



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB3751

Introduced 2/10/2012, by Sen. Emil Jones, III

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-175

Amends the Property Tax Code. Provides that, in Cook County, a claim for a refund is allowed if the right to a refund arose less than 20 years prior to the date the application is filed. Provides that applications for refunds based on claims arising more than 5 but less than 20 years prior to the date the application is filed are allowed only if the application is filed after September 1, 2011 (now, between September 1, 2011 and September 1, 2012). Removes a limitation on the aggregate total amount of taxes and interest allowed to be refunded for all claims arising more than 5 years prior to the date the application is filed. Effective immediately.

LRB097 19052 HLH 64291 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

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.

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

1 may be taken from the judgment of the circuit court, either by
2 the county collector or by the petitioner, as in other civil
3 cases. A claim for refund shall not be allowed unless a
4 petition is filed within 5 years from the date the right to a
5 refund arose. If a certificate of error results in the
6 allowance of a homestead exemption not previously allowed, the
7 county collector shall pay the taxpayer interest on the amount
8 of taxes paid that are attributable to the amount of the
9 additional allowance, at the rate of 6% per year. To cover the
10 cost of interest, the county collector shall proportionately
11 reduce the distribution of taxes collected for each taxing
12 district in which the property is situated.

13 (b) Notwithstanding any other provision of law, in Cook
14 County a claim for refund under this Section is also allowed if
15 the application therefor is filed after ~~between~~ September 1,
16 2011 ~~and September 1, 2012~~ and the right to a refund arose less
17 than 20 ~~more than 5~~ years prior to the date the application is
18 filed ~~but not earlier than January 1, 2000~~. The Cook County
19 Treasurer, upon being satisfied of the facts in the case, shall
20 refund the taxes to the proper claimant and shall
21 proportionately reduce the distribution of taxes collected for
22 each taxing district in which the property is situated. Refunds
23 under this subsection shall be paid in the order in which the
24 claims are received. The Cook County Treasurer shall not accept
25 a claim for refund under this subsection before September 1,
26 2011. For the purposes of this subsection, the Cook County

1 Treasurer shall accept a claim for refund by mail or in person.
2 ~~In no event shall a refund be paid under this subsection if the~~
3 ~~issuance of that refund would cause the aggregate total of~~
4 ~~taxes and interest refunded for all claims under this~~
5 ~~subsection to exceed \$350,000.~~ The Cook County Treasurer shall
6 notify the public of the provisions of this subsection on the
7 Treasurer's website. A home rule unit may not regulate claims
8 for refunds in a manner that is inconsistent with this Act.
9 This Section is a limitation of home rule powers under
10 subsection (i) of Section 6 of Article VII of the Illinois
11 Constitution.

12 (Source: P.A. 97-521, eff. 8-23-11.)

13 Section 99. Effective date. This Act takes effect upon
14 becoming law.