



Sen. Susan Garrett

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1 AMENDMENT TO SENATE BILL 125

2 AMENDMENT NO. _____. Amend Senate Bill 125 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 14-15, 14-25, 16-70, 16-130, and 23-15 as follows:

6 (35 ILCS 200/14-15)

7 Sec. 14-15. Certificate of error; counties of 3,000,000 or
8 more.

9 (a) In counties with 3,000,000 or more inhabitants, if,
10 after the assessment is certified pursuant to Section 16-150,
11 but subject to the limitations of subsection (c) of this
12 Section, the county assessor discovers an error or mistake in
13 the assessment, the assessor shall execute a certificate
14 setting forth the nature and cause of the error. The
15 certificate when endorsed by the county assessor, or when
16 endorsed by the county assessor and board of appeals (until the
17 first Monday in December 1998 and the board of review beginning
18 the first Monday in December 1998 and thereafter) where the
19 certificate is executed for any assessment which was the
20 subject of a complaint filed in the board of appeals (until the
21 first Monday in December 1998 and the board of review beginning
22 the first Monday in December 1998 and thereafter) for the tax
23 year for which the certificate is issued, may, either be
24 certified according to the procedure authorized by this Section

1 or be presented and received in evidence in any court of
2 competent jurisdiction. Certification is authorized, at the
3 discretion of the county assessor, for: (1) certificates of
4 error allowing homestead exemptions pursuant to Sections
5 15-170, 15-172, 15-175, and 15-176; (2) certificates of error
6 on residential property of 6 units or less; (3) certificates of
7 error allowing exemption of the property pursuant to Section
8 14-25; and (4) other certificates of error reducing assessed
9 value by less than \$100,000. Any certificate of error not
10 certified shall be presented to the court. No certificate of
11 error may be granted by the court unless the taxpayer of record
12 for the year in question has first provided written notice to
13 all taxing bodies within the territory in which the subject
14 property lies of the proposed certificate and evidence of such
15 notice has been presented to the court. The county assessor
16 shall develop reasonable procedures for the filing and
17 processing of certificates of error. Prior to the certification
18 or presentation to the court, the county assessor or his or her
19 designee shall execute and include in the certificate of error
20 a statement attesting that all procedural requirements
21 pertaining to the issuance of the certificate of error have
22 been met and that in fact an error exists. When so introduced
23 in evidence such certificate shall become a part of the court
24 records, and shall not be removed from the files except upon
25 the order of the court.

26 Certificates of error that will be presented to the court
27 shall be filed as an objection in the application for judgment
28 and order of sale for the year in relation to which the
29 certificate is made or as an amendment to the objection under
30 subsection (b). Certificates of error that are to be certified
31 according to the procedure authorized by this Section need not
32 be presented to the court as an objection or an amendment under
33 subsection (b). The State's Attorney of the county in which the
34 property is situated shall mail a copy of any final judgment

1 entered by the court regarding any certificate of error to the
2 taxpayer of record for the year in question.

3 Any unpaid taxes after the entry of the final judgment by
4 the court or certification on certificates issued under this
5 Section may be included in a special tax sale, provided that an
6 advertisement is published and a notice is mailed to the person
7 in whose name the taxes were last assessed, in a form and
8 manner substantially similar to the advertisement and notice
9 required under Sections 21-110 and 21-135. The advertisement
10 and sale shall be subject to all provisions of law regulating
11 the annual advertisement and sale of delinquent property, to
12 the extent that those provisions may be made applicable.

13 A certificate of error certified under this Section shall
14 be given effect by the county treasurer, who shall mark the tax
15 books and, upon receipt of one of the following certificates
16 from the county assessor or the county assessor and the board
17 of review where the board of review is required to endorse the
18 certificate of error, shall issue refunds to the taxpayer
19 accordingly:

20 "CERTIFICATION

21 I,, county assessor, hereby certify
22 that the Certificates of Error set out on the attached list
23 have been duly issued to correct an error or mistake in the
24 assessment."

25 "CERTIFICATION

26 I,, county assessor, and we,
27,
28 members of the board of review, hereby certify that the
29 Certificates of Error set out on the attached list have
30 been duly issued to correct an error or mistake in the
31 assessment and that any certificates of error required to
32 be endorsed by the board of review have been so endorsed."

1 The county treasurer has the power to mark the tax books to
2 reflect the issuance of certificates of error certified
3 according to the procedure authorized in this Section for
4 certificates of error issued under Section 14-25 or
5 certificates of error issued to and including 3 years after the
6 date on which the annual judgment and order of sale for that
7 tax year was first entered. The county treasurer has the power
8 to issue refunds to the taxpayer as set forth above until all
9 refunds authorized by this Section have been completed.

10 To the extent that the certificate of error obviates the
11 liability for nonpayment of taxes, certification of a
12 certificate of error according to the procedure authorized in
13 this Section shall operate to vacate any judgment or forfeiture
14 as to that year's taxes, and the warrant books and judgment
15 books shall be marked to reflect that the judgment or
16 forfeiture has been vacated.

17 (b) Nothing in subsection (a) of this Section shall be
18 construed to prohibit the execution, endorsement, issuance,
19 and adjudication of a certificate of error if (i) the annual
20 judgment and order of sale for the tax year in question is
21 reopened for further proceedings upon consent of the county
22 collector and county assessor, represented by the State's
23 Attorney, and (ii) a new final judgment is subsequently entered
24 pursuant to the certificate. This subsection (b) shall be
25 construed as declarative of existing law and not as a new
26 enactment.

27 (c) No certificate of error, other than a certificate to
28 establish an exemption under Section 14-25, shall be executed
29 for any tax year more than 3 years after the date on which the
30 annual judgment and order of sale for that tax year was first
31 entered, except that during calendar years 1999 and 2000 a
32 certificate of error may be executed for any tax year, provided
33 that the error or mistake in the assessment was discovered no

1 more than 3 years after the date on which the annual judgment
2 and order of sale for that tax year was first entered.

3 (d) The time limitation of subsection (c) shall not apply
4 to a certificate of error correcting an assessment to \$1, under
5 Section 10-35, on a parcel that a subdivision or planned
6 development has acquired by adverse possession, if during the
7 tax year for which the certificate is executed the subdivision
8 or planned development used the parcel as common area, as
9 defined in Section 10-35, and if application for the
10 certificate of error is made prior to December 1, 1997.

11 (e) The changes made by this amendatory Act of the 91st
12 General Assembly apply to certificates of error issued before,
13 on, and after the effective date of this amendatory Act of the
14 91st General Assembly.

15 (Source: P.A. 93-715, eff. 7-12-04.)

16 (35 ILCS 200/14-25)

17 Sec. 14-25. Certificate of error; tax exempt property. If
18 an exemption is approved by the Department or by a final court
19 decision in proceedings to review an exemption decision of the
20 Department under the Administrative Review Law then a
21 certificate of error shall be issued under Section 14-15 or
22 14-20 if such notice of the application for the exemption to
23 municipalities, school districts, and community college
24 districts, as may have been required under Section 16-70 or
25 16-130, has been provided and if one of the following is met:

26 (a) If the property became eligible for the exemption at an
27 earlier time, a certificate of error shall be issued for the
28 period of eligibility, but in no event, except as otherwise
29 provided in this subsection (a), for more than the 3 assessment
30 years immediately preceding the assessment year for which the
31 exemption was approved. A certificate of error shall be issued
32 for the period of eligibility, but in no event for more than
33 the 5 assessment years immediately preceding the assessment

1 year for which the exemption was approved, if the municipality
2 requests the certificate of error before January 1, 1995.

3 (b) If the property is subsequently erroneously assessed as
4 non-exempt, that error shall be remedied by the issuance of a
5 certificate of error.

6 (c) If the owner failed to file an application for
7 exemption, or a certificate of status under Section 15-10, for
8 an assessment year following the assessment year for which the
9 exemption was approved and the property remains eligible for
10 exemption for the following year.

11 (Source: P.A. 88-455; 88-660, eff. 9-16-94.)

12 (35 ILCS 200/16-70)

13 Sec. 16-70. Determination of exemptions. The board of
14 review shall hear and determine the application of any person
15 who is assessed on property claimed to be exempt from taxation.
16 However, the decision of the board shall not be final, except
17 as to homestead exemptions. Upon filing of any application for
18 a non-homestead exemption which would reduce the assessed
19 valuation of any property by more than \$100,000, the owner
20 shall deliver, in person or by mail, a copy of the application
21 to any municipality, school district and community college
22 district in which the property is situated and no such
23 exemption shall be granted without proof of such delivery.
24 ~~Failure of a municipality, school district or community college~~
25 ~~district to receive the notice shall not invalidate any~~
26 ~~exemption.~~ The board shall give the municipalities, school
27 districts and community college districts and the taxpayer an
28 opportunity to be heard. The clerk of the board in all cases
29 other than homestead exemptions, under the direction of the
30 board, shall make out and forward to the Department, a full and
31 complete statement of all the facts in the case. The Department
32 shall determine whether the property is legally liable to
33 taxation. It shall notify the board of review of its decision,

1 and the board shall correct the assessment if necessary. The
2 decision of the Department is subject to review under Sections
3 8-35 and 8-40. The extension of taxes on any assessment shall
4 not be delayed by any proceedings under this Section, and, if
5 the Department rules that the property is exempt, any taxes
6 extended upon the unauthorized assessment shall be abated or,
7 if paid, shall be refunded.

8 (Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

9 (35 ILCS 200/16-130)

10 Sec. 16-130. Exemption procedures; board of appeals; board
11 of review. Whenever the board of appeals (until the first
12 Monday in December 1998 and the board of review beginning the
13 first Monday in December 1998 and thereafter) in any county
14 with 3,000,000 or more inhabitants determines that any property
15 is or is not exempt from taxation, the decision of the board
16 shall not be final, except as to homestead exemptions. Upon
17 filing of any application for an exemption which would, if
18 approved, reduce the assessed valuation of any property by more
19 than \$100,000, other than a homestead exemption, the owner
20 shall give timely notice of the application by mailing a copy
21 of it to any municipality, school district and community
22 college district in which such property is situated and no such
23 exemption shall be granted without proof of such notice.
24 ~~Failure of a municipality, school district or community college~~
25 ~~district to receive the notice shall not invalidate any~~
26 ~~exemption.~~ The board shall give the municipalities, school
27 districts and community college districts and the taxpayer an
28 opportunity to be heard. In all exemption cases other than
29 homestead exemptions, the secretary of the board shall comply
30 with the provisions of Section 5-15. The Department shall then
31 determine whether the property is or is not legally liable to
32 taxation. It shall notify the board of its decision and the
33 board shall correct the assessment accordingly, if necessary.

1 The decision of the Department is subject to review under
2 Sections 8-35 and 8-40. The extension of taxes on any
3 assessment shall not be delayed by any proceedings under this
4 paragraph, and, in case the property is determined to be
5 exempt, any taxes extended upon the unauthorized assessment
6 shall be abated or, if already paid, shall be refunded.

7 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
8 8-14-96.)

9 (35 ILCS 200/23-15)

10 Sec. 23-15. Tax objection procedure and hearing.

11 (a) A tax objection complaint under Section 23-10 shall be
12 filed in the circuit court of the county in which the subject
13 property is located. Joinder of plaintiffs shall be permitted
14 to the same extent permitted by law in any personal action
15 pending in the court and shall be in accordance with Section
16 2-404 of the Code of Civil Procedure; provided, however, that
17 no complaint shall be filed as a class action. The complaint
18 shall name the county collector as defendant and shall specify
19 any objections that the plaintiff may have to the taxes in
20 question. No appearance or answer by the county collector to
21 the tax objection complaint, nor any further pleadings, need be
22 filed. Amendments to the complaint may be made to the same
23 extent which, by law, could be made in any personal action
24 pending in the court.

25 (a-5) Within 30 days of the filing of a complaint objecting
26 to a valuation of property, the plaintiff shall cause to be
27 served a notice of the action upon each of the taxing districts
28 in which the subject property is located. The notice must
29 include a copy of the complaint, the docket number of the case,
30 as assigned by the clerk of the circuit court, and the property
31 index number and common address of each parcel of the subject
32 property that is in the taxing district to which the notice is
33 addressed. The failure to timely serve sufficient notice upon

1 each affected taxing district shall constitute cause for the
2 dismissal of the complaint.

3 (b) (1) The court, sitting without a jury, shall hear and
4 determine all objections specified to the taxes, assessments,
5 or levies in question. This Section shall be construed to
6 provide a complete remedy for any claims with respect to those
7 taxes, assessments, or levies, excepting only matters for which
8 an exclusive remedy is provided elsewhere in this Code.

9 (2) The taxes, assessments, and levies that are the subject
10 of the objection shall be presumed correct and legal, but the
11 presumption is rebuttable. The plaintiff has the burden of
12 proving any contested matter of fact by clear and convincing
13 evidence.

14 (3) Objections to assessments shall be heard de novo by the
15 court. The court shall grant relief in the cases in which the
16 objector meets the burden of proof under this Section and shows
17 an assessment to be incorrect or illegal. If an objection is
18 made claiming incorrect valuation, the court shall consider the
19 objection without regard to the correctness of any practice,
20 procedure, or method of valuation followed by the assessor,
21 board of appeals, or board of review in making or reviewing the
22 assessment, and without regard to the intent or motivation of
23 any assessing official. The doctrine known as constructive
24 fraud is hereby abolished for purposes of all challenges to
25 taxes, assessments, or levies.

26 (4) At least 30 days prior to the entry of any order based
27 on the agreement or stipulation of the parties granting any
28 relief to the plaintiff on a complaint objecting to a valuation
29 of property, the plaintiff shall provide notice to each
30 affected taxing district of the proposed order.

31 At least 30 days prior to the commencement of any trial or
32 hearing on a dispositive motion relating to a complaint
33 objecting to a valuation of property, the plaintiff must
34 provide notice to each affected taxing district on the time,

1 date, and place of such scheduled trial or hearing.

2 No more than 30 days after the entry of a final circuit
3 court order ordering a reduction in the assessment of any
4 property, the plaintiff must provide each affected taxing
5 district with notice of the order.

6 (c) If the court orders a refund of any part of the taxes
7 paid, it shall also order the payment of interest as provided
8 in Section 23-20. Appeals may be taken from final judgments as
9 in other civil cases.

10 (d) This amendatory Act of 1995 shall apply to all tax
11 objection matters still pending for any tax year, except as
12 provided in Sections 23-5 and 23-10 regarding procedures and
13 time limitations for payment of taxes and filing tax objection
14 complaints.

15 (e) In counties with less than 3,000,000 inhabitants, if
16 the court renders a decision lowering the assessment of a
17 particular parcel on which a residence occupied by the owner is
18 situated, the reduced assessment, subject to equalization,
19 shall remain in effect for the remainder of the general
20 assessment period as provided in Sections 9-215 through 9-225,
21 unless that parcel is subsequently sold in an arm's length
22 transaction establishing a fair cash value for the parcel that
23 is different from the fair cash value on which the court's
24 assessment is based, or unless the decision of the court is
25 reversed or modified upon review.

26 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.
27 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626, eff.
28 8-9-96.)

29 Section 99. Effective date. This Act takes on January 1,
30 2006.".