



## 102ND GENERAL ASSEMBLY

### State of Illinois

### 2021 and 2022

### SB3452

Introduced 1/18/2022, by Sen. Steve Stadelman

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-5  
35 ILCS 200/16-70  
35 ILCS 200/22-5  
35 ILCS 200/22-25

Amends the Property Tax Code. Provides that with the exception of a county or taxing district acquiring tax certificates to property, all purchasers or assignees of a property at a tax sale shall pay the clerk postage plus the sum of \$10 dollars (currently, the purchaser or assignee). Provides that not less than 1 month (currently, 3 months) nor more than 6 months prior to the expiration of the period of redemption, the purchaser or his or her assignee shall prepare and deliver to the clerk of the Circuit Court of the county in which the property is located, the notice provided for, together with the statutory costs for mailing the notice by certified mail, return receipt requested. Provides that notwithstanding any provision to the contrary, all properties owned and held for future development by specified entities are exempt from property taxes. Provides requirements to claim the exemption. Specifies the County of Cook d/b/a Cook County Land Bank as an entity exempt from property taxes. Provides that when property is owned and held by a specified entity, then excludes them from needing to file an application with the county board of review or board of appeals. Provides that the decision of the board of review is final with regards to exemptions to the specified entities. Effective immediately.

LRB102 24137 HLH 33363 b

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 Sections 15-5, 16-70, 22-5, and 22-25 as follows:

6 (35 ILCS 200/15-5)

7 Sec. 15-5. Creation of exemptions.

8 (a) Any person wishing to claim an exemption for the first  
9 time, other than those entities applying under (b) or a  
10 homestead exemption under Sections 15-165 through 15-180,  
11 shall file an application with the county board of review or  
12 board of appeals, following the procedures of Section 16-70 or  
13 16-130. In addition, in counties with a population of  
14 3,000,000 or more, the board of review shall transmit to the  
15 county assessor's office, within 14 days of receipt, a copy of  
16 any application that requests exempt status under Section  
17 15-40.

18 (b) Notwithstanding any provision to the contrary, all  
19 properties owned by the following entities and held for future  
20 development are exempt from property taxes. Properties  
21 applying for an exemption under this subsection are not  
22 required to follow the procedures set forth in Section 16-70  
23 or 16-130. To claim an exemption under this subsection, the

1 entities listed below must submit the following documentation  
2 to the county board of review: 1) a recorded deed vesting title  
3 in the entity and identifying the legal description and  
4 property index number for the exempt property; and 2) an  
5 affidavit of use signed by an authorized signor or agent for  
6 the entity attesting that the property is being held for  
7 future development. Once the board of review confirms that it  
8 has received true and accurate copies of the documentation  
9 identified herein, the exemption is granted without further  
10 review from the Department of Revenue. The exemption approval  
11 process set forth in this subsection shall apply to the  
12 following governmental bodies:

13 (1) County of Cook d/b/a Cook County Land Bank  
14 Authority.

15 (Source: P.A. 92-333, eff. 8-10-01.)

16 (35 ILCS 200/16-70)

17 Sec. 16-70. Determination of exemptions. The board of  
18 review shall hear and determine the application of any person  
19 who is assessed on property claimed to be exempt from  
20 taxation. However, the decision of the board shall not be  
21 final, except as to homestead exemptions and exemptions  
22 provided under Section 15-5(b). Upon filing of any application  
23 for a non-homestead exemption which would reduce the assessed  
24 valuation of any property by more than \$100,000, the owner  
25 shall deliver, in person or by mail, a copy of the application

1 to any municipality, school district, community college  
2 district, and fire protection district in which the property  
3 is situated. Failure of a municipality, school district,  
4 community college district, or fire protection district to  
5 receive the notice shall not invalidate any exemption. The  
6 board shall give the municipalities, school districts,  
7 community college districts, fire protection districts, and  
8 the taxpayer an opportunity to be heard. The clerk of the board  
9 in all cases other than homestead exemptions, under the  
10 direction of the board, shall make out and forward to the  
11 Department, a full and complete statement of all the facts in  
12 the case. The Department shall determine whether the property  
13 is legally liable to taxation. It shall notify the board of  
14 review of its decision, and the board shall correct the  
15 assessment if necessary. The decision of the Department is  
16 subject to review under Sections 8-35 and 8-40. The extension  
17 of taxes on any assessment shall not be delayed by any  
18 proceedings under this Section, and, if the Department rules  
19 that the property is exempt, any taxes extended upon the  
20 unauthorized assessment shall be abated or, if paid, shall be  
21 refunded.

22 (Source: P.A. 94-1031, eff. 1-1-07.)

23 (35 ILCS 200/22-5)

24 Sec. 22-5. Notice of sale and redemption rights. In order  
25 to be entitled to a tax deed, within 4 months and 15 days after

1 any sale held under this Code, the purchaser or his or her  
 2 assignee shall deliver to the county clerk a notice to be given  
 3 to the party in whose name the taxes are last assessed as shown  
 4 by the most recent tax collector's warrant books, in at least  
 5 10 point type in the following form completely filled in:

TAKE NOTICE

6  
 7 County of.....  
 8 Date Premises Sold .....  
 9 Certificate No.....  
 10 Sold for General Taxes of (year) .....  
 11 Sold for Special Assessment of (Municipality)  
 12 and special assessment number.....  
 13 Warrant No. .... Inst. No. ....

THIS PROPERTY HAS BEEN SOLD FOR

DELINQUENT TAXES

14  
 15  
 16 Property located at.....  
 17 Legal Description or Property Index No. ....  
 18 .....  
 19 .....

20 This notice is to advise you that the above property has  
 21 been sold for delinquent taxes and that the period of  
 22 redemption from the sale will expire on .....

23 This notice is also to advise you that a petition will be  
 24 filed for a tax deed which will transfer title and the right to  
 25 possession of this property if redemption is not made on or  
 26 before .....

1 At the date of this notice the total amount which you must  
2 pay in order to redeem the above property is.....

3 YOU ARE URGED TO REDEEM IMMEDIATELY TO  
4 PREVENT LOSS OF PROPERTY

5 Redemption can be made at any time on or before .... by  
6 applying to the County Clerk of .... County, Illinois at the  
7 Office of the County Clerk in ....., Illinois.

8 The above amount is subject to increase at 6 month  
9 intervals from the date of sale. Check with the county clerk as  
10 to the exact amount you owe before redeeming. Payment must be  
11 made by certified check, cashier's check, money order, or in  
12 cash.

13 For further information contact the County Clerk

14 ADDRESS:.....

15 TELEPHONE:.....

16 .....

17 Purchaser or Assignee

18 Dated (insert date).

19 Within 10 days after receipt of said notice, the county  
20 clerk shall mail to the addresses supplied by the purchaser or  
21 assignee, by registered or certified mail, copies of said  
22 notice to the party in whose name the taxes are last assessed  
23 as shown by the most recent tax collector's warrant books.  
24 With the exception of a county or taxing district acquiring

1 certificates pursuant to Section 21-90 and 21-260, all  
2 purchasers ~~The purchaser~~ or assignees ~~assignee~~ shall pay to  
3 the clerk postage plus the sum of \$10. The clerk shall write or  
4 stamp the date of receiving the notices upon the copies of the  
5 notices, and retain one copy.

6 The changes to this Section made by this amendatory Act of  
7 the 97th General Assembly apply only to tax sales that occur on  
8 or after the effective date of this amendatory Act of the 97th  
9 General Assembly.

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

11 (35 ILCS 200/22-25)

12 Sec. 22-25. Mailed notice. In addition to the notice  
13 required to be served not less than 1 month ~~3 months~~ nor more  
14 than 6 months prior to the expiration of the period of  
15 redemption, the purchaser or his or her assignee shall prepare  
16 and deliver to the clerk of the Circuit Court of the county in  
17 which the property is located, the notice provided for in this  
18 Section, together with the statutory costs for mailing the  
19 notice by certified mail, return receipt requested, as  
20 provided in subsection (e) of Section 21-260. The form of  
21 notice to be mailed by the clerk shall be identical in form to  
22 that provided by Section 22-10 for service upon owners  
23 residing upon the property sold, except that it shall bear the  
24 signature of the clerk instead of the name of the purchaser or  
25 assignee and shall designate the parties to whom it is to be

1 mailed. The clerk may furnish the form. The clerk shall  
2 promptly mail the notices delivered to him or her by certified  
3 mail, return receipt requested. The certificate of the clerk  
4 that he or she has mailed the notices, together with the return  
5 receipts, shall be filed in and made a part of the court  
6 record. The notices shall be mailed to the owners of the  
7 property at their last known addresses, and to those persons  
8 who are entitled to service of notice as occupants.

9 The changes to this Section made by this amendatory Act of  
10 the 97th General Assembly shall be construed as being  
11 declaratory of existing law and not as a new enactment.

12 (Source: P.A. 102-528, eff. 1-1-22.)

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