

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 Section 14-20 as follows:

(35 ILCS 200/14-20)

Sec. 14-20. Certificate of error; counties of less than 3,000,000. In any county with less than 3,000,000 inhabitants, if, at any time before judgment or order of sale is entered in any proceeding to collect or to enjoin the collection of taxes based upon any assessment of any property, the chief county assessment officer discovers an error or mistake in the assessment (other than errors of judgment as to the valuation of the property), he or she shall issue to the person erroneously assessed a certificate setting forth the nature of the error and the cause or causes of the error. In any county with less than 3,000,000 inhabitants, if an owner fails to file an application for any homestead exemption provided under Article 15 ~~the Senior Citizens Assessment Freeze Homestead Exemption provided in Section 15-172~~ during the previous assessment year and qualifies for the exemption, the Chief County Assessment Officer pursuant to this Section, or the Board of Review pursuant to Section 16-75, shall issue a

certificate of error setting forth the correct taxable valuation of the property. The certificate, when properly endorsed by the majority of the board of review, showing their concurrence, and not otherwise, may be used in evidence in any court of competent jurisdiction, and when so introduced in evidence, shall become a part of the court record and shall not be removed from the files except on an order of the court.

(Source: P.A. 90-552, eff. 12-12-97; 91-377, eff. 7-30-99.)

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