



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2162

Introduced 2/7/2023, by Rep. Margaret Croke

SYNOPSIS AS INTRODUCED:

35 ILCS 200/22-80

Amends the Property Tax Code. Provides that a party who successfully contests the entry of an order directing the county clerk to issue a tax deed shall pay certain specified fees and costs to the tax deed grantee or the owner of the certificate of purchase. Provides that, in the case of a sale in error, interest accrues until the date of the order finding that the order directing the county clerk to issue a tax deed should be vacated (currently, until the date of payment). Effective immediately.

LRB103 06062 HLH 51092 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 Section 22-80 as follows:

6 (35 ILCS 200/22-80)

7 Sec. 22-80. Order of court setting aside tax deed;
8 payments to holder of deed.

9 (a) Any order of court vacating an order directing the
10 county clerk to issue a tax deed based upon a finding that the
11 property was not subject to taxation or special assessment, or
12 that the taxes or special assessments had been paid prior to
13 the sale of the property, or that the tax sale was otherwise
14 void, shall declare the tax sale to be a sale in error pursuant
15 to Section 21-310 of this Act. The order shall direct the
16 county collector to refund to the tax deed grantee or his or
17 her successors and assigns (or, if a tax deed has not yet
18 issued, the holder of the certificate) the following amounts:

19 (1) all taxes and special assessments purchased, paid,
20 or redeemed by the tax purchaser or his or her assignee, or
21 by the tax deed grantee or his or her successors and
22 assigns, whether before or after entry of the order for
23 tax deed, with interest at the rate of 1% per month from

1 the date each amount was paid until the date of the order
2 finding that the order directing the county clerk to issue
3 a tax deed should be vacated ~~of payment pursuant to this~~
4 ~~Section;~~

5 (2) all costs paid and posted to the judgment record
6 and not included in paragraph (1) of this subsection (a);
7 and

8 (3) court reporter fees for the hearing on the
9 application for tax deed and transcript thereof, cost of
10 certification of tax deed order, cost of issuance of tax
11 deed, and cost of recording of tax deed.

12 (b) Except in those cases described in subsection (a) of
13 this Section, and unless the court on motion of the tax deed
14 petitioner extends the redemption period to a date not later
15 than 3 years from the date of sale, any order of court finding
16 that an order directing the county clerk to issue a tax deed
17 should be vacated shall direct the party who successfully
18 contested the entry of the order to pay to the tax deed grantee
19 or his or her successors and assigns (or, if a tax deed has not
20 yet issued, the holder of the certificate) within 90 days
21 after the date of the finding:

22 (1) the amount necessary to redeem the property from
23 the sale as of the last day of the period of redemption,
24 except that, if the sale is a scavenger sale pursuant to
25 Section 21-260 of this Act, the redemption amount shall
26 not include an amount equal to all delinquent taxes on

1 such property which taxes were delinquent at the time of
2 sale; ~~and~~

3 (2) amounts in satisfaction of municipal liens paid by
4 the tax purchaser or his or her assignee; ~~and the amounts~~
5 ~~specified in paragraphs (1) and (3) of subsection (a) of~~
6 ~~this Section, to the extent the amounts are not included~~
7 ~~in paragraph (1) of this subsection (b).~~

8 (3) court reporter fees for the hearing on the
9 application for tax deed and fees for the transcript of
10 that hearing;

11 (4) the cost of certification of the tax deed order;

12 (5) the costs of issuing the tax deed and recording
13 the tax deed;

14 (6) all taxes and special assessments purchased, paid,
15 or redeemed by the tax purchaser or his or her assignee, or
16 by the tax deed grantee or his or her successors and
17 assigns, whether before or after entry of the order for
18 tax deed, and not included in the amount necessary to
19 redeem the property from the sale as of the last day of the
20 period of redemption, with interest at the rate of 1% per
21 month from the date each amount was paid until the date of
22 the order finding that the order directing the county
23 clerk to issue a tax deed should be vacated; and

24 (5) interest, at the rate of 1% per month from the last
25 day of the period of redemption until the date of the order
26 finding that the order directing the county clerk to issue

1 a tax deed should be vacated, on any subsequent taxes and
2 special assessments included in the amount necessary to
3 redeem the property from the sale as of the last day of the
4 period of redemption.

5 If the payment is not made within the 90-day period, the
6 petition to vacate the order directing the county clerk to
7 issue a tax deed shall be denied with prejudice, and the order
8 directing the county clerk to issue a tax deed shall remain in
9 full force and effect. No final order vacating any order
10 directing the county clerk to issue a tax deed shall be entered
11 pursuant to this subsection (b) until the payment has been
12 made.

13 (Source: P.A. 91-357, eff. 7-29-99.)

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