

SB2833



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2833

Introduced 1/13/2026, by Sen. Lakesia Collins

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-150

Amends the Property Tax Code. Provides that, if bills for the second installment of taxes in any taxable year are not mailed by the deadlines set forth in the Code, then the deadlines set forth for the application for judgment and order of sale shall be extended by an additional 90 days.

LRB104 16977 HLH 30391 b

A BILL FOR

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 21-150 as follows:

6 (35 ILCS 200/21-150)

7 Sec. 21-150. Time of applying for judgment. Except as
8 otherwise provided in this Section or by ordinance or
9 resolution enacted under subsection (c) of Section 21-40, in
10 any county with fewer than 3,000,000 inhabitants, all
11 applications for judgment and order of sale for taxes and
12 special assessments on delinquent properties shall be made
13 within 90 days after the second installment due date. In Cook
14 County, all applications for judgment and order of sale for
15 taxes and special assessments on delinquent properties shall
16 be made (i) by July 1, 2011 for tax year 2009, (ii) by July 1,
17 2012 for tax year 2010, (iii) by July 1, 2013 for tax year
18 2011, (iv) by July 1, 2014 for tax year 2012, (v) by July 1,
19 2015 for tax year 2013, (vi) by May 1, 2016 for tax year 2014,
20 (vii) by March 1, 2017 for tax year 2015, (viii) by April 1 of
21 the next calendar year after the second installment due date
22 for tax year 2016 and 2017, and (ix) within 365 days of the
23 second installment due date for each tax year thereafter.

1 Notwithstanding these dates, if bills for the second
2 installment of taxes in any taxable year are not mailed by the
3 deadlines set forth in this Code, then the deadlines set forth
4 in this Section for the application for judgment and order of
5 sale shall be extended by an additional 90 days.

6 Notwithstanding these dates, in Cook County, the
7 application for judgment and order of sale for the 2018 annual
8 tax sale that would normally be held in calendar year 2020
9 shall not be filed earlier than the first day of the first
10 month during which there is no longer a statewide COVID-19
11 public health emergency, as evidenced by an effective disaster
12 declaration of the Governor covering all counties in the
13 State, except that in no event may this application for
14 judgment and order of sale be filed later than October 1, 2021.
15 When a tax sale is delayed because of a statewide COVID-19
16 public health emergency, no subsequent annual tax sale may
17 begin earlier than 180 days after the last day of the prior
18 delayed tax sale, and no scavenger tax sale may begin earlier
19 than 90 days after the last day of the prior delayed tax sale.
20 In those counties which have adopted an ordinance under
21 Section 21-40, the application for judgment and order of sale
22 for delinquent taxes shall be made in December.

23 Notwithstanding these dates, in Cook County, the
24 application for judgment and order of sale for the 2023 annual
25 tax sale that would normally be held in calendar year 2025
26 shall be filed on or before March 10, 2026. Notwithstanding

1 Sections 9-260, 18-250, 20-100, 21-15, 21-25, and 21-45, in
2 Cook County, interest shall not accrue between September 2,
3 2025 and April 1, 2026 on delinquent warrant year 2023 tax
4 balances.

5 In the 10 years next following the completion of a general
6 reassessment of property in any county with 3,000,000 or more
7 inhabitants, made under an order of the Department,
8 applications for judgment and order of sale shall be made as
9 soon as may be and on the day specified in the advertisement
10 required by Section 21-110 and 21-115. If for any cause the
11 court is not held on the day specified, the cause shall stand
12 continued, and it shall be unnecessary to re-advertise the
13 list or notice.

14 Within 30 days after the day specified for the application
15 for judgment the court shall hear and determine the matter. If
16 judgment is rendered, the sale shall begin on the date within 5
17 business days specified in the notice as provided in Section
18 21-115. If the collector is prevented from advertising and
19 obtaining judgment within the time periods specified by this
20 Section, the collector may obtain judgment at any time
21 thereafter; but if the failure arises by the county
22 collector's not complying with any of the requirements of this
23 Code, he or she shall be held on his or her official bond for
24 the full amount of all taxes and special assessments charged
25 against him or her. Any failure on the part of the county
26 collector shall not be allowed as a valid objection to the

1 collection of any tax or assessment, or to entry of a judgment
2 against any delinquent properties included in the application
3 of the county collector.

4 As used in this Section, "warrant year" means the year
5 preceding the calendar year in which the taxes first became
6 due and payable.

7 (Source: P.A. 104-6, eff. 6-16-25.)