

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Section 10-35 as follows:

(35 ILCS 200/10-35)

Sec. 10-35. Subdivision common areas.

(a) Residential property which is part of a development, but which is individually owned and ownership of which includes the right, by easement, covenant, deed or other interest in property, to the use of any common area for recreational or similar residential purposes shall be assessed at a value which includes the proportional share of the value of that common area or areas.

Property is used as a "common area or areas" under this Section if it is a lot, parcel, or area, the beneficial use and enjoyment of which is reserved in whole as an appurtenance to the separately owned lots, parcels, or areas within the planned development.

The common area or areas which are used for recreational or similar residential purposes and which are assessed to a separate owner and are located on separately identified parcels, shall be listed for assessment purposes at \$1 per

year.

(b) In counties with 3,000,000 or more inhabitants, any person desiring to establish or to reestablish an assessment of \$1 for any parcel on the grounds of common area status under this Section shall submit an application for the assessment to the assessor. The application shall be submitted at the time within which other applications for revisions of assessment may be made under Section 14-35 by taxpayers in the township where the parcel is located, and shall be in the form and accompanied by documentation, as the assessor may require.

(b-5) In counties with fewer than 3,000,000 inhabitants, the chief county assessment officer may require any person desiring to establish or reestablish an assessment of \$1 for any parcel on the grounds of common area status under this Section to submit an application for the assessment to the chief county assessment officer. The application shall be submitted no later than June 30 of the year for which the assessment is sought and shall be in the form and accompanied by documentation that the chief county assessment officer requires.

(c) If a \$1 assessment is established pursuant to the application it may be maintained from year to year so long as the ownership or use of the parcel has not changed. When any change in ownership, use or other relevant fact occurs it shall be the duty of the new owner in cases of change in ownership, or of the current owner in all other cases, to

notify the assessor in writing within 30 days of the change. 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 permanent index number of the property where such number exists. If the failure to give such notification results in the assessor continuing to assess the property at \$1 in subsequent years in error, the property shall be considered omitted property under Section 9-265. Nothing in this Section shall be construed to limit the assessor's authority to annually revise assessments subject to this Section under the procedures of Section 9-85.

(d) No objection shall be made to the denial of an assessment of \$1 under this Section in any court except under Sections 21-175 and 23-5. No person may object to or otherwise challenge the failure of any parcel to receive an assessment of \$1 under this Section in any proceeding in any court unless an application for the \$1 assessment was made under subsections ~~subsection~~ (b) and (b-5) of this Section.

(Source: P.A. 85-1386; 88-455.)

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