

104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2929

Introduced 1/27/2026, by Sen. Mike Simmons

SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-260

35 ILCS 200/16-135

Amends the Property Tax Code. Provides that notice of omitted assessment shall be delivered via certified mail, return receipt requested, to both the property address and the owner of the property at the owner's current address based on a search of ownership-related documents and a search of the Illinois Secretary of State Department of Business Services database.

LRB104 19056 HLH 32501 b

(35 ILCS 200/9-260)

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. Notice shall be delivered via certified mail, return receipt requested, to both the property address and the owner of the property at the owner's current address based on a search of ownership-related documents and a search of the Illinois Secretary of State Department of Business Services database.