

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Sections 15-5, 16-70, 16-130, 22-5, and 22-25 as follows:

(35 ILCS 200/15-5)

Sec. 15-5. Creation of exemptions.

(a) Any person wishing to claim an exemption for the first time, other than those entities applying under subsection (b) or persons claiming a homestead exemption under Sections 15-165 through 15-180, shall file an application with the county board of review or board of appeals, following the procedures of Section 16-70 or 16-130. In addition, in counties with a population of 3,000,000 or more, the board of review shall transmit to the county assessor's office, within 14 days of receipt, a copy of any application that requests exempt status under Section 15-40.

(b) Notwithstanding any provision to the contrary, all properties owned by the entities listed in this subsection and held for future development are exempt from property taxes. Persons applying for an exemption under this subsection are not required to follow the procedures set forth in Section 16-70 or 16-130. To claim an exemption under this subsection,

the entities listed below must submit the following documentation to the county board of review: (i) a recorded deed vesting title in the entity and identifying the legal description and property index number for the exempt property; and (ii) an affidavit of use signed by an authorized signor or agent for the entity attesting that the property is being held for future development. Once the board of review confirms that it has received true and accurate copies of the documentation identified in this subsection, the exemption is granted without further review from the Department. If an exemption is approved, the board of review shall direct the county assessor to correct the assessment to reflect the exemption. The decision of the board of review is a final administrative decision subject to review under the Administrative Review Law. The exemption approval process set forth in this subsection shall apply to property owned by any of the following entities and held for future development:

(1) County of Cook d/b/a Cook County Land Bank Authority;

(2) South Suburban Land Bank and Development Authority; or

(3) Northern Illinois Land Bank Authority.

(Source: P.A. 92-333, eff. 8-10-01.)

(35 ILCS 200/16-70)

Sec. 16-70. Determination of exemptions. The board of

review shall hear and determine the application of any person who is assessed on property claimed to be exempt from taxation. However, the decision of the board shall not be final, except as to homestead exemptions and exemptions provided under subsection (b) of Section 15-5. With the exception of homestead exemptions and exemptions provided under subsection (b) of Section 15-5, upon ~~Upon~~ filing of any application for an ~~a non-homestead~~ exemption which would reduce the assessed valuation of any property by more than \$100,000, the owner shall deliver, in person or by mail, a copy of the application to any municipality, school district, community college district, and fire protection district in which the property is situated. Failure of a municipality, school district, community college district, or fire protection district to receive the notice shall not invalidate any exemption. The board shall give the municipalities, school districts, community college districts, fire protection districts, and the taxpayer an opportunity to be heard. The clerk of the board in all cases other than homestead exemptions, under the direction of the board, shall make out and forward to the Department, a full and complete statement of all the facts in the case. The Department shall determine whether the property is legally liable to taxation. It shall notify the board of review of its decision, and the board shall correct the assessment if necessary. The decision of the Department is subject to review under Sections 8-35 and 8-40.

The extension of taxes on any assessment shall not be delayed by any proceedings under this Section, and, if the Department rules that the property is exempt, any taxes extended upon the unauthorized assessment shall be abated or, if paid, shall be refunded.

(Source: P.A. 94-1031, eff. 1-1-07.)

(35 ILCS 200/16-130)

Sec. 16-130. Exemption procedures; board of appeals; board of review. Whenever the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter) in any county with 3,000,000 or more inhabitants determines that any property is or is not exempt from taxation, the decision of the board shall not be final, except as to homestead exemptions and exemptions provided under subsection (b) of Section 15-5. With the exception of homestead exemptions and exemptions provided under subsection (b) of Section 15-5, upon ~~Upon~~ filing of any application for an exemption which would, if approved, reduce the assessed valuation of any property by more than \$100,000, other than a homestead exemption, the owner shall give timely notice of the application by mailing a copy of it to any municipality, fire protection district, school district, and community college district in which such property is situated. Failure of a municipality, fire protection district, school district, or community college

district to receive the notice shall not invalidate any exemption. The board shall give the municipalities, fire protection districts, school districts, and community college districts and the taxpayer an opportunity to be heard. In all exemption cases other than homestead exemptions, the secretary of the board shall comply with the provisions of Section 5-15. The Department shall then determine whether the property is or is not legally liable to taxation. It shall notify the board of its decision and the board shall correct the assessment accordingly, if necessary. The decision of the Department is subject to review under Sections 8-35 and 8-40. The extension of taxes on any assessment shall not be delayed by any proceedings under this paragraph, and, in case the property is determined to be exempt, any taxes extended upon the unauthorized assessment shall be abated or, if already paid, shall be refunded.

(Source: P.A. 98-937, eff. 8-15-14.)

(35 ILCS 200/22-5)

Sec. 22-5. Notice of sale and redemption rights. In order to be entitled to a tax deed, within 4 months and 15 days after any sale held under this Code, the purchaser or his or her assignee shall deliver to the county clerk a notice to be given to the party in whose name the taxes are last assessed as shown by the most recent tax collector's warrant books, in at least 10 point type in the following form completely filled in:

TAKE NOTICE

County of.....

Date Premises Sold .....

Certificate No.....

Sold for General Taxes of (year) .....

Sold for Special Assessment of (Municipality)  
 and special assessment number.....

Warrant No. .... Inst. No. ....

THIS PROPERTY HAS BEEN SOLD FOR  
 DELINQUENT TAXES

Property located at.....

Legal Description or Property Index No. ....

.....

.....

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

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

At the date of this notice the total amount which you must  
 pay in order to redeem the above property is.....

YOU ARE URGED TO REDEEM IMMEDIATELY TO  
 PREVENT LOSS OF PROPERTY

Redemption can be made at any time on or before .... by

applying to the County Clerk of .... County, Illinois at the Office of the County Clerk in ....., Illinois.

The above amount is subject to increase at 6 month intervals from the date of sale. Check with the county clerk as to the exact amount you owe before redeeming. Payment must be made by certified check, cashier's check, money order, or in cash.

For further information contact the County Clerk

ADDRESS:.....

TELEPHONE:.....

.....

Purchaser or Assignee

Dated (insert date).

Within 10 days after receipt of said notice, the county clerk shall mail to the addresses supplied by the purchaser or assignee, by registered or certified mail, copies of said notice to the party in whose name the taxes are last assessed as shown by the most recent tax collector's warrant books. With the exception of a county or taxing district acquiring certificates pursuant to Section 21-90 and 21-260, all purchasers ~~The purchaser~~ or assignees ~~assignee~~ shall pay to the clerk postage plus the sum of \$10. The clerk shall write or stamp the date of receiving the notices upon the copies of the notices, and retain one copy.

The changes to this Section made by this amendatory Act of the 97th General Assembly apply only to tax sales that occur on or after the effective date of this amendatory Act of the 97th General Assembly.

(Source: P.A. 97-557, eff. 7-1-12.)

(35 ILCS 200/22-25)

Sec. 22-25. Mailed notice. In addition to the notice required to be served not less than one month ~~3 months~~ nor more than 6 months prior to the expiration of the period of redemption, the purchaser or his or her assignee shall prepare and deliver to the clerk of the Circuit Court of the county in which the property is located, the notice provided for in this Section, together with the statutory costs for mailing the notice by certified mail, return receipt requested, as provided in subsection (e) of Section 21-260. The form of notice to be mailed by the clerk shall be identical in form to that provided by Section 22-10 for service upon owners residing upon the property sold, except that it shall bear the signature of the clerk instead of the name of the purchaser or assignee and shall designate the parties to whom it is to be mailed. The clerk may furnish the form. The clerk shall promptly mail the notices delivered to him or her by certified mail, return receipt requested. The certificate of the clerk that he or she has mailed the notices, together with the return receipts, shall be filed in and made a part of the court



Public Act 102-0815

HB5532 Enrolled

LRB102 24138 HLH 33364 b

record. The notices shall be mailed to the owners of the property at their last known addresses, and to those persons who are entitled to service of notice as occupants.

The changes to this Section made by this amendatory Act of the 97th General Assembly shall be construed as being declaratory of existing law and not as a new enactment.

(Source: P.A. 102-528, eff. 1-1-22.)

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