



Illinois General Assembly

- [Bills & Resolutions](#)
- [Compiled Statutes](#)
- [Public Acts](#)
- [Legislative Reports](#)
- [IL Constitution](#)
- [Legislative Guide](#)
- [Legislative Glossary](#)

Illinois Compiled Statutes

[Back to Article Listing](#) [Public Acts](#) [Search](#) [Guide](#) [Disclaimer](#) [Printer-Friendly Version](#)

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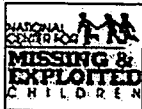
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(example: HB0001)

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Search By Keyword

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[Advanced Search](#)



REVENUE (35 ILCS 200/) Property Tax Code.

(35 ILCS 200/Art. 3 heading)
Article 3. County Assessment Officials

(35 ILCS 200/3-5)
(Text of Section from P.A. 101-150)

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, or a successor is elected and qualified under Section 3-52.

(Source: P.A. 101-150, eff. 7-26-19.)

(Text of Section from P.A. 101-467)

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 Department to the county clerk:

(1) A currently active Certified Illinois Assessing Officer designation from the Illinois Property Assessment Institute.

(2) A currently active AAS, CAE, or MAS designation from the International Association of Assessing Officers.

(3) A currently active MAI, SREA, SRPA, SRA, or RM designation from the Appraisal Institute.

(4) (blank).

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. 101-467, eff. 8-23-19.)

(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.)

(35 ILCS 200/3-52)

Sec. 3-52. Election or appointment of county assessors or county supervisors of assessments.

(a) In counties with less than 3,000,000 inhabitants, the county may change the manner in which it selects its county assessor or county supervisor of assessments upon:

(1) adoption of an ordinance by the county board or county board of commissioners requiring the county assessor or county supervisor of assessments to be elected or appointed, as applicable; or

(2) the filing of a petition with the county board or the county board of commissioners, subject to the petition requirements of Section 28-3 of the Election Code and signed by 2% of the registered voters of the county, requiring the county assessor or county supervisor of assessments to be elected or appointed, as applicable.

(b) If an ordinance is adopted or a petition is filed meeting the requirements of subsection (a), then the county clerk shall certify the proposition to the appropriate election authorities, who shall submit a referendum, subject to the requirements of Section 16-7 of the Election Code, to be placed on the ballot at the next following general election in substantially the following form:

Shall the (county assessor or county supervisor of assessments, as applicable) be (elected rather than appointed or appointed rather than elected, as applicable)?

The votes shall be recorded as "Yes" or "No". The referendum is approved when a majority of the votes cast on the referendum approve the referendum.

(c) After the approval of a referendum under subsection (b):

(1) if voters approve the referendum to make the county assessor or county supervisor of assessments position elected rather than appointed, then the county assessor or county supervisor of assessments shall be elected at the general election next following the approval of the referendum and at the general election every 4 years thereafter; the elected county assessor or county supervisor of assessments shall serve until a successor is elected and qualified; the term of any appointed county assessor or county supervisor of assessments serving at the time of the approval of the referendum shall end when a successor is elected and qualified; and

(2) if the voters approve a referendum to make the county assessor or county supervisor of assessments position appointed rather than elected, then, at the conclusion of the term of the elected county assessor or county supervisor of assessments serving at the time of the approval of the referendum, the county assessor or county supervisor of assessments shall be appointed by the county board or county board of commissioners to a 4-year term and shall serve until a successor is appointed and qualified.

(Source: P.A. 101-150, eff. 7-26-19.)

(35 ILCS 200/3-55)

Sec. 3-55. Staffing of county assessor's office - Counties of 3,000,000 or more. The county assessor in counties with 3,000,000 or more inhabitants shall appoint one chief deputy assessor, one deputy assessor in charge of administrative service division and one deputy assessor in charge of real estate division. The county assessor may also employ other clerical help and deputies as may be necessary, each one of whom (except the chief deputy assessor, deputy assessor in charge of administrative service division, and deputy assessor in charge of real estate division) shall be appointed by the county assessor under the civil service law applicable in such

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

(35 ILCS 200/3-60)

Sec. 3-60. Chief deputy - Counties of less than 3,000,000 with elected assessor. The county assessor in counties with less than 3,000,000 inhabitants which elect a county assessor under Section 3-45 may employ a chief deputy and other clerical help as may be necessary. The chief deputy shall hold office at the will of the county assessor, and shall take and subscribe an oath of office that he or she will honestly and faithfully perform all duties of the office under the direction of the county assessor. The chief deputy shall have power to administer all oaths authorized by law to be administered by assessors. The compensation of the chief deputy shall be fixed by the county assessor, subject to the approval of the board of review.
(Source: P.A. 86-1475; 88-455.)

(35 ILCS 200/3-65)

Sec. 3-65. Deputy county assessors - Counties of less than 3,000,000 with elected assessor. The county assessor in counties with less than 3,000,000 inhabitants which elect a county assessor under Section 3-45 may appoint as many suitable persons as in his or her judgment are necessary to act as deputies, who shall perform the duties assigned to them by the county assessor. They shall hold their office at the will of the county assessor, and shall receive compensation determined by the assessor to be paid out of the county treasury. Such deputy assessors shall, before entering upon their duties, take the oath or affirmation prescribed for the assessors.

In counties with less than 3,000,000 inhabitants which elect a county assessor under Section 3-45, in all townships not lying completely within the limits of one city, the township assessor shall be ex-officio the deputy assessor to make the assessments in the township where he or she is elected. If, in any township, the township assessor shall not be able, by himself or herself within the time allowed by law, to make the assessment of the township, any additional deputy assessors required to make the assessment shall be residents and legal voters of that township, and shall be nominated by the township's board of trustees and appointed by the county assessor only upon that nomination. Deputy assessors so appointed shall act under the supervision of the ex-officio deputy town assessors.
(Source: P.A. 82-783; 88-455.)

(35 ILCS 200/3-70)

Sec. 3-70. Cessation of Township Assessor. If the office of Township Assessor in a coterminous township ceases as provided in Articles 27 and 28 of the Township Code, then the coterminous municipality shall assume the duties of the Township Assessor under this Code.
(Source: P.A. 98-127, eff. 8-2-13; 99-474, eff. 8-27-15.)

[Top](#)

[Home](#) | [Legislation & Laws](#) | [House](#) | [Senate](#) | [My Legislation](#) | [Disclaimers](#) | [Email](#)



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