

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 Mobile Home Local Services Tax Enforcement
5 Act is amended by adding Section 112 as follows:

6 (35 ILCS 516/112 new)

7 Sec. 112. Certificate of error. At any time before a
8 judgment and order of sale is entered in any proceeding to
9 collect or to enjoin the collection of taxes, the owner may
10 file an affidavit with the board of review that the tax bill is
11 in error as to the square footage or as to the rate of tax. The
12 board of review, with the consent of the chief county
13 assessment officer, may issue the person erroneously assessed a
14 certificate of error setting forth the nature of the error and
15 the cause or causes of the error. The certificate, when
16 properly endorsed by a majority of the board of review and by
17 the chief county assessment officer showing their concurrence,
18 and not otherwise, may be used in evidence in any court of
19 competent jurisdiction and, when introduced in evidence, shall
20 become part of the court record and shall not be removed from
21 the files except on an order of the court.

22 Section 99. Effective date. This Act takes effect upon

1 becoming law.