



Sen. Willie Preston

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10400SB3494sam001

LRB104 20290 HLH 35183 a

1 AMENDMENT TO SENATE BILL 3494

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 3494 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 21-115, 21-118, 21-135, 21-160, 21-350, 22-30, 22-5,  
6 and 22-10 as follows:

7 (35 ILCS 200/21-115)

8 Sec. 21-115. Times of publication of notice. The  
9 advertisement shall be published once at least 30 ~~10~~ days  
10 before the day on which judgment is to be applied for, and  
11 shall contain a list of the delinquent properties upon which  
12 the taxes or any part thereof remain due and unpaid, the names  
13 of owners, if known, the total amount due, and the year or  
14 years for which they are due. In counties of less than  
15 3,000,000 inhabitants, advertisement shall include notice of  
16 the registration requirement for persons bidding at the sale.

1 Properties upon which taxes have been paid in full under  
2 protest shall not be included in the list.

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

7 The collector shall also give notice of a date within the  
8 next 5 business days after the date of application on which all  
9 the properties for the sale of which an order is made will be  
10 exposed to public sale at a location within the county  
11 designated by the county collector, for the amount of taxes,  
12 and cost due. The advertisement published according to the  
13 provisions of this Section shall be deemed to be sufficient  
14 notice of the intended application for judgment and of the  
15 sale of properties under the order of the court. A county with  
16 fewer than 3,000,000 inhabitants may, by joint agreement,  
17 combine its tax sale with the tax sale of one or more other  
18 contiguous counties; such a joint tax sale shall be held at a  
19 location in one of the participating counties. Notwithstanding  
20 the provisions of this Section and Section 21-110, in the 10  
21 years following the completion of a general reassessment of  
22 property in any county with 3,000,000 or more inhabitants,  
23 made under an order of the Department, the publication shall  
24 be made not sooner than 10 days nor more than 90 days after the  
25 date when all unpaid taxes on property have become delinquent.

26 (Source: P.A. 101-379, eff. 1-1-20.)

1 (35 ILCS 200/21-118)

2 Sec. 21-118. Tax sale; online database. At least 30 ~~10~~  
3 days prior to any tax sale authorized under this Article 21,  
4 the county collector may post on his or her website a list of  
5 all properties that are eligible to be sold at the sale. The  
6 list shall include the street address on file with the county  
7 collector, if available, and shall include the PIN number  
8 assigned to the property. The list may not include the name of  
9 the property owner. The list may designate properties on which  
10 a sale in error has previously been declared, provided that  
11 those designations are posted at least 7 days before any tax  
12 sale authorized under this Article 21. If the list designates  
13 properties as properties on which a sale in error has  
14 previously been declared, the list shall also include the  
15 court case number or administrative number under which the  
16 declaration of the sale in error was made and the basis for the  
17 sale in error. No sale in error may be declared under this Code  
18 based upon an omission from or error on the list of designated  
19 properties.

20 (Source: P.A. 103-555, eff. 1-1-24.)

21 (35 ILCS 200/21-135)

22 Sec. 21-135. Mailed notice of application for judgment and  
23 sale. Not less than 30 ~~15~~ days before the date of application  
24 for judgment and sale of delinquent properties and not less

1 than 60 days nor more than 120 days before the commencement of  
2 the sale, the county collector shall mail, by registered or  
3 certified mail with return receipt requested, or by registered  
4 mail if mailed outside of the continental United States, a  
5 notice of the forthcoming application for judgment and sale to  
6 the person shown by the current collector's warrant book to be  
7 the party in whose name the taxes were last assessed or to the  
8 current owner of record and, if applicable, to the party  
9 specified under Section 15-170. Beginning on the effective  
10 date of this amendatory Act of the 104th General Assembly, the  
11 notice of forthcoming application shall also be mailed to the  
12 following:

13 (1) Any property owner of record of the property  
14 according to the records of the county recorder in the  
15 county in which the property is located. If notice to any  
16 property owner is returned undeliverable, a diligent  
17 search must be undertaken to locate and provide notice to  
18 that property owner.

19 (2) Any lienholder of record who has recorded a lien  
20 against the property if the lienholder's address appears  
21 on the recorded lien.

22 (3) Any mortgagee of record if the mortgagee's address  
23 appears on the recorded mortgage. Any vendee of a recorded  
24 contract for deed if the vendee's address appears on the  
25 recorded contract.

26 (4) Any other lienholder who has applied to the tax

1       collector to receive notice with respect to the property  
2       if the lienholder's address is supplied to the collector.

3       (5) Any person to whom the property was assessed on  
4       the tax roll for the year in which the property was last  
5       assessed.

6       (6) Any lienholder of record who has recorded a lien  
7       against a mobile home located on the property if the  
8       lienholder's address appears on the recorded lien.

9       (7) Any legal titleholder of record of property that  
10       is contiguous to the property described in the tax  
11       certificate, if the property described is submerged land  
12       or common elements of a subdivision and if the address of  
13       the titleholder of contiguous property appears on the  
14       record of conveyance of the property to the legal  
15       titleholder. As used in this item (7), the term  
16       "contiguous" means touching, meeting, or joining at the  
17       surface or border, other than at a corner or a single  
18       point, and not separated by submerged lands.

19       The notice shall include the intended dates of application  
20       for judgment and sale and commencement of the sale, and a  
21       description of the properties. The county collector must  
22       present proof of the mailing to the court along with the  
23       application for judgement.

24       In counties with less than 3,000,000 inhabitants, a copy  
25       of this notice shall also be mailed by the county collector by  
26       registered or certified mail to any lienholder of record who

1 annually requests a copy of the notice. The failure of the  
2 county collector to mail a notice or its non-delivery to the  
3 lienholder shall not affect the validity of the judgment.

4 In counties with 3,000,000 or more inhabitants, notice  
5 shall not be mailed to any person when, under Section 14-15, a  
6 certificate of error has been executed by the county assessor  
7 or by both the county assessor and board of appeals (until the  
8 first Monday in December 1998 and the board of review  
9 beginning the first Monday in December 1998 and thereafter),  
10 except as provided by court order under Section 21-120.

11 The collector shall collect \$10 from the proceeds of each  
12 sale to cover the costs of registered or certified mailing and  
13 the costs of advertisement and publication. If a taxpayer pays  
14 the taxes on the property after the notice of the forthcoming  
15 application for judgment and sale is mailed but before the  
16 sale is made, then the collector shall collect \$10 from the  
17 taxpayer to cover the costs of registered or certified mailing  
18 and the costs of advertisement and publication.

19 Costs incurred by the collector related to notice  
20 requirements under this Section shall be deducted from the  
21 proceeds of any tax sale resulting from the application of  
22 judgment for which notice is being given under this Section.

23 (Source: P.A. 93-899, eff. 8-10-04.)

24 (35 ILCS 200/21-160)

25 Sec. 21-160. Annual tax judgment, sale, redemption, and

1 forfeiture record. The collector shall transcribe into a  
2 record prepared for that purpose, and known as the annual tax  
3 judgment, sale, redemption and forfeiture record, the list of  
4 delinquent properties. Before application for judgment is to  
5 be made, the collector shall contract with a title company or  
6 an abstract company authorized to do business in this State to  
7 provide a property information report. The collector may  
8 advertise and accept competing bids for the title or abstract  
9 company. On or before the day on which application for  
10 judgment is to be made, the record shall be made out in  
11 numerical order and contain all the information necessary to  
12 be recorded.

13 The record shall set forth the name of the owner, if known;  
14 the description of the property; the year or years for which  
15 the tax or, in counties with 3,000,000 or more inhabitants,  
16 the tax or special assessments is due; the valuation on which  
17 the tax is extended; the amount of the consolidated and other  
18 taxes or in counties with 3,000,000 or more inhabitants, the  
19 consolidated and other taxes and special assessments; the  
20 costs; and the total amount of charges against the property.

21 The final record shall also be ruled in columns, to show in  
22 counties with 3,000,000 or more inhabitants the withdrawal of  
23 any special assessments from collection and in all counties to  
24 show the amount paid before entry of judgment; the amount of  
25 judgment and a column for remarks; the amount paid before sale  
26 and after entry of judgment; the amount of the sale; amount of

1 interest or penalty; amount of cost; amount forfeited to the  
2 State; date of sale; acres or part sold; name of purchaser;  
3 amount of sale and penalty; taxes of succeeding years;  
4 interest and when paid, interest and cost; total amount of  
5 redemption; date of redemption; when deed executed; by whom  
6 redeemed; and a column for remarks or receipt of redemption  
7 money.

8 The final record shall be kept in the office of the county  
9 clerk.

10 (Source: P.A. 95-269, eff. 8-17-07.)

11 (35 ILCS 200/21-350)

12 Sec. 21-350. Period of redemption. Property sold under  
13 this Code may be redeemed at any time before the expiration of  
14 5 ~~2.5~~ years from the date of sale, except that:

15 (a) If on the date of sale the property is vacant  
16 non-farm property or property containing an improvement  
17 consisting of a structure or structures with 7 or more  
18 residential units or that is commercial or industrial  
19 property, it may be redeemed at any time before the  
20 expiration of 3 ~~1~~ year from the date of sale.

21 (b) (Blank).

22 (c) If the period of redemption has been extended by  
23 the certificate holder as provided in Section 21-385 or  
24 Section 22-5, the property may be redeemed on or before  
25 the extended redemption date. The changes made to this

1 Section by this amendatory Act of the 103rd General  
2 Assembly apply to matters concerning tax certificates  
3 issued on or after January 1, 2024.

4 (Source: P.A. 103-555, eff. 1-1-24.)

5 (35 ILCS 200/22-5)

6 Sec. 22-5. Notice of sale and redemption rights. In order  
7 to be entitled to a tax deed, within 20 ~~4 months and 15~~ days  
8 after any sale held under this Code, the purchaser or his or  
9 her assignee, and the county for all forfeited certificates  
10 from the annual sale, shall deliver to the county clerk a  
11 notice to be given to the party in whose name the taxes are  
12 last assessed as shown by the most recent tax collector's  
13 warrant books, in at least 10 point type in the following form  
14 completely filled in:

15 "TAKE NOTICE

16 County of.....  
17 Date Premises Sold or Forfeited.....  
18 Certificate No.....  
19 Sold for General Taxes of (year) .....  
20 Sold for Special Assessment of (Municipality)  
21 and special assessment number.....  
22 Warrant No. .... Inst. No. ....

23 THIS PROPERTY HAS BEEN SOLD FOR

24 DELINQUENT TAXES

25 Property Address (as identified on the most recent tax bill,

1 if available) .....

2 Legal Description or Property Index No. ....

3 .....

4 .....

5 TOTAL AMOUNT OWED TO REDEEM .....

6 REDEMPTION DEADLINE.....

7 This notice is to advise you that a foreclosure action may

8 be filed in the circuit court forcing a judicial sale ~~petition~~

9 ~~may be filed for a tax deed~~ which will transfer title and the

10 right to possession of the above-referenced property

11 ("Property") if redemption is not made on or before the

12 redemption deadline.

13 ~~To determine the redemption deadline and the total amount~~

14 ~~you must pay to redeem the sold taxes, you must immediately~~

15 ~~contact the County Clerk at the address, phone number, or~~

16 ~~email address below. Check with the County Clerk for the exact~~

17 ~~amount you owe before redeeming.~~ Payment must be made by

18 certified check, cashier's check, money order, or in cash to

19 the County Clerk.

20 YOU ARE URGED TO REDEEM IMMEDIATELY TO

21 PREVENT LOSS OF PROPERTY

22 Property sold under the Property Tax Code may be redeemed

23 by any owner or person holding an interest in the Property at

24 any time before the following deadlines (based on property

25 classification as of the Date of Sale):

26 You must redeem your taxes within 3 years ~~one year~~ of the

1 Date of Sale for the following classifications:

2 (1) vacant non-farm property;

3 (2) property containing an improvement consisting of a  
4 structure or structures with 7 or more residential units;  
5 and

6 (3) commercial or industrial property.

7 You must redeem your taxes within 5 ~~2-1/2~~ years of the Date  
8 of Sale for the following classifications:

9 (1) all residential property with less than 6 units;  
10 and

11 (2) all other property not covered by the 3-year  
12 ~~1-year~~ redemption period outlined above.

13 Redemption deadlines may have been extended by the  
14 certificate holder or pursuant to Illinois law. To confirm the  
15 redemption deadline, you must contact the County Clerk at the  
16 address, telephone number, or email address below. Redemption  
17 can be made at any time on or before .... by applying to the  
18 County Clerk of .... County, Illinois at the Office of the  
19 County Clerk in ....., Illinois. The address, telephone number,  
20 and email address for the County Clerk is as follows:

21 ADDRESS:.....

22 TELEPHONE AND/OR EMAIL ADDRESS:.....

23 For further information about the redemption deadline,  
24 redemption amount, or payment process, please contact the  
25 County Clerk.

26 IF THERE IS A FORCED SALE OF THE PROPERTY, YOU ARE ENTITLED

1 TO ANY SURPLUS REMAINING AFTER DISTRIBUTION OF THE AMOUNT OWED  
2 FOR PAYMENT OF DELINQUENT TAXES AND SATISFACTION OF EXISTING  
3 TAX LIENS, PLUS REASONABLE PENALTIES, INTEREST, AND FEES.

4 Claims for any surplus remaining from the sale can be made  
5 by applying to the County Clerk of .... County, Illinois at the  
6 office of the County Clerk in ....., Illinois.

7 You may be eligible for free legal assistance if you reach  
8 out to [name of free legal services organization] at  
9 [address], [telephone number], for legal advice about how to  
10 respond to this notice."

11 Within 10 days after receipt of the said notice, the  
12 county clerk shall mail to the addresses supplied by the  
13 purchaser or assignee, by registered or certified mail with  
14 return receipt requested, or by registered mail if mailed  
15 outside of the continental United States, copies of said  
16 notice to the party in whose name the taxes are last assessed  
17 as shown by the most recent tax collector's warrant books.  
18 With the exception of a county or taxing district acquiring  
19 certificates pursuant to Section 21-90 and 21-260, all  
20 purchasers or assignees shall pay to the clerk postage plus  
21 the sum of \$10. The clerk shall write or stamp the date of  
22 receiving the notices upon the copies of the notices, and  
23 retain one copy. Costs incurred by the collector related to  
24 notice requirements under this Section shall be deducted from  
25 the proceeds of any forced sale resulting from the expiration  
26 of the redemption period for which notice is being given under

1 this Section.

2 With the exception of forfeited tax liens or certificates  
3 held by the county pursuant to Section 21-90, all redemption  
4 periods shall begin on the date of sale. For forfeited tax  
5 liens or certificates held by the county pursuant to Section  
6 21-90, the county may cure any defect in a notice, or failure  
7 to send a notice as required by this Section, by delivering to  
8 the county clerk a notice to be given to the party in whose  
9 name the taxes are last assessed as shown by the most recent  
10 tax collector's warrant books. The redemption period begins on  
11 the date the county delivered the corrected notice to the  
12 clerk, if such extension is otherwise permitted by law.

13 The changes to this Section made by this amendatory Act of  
14 the 97th General Assembly apply only to tax sales that occur on  
15 or after the effective date of this amendatory Act of the 97th  
16 General Assembly.

17 The changes made to this Section by this amendatory Act of  
18 the 103rd General Assembly apply to matters concerning tax  
19 certificates issued on or after the effective date of this  
20 amendatory Act of the 103rd General Assembly.

21 The changes to this Section made by this amendatory Act of  
22 the 104th General Assembly apply only to tax sales that occur  
23 on or after the effective date of this amendatory Act of the  
24 104th General Assembly.

25 (Source: P.A. 102-815, eff. 5-13-22; 103-555, eff. 1-1-24.)

1 (35 ILCS 200/22-10)

2 Sec. 22-10. Notice of expiration of period of redemption.

3 A purchaser or assignee shall not be entitled to a tax deed to

4 the property sold unless, not less than 3 months nor more than

5 6 months prior to the expiration of the period of redemption,

6 he or she gives notice of the sale and the date of expiration

7 of the period of redemption to the owners, occupants, and

8 parties interested in the property, including any mortgagee of

9 record, as provided below. For counties or taxing districts

10 holding certificates pursuant to Section 21-90, the date of

11 expiration of the period of redemption shall be designated by

12 the county or taxing district in its petition for tax deed and

13 identified in the notice below, which shall be filed with the

14 county clerk.

15 The Notice to be given to the parties shall be in at least

16 10-point type in the following form completely filled in:

17 TAX DEED NO. .... FILED .....

18 TAKE NOTICE

19 County of .....

20 Date Premises Sold or Forfeited .....

21 Certificate No. ....

22 Sold or Forfeited for General Taxes of (year) .....

23 Sold for Special Assessment of (Municipality)

24 and special assessment number .....

25 Warrant No. .... Inst. No. ....

26 THIS PROPERTY HAS BEEN SOLD FOR

DELINQUENT TAXES

Property Address (as identified on the most recent tax bill,  
 if available) .....  
 Legal Description or Property Index No. ....  
 .....  
 .....  
TOTAL AMOUNT OWED TO REDEEM .....  
REDEMPTION DEADLINE.....

This notice is to advise you that the above property has  
 been sold for delinquent taxes and that the period of  
 redemption from the sale will expire on .....  
 .....

~~Check with the county clerk as to the exact amount you owe  
 before redeeming.~~

This notice is also to advise you that a foreclosure  
 action has been filed in the circuit court forcing a judicial  
 sale petition has been filed for a tax deed which will transfer  
 title and the right to possession of this property if  
 redemption is not made on or before .....

This matter is set for hearing in the Circuit Court of this  
 county in ....., Illinois on .....

You may be present at this hearing but your right to redeem  
 will already have expired at that time.

YOU ARE URGED TO REDEEM IMMEDIATELY  
 TO PREVENT LOSS OF PROPERTY

Redemption can be made at any time on or before .... by

1 applying to the County Clerk of ....., County, Illinois at the  
2 Office of the County Clerk in ....., Illinois.

3 IF THERE IS A FORCED SALE OF THE PROPERTY, YOU ARE ENTITLED  
4 TO ANY SURPLUS REMAINING AFTER DISTRIBUTION OF THE AMOUNT OWED  
5 FOR PAYMENT OF DELINQUENT TAXES AND SATISFACTION OF EXISTING  
6 TAX LIENS, PLUS REASONABLE PENALTIES, INTEREST, AND FEES.

7 Claims for any surplus remaining from the sale can be made  
8 by applying to the County Clerk of .... County, Illinois at the  
9 office of the County Clerk in ....., Illinois.

10 You may be eligible for free legal assistance if you reach  
11 out to [name of free legal services organization] at  
12 [address], [telephone number], for legal advice about how to  
13 respond to this notice.

14 For further information contact the County Clerk

15 ADDRESS:.....

16 TELEPHONE AND/OR EMAIL ADDRESS:.....

17 .....

18 Purchaser or Assignee.

19 Dated (insert date).

20 In counties with 3,000,000 or more inhabitants, the notice  
21 shall also state the address, room number, and time at which  
22 the matter is set for hearing.

23 The changes to this Section made by Public Act 97-557  
24 apply only to matters in which a petition for tax deed is filed

1 on or after July 1, 2012 (the effective date of Public Act  
2 97-557).

3 The changes to this Section made by Public Act 102-1003  
4 apply to matters in which a petition for tax deed is filed on  
5 or after May 27, 2022 (the effective date of Public Act  
6 102-1003). Failure of any party or any public official to  
7 comply with the changes made to this Section by Public Act  
8 102-528 does not invalidate any tax deed issued prior to May  
9 27, 2022 (the effective date of Public Act 102-1003).

10 The changes made to this Section by this amendatory Act of  
11 the 103rd General Assembly apply to matters concerning tax  
12 certificates issued on or after the effective date of this  
13 amendatory Act of the 103rd General Assembly.

14 The changes made to this Section by this amendatory Act of  
15 the 104th General Assembly apply only to tax sales that occur  
16 on or after the effective date of this amendatory Act of the  
17 104th General Assembly.

18 (Source: P.A. 102-528, eff. 1-1-22; 102-813, eff. 5-13-22;  
19 102-1003, eff. 5-27-22; 103-154, eff. 6-30-23; 103-555, eff.  
20 1-1-24.)

21 (35 ILCS 200/22-30)

22 Sec. 22-30. Petition for deed. At any time within 6 months  
23 but not less than 3 months prior to the expiration of the  
24 redemption period for property sold pursuant to judgment and  
25 order of sale under Sections 21-110 through 21-120 or 21-260

1 or otherwise acquired by the county pursuant to Section 21-90,  
2 the purchaser, or the agent pursuant to Section 21-90, may  
3 file a foreclosure action forcing the sale of the tax deed in  
4 the same manner as a mortgagee pursuant to Sections 15-1501  
5 through 15-1512 of the Code of Civil Procedure ~~petition~~ in the  
6 circuit court in the same proceeding in which the judgment and  
7 order of sale were entered, ~~asking that the court direct the~~  
8 ~~county clerk to issue a tax deed~~ if the property is not  
9 redeemed from the sale. The petition shall be accompanied by  
10 the statutory filing fee.

11 Notice of filing the petition and a date for redemption,  
12 after which the petitioner intends to apply for an order to  
13 issue a tax deed if the taxes are not redeemed, shall be given  
14 to occupants, owners and persons interested in the property as  
15 part of the notice provided in Sections 22-10 through 22-25, ~~7~~  
16 ~~except that only one publication is required.~~ The county clerk  
17 shall be notified of the filing of the petition and any person  
18 owning or interested in the property may, if he or she desires,  
19 appear in the proceeding.

20 The judicial sale of property under this Section shall be  
21 made through an online bidding process in which bids are  
22 received electronically over the Internet in a real time,  
23 competitive bidding event.

24 The online sale shall be advertised, no later than 30 days  
25 before the date of the bidding event, through a multiple  
26 listing service website regularly advertising real estate for

1 sale. The property shall be sold to the highest eligible  
2 bidder.

3 A seller under this Section may contract a private party  
4 to operate and advertise the bidding event and to advertise  
5 the property. The contract may provide that if the property  
6 sells for more than the amount of the taxes, penalties,  
7 interest, and costs charged against the property, the private  
8 party operating and advertising the auction and advertising  
9 the property may receive up to 3% of the amount of the sale  
10 price of the property that is more than the amount of the  
11 taxes, penalties, interest, and costs charged against the  
12 property.

13 Proceeds of judicial sales under this Section shall be  
14 distributed in the following order of priority:

15 (1) For payment of delinquent taxes and satisfaction  
16 of existing tax liens, plus reasonable penalties,  
17 interest, and fees;

18 (2) To governmental units holding a lien of record  
19 against the payment, including any tax debts not giving  
20 rise to the tax sale;

21 (3) Any surplus after the payments have been made  
22 under items (1) and (2) belongs to the owner of the  
23 property immediately prior to the tax sale and must be  
24 promptly returned to the owner or, if applicable, the  
25 owner's heirs or assigns. The county collector shall  
26 notify the owner of the existence of any surplus and that

1       the owner is entitled to the surplus, and shall provide  
2       instructions for how the owner may claim the surplus. The  
3       owner of the surplus may claim it by contacting the county  
4       collector and providing proof of ownership of the parcel.

5       If the owner or the owner's heirs or assigns fail to claim  
6       the surplus, or if there are multiple claims for the surplus,  
7       within 120 days after the sale, the county collector shall  
8       file an interpleader action in circuit court or pay the  
9       surplus funds according to the collector's determination of  
10      the priority of claims. Fees and costs incurred by the tax  
11      collector related to the disbursement of the surplus,  
12      including fees and costs related to an interpleader action,  
13      shall be paid from the surplus funds. If the county collector  
14      files an interpleader action, the court shall determine the  
15      distribution of funds based upon the priority of liens filed.  
16      The court shall award reasonable fees and costs from the  
17      interpleaded funds. An action to require payment of surplus  
18      funds is not ripe until the claim and review periods expire.

19      The failure of any person, other than the owner or the  
20      owner's heirs or assigns, to file a claim for surplus funds  
21      within 120 days after the sale or the filing of an interpleader  
22      action, whichever is later, constitutes a waiver of interest  
23      in the surplus funds, and all claims thereto are forever  
24      barred. Any surplus that remains unclaimed after 120 days  
25      shall be administered by the state pursuant to the provisions  
26      of the Revised Uniform Unclaimed Property Act.

1           The changes to this Section made by this amendatory Act of  
2 the 95th General Assembly apply only to matters in which a  
3 petition for tax deed is filed on or after the effective date  
4 of this amendatory Act of the 95th General Assembly.

5           The changes to this Section made by this amendatory Act of  
6 the 104th General Assembly apply only to matters in which a  
7 petition for tax deed is filed on or after the effective date  
8 of this amendatory Act of the 104th General Assembly.

9 (Source: P.A. 103-555, eff. 1-1-24.)".