



Rep. Sonya M. Harper

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10400HB3421ham001

LRB104 11219 HLH 23296 a

1 AMENDMENT TO HOUSE BILL 3421

2 AMENDMENT NO. _____. Amend House Bill 3421 by replacing
3 everything after the enacting clause with the following:

4 "Section 3. The State Finance Act is amended by adding
5 Section 5.1030 as follows:

6 (30 ILCS 105/5.1030 new)

7 Sec. 5.1030. The Equity Fund.

8 Section 5. The Property Tax Code is amended by changing
9 Sections 21-90, 21-295, 21-305, 22-40, and 22-55 and by adding
10 Sections 22-100 and 22-101 as follows:

11 (35 ILCS 200/21-90)

12 Sec. 21-90. Purchase and sale by county; distribution of
13 proceeds.

14 (a) When any property is offered for sale under any of the

1 provisions of this Code, the county board of the county in
2 which the property is located, in its discretion, may bid, or,
3 in the case of forfeited property, may apply to purchase it or
4 otherwise acquire the tax lien or certificate in the name of
5 the county as trustee for all taxing districts having an
6 interest in the property's taxes or special assessments for
7 the nonpayment of which the property is sold. The presiding
8 officer of the county board, with the advice and consent of the
9 board, may appoint on its behalf some officer, person, or
10 entity to attend such sales, bid on tax liens or certificates,
11 and act on behalf of the county when exercising its authority
12 under this Section. The county shall apply on the bid or
13 purchase the unpaid taxes and special assessments due upon the
14 property. No cash need be paid.

15 (b) The county, as trustee for all taxing districts having
16 an interest in the property's taxes or special assessments,
17 shall be the designated holder of all tax liens or
18 certificates that are forfeited to the State or county. No
19 cash need be paid for the unpaid taxes and special assessments
20 due on the property. All fees due under Section 21-295 shall be
21 paid pursuant to that Section ~~forfeited tax lien or~~
22 ~~certificate.~~

23 (c) For any tax lien or certificate acquired under
24 subsection (a) or (b) of this Section, the county may take
25 steps necessary to acquire title to the property and may
26 manage and operate the property, including, but not limited

1 to, mowing of grass, removal of nuisance greenery, removal of
2 garbage, waste, debris or other materials, or the demolition,
3 repair, or remediation of unsafe structures. When a county, or
4 other taxing district within the county, is a petitioner for a
5 tax deed, no filing fee shall be required. When a county or
6 other taxing district within the county is the petitioner for
7 a tax deed, one petition may be filed including all parcels
8 that are tax delinquent within the county or taxing district,
9 and any publication made under Section 22-20 of this Code may
10 combine all such parcels within a single notice. The notice
11 may include the street address as listed on the most recent
12 available tax bills, if available, and shall list the Property
13 Index Number of the parcels for informational purposes. The
14 county, as tax creditor and as trustee for other tax
15 creditors, or other taxing district within the county, shall
16 not be required to allege and prove that all taxes and special
17 assessments which become due and payable after the sale or
18 forfeiture to the county have been paid nor shall the county be
19 required to pay the subsequently accruing taxes or special
20 assessments at any time. The county board or its designee may
21 prohibit the county collector from including the property in
22 the tax sale of one or more subsequent years. The lien of taxes
23 and special assessments which become due and payable after a
24 sale to a county shall merge in the fee title of the county, or
25 other taxing district within the county, on the issuance of a
26 deed.

1 The county may sell any property acquired with authority
2 provided in this Section, or assign any tax certificate to any
3 party, including, but not limited to, taxing districts,
4 municipalities, land banks created pursuant to Illinois law,
5 or non-profit developers focused on constructing affordable
6 housing, subject to Sections 21-295 through 21-305.

7 The assigned tax certificate shall be void with no further
8 rights given to the assignee, including no right to refund or
9 reimbursement, if a tax deed has not been recorded within 4
10 years after the date of the assignment unless a court extends
11 the assignment period as provided in this Section. Upon a
12 motion by the assignee, a court may toll the 4-year deadline
13 for a specified period of time if the court finds the assignee
14 is prevented from obtaining or recording a deed by injunction
15 or order of any court, by the refusal or inability of any court
16 to act upon the application for a tax deed, by a municipality's
17 refusal to issue necessary transfer stamps or approvals for
18 recording, or by the refusal of the clerk to execute the deed.
19 If an assigned tax certificate is void under this Section, it
20 shall be forfeited to the county and held as a valid
21 certificate of sale in the county's name pursuant to this
22 Section 21-90. The proceeds of any sale or assignment under
23 this Section, less all costs of the county incurred in the
24 acquisition, operation, maintenance, and sale of the property
25 or assignment of the tax certificate, including all costs
26 associated with county staff and overhead used to perform the

1 duties of the trustee set forth in this Section, shall be
2 distributed to the taxing districts in proportion to their
3 respective interests therein.

4 Under Sections 21-110, 21-115, 21-120, and 21-190, a
5 county may bid or purchase only in the absence of other
6 bidders.

7 (Source: P.A. 102-363, eff. 1-1-22; 103-555, eff. 1-1-24.)

8 (35 ILCS 200/21-295)

9 Sec. 21-295. Creation of indemnity fund.

10 (a) In counties of less than 3,000,000 inhabitants, each
11 person purchasing any property at a sale under this Code shall
12 pay to the County Collector, prior to the issuance of any
13 certificate of purchase, a nonrefundable ~~an~~ indemnity fee set
14 by the county collector of not more than \$20 for each item
15 purchased. A like nonrefundable sum shall be paid for each
16 year that all or a portion of subsequent taxes are paid by the
17 tax purchaser and posted to the tax judgment, sale, redemption
18 and forfeiture record where the underlying certificate of
19 purchase is recorded.

20 (a-5) In counties of 3,000,000 or more inhabitants, each
21 person purchasing property at a sale under this Code shall pay
22 to the County Collector a nonrefundable fee of \$200 ~~\$80~~ for
23 each item purchased plus an additional nonrefundable fee ~~sum~~
24 equal to 3% ~~5%~~ of the taxes, interest, and penalties paid under
25 Section 21-240. In these counties, the certificate holder

1 shall also pay to the County Collector a nonrefundable fee of
2 \$150 ~~\$80~~ for each year that all or a portion of subsequent
3 taxes are paid by the tax purchaser and posted to the tax
4 judgment, sale, redemption, and forfeiture record. The changes
5 to this subsection made by this amendatory Act of the 91st
6 General Assembly are not a new enactment, but declaratory of
7 existing law.

8 (b) The amount paid prior to issuance of the certificate
9 of purchase pursuant to subsection (a) or (a-5) shall be
10 included in the purchase price of the property in the
11 certificate of purchase and all amounts paid under this
12 Section shall be included in the amount required to redeem
13 under Section 21-355, except for any ~~the~~ nonrefundable ~~\$80~~ fee
14 ~~for each item purchased at the tax sale~~ as provided in this
15 Section. Except as otherwise provided in subsection (b) of
16 Section 21-300, all nonrefundable fees ~~money~~ received under
17 subsection (a) or (a-5) shall be paid by the Collector to the
18 County Treasurer of the County in which the land is situated,
19 for the purpose of an indemnity fund. The County Treasurer, as
20 trustee of that fund, shall invest all of that fund, principal
21 and income, in his or her hands from time to time, if not
22 immediately required for payments of indemnities under
23 subsection (a) of Section 21-305, in investments permitted by
24 the Illinois State Board of Investment under Article 22A of
25 the Illinois Pension Code. The county collector shall report
26 annually to the county clerk on the condition and income of the

1 fund. The indemnity fund shall be held to satisfy judgments
2 obtained against the County Treasurer, as trustee of the fund.
3 No payment shall be made from the fund, except upon a judgment
4 of the court which ordered the issuance of a tax deed.

5 (Source: P.A. 100-1070, eff. 1-1-19; 101-659, eff. 3-23-21.)

6 (35 ILCS 200/21-305)

7 Sec. 21-305. Payments from Indemnity Fund.

8 (a) Any owner of property sold under any provision of this
9 Code who sustains loss or damage by reason of the issuance of a
10 tax deed under Section 21-445 or 22-40 and who is barred or is
11 in any way precluded from bringing an action for the recovery
12 of the property shall have the right to indemnity for the loss
13 or damage sustained, limited as follows:

14 (1) An owner who resided on property that contained 4
15 or less dwelling units on the last day of the period of
16 redemption and who is equitably entitled to compensation
17 for the loss or damage sustained has the right to
18 indemnity. An equitable indemnity award shall be limited
19 to the fair cash value of the property as of the date the
20 tax deed was issued less any mortgages or liens on the
21 property, and the award will not exceed \$99,000. The Court
22 shall liberally construe this equitable entitlement
23 standard to provide compensation wherever, in the
24 discretion of the Court, the equities warrant the action.

25 An owner of a property that contained 4 or less

1 dwelling units who requests an award in excess of \$99,000
2 must prove that the loss of his or her property was not
3 attributable to his or her own fault or negligence before
4 an award in excess of \$99,000 will be granted.

5 (2) An owner who sustains the loss or damage of any
6 property occasioned by reason of the issuance of a tax
7 deed, without fault or negligence of his or her own, has
8 the right to indemnity limited to the fair cash value of
9 the property less any mortgages or liens on the property.
10 In determining the existence of fault or negligence, the
11 court shall consider whether the owner exercised ordinary
12 reasonable diligence under all of the relevant
13 circumstances.

14 (3) In determining the fair cash value of property
15 less any mortgages or liens on the property, the fair cash
16 value shall be reduced by the principal amount of all
17 taxes paid by the tax purchaser or his or her assignee
18 before the issuance of the tax deed.

19 (4) If an award made under paragraph (1) or (2) is
20 subject to a reduction by the amount of an outstanding
21 mortgage or lien on the property, other than the principal
22 amount of all taxes paid by the tax purchaser or his or her
23 assignee before the issuance of the tax deed and the
24 petitioner would be personally liable to the mortgagee or
25 lienholder for all or part of that reduction amount, the
26 court shall order an additional indemnity award to be paid

1 directly to the mortgagee or lienholder sufficient to
2 discharge the petitioner's personal liability. The court,
3 in its discretion, may order the joinder of the mortgagee
4 or lienholder as an additional party to the indemnity
5 action.

6 (b) Indemnity fund; subrogation.

7 (1) Any person claiming indemnity hereunder shall
8 petition the Court which ordered the tax deed to issue,
9 shall name the County Treasurer, as Trustee of the
10 indemnity fund, as defendant to the petition, and shall
11 ask that judgment be entered against the County Treasurer,
12 as Trustee, in the amount of the indemnity sought. The
13 provisions of the Civil Practice Law shall apply to
14 proceedings under the petition, except that neither the
15 petitioner nor County Treasurer shall be entitled to trial
16 by jury on the issues presented in the petition. The Court
17 shall liberally construe this Section to provide
18 compensation wherever in the discretion of the Court the
19 equities warrant such action.

20 (2) The County Treasurer, as Trustee of the indemnity
21 fund, shall be subrogated to all parties in whose favor
22 judgment may be rendered against him or her, and by third
23 party complaint may bring in as a defendant any person,
24 other than the tax deed grantee and its successors in
25 title, not a party to the action who is or may be liable to
26 him or her, as subrogee, for all or part of the

1 petitioner's claim against him or her.

2 (c) Any contract involving the proceeds of a judgment for
3 indemnity under this Section, between the tax deed grantee or
4 its successors in title and the indemnity petitioner or his or
5 her successors, shall be in writing. In any action brought
6 under Section 21-305, the Collector shall be entitled to
7 discovery regarding, but not limited to, the following:

8 (1) the identity of all persons beneficially
9 interested in the contract, directly or indirectly,
10 including at least the following information: the names
11 and addresses of any natural persons; the place of
12 incorporation of any corporation and the names and
13 addresses of its shareholders unless it is publicly held;
14 the names and addresses of all general and limited
15 partners of any partnership; the names and addresses of
16 all persons having an ownership interest in any entity
17 doing business under an assumed name, and the county in
18 which the assumed business name is registered; and the
19 nature and extent of the interest in the contract of each
20 person identified;

21 (2) the time period during which the contract was
22 negotiated and agreed upon, from the date of the first
23 direct or indirect contact between any of the contracting
24 parties to the date of its execution;

25 (3) the name and address of each natural person who
26 took part in negotiating the contract, and the identity

1 and relationship of the party that the person represented
2 in the negotiations; and

3 (4) the existence of an agreement for payment of
4 attorney's fees by or on behalf of each party.

5 Any information disclosed during discovery may be subject
6 to protective order as deemed appropriate by the court. The
7 terms of the contract shall not be used as evidence of value.

8 (d) A petition of indemnity under this Section must be
9 filed within 10 years after the date the tax deed was issued.

10 (e) No payment from the indemnity fund shall be made if an
11 application for Equity Fund Payment is filed or pending in any
12 county of this State.

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

14 (35 ILCS 200/22-40)

15 Sec. 22-40. Issuance of deed; possession.

16 (a) To obtain an order for issuance of tax deed, the
17 petitioner must provide sufficient evidence that:

18 (1) the redemption period has expired and the property
19 has not been redeemed;

20 (2) all taxes and special assessments which became due
21 and payable subsequent to the sale have been paid, unless
22 the county or its agent, as trustee pursuant to Section
23 21-90, is the petitioner;

24 (3) all forfeitures and sales which occur subsequent
25 to the sale are paid or redeemed, unless the county or its

1 agent, as trustee pursuant to Section 21-90, is the
2 petitioner;

3 (4) the notices required by law have been given, and
4 all advancements of public funds under the police power
5 made by a county, city, village, or town under Section
6 22-35 have been paid; and

7 (5) the petitioner has complied with all the
8 provisions of law entitling him or her to a deed.

9 Upon receipt of sufficient evidence of the requirements
10 under this subsection (a), the court shall find that the
11 petitioner complied with those requirements and shall enter an
12 order directing the county clerk, on the production of the tax
13 certificate and a certified copy of the order, to issue to the
14 purchaser or its assignee a tax deed. The court shall insist on
15 strict compliance with Section 22-10 through 22-25. Prior to
16 the entry of an order directing the issuance of a tax deed, the
17 petitioner shall furnish the court with a report of
18 proceedings of the evidence received on the application for
19 tax deed and the report of proceedings shall be filed and made
20 a part of the court record.

21 (b) Except as provided in subsection (e), if taxes for
22 years prior to the year or years sold are or become delinquent
23 subsequent to the date of sale, the court shall find that the
24 lien of those delinquent taxes has been or will be merged into
25 the tax deed grantee's title if the court determines that the
26 tax deed grantee or any prior holder of the certificate of

1 purchase, or any person or entity under common ownership or
2 control with any such grantee or prior holder of the
3 certificate of purchase, was at no time the holder of any
4 certificate of purchase for the years sought to be merged. If
5 delinquent taxes are merged into the tax deed pursuant to this
6 subsection, the court shall enter an order declaring which
7 specific taxes have been or will be merged into the tax deed
8 title and directing the county treasurer and county clerk to
9 reflect that declaration in the warrant and judgment records;
10 provided, that no such order shall be effective until a tax
11 deed has been issued and timely recorded. Nothing contained in
12 this Section shall relieve any owner liable for delinquent
13 property taxes under this Code from the payment of the taxes
14 that have been merged into the title upon issuance of the tax
15 deed.

16 (c) The county clerk is entitled to a fee of \$10 in
17 counties of 3,000,000 or more inhabitants and \$5 in counties
18 with less than 3,000,000 inhabitants for the issuance of the
19 tax deed, with the exception of deeds issued to the county
20 pursuant to its authority under Section 21-90. The clerk may
21 not include in a tax deed more than one property as listed,
22 assessed and sold in one description, except in cases where
23 several properties are owned by one person.

24 Upon application, the court shall enter an order to place
25 the tax deed grantee or the grantee's successor in interest in
26 possession of the property and may enter orders and grant

1 relief as may be necessary or desirable to maintain the
2 grantee or the grantee's successor in interest in possession.

3 (d) The court shall retain jurisdiction to enter orders
4 pursuant to subsections (b) and (c) of this Section and
5 pursuant to Sections 22-100 and 22-101. Public Act 92-223 and
6 Public Act 95-477 . ~~This amendatory Act of the 92nd General~~
7 ~~Assembly and this amendatory Act of the 95th General Assembly~~
8 shall be construed as being declarative of existing law and
9 not as a new enactment.

10 (e) Prior to the issuance of any tax deed under this
11 Section, the petitioner must redeem all taxes and special
12 assessments on the property that are subject to a pending tax
13 petition filed by a county or its assignee pursuant to Section
14 21-90.

15 (f) If, for any reason, a purchaser fails to obtain an
16 order for tax deed within the required time period and no sale
17 in error was granted or redemption paid, then the certificate
18 shall be forfeited to the county, as trustee, pursuant to
19 Section 21-90.

20 (Source: P.A. 103-555, eff. 1-1-24; revised 8-5-24.)

21 (35 ILCS 200/22-55)

22 Sec. 22-55. Tax deeds to convey merchantable title. This
23 Section shall be liberally construed so that tax deeds shall
24 convey merchantable title. In the event the property has been
25 taken by eminent domain under the Eminent Domain Act, the tax

1 purchaser shall be entitled to the award which is the
2 substitute for the property. Tax deeds issued pursuant to this
3 Section are subject to Section 22-70. Nothing in Section
4 22-100 or Section 22-101 shall affect the merchantable title
5 conveyed upon the recording of the tax deed. This amendatory
6 Act of the 104th General Assembly shall be construed as being
7 declarative of existing law and not as a new enactment.

8 (Source: P.A. 94-1055, eff. 1-1-07.)

9 (35 ILCS 200/22-100 new)

10 Sec. 22-100. Equity Fund collection.

11 (a) Each county treasurer shall transmit to the State
12 Treasurer all Equity Fund payments paid to the county
13 treasurer under this Section and in the county treasurer's
14 possession after each tax sale, with a report under oath
15 identifying the total amount of certificates of purchase sold
16 and the amount collected for the Equity Fund from each
17 certificate. Those amounts and the report shall be transmitted
18 to and received by the State Treasurer by the 10th day after
19 each tax sale. At the same time, a copy of the report shall be
20 furnished to the Attorney General. The report shall be in a
21 form and contain the particulars as the State Treasurer may
22 prescribe. The State Treasurer shall give the county treasurer
23 a receipt for the amount transmitted to the State Treasurer.
24 Except as otherwise provided in this Section, if any county
25 treasurer fails to pay to the State Treasurer all amounts that

1 may be due and payable under this Section as required by this
2 Section, the county treasurer shall pay to the State
3 Treasurer, as a penalty, a sum of money equal to the interest
4 on the amounts not paid at the rate of 1% per month from the
5 time those amounts are due by the county treasurer until those
6 amounts are paid. The sureties upon the official bond of the
7 county treasurer shall be security for the payment of the
8 penalty. The penalty under this Section may be recovered in a
9 civil action against the county treasurer and his or her
10 sureties, in the name of the People of the State of Illinois,
11 in the circuit court within the county wherein the county
12 treasurer is resident; and the penalty, when recovered, shall
13 be paid into the State treasury. The civil action to recover
14 the penalty shall be brought by the State Treasurer within 10
15 days after the failure of the county treasurer to pay to the
16 State Treasurer any amounts collected by the county treasurer
17 within the time required by this Section. Failure to bring the
18 action within that time shall not prevent the bringing of the
19 action thereafter. It is the duty of the State Treasurer to
20 make necessary and proper investigation to determine what
21 amounts should be paid under this Section.

22 The State Treasurer may waive penalties imposed by
23 subsection (a) of this Section on a case-by-case basis if the
24 State Treasurer finds that imposing penalties would be
25 unreasonable or unnecessarily burdensome because the delay in
26 payment was due to an incident caused by the operation of an

1 extraordinary force, including, but not limited to, the
2 occurrence of a natural disaster, that cannot be foreseen,
3 that cannot be avoided by the exercise of due care, and for
4 which no person can be held liable.

5 The total amount collected from the county treasurers
6 shall be deposited into the Equity Fund, a special fund
7 created in the State treasury.

8 Moneys in the Equity Fund shall be expended exclusively
9 for the purpose of paying the amount ordered for equity
10 surplus payments to Illinois property owners who have lost
11 their property by a recorded tax deed, except that, whenever
12 the State Treasurer determines that moneys in the Equity Fund
13 exceed the amount required for the purpose of paying equity
14 surplus payments resulting from property ownership being
15 divested by tax deed, the State Treasurer may transfer the
16 excess amounts from the Equity Fund to the General Revenue
17 Fund.

18 The State Treasurer shall order payment of refunds
19 resulting from orders entered on timely applications as
20 provided in this Section from the Equity Fund only to the
21 extent that amounts have been deposited and retained in the
22 Fund.

23 This Section shall constitute an irrevocable and
24 continuing appropriation from Illinois tax lien purchasers for
25 the purpose of paying equity surplus payments to the divested
26 property upon the order of the State Treasurer in accordance

1 with the provisions of this Section and for the purpose of
2 paying equity surplus to the divested property owner as
3 required by the constitution and law.

4 (b) In counties of less than 3,000,000 inhabitants, each
5 person purchasing any property at a sale under this Code shall
6 pay to the county collector, prior to the issuance of any
7 certificate of purchase, a nonrefundable Equity Fund fee of
8 \$150 for each item purchased under Section 21-240. A like
9 nonrefundable sum shall be paid for each year that all or a
10 portion of subsequent taxes are paid by the tax purchaser and
11 posted to the tax judgment, sale, redemption, and forfeiture
12 record where the underlying certificate of purchase is
13 recorded. The \$150 fee per certificate shall be paid by all
14 certificate holders, including all trustees and governmental
15 agencies holding certificates under Section 21-90.

16 (c) In counties of 3,000,000 or more inhabitants, each
17 person purchasing property at a sale under this Code shall pay
18 to the county collector a nonrefundable Equity Fund fee of
19 \$250 prior to the issuance of any certificate of purchase and
20 for each item purchased under Section 21-240. In these
21 counties, the certificate holder shall also pay to the county
22 collector a nonrefundable fee of \$200 for each year that all or
23 a portion of subsequent taxes are paid by the tax purchaser and
24 posted to the tax judgment, sale, redemption, and forfeiture
25 record. The \$250 fee per certificate shall be paid by all
26 certificate holders, including all trustees and governmental

1 agencies holding certificates under Section 21-90.

2 (d) The Equity Fund fees collected under subsections (b)
3 and (c) shall be collected, disbursed, and accounted for as
4 set forth in subsection (a).

5 (35 ILCS 200/22-101 new)

6 Sec. 22-101. Application for Equity Fund Payment.

7 (a) No payment shall be made from the Equity Fund, except
8 upon a judgment on the application to the Equity Fund.
9 Applications for Equity Fund payments shall be made to the
10 county treasurer of the county in which the property is
11 situated in the following form, completely filled in and
12 submitted to the applicable county treasurer on or before one
13 year after the tax deed is recorded, along with a
14 nonrefundable application fee as designated by the applicable
15 county treasurer:

16 APPLICATION FOR EQUITY FUND PAYMENT

17 Name

18 Address.....

19 City State Zip

20 Telephone No

21 Email Address.....

22 Date of Application.....

23 I,, owned or possessed ownership interest in the
24 property commonly known as....., identified by
25 parcel/property index number until a tax deed was

1 recorded on in County, Illinois. A copy of
2 the ownership deed and tax deed are attached to this
3 application.

4 (initial here) I agree to the County Assessor's
5 determination of the estimated fair market value for the year
6 in which the tax deed was recorded.

7 (initial here) I do not agree to the County
8 Assessor's determination of the estimated fair market value
9 for the year in which the tax deed was recorded and have
10 provided a certified appraisal from an Illinois licensed
11 appraiser stating the fair market value of the property lost
12 to tax deed is \$.... as of the date the tax deed was recorded.
13 Under penalties as provided by law pursuant to Section 1-109
14 of the Code of Civil Procedure, the undersigned certifies that
15 the statements in this instrument are true and correct.

16 (b) Upon receipt of the application, the county collector,
17 through the State's Attorney's office, shall review the
18 application and request any additional necessary documents. If
19 the application is approved, the county collector shall file a
20 Petition for Equity Surplus in the court entering the order
21 directing the issuance of tax deed. The court shall order the
22 payment and determine the amount and enter an order directing
23 the State Treasurer to pay the amount determined to the Equity
24 Fund applicant from the Equity Fund.

25 (c) The county may pass an ordinance to charge an
26 application fee of up to \$500 per application for payment from

1 the Equity Fund.

2 (d) The amount of the equity surplus shall be the fair
3 market value of the property at the time the tax deed is
4 issued, less:

5 (1) the lien for taxes, including all statutory fees
6 and costs posted to the tax sale paid by the grantee; and

7 (2) any taxes paid by the tax purchaser after the last
8 day of the redemption period but before the entry of the
9 order directing the county clerk to issue a tax deed.

10 (e) If any owner or applicant with a valid ownership
11 interest in the property lost to tax deed files a petition to
12 vacate the tax deed pursuant to Section 2-1203 or 2-1401 of the
13 Code of Civil Procedure or Section 22-85, then the one-year
14 period set forth in subsection (a) for the filing of an
15 application for payment from the Equity Fund shall be tolled
16 from the date the petition to vacate the tax deed is filed
17 through the date the circuit court issues a final judgment on
18 the petition to vacate the tax deed.

19 (f) It is the intent of the General Assembly to encourage
20 settlement and prompt administrative handling of property
21 owners' equity surplus entitlement applications and to reduce
22 expenses and costs incurred by claimants seeking just
23 compensation under this Section. To that end, no attorney's
24 fees shall be charged based on the amount of just compensation
25 granted to the claimant under this Section. Attorney's fees
26 shall not exceed \$200 in connection with the preparation,

1 filing, or advancement of any an undisputed application for
2 payment from the Equity Fund. In the case of a disputed
3 application for payment from the Equity Fund, attorney's fees
4 shall be approved by the court granting the application upon
5 proof of reasonable hourly attorney's fees charged for
6 resolving the dispute."