

1 AN ACT concerning taxes.

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

- 18 (1) proof that the taxes were paid prior to sale;
- 19 (2) proof that the property was exempt from taxation;
- 20 (3) proof by clear and convincing evidence that the tax
21 deed had been procured by fraud or deception by the tax
22 purchaser or his or her assignee; or
- 23 (4) proof by a person or party holding a recorded
24 ownership or other recorded interest in the property that he
25 or she was not named as a party in the publication notice as
26 set forth in Section 22-20, and that the tax purchaser or his
27 or her assignee did not make a diligent inquiry and effort to
28 serve that person or party with the notices required by
29 Sections 22-10 through 22-30.

30 In cases of the sale of homestead property in counties
31 with 3,000,000 or more inhabitants, a tax deed may also be

1 voided by the court upon petition, filed not more than 3
2 months after an order for tax deed was entered, if the court
3 finds that the property was owner occupied on the expiration
4 date of the period of redemption and that the order for deed
5 was effectuated pursuant to a negligent or willful error made
6 by an employee of the county clerk or county collector during
7 the period of redemption from the sale that was reasonably
8 relied upon to the detriment of any person having a
9 redeemable interest. In such a case, the tax purchaser shall
10 be entitled to the original amount required to redeem the
11 property plus interest from the sale as of the last date of
12 redemption together with costs actually expended subsequent
13 to the expiration of the period of redemption and reasonable
14 attorney's fees, all of which shall be dispensed from the
15 fund created by Section 21-295. In those cases of error where
16 the court vacates the tax deed, it may award the petitioner
17 reasonable attorney's fees and court costs actually expended,
18 payable from that fund. The court hearing a petition filed
19 under this Section or Section 2-1401 of the Code of Civil
20 Procedure may concurrently hear a petition filed under
21 Section 21-295 and may grant relief under either Section.
22 (Source: P.A. 92-224, eff. 1-1-02.)

23 Section 99. Effective date. This Act takes effect on
24 January 1, 2004.