

(35 ILCS 200/12-10)

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.)