



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

SB0125

Introduced 2/1/2005, by Sen. Susan Garrett

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-15  
35 ILCS 200/16-115  
35 ILCS 200/23-15

Amends the Property Tax Code. In a Section concerning certificates of error in counties with 3,000,000 or more inhabitants, provides that, at least 14 days prior to the certification or presentation to the court, the county assessor shall provide notice to all taxing districts within the territory in which the subject property lies of the proposed certificate. In a Section concerning the filing of complaints regarding the assessment of property in counties with 3,000,000 or more inhabitants, provides that, in all cases filed by a taxpayer where a change in assessed valuation of \$100,000 or more is sought, the taxpayer must also, at least 14 days prior to the hearing on the complaint, serve a copy of the complaint on all taxing districts as shown on the last available tax bill. Provides that, absent a proof of service of the complaint on all such taxing districts, the board of review shall have no jurisdiction to order relief on the complaint. Provides that the actual failure to timely serve sufficient complaint on all such taxing bodies shall constitute cause for the dismissal of the complaint. Provides that the taxing districts need not be given an opportunity to be heard on the complaint. In a Section concerning tax objection procedures and hearings, provides that, within 30 days after the filing of a complaint objecting to a valuation of property, the plaintiff shall cause to be served a notice of the action upon each of the taxing districts in which the subject property is located. Sets forth the requirements for the notice and provides that the failure to timely serve sufficient notice upon each affected taxing district shall constitute cause for the dismissal of the complaint. Effective January 1, 2006.

LRB094 07147 BDD 37301 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 14-15, 16-115, and 23-15 as follows:

6 (35 ILCS 200/14-15)

7 Sec. 14-15. Certificate of error; counties of 3,000,000 or  
8 more.

9 (a) In counties with 3,000,000 or more inhabitants, if,  
10 after the assessment is certified pursuant to Section 16-150,  
11 but subject to the limitations of subsection (c) of this  
12 Section, the county assessor discovers an error or mistake in  
13 the assessment, the assessor shall execute a certificate  
14 setting forth the nature and cause of the error. The  
15 certificate when endorsed by the county assessor, or when  
16 endorsed by the county assessor and board of appeals (until the  
17 first Monday in December 1998 and the board of review beginning  
18 the first Monday in December 1998 and thereafter) where the  
19 certificate is executed for any assessment which was the  
20 subject of a complaint filed in the board of appeals (until the  
21 first Monday in December 1998 and the board of review beginning  
22 the first Monday in December 1998 and thereafter) for the tax  
23 year for which the certificate is issued, may, either be  
24 certified according to the procedure authorized by this Section  
25 or be presented and received in evidence in any court of  
26 competent jurisdiction. Certification is authorized, at the  
27 discretion of the county assessor, for: (1) certificates of  
28 error allowing homestead exemptions pursuant to Sections  
29 15-170, 15-172, 15-175, and 15-176; (2) certificates of error  
30 on residential property of 6 units or less; (3) certificates of  
31 error allowing exemption of the property pursuant to Section  
32 14-25; and (4) other certificates of error reducing assessed

1 value by less than \$100,000. Any certificate of error not  
2 certified shall be presented to the court. The county assessor  
3 shall develop reasonable procedures for the filing and  
4 processing of certificates of error. At least 14 days prior  
5 ~~Prior~~ to the certification or presentation to the court, the  
6 county assessor shall provide notice to all taxing districts  
7 within the territory in which the subject property lies of the  
8 proposed certificate. Thereafter, and still prior to  
9 certification or presentation to the court, the county assessor  
10 or his or her designee shall execute and include in the  
11 certificate of error a statement attesting that all procedural  
12 requirements pertaining to the issuance of the certificate of  
13 error, including, but not limited to, the required notice to  
14 the taxing districts, have been met and that in fact an error  
15 exists. When so introduced in evidence such certificate shall  
16 become a part of the court records, and shall not be removed  
17 from the files except upon the order of the court.

18 Certificates of error that will be presented to the court  
19 shall be filed as an objection in the application for judgment  
20 and order of sale for the year in relation to which the  
21 certificate is made or as an amendment to the objection under  
22 subsection (b). Certificates of error that are to be certified  
23 according to the procedure authorized by this Section need not  
24 be presented to the court as an objection or an amendment under  
25 subsection (b). The State's Attorney of the county in which the  
26 property is situated shall mail a copy of any final judgment  
27 entered by the court regarding any certificate of error to the  
28 taxpayer of record for the year in question.

29 Any unpaid taxes after the entry of the final judgment by  
30 the court or certification on certificates issued under this  
31 Section may be included in a special tax sale, provided that an  
32 advertisement is published and a notice is mailed to the person  
33 in whose name the taxes were last assessed, in a form and  
34 manner substantially similar to the advertisement and notice  
35 required under Sections 21-110 and 21-135. The advertisement  
36 and sale shall be subject to all provisions of law regulating

1 the annual advertisement and sale of delinquent property, to  
2 the extent that those provisions may be made applicable.

3 A certificate of error certified under this Section shall  
4 be given effect by the county treasurer, who shall mark the tax  
5 books and, upon receipt of one of the following certificates  
6 from the county assessor or the county assessor and the board  
7 of review where the board of review is required to endorse the  
8 certificate of error, shall issue refunds to the taxpayer  
9 accordingly:

10 "CERTIFICATION

11 I, ....., county assessor, hereby certify  
12 that the Certificates of Error set out on the attached list  
13 have been duly issued to correct an error or mistake in the  
14 assessment."

15 "CERTIFICATION

16 I, ....., county assessor, and we,  
17 .....,  
18 members of the board of review, hereby certify that the  
19 Certificates of Error set out on the attached list have  
20 been duly issued to correct an error or mistake in the  
21 assessment and that any certificates of error required to  
22 be endorsed by the board of review have been so endorsed."

23 The county treasurer has the power to mark the tax books to  
24 reflect the issuance of certificates of error certified  
25 according to the procedure authorized in this Section for  
26 certificates of error issued under Section 14-25 or  
27 certificates of error issued to and including 3 years after the  
28 date on which the annual judgment and order of sale for that  
29 tax year was first entered. The county treasurer has the power  
30 to issue refunds to the taxpayer as set forth above until all  
31 refunds authorized by this Section have been completed.

32 To the extent that the certificate of error obviates the  
33 liability for nonpayment of taxes, certification of a

1 certificate of error according to the procedure authorized in  
2 this Section shall operate to vacate any judgment or forfeiture  
3 as to that year's taxes, and the warrant books and judgment  
4 books shall be marked to reflect that the judgment or  
5 forfeiture has been vacated.

6 (b) Nothing in subsection (a) of this Section shall be  
7 construed to prohibit the execution, endorsement, issuance,  
8 and adjudication of a certificate of error if (i) the annual  
9 judgment and order of sale for the tax year in question is  
10 reopened for further proceedings upon consent of the county  
11 collector and county assessor, represented by the State's  
12 Attorney, and (ii) a new final judgment is subsequently entered  
13 pursuant to the certificate. This subsection (b) shall be  
14 construed as declarative of existing law and not as a new  
15 enactment.

16 (c) No certificate of error, other than a certificate to  
17 establish an exemption under Section 14-25, shall be executed  
18 for any tax year more than 3 years after the date on which the  
19 annual judgment and order of sale for that tax year was first  
20 entered, except that during calendar years 1999 and 2000 a  
21 certificate of error may be executed for any tax year, provided  
22 that the error or mistake in the assessment was discovered no  
23 more than 3 years after the date on which the annual judgment  
24 and order of sale for that tax year was first entered.

25 (d) The time limitation of subsection (c) shall not apply  
26 to a certificate of error correcting an assessment to \$1, under  
27 Section 10-35, on a parcel that a subdivision or planned  
28 development has acquired by adverse possession, if during the  
29 tax year for which the certificate is executed the subdivision  
30 or planned development used the parcel as common area, as  
31 defined in Section 10-35, and if application for the  
32 certificate of error is made prior to December 1, 1997.

33 (e) The changes made by this amendatory Act of the 91st  
34 General Assembly apply to certificates of error issued before,  
35 on, and after the effective date of this amendatory Act of the  
36 91st General Assembly.

1 (Source: P.A. 93-715, eff. 7-12-04.)

2 (35 ILCS 200/16-115)

3 Sec. 16-115. Filing complaints. In counties with 3,000,000  
4 or more inhabitants, complaints that any property is  
5 overassessed or underassessed or is exempt may be made by any  
6 taxpayer. In all cases filed by a taxpayer where a change in  
7 assessed valuation of \$100,000 or more is sought, the taxpayer  
8 must also, at least 14 days prior to the hearing on the  
9 complaint, serve a copy of the complaint on all taxing  
10 districts as shown on the last available tax bill. Absent a  
11 proof of service of the complaint on all such taxing districts,  
12 the board of review shall have no jurisdiction to order relief  
13 on the complaint. The actual failure to timely serve sufficient  
14 complaint on all such taxing districts shall constitute cause  
15 for the dismissal of the complaint. The taxing districts,  
16 however, need not be given an opportunity to be heard on the  
17 complaint.

18 Complaints that any property is overassessed or  
19 underassessed or is exempt may be made by a taxing district  
20 that has an interest in the assessment to a board of review.  
21 All complaints shall be in writing, identify and describe the  
22 particular property, otherwise comply with the rules in force,  
23 be signed by the complaining party or his or her attorney, and  
24 be filed with the board of appeals (until the first Monday in  
25 December 1998 and the board of review beginning the first  
26 Monday in December 1998 and thereafter) in at least duplicate.  
27 The board shall forward one copy of each complaint to the  
28 county assessor.

29 Complaints by taxpayers and taxing districts and  
30 certificates of correction by the county assessor as provided  
31 in this Code shall be filed with the board according to  
32 townships on or before the dates specified in the notices given  
33 in Section 16-110.

34 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
35 8-14-96.)

1 (35 ILCS 200/23-15)

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

3 (a) A tax objection complaint under Section 23-10 shall be  
4 filed in the circuit court of the county in which the subject  
5 property is located. Joinder of plaintiffs shall be permitted  
6 to the same extent permitted by law in any personal action  
7 pending in the court and shall be in accordance with Section  
8 2-404 of the Code of Civil Procedure; provided, however, that  
9 no complaint shall be filed as a class action. The complaint  
10 shall name the county collector as defendant and shall specify  
11 any objections that the plaintiff may have to the taxes in  
12 question. No appearance or answer by the county collector to  
13 the tax objection complaint, nor any further pleadings, need be  
14 filed. Amendments to the complaint may be made to the same  
15 extent which, by law, could be made in any personal action  
16 pending in the court.

17 (a-5) Within 30 days after the filing of a complaint  
18 objecting to a valuation of property, the plaintiff shall cause  
19 to be served a notice of the action upon each of the taxing  
20 districts in which the subject property is located. The notice  
21 must include a copy of the complaint, the docket number of the  
22 case, as assigned by the clerk of the circuit court, and the  
23 property index number and common address of each parcel of the  
24 subject property that is in the taxing district to which the  
25 notice is addressed. The failure to timely serve sufficient  
26 notice upon each affected taxing district shall constitute  
27 cause for the dismissal of the complaint.

28 (b) (1) The court, sitting without a jury, shall hear and  
29 determine all objections specified to the taxes, assessments,  
30 or levies in question. This Section shall be construed to  
31 provide a complete remedy for any claims with respect to those  
32 taxes, assessments, or levies, excepting only matters for which  
33 an exclusive remedy is provided elsewhere in this Code.

34 (2) The taxes, assessments, and levies that are the subject  
35 of the objection shall be presumed correct and legal, but the

1 presumption is rebuttable. The plaintiff has the burden of  
2 proving any contested matter of fact by clear and convincing  
3 evidence.

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

16 (4) At least 30 days prior to the entry of any order based  
17 on the agreement or stipulation of the parties granting any  
18 relief to the plaintiff on a complaint objecting to a valuation  
19 of property, the county collector must provide notice to each  
20 affected taxing district of the proposed order.

21 At least 30 days before the commencement of any trial or  
22 hearing on a dispositive motion relating to a complaint  
23 objecting to a valuation of property, the county collector must  
24 provide notice to each affected taxing district of the time,  
25 date, and pace of the scheduled trial or hearing.

26 No more than 30 days after the entry of a final circuit  
27 court order ordering a reduction in the assessment of any  
28 property, the county collector must provide each affected  
29 taxing district with notice of the order.

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

34 (d) This amendatory Act of 1995 shall apply to all tax  
35 objection matters still pending for any tax year, except as  
36 provided in Sections 23-5 and 23-10 regarding procedures and



1 time limitations for payment of taxes and filing tax objection  
2 complaints.

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

14 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.  
15 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626, eff.  
16 8-9-96.)

17 Section 99. Effective date. This Act takes effect January  
18 1, 2006.