

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 Sections 21-260, 22-10, 22-15, 22-20, 22-25, 22-30, 22-40, and
6 22-45 as follows:

7 (35 ILCS 200/21-260)

8 Sec. 21-260. Collector's scavenger sale. Upon the county
9 collector's application under Section 21-145, to be known as
10 the Scavenger Sale Application, the Court shall enter judgment
11 for the general taxes, special taxes, special assessments,
12 interest, penalties and costs as are included in the
13 advertisement and appear to be due thereon after allowing an
14 opportunity to object and a hearing upon the objections as
15 provided in Section 21-175, and order those properties sold by
16 the County Collector at public sale to the highest bidder for
17 cash, notwithstanding the bid may be less than the full amount
18 of taxes, special taxes, special assessments, interest,
19 penalties and costs for which judgment has been entered.

20 (a) Conducting the sale - Bidding. All properties shall be
21 offered for sale in consecutive order as they appear in the
22 delinquent list. The minimum bid for any property shall be \$250
23 or one-half of the tax if the total liability is less than

1 \$500. The successful bidder shall immediately pay the amount of
2 minimum bid to the County Collector in cash, by certified or
3 cashier's check, by money order, or, if the successful bidder
4 is a governmental unit, by a check issued by that governmental
5 unit. If the bid exceeds the minimum bid, the successful bidder
6 shall pay the balance of the bid to the county collector in
7 cash, by certified or cashier's check, by money order, or, if
8 the successful bidder is a governmental unit, by a check issued
9 by that governmental unit by the close of the next business
10 day. If the minimum bid is not paid at the time of sale or if
11 the balance is not paid by the close of the next business day,
12 then the sale is void and the minimum bid, if paid, is
13 forfeited to the county general fund. In that event, the
14 property shall be reoffered for sale within 30 days of the last
15 offering of property in regular order. The collector shall make
16 available to the public a list of all properties to be included
17 in any reoffering due to the voiding of the original sale. The
18 collector is not required to serve or publish any other notice
19 of the reoffering of those properties. In the event that any of
20 the properties are not sold upon reoffering, or are sold for
21 less than the amount of the original voided sale, the original
22 bidder who failed to pay the bid amount shall remain liable for
23 the unpaid balance of the bid in an action under Section
24 21-240. Liability shall not be reduced where the bidder upon
25 reoffering also fails to pay the bid amount, and in that event
26 both bidders shall remain liable for the unpaid balance of

1 their respective bids. A sale of properties under this Section
2 shall not be final until confirmed by the court.

3 (b) Confirmation of sales. The county collector shall file
4 his or her report of sale in the court within 30 days of the
5 date of sale of each property. No notice of the county
6 collector's application to confirm the sales shall be required
7 except as prescribed by rule of the court. Upon confirmation,
8 except in cases where the sale becomes void under Section
9 22-85, or in cases where the order of confirmation is vacated
10 by the court, a sale under this Section shall extinguish the in
11 rem lien of the general taxes, special taxes and special
12 assessments for which judgment has been entered and a
13 redemption shall not revive the lien. Confirmation of the sale
14 shall in no event affect the owner's personal liability to pay
15 the taxes, interest and penalties as provided in this Code or
16 prevent institution of a proceeding under Section 21-440 to
17 collect any amount that may remain due after the sale.

18 (c) Issuance of tax sale certificates. Upon confirmation of
19 the sale the County Clerk and the County Collector shall issue
20 to the purchaser a certificate of purchase in the form
21 prescribed by Section 21-250 as near as may be. A certificate
22 of purchase shall not be issued to any person who is ineligible
23 to bid at the sale or to receive a certificate of purchase
24 under Section 21-265.

25 (d) Scavenger Tax Judgment, Sale and Redemption Record -
26 Sale of parcels not sold. The county collector shall prepare a

1 Scavenger Tax Judgment, Sale and Redemption Record. The county
2 clerk shall write or stamp on the scavenger tax judgment, sale,
3 forfeiture and redemption record opposite the description of
4 any property offered for sale and not sold, or not confirmed
5 for any reason, the words "offered but not sold". The
6 properties which are offered for sale under this Section and
7 not sold or not confirmed shall be offered for sale annually
8 thereafter in the manner provided in this Section until sold,
9 except in the case of mineral rights, which after 10
10 consecutive years of being offered for sale under this Section
11 and not sold or confirmed shall no longer be required to be
12 offered for sale. At any time between annual sales the County
13 Collector may advertise for sale any properties subject to sale
14 under judgments for sale previously entered under this Section
15 and not executed for any reason. The advertisement and sale
16 shall be regulated by the provisions of this Code as far as
17 applicable.

18 (e) Proceeding to tax deed. The owner of the certificate of
19 purchase shall give notice as required by Sections 22-5 through
20 22-30, and may extend the period of redemption as provided by
21 Section 21-385. At any time within 6 ~~5~~ months prior to
22 expiration of the period of redemption from a sale under this
23 Code, the owner of a certificate of purchase may file a
24 petition and may obtain a tax deed under Sections 22-30 through
25 22-55. All proceedings for the issuance of a tax deed and all
26 tax deeds for properties sold under this Section shall be

1 subject to Sections 22-30 through 22-55. Deeds issued under
2 this Section are subject to Section 22-70. This Section shall
3 be liberally construed so that the deeds provided for in this
4 Section convey merchantable title.

5 (f) Redemptions from scavenger sales. Redemptions may be
6 made from sales under this Section in the same manner and upon
7 the same terms and conditions as redemptions from sales made
8 under the County Collector's annual application for judgment
9 and order of sale, except that in lieu of penalty the person
10 redeeming shall pay interest as follows if the sale occurs
11 before September 9, 1993:

12 (1) If redeemed within the first 2 months from the date
13 of the sale, 3% per month or portion thereof upon the
14 amount for which the property was sold;

15 (2) If redeemed between 2 and 6 months from the date of
16 the sale, 12% of the amount for which the property was
17 sold;

18 (3) If redeemed between 6 and 12 months from the date
19 of the sale, 24% of the amount for which the property was
20 sold;

21 (4) If redeemed between 12 and 18 months from the date
22 of the sale, 36% of the amount for which the property was
23 sold;

24 (5) If redeemed between 18 and 24 months from the date
25 of the sale, 48% of the amount for which the property was
26 sold;

1 (6) If redeemed after 24 months from the date of sale,
2 the 48% herein provided together with interest at 6% per
3 year thereafter.

4 If the sale occurs on or after September 9, 1993, the
5 person redeeming shall pay interest on that part of the amount
6 for which the property was sold equal to or less than the full
7 amount of delinquent taxes, special assessments, penalties,
8 interest, and costs, included in the judgment and order of sale
9 as follows:

10 (1) If redeemed within the first 2 months from the date
11 of the sale, 3% per month upon the amount of taxes, special
12 assessments, penalties, interest, and costs due for each of
13 the first 2 months, or fraction thereof.

14 (2) If redeemed at any time between 2 and 6 months from
15 the date of the sale, 12% of the amount of taxes, special
16 assessments, penalties, interest, and costs due.

17 (3) If redeemed at any time between 6 and 12 months
18 from the date of the sale, 24% of the amount of taxes,
19 special assessments, penalties, interest, and costs due.

20 (4) If redeemed at any time between 12 and 18 months
21 from the date of the sale, 36% of the amount of taxes,
22 special assessments, penalties, interest, and costs due.

23 (5) If redeemed at any time between 18 and 24 months
24 from the date of the sale, 48% of the amount of taxes,
25 special assessments, penalties, interest, and costs due.

26 (6) If redeemed after 24 months from the date of sale,

1 the 48% provided for the 24 months together with interest
2 at 6% per annum thereafter on the amount of taxes, special
3 assessments, penalties, interest, and costs due.

4 The person redeeming shall not be required to pay any
5 interest on any part of the amount for which the property was
6 sold that exceeds the full amount of delinquent taxes, special
7 assessments, penalties, interest, and costs included in the
8 judgment and order of sale.

9 Notwithstanding any other provision of this Section,
10 except for owner-occupied single family residential units
11 which are condominium units, cooperative units or dwellings,
12 the amount required to be paid for redemption shall also
13 include an amount equal to all delinquent taxes on the property
14 which taxes were delinquent at the time of sale. The delinquent
15 taxes shall be apportioned by the county collector among the
16 taxing districts in which the property is situated in
17 accordance with law. In the event that all moneys received from
18 any sale held under this Section exceed an amount equal to all
19 delinquent taxes on the property sold, which taxes were
20 delinquent at the time of sale, together with all publication
21 and other costs associated with the sale, then, upon
22 redemption, the County Collector and the County Clerk shall
23 apply the excess amount to the cost of redemption.

24 (g) Bidding by county or other taxing districts. Any taxing
25 district may bid at a scavenger sale. The county board of the
26 county in which properties offered for sale under this Section

1 are located may bid as trustee for all taxing districts having
2 an interest in the taxes for the nonpayment of which the
3 parcels are offered. The County shall apply on the bid the
4 unpaid taxes due upon the property and no cash need be paid.
5 The County or other taxing district acquiring a tax sale
6 certificate shall take all steps necessary to acquire title to
7 the property and may manage and operate the property so
8 acquired.

9 When a county, or other taxing district within the county,
10 is a petitioner for a tax deed, no filing fee shall be required
11 on the petition. The county as a tax creditor and as trustee
12 for other tax creditors, or other taxing district within the
13 county shall not be required to allege and prove that all taxes
14 and special assessments which become due and payable after the
15 sale to the county have been paid. The county shall not be
16 required to pay the subsequently accruing taxes or special
17 assessments at any time. Upon the written request of the county
18 board or its designee, the county collector shall not offer the
19 property for sale at any tax sale subsequent to the sale of the
20 property to the county under this Section. The lien of taxes
21 and special assessments which become due and payable after a
22 sale to a county shall merge in the fee title of the county, or
23 other taxing district, on the issuance of a deed. The County
24 may sell the properties so acquired, or the certificate of
25 purchase thereto, and the proceeds of the sale shall be
26 distributed to the taxing districts in proportion to their

1 respective interests therein. The presiding officer of the
2 county board, with the advice and consent of the County Board,
3 may appoint some officer or person to attend scavenger sales
4 and bid on its behalf.

5 (h) Miscellaneous provisions. In the event that the tract
6 of land or lot sold at any such sale is not redeemed within the
7 time permitted by law and a tax deed is issued, all moneys that
8 may be received from the sale of properties in excess of the
9 delinquent taxes, together with all publication and other costs
10 associated with the sale, shall, upon petition of any
11 interested party to the court that issued the tax deed, be
12 distributed by the County Collector pursuant to order of the
13 court among the persons having legal or equitable interests in
14 the property according to the fair value of their interests in
15 the tract or lot. Section 21-415 does not apply to properties
16 sold under this Section. Appeals may be taken from the orders
17 and judgments entered under this Section as in other civil
18 cases. The remedy herein provided is in addition to other
19 remedies for the collection of delinquent taxes.

20 (i) The changes to this Section made by this amendatory Act
21 of the 95th General Assembly apply only to matters in which a
22 petition for tax deed is filed on or after the effective date
23 of this amendatory Act of the 95th General Assembly.

24 (Source: P.A. 90-514, eff. 8-22-97; 90-655, eff. 7-30-98;
25 91-189, eff. 1-1-00.)

1 (35 ILCS 200/22-10)

2 Sec. 22-10. Notice of expiration of period of redemption. A
3 purchaser or assignee shall not be entitled to a tax deed to
4 the property sold unless, not less than 3 months nor more than
5 6 ~~5~~ months prior to the expiration of the period of redemption,
6 he or she gives notice of the sale and the date of expiration
7 of the period of redemption to the owners, occupants, and
8 parties interested in the property, including any mortgagee of
9 record, as provided below.

10 The Notice to be given to the parties shall be in at least
11 10 point type in the following form completely filled in:

12 TAX DEED NO. FILED

13 TAKE NOTICE

14 County of

15 Date Premises Sold

16 Certificate No.

17 Sold for General Taxes of (year)

18 Sold for Special Assessment of (Municipality)

19 and special assessment number

20 Warrant No. Inst. No.

21 THIS PROPERTY HAS BEEN SOLD FOR

22 DELINQUENT TAXES

23 Property located at

24 Legal Description or Property Index No.

25

26

1 This notice is to advise you that the above property has
 2 been sold for delinquent taxes and that the period of
 3 redemption from the sale will expire on
 4

5 The amount to redeem is subject to increase at 6 month
 6 intervals from the date of sale and may be further increased if
 7 the purchaser at the tax sale or his or her assignee pays any
 8 subsequently accruing taxes or special assessments to redeem
 9 the property from subsequent forfeitures or tax sales. Check
 10 with the county clerk as to the exact amount you owe before
 11 redeeming.

12 This notice is also to advise you that a petition has been
 13 filed for a tax deed which will transfer title and the right to
 14 possession of this property if redemption is not made on or
 15 before

16 This matter is set for hearing in the Circuit Court of this
 17 county in, Illinois on

18 You may be present at this hearing but your right to redeem
 19 will already have expired at that time.

20 YOU ARE URGED TO REDEEM IMMEDIATELY
 21 TO PREVENT LOSS OF PROPERTY

22 Redemption can be made at any time on or before by
 23 applying to the County Clerk of, County, Illinois at the
 24 County Court House in, Illinois.

25 For further information contact the County Clerk

26 ADDRESS:.....

1 TELEPHONE:.....

2

3 Purchaser or Assignee.

4 Dated (insert date).

5 In counties with 3,000,000 or more inhabitants, the notice
6 shall also state the address, room number and time at which the
7 matter is set for hearing.

8 This amendatory Act of 1996 applies only to matters in
9 which a petition for tax deed is filed on or after the
10 effective date of this amendatory Act of 1996.

11 The changes to this Section made by this amendatory Act of
12 the 95th General Assembly apply only to matters in which a
13 petition for tax deed is filed on or after the effective date
14 of this amendatory Act of the 95th General Assembly.

15 (Source: P.A. 94-380, eff. 7-29-05.)

16 (35 ILCS 200/22-15)

17 Sec. 22-15. Service of notice. The purchaser or his or her
18 assignee shall give the notice required by Section 22-10 by
19 causing it to be published in a newspaper as set forth in
20 Section 22-20. In addition, the notice shall be served by a
21 sheriff (or if he or she is disqualified, by a coroner) of the
22 county in which the property, or any part thereof, is located
23 upon owners who reside on any part of the property sold by

1 leaving a copy of the notice with those owners personally.

2 In counties of 3,000,000 or more inhabitants where a taxing
3 district is a petitioner for tax deed pursuant to Section
4 21-90, in lieu of service by the sheriff or coroner the notice
5 may be served by a special process server appointed by the
6 circuit court as provided in this Section. The taxing district
7 may move prior to filing one or more petitions for tax deed for
8 appointment of such a special process server. The court, upon
9 being satisfied that the person named in the motion is at least
10 18 years of age and is capable of serving notice as required
11 under this Code, shall enter an order appointing such person as
12 a special process server for a period of one year. The
13 appointment may be renewed for successive periods of one year
14 each by motion and order, and a copy of the original and any
15 subsequent order shall be filed in each tax deed case in which
16 a notice is served by the appointed person. Delivery of the
17 notice to and service of the notice by the special process
18 server shall have the same force and effect as its delivery to
19 and service by the sheriff or coroner.

20 The same form of notice shall also be served, in the manner
21 set forth under Sections 2-203, 2-204, 2-205, 2-205.1, and
22 2-211 of the Code of Civil Procedure, upon all other owners and
23 parties interested in the property, if upon diligent inquiry
24 they can be found in the county, and upon the occupants of the
25 property. ~~in the following manner:~~

26 ~~(a) as to individuals, by (1) leaving a copy of the~~

1 ~~notice with the person personally or (2) by leaving a copy~~
2 ~~at his or her usual place of residence with a person of the~~
3 ~~family, of the age of 13 years or more, and informing that~~
4 ~~person of its contents. The person making the service shall~~
5 ~~cause a copy of the notice to be sent by registered or~~
6 ~~certified mail, return receipt requested, to that party at~~
7 ~~his or her usual place of residence;~~

8 ~~(b) as to public and private corporations, municipal,~~
9 ~~governmental and quasi municipal corporations,~~
10 ~~partnerships, receivers and trustees of corporations, by~~
11 ~~leaving a copy of the notice with the person designated by~~
12 ~~the Civil Practice Law.~~

13 If the property sold has more than 4 dwellings or other
14 rental units, and has a managing agent or party who collects
15 rents, that person shall be deemed the occupant and shall be
16 served with notice instead of the occupants of the individual
17 units. If the property has no dwellings or rental units, but
18 economic or recreational activities are carried on therein, the
19 person directing such activities shall be deemed the occupant.
20 Holders of rights of entry and possibilities of reverter shall
21 not be deemed parties interested in the property.

22 When a party interested in the property is a trustee,
23 notice served upon the trustee shall be deemed to have been
24 served upon any beneficiary or note holder thereunder unless
25 the holder of the note is disclosed of record.

26 When a judgment is a lien upon the property sold, the

1 holder of the lien shall be served with notice if the name of
2 the judgment debtor as shown in the transcript, certified copy
3 or memorandum of judgment filed of record is identical, as to
4 given name and surname, with the name of the party interested
5 as it appears of record.

6 If any owner or party interested, upon diligent inquiry and
7 effort, cannot be found or served with notice in the county as
8 provided in this Section, and the person in actual occupancy
9 and possession is tenant to, or in possession under the owners
10 or the parties interested in the property, then service of
11 notice upon the tenant, occupant or person in possession shall
12 be deemed service upon the owners or parties interested.

13 If any owner or party interested, upon diligent inquiry and
14 effort cannot be found or served with notice in the county,
15 then the person making the service shall cause a copy of the
16 notice to be sent by registered or certified mail, return
17 receipt requested, to that party at his or her residence, if
18 ascertainable.

19 The changes to this Section made by this amendatory Act of
20 the 95th General Assembly apply only to matters in which a
21 petition for tax deed is filed on or after the effective date
22 of this amendatory Act of the 95th General Assembly.

23 (Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)

24 (35 ILCS 200/22-20)

25 Sec. 22-20. Proof of service of notice; publication of

1 notice. The sheriff or coroner serving notice under Section
2 22-15 shall endorse his or her return thereon and file it with
3 the Clerk of the Circuit Court and it shall be a part of the
4 court record. A special process server appointed under Section
5 22-15 shall make his or her return by affidavit and shall file
6 it with the Clerk of the Circuit Court, where it shall be a
7 part of the court record. If a sheriff, special process server,
8 or coroner to whom any notice is delivered for service,
9 neglects or refuses to make the return, the purchaser or his or
10 her assignee may petition the court to enter a rule requiring
11 the sheriff, special process server, or coroner to make return
12 of the notice on a day to be fixed by the court, or to show
13 cause on that day why he or she should not be attached for
14 contempt of the court. The purchaser or assignee shall cause a
15 written notice of the rule to be served upon the sheriff,
16 special process server, or coroner. If good and sufficient
17 cause to excuse the sheriff, special process server, or coroner
18 is not shown, the court shall adjudge him or her guilty of a
19 contempt, and shall proceed to punish him as in other cases of
20 contempt.

21 If the property is located in a municipality in a county
22 with less than 3,000,000 inhabitants, the purchaser or his or
23 her assignee shall also publish a notice as to the owner or
24 party interested, in some newspaper published in the
25 municipality. If the property is not in a municipality in a
26 county with less than 3,000,000 inhabitants, or if no newspaper

1 is published therein, or if the property is in a county with
2 3,000,000 or more inhabitants, the notice shall be published in
3 some newspaper in the county. If no newspaper is published in
4 the county, then the notice shall be published in the newspaper
5 that is published nearest the county seat of the county in
6 which the property is located. If the owners and parties
7 interested in the property upon diligent inquiry are unknown to
8 the purchaser or his or her assignee, the publication as to
9 such owner or party interested, may be made to unknown owners
10 or parties interested. Any notice by publication given under
11 this Section shall be given 3 times at any time after filing a
12 petition for tax deed, but not less than 3 months nor more than
13 6 ~~5~~ months prior to the expiration of the period of redemption.
14 The publication shall contain (a) notice of the filing of the
15 petition for tax deed, (b) the date on which the petitioner
16 intends to make application for an order on the petition that a
17 tax deed issue, (c) a description of the property, (d) the date
18 upon which the property was sold, (e) the taxes or special
19 assessments for which it was sold and (f) the date on which the
20 period of redemption will expire. The publication shall not
21 include more than one property listed and sold in one
22 description, except as provided in Section 21-90, and except
23 that when more than one property is owned by one person, all of
24 the parcels owned by that person may be included in one notice.

25 The changes to this Section made by this amendatory Act of
26 the 95th General Assembly apply only to matters in which a

1 petition for tax deed is filed on or after the effective date
2 of this amendatory Act of the 95th General Assembly.

3 (Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)

4 (35 ILCS 200/22-25)

5 Sec. 22-25. Mailed notice. In addition to the notice
6 required to be served not less than 3 months nor more than 6 ~~5~~
7 months prior to the expiration of the period of redemption, the
8 purchaser or his or her assignee shall prepare and deliver to
9 the clerk of the Circuit Court of the county in which the
10 property is located, the notice provided for in this Section,
11 together with the statutory costs for mailing the notice by
12 certified mail, return receipt requested. The form of notice to
13 be mailed by the clerk shall be identical in form to that
14 provided by Section 22-10 for service upon owners residing upon
15 the property sold, except that it shall bear the signature of
16 the clerk and shall designate the parties to whom it is to be
17 mailed. The clerk may furnish the form. The clerk shall
18 promptly mail the notices delivered to him or her by certified
19 mail, return receipt requested. The certificate of the clerk
20 that he or she has mailed the notices, together with the return
21 receipts, shall be filed in and made a part of the court
22 record. The notices shall be mailed to the owners of the
23 property at their last known addresses, and to those persons
24 who are entitled to service of notice as occupants.

25 The changes to this Section made by this amendatory Act of

1 the 95th General Assembly apply only to matters in which a
2 petition for tax deed is filed on or after the effective date
3 of this amendatory Act of the 95th General Assembly.

4 (Source: P.A. 86-949; 87-1189; 88-455.)

5 (35 ILCS 200/22-30)

6 Sec. 22-30. Petition for deed. At any time within 6 ~~5~~
7 months but not less than 3 months prior to the expiration of
8 the redemption period for property sold pursuant to judgment
9 and order of sale under Sections 21-110 through 21-120 or
10 21-260, the purchaser or his or her assignee may file a
11 petition in the circuit court in the same proceeding in which
12 the judgment and order of sale were entered, asking that the
13 court direct the county clerk to issue a tax deed if the
14 property is not redeemed from the sale. The petition shall be
15 accompanied by the statutory filing fee.

16 Notice of filing the petition and the date on which the
17 petitioner intends to apply for an order on the petition that a
18 deed be issued if the property is not redeemed shall be given
19 to occupants, owners and persons interested in the property as
20 part of the notice provided in Sections 22-10 through 22-25,
21 except that only one publication is required. The county clerk
22 shall be notified of the filing of the petition and any person
23 owning or interested in the property may, if he or she desires,
24 appear in the proceeding.

25 The changes to this Section made by this amendatory Act of

1 the 95th General Assembly apply only to matters in which a
2 petition for tax deed is filed on or after the effective date
3 of this amendatory Act of the 95th General Assembly.

4 (Source: P.A. 86-1158; 86-1431; 86-1475; 87-145; 87-669;
5 87-671; 87-895; 87-1189; 88-455.)

6 (35 ILCS 200/22-40)

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

8 (a) If the redemption period expires and the property has
9 not been redeemed and all taxes and special assessments which
10 became due and payable subsequent to the sale have been paid
11 and all forfeitures and sales which occur subsequent to the
12 sale have been redeemed and the notices required by law have
13 been given and all advancements of public funds under the
14 police power made by a city, village or town under Section
15 22-35 have been paid and the petitioner has complied with all
16 the provisions of law entitling him or her to a deed, the court
17 shall so find and shall enter an order directing the county
18 clerk on the production of the certificate of purchase and a
19 certified copy of the order, to issue to the purchaser or his
20 or her assignee a tax deed. The court shall insist on strict
21 compliance with Section 22-10 through 22-25. Prior to the entry
22 of an order directing the issuance of a tax deed, the
23 petitioner shall furnish the court with a report of proceedings
24 of the evidence received on the application for tax deed and
25 the report of proceedings shall be filed and made a part of the

1 court record.

2 (b) If taxes for years prior to the year or years sold are
3 or become delinquent subsequent to the date of sale, the court
4 shall find that the lien of those delinquent taxes has been or
5 will be merged into the tax deed grantee's title if the court
6 determines that the tax deed grantee or any prior holder of the
7 certificate of purchase, or any person or entity under common
8 ownership or control with any such grantee or prior holder of
9 the certificate of purchase, was at no time the holder of any
10 certificate of purchase for the years sought to be merged. If
11 delinquent taxes are merged into the tax deed pursuant to this
12 subsection, the court shall enter an order declaring which
13 specific taxes have been or will be merged into the tax deed
14 title and directing the county treasurer and county clerk to
15 reflect that declaration in the warrant and judgment records;
16 provided, that no such order shall be effective until a tax
17 deed has been issued and timely recorded. Nothing contained in
18 this Section shall relieve any owner liable for delinquent
19 property taxes under this Code from the payment of the taxes
20 that have been merged into the title upon issuance of the tax
21 deed.

22 (c) The county clerk is entitled to a fee of \$10 in
23 counties of 3,000,000 or more inhabitants and \$5 in counties
24 with less than 3,000,000 inhabitants for the issuance of the
25 tax deed. The clerk may not include in a tax deed more than one
26 property as listed, assessed and sold in one description,

1 except in cases where several properties are owned by one
2 person.

3 Upon application the court shall, enter an order to place
4 the tax deed grantee or the grantee's successor in interest in
5 possession of the property and may enter orders and grant
6 relief as may be necessary or desirable to maintain the grantee
7 or the grantee's successor in interest in possession.

8 (d) The court shall retain jurisdiction to enter orders
9 pursuant to subsections (b) and (c) of this Section. This
10 amendatory Act of the 92nd General Assembly and this amendatory
11 Act of the 95th General Assembly shall be construed as being
12 declarative of existing law and not as a new enactment.

13 (Source: P.A. 91-564, eff. 8-14-99; 92-223, eff. 1-1-02.)

14 (35 ILCS 200/22-45)

15 Sec. 22-45. Tax deed incontestable unless order appealed or
16 relief petitioned. Tax deeds issued under Section 22-40 are
17 incontestable except by appeal from the order of the court
18 directing the county clerk to issue the tax deed. However,
19 relief from such order may be had under Sections 2-1203 or
20 ~~Section~~ 2-1401 of the Code of Civil Procedure in the same
21 manner and to the same extent as may be had under those
22 Sections ~~that~~ ~~Section~~ with respect to final orders and
23 judgments in other proceedings. The grounds for relief under
24 Section 2-1401 shall be limited to:

25 (1) proof that the taxes were paid prior to sale;

1 (2) proof that the property was exempt from taxation;

2 (3) proof by clear and convincing evidence that the tax
3 deed had been procured by fraud or deception by the tax
4 purchaser or his or her assignee; or

5 (4) proof by a person or party holding a recorded ownership
6 or other recorded interest in the property that he or she was
7 not named as a party in the publication notice as set forth in
8 Section 22-20, and that the tax purchaser or his or her
9 assignee did not make a diligent inquiry and effort to serve
10 that person or party with the notices required by Sections
11 22-10 through 22-30.

12 In cases of the sale of homestead property in counties with
13 3,000,000 or more inhabitants, a tax deed may also be voided by
14 the court upon petition, filed not more than 3 months after an
15 order for tax deed was entered, if the court finds that the
16 property was owner occupied on the expiration date of the
17 period of redemption and that the order for deed was
18 effectuated pursuant to a negligent or willful error made by an
19 employee of the county clerk or county collector during the
20 period of redemption from the sale that was reasonably relied
21 upon to the detriment of any person having a redeemable
22 interest. In such a case, the tax purchaser shall be entitled
23 to the original amount required to redeem the property plus
24 interest from the sale as of the last date of redemption
25 together with costs actually expended subsequent to the
26 expiration of the period of redemption and reasonable

1 attorney's fees, all of which shall be dispensed from the fund
2 created by Section 21-295. In those cases of error where the
3 court vacates the tax deed, it may award the petitioner
4 reasonable attorney's fees and court costs actually expended,
5 payable from that fund. The court hearing a petition filed
6 under this Section or Section 2-1401 of the Code of Civil
7 Procedure may concurrently hear a petition filed under Section
8 21-295 and may grant relief under any ~~either~~ Section.

9 This amendatory Act of the 95th General Assembly shall be
10 construed as being declarative of existing law and not as a new
11 enactment.

12 (Source: P.A. 92-224, eff. 1-1-02.)