a person from the same political party. If the vacancy is filled with more than 28 months remaining in the term, the appointed commissioner shall serve until the next general election, at which time a commissioner shall be elected to serve for the remainder of the term. If a vacancy

is filled with 28 months or less remaining in the term, the appointment shall be for the remainder of the term. No commissioner may be elected or appointed to the board of review unless he or she has resided in the election district he or she seeks to represent for at least 2 years before the date of the election or appointment. In the election following each federal decennial census and board of review redistricting, a candidate for commissioner may be elected from any election district that contains a part of the election district in which he or she resided at the time of the redistricting and re-elected if a resident of the new district he or she represents for 18 months prior to re-election. The commissioners shall hold no other lucrative public office or public employment.

Each commissioner shall receive compensation fixed by the county board, which shall be paid from the county treasury. Compensation for each commissioner shall be equitable and shall not be changed during the term for which that commissioner is elected or appointed. The county shall provide suitable office space for the board of review.

For the year beginning on the first Monday in December 1998 and ending the first Monday in December 1999, and every fourth year thereafter, the chair of the board shall be the commissioner elected from the first district. For the year beginning the first Monday in December 1999 and ending the first Monday in December 2000, and every fourth year thereafter, the chair of the board shall be the commissioner elected from the second district. For the year beginning the first Monday in December 2000 and ending the first Monday in December 2001, and every fourth year thereafter, the chair shall be the commissioner elected from the third district. For the year beginning the first Monday in December 2001 and ending the first Monday in December 2002, and every fourth year thereafter, the chair of the board shall be determined by lot.

On and after the first Monday in December, 1998, any reference in this Code to a board of appeals shall mean the board of review created under this subsection, and any reference to a member of a board of review shall mean a commissioner of a board of review. Whenever it may be necessary for purposes of determining its jurisdiction, the board of review shall be deemed to succeed to the powers and duties of the former board of appeals; provided that the board of review shall also have all of the powers and duties granted to it under this Code. All action of the board of review shall be by a majority vote of its commissioners. (Source: P.A. 93-574, eff. 8-21-03.) **Sec. 5-10. Oath of office.** Each member of the board of review or commissioner of the board of appeals created by this Code shall, before entering upon the duties of his or her office, take and subscribe to the following oath:

State of Illinois County of

I do solemnly swear (or affirm) that I will as (a member of the board of review) (a commissioner of the board of appeals) faithfully perform all the duties of that office as required by law; that I will fairly and impartially review the assessments of all property to the extent authorized by this Code; that I will correct all assessments which should be corrected; that I will raise or lower (or in the case of commissioners of the board of appeals, will direct the county assessor to change, correct, alter or modify) assessments as justice may require; and that I will do all acts necessary and within my authority to procure a full, fair and impartial assessment of all property. Dated
(Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

Article 6. Boards of Review

Sec. 6-5. Appointed boards of review.

In counties under township organization with less than 3,000,000 inhabitants in which no board of review is elected under Section 6-35, there shall be an appointed board of review to review the assessments made by the supervisor of assessments. When there is no existing appointed board of review, the chairman of the county board shall appoint, with approval of the county board, 3 citizens of the county to comprise the board of review for that county, 2 to serve for a one year term commencing on the following June 1, and one to serve for a 2 year term commencing on the same date. When an appointed board of review already exists, successors shall be appointed and qualified to serve for terms of 2 years commencing on June 1 of the year of appointment and until their successors are appointed and qualified. Vacancies shall be filled in like manner as original appointments, for the balance of the unexpired term. Members of the county board may be appointed to the board of review. A member of the board of review may be reappointed. No person may serve on the board of review who is not qualified by experience and training in property appraisal and property tax administration. (Source: P.A. 86-905; 87-1189; 88-455.)

Sec. 6-10. Examination requirement - Counties of 100,000 or more. In any county to which Section 6-5 applies and which has 100,000 or more inhabitants, no person may serve on the board of review who has not passed an examination prepared and administered by the Department to determine his or her competence to hold the office. The examination shall be conducted by the Department at some convenient location in the county. The Department may provide by rule the maximum time that the name of a person who has passed the examination will be included on a list of persons eligible for appointment or election. The county board of any other county may, by resolution, impose a like requirement in its county. In counties with less than 100,000 inhabitants, the members of the board of review shall within one year of taking office successfully complete a basic course in assessment practice approved by the Department. In counties with 3,000,000 or more inhabitants, the members of the board of review shall successfully complete a basic course in assessment practice, approved by the Department, within one year after taking office. (Source: P.A. 88-455; incorporates 88-221; 88-670, eff. 12-2-94; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

Sec. 6-15. Political makeup and compensation.

The board of review appointed under Section 6-5 shall consist of 3 members, 2 of whom are affiliated with the political party polling the highest vote for any county office in the county at the last general election prior to any appointment made under this Section. The third member shall not be affiliated with that same party. Each member of the board of review shall receive an annual salary to be fixed by the county board and paid out of the county treasury. (Source: P.A. 98-322, eff. 8-12-13.)

Sec. 6-20. Clerk of the board of review.

(a) In counties with a board of review appointed under Section 6-5, the clerk of the board of review shall collect and analyze property transfers and property appraisals, and pursue other activities the board considers proper and necessary to aid the Board in the

determination of the percentage relationship, for each assessment district, between the valuations at which locally assessed property is listed and 33 1/3% of the estimated fair cash value of such property, or the values determined in accordance with Sections 10-110 through 10-140, or the percentages provided by a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois.

(b) In counties with 3,000,000 or more inhabitants, the county assessor shall annually make available to the board of appeals (until the first Monday in December 1998 and the board of review beginning on the first Monday in December 1998 and thereafter) information utilized in the assessment of property, including, but not limited to, reports generated from the multiple regression equation and sales/ratio studies, if any. The county assessor shall make available to the board of appeals (until the first Monday in December 1998 and the board of review beginning on the first Monday in December 1998 and thereafter), upon request by any member of the board, data used in compilation of the reports and studies. The Department shall make available to the board of appeals (until the first Monday in December 1998 and the board of review beginning on the first Monday in December 1998 and thereafter) sales/ratio studies conducted by the Department.

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

Sec. 6-25. Additional members.

In counties with a board of review appointed under Section 6-5, when the county board declares by resolution that the number of complaints filed with the board of review has created an emergency situation and caused a need for an expanded board of review, the chairman of the county board may appoint additional qualified members to the board of review for the sole purpose of holding separate hearings on complaints. The additional members shall not take part in the intra-county equalization process of the board of review under Section 16-60 or Section 16-65. If a board of review is expanded under this Section in Lake, DuPage, McHenry, or Kane County, then the chairman of that county board may appoint qualified residents of counties that are directly adjacent to that chairman's county to serve as additional members of the expanded board of review. (Source: P.A. 96-825, eff. 11-25-09.)

Sec. 6-30. Board of review in commission counties.

In counties not under township organization with less than 3,000,000 inhabitants in which no board of review is elected under Section 6-35, the board of county commissioners shall constitute the board of review. They shall have all the powers and perform all the duties conferred on or required by boards of review. County commissioners shall receive no additional compensation for serving on the board of review. County commissioners serving as the board of review must meet the examination requirements of Section 6-32. If any member of the board of county commissioners fails to meet the examination requirements, the board of county commissioners shall appoint a board of review. Members of the county commissioners who meet the requirements of Section 6-32 may serve on the appointed board of review, but shall not receive additional compensation.

The board of county commissioners shall appoint a 3-member board of review if (i) the board of county commissioners so chooses or (ii) any member of the board of county commissioners fails to meet the examination requirements of Section 6-32. No person may serve on an appointed board of review under this Section unless he or she meets the examination requirements of Section 6-32. Members of a board of review appointed by the board of county commissioners shall receive a per diem for their services as established by the board of county commissioners.

A board of review appointed by the board of county commissioners shall serve at the pleasure of the board of the county commissioners. If the board of review is appointed because any member of the board of county commissioners fails to meet the examination requirements of Section 6-32 and all members subsequently fulfill the requirements, the board of county commissioners may terminate the authority of the sitting board of review, as soon as it completes its work for a tax year, and serve as the board of review.

(Source: P.A. 90-552, eff. 1-1-99; 91-732, eff. 1-1-01.)

Sec. 6-32. Examination requirement.

In any county to which Section 6-30 applies, no person may serve on a board of review who has not passed an examination prepared and administered by the Department to determine his or her competence to hold the office. The Department shall conduct examinations for various counties in a convenient location in the region. A candidate appearing at the examination shall indicate to the Department the name of the county the results shall be certified to if he or she successfully passes the examination. The Department shall certify the list to each county from which candidates have appeared at the examination location. Within one year after the effective date of this amendatory Act of 1997, the Department shall conduct an examination at least once in each commission county for which the chairman of the County Board of Commissioners requests an examination. The Department may provide by rule the maximum time that the name of a person who has passed the examination shall be included on a list of persons eligible to serve on the board of review. (Source: P.A. 90-552, eff. 1-1-99.)

Sec. 6-34. Political makeup.

If the board of county commissioners appoints a board of review as prescribed in Section 6-30, the board of review shall consist of 2 members affiliated with the political party polling the highest vote for any county office in the county and one member of the party polling the second highest vote for the same county office at the last general election. (Source: P.A. 90-552, eff. 1-1-99.)

Sec. 6-35. Elected boards of review.

In counties with 150,000 or more and less than 3,000,000 inhabitants which had an elected board of review on January 1, 1993, the board of three persons shall continue in office. Every two years, at the regular election of county officers in such counties, one member of the board of review shall be elected to succeed the member whose term expires in that year. Each member shall hold office for a term of 6 years and until a successor is elected and qualified. The persons so elected shall qualify within 10 days

after the canvass of the vote is completed. They shall hold no other lucrative public office or public employment. Each member shall receive an annual salary to be fixed by the county board and paid out of the county treasury. In case of any vacancy in the board of review or the failure of any person elected to that office to qualify, the vacancy shall be filled by appointment as provided in the general election law until a successor is elected and has qualified. The member having the shortest term to serve shall be the chairman of the board. (Source: P.A. 86-181; 88-455.)

Sec. 6-40. Election from districts.

In all counties which elect a board of review, except counties with a county assessor elected under Section 3-45 and except counties with a board of review elected under Section 5-5, members shall be elected from 3 districts which are substantially equal in number of inhabitants and, to the extent practicable, equal in geographic area. On or before January 1 of the first year following a decennial census in which board members will be elected, the supervisor of assessments shall prepare and submit to the county board a map of the districts, designating each district as 1, 2 or 3. The county Board shall adopt the map or make changes as it deems necessary and adopt the revised map on or before January 31. If no map is adopted by January 31, the map initially submitted by the supervisor of assessments shall constitute the districts from which members of the board of review shall be elected. As each term of a member of the board of review expires, a new member shall be elected from a district, beginning with district 1 and proceeding through district 3. (Source: P.A. 88-455; 89-126, eff. 7-11-95.)

Sec. 6-45. Abolition of elected board of review.

If any county contains within its limits 3,000,000 or more inhabitants, as determined by the last Federal decennial or special census, that county shall at once come under the provisions of this Code relating to counties of that population, and at the next ensuing regular election of county officers, a county assessor shall be elected, and all provisions of this Code relating to counties with 3,000,000 or more inhabitants shall then immediately apply to that county.

In counties having an elected board of review as provided by law for counties with 150,000 or more but less than 3,000,000 inhabitants, the county board may by resolution have submitted to the legal voters of the county at any regular election, the question of abolishing the elected board of review. The county board shall certify the question to the proper election officials, who shall submit the question to the voters. Such referendum shall be held and returns made all in the manner now provided by the general election law and the question shall be in substantially the following form:

Shall the elected board of review be abolished	YES
and be replaced by an appointed board?	NO

If a majority of the voters voting on the question vote in favor of the proposition, the elected board of review shall be abolished to take effect on June 1 following the election. On that date, all records, books and papers pertaining to the elected board shall be

transferred and delivered by the board to its successor in office. There-after all the powers and duties conferred upon appointed boards of review in counties with less than 3,000,000 inhabitants, shall be exercised and performed in such counties so voting, by appointed boards of review as provided by law for counties with less than 3,000,000 inhabitants. (Source: P.A. 88-455; 89-126, eff. 7-11-95.)

Sec. 6-50. Majority vote.

Board of review action may be taken by a majority vote of the board. (Source: P.A. 76-1322; 88-455.)

Sec. 6-55. Oath of office.

Each member of the board of review shall, before entering upon the duties of office, take and subscribe to the oath required under Section 5-10. (Source: P.A. 88-455.)

Sec. 6-60. Rules and procedures.

The board of review in every county with less than 3,000,000 inhabitants must make available to the public a detailed description of the rules and procedures for hearings before the board. This description must include an explanation of any applicable burdens of proof, rules of evidence, timelines, and any other procedures that will allow the taxpayer to effectively present his or her case before the board. If a county Internet website exists, the rules and procedures must also be published on that website. (Source: P.A. 96-122, eff. 1-1-10.)

TITLE 3. VALUATION AND ASSESSMENT

Article 9. General Valuation Procedures

Division 1. Office operations

Sec. 9-5. Rules.

Each county assessor, board of appeals, and board of review shall make and publish reasonable rules for the guidance of persons doing business with them and for the orderly dispatch of business.

In counties with fewer than 3,000,000 inhabitants, these rules shall not require specific proof to be offered nor limit the nature of evidence which may be offered as a condition of filing an assessment complaint under Section 16-55.

In counties with 3,000,000 or more inhabitants, the county assessor and board of appeals (ending the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter), jointly shall make and prescribe rules for the assessment of property and the preparation of the assessment books by the township assessors in their respective townships and for the return of those books to the county assessor. (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96, P.A. 98-322, eff. 8-12-13.)

Sec. 9-10. Office hours.

The offices of the chief county assessment officer shall be open all the year during business hours to hear or receive complaints or suggestions that property has not been properly assessed. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 9-15. Annual meeting of supervisor of assessments.

In all counties of township organization having a supervisor of assessments, the supervisor of assessments shall, by January 1 of each year, assemble all assessors and their deputies for consultation and shall instruct them in uniformity of their functions. The instructions shall be in writing and available to the public. Notice of the annual assembly shall be published not more than 30 nor less than 10 days before the assembly in a newspaper published in the township or the tax assessment district, and if there is no such newspaper, in a newspaper published in the county and in general circulation in the township or tax assessment district. At the time of publishing the notice, a press release giving notice of the assembly shall be given to each newspaper published in the county and to each commercial broadcasting station whose main office is located in the county. The assembly is open to the public.

Any assessor or deputy assessor who willfully refuses or neglects to observe or follow instructions of the supervisor of assessments, which are in accordance with law, shall be guilty of a Class B misdemeanor. Any supervisor of assessments who willfully gives directions which are not in accordance with law is guilty of a Class B misdemeanor. (Source: P.A. 84-837; 88-455.)

Sec. 9-20. Property record cards.

In all counties, all property record cards maintained by a township assessor, multi-township assessor, or chief county assessment officer shall be public records, and shall be available for public inspection during business hours, subject to reasonable rules and regulations of the custodian of the records. Upon request and payment of such reasonable fee established by the custodian, a copy or printout shall be provided to any person.

Property record cards may be established and maintained on electronic equipment or microfiche, and that system may be the exclusive record of property information. (Source: P.A. 83-1312; 88-455.)

Sec. 9-25. Township property record cards.

In counties under township organization, the township assessors and multi-township assessors shall allow the supervisor of assessments to make a duplicate copy of any or all records compiled and maintained by the township assessor and multi-township assessor. The supervisor of assessments shall make and maintain a complete set of property record cards. The township or multi-township assessor shall supply the supervisor of assessments with a copy of all new property record cards as they are added to the tax rolls. (Source: P.A. 84-837; 88-455.)

Sec. 9-30. Property records systems - Townships and multi-townships.

The township or multi-township assessor may spend funds for the preparation, establishment and maintenance of a detailed property record system which would provide information useful to assessment officials. The assessor also may enter into contracts with persons, firms or corporations for the preparation and establishment of the record system. The property record system shall include up-to-date and complete tax maps, ownership lists, valuation standards and property record cards, including appraisals, for all or any part of the property in the township or multi-township assessment district in accordance with reasonable rules and procedures prescribed by the Department, but the system and records shall not be considered to be assessments nor limit the powers and duties of assessing officials. The record shall be available to all assessing officials and to the public. (Source: P.A. 82-554; 88-455.)

Sec. 9-35. County tax maps - Supervisor of assessments. Except as provided in Section 5-1108 of the Counties Code, each supervisor of assessments shall prepare and maintain, in accordance with rules and procedures prescribed by the Department, tax maps and up-to-date lists of property owners' names and addresses and property record cards for all of the property in the county, and shall procure at regular intervals from the records maintained by the county recorder information relating to transfers of property. The supervisor of assessments shall not, however, duplicate the work of any full-time township assessor or multi-township assessor who maintains up-to-date and complete tax maps, ownership lists and property record cards in accordance with rules and procedures prescribed by the Department. This shall not preclude the maintenance of duplicate records in the supervisor of assessments' office. This Section shall not prohibit the preparation and setting up of a property record system (including appraisals) and property record cards as provided for in other Acts, but such system and records shall not be considered to be assessments nor limit the powers and duties of the assessors as provided by this Code. Systems and records or copies of them set up under other Acts may be maintained by the supervisor of assessments in his or her office. In preparing the original tax maps, lists and property record cards, he or she shall consult with the Department and the Department shall furnish to the officer such supplies and equipment as may, in its judgment, be necessary to set up the original set of maps, lists and records required by this Section. (Source: P.A. 86-482; 86-1475; 88-455.)

Sec. 9-40. County tax maps; County assessor.

In any county with less than 3,000,000 inhabitants which elects a county assessor under Section 3-45, the county assessor shall, except as provided in Section 5-1108 of the Counties Code, prepare and maintain tax maps, up-to-date lists of property owners' names and addresses, and property record cards for all of the property in the county. Those documents shall be prepared and maintained in accordance with rules and procedures prescribed by the Department. The county assessor also shall procure at regular intervals from the records maintained by the recorder information relating to transfers of property. The county assessor shall not duplicate the work of any fulltime township assessor who maintains up-to-date and complete tax maps, ownership lists and property record cards in accordance with rules and procedures prescribed by the Department, but this shall not preclude the maintenance of duplicate copies of those records in the county assessor's office. This Section does not prohibit the preparation and setting up of a property record system (including appraisals) and property record cards as provided for in other Acts, but the system and records shall not be considered to

be assessments nor limit the powers and duties of the assessors under this Code. Systems and records or copies of them set up under such other Acts may be maintained by the county assessor in his or her office. In preparing the original tax maps, lists and property record cards, the county assessor shall consult with the Department. The Department shall furnish to that officer supplies and equipment as may, in its judgment, be necessary to set up the original set of maps, lists and records required by this Section. (Source: P.A. 86-1475; 88-455.)

Sec. 9-45. Property index number system.

The county clerk in counties of 3,000,000 or more inhabitants and, subject to the approval of the county board, the chief county assessment officer or recorder, in counties of less than 3,000,000 inhabitants, may establish a property index number system under which property may be listed for purposes of assessment, collection of taxes or automation of the office of the recorder. The system may be adopted in addition to, or instead of, the method of listing by legal description as provided in Section 9-40. The system shall describe property by township, section, block, and parcel or lot, and may cross-reference the street or post office address, if any, and street code number, if any. The county clerk, county treasurer, chief county assessment officer or recorder may establish and maintain cross indexes of numbers assigned under the system with the complete legal description of the properties to which the numbers relate. Index numbers shall be assigned by the county clerk in counties of 3,000,000 or more inhabitants, and, at the direction of the county board in counties with less than 3,000,000 inhabitants, shall be assigned by the chief county assessment officer or recorder. Tax maps of the county clerk, county treasurer or chief county assessment officer shall carry those numbers. The indexes shall be open to public inspection and be made available to the public. Any property index number system established prior to the effective date of this Code shall remain valid. However, in counties with less than 3,000,000 inhabitants, the system may be transferred to another authority upon the approval of the county board.

Any real property used for a power generating or automotive manufacturing facility located within a county of less than 1,000,000 inhabitants, as to which litigation with respect to its assessed valuation is pending or was pending as of January 1, 1993, may be the subject of a real property tax assessment settlement agreement among the taxpayer and taxing districts in which it is situated. In addition, any real property that is (i) used for natural gas extraction and fractionation or olefin and polymer manufacturing and (ii) located within a county of less than 1,000,000 inhabitants may be the subject of a real property tax assessment settlement agreement among the taxpayer and taxing districts in which the property is situated if litigation is or was pending as to its assessed valuation as of January 1, 2003 or thereafter. Other appropriate authorities, which may include county and State boards or officials, may also be parties to such agreements. Such agreements may include the assessment of the facility or property for any years in dispute as well as for up to 10 years in the future. Such agreements may provide for the settlement of issues relating to the assessed value of the facility and may provide for related payments, refunds, claims, credits against taxes and liabilities in respect to past and future taxes of taxing districts, including any fund created under Section 20-35 of this Act, all implementing the settlement agreement. Any such agreement may provide that parties thereto agree not to challenge assessments as provided in the agreement. An agreement entered

into on or after January 1, 1993 may provide for the classification of property that is the subject of the agreement as real or personal during the term of the agreement and thereafter. It may also provide that taxing districts agree to reimburse the taxpayer for amounts paid by the taxpayer in respect to taxes for the real property which is the subject of the agreement to the extent levied by those respective districts, over and above amounts which would be due if the facility were to be assessed as provided in the agreement. Such reimbursement may be provided in the agreement to be made by credit against taxes of the taxpayer. No credits shall be applied against taxes levied with respect to debt service or lease payments of a taxing district. No referendum approval or appropriation shall be required for such an agreement or such credits and any such obligation shall not constitute indebtedness of the taxing district for purposes of any statutory limitation. The county collector shall treat credited amounts as if they had been received by the collector as taxes paid by the taxpayer and as if remitted to the district. A county treasurer who is a party to such an agreement may agree to hold amounts paid in escrow as provided in the agreement for possible use for paying taxes until conditions of the agreement are met and then to apply these amounts as provided in the agreement. No such settlement agreement shall be effective unless it shall have been approved by the court in which such litigation is pending. Any such agreement which has been entered into prior to adoption of this amendatory Act of 1988 and which is contingent upon enactment of authorizing legislation shall be binding and enforceable.

(Source: P.A. 96-609, eff. 8-24-09.)

Sec. 9-50. Maps and plats.

The chief county assessment officer may make or purchase maps and plats that will facilitate the business of his or her office. The maps and plats shall always remain in the office, and will be open and accessible to the public. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 9-55. Survey by owner.

When a property is divided into parcels so that it cannot be described without describing it by metes and bounds, it is the duty of the owner to have the land surveyed and platted into lots. The platting shall be in accord with the Plat Act. The plat shall be certified and recorded. Any unit of local government responsible for issuing building permits may require, by ordinance, that the plat be certified and recorded before the building permit is issued, unless a subdivision plat is not required under subsection (b) of Section 1 of the Plat Act. The description of property, in accordance with the number and description in the plat, shall be a valid description of the property described. However, no plat of a subdivision, vacation or dedication of a tract of land shall be approved by a city, incorporated town or village officer, nor shall any recorder record a plat, unless a statement from the county clerk is endorsed thereon showing that he or she finds no delinquent general taxes, unpaid current general taxes, delinquent special assessments or unpaid current special assessments against the tract of land. No officer of a city, village or incorporated town shall approve the plat of a subdivision of a tract of land until all deferred installments of outstanding unpaid special assessments are either certified as paid by the proper collector, or a division thereof is made in accord with the proposed

subdivision and duly approved by the court that confirmed the special assessment. (Source: P.A. 90-788, eff. 8-14-98.)

Sec. 9-65. Reassessment after platting.

Except as otherwise provided by Section 10-30 with respect to assessments made in counties with less than 3,000,000 inhabitants, whenever acreage property has been subdivided into lots and the subdivision has been recorded, the lots shall be reassessed and placed upon the assessor's books, replacing the acreage property, as of the first day of January immediately following the date of the recording or filing of the subdivision. (Source: P.A. 83-358; 83-837; 83-1362; 88-455.)

Division 2. Assessment authority

Sec. 9-70. Assessment authority.

The Department shall assess all pollution control facilities, low sulfur dioxide emission coal fueled devices, and property owned or used by railroad companies operating within this State, except non-carrier real estate. Local assessment officers shall assess all other property not exempted from taxation. (Source: P.A. 81-838; 88-455.)

Sec. 9-75. Revisions of assessments; Counties of less than 3,000,000.

The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, may in any year revise and correct an assessment as appears to be just. Notice of the revision shall be given in the manner provided in Section 12-10 and 12-30 to the taxpayer whose assessment has been changed. (Source: P.A. 81-838; 88-455.)

Sec. 9-80. Authority to revise assessments; Counties of less than 3,000,000.

The chief county assessment officer in counties with less than 3,000,000 inhabitants shall have the same authority as the township or multi-township assessor to assess and to make changes or alterations in the assessment of property, and shall assess and make such changes or alterations in the assessment of property as though originally made. Changes by the chief county assessment officer in valuations shall be noted in a column provided, and no change shall be made in the original assessor's figures.

When the chief county assessment officer or his or her deputy views property for the purposes of assessing the property or determining whether a change or alteration in the assessment of the property is required, he or she shall give notice to the township assessor by U.S. Mail at least 5 days but not more than 30 days prior to the viewing, so that the assessor may arrange to be present at the viewing, except if the township or multi-township assessor fails to timely return the assessment books or workbooks as required by Section 9-230. He or she shall also give notice to owners of the properties by means of notices in a paper of general circulation in the township. The notices shall state the chief county assessment officer's intention to view the property but need not specify the date and time of the viewing. When the chief county assessment officer or his or her deputy is present at the property to be viewed, immediately prior to the viewing, he or she shall make a reasonable effort to ascertain if the owner or his or her representative, or the assessor, are on the premises and to inform them of his or her intention to view the

property. Failure to provide notice to the township assessor and owner shall not of and by itself invalidate any change in an assessment. A viewing under this Section and Section 9-155 means actual viewing of the visible property in its entirety from, on or at the site of the property.

All changes and alterations in the assessment of property shall be subject to revision by the board of review in the same manner that original assessments are reviewed. (Source: P.A. 96-486, eff. 8-14-09.)

Sec. 9-85. Revision of assessments by county assessor and board of review; Counties of 3,000,000 or more.

In counties with 3,000,000 or more inhabitants, the county assessor shall have authority annually to revise the assessment books and correct them as appears to be just; and on complaint in writing in proper form by any taxpayer, and after affording the taxpayer an opportunity to be heard thereon, he or she shall do so at any time, until the assessment is verified. An entry upon the assessment books does not constitute an assessment until the assessment is verified.

When a notice is to be mailed under Section 12-55 and the address that appears on the assessor's records is the address of a mortgage lender or the trustee, where title to the property is held in a land trust, or in any event whenever the notice is mailed by the assessor to a taxpayer at or in care of the address of a mortgage lender or a trustee where the title to the property is held in a land trust, the mortgage lender or the trustee within 15 days of the mortgage lender's or the trustee's receipt of such notice shall mail a copy of the notice to each mortgagor of the property referred to in the notice at the last known address of each mortgagor as shown on the records of the mortgage lender, or to each beneficiary as shown on the records of the trustee.

All changes and alterations pursuant to Section 16-95 or Section 16-120 in the assessment of property shall be subject to revision and entry into the assessment books by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) in the same manner as the original assessments. (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

Division 3. Assessment books

Sec. 9-90. Procuring assessment books.

The county clerk shall procure all necessary books and blanks required by this Code to be used in the assessment of property and collection of taxes, at the expense of the county. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 9-95. Listing of property.

All property subject to taxation under this Code, including property becoming taxable for the first time, shall be listed by the proper legal description in the name of the owner, and assessed at the times and in the manner provided in Sections 9-215 through 9-225, and also in any year that the Department orders a reassessment (to the extent the

reassessment is so ordered), with reference to the amount owned on January 1 in the year for which it is assessed, including all property purchased that day. The assessment, as modified or equalized or changed as provided by law, shall be the assessment upon which taxes shall be levied and extended during the general assessment period for which the assessment is made, or during the remainder of that general assessment period for any property reassessed by order of the Department. No assessment shall be considered illegal by reason of not having been listed or assessed in the name of the owner or owners. (Source: P.A. 85-1221; 86-1481; 88-455.)

Sec. 9-100. Assessment list; Delivery of books.

Before January 1 in each year of the general assessment, as provided in Sections 9-215 through 9-225, each county clerk shall make up the list of property to be assessed for taxes for the townships or taxing districts in the county, in books for that purpose. Annually, before January 1, he or she shall make up lists of properties which are taxable, or which become taxable for the first time, and which are not already listed, and make up lists of properties which have been subdivided and not listed by the proper description. The county clerk shall enter in the proper column, opposite the respective parcels, the name of the owner, or other such persons, so far as he is able to ascertain the names. The lists shall contain columns to show the number of acres or lots improved, and the assessed value; the assessed value of improvements; the total value; and other information as may be required. The county clerk shall also have prepared and ready for delivery all blanks necessary in the assessment of property, and shall deliver those blanks to the assessors along with the assessment books or lists. The books or lists may be completed and delivered by townships or taxing districts without waiting for the completion of all the books or lists, but all assessment books or lists shall be delivered by the county clerk to the chief county assessment officer on or before January 1. The books or lists shall be made in duplicate. (Source: P.A. 86-1481; 88-455.)

Sec. 9-105. Makeup of assessment books by townships.

The books for the assessment of property, in counties not under township organization, shall be made up by congressional townships, but parts or fractional townships may be added to full townships, at the discretion of the county board. In counties under township organization, the books shall be made to correspond with the organized townships. Separate books shall be made for the assessment of property and the collection of all taxes and special assessments thereon, within the corporate limits of cities, incorporated towns and villages, if ordered by the county board. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 9-110. Railroad assessment book.

The county clerk shall procure, at the expense of the county, a record book in a form prescribed by the Department, in which to enter railroad property as listed for taxation, and shall enter the valuations assessed, corrected and equalized in the manner provided by law. The county clerk shall extend all the taxes for which the property is liable against its equalized assessed value. At the time fixed by law for delivering tax books to the county collector, the clerk shall attach a warrant, under his or her seal of office, and deliver the book to the county collector. The county collector shall collect the taxes

charged against railroad property, and pay over and account for the taxes in the manner provided in other cases. The book shall be returned by the collector and filed in the office of the county clerk. The taxes on all railroad property shall be extended as on other property, and shall be subject to the same penalties, dates of payment and methods of enforcement as other property taxes. (Source: Laws 1945, p. 1212; P.A. 88-455.)

Sec. 9-115. Parcels in more than one taxing district.

When any property is situated in more than one township or taxing district, or is situated and assessed in any drainage district, for drainage purposes, the portion in each township or taxing district shall be listed separately. The lands in any drainage district shall be listed so as to correspond, as nearly as possible, to the respective subdivisions and descriptions in the latest assessment roll of the drainage district. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 9-120. Combined listings.

When a whole section, half section, quarter section, or half-quarter section of property, belongs to the same owner, it may, and shall, at the request of the owner or his or her agent, be listed as one tract, and when all lots in the same block belong to the same owner they may, and shall, at the request of the owner or his or her agent, be listed as a block. When several adjoining lots in the same block belong to the same owner, they may, and shall, at the request of the owner or his or her agent, be included in one description. However, this Section shall not apply to property on which delinquent or forfeited taxes are outstanding. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 9-125. Verification of assessment lists.

The county clerk shall compare the lists of property with the list of taxable property on file in his or her office. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 9-130. Delivery of assessment books.

The chief county assessment officer shall call upon the county clerk on or before the first day of January in each year and receive the assessment books and blanks as prepared by the county clerk for the assessment of property for that year. (Source: P.A. 86-678; 88-455.)

Sec. 9-135. Correction of assessment lists.

If the assessor or chief county assessment officer finds that any property subject to taxation, or special assessment, has not been returned to him or her by the clerk, or has not been described in the subdivisions or manner required by this Code, he or she shall correct the return of the clerk, and shall list and assess the property in the manner required by law.

The assessor or chief county assessment officer shall, also, from time to time, make alterations in the description of property as he or she may find necessary. When property has been subdivided since the making of the general assessment, the assessor or chief county assessment officer shall from time to time correct the descriptions so that they

correspond to the subdivision, and distribute the assessment in the proper proportions among the parcels into which the land has been subdivided; and in case of a vacation of a subdivision readjust the description of the assessment accordingly. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 9-140. Loss or destruction of assessment books.

When all or any part of the assessment rolls or collectors' books of any county, or other taxing district are lost or destroyed by any means whatever, a new assessment, or new books, as the case may require, shall be made under the direction of the county board. The board shall, in those cases, fix reasonable times and dates for performing the work of assessment, equalization, levy, extension and collection of taxes, and paying over the same, or making new books, as the circumstances of the case may require. All provisions of this Code apply to the dates fixed by the county board, in the same manner that they apply to the dates for similar purposes, as fixed by this Code. The presiding officer of the county board may select and appoint persons, with the advice and consent of the county board, when he or she finds it necessary, to carry out provisions of this section. (Source: P.A. 78-1128; 88-455.)

Division 4. Valuation procedures

Sec. 9-145. Statutory level of assessment.

Except in counties with more than 200,000 inhabitants which classify property for purposes of taxation, property shall be valued as follows:

- (a) Each tract or lot of property shall be valued at 33 1/3% of its fair cash value.
- (b) Each taxable leasehold estate shall be valued at 33 1/3% of its fair cash value.
- (c) Each building or structure which is located on the right of way of any canal, railroad or other company leased or granted to another company or person for a term of years, shall be valued at 33 1/3% of its fair cash value.
- (d) Any property on which there is a coal or other mine, or stone or other quarry, shall be valued at 33 1/3% of its fair cash value. Oil, gas and other minerals, except coal, shall have value and be assessed separately at 33 1/3% of the fair cash value of such oil, gas and other minerals. Coal shall be assessed separately at 33 1/3% of the coal reserve economic value, as provided in Sections 10-170 through 10-200.
- (e) In the assessment of property encumbered by public easement, any depreciation occasioned by such easement shall be deducted in the valuation of such property. Any property dedicated as a nature preserve or as a nature preserve buffer under the Illinois Natural Areas Preservation Act, for the purposes of this paragraph, is encumbered by a public easement and shall be depreciated for assessment purposes to a level at which its valuation shall be \$1 per acre or portion thereof.

This Section is subject to and modified by Sections 10-110 through 10-140 and 11-5 through 11-65. (Source: P.A. 91-497, eff. 1-1-00.)

Sec. 9-150. Classification of property.

Where property is classified for purposes of taxation in accordance with Section 4 of

Article IX of the Constitution and with such other limitations as may be prescribed by law, the classification must be established by ordinance of the county board. If not so established, the classification is void. (Source: P.A. 78-700; 88-455.)

Sec. 9-155. Valuation in general assessment years.

On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose the assessed valuation of properties in one column, the assessed value of improvements in another, and the total valuation in a separate column. (Source: P.A. 86-1481; 87-1189; 88-455.)

Sec. 9-160. Valuation in years other than general assessment years.

On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in counties with 3,000,000 or more inhabitants, the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed. In case of the destruction or injury by fire, flood, cyclone, storm or otherwise, or removal of any structures of any kind, or of the destruction of or any injury to orchard timber, ornamental trees or groves, the value of which has been included in any former valuation of the property, the assessor shall determine as near as practicable how much the value of the property has been diminished, and make return thereof.

Beginning January 1, 1996, the authority within a unit of local government that is responsible for issuing building or occupancy permits shall notify the chief county assessment officer, by December 31 of the assessment year, when a full or partial occupancy permit has been issued for a parcel of real property. The chief county assessment officer shall include in the assessment of the property for the current year the proportionate value of new or added improvements on that property from the date the occupancy permit was issued or from the date the new or added improvement was

inhabitable and fit for occupancy or for intended customary use until December 31 of that year. If the chief county assessment officer has already certified the books for the year, the board of review or interim board of review shall assess the new or added improvements on a proportionate basis for the year in which the occupancy permit was issued or the new or added improvement was inhabitable and fit for occupancy or for intended customary use. The proportionate value of the new or added improvements may be assessed by the board of review or interim board of review as omitted property pursuant to Sections 9-265, 9-270, 16-50 and 16-140 in a subsequent year on a proportionate basis for the year in which the occupancy permit was issued or the new or added improvement was inhabitable and fit for occupancy or for intended customary use if it was not assessed in that year. (Source: P.A. 91-486, eff. 1-1-00.)

Sec. 9-165. Definitions.

As used in Sections 9-160 and 9-180:

"Municipality" means a city, village or incorporated town.

"Governing body" means (a) the corporate authorities of a municipality with respect to territory within its corporate limits and (b) the county board with respect to territory in the county not within the corporate limits of any municipality.

"Occupancy permit" means the certificate or permit, by whatever name denominated, which a municipality or county, under its authority to regulate the construction of buildings, issues as evidence that all applicable requirements have been complied with and requires before any new, reconstructed or remodeled building may be lawfully occupied. (Source: P.A. 91-357, eff. 7-29-99; 91-486, eff. 1-1-00.)

Sec. 9-175. Owner on assessment date.

The owner of property on January 1 in any year shall be liable for the taxes of that year, except that when coal has been separated from the land by deed or lease, the owner or lessee of the coal shall be liable for the taxes on the coal in the year of first production and each year thereafter until production ceases. Subject to the provisions of Section 20-210 for payment of current taxes on a specified part or undivided share of property, in all cases of property having more than one owner as of January 1 of any year, each owner is liable jointly and severally in any action under Section 21-440 for all taxes of that year. (Source: P.A. 86-949; 87-818; 88-455.)

Sec. 9-180. Pro-rata valuations; improvements or removal of improvements.

The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall

be sent by certified mail, return receipt requested and shall include the legal description of the property.

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property.

Computations under this Section shall be on the basis of a year of 365 days.
(Source: P.A. 91-486, eff. 1-1-00.)

Sec. 9-185. Change in use or ownership.

The purchaser of property on January 1 shall be considered as the owner on that day. However, when a fee simple title or lesser interest in property is purchased, granted, taken or otherwise transferred for a use exempt from taxation under this Code, that property shall be exempt from taxes from the date of the right of possession, except that property acquired by condemnation is exempt as of the date the condemnation petition is filed. Whenever a fee simple title or lesser interest in property is purchased, granted, taken or otherwise transferred from a use exempt from taxation under this Code to a use not so exempt, that property shall be subject to taxation from the date of purchase or conveyance. It shall be the obligation of the titleholder of record in such cases where there is a change in use or a change in a leasehold estate or, in cases where there has been a purchase, grant, taking or transfer, it is the obligation of the transferee to notify the chief county assessment officer within 30 days of that action. Failure to give the notification, resulting in the assessing official continuing to list the property as exempt in subsequent years, shall cause the property to be considered omitted property for the purpose of this Code. In those cases the county collector is authorized to issue a tax bill to the person holding title to the property in that part of the year during which it was not exempt from taxation for that part of the year and to accept payment of the bill as full and final settlement of tax liability for the year involved. (Source: P.A. 86- 949; 87-818; 88-455.)

Sec. 9-190. Damaged or destroyed property.

(a) When a property in a county with less than 3,000,000 inhabitants has been destroyed

or rendered uninhabitable or otherwise unfit for occupancy or customary use by natural disaster or accidental means, the township assessor shall send to the owner by certified mail an application form for reduction of the assessed valuation of that property as provided in Section 9-180.

(b) Whenever an official, employee, or other representative of a municipal fire department, fire protection district, volunteer fire protection association, or emergency services and disaster agency of a political subdivision of this State is required by law to make an official report to another government official or agency concerning a natural disaster or accident that is likely to cause real property to have a diminished assessed valuation, that official, employee, or representative shall make a copy of the report available to the property owner on the owner's request and shall insure that the report contains the following notice:

NOTICE TO PROPERTY OWNER

If your property has been damaged you may be eligible for a decrease in the assessed valuation of your property, which could result in lower property taxes. Contact your local assessor for more information.

(c) Regardless of whether an official report concerning the natural disaster or accident is issued under subsection (b), the property owner may notify the township assessor of the property's destruction, uninhabitability, or unfitness for occupancy or normal use.

(Source: P.A. 87-818; 88-455; incorporates 88-221; 88-670, eff. 12-2-94.)

Sec. 9-195. Leasing of exempt property.

(a) Except as provided in Sections 15-35, 15-55, 15-60, 15-100, 15-103, and 15-185, when property which is exempt from taxation is leased to another whose property is not exempt, and the leasing of which does not make the property taxable, the leasehold estate and the appurtenances shall be listed as the property of the lessee thereof, or his or her assignee. Taxes on that property shall be collected in the same manner as on property that is not exempt, and the lessee shall be liable for those taxes. However, no tax lien shall attach to the exempt real estate. The changes made by this amendatory Act of 1997 and by this amendatory Act of the 91st General Assembly are declaratory of existing law and shall not be construed as a new enactment. The changes made by Public Acts 88-221 and 88-420 that are incorporated into this Section by this amendatory Act of 1993 are declarative of existing law and are not a new enactment.

(b) The provisions of this Section regarding taxation of leasehold interests in exempt property do not apply to any leasehold interest created pursuant to any transaction described in subsection (e) of Section 15-35, subsection (c-5) of Section 15-60, subsection (b) of Section 15-100, Section 15-103, or Section 15-185.

(Source: P.A. 92-844, eff. 8-23-02; 92-846, eff. 8-23-02; 93-19, eff. 6-20-03.)

Sec. 9-200. Previously exempt property.

Property that is purchased, granted, taken or otherwise transferred from a use exempt from taxation under this Code to a use not so exempt shall be subject to taxation from

the date of change of use, purchase or conveyance. In those cases the county collector may issue a tax bill to the person holding title to the property for that part of the year during which it was not exempt, and may accept payment of the bill as full and final settlement of tax liability for that year. (Source: P.A. 86-1481; 88-455.)

Sec. 9-205. Equalization.

When deemed necessary to equalize assessments between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to the level prescribed by law, changes in individual assessments may be made by a township assessor or chief county assessment officer, under Section 9-75, by application of a percentage increase or decrease to each assessment. (Source: P.A. 81-1034; 88-455.)

Sec. 9-210. Equalization by chief county assessment officer; counties of less than 3,000,000.

The chief county assessment officer in a county with less than 3,000,000 inhabitants shall act as an equalizing authority for each county in which he or she serves. The officer shall examine the assessments in the county and shall equalize the assessments by increasing or reducing the entire assessment of property in the county or any area therein or of any class of property, so that the assessments will be at 33 1/3% of fair cash value. The equalization process and analysis described in this Section shall apply to all property except farm and coal properties assessed under Sections 10-110 through 10-140 and 10-170 through 10-200.

For each township or assessment district in the county, the supervisor of assessments shall annually determine the percentage relationship between the estimated 33 1/3% of the fair cash value of the property and the assessed valuations at which the property is listed for each township, multi-township or assessment district. To make this analysis, he or she shall use property transfers, property appraisals, and other means as he or she deems proper and reasonable.

With the ratio determined for each township or assessment district, the supervisor of assessments shall then determine the percentage to be added to or deducted from the aggregate assessments in each township or assessment district, other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200, in order to produce a ratio of assessed value to fair cash value of 33 1/3%. That percentage shall be issued as an equalization factor for each township or assessment district within each county served by the chief county assessment officer. The assessment officer shall then change the assessment of each parcel of property by application of the equalization factor. (Source: P.A. 88-455; 88-670, eff. 12-2-94.)

Sec. 9-215. General assessment years; counties of less than 3,000,000.

Except as provided in Sections 9-220 and 9-225, in counties having the township form of government and with less than 3,000,000 inhabitants, the general assessment years shall be 1995 and every fourth year thereafter. In counties having the commission form of government and less than 3,000,000 inhabitants, the general

assessment years shall be 1994 and every fourth year thereafter. (Source: P.A. 86-1481; 87-1189; 88-455.)

Sec. 9-220. Division into assessment districts; assessment years; counties of 3,000,000 or more.

(a) Notwithstanding any other provision in this Code to the contrary, until January 1, 1996, the county board of a county with 3,000,000 or more inhabitants may by resolution divide the county into any number of assessment districts. If the county is organized into townships, the assessment districts shall follow township lines. The assessment districts shall divide, as near as practicable, the work of assessing the property in the county into equal parts but neither the area nor the number of parcels need be equal in the assessment districts. The resolution shall number the assessment districts and provide for a general reassessment of each district at regular intervals determined by the county board.

(b) Beginning January 1, 1996, in counties with 3,000,000 or more inhabitants, assessment districts shall be subject to general reassessment according to the following schedule:

- (1) The first assessment district shall be subject to general reassessment in 1997 and every 3 years thereafter.
- (2) The second assessment district shall be subject to general reassessment in 1998 and every 3 years thereafter.
- (3) The third assessment district shall be subject to general reassessment in 1996 and every 3 years thereafter.

The boundaries of the 3 assessment districts are as follows: (i) the first assessment district shall be that portion of the county located within the boundaries of a municipality with 1,000,000 or more inhabitants, (ii) the second assessment district shall be that portion of the county that lies north of State Route 64 (North Avenue) and outside the boundaries of a municipality with 1,000,000 or more inhabitants, and (iii) the third assessment district shall be that portion of the county that lies south of State Route 64 (North Avenue) and outside the boundaries of a municipality with 1,000,000 or more inhabitants. (Source: P.A. 88-455; 89-126, eff. 7-11-95.)

Sec. 9-225. Division of county into four assessment districts. Resolutions of any county board dividing the county into four assessment districts, if adopted before January 1, 1990, shall remain valid thereafter unless and until repealed by the county board.

The county board of any county may, by resolution adopted after January 1, 1992, divide the county into 4 assessment districts. The county clerk shall forward a copy of the resolution to the Department. The assessment districts shall follow township lines if the

county is organized into townships, and shall divide, as near as may be, the work of assessing the property in the county into 4 equal parts. Neither the area nor the number of parcels of property need be equal in the 4 assessment districts. The resolution shall number the assessment districts 1 to 4 inclusive. The general assessment years for assessment district number 1 shall be 1992 and every fourth year thereafter; for

assessment district number 2, the general assessment years shall be 1993 and every fourth year thereafter; for assessment district number 3, the general assessment years shall be 1994 and every fourth year thereafter; and for assessment district number 4, the general assessment years shall be 1995 and every fourth year thereafter. However, the general assessments shall not include property constituting a farm which is assessed under Sections 10-110 through 10-140. The county board of any county divided into assessment districts under this paragraph may provide by resolution for the assessment of the entire county in the general assessment year provided by law for that county and for the dissolution of the assessment district after the first such assessment. (Source: P.A. 86-1481; 87-1189; 88-455.)

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

(a) The township or multi-township assessors in counties with less than 600,000 inhabitants, based on the 2000 federal decennial census, shall, on or before June 15 of the assessment year, return the assessment books or workbooks to the supervisor of assessments. The township or multi-township assessors in counties with 600,000 or more but no more than 700,000 inhabitants, based on the 2000 federal decennial census, shall, on or before July 15 of the assessment year, return the assessment books or workbooks to the supervisor of assessments. The township or multi-township assessors in counties with less than 3,000,000 inhabitants, but more than 700,000 inhabitants, based on the 2000 federal decennial census, shall, on or before November 15 of the assessment year, return the assessment books or workbooks to the supervisor of assessments. If a township or multi-township assessor in a county with less than 3,000,000 inhabitants, based on the 2000 federal decennial census, does not return the assessment books or work books within the required time, the supervisor of assessments may take possession of the books and complete the assessments pursuant to law. Each of the books shall be verified by affidavit by the assessor substantially as follows:

State of Illinois)
) ss.
County of)

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

Dated

(b) 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 under this Section, 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. The moneys collected under this subsection may be used by the supervisor of assessments only for the purpose of recouping costs incurred in completing the assessments.

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

Sec. 9-235. Failure to complete assessments.

If the board of review, in any county under township organization with less than 3,000,000 inhabitants, fails to complete its work for the assessment year by the next January 1, the supervisor of assessments shall issue work books to the township assessors until the board of review completes its work. (Source: P.A. 85-1253; 88-455.)

Sec. 9-240. Assessment book totals.

The assessor and chief county assessment officer shall add up and note the aggregate of each column in the assessment books; and shall also add in each book, under proper headings, a tabular statement, showing the footings of the several columns upon each page; and shall add up and set down the total of each column. When the assessor or chief county assessment officer returns several assessment books, he or she shall, in addition to this tabular statement, return a similar statement showing the totals of all the books. (Source: P.A. 83-121; 88-455.)

Sec. 9-245. Return of books to board of review; counties of less than 3,000,000.

In counties with less than 3,000,000 inhabitants, the chief county assessment officer shall on or before the third Monday in June of the assessment year, return the assessment books to the board of review verified by affidavit, substantially in the following form:

State of Illinois)
)ss.
.....County)

I,....., chief county assessment officer do solemnly swear that this book contains a correct and full list of all the property subject to taxation in, so far as I have been able to ascertain the same; and that the assessed value set down in the column opposite the descriptions of property is a just and equitable assessment under the law, to the best of my knowledge and belief, and that the footings of the columns and the accompanying tabular statement, are correct to the best of my knowledge and belief.

Dated..... (Source: P.A. 83-121; 88-455.)

Sec. 9-250. Abstract of assessment by county clerk.

Annually, upon receipt of the assessment books from the board of review or board of appeals, each county clerk shall make out and, within 30 days, transmit to the Department, on forms provided or approved by the Department, an abstract of the assessment of property. The values to be given in the abstracts shall be the assessed valuations. (Source: Laws 1943, vol. 1, p. 1136; P.A. 88-455.)

Sec. 9-255. Statement of incomplete assessments.

In case of the failure of any assessor to certify the assessment within the time specified in this Act, each county clerk shall transmit to the Department a statement of the assessment in all the townships or districts from which returns have been received, together with a statement of the amount of taxable property assessed in the defaulting townships or districts for the previous year. (Source: Laws 1943, vol. 1, p. 1136; P.A. 88-455.)

Division 5. Omitted property**Sec. 9-260. Assessment of omitted property; counties of 3,000,000 or more.**

(a) After signing the affidavit, the county assessor shall have power, when directed by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter), or on his or her own initiative, subject to the limitations of Sections 9-265 and 9-270, to assess properties which may have been omitted from assessments for the current year and not more than 3 years prior to the current year for which the property was liable to be taxed, and for which the tax has not been paid, but only on notice and an opportunity to be heard in the manner and form required by law, and shall enter the assessments upon the assessment books. Any notice shall include (i) a request that a person receiving the notice who is not the current taxpayer contact the office of the county assessor and explain that the person is not the current taxpayer, which contact may be made on the telephone, in writing, or in person upon receipt of the notice, and the name, address, and telephone number of the appropriate personnel in the office of the county assessor to whom the response should be made. Any time period for the review of an omitted assessment included in the notice shall be consistent with the time period established by the assessor in accordance with subsection (a) of Section 12-55. No charge for tax of previous years shall be made against any property if (1) the assessor failed to notify the board of review of the omitted assessment in accordance with subsection (a-1) of this Section; (2) the property was last assessed as unimproved, the owner of such property gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and reassessment of the property was not made within the 16 month period immediately following the receipt of that notice; (3) the owner of the property gave notice as required by Section 9-265; (4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on the tax rolls; (5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls; (6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls; or (7) the property was the subject of an assessment appeal before the assessor or the board of review that had included the intended omitted property as part of the assessment appeal and provided evidence of its market value.

(a-1) After providing notice and an opportunity to be heard as required by subsection (a) of this Section, the assessor shall render a decision on the omitted assessment,

whether or not the omitted assessment was contested, and shall mail a notice of the decision to the taxpayer of record or to the party that contested the omitted assessment. The notice of decision shall contain a statement that the decision may be appealed to the board of review. The decision and all evidence used in the decision shall be transmitted by the assessor to the board of review on or before the dates specified in

accordance with Section 16-110.

(b) Any taxes based on the omitted assessment of a property pursuant to Sections 9-260 through 9-270 and Sections 16-135 and 16-140 shall be prepared and mailed at the same time as the estimated first installment property tax bill for the preceding year (as described in Section 21-30) is prepared and mailed. The omitted assessment tax bill is not due until the date on which the second installment property tax bill for the preceding year becomes due. The omitted assessment tax bill shall be deemed delinquent and shall bear interest beginning on the day after the due date of the second installment (as described in Section 21-25). Any taxes for omitted assessments deemed delinquent after the due date of the second installment tax bill shall bear interest at the rate of 1.5% per month or portion thereof until paid or forfeited (as described in Section 21-25).

(c) The assessor shall have no power to change the assessment or alter the assessment books in any other manner or for any other purpose so as to change or affect the taxes in that year, except as ordered by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter). The county assessor shall make all changes and corrections ordered by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter). The county assessor may for the purpose of revision by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) certify the assessment books for any town or taxing district after or when such books are completed.

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

Sec. 9-265. Omitted property; interest; change in exempt use or ownership.

If any property is omitted in the assessment of any year or years, not to exceed the current assessment year and 3 prior years, so that the taxes, for which the property was liable, have not been paid, or if by reason of defective description or assessment, taxes on any property for any year or years have not been paid, or if any taxes are refunded under subsection (b) of Section 14-5 because the taxes were assessed in the wrong person's name, the property, when discovered, shall be listed and assessed by the board of review or, in counties with 3,000,000 or more inhabitants, by the county assessor either on his or her own initiative or when so directed by the board of appeals or board of review. The board of review in counties with less than 3,000,000 inhabitants or the county assessor in counties with 3,000,000 or more inhabitants may develop reasonable procedures for contesting the listing of omitted property under this Division. For purposes of this Section, "defective description or assessment" includes a description or assessment which omits all the improvements thereon as a result of which part of the taxes on the total value of the property as improved remain unpaid. In the case of property subject to assessment by the Department, the property shall be listed and assessed by the Department. All such property shall be placed on the assessment and tax books. The arrearages of taxes which might have been assessed, with 10%

interest thereon for each year or portion thereof from 2 years after the time the first correct tax bill ought to have been received, shall be charged against the property by the county clerk.

When property or acreage omitted by either incorrect survey or other ministerial assessor error is discovered and the owner has paid its tax bills as received for the year

or years of omission of the parcel, then the interest authorized by this Section shall not be chargeable to the owner. However, nothing in this Section shall prevent the collection of the principal amount of back taxes due and owing.

If any property listed as exempt by the chief county assessment officer has a change in use, a change in leasehold estate, or a change in titleholder of record by purchase, grant, taking or transfer, it shall be the obligation of the transferee to notify the chief county assessment officer in writing within 90 days of the change. If mailed, the notice shall be sent by certified mail, return receipt requested, and shall include the name and address of the taxpayer, the legal description of the property, and the property index number of the property when an index number exists. If notice is provided in person, it shall be provided on a form prescribed by the chief county assessment officer, and the chief county assessment officer shall provide a date stamped copy of the notice. Except as provided in item (6) of subsection (a) of Section 9-260, item (6) of Section 16-135, and item (6) of Section 16-140 of this Code, if the failure to give the notification results in the assessing official continuing to list the property as exempt in subsequent years, the property shall be considered omitted property for purposes of this Code. (Source: P.A. 96-1553, eff. 3-10-11.)

Sec. 9-270. Omitted property; limitations on assessment.

A charge for tax and interest for previous years, as provided in Sections 9-265 or 14-40, shall not be made against any property for years prior to the date of ownership of the person owning the property at the time the liability for the omitted tax was first ascertained. Ownership as used in this section shall be held to refer to bona fide legal and equitable titles or interests acquired for value and without notice of the tax, as may appear by deed, deed of trust, mortgage, certificate of purchase or sale, or other form of contract. No charge for tax of previous years, as provided in Section 9-265, shall be made against any property if (1) the assessor failed to notify the board of review of an omitted assessment in accordance with subsection (a-1) of Section 9-260; (2) the property was last assessed as unimproved, the owner of the property gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and reassessment of the property was not made within the 16 month period immediately following the receipt of that notice; (3) the owner of the property gave notice as required by Section 9-265; (4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on the tax rolls; (5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls; (6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls; or (7) the property was the subject of an assessment appeal before the assessor or the board of review that had included the intended omitted property as part of the assessment appeal and provided evidence of its market value. The owner of property, if known, assessed under this and the preceding section shall be notified by the county assessor, board of review or Department, as the case may require. (Source: P.A. 96-1553, eff. 3-10-11.)

Article 12. Assessment Notice and Publication Provisions

Division 1. Initial assessment process

Sec. 12-5. Taxpayer entitled to statement of valuation.

The chief county assessment officer, when requested, shall deliver to any person a copy of the description or statement of property assessed in his or her name or in which he or she is interested, and the valuation placed thereon by the assessor, chief county assessment officer, board of review, or board of appeals.

(Source: Laws 1939, p. 886; P.A. 88-455.)

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

In counties with less than 3,000,000 inhabitants, as soon as the chief county assessment officer has completed the assessment in the county or in the assessment district, he or she shall, in each year of a general assessment, publish for the county or assessment district a complete list of the assessment, by townships if so organized. In years other than years of a general assessment, the chief county assessment officer shall publish a list of property for which assessments have been added or changed since the preceding assessment, together with the amounts of the assessments, except that publication of individual assessment changes shall not be required if the changes result from equalization by the supervisor of assessments under Section 9-210, or Section 10-200, in which case the list shall include a general statement indicating that assessments have been changed because of the application of an equalization factor and shall set forth the percentage of increase or decrease represented by the factor. The publication shall be made on or before December 31 of that year, and shall be printed in some public newspaper or newspapers published in the county. In every township or assessment district in which there is published one or more newspapers of general circulation, the list of that township shall be published in one of the newspapers.

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

"NOTICE TO TAXPAYERS

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

Your property is to be assessed at the above listed median level of assessment for the assessment district. You may check the accuracy of your assessment by dividing your assessment by the median level of assessment. The resulting value should equal the estimated fair cash value of your property. If the resulting value is greater than the estimated fair cash value of your property, you may be over-assessed. If the resulting value is less than the fair cash value of your property, you may be under-assessed. You may appeal your assessment to the Board of Review."

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

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

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

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

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

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

(6) In bold type, a notice of possible eligibility for the various homestead exemptions as provided in Section 15-165 through Section 15-175 and Section 15-180. The newspaper shall furnish to the local assessment officers as many copies of the paper containing the assessment list as they may require. (Source: P.A. 97-146, eff. 7-14-11.)

Sec. 12-15. Publication fee - Counties of less than 3,000,000.

The newspaper shall be paid a fee for publishing the assessment list according to the following schedule:

(a) For a parcel listing including the name of the property owner, a property index number, property address, or both, and the total assessment, 80¢ per parcel;

(b) – (f) (Blank); and

(g) For the preamble, headings, and any other explanatory matter either required by law, or requested by the supervisor of assessments, to be published, the rate shall be set according to the Legal Advertising Rate Act. (Source: P.A. 97-146, eff. 7-14-11.)

Sec. 12-20. Publication of assessments; counties of 3,000,000 or more.

In counties with 3,000,000 or more inhabitants, in each year of a general assessment, for each county or assessment district therein if the county is divided into assessment districts as provided in Section 9-220, the county assessor shall publish a complete assessment list as soon as the assessment is completed as required under this Section. If the county assessor revises the assessment after the complete assessment list is published, then the county assessor must publish a subsequent list of all the revised assessments for that year. In years other than years of a general assessment or reassessment, the county assessor shall cause to be published, within the time and in the manner described here, a complete list of assessments in which changes are made together with the changes made in the valuation or assessment of property since the last preceding assessment. The publication shall contain a copy of the land value map for the township, if required by the Department.

The publication of the assessments or the changes shall be printed in some newspaper or newspapers of general circulation published in the county except that, in every township or incorporated town which has superseded a civil township, in which there is

published one or more newspapers of general circulation, the assessment list of each township shall be published in one of the newspapers. In cities of more than 2,000,000 inhabitants, the assessment list of the city shall be printed in one or more newspapers of general circulation published in the township assessment district within the city or, in the event a newspaper of general circulation is not published within the township assessment district, in one or more newspapers of general circulation published within the city. Any newspaper publishing an assessment list under this Section is entitled to a fee of 40¢ per column line for publishing the list. (Source: P.A. 93-759, eff. 1-1-05.)

Sec. 12-25. Contents of assessment list publication; payment.

In all counties, the expense of printing and publication of assessment lists shall be paid out of the county treasury. The publication of the assessments shall include the name of the owner or of the person who last paid the taxes on each property, and the total amount of its assessment. When any property so assessed is susceptible of description or identification by street name and street or house number, or by a property index number, the publication of the street name and street or house number, or property index number shall constitute a sufficient description of the property for the purposes of publication required by this Code. (Source: P.A. 97-146, eff. 7-14-11.)

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

- (a) In every county with less than 3,000,000 inhabitants, in addition to the publication of the list of assessments in each year of a general assessment and of the list of property for which assessments have been added or changed, as provided above, a notice shall be mailed by the chief county assessment officer to each taxpayer whose assessment has been changed since the last preceding assessment, using the address as it appears on the assessor's records, except in the case of changes caused by a change in the county equalization factor by the Department or in the case of changes resulting from equalization by the chief county assessment officer under Section 9-210, during any year such change is made. The notice may, but need not be, sent by a township assessor.
- (b) The notice sent under this Section shall include the following:
 - (1) The previous year's assessed value after board of review equalization.
 - (2) Current assessed value and the date of that valuation.
 - (3) The percentage change from the previous assessed value to the current assessed value.
 - (4) The full fair market value (as indicated by dividing the current assessed value by the median level of assessment in the assessment district as determined by the most recent 3 year assessment to sales ratio study adjusted to take into account any changes in assessment levels since the data for the studies were collected).
 - (5) A statement advising the taxpayer that assessments of property, other than farm land and coal, are required by law to be assessed at 33 1/3% of fair market value.
 - (6) The name, address, phone number, office hours, and, if one exists, the website address of the assessor.
 - (7) Where practicable, the notice shall include the reason for any increase in the property's valuation.
 - (8) The name and price per copy by mail of the newspaper in which the list of assessments will be published and the scheduled publication date.

- (9) A statement advising the taxpayer of the steps to follow if the taxpayer believes the full fair market value of the property is incorrect or believes the assessment is not uniform with other comparable properties in the same neighborhood. The statement shall also (i) advise all taxpayers to contact the township assessor's office, in those counties under township organization, first to review the assessment, (ii) advise all taxpayers to file an appeal with the board of review if not satisfied with the assessor review, and (iii) give the phone number to call for a copy of the board of review rules.
 - (10) A statement advising the taxpayer that there is a deadline date for filing an appeal with the board of review and indicating that deadline date (30 days following the scheduled publication date).
 - (11) A brief explanation of the relationship between the assessment and the tax bill (including an explanation of the equalization factors) and an explanation that the assessment stated for the preceding year is the assessment after equalization by the board of review in the preceding year.
 - (12) as provided in Section 15-165 through Section 15-175 and Section 15-180. In bold type, a notice of possible eligibility for the various homestead exemptions
- (c) In addition to the requirements of subsection (b) of this Section, in every county with less than 3,000,000 inhabitants, where the chief county assessment officer maintains and controls an electronic database containing the physical characteristics of the property, the notice shall include the following:
 - (1) The physical characteristics of the taxpayer's property that are available from that database; or
 - (2) A statement advising the taxpayer that detailed property characteristics are available on the county website and the URL address of that website.
 - (d) In addition to the requirements of subsection (b) of this Section, in every county with less than 3,000,000 inhabitants, where the chief county assessment officer does not maintain and control an electronic database containing the physical characteristics of the property, and where one or more townships in the county maintain and control an electronic database containing the physical characteristics of the property and some or all of the database is available on a website that is maintained and controlled by the township, the notice shall include a statement advising the taxpayer that detailed property characteristics are available on the township website and the URL address of that website.
 - (e) Except as provided in this Section, the form and manner of providing the information and explanations required to be in the notice shall be prescribed by the Department. (Source: P.A. 96-122, eff. 1-1-10.)

Sec. 12-35. Notice sent to address of mortgage lender.

Whenever a notice is to be mailed as provided in Sections 12-30, and the address that appears on the assessor's records is the address of a mortgage lender, or in any event whenever the notice is mailed by the township assessor or chief county assessment officer to a taxpayer at or in care of the address of a mortgage lender, the mortgage lender, within 15 days of the mortgage lender's receipt of the notice, shall mail a copy of the notice to each mortgagor of the property referred to in the notice at the last known

address of each mortgagor as shown on the records of the mortgage lender. (Source: P.A. 86-415; 86-1481; 87-1189; 88-455.)

Division 4. Revisions and corrections

Sec. 12-40. Notice provisions; equalization by board of review.

The assessment of any class of property or of any township or multi-township or part thereof, or any portion of the county, shall not be increased by an equalization factor applied by a board of review until the board has made one publication of notice in a newspaper of general circulation published in the county, of such proposed increase and has given an opportunity to be heard, within 20 days of the publication date, to the owners of the property affected or any one representing them, and other citizens of the territory. The assessor or chief county assessment officer shall have like opportunity to be heard thereon, except where such action is taken in individual cases upon complaint. The board shall hear any person, upon request, in opposition to a proposed reduction in the assessment of any person or territory.

(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

Sec. 12-45. Publication of certificates of error.

At the time publication is made under Section 12-60, the board of review shall also publish a complete list of the changes made in assessments by the issuance of certificates of error under Sections 14-20 and 16-75. The published list shall contain for each change the information enumerated in Section 12-25 and shall show the amount of the assessment prior to and after the action of the board of review. Publication shall be made in some newspaper or newspapers of general circulation published in the county in which the assessment is made, except that in every township or assessment district in which there is published one or more newspapers of general circulation, the list of that township shall be published in one of those newspapers.

This Section applies prior to the effective date of this amendatory Act of the 97th General Assembly, but does not apply for any certificate of error issued on or after the effective date of this amendatory Act. (Source: P.A. 97-146, eff. 7-14-11.)

Sec. 12-50. Mailed notice to taxpayer after change by board of review or board of appeals.

In counties with less than 3,000,000 inhabitants, if final board of review or board of appeals action regarding any property, including equalization under Section 16-60 or Section 16-65, results in an increased or decreased assessment, the board shall mail a notice to the taxpayer whose property is affected by such action, at his or her address as it appears on the complaint, unless the taxpayer has been represented in the appeal by an attorney, in which case the notice shall be mailed to the attorney, and in the case of a complaint filed with a board of review under Section 16-25 or 16-115, the board shall mail a notice to the taxing body filing the complaint. In counties with 3,000,000 or more inhabitants, the board shall provide notice by mail, or by means of electronic record, to the taxpayer whose property is affected by such action, at his or her address or e-mail address as it appears in the assessment records or a complaint filed with the board, unless the taxpayer has been represented in the appeal by an attorney, in which case the notice shall be mailed or e-mailed to the attorney, and, in the case of a complaint

filed with a board of review under Section 16-125 or 16-115, the board shall provide notice to the taxing body filing the complaint. A copy shall be given to the assessor or chief county assessment officer if his or her assessment was reversed or modified by the board. Written notice shall also be given to any taxpayer who filed a complaint in writing with the board and whose assessment was not changed. The notice shall set forth the assessed value prior to board action; the assessed value after final board action but prior to any equalization; and the assessed value as equalized by the board, if the board equalizes. This notice shall state that the value as certified to the county clerk by the board will be the locally assessed value of the property for that year and each succeeding year, unless revised in a succeeding year in the manner provided in this Code. The written notice shall also set forth specifically the facts upon which the board's decision is based. In counties with less than 3,000,000 inhabitants, the notice shall also contain the following statement: "You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after this notice is mailed to you or your agent, or is personally served upon you or your agent". In counties with 3,000,000 or more inhabitants, the notice shall also contain the following statement: "You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after the date of this notice or within 30 days after the date that the Board of Review transmits to the county assessor pursuant to Section 16-125 its final action on the township in which your property is located, whichever is later". The Board shall publish its transmittal date of final action on each township in at least one newspaper of general circulation in the county. The changes made by this amendatory Act of the 91st General Assembly apply to the 1999 assessment year and thereafter. (Source: P.A. 97-1054, eff. 1-1-13.)

Sec. 12-55. Notice requirement if assessment is increased; counties of 3,000,000 or more.

(a) In counties with 3,000,000 or more inhabitants, a revision by the county assessor, except where such revision is made on complaint of the owner, shall not increase an assessment without notice to the person to whom the most recent tax bill was mailed and an opportunity to be heard before the assessment is verified. When a notice is mailed by the county assessor to the address of a mortgagee, the mortgagee, within 7 business days after the mortgagee receives the notice, shall forward a copy of the notice to each mortgagor of the property referred to in the notice at the last known address of each mortgagor as shown on the records of the mortgagee. There shall be no liability for the failure of the mortgagee to forward the notice to each mortgagor. The assessor may provide for the filing of complaints and make revisions at times other than those dates published under Section 14-35. When the county assessor has completed the revision and correction and entered the changes and revision in the assessment books, an affidavit shall be attached to the assessment books in the form required by law, signed by the county assessor.

(b) In counties with 3,000,000 or more inhabitants, for parcels, other than parcels in the class that includes the majority of the single-family residential parcels under a county ordinance adopted in accordance with Section 4 of Article IX of the Illinois Constitution, located in the assessment district for which the current assessment year is a general assessment year, within 30 days after sending the required notices under this Section, the county assessor shall file with the board of appeals (until the first Monday in

December 1998, and the board of review beginning the first Monday in December 1998 and thereafter) a list of the parcels for which the notices under this Section were sent, showing the following information for each such parcel: the parcel index number, the township in which the parcel is located, the class for the current year, the previous year's final total assessed value, the total assessed value proposed by the county assessor, and the name of the person to whom the notice required under this Section was sent. The list shall be available for public inspection at the office of the board during the regular office hours of the board. The list shall be retained by the board for at least 10 years after the date it is initially filed by the county assessor.

(c) The provisions of subsection (b) of this Section shall be applicable beginning with the assessment for the 1997 tax year. (Source: P.A. 90-4, eff. 3-7-97; 91-751, eff. 6-2-00.)

Sec. 12-60. List of assessment changes; publications.

When the board of review in any county with less than 3,000,000 inhabitants decides to reverse or modify the action of the chief county assessment officer, or to change the list as completed, or the assessment or description of any property, the changes shall be entered upon the assessment books.

On or before the annual date for adjournment as fixed by Section 16-35, the board of review shall make a full and complete list, by township if the county is so organized, of all changes in assessments made by the board of review prior to the adjournment date. The list shall contain the information enumerated in Section 12-25 and shall show the amount of the assessment as it appeared prior to and after being acted upon by the board of review. The board of review need not show on the list changes which only correct the description of the assessed property, the ownership of the property, or the name of the person in whose name the property is assessed. Changes by the board that raise or lower, on a percentage basis, the total assessed value of property in any assessment district or the value of a particular class of property, need not be shown on the list. However, the list shall contain a general statement indicating that a change has been made and shall state the percentage of increase or decrease.

The board of review shall deliver a copy of the list to the county clerk who shall file it in his or her office, and a copy to the chief county assessment officer. The lists shall be public records and open to inspection of all persons, and shall be preserved or destroyed in the manner described in Section 16-90. (Source: P.A. 97-146, eff. 7-14-11.)

Sec. 12-65. Publication fee. (Repealed). (Source: P.A. 88-455. Repealed by P.A. 97-146, eff. 1-1-12.)

Article 14. Revisions and Corrections

(35 ILCS 200/14-10)

Sec. 14-10. Certificate of correction; counties of 3,000,000 or more.

If the county assessor in counties with 3,000,000 or more inhabitants, at any time prior to the time the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) is required to complete its work and adjourn under Section 16-150, certifies to the board that there is a mistake or error (other than a mistake or error of judgment) in the valuation or assessment of any property, or in the entry of any assessment in the assessment books,

the county assessor shall set forth the nature and cause of the mistake or error. The board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) shall give the person affected by the assessment notice an opportunity to be heard. If the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) is satisfied that a mistake or error has occurred, the majority of the members shall endorse it by signing the certificate and shall order the assessor to correct the mistake or error.
(Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

TITLE 4. EXEMPTIONS

Article 15. Exemptions

Sec. 15-55. State property.

- (a) All property belonging to the State of Illinois is exempt. However, the State agency holding title shall file the certificate of ownership and use required by Section 15-10, together with a copy of any written lease or agreement, in effect on March 30 of the assessment year, concerning parcels of 1 acre or more, or an explanation of the terms of any oral agreement under which the property is leased, subleased or rented.

The leased property shall be assessed to the lessee and the taxes thereon extended and billed to the lessee, and collected in the same manner as for property which is not exempt. The lessee shall be liable for the taxes and no lien shall attach to the property of the State.

For the purposes of this Section, the word "leases" includes licenses, franchises, operating agreements and other arrangements under which private individuals, associations or corporations are granted the right to use property of the Illinois State Toll Highway Authority and includes all property of the Authority used by others without regard to the size of the leased parcel.

- (b) However, all property of every kind belonging to the State of Illinois, which is or may hereafter be leased to the Illinois Prairie Path Corporation, shall be exempt from all assessments, taxation or collection, despite the making of any such lease, if it is used for:
- (1) conservation, nature trail or any other charitable, scientific, educational or recreational purposes with public benefit, including the preserving and aiding in the preservation of natural areas, objects, flora, fauna or biotic communities;
 - (2) the establishment of footpaths, trails and other protected areas;
 - (3) the conservation of the proper use of natural resources or the promotion of the study of plant and animal communities and of other phases of ecology, natural history and conservation;
 - (4) the promotion of education in the fields of nature, preservation and conservation; or
 - (5) similar public recreational activities conducted by the Illinois Prairie Path Corporation.

No lien shall attach to the property of the State. No tax liability shall become the obligation of or be enforceable against Illinois Prairie Path Corporation.

(c) If the State sells the James R. Thompson Center or the Elgin Mental Health Center and surrounding land located at 750 S. State Street, Elgin, Illinois, as provided in subdivision (a)(2) of Section 7.4 of the State Property Control Act, to another entity whose property is not exempt and immediately thereafter enters into a leaseback or other agreement that directly or indirectly gives the State a right to use, control, and possess the property, that portion of the property leased and occupied exclusively by the State shall remain exempt under this Section. For the property to remain exempt under this subsection (c), the State must retain an option to purchase the property at a future date or, within the limitations period for reverters, the property must revert back to the State.

If the property has been conveyed as described in this subsection (c), the property is no longer exempt pursuant to this Section as of the date when:

(1) the right of the State to use, control, and possess the property has been terminated; or

(2) the State no longer has an option to purchase or otherwise acquire the property and there is no provision for a reverter of the property to the State within the limitations period for reverters.

Pursuant to Sections 15-15 and 15-20 of this Code, the State shall notify the chief county assessment officer of any transaction under this subsection (c). The chief county assessment officer shall determine initial and continuing compliance with the requirements of this Section for tax exemption. Failure to notify the chief county assessment officer of a transaction under this subsection (c) or to otherwise comply with the requirements of Sections 15-15 and 15-20 of this Code shall, in the discretion of the chief county assessment officer, constitute cause to terminate the exemption, notwithstanding any other provision of this Code.

(c-1) If the Illinois State Toll Highway Authority sells the Illinois State Toll Highway Authority headquarters building and surrounding land, located at 2700 Ogden Avenue, Downers Grove, Illinois as provided in subdivision (a)(2) of Section 7.5 of the State Property Control Act, to another entity whose property is not exempt and immediately thereafter enters into a leaseback or other agreement that directly or indirectly gives the State or the Illinois State Toll Highway Authority a right to use, control, and possess the property, that portion of the property leased and occupied exclusively by the State or the Authority shall remain exempt under this Section. For the property to remain exempt under this subsection (c), the Authority must retain an option to purchase the property at a future date or, within the limitations period for reverters, the property must revert back to the Authority.

If the property has been conveyed as described in this subsection (c), the property is no longer exempt pursuant to this Section as of the date when:

(1) the right of the State or the Authority to use, control, and possess the property has been terminated; or

(2) the Authority no longer has an option to purchase or otherwise acquire the property and there is no provision for a reverter of the property to the Authority within the limitations period for reverters.

Pursuant to Sections 15-15 and 15-20 of this Code, the Authority shall notify the chief county assessment officer of any transaction under this subsection (c). The chief county assessment officer shall determine initial and continuing compliance with the

requirements of this Section for tax exemption. Failure to notify the chief county assessment officer of a transaction under this subsection (c) or to otherwise comply with the requirements of Sections 15-15 and 15-20 of this Code shall, in the discretion of the chief county assessment officer, constitute cause to terminate the exemption, notwithstanding any other provision of this Code.

(d) The fair market rent of each parcel of real property in Will County owned by the State of Illinois for the purpose of developing an airport by the Department of Transportation shall include the assessed value of leasehold tax. The lessee of each parcel of real property in Will County owned by the State of Illinois for the purpose of developing an airport by the Department of Transportation shall not be liable for the taxes thereon. In order for the State to compensate taxing districts for the leasehold tax under this paragraph the Will County Supervisor of Assessments shall certify, in writing, to the Department of Transportation, the amount of leasehold taxes extended for the 2002 property tax year for each such exempt parcel. The Department of Transportation shall pay to the Will County Treasurer, from the Tax Recovery Fund, on or before July 1 of each year, the amount of leasehold taxes for each such exempt parcel as certified by the Will County Supervisor of Assessments. The tax compensation shall terminate on December 31, 2020. It is the duty of the Department of Transportation to file with the Office of the Will County Supervisor of Assessments an affidavit stating the termination date for rental of each such parcel due to airport construction. The affidavit shall include the property identification number for each such parcel. In no instance shall tax compensation for property owned by the State be deemed delinquent or bear interest. In no instance shall a lien attach to the property of the State. In no instance shall the State be required to pay leasehold tax compensation in excess of the Tax Recovery Fund's balance.

(e) Public Act 81-1026 applies to all leases or agreements entered into or renewed on or after September 24, 1979.

(f) Notwithstanding anything to the contrary in this Code, all property owned by the State that is the Illiana Expressway, as defined in the Public Private Agreements for the Illiana Expressway Act, and that is used for transportation purposes and that is leased for those purposes to another entity whose property is not exempt shall remain exempt, and any leasehold interest in the property shall not be subject to taxation under Section 9-195 of this Act.

(g) Notwithstanding anything to the contrary in this Section, all property owned by the State or the Illinois State Toll Highway Authority that is defined as a transportation project under the Public-Private Partnerships for Transportation Act and that is used for transportation purposes and that is leased for those purposes to another entity whose property is not exempt shall remain exempt, and any leasehold interest in the property shall not be subject to taxation under Section 9-195 of this Act.

(Source: P.A. 96-192, eff. 8-10-09; 96-913, eff. 6-9-10; 97-502, eff. 8-23-11.)

TITLE 5. REVIEW AND EQUALIZATION

Article 16. Review of Assessment Decisions

Division 1. General provisions

Sec. 16-5. Information from assessors to board of review and board of appeals.

The chief county assessment officer shall furnish to the board of review or board of appeals all books, papers and information in his or her office requested by the board to assist it in the proper discharge of its duties.

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

Sec. 16-8. Books and records of chief county assessment officer.

(a) In counties with 3,000,000 or more inhabitants, the chief county assessment officer shall maintain records of the assessed value of each parcel of property and shall enter upon the property record card of each town or city lot or parcel of land the elements (or basis) of valuation and computations that are taken into consideration by the chief county assessment officer in ascertaining and determining the fair cash value of each town or city lot or parcel of land and of each improvement thereon, including the elements (shown by percentages or otherwise) that were taken into consideration as enhancing or detracting elements (such as depth, corner, alley, railway or other elements). The assessment officer shall maintain the records for at least 10 years.

Upon request by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter), the officer shall immediately furnish all of the requested records to the board. The records shall be available, on request, to the taxpayer. The chief county assessment officer shall certify, in writing, the amount of the assessment to the board. If the records maintained by the chief county assessment officer at the time the assessment is certified to the board under subsection (a) contain none of the elements (or basis) of valuation for the parcel, then any increase by the chief county assessment officer shall be considered invalid by the board acting on a complaint under Section 16-120; and no action by the board under Section 16-120 shall result in an increase in the valuation for the parcel for the current assessment year.

(b) In counties with 3,000,000 or more inhabitants, the notice given by the chief county assessment officer to a taxpayer of a proposed increase in assessment shall designate the reason for the increase. If a taxpayer files an assessment complaint with the chief county assessment officer, the notification to the taxpayer of a determination on the assessment complaint shall designate the reason for the result.

(c) The provisions of this Section shall be applicable beginning with the assessment for the 1997 tax year. (Source: P.A. 89-718, eff. 3-7-97; 90-4, eff. 3-7-97.)

Sec. 16-10. Summons by the board of review or board of appeals. A board of review or board of appeals may summon any assessor, deputy, or other person to appear before it to be examined under oath concerning the method by which any evaluation has been ascertained, and its correctness. Any person so summoned who fails, without good cause, to appear or appearing refuses to submit to the inquiry or answer questions asked by any member of the board, or any attorney representing the

board, shall be guilty of a petty offense.
(Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

Sec. 16-15. Adjustments to prior year's assessments.

Each county clerk shall compile final adjustments made during the preceding calendar year by the State Property Tax Appeal Board to the aggregate assessed value of a school district for which such adjustments are greater than \$250,000 or 2% of the

aggregate assessed value of a school district, whichever is less, and report that information to the Department. By July 1 annually, the Department shall transmit the adjusted assessments reported since the prior July 1 to the Illinois State Board of Education for purposes of calculating the amount of State aid to be apportioned to the various school districts under the School Code. (Source: P.A. 86-237; 88-455.)

Division 2. Boards of review in counties of less than 3,000,000 inhabitants

Sec. 16-20. Powers and duties of boards of review.

In counties with less than 3,000,000 inhabitants, the board of review shall, in any year, whether the year of the general assessment or not, perform the functions set forth in Sections 16-25 through 16-90. (Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

Sec. 16-25. Review after complaint by taxing bodies.

Any taxing body that has an interest in an assessment made by any local assessment officer or officers may have the assessment re-viewed by the board of review by filing a complaint in writing with the board within 30 calendar days after publication of the assessment list under Section 12-10. All complaints shall identify and describe the particular property and shall be filed with the board in duplicate. The board shall make a determination as to the correct amount of the assessment, but the board shall not increase the amount of the assessment without first giving due notice and an opportunity to be heard to the taxpayer affected. (Source: P.A. 78-450; 88-455.)

Sec. 16-30. Board of review meetings.

In counties with less than 3,000,000 inhabitants, the board of review may meet at times it deems necessary for supervising and directing the clerk in the duties prescribed in this Article, and shall meet on or before the first Monday each June to revise the assessment of property. At the meeting, the board of review upon application of any taxpayer or upon its own motion may revise the entire assessment of any taxpayer or any part of the assessment as appears to it to be just. The assessment of the property of any person shall not be increased unless that person or his or her agent first has been notified in writing at the address that appears on the assessment books, and been given an opportunity to be heard. The meeting may be recessed as necessary. (Source: P.A. 84-582; 88-455.)

Sec. 16-35. Adjournment of boards of review.

The final adjournment of the board of review in counties of less than 3,000,000 inhabitants shall be when the work for that assessment year is completed and the

assessment books certified to the county clerk but no later than March 15 of the following year. (Source: P.A. 96-298, eff. 8-11-09.)

Sec. 16-40. Prohibition of per diem compensation.

Except under Section 6-30, no per diem compensation shall be paid by the county board to any member of the board of review. (Source: P.A. 84-582; 88-455.)

Sec. 16-45. Consolidated hearings.

In counties with less than 3,000,000 inhabitants, the board of review, on request of a taxpayer complainant, shall consolidate 2 or more complaints into one hearing, notwithstanding the provisions of Section 16-55 relating to the consideration of complaints by town- ships or taxing districts. When it is impractical to do so because the assessment books necessary to determine all complaints at one time are not available, those complaints for which the necessary books are available shall be consolidated. (Source: P.A. 80-613; 88-455.)

Sec. 16-50. Omitted property.

The Board of review shall assess all omitted property as provided in Sections 9-265 and 9-270. An assessment of omitted property by the board of review in the manner provided in this Code shall not be subject to review by any succeeding board.

For the purpose of enforcing the provisions of this Code, the several taxing bodies interested therein are hereby empowered to employ counsel to appear before the board and take all necessary steps to enforce the assessment on such omitted property.

(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

Sec. 16-55. Complaints.

On written complaint that any property is overassessed or underassessed, the board shall review the assessment, and correct it, as appears to be just, but in no case shall the property be assessed at a higher percentage of fair cash value than other property in the assessment district prior to equalization by the board or the Department. The board shall include compulsory sales in reviewing and correcting assessments, including, but not limited to, those compulsory sales submitted by the taxpayer, if the board determines that those sales reflect the same property characteristics and condition as those originally used to make the assessment. The board shall also consider whether the compulsory sale would otherwise be considered an arm's length transaction. A complaint to affect the assessment for the current year shall be filed on or before 30 calendar days after the date of publication of the assessment list under Section 12-10. The board may also, at any time before its revision of the assessments is completed in every year, increase, reduce or otherwise adjust the assessment of any property, making changes in the valuation as may be just, and shall have full power over the assessment of any person and may do anything in regard thereto that it may deem necessary to make a just assessment, but the property shall not be assessed at a higher percentage of fair cash value than the assessed valuation of other property in the assessment district prior to equalization by the board or the Department. No assessment shall be increased until the person to be affected has been notified and given an opportunity to be heard, except as provided below. Before making any reduction in assessments of its own motion, the board of review shall give notice to the assessor or chief county assessment officer who certified the assessment, and give the assessor or chief county assessment officer an opportunity to be heard thereon. All complaints of errors in assessments of property shall be in

writing, and shall be filed by the complaining party with the board of review, in duplicate. The duplicate shall be filed by the board of review with the assessor or chief county assessment officer who certified the assessment. In all cases where a change in assessed valuation of \$100,000 or more is sought, the board of review shall also serve a copy of the petition on all taxing districts as shown on the last available tax bill at least 14 days prior to the hearing on the complaint. All taxing districts shall have an opportunity to be heard on the complaint. Complaints shall be classified by townships or taxing districts

by the clerk of the board of review. All classes of complaints shall be docketed numerically, each in its own class, in the order in which they are presented, in books kept for that purpose, which books shall be open to public inspection. Complaints shall be considered by townships or taxing districts until all complaints have been heard and passed upon by the board. (Source: P.A. 96-1083, eff. 7-16-10; 97-812, eff. 7-13-12.)

Sec. 16-60. Equalization within counties - Publication and hearing.

After notice and hearing as required by Section 12-40, the board of review may increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The board may also equalize the assessment in any multi-township or township, or part thereof, or any portion of the county. (Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

Sec. 16-65. Equalization process.

The board of review shall act as an equalizing authority, if after equalization by the supervisor of assessments the equalized assessed value of property in the county is not 33 1/3% of the total fair cash value. The board shall, after notice and hearing as required by Section 12-40, lower or raise the total assessed value of property in any assessment district within the county so that the property, other than farm and coal property assessed under Sections 10-110 through 10-140 and Sections 10-170 through 10-200, will be assessed at 33 1/3% of its fair cash value.

For each assessment district of the county, the board of review shall annually determine the percentage relationship between the valuations at which property other than farm and coal property is listed and the estimated 33 1/3% of the fair cash value of such property. To make this analysis, the board shall use at least 25 property transfers, or a combination of at least 25 property transfers and property appraisals, such information as may be submitted by interested taxing bodies, or any other means as it deems proper and reasonable. If there are not 25 property transfers available, or if these 25 property transfers do not represent a fair sample of the types of properties and their proportional distribution in the assessment district, the board shall select a random sample of properties of a number necessary to provide a combination of at least 25 property transfers and property appraisals as much as possible representative of the entire assessment district, and provide for their appraisal. The township or multi-township assessor shall be notified of and participate in the deliberations and determinations.

In assessment year 2011, the board of review shall consider compulsory sales in its equalization process.

The board of review, in conjunction with the chief county assessment officer, shall determine the number of compulsory sales from the prior year for the purpose of revising and correcting assessments. The board of review shall determine if the number of compulsory sales is at least 25% of all property transfers within the neighborhood, township, multi-township assessment district, or other specific geographic region in the county for that class of property, but shall exclude from the calculation (i) all property

transfers for which the property characteristics and condition are not the same as those characteristics and condition used to determine the assessed value and (ii) any property transfer that is not an arm's length transaction based on existing sales ratio study standards (except for compulsory sales). If the board determines that the number of compulsory sales is at least 25% of all property transfers within the defined geographic region for that class of property, then the board of review must determine (i) the median assessment level of arm's length transactions and (ii) the median assessment level of compulsory sales. If the median assessment level of compulsory sales is higher than the median assessment level of arm's length transactions, then compulsory sales shall be included in the arm's length transaction study and the board must calculate the new median assessment level. Assessed values of properties within the specific geographic area for that class of property must be revised to reflect this new median assessment level. The revised median assessment level shall be the basis for equalization as otherwise provided in this Section.

With the ratio determined for each assessment district, the board shall ascertain the amount to be added or deducted from the aggregate assessment on property subject to local assessment jurisdiction, other than farm and coal property, to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%. However, in determining the amount to be added to the aggregate assessment on property subject to local jurisdiction in order to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%, the board shall not, in any one year, increase or decrease the aggregate assessment of any assessment district by more than 25% of the equalized valuation of the district for the previous year, except that additions, deletions or depletions to the taxable property shall be excluded in computing the 25% limitation. The board shall complete the equalization by the date prescribed in Section 16-35 for the board's adjournment, and, within 10 days thereafter, shall report the results of its work under this Section to the Department. At least 30 days prior to its adjournment, the board shall publish a notice declaring whether it intends to equalize assessments as provided in this Section. The notice shall be published in a newspaper of general circulation in the county. If the board fails to report to the Department within the required time, or if the report discloses that the board has failed to make a proper and adequate equalization of assessments, the Department shall direct, determine, and supervise the assessment so that all assessments of property are relatively just and equal as provided in Section 8-5. (Source: P.A. 96-1083, eff. 7-16-10.)

Sec. 16-70. Determination of exemptions.

The board of review shall hear and determine the application of any person who is assessed on property claimed to be exempt from taxation. However, the decision of the board shall not be final, except as to homestead exemptions. Upon filing of any application for a non-homestead exemption which would reduce the assessed valuation of any property by more than \$100,000, the owner shall deliver, in person or by mail, a copy of the application to any municipality, school district, community college district, and fire protection district in which the property is situated. Failure of a municipality, school district, community college district, or fire protection district to receive the notice shall not invalidate any exemption. The board shall give the municipalities, school districts, community college districts, fire protection districts, and the taxpayer an opportunity to be heard. The clerk of the board in all cases other than homestead exemptions, under the direction of the board, shall make out and forward to the Department, a full and complete statement of all the facts in the case. The Department shall determine whether the property is legally liable to taxation. It shall notify the board of review of its decision,

and the board shall correct the assessment if necessary. The decision of the Department is subject to review under Sections 8-35 and 8-40. The extension of taxes on any assessment shall not be delayed by any proceedings under this Section, and, if the Department rules that the property is exempt, any taxes extended upon the unauthorized assessment shall be abated or, if paid, shall be refunded.

(Source: P.A. 94-1031, eff. 1-1-07.)

Sec. 16-75. Certificates of error.

The board of review shall, at any time before judgment, if an error or mistake is discovered (other than errors of judgment as to the valuation), in any assessment, issue to the person erroneously assessed a certificate setting forth the nature of the error and its cause or causes. The certificate when properly endorsed by the chief county assessment officer, showing concurrence therein, and not otherwise, may be used in evidence in any court of competent jurisdiction, and when so introduced in evidence, shall become a part of the court records, and shall not be removed from the files except upon the order of the court.

After the board of review has issued a certificate of error and it has been properly endorsed by the chief county assessment officer, 2 copies of the certificate shall be made and one copy given to the county clerk and one copy to the collector. The county clerk shall keep records of the changes or corrections made in the certificate and shall certify such corrections to the collector so that he or she can account for the proper amount of taxes chargeable to him or her. (Source: P.A. 91-377, eff. 7-30-99.)

Sec. 16-80. Reduced assessment of homestead property.

In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.

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

Sec. 16-85. Certification of assessment books.

The board of review in counties with less than 3,000,000 inhabitants, shall, on or before the annual date for adjournment as fixed by Section 16-35, complete its work and make the entries in the assessment books required to make the assessment conform to the changes made therein by the board of review, and shall attach to each book an affidavit signed by at least 2 members of the board, which affidavit shall be substantially in the following form:

State of Illinois, County of,

We, and each of us, as a member of the board of review of the county of.... in the State of Illinois, do solemnly swear that the book to which this affidavit is attached contains a full and complete list of all the property in the county subject to taxation for the year.... so far as we have been able to ascertain, and that the assessed value set down opposite the description of a property, is, in our opinion, a just and equal assessment of the property for the purposes of taxation according to law, and that the footings of the

columns in the book are correct, to the best of our knowledge and belief.

Dated....

(Source: P.A. 83-121; 88-455.)

Sec. 16-90. Delivery of assessment books.

In counties with less than 3,000,000 inhabitants, when the books are completed, the board of review shall deliver one set of the books to the county clerk, who shall file it in his or her office; and one set to the chief county assessment officer. All of the books shall be public records. All assessors' books shall be retained for a period of 5 years, after which the county Board may order the officer having custody of the books to dispose of them and to certify that fact, when completed, to the county board. The assessment completed by the board of review and certified to the county clerk, as equalized, shall be the assessment upon which the taxes of that year shall be extended by the county clerk. (Source: P.A. 83-1362; 88-455.)

Division 3. Board of review; counties of 3,000,000 or more

Sec. 16-95. Powers and duties of board of appeals or review; complaints.

In counties with 3,000,000 or more inhabitants, until the first Monday in December 1998, the board of appeals in any year shall, on complaint that any property is overassessed or underassessed, or is exempt, review and order the assessment corrected.

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

(1) shall, on written complaint of any taxpayer or any taxing district that has an interest in the assessment that any property is overassessed, underassessed, or exempt, review the assessment and confirm, revise, correct, alter, or modify the assessment, as appears to be just; and

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

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

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

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

Sec. 16-100. Correction orders.

In counties with 3,000,000 or more inhabitants, the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) in any year shall order the county assessor to correct

any mistake or error (other than mistakes or errors of judgment as to the valuation of any property) in the manner provided in Sections 14-10 and 16-145. (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

Sec. 16-105. Time of meeting - Public records.

In counties with 3,000,000 or more inhabitants, the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in

December 1998 and thereafter) shall meet on or before the second Monday in September in each year for the purpose of revising the assessment of property as provided for in this Code. The meeting may be adjourned from day to day as may be necessary. All hearings conducted by the board under this Code shall be open to the public. All files maintained by the board relating to the matters specified in Sections 16-95, 16-100, and 16-140 shall be available for public inspection during regular office hours. However, only the actual portions of the income tax return relating to the property for which a complaint has been filed shall be a public record. Copies of such records shall be furnished upon request. The board may charge for the costs of copying, at 35¢ per page of legal size or smaller and \$1 for each larger page.

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

Sec. 16-110. Notice of meetings - Filing complaints.

In counties with 3,000,000 or more inhabitants, at least one week before its meeting to revise and correct assessments, the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) shall publish a notice of the time and place of that meeting. The board shall, from time to time, publish notices which shall specify the date and place at which complaints may be filed for those townships or taxing districts for which property assessments have been completed by the county assessor, and which will then be considered for revision and correction at that time. All notices required by this Section may provide for a revision and correction at the specified time of one or more townships or taxing districts. All such notices shall be published once in at least one newspaper of general circulation published in the county. The board at the time and place fixed, and upon notice as provided in this Section, may receive and hold hearings on all those complaints and revise and correct assessments within those townships or taxing districts. Taxpayers shall have at least 20 days after the date of publication of the notice within which to file complaints.

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

Sec. 16-115. Filing complaints.

In counties with 3,000,000 or more inhabitants, complaints that any property is overassessed or underassessed or is exempt may be made by any taxpayer. Complaints that any property is overassessed or underassessed or is exempt may be made by a taxing district that has an interest in the assessment to a board of review. All complaints shall be in writing, identify and describe the particular property, otherwise comply with the rules in force, be either signed by the complaining party or his or her attorney or, if filed electronically, signed with the electronic signature of the complaining party or his or her attorney, and be filed with the board of appeals (until the first Monday in December 1998 and the board of

review beginning the first Monday in December 1998 and thereafter) in at least duplicate. The board shall forward one copy of each complaint to the county assessor.

Complaints by taxpayers and taxing districts and certificates of correction by the county assessor as provided in this Code shall be filed with the board according to townships on or before the dates specified in the notices given in Section 16-110. (Source: P.A. 97-1054, eff. 1-1-13.)

Sec. 16-120. Decision on complaints.

In counties with 3,000,000 or more inhabitants, at its meeting for the purpose of revising and correcting the assessments, the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter), upon complaint filed by a taxpayer or taxing district as prescribed in this Code, may revise the entire assessment of any taxpayer, or any part thereof, and correct the same as shall appear to the board to be just. The assessment of the property of any taxpayer shall not be increased unless that taxpayer or his agent shall first have been notified in writing and been given an opportunity to be heard. (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

Sec. 16-125. Hearings.

In counties with 3,000,000 or more inhabitants, complaints filed with the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) shall be classified by townships. All complaints shall be docketed numerically, in the order in which they are presented, as nearly as possible, in books or computer records kept for that purpose, which shall be open to public inspection. The complaints shall be considered by townships until they have been heard and passed upon by the board. After completing final action on all matters in a township, the board shall transmit such final actions to the county assessor.

A hearing upon any complaint shall not be held until the taxpayer affected and the county assessor have each been notified and have been given an opportunity to be heard. All hearings shall be open to the public and the board shall sit together and hear the representations of the interested parties or their representatives. An order for a correction of any assessment shall not be made unless both commissioners of the board, or a majority of the members in the case of a board of review, concur therein, in which case, an order for correction shall be made in open session and entered in the records of the board. When an assessment is ordered corrected, the board shall transmit a computer printout of the results, or make and sign a brief written statement of the reason for the change and the manner in which the method used by the assessor in making the assessment was erroneous, and shall deliver a copy of the statement to the county assessor. Upon request the board shall hear any taxpayer in opposition to a proposed reduction in any assessment.

The board may destroy or otherwise dispose of complaints and records pertaining thereto after the lapse of 5 years from the date of filing.

(Source: P.A. 97-1054, eff. 1-1-13.)

Sec. 16-130. Exemption procedures; board of appeals; board of review.

Whenever the board of appeals (until the first Monday in December 1998 and the board

of review beginning the first Monday in December 1998 and thereafter) in any county with 3,000,000 or more inhabitants determines that any property is or is not exempt from taxation, the decision of the board shall not be final, except as to homestead exemptions. Upon filing of any application for an exemption which would, if approved, reduce the assessed valuation of any property by more than \$100,000, other than a homestead exemption, the owner shall give timely notice of the application by mailing a copy of it to any municipality, school district and community college district in which such property is situated. Failure of a municipality, school district or community college

district to receive the notice shall not invalidate any exemption. The board shall give the municipalities, school districts and community college districts and the taxpayer an opportunity to be heard. In all exemption cases other than homestead exemptions, the secretary of the board shall comply with the provisions of Section 5-15. The Department shall then determine whether the property is or is not legally liable to taxation. It shall notify the board of its decision and the board shall correct the assessment accordingly, if necessary. The decision of the Department is subject to review under Sections 8-35 and 8-40. The extension of taxes on any assessment shall not be delayed by any proceedings under this paragraph, and, in case the property is determined to be exempt, any taxes extended upon the unauthorized assessment shall be abated or, if already paid, shall be refunded.

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

Sec. 16-135. Omitted property; Notice provisions.

In counties with 3,000,000 or more inhabitants, the owner of property and the executor, administrator, or trustee of a decedent whose property has been omitted in the assessment in any year or years or on which a tax for which the property was liable has not been paid, and the several taxing bodies interested therein, shall be given at least 30 days notice in writing by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) or county assessor of the hearing on the proposed assessments of the omitted property. The board or assessor shall have full power to examine the owner, or the executor, administrator, trustee, legatee, or heirs of the decedent, or other person concerning the ownership, kind, character, amount and the value of the omitted property.

If the board determines that the property of any decedent was omitted from assessment during any year or years, or that a tax for which the property was liable, has not been paid, the board shall direct the county assessor to assess the property.

However, if the county assessor, on his or her own initiative, makes such a determination, then the assessor shall assess the property. No charge for tax of previous years shall be made against any property prior to the date of ownership of the person owning the property at the time the liability for such omitted tax is first ascertained. Ownership as used in this Section refers to bona fide legal and equitable titles or interests acquired for value and without notice of the tax, as may appear by deed, deed of trust, mortgage, certificate of purchase or sale, or other form of contract. No such charge for tax of previous years shall be made against any property if:

(1) the assessor failed to notify the board of review of an omitted assessment in accordance with subsection (a-1) of Section 9-260 of this Code; or

(2) the property was last assessed as unimproved, the owner of the property, gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and reassessment of the property was not made within 16 months of receipt of that notice; or

(3) the owner of the property gave notice as required by Section 9-265; or

(4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on the tax rolls; or

(5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls; or

(6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls; or

(7) the property was the subject of an assessment appeal before the assessor or the board of review that had included the intended omitted property as part of the assessment appeal and provided evidence of its market value.

The assessment of omitted property by the county assessor may be reviewed by the board in the same manner as other assessments are reviewed under the provisions of this Code and when so reviewed, the assessment shall not thereafter be subject to review by any succeeding board.

For the purpose of enforcing the provisions of this Code, relating to property omitted from assessment, the taxing bodies interested therein are hereby empowered to employ counsel to appear before the board or assessor (as the case may be) and take all necessary steps to enforce the assessment on the omitted property.

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

Sec. 16-140. Omitted property.

In counties with 3,000,000 or more inhabitants, the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) in any year shall direct the county assessor, in accordance with Section 16-135, when he or she fails to do so on his or her own initiative, to assess all property which has not been assessed, for any reason, and enter the same upon the assessment books and to list and assess all property that has been omitted in the assessment for the current year and not more than 3 years prior to the current year. If the tax for which that property was liable has not been paid or if any property, by reason of defective description or assessment thereof, fails to pay taxes for any year or years, the property, when discovered by the board shall be listed and assessed by the county assessor. The board may order the county assessor to make such alterations in the description of property as it deems necessary. No charge for tax of previous years shall be made against any property if:

(1) the assessor failed to notify the board of review of an omitted assessment in accordance with subsection (a-1) of Section 9-260 of this Code; or

(2) the property was last assessed as unimproved, the owner of the property gave notice of subsequent improvements and requested a reassessment as required by

Section 9-180, and reassessment of the property was not made within 16 months of receipt of that notice; or

(3) the owner of the property gave notice as required by Section 9-265; or

(4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on the tax rolls; or

(5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls; or

(6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls; or

(7) the property was the subject of an assessment appeal before the assessor or the board of review that had included the intended omitted property as part of the assessment appeal and provided evidence of its market value.

The board shall hear complaints and revise assessments of any particular parcel of property of any person identified and described in a complaint filed with the board and conforming to the requirements of Section 16-115. The board shall make revisions in no other cases. (Source: P.A. 96-1553, eff. 3-10-11.)

Sec. 16-145. Assessment list changes.

In counties with 3,000,000 or more inhabitants, the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter), in revising assessments in any year, shall require the county assessor to note all changes in the valuation of property upon an assessment list and books certified by the county assessor.

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

Sec. 16-147. Reduced assessment of homestead property.

In any county with 3,000,000 or more inhabitants, if the board of review or board of appeals lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.

(Source: P.A. 89-671, eff. 8-14-96.)

Sec. 16-150. Certification of assessment books.

In counties with 3,000,000 or more inhabitants, the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) shall, on or before the annual date for final adjournment as fixed by this Section, complete its work, and order the county assessor to make those entries in the assessment books and lists as may be required to make the assessments conform with the changes directed to be made therein by the board. The county

property is located, whichever is later, appeal the decision to the Property Tax Appeal Board for review. In any appeal where the board of review or board of appeals has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review or board of appeals hearing shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer. If an appeal is dismissed for failure to appear at a board of review or board of appeals hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint. Such taxpayer or taxing body, hereinafter called the appellant, shall file a petition with the clerk of the Property Tax Appeal Board, setting forth the facts upon which he or she bases the objection, together with a statement of the contentions

of law which he or she desires to raise, and the relief requested. If a petition is filed by a taxpayer, the taxpayer is precluded from filing objections based upon valuation, as may otherwise be permitted by Sections 21-175 and 23-5. However, any taxpayer not satisfied with the decision of the board of review or board of appeals as such decision pertains to the assessment of his or her property need not appeal the decision to the Property Tax Appeal Board before seeking relief in the courts. The changes made by this amendatory Act of the 91st General Assembly shall be effective beginning with the 1999 assessment year. (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

Sec. 16-165. Forms for appeal.

The Property Tax Appeal Board shall supply forms for appeal to the Boards of Review or Boards of Appeals. Each Board of Review or Board of Appeals shall provide such forms to each person or taxing body entitled to appeal a decision of the Board of Review or Board of Appeals. (Source: P.A. 88-455; 89-671, eff. 8-14-96.)

Sec. 16-170. Hearings.

A hearing shall be granted if any party to the appeal so requests, and, upon motion of any party to the appeal or by direction of the Property Tax Appeal Board, any appeal may be set down for a hearing, with proper notice to the interested parties. Notice to all interested taxing bodies shall be deemed to have been given when served upon the State's Attorney of the county from which the appeal has been taken. Hearings may be held before less than a majority of the members of the Board, and the chairman may assign members or hearing officers to hold hearings. Such hearings shall be open to the public and shall be conducted in accordance with the rules of practice and procedure promulgated by the Board. The Board, any member or hearing officer may require the production of any books, records, papers or documents that may be material or relevant as evidence in any matter pending before it and necessary for the making of a just decision. (Source: P.A. 76-689; 88-455.)

Sec. 16-175. Subpoenas.

The Chairman of the Property Tax Appeal Board or his or her designee may issue subpoenas which shall be served by any person lawfully authorized to serve a subpoena under the laws of the State of Illinois. In case of disobedience to a subpoena, the Board may petition any circuit court of the State for an order requiring the attendance and testimony of witnesses. Witnesses attending any hearing held by the Property Tax Appeal Board, pursuant to any subpoena, shall be paid the same fees and

mileage that are paid witnesses in the circuit courts of the State.
(Source: P.A. 83-1250; 88-455.)

Sec. 16-180. Procedure for determination of correct assessment.

The Property Tax Appeal Board shall establish by rules an informal procedure for the determination of the correct assessment of property which is the subject of an appeal. The procedure, to the extent that the Board considers practicable, shall eliminate formal rules of pleading, practice and evidence, and except for any reasonable filing fee determined by the Board, may provide that costs shall be in the discretion of the Board. A copy of the appellant's petition shall be mailed by the clerk of the Property Tax Appeal

Board to the board of review whose decision is being appealed. In all cases where a change in assessed valuation of \$100,000 or more is sought, the board of review shall serve a copy of the petition on all taxing districts as shown on the last available tax bill. The chairman of the Property Tax Appeal Board shall provide for the speedy hearing of all such appeals. Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. All appeals shall be considered de novo and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalizing factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board shall not grant a reduction in assessment greater than the amount that was added as the result of the equalizing factor. The provisions added to this Section by this amendatory Act of the 93rd General Assembly shall be construed as declaratory of existing law and not as a new enactment. (Source: P.A. 93-248, eff. 7-22-03; 93-758, eff. 7-16-04.)

Sec. 16-183. Compulsory sales.

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.
(Source: P.A. 96-1083, eff. 7-16-10.)

Sec. 16-185. Decisions.

The Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellant and officials of government. The extension of taxes on any assessment so appealed shall not be delayed by any proceeding before the Board, and, in case the assessment is altered by the Board, any taxes extended upon the unauthorized assessment or part thereof shall be abated, or, if already paid, shall be refunded with interest as provided in Section 23-20.

The decision or order of the Property Tax Appeal Board in any such appeal, shall, within 10 days thereafter, be certified at no charge to the appellant and to the proper

authorities, including the board of review or board of appeals whose decision was appealed, the county clerk who extends taxes upon the assessment in question, and the county collector who collects property taxes upon such assessment.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review or board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal

Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

(Source: P.A. 88-455; 88-660, eff. 9-16-94; 89-671, eff. 8-14-96.)

Sec. 16-190. Record of proceedings and orders.

(a) The Property Tax Appeal Board shall keep a record of its proceedings and orders and the record shall be a public record. In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense. The original certified transcript of such hearing shall be forwarded to the Springfield office of the Property Tax Appeal Board and shall become part of the Board's official record of the proceeding on appeal. Each year the Property Tax Appeal Board shall publish a volume containing a synopsis of representative cases decided by the Board during that year. The publication shall be organized by or cross-referenced by the issue presented before the Board in each case contained in the publication. The publication shall be available for inspection by the public at the Property Tax Appeal Board offices and copies shall be available for a reasonable cost, except as provided in Section 16-191.

(a) the Property Tax Appeal Board shall provide annually, no later than February 1, to the Governor and the General Assembly a report that contains for each county the following:

- (1) the total number of cases for commercial and industrial property requesting a reduction in assessed value of \$100,000 or more for each of the last 5 years;
- (2) the total number of cases for commercial and industrial property decided by the Property Tax Appeal Board for each of the last 5 years; and

- (3) the total change in assessed value based on the Property Tax Appeal Board decisions for commercial property and industrial property for each of the last 5 years.
- (b) The requirement for providing a report to the General Assembly shall be satisfied by filing copies of the report with the following:
- (1) the Speaker of the House of Representatives;
 - (2) the Minority Leader of the House of Representatives;
 - (3) the Clerk of the House of Representatives;
 - (4) the President of the Senate;
 - (5) the Minority Leader of the Senate;
 - (6) the Secretary of the Senate;
 - (7) the Legislative Research Unit, as required by Section 3.1 of the General Assembly Organization Act; and
 - (8) the State Government Report Distribution Center for the General Assembly, as required by subsection (t) of Section 7 of the State Library Act

(Source: P.A. 95-331, eff. 8-21-07.)

Sec. 16-191. Publications for Chief County Assessment Officers. The Property Tax Appeal Board shall annually distribute to each chief county assessment officer, free of charge, one copy of the volume published pursuant to Section 16-190 and one copy of any other publication produced by the Property Tax Appeal Board, upon request.

In addition, in counties with 3,000,000 or more inhabitants, the Property Tax Appeal Board shall electronically distribute every 30 days to the chief county assessment officer, free of charge, appeal information containing the following:

- (1) appeal year and appeal docket number;
- (2) Property Tax Appeal Board class and requested level of reduction;
- (3) appellant name;
- (4) permanent index number or numbers;
- (5) scheduled hearing dates;
- (6) final assessed value determined by the Property Tax Appeal Board;
- (7) date case closed at Property Tax Appeal Board;
- (8) reason for action;
- (9) intervenor name; and
- (10) intervenor representatives. (Source: P.A. 93-248, eff. 7-22-03.)

Sec. 16-195. Review of decisions.

Final administrative decisions of the Property Tax Appeal Board are subject to review under the provisions of the Administrative Review Law, except that in every case where a change in assessed valuation of \$300,000 or more was sought, that review shall be afforded directly in the Appellate Court for the district in which the property involved in the Board's decision is situated, and not in the circuit court. The Property Tax Appeal

Board shall certify the record of its proceedings only if the taxpayer or other entity seeking review under the Administrative Review Law pays to it for each page of legal size or smaller, the sum of 75¢ per page for testimony taken before the Board and 25¢ per page for all other matters contained in the record, and for any page larger than legal size the sum of \$1, except that these charges may be waived when the Board is satisfied that the aggrieved party cannot afford to pay such charges. There shall be no charge to the taxpayer or other entity for certification by the Property Tax Appeal Board of any pages of the record which are furnished for inclusion in the record by the taxpayer or other entity seeking review. If payment for the record is not made by the taxpayer or other entity within 30 days after notice from the Board or the Attorney General of the cost thereof, the court in which the proceeding is pending, on motion of the Board, shall dismiss the complaint. (Source: P.A. 87-1189; 88-455.)

Division 5. Department of Revenue

Sec. 16-200. Review of farmland and coal assessments.

Assessments in each county made under Sections 10-110 through 10-140 and 10-170 through 10-200 shall be subject to review by the Department to determine whether they are being made in accordance with those Sections. If it appears to the Department that local assessing officials are not assigning values determined under the Sections cited above, the Department may order a reassessment under Section 13-10 or may order that the Board of Review reconvene to correct those assessments. (Source: P.A. 80-1386; 88-455.)

Sec. 16-205. Limitation on Department review of individual assessments.

Nothing in this Code shall be construed to give the Department any power, jurisdiction or authority to review, revise, correct or change any individual assessment made by any local assessment officer. (Source: Laws 1943, vol. 1, p. 1136; P.A. 88-455.)

Article 25. Penalties

Sec. 25- 5. Delivery and receipt of collector's book before bond approved.

If any county clerk delivers the tax books into the hands of the county collector, or if any collector receives the books or collects any taxes before the collector's bond has been approved and filed, as required by this Code, the clerk and collector, and each of them, shall be liable to a penalty of not less than \$500, and all damages and costs, to be recovered in a civil action. The State's Attorney shall bring suit, in the name of the People of the State of Illinois. Nothing in this Section shall be construed as relieving the sureties of a collector from liabilities incurred under a bond not approved and filed as required by this Code. (Source: P.A. 76-2254; 88-455.)

Sec. 25-10. Failure of collector to obtain timely judgment or present list of errors.

If any collector, by his own neglect, fails to obtain judgment within the time prescribed by this Code, or fails to present his list of errors in assessment of property at the time required by this Code, he shall lose the benefit of any abatement to which he might have been entitled, and shall pay to the county the full amount charged against him,

except that in the 10 years next following the completion of a general reassessment of property in any county with 3,000,000 or more inhabitants, the collector is under no duty to obtain judgment earlier than 30 days after taxes upon property have become delinquent and have begun to bear interest. (Source: P.A. 83-121; 88-455.)

Sec. 25-15. Knowing failure of local assessment officer to perform duties.

Any local assessment officer or other person whose duty it is to assess property for taxation or equalize any assessment, who refuses or knowingly or willfully neglects any duty required of him by law, or who consents to or connives at any evasion of this Code whereby any property required to be assessed is unlawfully exempted in whole or in part, or the valuation thereof is set down at more or less than is required by law, is guilty of a Class A misdemeanor. He or she shall also be liable upon his bond to the party

injured for all damages sustained by that party. He or she shall also be removed from office by the judge of the court before whom he or she is tried and convicted.

(Source: P.A. 77-2236; 88-455.)

Sec. 25-20. Knowing failure of public officer to perform duties. Every public officer who refuses to perform or knowingly neglects any duty enjoined upon him by this Code, or who consents or connives to evade its provisions, whereby any proceeding required by this Code shall be prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted or the same be entered upon the assessment or collector's books at less than the value required by this Code, or the percentage as may be provided by a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois, shall, for every such offense, neglect or refusal, be liable, on the complaint of any person, for double the amount of the loss or damage caused thereby, to be recovered in a civil action in the name of the People of the State of Illinois in any court having jurisdiction, and may be removed from office at the discretion of the court. (Source: P.A. 80-247; 88-455.)

Sec. 25-25. Failure of officer to perform duties if no other penalty provided.

If any officer fails or neglects to perform any of the duties required of him by this Code, upon being required so to do by any person interested in the matter, and for the failure or neglect to perform that duty there is no other or specific penalty provided in this Code, he shall be liable to a fine of not less than \$10 nor more than \$500, to be recovered in a civil action in the circuit court of the proper county, and may be removed from office at the discretion of the court. Any officer who knowingly violates any of the provisions of this Code, for the violation of which there is no other specific penalty provided in this Code, shall be liable to a fine not less than \$10 nor more than \$1,000 to be recovered in a civil action in the name of the People of the State of Illinois, in any court having jurisdiction and may be removed from office at the discretion of the court. Fines when recovered shall be paid into the county treasury. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 25-30. Failure of collector to attend tax sale.

If any county collector or designated deputy fails to attend any sale advertised under

this Code, and offer property for sale as required by law, he or she shall be liable to pay the amount of taxes, special assessments and costs due on the advertised property. The county collector may afterwards advertise and sell the delinquent property to reimburse himself or herself for the amount advanced by him or her, but at the sale no property shall be forfeited to the State. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 25-35. Failure of county clerk to attend tax sale or keep required records.

If any county clerk or designated deputy fails to attend any tax sale, or to make and keep the record, as required by this Code, he or she shall forfeit and pay the sum of \$500, and shall be liable to indictment for that failure. Upon conviction he or she shall be removed from office. The sum shall be sued for in civil action, in the name of the People of the State of Illinois, and when recovered shall be paid into the county treasury. (Source: Laws 1939, p. 886; P.A. 88-455.)

Sec. 25-40. Fraudulent return or schedule.

Any person who, with intent to defeat or evade the law in relation to the assessment of property, delivers or discloses to any assessor or deputy assessor a false or fraudulent list, return or schedule of his or her property not exempted by law from taxation, is guilty of a Class A misdemeanor. (Source: P.A. 77-2236; 88-455.)

Sec. 25-45. Duty of state's attorney to prosecute.

The State's Attorney of each county shall prosecute all violators of this Code. They shall receive as fees the sum of \$20 in counties with less than 3,000,000 inhabitants and \$40 in counties with 3,000,000 or more inhabitants for each conviction, to be taxed as costs, and 10% of all fines collected. The residue of all fines collected under this Code shall be paid into the county treasury for use of the county. (Source: P.A. 87-669; 88-455.)