

1 AN ACT in relation to taxes.

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

4 Section 5. The Property Tax Code is amended by changing
5 Sections 8-55, 10-110, and 10-135 as follows:

6 (35 ILCS 200/8-55)

7 Sec. 8-55. Office of appraisals. Within the Department,
8 an Office of Appraisals shall assist local government
9 assessment officials, in counties of less than 3,000,000
10 inhabitants, with appraisal of commercial and industrial
11 properties having an assessment, prior to equalization by the
12 Department, of \$350,000 or more. ~~The Office of Appraisals~~
13 ~~shall be staffed by 10 or more professional appraisers~~
14 ~~qualified by experience and education as required by the~~
15 ~~Department.~~

16 The Office shall provide assistance to assessors and
17 Supervisors of Assessments having a complaint or appeal
18 relating to the property to be appraised pending before the
19 Board of Review or the State Property Tax Appeal Board. Such
20 assistance shall be provided upon request, pursuant to a
21 written agreement between the Department and the assessing
22 official making the request, specifying the project involved,
23 the time frame for making the appraisal, the purpose of the
24 appraisal and the responsibilities of the parties, including
25 agreement by the local assessing official that the appraisal
26 will be accepted and utilized in the pending complaint or
27 appeal.

28 (Source: P.A. 84-1454; 88-455.)

29 (35 ILCS 200/10-110)

30 Sec. 10-110. Farmland. The equalized assessed value of

1 a farm, as defined in Section 1-60 and if used as a farm for
 2 the 2 preceding years, except tracts subject to assessment
 3 under Section 10-145, shall be determined as described in
 4 Sections 10-115 through 10-140. To assure proper
 5 implementation of Sections 10-110 through 10-140, the
 6 Department may withhold non-farm multipliers for any county
 7 other than a county with more than 3,000,000 inhabitants that
 8 classifies property for tax purposes.

9 (Source: P.A. 86-954; 88-455.)

10 (35 ILCS 200/10-135)

11 Sec. 10-135. Farmland not subject to equalization. The
 12 assessed valuation of farmland assessed under Sections 10-110
 13 through 10-130 shall not be subject to equalization by means
 14 of State equalization factors. Equalization factors applied
 15 by a chief county assessment officer or a Board of Review
 16 under Sections 9-205 and 16-60 shall be applied to
 17 assessments of farmland only to achieve assessments as
 18 required by Sections 10-110 through 10-130. ~~To assure proper~~
 19 ~~implementation of this Section, the Department may withhold~~
 20 ~~non-farm multipliers to any county, other than a county with~~
 21 ~~more than 3,000,000 inhabitants which classifies property for~~
 22 ~~tax purposes.~~

23 (Source: P.A. 86-954; 88-455.)