

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 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
17 petition of the person paying the taxes, or his or her agent,
18 and being satisfied of the facts in the case, shall direct the
19 county collector to refund the taxes and deduct the amount
20 thereof, pro rata, from the moneys due to taxing bodies which
21 received the taxes erroneously paid, or their legal successors.
22 Pleadings in connection with the petition provided for in this
23 Section shall conform to that prescribed in the Civil Practice

1 Law. Appeals may be taken from the judgment of the circuit
2 court, either by the county collector or by the petitioner, as
3 in other civil cases. A claim for refund shall not be allowed
4 unless a petition is filed within 5 years from the date the
5 right to a refund arose. If a certificate of error results in
6 the allowance of a homestead exemption not previously allowed,
7 the county collector shall pay the taxpayer interest on the
8 amount of taxes paid that are attributable to the amount of the
9 additional allowance, at the rate of 6% per year. To cover the
10 cost of interest, the county collector shall proportionately
11 reduce the distribution of taxes collected for each taxing
12 district in which the property is situated.

13 (a-1) In Cook County, if any property is twice assessed for
14 the same year, or assessed before it becomes taxable, and the
15 erroneously assessed taxes have been paid either at sale or
16 otherwise, or have been overpaid by the same claimant or by
17 different claimants, the Cook County Treasurer, upon being
18 satisfied of the facts in the case, shall refund the taxes to
19 the proper claimant. When the Cook County Treasurer is unable
20 to determine the proper claimant, the circuit court, on
21 petition of the person paying the taxes, or his or her agent,
22 and being satisfied of the facts in the case, shall direct the
23 Cook County Treasurer to refund the taxes plus costs of suit
24 and deduct the amount thereof, pro rata, from the moneys due to
25 taxing bodies which received the taxes erroneously paid, or
26 their legal successors. Pleadings in connection with the

1 petition provided for in this Section shall conform to that
2 prescribed in the Civil Practice Law. Appeals may be taken from
3 the judgment of the circuit court, either by the Cook County
4 Treasurer or by the petitioner, as in other civil cases. A
5 claim for refund shall not be allowed unless a petition is
6 filed within 20 years from the date the right to a refund
7 arose. The total amount of taxes and interest refunded for
8 claims under this subsection for which the right to a refund
9 arose prior to January 1, 2009 shall not exceed \$5,000,000
10 ~~\$2,500,000~~ per year. If the payment of a claim for a refund
11 would cause the aggregate total of taxes and interest for all
12 claims to exceed \$5,000,000 ~~\$2,500,000~~ in any year, the refund
13 shall be paid in the next succeeding year. If a certificate of
14 error results in the allowance of a homestead exemption not
15 previously allowed, the Cook County Treasurer shall pay the
16 taxpayer interest on the amount of taxes paid that are
17 attributable to the amount of the additional allowance, at the
18 rate of 6% per year. To cover the cost of interest, the Cook
19 County Treasurer shall proportionately reduce the distribution
20 of taxes collected for each taxing district in which the
21 property is situated.

22 (b) Notwithstanding any other provision of law, in Cook
23 County a claim for refund under this Section is also allowed if
24 the application therefor is filed between September 1, 2011 and
25 September 1, 2012 and the right to a refund arose more than 5
26 years prior to the date the application is filed but not

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

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

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.