

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. 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  
17 his or her agent, and being satisfied of the facts in the case,  
18 shall direct the county collector to refund the taxes and  
19 deduct the amount thereof, pro rata, from the moneys due to  
20 taxing bodies which received the taxes erroneously paid, or  
21 their legal successors. Pleadings in connection with the  
22 petition provided for in this Section shall conform to that  
23 prescribed in the Civil Practice Law. Appeals may be taken from

1 the judgment of the circuit court, either by the county  
2 collector or by the petitioner, as in other civil cases. In  
3 counties having a population of more than 3,000,000, if the  
4 county collector receives payment of any erroneously assessed  
5 taxes or overpayment of properly assessed taxes, the county  
6 collector shall: (1) pay, within 120 days after receipt of the  
7 payment or overpayment, a refund to the proper claimant  
8 regardless of whether a claim for refund is filed; or (2) when  
9 more than one person made the payment or overpayment and the  
10 county collector cannot determine to whom the refund should be  
11 made, send a notice by certified mail return receipt requested  
12 within 30 days after receipt of the payment or overpayment  
13 advising those persons that a refund is due and the procedures  
14 to follow to obtain a refund. A claim for refund shall not be  
15 allowed unless a petition is filed within 5 years from the date  
16 the right to a refund arose. If a certificate of error results  
17 in the allowance of a homestead exemption not previously  
18 allowed, the county collector shall pay the taxpayer interest  
19 on the amount of taxes paid that are attributable to the amount  
20 of the additional allowance, at the rate of 6% per year. To  
21 cover the cost of interest, the county collector shall  
22 proportionately reduce the distribution of taxes collected for  
23 each taxing district in which the property is situated.

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