



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB1141

Introduced 2/11/2009, by Rep. Michael W. Tryon

SYNOPSIS AS INTRODUCED:

35 ILCS 200/22-45
765 ILCS 5/35d

Amends the Property Tax Code. Provides that, in cases of the sale of homestead property in all counties (now, only in counties with 3,000,000 or more inhabitants), a tax deed may also be voided by the court upon petition, filed not more than 3 months after an order for tax deed was entered, if the court finds that the property was owner occupied on the expiration date of the period of redemption and that the order for deed was effectuated pursuant to a negligent or willful error made by an employee of the county clerk or county collector during the period of redemption from the sale that was reasonably relied upon to the detriment of any person having a redeemable interest. Amends the Conveyances Act. Provides that, in all counties (now, only in counties with 3,000,000 or more inhabitants), whenever any deed or instrument of conveyance is executed, the grantor of residential property shall provide the grantee of the property with an individual permanent index number or numbers that specifically represent the legal description provided for in the deed or instrument of conveyance.

LRB096 09304 RCE 19458 b

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 22-45 as follows:

6 (35 ILCS 200/22-45)

7 Sec. 22-45. Tax deed incontestable unless order appealed or
8 relief petitioned. Tax deeds issued under Section 22-40 are
9 incontestable except by appeal from the order of the court
10 directing the county clerk to issue the tax deed. However,
11 relief from such order may be had under Sections 2-1203 or
12 2-1401 of the Code of Civil Procedure in the same manner and to
13 the same extent as may be had under those Sections with respect
14 to final orders and judgments in other proceedings. The grounds
15 for relief under Section 2-1401 shall be limited to:

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

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

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

21 (4) proof by a person or party holding a recorded
22 ownership or other recorded interest in the property that
23 he or she was not named as a party in the publication

1 notice as set forth in Section 22-20, and that the tax
2 purchaser or his or her assignee did not make a diligent
3 inquiry and effort to serve that person or party with the
4 notices required by Sections 22-10 through 22-30.

5 In cases of the sale of homestead property ~~in counties with~~
6 ~~3,000,000 or more inhabitants~~, a tax deed may also be voided by
7 the court upon petition, filed not more than 3 months after an
8 order for tax deed was entered, if the court finds that the
9 property was owner occupied on the expiration date of the
10 period of redemption and that the order for deed was
11 effectuated pursuant to a negligent or willful error made by an
12 employee of the county clerk or county collector during the
13 period of redemption from the sale that was reasonably relied
14 upon to the detriment of any person having a redeemable
15 interest. In such a case, the tax purchaser shall be entitled
16 to the original amount required to redeem the property plus
17 interest from the sale as of the last date of redemption
18 together with costs actually expended subsequent to the
19 expiration of the period of redemption and reasonable
20 attorney's fees, all of which shall be dispensed from the fund
21 created by Section 21-295. In those cases of error where the
22 court vacates the tax deed, it may award the petitioner
23 reasonable attorney's fees and court costs actually expended,
24 payable from that fund. The court hearing a petition filed
25 under this Section or Section 2-1401 of the Code of Civil
26 Procedure may concurrently hear a petition filed under Section

1 21-295 and may grant relief under any Section.

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

5 (Source: P.A. 95-477, eff. 6-1-08.)

6 Section 10. The Conveyances Act is amended by changing
7 Section 35d as follows:

8 (765 ILCS 5/35d)

9 Sec. 35d. Execution; permanent index number. Whenever ~~In a~~
10 ~~county with 3,000,000 or more inhabitants, whenever~~ any deed or
11 instrument of conveyance is executed, the grantor of
12 residential property shall provide the grantee of the property
13 with an individual permanent index number or numbers that
14 specifically represent the legal description provided for in
15 the deed or instrument of conveyance. If the individual
16 permanent index number or numbers do not specifically represent
17 the legal description in the deed or instrument of conveyance,
18 the grantor shall provide one of the following:

19 (1) proof that a proper application for division which
20 requests division of property, a portion of which would
21 result in a permanent index number or numbers that
22 represent the legal description found in the deed or
23 instrument of conveyance, has been filed with the county
24 assessor;

1 (2) a recorded plat of subdivision that would result in
2 the issuance of a permanent index number or numbers as
3 described in subdivision (1); or

4 (3) a recorded condominium declaration that would
5 result in the issuance of a permanent index number or
6 numbers as described in subdivision (1).

7 If the grantor fails to provide the grantee with either a
8 permanent index number or numbers that represent the legal
9 description found in the deed or instrument of conveyance or
10 one of the documents listed in subdivision (1), (2), or (3),
11 the grantor shall be personally liable to the grantee for taxes
12 pursuant to Section 1-145 of the Property Tax Code and
13 attorney's fees. The grantor's liability shall continue to
14 accrue until the permanent index number or numbers that
15 represent the legal description found in the deed or instrument
16 of conveyance or one of the documents listed in subdivision
17 (1), (2), or (3) is delivered to the grantee. The grantor's
18 failure to provide the permanent index number or numbers shall
19 not invalidate the deed or instrument of conveyance. A receipt
20 from the county assessor confirming that a proper application
21 has been filed and that it meets the requirements set by the
22 county assessor shall be deemed to be evidence of proper
23 application for division.

24 (Source: P.A. 92-450, eff. 8-21-01.)