

1 AN ACT concerning taxes.

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 18-157 as follows:

6 (35 ILCS 200/18-157)

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

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

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

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

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