

SB3457



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3457

Introduced 2/5/2026, by Sen. Graciela Guzmán

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-137 new

Amends the Property Tax Code. Provides that, in the case of residential property that is subject to an application for judgment and sale for delinquent taxes, the county collector shall notify all known occupants of those dwelling units that an application for judgment and sale has been filed with respect to that property.

LRB104 19732 HLH 33182 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 adding
5 Section 21-137 as follows:

6 (35 ILCS 200/21-137 new)

7 Sec. 21-137. Notice to known occupants of dwelling units.

8 (a) In addition to the notice sent under Section 21-135,
9 in the case of residential property subject to an application
10 for judgment and sale under this Article, the county collector
11 shall make a good faith effort to ascertain the identities and
12 addresses of all occupants of dwelling units of that property.
13 The county collector shall then notify all known occupants of
14 those dwelling units that an application for judgment and sale
15 has been filed with respect to that property. The notice
16 shall:

17 (1) identify the occupant being served;

18 (2) inform the occupant that the property is subject
19 to an application for judgment and sale;

20 (3) provide the name, address, and telephone number of
21 an individual or entity whom the occupants may contact
22 with concerns;

23 (4) include the following language or language that is

1 substantially similar: "This is NOT a notice to vacate the
2 premises. You may wish to contact a lawyer or your local
3 legal aid or housing counseling agency to discuss any
4 rights that you may have.";

5 (5) include the name of the case, the case number, and
6 the court where the order confirming the sale has been
7 entered; and

8 (6) provide instructions on the method of payment of
9 future rent, if applicable.

10 (b) The written notice required by subsection (a) of this
11 Section shall be served by (i) delivering a copy thereof to the
12 known occupant, (ii) leaving the same with some person who is
13 at least 13 years of age and who is residing on or in
14 possession of the premises, or (iii) sending a copy of the
15 notice to the known occupant by first-class mail addressed to
16 the occupant by the name known to the holder or purchaser.