HB1726

LRB104 03128 HLH 13149 b

104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB1726

Introduced 1/28/2025, by Rep. Amy Elik

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-115
35 ILCS 200/23-5

Amends the Property Tax Code. Makes changes concerning the amount required to be paid under protest for the 2026 or 2027 tax year. Effective immediately.

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A BILL FOR

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 Sections 21-115 and 23-5 as follows:

(35 ILCS 200/21-115)

Sec. 21-115. Times of publication of notice. The advertisement shall be published once at least 10 days before the day on which judgment is to be applied for, and shall contain a list of the delinquent properties upon which the taxes or any part thereof remain due and unpaid, the names of owners, if known, the total amount due, and the year or years for which they are due. In counties of less than 3,000,000 inhabitants, advertisement shall include notice of the registration requirement for persons bidding at the sale. Properties upon which taxes have been paid ~~in full~~ under protest <u>(in full or, as provided in subsection (b) of Section 23-5, in part)</u> shall not be included in the list.

The collector shall give notice that he or she will apply to the circuit court on a specified day for judgment against the properties for the taxes, and costs, and for an order to sell the properties for the satisfaction of the amount due.

The collector shall also give notice of a date within the

next 5 business days after the date of application on which all the properties for the sale of which an order is made will be exposed to public sale at a location within the county designated by the county collector, for the amount of taxes, and cost due. The advertisement published according to the provisions of this Section shall be deemed to be sufficient notice of the intended application for judgment and of the sale of properties under the order of the court. A county with fewer than 3,000,000 inhabitants may, by joint agreement, combine its tax sale with the tax sale of one or more other contiguous counties; such a joint tax sale shall be held at a location in one of the participating counties. Notwithstanding the provisions of this Section and Section 21-110, in the 10 years following the completion of a general reassessment of property in any county with 3,000,000 or more inhabitants, made under an order of the Department, the publication shall be made not sooner than 10 days nor more than 90 days after the date when all unpaid taxes on property have become delinquent. (Source: P.A. 101-379, eff. 1-1-20.)

(35 ILCS 200/23-5)

Sec. 23-5. Payment under protest.

(a) Except as provided in subsection (b), beginning ~~Beginning~~ with the 1994 tax year in counties with 3,000,000 or more inhabitants, and beginning with the 1995 tax year in all other counties, if any person desires to object to all or any

part of a property tax for any year, for any reason other than that the property is exempt from taxation, he or she shall pay all of the tax due within 60 days from the first penalty date of the final installment of taxes for that year. Whenever taxes are paid in compliance with this Section and a tax objection complaint is filed in compliance with Section 23-10, 100% of the taxes shall be deemed paid under protest without the filing of a separate letter of protest with the county collector.

(b) If any person desires to object to all or any part of a property tax due for tax year 2026 or 2027 for any reason other than that the property is exempt from taxation, and if the property tax due for that tax year exceeds the property tax due for the immediately preceding taxable year, then he or she shall, within 60 days from the first penalty date of the final installment of taxes for that year, pay an amount equal to 100% of the property tax liability for the property for the immediately preceding taxable year, plus 50% of the amount by which the current year's property tax liability exceeds the immediately preceding tax year's tax liability for the property. If the taxes are paid under protest under this Section, the taxpayer shall file a separate letter of protest with the county collector setting forth the amount paid and the amount that was not paid with respect to each parcel for which a partial payment is made under this subsection. The taxpayer shall also, using the form generated by the

Department of Revenue by rule under subsection (c), notify the county collector at each stage of the property tax appeal process that an assessment action has been filed with the applicable reviewing entity and that the taxpayer intends to continue to exercise his or her rights to payment under protest as provided in this subsection. That notice shall be filed on or before the date the decision of the previous reviewing entity becomes final. The remainder of the tax liability for the property, plus any applicable penalties and interest, shall become due within 30 days after the date on which the taxpayer has exhausted all of the taxpayer's rights to administrative and judicial review with respect to the property for the applicable year.

(c) The Department of Revenue shall, by rule, generate a standard form for property taxpayers to use when making a payment of property taxes under protest pursuant to subsection (b). The Department of Revenue shall also generate, by rule, a standard set of notices for property taxpayers to use when notifying the county collector of the status of a property tax appeal process for which a payment is made under protest pursuant to subsection (b).

(Source: P.A. 88-455; 89-126, eff. 7-1195.)

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