



Rep. Harry Osterman

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09500HB5373ham004

LRB095 18856 AJ0 50566 a

1 AMENDMENT TO HOUSE BILL 5373

2 AMENDMENT NO. _____. Amend House Bill 5373 on page 1,
3 before line 4, by inserting the following:

4 "Section 3. 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 if properly assessed taxes have been overpaid by
12 the same claimant or by different claimants, the County
13 Collector, upon being satisfied of the facts in the case, shall
14 refund the taxes to the proper claimant. When the County
15 Collector is unable to determine the proper claimant, the
16 circuit court, on petition of the person paying the taxes, or

1 his or her agent, and being satisfied of the facts in the case,
2 shall direct the county collector to refund the taxes and
3 deduct the amount thereof, pro rata, from the moneys due to
4 taxing bodies which received the taxes erroneously paid, or
5 their legal successors. Pleadings in connection with the
6 petition provided for in this Section shall conform to that
7 prescribed in the Civil Practice Law. Appeals may be taken from
8 the judgment of the circuit court, either by the county
9 collector or by the petitioner, as in other civil cases. In
10 counties having a population of more than 3,000,000, any
11 erroneously assessed taxes that have been paid or properly
12 assessed taxes that have been overpaid shall be refunded by the
13 county collector to the proper claimant within 120 days after
14 the county collector receives a payment of erroneously assessed
15 taxes or the overpayment of the properly assessed taxes. A
16 claim for refund shall not be allowed unless a petition is
17 filed within 5 years from the date the right to a refund arose.
18 If a certificate of error results in the allowance of a
19 homestead exemption not previously allowed, the county
20 collector shall pay the taxpayer interest on the amount of
21 taxes paid that are attributable to the amount of the
22 additional allowance, at the rate of 6% per year. To cover the
23 cost of interest, the county collector shall proportionately
24 reduce the distribution of taxes collected for each taxing
25 district in which the property is situated.

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