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**REVENUE  
(35 ILCS 200/) Property Tax Code.**

(35 ILCS 200/Tit. 1 heading)

TITLE 1. GENERAL

(35 ILCS 200/Art. 1 heading)

Article 1. Short Title and Definitions

(35 ILCS 200/1-1)

Sec. 1-1. Short title. This Act may be cited as the Property Tax Code.

(Source: P.A. 88-455.)

(35 ILCS 200/1-3)

Sec. 1-3. Definitions. The words and phrases in this Article, when used in this Code, are defined as follows:

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-5)

Sec. 1-5. Assessment book; book or list. When used in reference to an assessment book, all mechanically, electronically, or otherwise produced record making material. The substantive information required to be placed in and kept as a public record in an assessment book by this Code may be transferred from one media to another within this definition, but the substantive information shall not be changed in the process and the record made shall reflect and make available exactly the same substantive assessment information as assessment books would contain and reflect had any other method been used.

(Source: P.A. 88-455.)

(35 ILCS 200/1-10)

Sec. 1-10. Assessor; assessors. County, township, multi-township or deputy assessors, all of whom evaluate and appraise property.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-15)

Sec. 1-15. Chief county assessment officer. The supervisor of assessments or the county assessor in each county.

(Source: P.A. 88-455.)

(35 ILCS 200/1-20)

Sec. 1-20. Collector; collectors. County, township, and deputy collectors.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-23)

Sec. 1-23. Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

(Source: P.A. 96-1083, eff. 7-16-10.)

(35 ILCS 200/1-25)

Sec. 1-25. Collector's tax book; Collector's warrant book. When used in reference to a collector's tax book, all mechanically, electronically, or otherwise produced record making material. The substantive information required to be placed in and kept as a public record in a tax collector's book by this Code may be transferred from one media to another within this definition, but the substantive information shall not be changed in the process and the record made shall reflect and make available exactly the same substantive tax information as tax collector's books would contain and reflect had any other method been used.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-30)

Sec. 1-30. Columns. When used in a reference to Collector's tax books, includes any kind of division that will clearly separate the material required by this Code to be placed in separate columns.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-35)

Sec. 1-35. County Board. The elected governing body of a county.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-40)

Sec. 1-40. Department. Department of Revenue of the State of Illinois.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-45)

Sec. 1-45. Developed coal. When used in connection with valuing coal means the acres of land for which a permit has been issued under the Surface Coal Mining Land Conservation and Reclamation Act containing coal that is anticipated to be mined during the lesser of 5 years following the current assessment date, the term of the permit, or the life of the mine, if initial extraction of coal from the land will occur in the year immediately following the assessment date. For purposes of this Section, "mining" or "initial extraction" means the first removal of coal from the coal seam.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-50)

Sec. 1-50. Fair cash value. The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.

(Source: P.A. 88-455.)

(35 ILCS 200/1-55)

Sec. 1-55. 33 1/3%. One-third of the fair cash value of property, as determined by the Department's sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-60)

Sec. 1-60. Farm. When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-65)

Sec. 1-65. General Assessment. The general assessment of property under Sections 9-215, 9-220 and 9-225.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-70)

Sec. 1-70. He; him; his; she; her. Male, female, company, corporation, firm, society, singular or plural number.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-75)

Sec. 1-75. Inhabitants. The residents of a taxing district as counted in the most recent finalized decennial Federal census, unless otherwise stated.

(Source: P.A. 88-455.)

(35 ILCS 200/1-80)

Sec. 1-80. Legal Description; Proper Description; Description. The describing of property (a) by reference to government surveys or by metes and bounds; (b) when subdivided into lots and blocks, by reference to duly recorded plats, or (c) by reference to an index number established in accordance with Section 9-45.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-85)

Sec. 1-85. Local Assessment Officers. County assessors, supervisors of assessment, township assessors, multi-township assessors, boards of review, and boards of appeals.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-90)

Sec. 1-90. Mortgage lender. Any institution, association, partnership, corporation, or person that is engaged in this State in the business of making loans of moneys, or that regularly makes loans of moneys in this State, or that services loans, including the collections of loans directly secured by mortgages, trust deeds in the nature of mortgages or other instruments in the nature of mortgages, which constitute a lien upon property in this State.

(Source: P.A. 88-455.)

(35 ILCS 200/1-95)

Sec. 1-95. Mortgagor. An owner of property situated in any county of this State who creates a lien against the property in favor of a mortgage lender by executing a mortgage, trust deed in the nature of a mortgage or other instrument in the nature of a mortgage covering the property.

(Source: P.A. 88-455.)

(35 ILCS 200/1-100)

Sec. 1-100. Multi-Township Assessor. An official elected to perform the duties of a township assessor in an assessing district comprising more than one township.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-105)

Sec. 1-105. Multi-Township Assessment District Board of Trustees; Multi-Township Board of Trustees. The township supervisors and the township clerks of the several townships comprising a district for assessment purposes serving ex officio as the Multi-Township Assessment District Board of Trustees.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-110)

Sec. 1-110. Number. The singular shall include the plural, and the plural shall include the singular.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-115)

Sec. 1-115. Oath. Oath or affirmation.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-120)

(Text of Section before amendment by P.A. 97-557)

Sec. 1-120. Property Index Number; PIN. A number used to identify a parcel of property for assessment and taxation purposes. The index number shall constitute a sufficient description of the property to which it has been assigned, wherever a description is required by this Code.  
(Source: P.A. 88-455.)

(Text of Section after amendment by P.A. 97-557)

Sec. 1-120. Property Index Number or Permanent Index Number; PIN. A number used to identify a parcel of property for assessment and taxation purposes. The index number shall constitute a sufficient description of the property to which it has been assigned, wherever a description is required by this Code. "Property Index Number" and "Permanent Index Number" shall be construed to be interchangeable terms.

The changes to this Section made by this amendatory Act of the 97th General Assembly shall be construed as being declaratory of existing law and not as a new enactment.  
(Source: P.A. 97-557, eff. 7-1-12.)

(35 ILCS 200/1-125)

Sec. 1-125. Person; Persons. Male, female, corporation, company, firm, society, singular or plural number.  
(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-130)

Sec. 1-130. Property; real property; real estate; land; tract; lot.

(a) The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon, including all oil, gas, coal, and other minerals in the land and the right to remove oil, gas and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. Not included therein are low-income housing tax credits authorized by Section 42 of the Internal Revenue Code, 26 U.S.C. 42.

(b) Notwithstanding any other provision of law, mobile homes and manufactured homes that (i) are located outside of mobile home parks and (ii) are taxed under the Mobile Home Local Services Tax Act on the effective date of this amendatory Act of the 96th General Assembly shall continue to be taxed under the Mobile Home Local Services Tax Act and shall not be classified, assessed, and taxed as real property until the home is sold or transferred or until the home is relocated to a different parcel of land outside of a mobile home park. If a mobile home described in this subsection (b) is sold, transferred, or relocated to a different parcel of land outside of a mobile home park, then the home shall be classified, assessed, and taxed as real property. Mobile homes and manufactured homes that are classified, assessed, and taxed as real property on the effective date of this amendatory Act of the 96th General Assembly shall continue to be classified, assessed, and taxed as real property. If a mobile or manufactured home that is located outside of a mobile home park is relocated to a mobile home park, it must be considered chattel and must be taxed according to the Mobile Home Local Services Tax Act. The owner of a mobile home or manufactured home that is located outside of a mobile home park may file a request with the county that the home be

classified, assessed, and taxed as real property.

(c) Mobile homes and manufactured homes that are located in mobile home parks must be considered chattel and must be taxed according to the Mobile Home Local Services Tax Act.

(d) If the provisions of this Section conflict with the Illinois Manufactured Housing and Mobile Home Safety Act, the Mobile Home Local Services Tax Act, the Mobile Home Park Act, or any other provision of law with respect to the taxation of mobile homes or manufactured homes located outside of mobile home parks, the provisions of this Section shall control.  
(Source: P.A. 96-1477, eff. 1-1-11.)

(35 ILCS 200/1-135)

Sec. 1-135. Section. A Section of this Code unless otherwise stated.

(Source: P.A. 88-455.)

(35 ILCS 200/1-140)

Sec. 1-140. Stamp, stamped or stamping. In columns, on receipts, or otherwise as provided in this Code, includes any print, punch symbol, or electronic validation used to represent a stamp or stamping. Where this Code requires words or abbreviations of words to accompany a stamp or stamping, those words or abbreviations must appear with the stamp.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-145)

Sec. 1-145. Tax; Taxes. Any tax, special assessments or costs, interest or penalty imposed upon property.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-150)

Sec. 1-150. Taxing District. Any unit of local government, school district or community college district with the power to levy taxes.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/1-155)

Sec. 1-155. Year. When used in this Code, with reference to taxes of or for a year, means a calendar year.

(Source: P.A. 86-1481; 87-877; 88-455.)

(35 ILCS 200/Tit. 2 heading)

## TITLE 2. ASSESSMENT OFFICIALS

(35 ILCS 200/Art. 2 heading)

### Article 2. Township Assessment Officials

(35 ILCS 200/2-5)

Sec. 2-5. Multi-township assessors. Townships with less than 1,000 inhabitants shall not elect assessors for each township but shall elect multi-township assessors.

(1) If 2 or more townships with less than 1,000

inhabitants are contiguous, one multi-township assessor shall be elected to assess the property in as many of the townships as are contiguous and whose combined population

is 1,000 or more inhabitants.

(2) If any township of less than 1,000 inhabitants is not contiguous to another township of less than 1,000 inhabitants, one multi-township assessor shall be elected to assess the property of that township and any other township to which it is contiguous.

(Source: P.A. 87-818; 88-455.)

(35 ILCS 200/2-10)

Sec. 2-10. Mandatory establishment of multi-township assessment districts. Before August 1, 2002 and every 10 years thereafter, the supervisor of assessments shall prepare maps, by county, of the townships, indicating the number of inhabitants and the equalized assessed valuation of each township for the preceding year, within the counties under township organization, and shall distribute a copy of that map to the county board and to each township supervisor, board of trustees, sitting township or multi-township assessor, and to the Department. The map shall contain suggested multi-township assessment districts for purposes of assessment. Upon receipt of the maps, the boards of trustees shall determine separately, by majority vote, if the suggested multi-township districts are acceptable.

The township boards of trustees may meet as a body to discuss the suggested districts of which they would be a part. Upon request of the township supervisor of any township, the township supervisor of the township containing the most population shall call the meeting, designating the time and place, and shall act as temporary chairperson of the meeting until a permanent chairperson is chosen from among the township officials included in the call to the meeting. The township assessors and supervisor of assessments may participate in the meeting. Notice of the meeting shall be given in the same manner as notice is required for township meetings in the Township Code. The meeting shall be open to the public and may be recessed from time to time.

If a multi-township assessment district is not acceptable to any board of trustees, they shall so determine and further determine an alternative multi-township assessment district. The suggested or alternative multi-township assessment district shall contain at least 2 townships and 1,000 or more inhabitants, shall contain no less than the total area of any one township, shall be contiguous to at least one other township in the multi-township assessment district, and shall be located within one county. For purposes of this Section only, townships are contiguous if they share a common boundary line or meet at any point. This amendatory Act of 1996 is not a new enactment, but is declarative of existing law.

Before September 15, 2002 and every 10 years thereafter, the respective boards of town trustees shall notify the supervisor of assessments and the Department whether they have accepted the suggested multi-township assessment district or whether they have adopted an alternative district, and, in the latter case, they shall include in the notification a description or map, by township, of the alternative district. Before October 1, 2002 and every 10 years thereafter, the supervisor of assessments shall determine whether any suggested or alternative multi-township assessment district meets the conditions of this Section and Section 2-5. If any township board of trustees fails to so notify the supervisor

of assessments and the Department as provided in this Section, the township shall be part of the original suggested multi-township assessment district. In any dispute between 2 or more townships as to inclusion or exclusion of a township in any one multi-township assessment district, the county board shall hold a public hearing in the county seat and, as soon as practicable thereafter, make a final determination as to the composition of the district. It shall notify the Department of the final determination before November 15, 2002 and every 10 years thereafter. The Department shall promulgate the multi-township assessment districts, file the same with the Secretary of State as provided in the Illinois Administrative Procedure Act and so notify the township supervisors, boards of trustees and county clerks of the townships and counties subject to this Section and Section 2-5. If the Department's promulgation removes a township from a prior multi-township assessment district, that township shall, within 30 days after the effective date of the removal, receive a distribution of a portion of the assets of the prior multi-township assessment district according to the ratio of the total equalized assessed valuation of all the taxable property in the township to the total equalized assessed valuation of all the taxable property in the prior multi-township assessment district. If a township is removed from one multi-township assessment district and made a part of another multi-township assessment district, the district from which the township is removed shall, within 30 days after the effective date of the removal, cause the township's distribution under this paragraph to be paid directly to the district of which the township is made a part. A township receiving such a distribution (or a multi-township assessment district receiving such a distribution on behalf of a township that is made a part of that district) shall use the proceeds from the distribution only in connection with assessing real estate in the township for tax purposes.

(Source: P.A. 88-455; incorporates 88-221; 88-670, eff. 12-2-94; 89-502, eff. 6-28-96; 89-695, eff. 12-31-96.)

(35 ILCS 200/2-15)

Sec. 2-15. Voluntary establishment of multi-township assessment districts. Any 2 or more contiguous townships in any one county, other than townships provided for in Sections 2-5 and 2-10, may by majority vote of each board of trustees of the townships, form a multi-township assessment district comprising those townships. This determination shall be made no later than October 1 of the year preceding the year in which township officials are elected. If one or more of those township assessor's offices is vacant, a determination to form a multi-township assessment district may still be made at the time of that vacancy. The assessor or assessors remaining in office in one or more of the townships comprising the multi-township assessment district shall assume the duties of multi-township assessor until a successor is elected or appointed and qualified. If there is no township assessor remaining in office at the time, the board of trustees of the multi-township assessment district, as defined in Section 2-20, shall appoint a multi-township assessor for the unexpired terms of the former elected township assessors as provided in this Code.

The township boards of trustees shall notify the



supervisor of assessments and the Department prior to December 1 of the year in which they have taken any action prescribed in this Section.

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

(35 ILCS 200/2-20)

Sec. 2-20. Township and Multi-Township Boards of Trustees; Elected Assessors. The township supervisors and clerks of townships comprising a multi-township assessment district, and the township board of trustees in townships that are not a part of a multi-township assessment jurisdiction, shall, ex officio, constitute a multi-township or township board of trustees for their respective assessment jurisdictions.

Each multi-township board of trustees shall organize and select one of its number as chairman, another as clerk and another as treasurer. These officers shall serve a term of 2 years or until their successors are elected, except no person shall be a member of a multi-township board of trustees after the expiration of his or her term as township supervisor or township clerk.

The powers and duties of a multi-township board of trustees or township board of trustees concerning property tax assessment administration shall be limited to the following: (1) levying taxes necessary to provide the funds required by the budget adopted for the township or multi-township assessor and certifying the levy to the county clerk, (2) determining and approving the budget of the assessor, (3) determining a salary for the assessor, and (4) setting the compensation of any assessor or temporarily appointed because the assessor is physically incapacitated, according to Section 60-5 of the Township Code. The levy shall not be included within any statutory limitation of rate or amount for other township purposes, but shall be in addition to that rate or amount. The board shall have no power to approve or disapprove personnel of the multi-township or township assessor. The treasurer of the multi-township board of trustees shall have the duties and responsibilities of the township supervisor in relation to the township assessor in the maintenance and disbursement of funds of the multi-township assessor.

The changes made in this Section by Public Act 82-554 do not apply to any township in a county with more than 3,000,000 inhabitants.

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

(35 ILCS 200/2-25)

Sec. 2-25. Transition to multi-township organization. No later than December 1 preceding the date the multi-township assessor takes office, the assessors of townships included in the multi-township district and the supervisor of assessments shall deliver to the multi-township assessor all books, records, supplies, and other property relating to their assessing office, taking the multi-township assessor's receipt therefor. The township supervisors of the townships comprising the multi-township district shall transfer to the multi-township treasurer all funds relating to or budgeted for purposes of township assessments. Any accounts or tax moneys for township assessment purposes thereafter shall be paid to the multi-township treasurer of the multi-township district, with copies of the county treasurer's disbursement statements going directly to the multi-township assessor.

(Source: P.A. 81-838; 88-455.)

(35 ILCS 200/2-30)

Sec. 2-30. Budget Making. At least 60 days prior to the beginning of each fiscal year, the assessor for each multi-township assessment district or township shall prepare and present on forms provided or approved by the Department an office budget for the ensuing fiscal year. The multi-township or township board of trustees shall adopt a budget and appropriation ordinance in accordance with the Illinois Municipal Budget Law.

The multi-township board must, at least 30 days before the public hearing required by Section 3 of the Illinois Municipal Budget Law, prepare or cause to be prepared a tentative budget and appropriation ordinance and file the ordinance with the township clerks of the townships comprising the multi-township assessment district. The township clerks must make the tentative budget and appropriation ordinance available for public inspection for at least 30 days before final action on the ordinance. The required public hearing must be held on or before the last day of the first quarter of the fiscal year before the board. Notice of the hearing must be given by publication in a newspaper published in the multi-township assessment district at least 30 days before the time of the hearing. If there is no newspaper published in the multi-township assessment district, notice of the public hearing may be given by posting notices in 5 of the most public places in each township comprising the multi-township assessment district. It is the duty of the township clerks to arrange for the public hearing. The board at the public hearing may adopt all or part of the tentative budget and appropriation ordinance, as the board deems necessary.

The multi-township or township board of trustees shall determine the amount required and permitted by law to finance the operations of the office of the multi-township or township assessor. The board of trustees shall certify that amount in a levy to the county clerk in the manner provided in Section 2-20. The county clerk shall extend the tax levies, as provided in this Code, against all taxable property within the jurisdiction.

(Source: P.A. 92-684, eff. 7-16-02.)

(35 ILCS 200/2-35)

Sec. 2-35. Disconnection petition.

(a) A township with 1,000 or more inhabitants according to the last preceding special Federal Census may be disconnected from a multi-township district under this Section if: (1) the township had less than 1,000 inhabitants preceding the date on which the township was included within a multi-township district under Section 2-5 and 2-10; or (2) the township was included within a multi-township district created under Section 2-15.

(b) If a petition for the disconnection from a multi-township assessment district of a township described in subsection (a) is signed by 10% of the registered voters of the township and is filed with the clerk of the township no later than August 1 of the year preceding the year in which the multi-township assessor is to be elected, the clerk shall promptly forward the petition to the township board of trustees. The township board of trustees shall adopt or reject

the petition within 60 days after receiving it. If the board adopts the petition, the township shall be disconnected from the multi-township district, effective upon the expiration of the term of office of the incumbent multi-township assessor.

(c) After the disconnection of a township under this Section, the multi-township district shall continue to exist. If only one township remains in the district after the disconnection or if the combined population of the remaining townships is less than 1,000 inhabitants, the disconnection shall not be allowed.

(Source: P.A. 84-1051; 88-455.)

(35 ILCS 200/2-40)

Sec. 2-40. Notice of disconnection. Within 60 days of an adoption of a disconnection petition under Section 2-35, the clerk or clerks of the disconnected township or townships shall notify the Department of that fact.

When so notified, the Department shall amend the list filed with the Secretary of State under Section 2-10.

(Source: P.A. 85-340; 88-455.)

(35 ILCS 200/2-45)

Sec. 2-45. Selection and eligibility of township and multi-township assessors.

(a) In all counties under township organization, township or multi-township assessors shall be qualified as required by subsections (b) through (d) of this Section and shall be elected as provided in this Code. Township or multi-township assessors shall enter upon their duties on January 1 following their election, and perform the duties of the office for 4 years.

(b) Beginning December 1, 1996, in any township or multi-township assessment district not subject to the requirements of subsections (c) or (d) of this Section, no person is eligible to file nomination papers or participate as a candidate in any caucus or primary or general election for, or be appointed to fill vacancies in, the office of township or multi-township assessor, unless he or she (i) has successfully completed an introductory course in assessment practices that is approved by the Department; or (ii) possesses at least one of the qualifications listed in paragraphs (1) through (6) of subsection (c) of this Section. The candidate cannot file nominating papers or participate as a candidate unless a copy of the certificate of his or her qualifications is filed with the township clerk, board of election commissioners, or other appropriate authority as required by the Election Code. The candidate cannot be appointed to fill a vacancy until he or she has filed a copy of the certificate of his or her qualifications with the appointing authority.

(c) Beginning December 1, 1996, in a township or multi-township assessment district with \$25,000,000 or more of non-farm equalized assessed value or \$1,000,000 or more in commercial and industrial equalized assessed value, no person is eligible to file nomination papers or participate as a candidate in any caucus or primary or general election for, or be appointed to fill vacancies in, the office of township or multi-township assessor, unless he or she possesses at least one of the qualifications listed in paragraphs (1) through (6) of this subsection (c).

(1) a Certified Illinois Assessing Officer

certificate from the Illinois Property Assessment Institute with current additional 30 class hours as required for additional compensation under Section 4-10;

(2) (A) A Certified Illinois Assessing Officer certificate from the Illinois Property Assessment Institute with a minimum of 300 additional hours of successfully completed courses approved by the Department, if at least 150 of the course hours required a written examination; and

(B) within the 4 years preceding the election, successful completion of at least 15 class hours of additional training in courses that must be approved by the Department, including but not limited to, assessment, appraisal, or computer courses, and that may be offered by accredited universities, colleges, or community colleges;

(3) a Certified Assessment Evaluator designation from the International Association of Assessing Officers;

(4) certification as a Member of the Appraisal Institute, Senior Real Estate Analyst, or Senior Real Property Appraiser from the Appraisal Institute or its predecessor organization;

(5) a professional designation by any other appraisal or assessing association approved by the Department; or

(6) if the person has served as a township or multi-township assessor for 12 years or more, a Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute with a minimum of 360 additional hours of successfully completed courses approved by the Department, if at least 180 of the course hours required a written examination.

The candidate cannot file nominating papers or participate as a candidate unless a copy of the certificate of his or her qualifications is filed with the township clerk, board of election commissioners, or other appropriate authority as required by the Election Code. The candidate cannot be appointed to fill a vacancy until he or she has filed a copy of the certificate of his or her qualifications with the appointing authority.

(d) Beginning December 1, 2000, in a township or multi-township assessment district with more than \$10,000,000 and less than \$25,000,000 of non-farm equalized assessed value and less than \$1,000,000 in commercial and industrial equalized assessed value, no person who has previously been elected as township or multi-township assessor in any such township or multi-township assessment district is eligible to file nomination papers or participate as a candidate in any caucus or primary or general election for the office of township or multi-township assessor, unless he or she possesses at least one of the qualifications listed in paragraphs (1) through (6) of subsection (c) of this Section. The candidate cannot file nominating papers or participate as a candidate unless a copy of the certificate of his or her qualifications is filed with the township clerk, board of election commissioners, or other appropriate authority as required by the Election Code.

(e) If any person files nominating papers for candidacy for the office of township or multi-township assessor without also filing a copy of the certificate as required by this Section, the clerk of the township, the board of election commissioners, or other appropriate authority as required by the Election Code shall refuse to certify the name of the

person as a candidate to the proper election officials.

If no candidate for election meets the above qualifications there shall be no election and the town board of trustees or multi-township board of trustees shall appoint or contract with a person under Section 2-60.

As used in this Section only, "non-farm equalized assessed value" means the total equalized assessed value in the township or multi-township assessment district as reported to the Department under Section 18-225 after removal of homestead exemptions, and after removal of the equalized assessed value reported as farm or minerals to the Department under Section 18-225.

For purposes of this Section only, "file nomination papers" also includes having nomination papers filed on behalf of the candidate by another person.

(Source: P.A. 93-188, eff. 7-11-03.)

(35 ILCS 200/2-50)

Sec. 2-50. Certification by Department. The Department shall, within 15 days after the effective date of this amendatory Act of 1995 and, thereafter, by February 1 of each year before the year of election of township or multi-township assessors, certify to each township or multi-township clerk and each county clerk a list showing all township and multi-township assessment districts with the pre-election requirements for township or multi-township assessor under Section 2-45 for each township and each multi-township assessment district. If a new multi-township assessment district is established under Section 2-15 or a township is disconnected from a multi-township assessment district under Section 2-35, the Department shall, within 30 days after the required statutory notice, certify to the multi-township clerk and county clerk whether the assessor for the new multi-township assessment district is subject to the requirements of subsections (b), (c), or (d) of Section 2-45 of this Code.

(Source: P.A. 88-455; 89-441, eff. 6-1-96.)

(35 ILCS 200/2-52)

Sec. 2-52. Revision of assessor qualifications by Department. The Department may revise the assessor qualifications for township and multi-township assessment districts from those qualifications specified in subsections (c) or (d) of Section 2-45 to those qualifications specified in subsection (b) of Section 2-45 if the township or multi-township board of trustees petition the Department to do so. In determining petitions from a township or multi-township board of trustees requesting a change in assessor qualifications, the Department shall consider the quantity and complexity of assessments in the township or multi-township. The Department shall promulgate reasonable rules relating to the administration of this Section.

(Source: P.A. 89-441, eff. 6-1-96.)

(35 ILCS 200/2-55)

Sec. 2-55. Role as ex-officio deputy assessors. In all townships in counties of 3,000,000 or more, in which township assessors are elected, the township assessors shall be ex-officio deputy assessors to make the assessments in the townships wherein they are elected but those ex-officio deputy assessors shall be under the direction and control of the

county assessor in the same manner as other deputy assessors, subject to the rules and regulations prescribed by the county assessor and the board of appeals. The compensation and expenses of the township assessors shall be determined and paid as provided in Sections 2-70, 2-75, 2-80, 4-10, 4-15 and 4-20. If in any township the ex-officio deputy assessor is not able, within the time allowed by law or set by rules and regulations prescribed by the county assessor and the board of appeals, to make the assessment in the township, any additional deputy assessor or deputy assessors required to make the assessment shall be residents and legal voters of the township and may be appointed by the county assessor. For failure to complete the assessment and return the assessment books within the time prescribed by law or set by the rules and regulations of the county assessor and board of appeals, any township assessor may be removed from office by the order of the county assessor. All clerks and deputies shall take and subscribe an oath of office to honestly and faithfully perform all the duties of their respective offices under the direction of the county assessor. The county assessor, the clerks and deputy assessors, may administer oaths authorized by law to be administered by assessors. The number and compensation of the clerks and the deputies (other than the ex-officio deputies) shall be determined annually by the county board and shall be paid from the county treasury.  
(Source: P.A. 83-121; 88-455.)

(35 ILCS 200/2-60)

Sec. 2-60. Vacancies.

(a) When any township or multi-township assessment district fails to elect an assessor or when an assessor's office becomes vacant for any reason specified in Section 25-2 of the Election Code, the township or multi-township board of trustees shall fill the vacancy in townships or multi-township assessment districts by appointing a person qualified as required under Section 2-45 or as revised by the Department under Section 2-52. A person appointed to fill a vacancy under this Section must be a member of the same political party as the person vacating the office if the person vacating the office was a member of an established political party, as defined in Section 10-2 of the Election Code, that is still in existence at the time the appointment is made. The appointee shall establish his or her political party affiliation by his or her record of voting in party primary elections or by holding or having held an office in a political party organization before the appointment. If the appointee has not voted in a party primary election or is not holding or has not held an office in a political party organization before the appointment, then the appointee shall establish his or her political party affiliation by his or her record of participating in a political party's nomination or election caucus.

(b) In the alternative, a township or multi-township assessment district shall contract with a person qualified as required under Section 2-45 or as revised by the Department under Section 2-52 to do the assessing at a cost no greater than the maximum salary authorized for that township or multi-township assessment district under Section 2-70.

(Source: P.A. 89-342, eff. 1-1-96; 89-441, eff. 6-1-96; 90-748, eff. 8-14-98.)

(35 ILCS 200/2-65)

Sec. 2-65. Deputies and employees.

(a) In all counties under township organization where a township or multi-township assessor is unable alone to perform all duties of the office, he or she may appoint one or more suitable persons as deputies to assist in making the assessment, and may appoint other employees required for operation of the office. The deputies and other employees may be employed on an annual, monthly or daily basis.

(b) Every township or multi-township assessor with 5 or more deputies and other employees shall adopt rules concerning all benefits available to employees. The rules shall include, without limitation, the following benefits to the extent they are applicable: insurance coverage, compensation, overtime pay, compensatory time off, holidays, vacations, sick leave, and maternity leave. The rules shall be adopted and filed with the township clerk within 4 months after the assessor takes office. A multi-township assessor shall file the rules with the clerk of each township in the district. Amendments to the rules shall be filed with the appropriate township clerk or clerks by their effective date.

(Source: P.A. 87-818; 88-455.)

(35 ILCS 200/2-70)

Sec. 2-70. Salary. Each multi-township board of trustees shall set the salary of its multi-township assessor at least 150 days before his or her election. Each township board of trustees shall set the salary of its township assessor at the same time it sets the compensation of its township supervisor.

(Source: P.A. 90-210, eff. 7-25-97.)

(35 ILCS 200/2-75)

Sec. 2-75. Affidavit for time employed. When compensation of a township or multi-township assessor or his or her deputy is based upon the time actually employed in the making of assessments, the assessors and deputies shall make an affidavit of the time so employed. Payments of the compensation and expenses under Sections 2-65, 2-70 and 2-80 shall be paid out of the township or multi-township treasury.

(Source: Laws 1967, p. 388; P.A. 88-455.)

(35 ILCS 200/2-80)

Sec. 2-80. Expenses and office needs. Township and multi-township assessors shall receive travel and transportation expenses in the amount determined by the board of town trustees, and shall be reimbursed for their reasonable travel, meal, lodging and registration expenses incurred in attendance at a school of instruction prescribed by the Department. The board of town trustees shall provide the office and storage space, equipment, office supplies, deputies and clerical and stenographic personnel and other items as are necessary for the efficient operation of the office.

(Source: P.A. 83-1277; 88-455.)

(35 ILCS 200/Art. 3 heading)

Article 3. County Assessment Officials

(35 ILCS 200/3-5)

Sec. 3-5. Supervisor of assessments. In counties with less than 3,000,000 inhabitants and in which no county assessor has been elected under Section 3-45, there shall be a county supervisor of assessments, either appointed as provided in this Section, or elected.

In counties with less than 3,000,000 inhabitants and not having an elected county assessor or an elected supervisor of assessments, the office of supervisor of assessments shall be filled by appointment by the presiding officer of the county board with the advice and consent of the county board.

To be eligible for appointment or to be eligible to file nomination papers or participate as a candidate in any primary or general election for, or be elected to, the office of supervisor of assessments, or to enter upon the duties of the office, a person must possess one of the following qualifications as certified by the individual to the county clerk:

(1) A Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute, plus the additional training required for additional compensation under Section 4-10.

(2) A Certified Assessment Evaluator certificate from the International Association of Assessing Officers.

(3) A Member of the Appraisal Institute (MAI), Residential Member (RM), Senior Real Estate Analyst (SREA), Senior Real Property Analyst (SRPA) or Senior Residential Analyst (SRA) certificate from the Appraisal Institute or its predecessor organizations.

(4) If the person has served as a supervisor of assessments for 12 years or more, a Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute with a minimum of 360 additional hours of successfully completed courses approved by the Department if at least 180 of the course hours required a written examination.

In addition, a person must have had at least 2 years' experience in the field of property sales, assessments, finance or appraisals and must have passed an examination conducted by the Department to determine his or her competence to hold the office. The examination may be conducted by the Department at a convenient location in the county or region. Notice of the time and place shall be given by publication in a newspaper of general circulation in the counties, at least one week prior to the exam. The Department shall certify to the county board a list of the names and scores of persons who pass the examination. 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 term of office shall be 4 years from the date of appointment and until a successor is appointed and qualified.

(Source: P.A. 92-667, eff. 7-16-02.)

(35 ILCS 200/3-10)

Sec. 3-10. Dismissal of supervisor of assessments; Vacancies. The county board, by a vote of 2/3 of its members, may dismiss a supervisor of assessments before the expiration of his or her term for misfeasance, malfeasance or nonfeasance in the performance of the duties of the office. Whenever the



county board dismisses a supervisor of assessments, it shall specify its reasons in writing. The dismissed supervisor may, within 21 days after receipt of the statement of reasons for dismissal, request a hearing before the county board. The county board shall conduct a hearing within 30 days of a timely request, and may reverse the dismissal by a vote of a majority of the members present.

Vacancies shall be filed by appointment for a full term. In the event of a vacancy, the county board may appoint an acting supervisor of assessments, but an acting supervisor may serve for no more than 60 days until a qualified person is appointed to fill the remainder of the term.

(Source: P.A. 86-905; 88-455.)

(35 ILCS 200/3-15)

Sec. 3-15. Service in more than one county. Any 2 or more counties may, with Department approval, appoint or elect the same person as county supervisor of assessments for each of such counties and may by agreement provide for the appropriate share of the salary and expenses of the official. In any case where a supervisor of assessments is shared, the aggregate population of the 2 or more counties shall be considered as the population when determining the compensation of the official under Section 3-40. If a county board desires to appoint as county supervisor of assessments of that county a person who is the appointed or elected supervisor of assessments of another county, the person shall not be required to take the examination given by the Department and shall not be required to accept the appointment.

(Source: P.A. 86-905; 88-455.)

(35 ILCS 200/3-20)

Sec. 3-20. Reimbursement when serving more than 1 county. When 2 or more counties have, with Department approval, elected or appointed the same person as county supervisor of assessments, subject to appropriation, the Department shall pay out of the Personal Property Tax Replacement Fund to the counties a total of \$5,000 per year to be applied toward the person's salary. The Department shall apportion the \$5,000 among such counties in proportion to each county's share of the salary.

The amount payable under this Section is in addition to the 50% reimbursement provided for in Section 3-40, but in no event shall the total paid under this Section and the reimbursement under Section 3-40 exceed the compensation of the supervisor of assessments.

(Source: P.A. 97-72, eff. 7-1-11.)

(35 ILCS 200/3-25)

Sec. 3-25. Reappointment or reelection. Reappointment or reelection of an incumbent supervisor of assessments may be made without examination. If the presiding officer of the county board does not intend to reappoint an incumbent, he or she shall notify the incumbent not more than 120 nor less than 90 days before the expiration of his or her term. Upon request of the incumbent, the county board shall grant a public hearing as to why the incumbent will not be reappointed.

(Source: P.A. 86-905; 88-455.)

(35 ILCS 200/3-30)

Sec. 3-30. Supervisor of assessments as clerk of the board of review. Each supervisor of assessments shall serve as clerk of the county board of review and shall be present at all hearings held by the board. He or she shall not receive additional compensation for that service.

(Source: P.A. 86-482; 86-1475; 88-455.)

(35 ILCS 200/3-35)

Sec. 3-35. Outside employment. Except as provided below, any person appointed under Section 3-5 shall hold no other lucrative public office or public employment. In counties with less than 100,000 inhabitants, he or she may hold public employment if the duties are not incompatible with his or her duties as supervisor of assessments as assigned by the county board. The duties of a person administering a county zoning ordinance shall not be considered incompatible with the duties of a supervisor of assessments.

(Source: P.A. 86-482; 86-1475; 88-455.)

(35 ILCS 200/3-40)

Sec. 3-40. Compensation of supervisors of assessments.

(a) A supervisor of assessments shall receive annual compensation in an amount fixed by the county board subject to the following minimum amounts:

In counties with less than 14,000 inhabitants, not less than \$7,500;

In counties with 14,000 or more but less than 30,000 inhabitants, not less than \$8,000;

In counties with 30,000 or more but less than 60,000 inhabitants, not less than \$9,000;

In counties with 60,000 or more but less than 100,000 inhabitants, not less than \$10,000;

In counties with 100,000 or more but less than 200,000 inhabitants, not less than \$11,500;

In counties with 200,000 or more but less than 300,000 inhabitants, not less than \$13,000;

In counties with 300,000 or more but less than 1,000,000 inhabitants, not less than \$15,000.

For purposes of this subsection, the number of inhabitants shall be determined by the latest Federal decennial or special census of the county.

(b) Elected supervisors of assessments who began a term of office before December 1, 1990 shall be compensated at the rate of their base salary. "Base salary" is the compensation paid for their position before July 1, 1989.

(c) Elected supervisors of assessments beginning a term of office on or after December 1, 1990 shall, beginning December 1, 1993, receive their base salary plus at least 12% of base salary.

Any supervisor of assessments who has been presented a Certified Assessing Evaluator Certificate by the International Association of Assessing Officers shall receive an additional compensation of \$500 per year to be paid out of funds appropriated to the Department from the Personal Property Tax Replacement Fund.

The salary set by the county board shall be paid in equal monthly installments out of the treasury of the county in which he or she is appointed or elected. If the Department has determined that the total assessed value of property in a county, as equalized by the supervisor of assessments under

Section 9-210, is between 31 1/3% and 35 1/3% of the total fair cash value of property in the county, subject to appropriation, the Department shall reimburse the county monthly from the Personal Property Tax Replacement Fund 50% of the amount of salary the county paid to the officer for the preceding month.

The county board shall provide necessary office space for the officer and pay all necessary expenses of the office out of the county treasury.

Each supervisor of assessments may, with the advice and consent of the county board, appoint necessary deputies and clerks, their compensation to be fixed by the county board and paid by the county.

(Source: P.A. 97-72, eff. 7-1-11.)

(35 ILCS 200/3-45)

Sec. 3-45. Election of county assessor; counties of less than 3,000,000. In counties having an elected board of review under Section 6-35, a county assessor shall be elected. To be eligible to file nomination papers or participate as a candidate in any primary or general election for, or be elected to, the office of county assessor, or to enter upon the duties of the office, a person must possess one of the following qualifications as certified by the individual to the county clerk:

(1) a Certified Illinois Assessing Officer certificate from the Illinois Property Assessment Institute; or

(2) a Certified Assessment Evaluator designation from the International Association of Assessing Officers.

In addition, a person must have at least 2 years experience in the field of property sales, assessments, finance, or appraisals.

The county clerk must determine if candidates for assessor have qualified under this Code prior to certification of their nominating petitions. The election of the county assessor shall be at the same time and in the same manner as other county officials are elected under the general election law. The county assessor shall hold office for a 4 year term and until a successor is elected and qualified. Vacancies shall be filled in the same manner as are vacancies in other county elective offices.

(Source: P.A. 92-235, eff. 8-2-01.)

(35 ILCS 200/3-50)

Sec. 3-50. Election of county assessors - Counties of 3,000,000 or more. In all counties with 3,000,000 or more inhabitants, the office of county assessor, heretofore created and established, is hereby continued.

The county assessor shall be elected as provided in the general election law, at the general election in 1994 and every fourth year thereafter to hold office for a term of 4 years from the first Monday of December, and until a successor is elected and qualified. Any vacancy in office shall be filled by appointment as provided in the general election law, until the next regular election of county officers when a successor shall be elected for the unexpired term or for the full term as the case may require. The county assessor shall take the oath and give the bond herein required of other assessors and of supervisors of assessments and shall receive

such compensation payable from the county treasury in an amount set by the county board. The amount so set shall not be changed during the term for which he or she is elected or appointed. The county assessor shall also have a suitable office to be provided by the county board.

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