



Rep. Robert Rita

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10000SB1979ham001

LRB100 11412 HLH 39612 a

1 AMENDMENT TO SENATE BILL 1979

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1979 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 20-175 as follows:

6 (35 ILCS 200/20-175)

7 Sec. 20-175. Refund for erroneous assessments or  
8 overpayments.

9 (a) In counties other than Cook County, if any property is  
10 twice assessed for the same year, or assessed before it becomes  
11 taxable, and the erroneously assessed taxes have been paid  
12 either at sale or otherwise, or have been overpaid by the same  
13 claimant or by different claimants, the County Collector, upon  
14 being satisfied of the facts in the case, shall refund the  
15 taxes to the proper claimant. When the County Collector is  
16 unable to determine the proper claimant, the circuit court, on

1 petition of the person paying the taxes, or his or her agent,  
2 and being satisfied of the facts in the case, shall direct the  
3 county collector to refund the taxes and deduct the amount  
4 thereof, pro rata, from the moneys due to taxing bodies which  
5 received the taxes erroneously paid, or their legal successors.  
6 Pleadings in connection with the petition provided for in this  
7 Section shall conform to that prescribed in the Civil Practice  
8 Law. Appeals may be taken from the judgment of the circuit  
9 court, either by the county collector or by the petitioner, as  
10 in other civil cases. A claim for refund shall not be allowed  
11 unless a petition is filed within 5 years from the date the  
12 right to a refund arose. If a certificate of error results in  
13 the allowance of a homestead exemption not previously allowed,  
14 the county collector shall pay the taxpayer interest on the  
15 amount of taxes paid that are attributable to the amount of the  
16 additional allowance, at the rate of 6% per year. To cover the  
17 cost of interest, the county collector shall proportionately  
18 reduce the distribution of taxes collected for each taxing  
19 district in which the property is situated.

20 (a-1) In Cook County, if any property is twice assessed for  
21 the same year, or assessed before it becomes taxable, and the  
22 erroneously assessed taxes have been paid either at sale or  
23 otherwise, or have been overpaid by the same claimant or by  
24 different claimants, the Cook County Treasurer, upon being  
25 satisfied of the facts in the case, shall refund the taxes to  
26 the proper claimant. When the Cook County Treasurer is unable

1 to determine the proper claimant, the circuit court, on  
2 petition of the person paying the taxes, or his or her agent,  
3 and being satisfied of the facts in the case, shall direct the  
4 Cook County Treasurer to refund the taxes plus costs of suit  
5 and deduct the amount thereof, pro rata, from the moneys due to  
6 taxing bodies which received the taxes erroneously paid, or  
7 their legal successors. Pleadings in connection with the  
8 petition provided for in this Section shall conform to that  
9 prescribed in the Civil Practice Law. Appeals may be taken from  
10 the judgment of the circuit court, either by the Cook County  
11 Treasurer or by the petitioner, as in other civil cases. A  
12 claim for refund shall not be allowed unless a petition is  
13 filed within 20 years from the date the right to a refund  
14 arose. ~~The total amount of taxes and interest refunded for~~  
15 ~~claims under this subsection for which the right to a refund~~  
16 ~~arose prior to January 1, 2009 shall not exceed \$2,500,000 per~~  
17 ~~year. If the payment of a claim for a refund would cause the~~  
18 ~~aggregate total of taxes and interest for all claims to exceed~~  
19 ~~\$2,500,000 in any year, the refund shall be paid in the next~~  
20 ~~succeeding year.~~ If a certificate of error results in the  
21 allowance of a homestead exemption not previously allowed, the  
22 Cook County Treasurer shall pay the taxpayer interest on the  
23 amount of taxes paid that are attributable to the amount of the  
24 additional allowance, at the rate of 6% per year. To cover the  
25 cost of interest, the Cook County Treasurer shall  
26 proportionately reduce the distribution of taxes collected for

1 each taxing district in which the property is situated.

2 (b) Notwithstanding any other provision of law, in Cook  
3 County a claim for refund under this Section is also allowed if  
4 the application therefor is filed between September 1, 2011 and  
5 September 1, 2012 and the right to a refund arose more than 5  
6 years prior to the date the application is filed but not  
7 earlier than January 1, 2000. The Cook County Treasurer, upon  
8 being satisfied of the facts in the case, shall refund the  
9 taxes to the proper claimant and shall proportionately reduce  
10 the distribution of taxes collected for each taxing district in  
11 which the property is situated. Refunds under this subsection  
12 shall be paid in the order in which the claims are received.  
13 The Cook County Treasurer shall not accept a claim for refund  
14 under this subsection before September 1, 2011. For the  
15 purposes of this subsection, the Cook County Treasurer shall  
16 accept a claim for refund by mail or in person. In no event  
17 shall a refund be paid under this subsection if the issuance of  
18 that refund would cause the aggregate total of taxes and  
19 interest refunded for all claims under this subsection to  
20 exceed \$350,000. The Cook County Treasurer shall notify the  
21 public of the provisions of this subsection on the Treasurer's  
22 website. A home rule unit may not regulate claims for refunds  
23 in a manner that is inconsistent with this Act. This Section is  
24 a limitation of home rule powers under subsection (i) of  
25 Section 6 of Article VII of the Illinois Constitution.

26 (Source: P.A. 97-521, eff. 8-23-11; 98-1026, eff. 1-1-15.)

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