

AN ACT concerning taxes.

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

Section 5. The Property Tax Code is amended by changing Section 18-157 as follows:

(35 ILCS 200/18-157)

Sec. 18-157. Apportionment; tax objections; court decisions; adjustments of levies and refunds to tax objectors. If a court, in any tax objection based on the apportionment of an overlapping taxing district under Section 18-155, ~~for any year prior to the year of the effective date of this amendatory Act of the 92nd General Assembly,~~ enters a final judgment that there was an over extension or under extension of taxes for an overlapping taxing district based on the apportionment under Section 18-155 for the year for which the objection was filed, the county clerks of each county in which there was an under extension shall proportionately increase the levy of that taxing district by an amount specified in the court order in that county in the subsequent year or in any subsequent year following the final judgment of the court. The increase in the levy, when extended, shall be set forth as a separate item on the tax bills of affected taxpayers. Notwithstanding any other provision of law, the increase in the levy and the extension thereof shall not be subject to any limitations on levies or extensions imposed by the School Code or this Code. The funds collected pursuant to a levy increase authorized by this Section shall be delivered to the county collector of each county in which there was an over extension for distribution to the tax objectors in accordance with the court order.

No person who, under any other provision of this Code, has received any payment in satisfaction of a tax objection based in whole or in part on apportionment under Section 18-155 may

receive any payment under this Section in satisfaction of a tax objection based in whole or in part on apportionment under Section 18-155.

(Source: P.A. 92-377, eff. 8-16-01.)

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