



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4356

Introduced 1/14/2026, by Rep. Robert "Bob" Rita

SYNOPSIS AS INTRODUCED:

35 ILCS 200/23-20

Amends the Property Tax Code. Provides that, subject to certain limitations, a claim for a refund resulting from certain orders of the circuit court or from a certificate of error shall not be allowed unless the claim is filed within 20 years from the date the right to a refund arose. Effective immediately.

LRB104 16906 HLH 30317 b

1 AN ACT concerning revenue.

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 Section 23-20 as follows:

6 (35 ILCS 200/23-20)

7 Sec. 23-20. Effect of protested payments; refunds. No
8 protest shall prevent or be a cause of delay in the
9 distribution of tax collections to the taxing districts of any
10 taxes collected which were not paid under protest. If the
11 final order of the Property Tax Appeal Board or of a court
12 results in a refund to the taxpayer, refunds shall be made by
13 the collector from funds remaining in the Protest Fund until
14 such funds are exhausted and thereafter from the next funds
15 collected after entry of the final order until full payment of
16 the refund and interest thereon has been made. Interest from
17 the date of payment, regardless of whether the payment was
18 made before the effective date of this amendatory Act of 1997,
19 or from the date payment is due, whichever is later, to the
20 date of refund shall also be paid to the taxpayer at the annual
21 rate of the lesser of (i) 5% or (ii) the percentage increase in
22 the Consumer Price Index For All Urban Consumers during the
23 12-month calendar year preceding the levy year for which the

1 refund was made, as published by the federal Bureau of Labor
2 Statistics.

3 A claim for a refund resulting from a final order of the
4 Property Tax Appeal Board, an order of the circuit court
5 pursuant to Section 23-15 or Section 14-15 of this Code, a
6 certificate of error certified pursuant to Section 14-15 of
7 this Code, or a certificate of error issued pursuant to
8 Section 14-25 of this Code shall not be allowed unless the
9 claim is filed within 20 years from the date the right to a
10 refund arose; provided, however, that the aggregate total of
11 refunded taxes and interest shall not exceed \$5,000,000 in any
12 calendar year for claims filed more than 7 years after the
13 right to the refund arose. If the payment of a claim for a
14 refund would cause the aggregate total of taxes and interest
15 to exceed \$5,000,000 in any year, the refund shall be paid in
16 the next succeeding year.

17 The changes made to this Section by this amendatory Act of
18 the 103rd General Assembly apply to matters concerning refund
19 claims filed on or after the first day of the first month
20 following the effective date of this amendatory Act of the
21 103rd General Assembly.

22 The changes made to this Section by this amendatory Act of
23 the 104th General Assembly apply to matters concerning refund
24 claims filed on or after the first day of the first month
25 following the effective date of this amendatory Act of the
26 104th General Assembly.

1 (Source: P.A. 103-655, eff. 7-19-24.)

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