

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 20-175 as follows:

6 (35 ILCS 200/20-175)

7 Sec. 20-175. Refund for erroneous assessments or  
8 overpayments. If any property is twice assessed for the same  
9 year, or assessed before it becomes taxable, and the  
10 erroneously assessed taxes have been paid either at sale or  
11 otherwise, or have been overpaid by the same claimant or by  
12 different claimants, the County Collector, upon being  
13 satisfied of the facts in the case, shall refund the taxes to  
14 the proper claimant. When the County Collector is unable to  
15 determine the proper claimant, the circuit court, on petition  
16 of the person paying the taxes, or his or her agent, and being  
17 satisfied of the facts in the case, shall direct the county  
18 collector to refund the taxes and deduct the amount thereof,  
19 pro rata, from the moneys due to taxing bodies which received  
20 the taxes erroneously paid, or their legal successors.  
21 Pleadings in connection with the petition provided for in this  
22 Section shall conform to that prescribed in the Civil Practice  
23 Law. Appeals may be taken from the judgment of the circuit

1 court, either by the county collector or by the petitioner, as  
2 in other civil cases. If the right to a refund arose before  
3 January 1, 1990, a A claim for refund shall not be allowed  
4 unless a petition is filed within 5 years from the date the  
5 right to a refund arose. If the right to a refund arose on or  
6 after January 1, 1990, a claim for refund shall not be allowed  
7 unless a petition is filed with the circuit court or a claim is  
8 made to the county collector within 20 years after the date the  
9 right to a refund arose. If a certificate of error results in  
10 the allowance of a homestead exemption not previously allowed,  
11 the county collector shall pay the taxpayer interest on the  
12 amount of taxes paid that are attributable to the amount of the  
13 additional allowance, at the rate of 6% per year. To cover the  
14 cost of interest, the county collector shall proportionately  
15 reduce the distribution of taxes collected for each taxing  
16 district in which the property is situated. Each county  
17 collector must maintain payment image records for a minimum of  
18 20 years after the date of payment.

19 (Source: P.A. 83-121; 85-468; 88-455.)