



Rep. Michael J. Zalewski

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10200SB0508ham004

LRB102 04495 HLH 27371 a

1 AMENDMENT TO SENATE BILL 508

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 508 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 18-185, 21-145, 21-150, 21-205, 21-260, and 23-15 and  
6 by adding Sections 18-233, and 21-261 as follows:

7 (35 ILCS 200/18-185)

8 Sec. 18-185. Short title; definitions. This Division 5  
9 may be cited as the Property Tax Extension Limitation Law. As  
10 used in this Division 5:

11 "Consumer Price Index" means the Consumer Price Index for  
12 All Urban Consumers for all items published by the United  
13 States Department of Labor.

14 "Extension limitation" means (a) the lesser of 5% or the  
15 percentage increase in the Consumer Price Index during the  
16 12-month calendar year preceding the levy year or (b) the rate

1 of increase approved by voters under Section 18-205.

2 "Affected county" means a county of 3,000,000 or more  
3 inhabitants or a county contiguous to a county of 3,000,000 or  
4 more inhabitants.

5 "Taxing district" has the same meaning provided in Section  
6 1-150, except as otherwise provided in this Section. For the  
7 1991 through 1994 levy years only, "taxing district" includes  
8 only each non-home rule taxing district having the majority of  
9 its 1990 equalized assessed value within any county or  
10 counties contiguous to a county with 3,000,000 or more  
11 inhabitants. Beginning with the 1995 levy year, "taxing  
12 district" includes only each non-home rule taxing district  
13 subject to this Law before the 1995 levy year and each non-home  
14 rule taxing district not subject to this Law before the 1995  
15 levy year having the majority of its 1994 equalized assessed  
16 value in an affected county or counties. Beginning with the  
17 levy year in which this Law becomes applicable to a taxing  
18 district as provided in Section 18-213, "taxing district" also  
19 includes those taxing districts made subject to this Law as  
20 provided in Section 18-213.

21 "Aggregate extension" for taxing districts to which this  
22 Law applied before the 1995 levy year means the annual  
23 corporate extension for the taxing district and those special  
24 purpose extensions that are made annually for the taxing  
25 district, excluding special purpose extensions: (a) made for  
26 the taxing district to pay interest or principal on general

1 obligation bonds that were approved by referendum; (b) made  
2 for any taxing district to pay interest or principal on  
3 general obligation bonds issued before October 1, 1991; (c)  
4 made for any taxing district to pay interest or principal on  
5 bonds issued to refund or continue to refund those bonds  
6 issued before October 1, 1991; (d) made for any taxing  
7 district to pay interest or principal on bonds issued to  
8 refund or continue to refund bonds issued after October 1,  
9 1991 that were approved by referendum; (e) made for any taxing  
10 district to pay interest or principal on revenue bonds issued  
11 before October 1, 1991 for payment of which a property tax levy  
12 or the full faith and credit of the unit of local government is  
13 pledged; however, a tax for the payment of interest or  
14 principal on those bonds shall be made only after the  
15 governing body of the unit of local government finds that all  
16 other sources for payment are insufficient to make those  
17 payments; (f) made for payments under a building commission  
18 lease when the lease payments are for the retirement of bonds  
19 issued by the commission before October 1, 1991, to pay for the  
20 building project; (g) made for payments due under installment  
21 contracts entered into before October 1, 1991; (h) made for  
22 payments of principal and interest on bonds issued under the  
23 Metropolitan Water Reclamation District Act to finance  
24 construction projects initiated before October 1, 1991; (i)  
25 made for payments of principal and interest on limited bonds,  
26 as defined in Section 3 of the Local Government Debt Reform

1 Act, in an amount not to exceed the debt service extension base  
2 less the amount in items (b), (c), (e), and (h) of this  
3 definition for non-referendum obligations, except obligations  
4 initially issued pursuant to referendum; (j) made for payments  
5 of principal and interest on bonds issued under Section 15 of  
6 the Local Government Debt Reform Act; (k) made by a school  
7 district that participates in the Special Education District  
8 of Lake County, created by special education joint agreement  
9 under Section 10-22.31 of the School Code, for payment of the  
10 school district's share of the amounts required to be  
11 contributed by the Special Education District of Lake County  
12 to the Illinois Municipal Retirement Fund under Article 7 of  
13 the Illinois Pension Code; the amount of any extension under  
14 this item (k) shall be certified by the school district to the  
15 county clerk; (l) made to fund expenses of providing joint  
16 recreational programs for persons with disabilities under  
17 Section 5-8 of the Park District Code or Section 11-95-14 of  
18 the Illinois Municipal Code; (m) made for temporary relocation  
19 loan repayment purposes pursuant to Sections 2-3.77 and  
20 17-2.2d of the School Code; (n) made for payment of principal  
21 and interest on any bonds issued under the authority of  
22 Section 17-2.2d of the School Code; (o) made for contributions  
23 to a firefighter's pension fund created under Article 4 of the  
24 Illinois Pension Code, to the extent of the amount certified  
25 under item (5) of Section 4-134 of the Illinois Pension Code;  
26 and (p) made for road purposes in the first year after a

1 township assumes the rights, powers, duties, assets, property,  
2 liabilities, obligations, and responsibilities of a road  
3 district abolished under the provisions of Section 6-133 of  
4 the Illinois Highway Code.

5 "Aggregate extension" for the taxing districts to which  
6 this Law did not apply before the 1995 levy year (except taxing  
7 districts subject to this Law in accordance with Section  
8 18-213) means the annual corporate extension for the taxing  
9 district and those special purpose extensions that are made  
10 annually for the taxing district, excluding special purpose  
11 extensions: (a) made for the taxing district to pay interest  
12 or principal on general obligation bonds that were approved by  
13 referendum; (b) made for any taxing district to pay interest  
14 or principal on general obligation bonds issued before March  
15 1, 1995; (c) made for any taxing district to pay interest or  
16 principal on bonds issued to refund or continue to refund  
17 those bonds issued before March 1, 1995; (d) made for any  
18 taxing district to pay interest or principal on bonds issued  
19 to refund or continue to refund bonds issued after March 1,  
20 1995 that were approved by referendum; (e) made for any taxing  
21 district to pay interest or principal on revenue bonds issued  
22 before March 1, 1995 for payment of which a property tax levy  
23 or the full faith and credit of the unit of local government is  
24 pledged; however, a tax for the payment of interest or  
25 principal on those bonds shall be made only after the  
26 governing body of the unit of local government finds that all

1 other sources for payment are insufficient to make those  
2 payments; (f) made for payments under a building commission  
3 lease when the lease payments are for the retirement of bonds  
4 issued by the commission before March 1, 1995 to pay for the  
5 building project; (g) made for payments due under installment  
6 contracts entered into before March 1, 1995; (h) made for  
7 payments of principal and interest on bonds issued under the  
8 Metropolitan Water Reclamation District Act to finance  
9 construction projects initiated before October 1, 1991; (h-4)  
10 made for stormwater management purposes by the Metropolitan  
11 Water Reclamation District of Greater Chicago under Section 12  
12 of the Metropolitan Water Reclamation District Act; (i) made  
13 for payments of principal and interest on limited bonds, as  
14 defined in Section 3 of the Local Government Debt Reform Act,  
15 in an amount not to exceed the debt service extension base less  
16 the amount in items (b), (c), and (e) of this definition for  
17 non-referendum obligations, except obligations initially  
18 issued pursuant to referendum and bonds described in  
19 subsection (h) of this definition; (j) made for payments of  
20 principal and interest on bonds issued under Section 15 of the  
21 Local Government Debt Reform Act; (k) made for payments of  
22 principal and interest on bonds authorized by Public Act  
23 88-503 and issued under Section 20a of the Chicago Park  
24 District Act for aquarium or museum projects; (l) made for  
25 payments of principal and interest on bonds authorized by  
26 Public Act 87-1191 or 93-601 and (i) issued pursuant to

1 Section 21.2 of the Cook County Forest Preserve District Act,  
2 (ii) issued under Section 42 of the Cook County Forest  
3 Preserve District Act for zoological park projects, or (iii)  
4 issued under Section 44.1 of the Cook County Forest Preserve  
5 District Act for botanical gardens projects; (m) made pursuant  
6 to Section 34-53.5 of the School Code, whether levied annually  
7 or not; (n) made to fund expenses of providing joint  
8 recreational programs for persons with disabilities under  
9 Section 5-8 of the Park District Code or Section 11-95-14 of  
10 the Illinois Municipal Code; (o) made by the Chicago Park  
11 District for recreational programs for persons with  
12 disabilities under subsection (c) of Section 7.06 of the  
13 Chicago Park District Act; (p) made for contributions to a  
14 firefighter's pension fund created under Article 4 of the  
15 Illinois Pension Code, to the extent of the amount certified  
16 under item (5) of Section 4-134 of the Illinois Pension Code;  
17 (q) made by Ford Heights School District 169 under Section  
18 17-9.02 of the School Code; and (r) made for the purpose of  
19 making employer contributions to the Public School Teachers'  
20 Pension and Retirement Fund of Chicago under Section 34-53 of  
21 the School Code.

22 "Aggregate extension" for all taxing districts to which  
23 this Law applies in accordance with Section 18-213, except for  
24 those taxing districts subject to paragraph (2) of subsection  
25 (e) of Section 18-213, means the annual corporate extension  
26 for the taxing district and those special purpose extensions

1 that are made annually for the taxing district, excluding  
2 special purpose extensions: (a) made for the taxing district  
3 to pay interest or principal on general obligation bonds that  
4 were approved by referendum; (b) made for any taxing district  
5 to pay interest or principal on general obligation bonds  
6 issued before the date on which the referendum making this Law  
7 applicable to the taxing district is held; (c) made for any  
8 taxing district to pay interest or principal on bonds issued  
9 to refund or continue to refund those bonds issued before the  
10 date on which the referendum making this Law applicable to the  
11 taxing district is held; (d) made for any taxing district to  
12 pay interest or principal on bonds issued to refund or  
13 continue to refund bonds issued after the date on which the  
14 referendum making this Law applicable to the taxing district  
15 is held if the bonds were approved by referendum after the date  
16 on which the referendum making this Law applicable to the  
17 taxing district is held; (e) made for any taxing district to  
18 pay interest or principal on revenue bonds issued before the  
19 date on which the referendum making this Law applicable to the  
20 taxing district is held for payment of which a property tax  
21 levy or the full faith and credit of the unit of local  
22 government is pledged; however, a tax for the payment of  
23 interest or principal on those bonds shall be made only after  
24 the governing body of the unit of local government finds that  
25 all other sources for payment are insufficient to make those  
26 payments; (f) made for payments under a building commission



1 lease when the lease payments are for the retirement of bonds  
2 issued by the commission before the date on which the  
3 referendum making this Law applicable to the taxing district  
4 is held to pay for the building project; (g) made for payments  
5 due under installment contracts entered into before the date  
6 on which the referendum making this Law applicable to the  
7 taxing district is held; (h) made for payments of principal  
8 and interest on limited bonds, as defined in Section 3 of the  
9 Local Government Debt Reform Act, in an amount not to exceed  
10 the debt service extension base less the amount in items (b),  
11 (c), and (e) of this definition for non-referendum  
12 obligations, except obligations initially issued pursuant to  
13 referendum; (i) made for payments of principal and interest on  
14 bonds issued under Section 15 of the Local Government Debt  
15 Reform Act; (j) made for a qualified airport authority to pay  
16 interest or principal on general obligation bonds issued for  
17 the purpose of paying obligations due under, or financing  
18 airport facilities required to be acquired, constructed,  
19 installed or equipped pursuant to, contracts entered into  
20 before March 1, 1996 (but not including any amendments to such  
21 a contract taking effect on or after that date); (k) made to  
22 fund expenses of providing joint recreational programs for  
23 persons with disabilities under Section 5-8 of the Park  
24 District Code or Section 11-95-14 of the Illinois Municipal  
25 Code; (l) made for contributions to a firefighter's pension  
26 fund created under Article 4 of the Illinois Pension Code, to

1 the extent of the amount certified under item (5) of Section  
2 4-134 of the Illinois Pension Code; and (m) made for the taxing  
3 district to pay interest or principal on general obligation  
4 bonds issued pursuant to Section 19-3.10 of the School Code.

5 "Aggregate extension" for all taxing districts to which  
6 this Law applies in accordance with paragraph (2) of  
7 subsection (e) of Section 18-213 means the annual corporate  
8 extension for the taxing district and those special purpose  
9 extensions that are made annually for the taxing district,  
10 excluding special purpose extensions: (a) made for the taxing  
11 district to pay interest or principal on general obligation  
12 bonds that were approved by referendum; (b) made for any  
13 taxing district to pay interest or principal on general  
14 obligation bonds issued before March 7, 1997 (the effective  
15 date of Public Act 89-718) ~~this amendatory Act of 1997~~; (c)  
16 made for any taxing district to pay interest or principal on  
17 bonds issued to refund or continue to refund those bonds  
18 issued before March 7, 1997 (the effective date of Public Act  
19 89-718) ~~this amendatory Act of 1997~~; (d) made for any taxing  
20 district to pay interest or principal on bonds issued to  
21 refund or continue to refund bonds issued after March 7, 1997  
22 (the effective date of Public Act 89-718) ~~this amendatory Act~~  
23 ~~of 1997~~ if the bonds were approved by referendum after March 7,  
24 1997 (the effective date of Public Act 89-718) ~~this amendatory~~  
25 ~~Act of 1997~~; (e) made for any taxing district to pay interest  
26 or principal on revenue bonds issued before March 7, 1997 (the

1 effective date of Public Act 89-718) ~~this amendatory Act of~~  
2 ~~1997~~ for payment of which a property tax levy or the full faith  
3 and credit of the unit of local government is pledged;  
4 however, a tax for the payment of interest or principal on  
5 those bonds shall be made only after the governing body of the  
6 unit of local government finds that all other sources for  
7 payment are insufficient to make those payments; (f) made for  
8 payments under a building commission lease when the lease  
9 payments are for the retirement of bonds issued by the  
10 commission before March 7, 1997 (the effective date of Public  
11 Act 89-718) ~~this amendatory Act of 1997~~ to pay for the building  
12 project; (g) made for payments due under installment contracts  
13 entered into before March 7, 1997 (the effective date of  
14 Public Act 89-718) ~~this amendatory Act of 1997~~; (h) made for  
15 payments of principal and interest on limited bonds, as  
16 defined in Section 3 of the Local Government Debt Reform Act,  
17 in an amount not to exceed the debt service extension base less  
18 the amount in items (b), (c), and (e) of this definition for  
19 non-referendum obligations, except obligations initially  
20 issued pursuant to referendum; (i) made for payments of  
21 principal and interest on bonds issued under Section 15 of the  
22 Local Government Debt Reform Act; (j) made for a qualified  
23 airport authority to pay interest or principal on general  
24 obligation bonds issued for the purpose of paying obligations  
25 due under, or financing airport facilities required to be  
26 acquired, constructed, installed or equipped pursuant to,

1 contracts entered into before March 1, 1996 (but not including  
2 any amendments to such a contract taking effect on or after  
3 that date); (k) made to fund expenses of providing joint  
4 recreational programs for persons with disabilities under  
5 Section 5-8 of the Park District Code or Section 11-95-14 of  
6 the Illinois Municipal Code; and (l) made for contributions to  
7 a firefighter's pension fund created under Article 4 of the  
8 Illinois Pension Code, to the extent of the amount certified  
9 under item (5) of Section 4-134 of the Illinois Pension Code.

10 "Debt service extension base" means an amount equal to  
11 that portion of the extension for a taxing district for the  
12 1994 levy year, or for those taxing districts subject to this  
13 Law in accordance with Section 18-213, except for those  
14 subject to paragraph (2) of subsection (e) of Section 18-213,  
15 for the levy year in which the referendum making this Law  
16 applicable to the taxing district is held, or for those taxing  
17 districts subject to this Law in accordance with paragraph (2)  
18 of subsection (e) of Section 18-213 for the 1996 levy year,  
19 constituting an extension for payment of principal and  
20 interest on bonds issued by the taxing district without  
21 referendum, but not including excluded non-referendum bonds.  
22 For park districts (i) that were first subject to this Law in  
23 1991 or 1995 and (ii) whose extension for the 1994 levy year  
24 for the payment of principal and interest on bonds issued by  
25 the park district without referendum (but not including  
26 excluded non-referendum bonds) was less than 51% of the amount

1 for the 1991 levy year constituting an extension for payment  
2 of principal and interest on bonds issued by the park district  
3 without referendum (but not including excluded non-referendum  
4 bonds), "debt service extension base" means an amount equal to  
5 that portion of the extension for the 1991 levy year  
6 constituting an extension for payment of principal and  
7 interest on bonds issued by the park district without  
8 referendum (but not including excluded non-referendum bonds).  
9 A debt service extension base established or increased at any  
10 time pursuant to any provision of this Law, except Section  
11 18-212, shall be increased each year commencing with the later  
12 of (i) the 2009 levy year or (ii) the first levy year in which  
13 this Law becomes applicable to the taxing district, by the  
14 lesser of 5% or the percentage increase in the Consumer Price  
15 Index during the 12-month calendar year preceding the levy  
16 year. The debt service extension base may be established or  
17 increased as provided under Section 18-212. "Excluded  
18 non-referendum bonds" means (i) bonds authorized by Public Act  
19 88-503 and issued under Section 20a of the Chicago Park  
20 District Act for aquarium and museum projects; (ii) bonds  
21 issued under Section 15 of the Local Government Debt Reform  
22 Act; or (iii) refunding obligations issued to refund or to  
23 continue to refund obligations initially issued pursuant to  
24 referendum.

25 "Special purpose extensions" include, but are not limited  
26 to, extensions for levies made on an annual basis for

1 unemployment and workers' compensation, self-insurance,  
2 contributions to pension plans, and extensions made pursuant  
3 to Section 6-601 of the Illinois Highway Code for a road  
4 district's permanent road fund whether levied annually or not.  
5 The extension for a special service area is not included in the  
6 aggregate extension.

7 "Aggregate extension base" means the taxing district's  
8 last preceding aggregate extension as adjusted under Sections  
9 18-135, 18-215, 18-230, ~~and 18-206~~, and 18-233. An adjustment  
10 under Section 18-135 shall be made for the 2007 levy year and  
11 all subsequent levy years whenever one or more counties within  
12 which a taxing district is located (i) used estimated  
13 valuations or rates when extending taxes in the taxing  
14 district for the last preceding levy year that resulted in the  
15 over or under extension of taxes, or (ii) increased or  
16 decreased the tax extension for the last preceding levy year  
17 as required by Section 18-135(c). Whenever an adjustment is  
18 required under Section 18-135, the aggregate extension base of  
19 the taxing district shall be equal to the amount that the  
20 aggregate extension of the taxing district would have been for  
21 the last preceding levy year if either or both (i) actual,  
22 rather than estimated, valuations or rates had been used to  
23 calculate the extension of taxes for the last levy year, or  
24 (ii) the tax extension for the last preceding levy year had not  
25 been adjusted as required by subsection (c) of Section 18-135.

26 Notwithstanding any other provision of law, for levy year

1 2012, the aggregate extension base for West Northfield School  
2 District No. 31 in Cook County shall be \$12,654,592.

3 Notwithstanding any other provision of law, for levy year  
4 2022, the aggregate extension base of a home equity assurance  
5 program that levied at least \$1,000,000 in property taxes in  
6 levy year 2019 or 2020 under the Home Equity Assurance Act  
7 shall be the amount that the program's aggregate extension  
8 base for levy year 2021 would have been if the program had  
9 levied a property tax for levy year 2021.

10 "Levy year" has the same meaning as "year" under Section  
11 1-155.

12 "New property" means (i) the assessed value, after final  
13 board of review or board of appeals action, of new  
14 improvements or additions to existing improvements on any  
15 parcel of real property that increase the assessed value of  
16 that real property during the levy year multiplied by the  
17 equalization factor issued by the Department under Section  
18 17-30, (ii) the assessed value, after final board of review or  
19 board of appeals action, of real property not exempt from real  
20 estate taxation, which real property was exempt from real  
21 estate taxation for any portion of the immediately preceding  
22 levy year, multiplied by the equalization factor issued by the  
23 Department under Section 17-30, including the assessed value,  
24 upon final stabilization of occupancy after new construction  
25 is complete, of any real property located within the  
26 boundaries of an otherwise or previously exempt military

1 reservation that is intended for residential use and owned by  
2 or leased to a private corporation or other entity, (iii) in  
3 counties that classify in accordance with Section 4 of Article  
4 IX of the Illinois Constitution, an incentive property's  
5 additional assessed value resulting from a scheduled increase  
6 in the level of assessment as applied to the first year final  
7 board of review market value, and (iv) any increase in  
8 assessed value due to oil or gas production from an oil or gas  
9 well required to be permitted under the Hydraulic Fracturing  
10 Regulatory Act that was not produced in or accounted for  
11 during the previous levy year. In addition, the county clerk  
12 in a county containing a population of 3,000,000 or more shall  
13 include in the 1997 recovered tax increment value for any  
14 school district, any recovered tax increment value that was  
15 applicable to the 1995 tax year calculations.

16 "Qualified airport authority" means an airport authority  
17 organized under the Airport Authorities Act and located in a  
18 county bordering on the State of Wisconsin and having a  
19 population in excess of 200,000 and not greater than 500,000.

20 "Recovered tax increment value" means, except as otherwise  
21 provided in this paragraph, the amount of the current year's  
22 equalized assessed value, in the first year after a  
23 municipality terminates the designation of an area as a  
24 redevelopment project area previously established under the  
25 Tax Increment Allocation Redevelopment ~~Development~~ Act in the  
26 Illinois Municipal Code, previously established under the



1 Industrial Jobs Recovery Law in the Illinois Municipal Code,  
2 previously established under the Economic Development Project  
3 Area Tax Increment Act of 1995, or previously established  
4 under the Economic Development Area Tax Increment Allocation  
5 Act, of each taxable lot, block, tract, or parcel of real  
6 property in the redevelopment project area over and above the  
7 initial equalized assessed value of each property in the  
8 redevelopment project area. For the taxes which are extended  
9 for the 1997 levy year, the recovered tax increment value for a  
10 non-home rule taxing district that first became subject to  
11 this Law for the 1995 levy year because a majority of its 1994  
12 equalized assessed value was in an affected county or counties  
13 shall be increased if a municipality terminated the  
14 designation of an area in 1993 as a redevelopment project area  
15 previously established under the Tax Increment Allocation  
16 Redevelopment ~~Development~~ Act in the Illinois Municipal Code,  
17 previously established under the Industrial Jobs Recovery Law  
18 in the Illinois Municipal Code, or previously established  
19 under the Economic Development Area Tax Increment Allocation  
20 Act, by an amount equal to the 1994 equalized assessed value of  
21 each taxable lot, block, tract, or parcel of real property in  
22 the redevelopment project area over and above the initial  
23 equalized assessed value of each property in the redevelopment  
24 project area. In the first year after a municipality removes a  
25 taxable lot, block, tract, or parcel of real property from a  
26 redevelopment project area established under the Tax Increment

1 Allocation Redevelopment ~~Development~~ Act in the Illinois  
2 Municipal Code, the Industrial Jobs Recovery Law in the  
3 Illinois Municipal Code, or the Economic Development Area Tax  
4 Increment Allocation Act, "recovered tax increment value"  
5 means the amount of the current year's equalized assessed  
6 value of each taxable lot, block, tract, or parcel of real  
7 property removed from the redevelopment project area over and  
8 above the initial equalized assessed value of that real  
9 property before removal from the redevelopment project area.

10 Except as otherwise provided in this Section, "limiting  
11 rate" means a fraction the numerator of which is the last  
12 preceding aggregate extension base times an amount equal to  
13 one plus the extension limitation defined in this Section and  
14 the denominator of which is the current year's equalized  
15 assessed value of all real property in the territory under the  
16 jurisdiction of the taxing district during the prior levy  
17 year. For those taxing districts that reduced their aggregate  
18 extension for the last preceding levy year, except for school  
19 districts that reduced their extension for educational  
20 purposes pursuant to Section 18-206, the highest aggregate  
21 extension in any of the last 3 preceding levy years shall be  
22 used for the purpose of computing the limiting rate. The  
23 denominator shall not include new property or the recovered  
24 tax increment value. If a new rate, a rate decrease, or a  
25 limiting rate increase has been approved at an election held  
26 after March 21, 2006, then (i) the otherwise applicable

1 limiting rate shall be increased by the amount of the new rate  
2 or shall be reduced by the amount of the rate decrease, as the  
3 case may be, or (ii) in the case of a limiting rate increase,  
4 the limiting rate shall be equal to the rate set forth in the  
5 proposition approved by the voters for each of the years  
6 specified in the proposition, after which the limiting rate of  
7 the taxing district shall be calculated as otherwise provided.  
8 In the case of a taxing district that obtained referendum  
9 approval for an increased limiting rate on March 20, 2012, the  
10 limiting rate for tax year 2012 shall be the rate that  
11 generates the approximate total amount of taxes extendable for  
12 that tax year, as set forth in the proposition approved by the  
13 voters; this rate shall be the final rate applied by the county  
14 clerk for the aggregate of all capped funds of the district for  
15 tax year 2012.

16 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;  
17 100-465, eff. 8-31-17; revised 8-12-19.)

18 (35 ILCS 200/18-233 new)

19 Sec. 18-233. Adjustments for certificates of error,  
20 certain court orders, or final administrative decisions of the  
21 Property Tax Appeal Board. Beginning in levy year 2021, a  
22 taxing district levy shall be increased by a prior year  
23 adjustment whenever an assessment decrease due to the issuance  
24 of a certificate of error, a court order issued pursuant to an  
25 assessment valuation complaint under Section 23-15, or a final

1 administrative decision of the Property Tax Appeal Board  
2 results in a refund from the taxing district of a portion of  
3 the property tax revenue distributed to the taxing district.  
4 On or before November 15 of each year, the county treasurer  
5 shall certify the aggregate refunds paid by a taxing district  
6 during such 12-month period for purposes of this Section.

7 (35 ILCS 200/21-145)

8 Sec. 21-145. Scavenger sale. At the same time the County  
9 Collector annually publishes the collector's annual sale  
10 advertisement under Sections 21-110, 21-115 and 21-120, it is  
11 mandatory for the collector in counties with 3,000,000 or more  
12 inhabitants, and in other counties if the county board so  
13 orders by resolution, to publish an advertisement giving  
14 notice of the intended application for judgment and sale of  
15 all properties upon which all or a part of the general taxes  
16 for each of 3 or more years are delinquent as of the date of  
17 the advertisement. Under no circumstance may a tax year be  
18 offered at a scavenger sale prior to the annual tax sale for  
19 that tax year (or, for omitted assessments issued pursuant to  
20 Section 9-260, the annual tax sale for that omitted  
21 assessment's warrant year, as defined herein). In no event may  
22 there be more than 2 consecutive years without a sale under  
23 this Section, except where a tax sale has been delayed  
24 pursuant to Section 21-150 as a result of a statewide COVID-19  
25 public health emergency. The term delinquent also includes

1 forfeitures. The County Collector shall include in the  
2 advertisement and in the application for judgment and sale  
3 under this Section and Section 21-260 the total amount of all  
4 general taxes upon those properties which are delinquent as of  
5 the date of the advertisement. In lieu of a single annual  
6 advertisement and application for judgment and sale under this  
7 Section and Section 21-260, the County Collector may, from  
8 time to time, beginning on the date of the publication of the  
9 annual sale advertisement and before August 1 of the next  
10 year, publish separate advertisements and make separate  
11 applications on eligible properties described in one or more  
12 volumes of the delinquent list. The separate advertisements  
13 and applications shall, in the aggregate, include all the  
14 properties which otherwise would have been included in the  
15 single annual advertisement and application for judgment and  
16 sale under this Section. Upon the written request of the  
17 taxing district which levied the same, the County Collector  
18 shall also include in the advertisement the special taxes and  
19 special assessments, together with interest, penalties and  
20 costs thereon upon those properties which are delinquent as of  
21 the date of the advertisement. The advertisement and  
22 application for judgment and sale shall be in the manner  
23 prescribed by this Code relating to the annual advertisement  
24 and application for judgment and sale of delinquent  
25 properties.

26 As used in this Section, "warrant year" means the year

1 preceding the calendar year in which the omitted assessment  
2 first became due and payable.

3 (Source: P.A. 101-635, eff. 6-5-20.)

4 (35 ILCS 200/21-150)

5 Sec. 21-150. Time of applying for judgment. Except as  
6 otherwise provided in this Section or by ordinance or  
7 resolution enacted under subsection (c) of Section 21-40, in  
8 any county with fewer than 3,000,000 inhabitants, all  
9 applications for judgment and order of sale for taxes and  
10 special assessments on delinquent properties shall be made  
11 within 90 days after the second installment due date. In Cook  
12 County, all applications for judgment and order of sale for  
13 taxes and special assessments on delinquent properties shall  
14 be made (i) by July 1, 2011 for tax year 2009, (ii) by July 1,  
15 2012 for tax year 2010, (iii) by July 1, 2013 for tax year  
16 2011, (iv) by July 1, 2014 for tax year 2012, (v) by July 1,  
17 2015 for tax year 2013, (vi) by May 1, 2016 for tax year 2014,  
18 (vii) by March 1, 2017 for tax year 2015, (viii) by April 1 of  
19 the next calendar year after the second installment due date  
20 for tax year 2016 and 2017, and (ix) within 365 days of the  
21 second installment due date for each tax year thereafter.  
22 Notwithstanding these dates, in Cook County, the application  
23 for judgment and order of sale for the 2018 annual tax sale  
24 that would normally be held in calendar year 2020 shall not be  
25 filed earlier than the first day of the first month during

1 which there is no longer a statewide COVID-19 public health  
2 emergency, as evidenced by an effective disaster declaration  
3 of the Governor covering all counties in the State, except  
4 that in no event may this application for judgment and order of  
5 sale be filed later than October 1, 2021. When a tax sale is  
6 delayed because of a statewide COVID-19 public health  
7 emergency, no subsequent annual tax sale may begin earlier  
8 than 180 days after the last day of the prior delayed tax sale,  
9 and no scavenger tax sale may begin earlier than 90 days after  
10 the last day of the prior delayed tax sale. In those counties  
11 which have adopted an ordinance under Section 21-40, the  
12 application for judgment and order of sale for delinquent  
13 taxes shall be made in December. In the 10 years next following  
14 the completion of a general reassessment of property in any  
15 county with 3,000,000 or more inhabitants, made under an order  
16 of the Department, applications for judgment and order of sale  
17 shall be made as soon as may be and on the day specified in the  
18 advertisement required by Section 21-110 and 21-115. If for  
19 any cause the court is not held on the day specified, the cause  
20 shall stand continued, and it shall be unnecessary to  
21 re-advertise the list or notice.

22 Within 30 days after the day specified for the application  
23 for judgment the court shall hear and determine the matter. If  
24 judgment is rendered, the sale shall begin on the date within 5  
25 business days specified in the notice as provided in Section  
26 21-115. If the collector is prevented from advertising and

1 obtaining judgment within the time periods specified by this  
2 Section, the collector may obtain judgment at any time  
3 thereafter; but if the failure arises by the county  
4 collector's not complying with any of the requirements of this  
5 Code, he or she shall be held on his or her official bond for  
6 the full amount of all taxes and special assessments charged  
7 against him or her. Any failure on the part of the county  
8 collector shall not be allowed as a valid objection to the  
9 collection of any tax or assessment, or to entry of a judgment  
10 against any delinquent properties included in the application  
11 of the county collector.

12 (Source: P.A. 100-243, eff. 8-22-17; 101-635, eff. 6-5-20.)

13 (35 ILCS 200/21-205)

14 Sec. 21-205. Tax sale procedures.

15 (a) The collector, in person or by deputy, shall attend,  
16 on the day and in the place specified in the notice for the  
17 sale of property for taxes, and shall, between 9:00 a.m. and  
18 4:00 p.m., or later at the collector's discretion, proceed to  
19 offer for sale, separately and in consecutive order, all  
20 property in the list on which the taxes, special assessments,  
21 interest or costs have not been paid. However, in any county  
22 with 3,000,000 or more inhabitants, the offer for sale shall  
23 be made between 8:00 a.m. and 8:00 p.m. The collector's office  
24 shall be kept open during all hours in which the sale is in  
25 progress. The sale shall be continued from day to day, until



1 all property in the delinquent list has been offered for sale.  
2 However, any city, village or incorporated town interested in  
3 the collection of any tax or special assessment, may, in  
4 default of bidders, withdraw from collection the special  
5 assessment levied against any property by the corporate  
6 authorities of the city, village or incorporated town. In case  
7 of a withdrawal, there shall be no sale of that property on  
8 account of the delinquent special assessment thereon.

9 (b) Until January 1, 2013, in every sale of property  
10 pursuant to the provisions of this Code, the collector may  
11 employ any automated means that the collector deems  
12 appropriate. Beginning on January 1, 2013, either (i) the  
13 collector shall employ an automated bidding system that is  
14 programmed to accept the lowest redemption price bid by an  
15 eligible tax purchaser, subject to the penalty percentage  
16 limitation set forth in Section 21-215, or (ii) all tax sales  
17 shall be digitally recorded with video and audio. All bidders  
18 are required to personally attend the sale and, if automated  
19 means are used, all hardware and software used with respect to  
20 those automated means must be certified by the Department and  
21 re-certified by the Department every 5 years. If the tax sales  
22 are digitally recorded and no automated bidding system is  
23 used, then the recordings shall be maintained by the collector  
24 for a period of at least 3 years from the date of the tax sale.  
25 The changes made by this amendatory Act of the 94th General  
26 Assembly are declarative of existing law.

1       (b-5) For any annual tax sale conducted on or after the  
2 effective date of this amendatory Act of the 102nd General  
3 Assembly, each county collector in a county with 275,000 or  
4 more inhabitants shall adopt a single bidder rule sufficient  
5 to prohibit a tax purchaser from registering more than one  
6 related bidding entity at the tax sale. The corporate  
7 authorities in any county with less than 275,000 inhabitants  
8 may, by ordinance, allow the county collector of that county  
9 to adopt such a single bidder rule. In any county that has  
10 adopted a single bidder rule under this subsection (b-5), the  
11 county treasurer shall include a representation and warranty  
12 form in each registration package attesting to compliance with  
13 the single bidder rule, except that the county may, by  
14 ordinance, opt out of this representation and warranty form  
15 requirement. A single bidder rule under this subsection may be  
16 in the following form:

17       (1) A registered tax buying entity (principal) may  
18 only have one registered buyer at the tax sale and may not  
19 have a related bidding entity directly or indirectly  
20 register as a buyer or participate in the tax sale. A  
21 registered tax buying entity may not engage in any  
22 multiple bidding strategy for the purpose of having more  
23 than one related bidding entity submit bids at the tax  
24 sale.

25       (2) A related bidding entity is defined as any  
26 individual, corporation, partnership, joint venture,

1       limited liability company, business organization, or other  
2       entity that has a shareholder, partner, principal,  
3       officer, general partner, or other person or entity having  
4       (i) an ownership interest in a bidding entity in common  
5       with any other registered participant in the tax sale or  
6       (ii) a common guarantor in connection with a source of  
7       financing with any other registered participant in the tax  
8       sale. The determination of whether registered entities are  
9       related so as to prohibit those entities from submitting  
10       duplicate bids in violation of the single bidder rule is  
11       at the sole and exclusive discretion of the county  
12       treasurer or his or her designated representatives.

13       (c) County collectors may, when applicable, eject tax  
14       bidders who disrupt the tax sale or use illegal bid practices.  
15       (Source: P.A. 100-1070, eff. 1-1-19.)

16       (35 ILCS 200/21-260)

17       Sec. 21-260. Collector's scavenger sale. Upon the county  
18       collector's application under Section 21-145, to be known as  
19       the Scavenger Sale Application, the Court shall enter judgment  
20       for the general taxes, special taxes, special assessments,  
21       interest, penalties and costs as are included in the  
22       advertisement and appear to be due thereon after allowing an  
23       opportunity to object and a hearing upon the objections as  
24       provided in Section 21-175, and order those properties sold by  
25       the County Collector at public sale, or by electronic

1 automated sale if the collector chooses to conduct an  
2 electronic automated sale pursuant to Sec. 21-261, to the  
3 highest bidder for cash, notwithstanding the bid may be less  
4 than the full amount of taxes, special taxes, special  
5 assessments, interest, penalties and costs for which judgment  
6 has been entered.

7 (a) Conducting the sale - Bidding. All properties shall be  
8 offered for sale in consecutive order as they appear in the  
9 delinquent list. The minimum bid for any property shall be  
10 \$250 or one-half of the tax if the total liability is less than  
11 \$500. For in-person scavenger sales, the ~~The~~ successful bidder  
12 shall ~~immediately~~ pay the amount of minimum bid to the County  
13 Collector by the end of the business day on which the bid was  
14 placed. That amount shall be paid in cash, by certified or  
15 cashier's check, by money order, or, if the successful bidder  
16 is a governmental unit, by a check issued by that governmental  
17 unit. For electronic automated scavenger sales, the successful  
18 bidder shall pay the minimum bid amount by the close of the  
19 business day on which the bid was placed. That amount shall be  
20 paid online via ACH debit or by the electronic payment method  
21 required by the county collector. For in-person scavenger  
22 sales, if ~~if~~ the bid exceeds the minimum bid, the successful  
23 bidder shall pay the balance of the bid to the county collector  
24 in cash, by certified or cashier's check, by money order, or,  
25 if the successful bidder is a governmental unit, by a check  
26 issued by that governmental unit by the close of the next

1 business day. For electronic automated scavenger sales, the  
2 successful bidder shall pay, by the close of the next business  
3 day, the balance of the bid online via ACH debit or by the  
4 electronic payment method required by the county collector. If  
5 the minimum bid is not paid at the time of sale or if the  
6 balance is not paid by the close of the next business day, then  
7 the sale is void and the minimum bid, if paid, is forfeited to  
8 the county general fund. In that event, the property shall be  
9 reoffered for sale within 30 days of the last offering of  
10 property in regular order. The collector shall make available  
11 to the public a list of all properties to be included in any  
12 reoffering due to the voiding of the original sale. The  
13 collector is not required to serve or publish any other notice  
14 of the reoffering of those properties. In the event that any of  
15 the properties are not sold upon reoffering, or are sold for  
16 less than the amount of the original voided sale, the original  
17 bidder who failed to pay the bid amount shall remain liable for  
18 the unpaid balance of the bid in an action under Section  
19 21-240. Liability shall not be reduced where the bidder upon  
20 reoffering also fails to pay the bid amount, and in that event  
21 both bidders shall remain liable for the unpaid balance of  
22 their respective bids. A sale of properties under this Section  
23 shall not be final until confirmed by the court.

24 (b) Confirmation of sales. The county collector shall file  
25 his or her report of sale in the court within 30 days of the  
26 date of sale of each property. No notice of the county

1 collector's application to confirm the sales shall be required  
2 except as prescribed by rule of the court. Upon confirmation,  
3 except in cases where the sale becomes void under Section  
4 22-85, or in cases where the order of confirmation is vacated  
5 by the court, a sale under this Section shall extinguish the in  
6 rem lien of the general taxes, special taxes and special  
7 assessments for which judgment has been entered and a  
8 redemption shall not revive the lien. Confirmation of the sale  
9 shall in no event affect the owner's personal liability to pay  
10 the taxes, interest and penalties as provided in this Code or  
11 prevent institution of a proceeding under Section 21-440 to  
12 collect any amount that may remain due after the sale.

13 (c) Issuance of tax sale certificates. Upon confirmation  
14 of the sale the County Clerk and the County Collector shall  
15 issue to the purchaser a certificate of purchase in the form  
16 prescribed by Section 21-250 as near as may be. A certificate  
17 of purchase shall not be issued to any person who is ineligible  
18 to bid at the sale or to receive a certificate of purchase  
19 under Section 21-265.

20 (d) Scavenger Tax Judgment, Sale and Redemption Record -  
21 Sale of parcels not sold. The county collector shall prepare a  
22 Scavenger Tax Judgment, Sale and Redemption Record. The county  
23 clerk shall write or stamp on the scavenger tax judgment,  
24 sale, forfeiture and redemption record opposite the  
25 description of any property offered for sale and not sold, or  
26 not confirmed for any reason, the words "offered but not

1 sold". The properties which are offered for sale under this  
2 Section and not sold or not confirmed shall be offered for sale  
3 annually thereafter in the manner provided in this Section  
4 until sold, except in the case of mineral rights, which after  
5 10 consecutive years of being offered for sale under this  
6 Section and not sold or confirmed shall no longer be required  
7 to be offered for sale. At any time between annual sales the  
8 County Collector may advertise for sale any properties subject  
9 to sale under judgments for sale previously entered under this  
10 Section and not executed for any reason. The advertisement and  
11 sale shall be regulated by the provisions of this Code as far  
12 as applicable.

13 (e) Proceeding to tax deed. The owner of the certificate  
14 of purchase shall give notice as required by Sections 22-5  
15 through 22-30, and may extend the period of redemption as  
16 provided by Section 21-385. At any time within 6 months prior  
17 to expiration of the period of redemption from a sale under  
18 this Code, the owner of a certificate of purchase may file a  
19 petition and may obtain a tax deed under Sections 22-30  
20 through 22-55. All proceedings for the issuance of a tax deed  
21 and all tax deeds for properties sold under this Section shall  
22 be subject to Sections 22-30 through 22-55. Deeds issued under  
23 this Section are subject to Section 22-70. This Section shall  
24 be liberally construed so that the deeds provided for in this  
25 Section convey merchantable title.

26 (f) Redemptions from scavenger sales. Redemptions may be

1 made from sales under this Section in the same manner and upon  
2 the same terms and conditions as redemptions from sales made  
3 under the County Collector's annual application for judgment  
4 and order of sale, except that in lieu of penalty the person  
5 redeeming shall pay interest as follows if the sale occurs  
6 before September 9, 1993:

7 (1) If redeemed within the first 2 months from the  
8 date of the sale, 3% per month or portion thereof upon the  
9 amount for which the property was sold;

10 (2) If redeemed between 2 and 6 months from the date of  
11 the sale, 12% of the amount for which the property was  
12 sold;

13 (3) If redeemed between 6 and 12 months from the date  
14 of the sale, 24% of the amount for which the property was  
15 sold;

16 (4) If redeemed between 12 and 18 months from the date  
17 of the sale, 36% of the amount for which the property was  
18 sold;

19 (5) If redeemed between 18 and 24 months from the date  
20 of the sale, 48% of the amount for which the property was  
21 sold;

22 (6) If redeemed after 24 months from the date of sale,  
23 the 48% herein provided together with interest at 6% per  
24 year thereafter.

25 If the sale occurs on or after September 9, 1993, the  
26 person redeeming shall pay interest on that part of the amount



1 for which the property was sold equal to or less than the full  
2 amount of delinquent taxes, special assessments, penalties,  
3 interest, and costs, included in the judgment and order of  
4 sale as follows:

5 (1) If redeemed within the first 2 months from the  
6 date of the sale, 3% per month upon the amount of taxes,  
7 special assessments, penalties, interest, and costs due  
8 for each of the first 2 months, or fraction thereof.

9 (2) If redeemed at any time between 2 and 6 months from  
10 the date of the sale, 12% of the amount of taxes, special  
11 assessments, penalties, interest, and costs due.

12 (3) If redeemed at any time between 6 and 12 months  
13 from the date of the sale, 24% of the amount of taxes,  
14 special assessments, penalties, interest, and costs due.

15 (4) If redeemed at any time between 12 and 18 months  
16 from the date of the sale, 36% of the amount of taxes,  
17 special assessments, penalties, interest, and costs due.

18 (5) If redeemed at any time between 18 and 24 months  
19 from the date of the sale, 48% of the amount of taxes,  
20 special assessments, penalties, interest, and costs due.

21 (6) If redeemed after 24 months from the date of sale,  
22 the 48% provided for the 24 months together with interest  
23 at 6% per annum thereafter on the amount of taxes, special  
24 assessments, penalties, interest, and costs due.

25 The person redeeming shall not be required to pay any  
26 interest on any part of the amount for which the property was

1 sold that exceeds the full amount of delinquent taxes, special  
2 assessments, penalties, interest, and costs included in the  
3 judgment and order of sale.

4 Notwithstanding any other provision of this Section,  
5 except for owner-occupied single family residential units  
6 which are condominium units, cooperative units or dwellings,  
7 the amount required to be paid for redemption shall also  
8 include an amount equal to all delinquent taxes on the  
9 property which taxes were delinquent at the time of sale. The  
10 delinquent taxes shall be apportioned by the county collector  
11 among the taxing districts in which the property is situated  
12 in accordance with law. In the event that all moneys received  
13 from any sale held under this Section exceed an amount equal to  
14 all delinquent taxes on the property sold, which taxes were  
15 delinquent at the time of sale, together with all publication  
16 and other costs associated with the sale, then, upon  
17 redemption, the County Collector and the County Clerk shall  
18 apply the excess amount to the cost of redemption.

19 (g) Bidding by county or other taxing districts. Any  
20 taxing district may bid at a scavenger sale. The county board  
21 of the county in which properties offered for sale under this  
22 Section are located may bid as trustee for all taxing  
23 districts having an interest in the taxes for the nonpayment  
24 of which the parcels are offered. The County shall apply on the  
25 bid the unpaid taxes due upon the property and no cash need be  
26 paid. The County or other taxing district acquiring a tax sale

1 certificate shall take all steps necessary to acquire title to  
2 the property and may manage and operate the property so  
3 acquired.

4 When a county, or other taxing district within the county,  
5 is a petitioner for a tax deed, no filing fee shall be required  
6 on the petition. The county as a tax creditor and as trustee  
7 for other tax creditors, or other taxing district within the  
8 county shall not be required to allege and prove that all taxes  
9 and special assessments which become due and payable after the  
10 sale to the county have been paid. The county shall not be  
11 required to pay the subsequently accruing taxes or special  
12 assessments at any time. Upon the written request of the  
13 county board or its designee, the county collector shall not  
14 offer the property for sale at any tax sale subsequent to the  
15 sale of the property to the county under this Section. The lien  
16 of taxes and special assessments which become due and payable  
17 after a sale to a county shall merge in the fee title of the  
18 county, or other taxing district, on the issuance of a deed.  
19 The County may sell the properties so acquired, or the  
20 certificate of purchase thereto, and the proceeds of the sale  
21 shall be distributed to the taxing districts in proportion to  
22 their respective interests therein. The presiding officer of  
23 the county board, with the advice and consent of the County  
24 Board, may appoint some officer or person to attend scavenger  
25 sales and bid on its behalf.

26 (h) Miscellaneous provisions. In the event that the tract

1 of land or lot sold at any such sale is not redeemed within the  
2 time permitted by law and a tax deed is issued, all moneys that  
3 may be received from the sale of properties in excess of the  
4 delinquent taxes, together with all publication and other  
5 costs associated with the sale, shall, upon petition of any  
6 interested party to the court that issued the tax deed, be  
7 distributed by the County Collector pursuant to order of the  
8 court among the persons having legal or equitable interests in  
9 the property according to the fair value of their interests in  
10 the tract or lot. Section 21-415 does not apply to properties  
11 sold under this Section. Appeals may be taken from the orders  
12 and judgments entered under this Section as in other civil  
13 cases. The remedy herein provided is in addition to other  
14 remedies for the collection of delinquent taxes.

15 (i) The changes to this Section made by this amendatory  
16 Act of the 95th General Assembly apply only to matters in which  
17 a petition for tax deed is filed on or after the effective date  
18 of this amendatory Act of the 95th General Assembly.

19 (Source: P.A. 95-477, eff. 6-1-08.)

20 (35 ILCS 200/21-261 new)

21 Sec. 21-261. Scavenger sale automation. Beginning in  
22 calendar year 2021, for every scavenger sale held pursuant to  
23 Section 21-260 of this Code, the county collector may employ  
24 any electronic automated means that the collector deems  
25 appropriate, provided that any electronic automated bidding

1 system so used shall be programmed to accept the highest cash  
2 bid made by an eligible tax purchaser. If the county collector  
3 conducts the scavenger sale using an electronic automated  
4 bidding system, no personal attendance by bidders will be  
5 required at the scavenger sale. If automated means are used,  
6 all hardware and software used with respect to those automated  
7 means must be certified by the Department and re-certified by  
8 the Department every 5 years.

9 (35 ILCS 200/23-15)

10 Sec. 23-15. Tax objection procedure and hearing.

11 (a) A tax objection complaint under Section 23-10 shall be  
12 filed in the circuit court of the county in which the subject  
13 property is located. Joinder of plaintiffs shall be permitted  
14 to the same extent permitted by law in any personal action  
15 pending in the court and shall be in accordance with Section  
16 2-404 of the Code of Civil Procedure; provided, however, that  
17 no complaint shall be filed as a class action. The complaint  
18 shall name the county collector as defendant and shall specify  
19 any objections that the plaintiff may have to the taxes in  
20 question. No appearance or answer by the county collector to  
21 the tax objection complaint, nor any further pleadings, need  
22 be filed. Amendments to the complaint may be made to the same  
23 extent which, by law, could be made in any personal action  
24 pending in the court.

25 (b) (1) The court, sitting without a jury, shall hear and

1 determine all objections specified to the taxes, assessments,  
2 or levies in question. This Section shall be construed to  
3 provide a complete remedy for any claims with respect to those  
4 taxes, assessments, or levies, excepting only matters for  
5 which an exclusive remedy is provided elsewhere in this Code.

6 (2) The taxes, assessments, and levies that are the  
7 subject of the objection shall be presumed correct and legal,  
8 but the presumption is rebuttable. The plaintiff has the  
9 burden of proving any contested matter of fact by clear and  
10 convincing evidence.

11 (3) Objections to assessments shall be heard de novo by  
12 the court. The court shall grant relief in the cases in which  
13 the objector meets the burden of proof under this Section and  
14 shows an assessment to be incorrect or illegal. ~~If an~~  
15 ~~objection is made claiming incorrect valuation, the court~~  
16 ~~shall consider the objection without regard to the correctness~~  
17 ~~of any practice, procedure, or method of valuation followed by~~  
18 ~~the assessor, board of appeals, or board of review in making or~~  
19 ~~reviewing the assessment, and without regard to the intent or~~  
20 ~~motivation of any assessing official.~~ The doctrine known as  
21 constructive fraud is hereby abolished for purposes of all  
22 challenges to taxes, assessments, or levies.

23 (c) If the court orders a refund of any part of the taxes  
24 paid, it shall also order the payment of interest as provided  
25 in Section 23-20. Appeals may be taken from final judgments as  
26 in other civil cases.

1 (d) This amendatory Act of 1995 shall apply to all tax  
2 objection matters still pending for any tax year, except as  
3 provided in Sections 23-5 and 23-10 regarding procedures and  
4 time limitations for payment of taxes and filing tax objection  
5 complaints.

6 (e) In counties with less than 3,000,000 inhabitants, if  
7 the court renders a decision lowering the assessment of a  
8 particular parcel on which a residence occupied by the owner  
9 is situated, the reduced assessment, subject to equalization,  
10 shall remain in effect for the remainder of the general  
11 assessment period as provided in Sections 9-215 through 9-225,  
12 unless that parcel is subsequently sold in an arm's length  
13 transaction establishing a fair cash value for the parcel that  
14 is different from the fair cash value on which the court's  
15 assessment is based, or unless the decision of the court is  
16 reversed or modified upon review.

17 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.  
18 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626,  
19 eff. 8-9-96.)

20 Section 10. The Home Equity Assurance Act is amended by  
21 adding Section 4.3 as follows:

22 (65 ILCS 95/4.3 new)

23 Sec. 4.3. Tax levies for levy year 2021.

24 (a) Notwithstanding any other provision of law, the

1 governing commission of a home equity assurance program that  
2 levied at least \$1,000,000 in property taxes in levy year 2019  
3 or 2020 may not levy any property tax in levy year 2021.

4 (b) This Section is repealed January 1, 2025.

5 Section 99. Effective date. This Act takes effect upon  
6 becoming law.".