



Sen. Don Harmon

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LRB094 04413 BDD 44432 a

1 AMENDMENT TO SENATE BILL 677

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 677 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 23-10 as follows:

6 (35 ILCS 200/23-10)

7 Sec. 23-10. Tax objections and copies. Beginning with the  
8 2003 tax year, in counties with 3,000,000 or more inhabitants,  
9 the person paying the taxes due as provided in Section 23-5 may  
10 file a tax objection complaint under Section 23-15 within 165  
11 days after the first penalty date of the final installment of  
12 taxes for the year in question. Beginning with the 2003 tax  
13 year, in counties with less than 3,000,000 inhabitants, the  
14 person paying the taxes due as provided in Section 23-5 may  
15 file a tax objection complaint under Section 23-15 within 75  
16 days after the first penalty date of the final installment of  
17 taxes for the year in question. However, in all counties in  
18 cases in which the complaint is permitted to be filed without  
19 payment under Section 23-5, it must be filed prior to the entry  
20 of judgment under Section 21-175. In addition, the time  
21 specified for payment of the tax provided in Section 23-5 shall  
22 not be construed to delay or prevent the entry of judgment  
23 against, or the sale of, tax delinquent property if the taxes  
24 have not been paid prior to the entry of judgment under Section

1 21-175. An objection to an assessment for any year shall not be  
2 allowed by the court, however, if an administrative remedy was  
3 available by complaint to the board of appeals or board of  
4 review under Section 16-55 or Section 16-115, unless that  
5 remedy was exhausted prior to the filing of the tax objection  
6 complaint.

7 When any complaint is filed with the court in a county with  
8 less than 3,000,000 inhabitants, the plaintiff shall file 3  
9 copies of the complaint with the clerk of the circuit court.  
10 Any complaint or amendment thereto shall contain (i) on the  
11 first page a listing of the taxing districts against which the  
12 complaint is directed and (ii) a summary of the reasons for the  
13 tax objections set forth in the complaint with enough copies of  
14 the summary to be distributed to each of the taxing districts  
15 against which the complaint is directed. Within 10 days after  
16 the complaint is filed, the clerk of the circuit court shall  
17 deliver one copy to the State's Attorney and one copy to the  
18 county clerk, taking their receipts therefor. The county clerk  
19 shall, within 30 days from the last day for the filing of  
20 complaints, notify the duly elected or appointed custodian of  
21 funds for each taxing district that may be affected by the  
22 complaint, stating (i) that a complaint has been filed and (ii)  
23 the summary of the reasons for the tax objections set forth in  
24 the complaint. Any amendment to a complaint, except any  
25 amendment permitted to be made in open court during the course  
26 of a hearing on the complaint, shall also be filed in  
27 triplicate, with one copy delivered to the State's Attorney and  
28 one copy delivered to the county clerk by the clerk of the  
29 circuit court. The State's Attorney shall within 10 days of  
30 receiving his or her copy of the amendment notify the duly  
31 elected or appointed custodian of funds for each taxing  
32 district whose tax monies may be affected by the amendment,  
33 stating (i) that the amendment has been filed and (ii) the  
34 summary of the reasons for the tax objections set forth in the

1 amended complaint. The State's Attorney shall also notify the  
2 custodian and the county clerk in writing of the date, time and  
3 place of any hearing before the court to be held upon the  
4 complaint or amended complaint not later than 4 days prior to  
5 the hearing. The notices provided in this Section shall be by  
6 letter addressed to the custodian or the county clerk and may  
7 be mailed by regular mail, postage prepaid, postmarked within  
8 the required period, but not less than 4 days before a hearing.  
9 In addition, in counties with 3,000,000 or more inhabitants,  
10 upon the filing of any tax objection complaint that would, if  
11 allowed, reduce the assessed valuation of any property by more  
12 than \$100,000, the plaintiff must give notice of the tax  
13 objection complaint by mailing a copy of it to any  
14 municipality, school district, and community college district  
15 in which the property is situated, by certified mail, return  
16 receipt requested. The plaintiff must attach a certification to  
17 the tax objection complaint that the notice to taxing districts  
18 has been made. The courts have no jurisdiction to hear any tax  
19 objection complaint if proper certification of notice is not  
20 filed. Upon receipt of notice of the filing of a tax objection  
21 complaint, a taxing district has an unconditional right to  
22 intervene in the tax objection proceedings and has the right to  
23 participate fully in the proceedings in the same manner as the  
24 named party defendant.

25 (Source: P.A. 93-378, eff. 7-24-03.)"