

# HB4973



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB4973

Introduced 2/8/2024, by Rep. Steven Reick

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/22-40

Amends the Property Tax Code. Changes the requirement for courts to enforce tax deed petitions from strict compliance with notice requirements to substantial compliance with notice requirements. Provides that the Court may enter an order requiring the county sheriff to evict all parties in possession. Effective immediately.

LRB103 38140 HLH 68272 b

A BILL FOR

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 22-40 as follows:

6 (35 ILCS 200/22-40)

7 Sec. 22-40. Issuance of deed; possession.

8 (a) To obtain an order for issuance of tax deed, the  
9 petitioner must provide sufficient evidence that:

10 (1) the redemption period has expired and the property  
11 has not been redeemed;

12 (2) all taxes and special assessments which became due  
13 and payable subsequent to the sale have been paid, unless  
14 the county or its agent, as trustee pursuant to Section  
15 21-90, is the petitioner;

16 (3) all forfeitures and sales which occur subsequent  
17 to the sale are paid or redeemed, unless the county or its  
18 agent, as trustee pursuant to Section 21-90, is the  
19 petitioner;

20 (4) the notices required by law have been given, and  
21 all advancements of public funds under the police power  
22 made by a county, city, village or town under Section  
23 22-35 have been paid; and

1           (5) the petitioner has complied with all the  
2 provisions of law entitling him or her to a deed.

3           Upon receipt of sufficient evidence of the requirements  
4 under this subsection (a), the court shall find that the  
5 petitioner complied with those requirements and shall enter an  
6 order directing the county clerk, on the production of the tax  
7 certificate and a certified copy of the order, to issue to the  
8 purchaser or its assignee a tax deed. The court shall insist on  
9 substantial ~~strict~~ compliance with Section 22-5 ~~22-10~~ through  
10 22-25. Prior to the entry of an order directing the issuance of  
11 a tax deed, the petitioner shall furnish the court with a  
12 report of proceedings of the evidence received on the  
13 application for tax deed and the report of proceedings shall  
14 be filed and made a part of the court record.

15           (b) Except as provided in subsection (e), if taxes for  
16 years prior to the year or years sold are or become delinquent  
17 subsequent to the date of sale, the court shall find that the  
18 lien of those delinquent taxes has been or will be merged into  
19 the tax deed grantee's title if the court determines that the  
20 tax deed grantee or any prior holder of the certificate of  
21 purchase, or any person or entity under common ownership or  
22 control with any such grantee or prior holder of the  
23 certificate of purchase, was at no time the holder of any  
24 certificate of purchase for the years sought to be merged. If  
25 delinquent taxes are merged into the tax deed pursuant to this  
26 subsection, the court shall enter an order declaring which

1 specific taxes have been or will be merged into the tax deed  
2 title and directing the county treasurer and county clerk to  
3 reflect that declaration in the warrant and judgment records;  
4 provided, that no such order shall be effective until a tax  
5 deed has been issued and timely recorded. Nothing contained in  
6 this Section shall relieve any owner liable for delinquent  
7 property taxes under this Code from the payment of the taxes  
8 that have been merged into the title upon issuance of the tax  
9 deed.

10 (c) The county clerk is entitled to a fee of \$10 in  
11 counties of 3,000,000 or more inhabitants and \$5 in counties  
12 with less than 3,000,000 inhabitants for the issuance of the  
13 tax deed, with the exception of deeds issued to the county  
14 pursuant to its authority under Section 21-90. The clerk may  
15 not include in a tax deed more than one property as listed,  
16 assessed and sold in one description, except in cases where  
17 several properties are owned by one person.

18 Upon application the court shall, enter an order to place  
19 the tax deed grantee or the grantee's successor in interest in  
20 possession of the property and may enter orders and grant  
21 relief as may be necessary or desirable to maintain the  
22 grantee or the grantee's successor in interest in possession,  
23 including entering an order requiring the county sheriff to  
24 evict all parties in possession.

25 (d) The court shall retain jurisdiction to enter orders  
26 pursuant to subsections (b) and (c) of this Section. This

1 amendatory Act of the 92nd General Assembly and this  
2 amendatory Act of the 95th General Assembly shall be construed  
3 as being declarative of existing law and not as a new  
4 enactment.

5 (e) Prior to the issuance of any tax deed under this  
6 Section, the petitioner must redeem all taxes and special  
7 assessments on the property that are subject to a pending tax  
8 petition filed by a county or its assignee pursuant to Section  
9 21-90.

10 (f) If, for any reason, a purchaser fails to obtain an  
11 order for tax deed within the required time period and no sale  
12 in error was granted or redemption paid, then the certificate  
13 shall be forfeited to the county, as trustee, pursuant to  
14 Section 21-90.

15 (Source: P.A. 103-555, eff. 1-1-24.)

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