

**SB0094**



**95TH GENERAL ASSEMBLY**

**State of Illinois**

**2007 and 2008**

**SB0094**

Introduced 1/31/2007, by Sen. Susan Garrett

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/23-10

Amends the Property Tax Code. Provides that when a tax objection complaint is filed in any county (now, counties with less than 3,000,000 inhabitants) the plaintiff must file 3 copies with the clerk.

LRB095 03812 BDD 23843 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

**A BILL FOR**

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 23-10 as follows:

6 (35 ILCS 200/23-10)

7 Sec. 23-10. Tax objections and copies. Beginning with the  
8 2003 tax year, in counties with 3,000,000 or more inhabitants,  
9 the person paying the taxes due as provided in Section 23-5 may  
10 file a tax objection complaint under Section 23-15 within 165  
11 days after the first penalty date of the final installment of  
12 taxes for the year in question. Beginning with the 2003 tax  
13 year, in counties with less than 3,000,000 inhabitants, the  
14 person paying the taxes due as provided in Section 23-5 may  
15 file a tax objection complaint under Section 23-15 within 75  
16 days after the first penalty date of the final installment of  
17 taxes for the year in question. However, in all counties in  
18 cases in which the complaint is permitted to be filed without  
19 payment under Section 23-5, it must be filed prior to the entry  
20 of judgment under Section 21-175. In addition, the time  
21 specified for payment of the tax provided in Section 23-5 shall  
22 not be construed to delay or prevent the entry of judgment  
23 against, or the sale of, tax delinquent property if the taxes

1 have not been paid prior to the entry of judgment under Section  
2 21-175. An objection to an assessment for any year shall not be  
3 allowed by the court, however, if an administrative remedy was  
4 available by complaint to the board of appeals or board of  
5 review under Section 16-55 or Section 16-115, unless that  
6 remedy was exhausted prior to the filing of the tax objection  
7 complaint.

8 When any complaint is filed with the court ~~in a county with~~  
9 ~~less than 3,000,000 inhabitants~~, the plaintiff shall file 3  
10 copies of the complaint with the clerk of the circuit court.  
11 Any complaint or amendment thereto shall contain (i) on the  
12 first page a listing of the taxing districts against which the  
13 complaint is directed and (ii) a summary of the reasons for the  
14 tax objections set forth in the complaint with enough copies of  
15 the summary to be distributed to each of the taxing districts  
16 against which the complaint is directed. Within 10 days after  
17 the complaint is filed, the clerk of the circuit court shall  
18 deliver one copy to the State's Attorney and one copy to the  
19 county clerk, taking their receipts therefor. The county clerk  
20 shall, within 30 days from the last day for the filing of  
21 complaints, notify the duly elected or appointed custodian of  
22 funds for each taxing district that may be affected by the  
23 complaint, stating (i) that a complaint has been filed and (ii)  
24 the summary of the reasons for the tax objections set forth in  
25 the complaint. Any amendment to a complaint, except any  
26 amendment permitted to be made in open court during the course

1 of a hearing on the complaint, shall also be filed in  
2 triplicate, with one copy delivered to the State's Attorney and  
3 one copy delivered to the county clerk by the clerk of the  
4 circuit court. The State's Attorney shall within 10 days of  
5 receiving his or her copy of the amendment notify the duly  
6 elected or appointed custodian of funds for each taxing  
7 district whose tax monies may be affected by the amendment,  
8 stating (i) that the amendment has been filed and (ii) the  
9 summary of the reasons for the tax objections set forth in the  
10 amended complaint. The State's Attorney shall also notify the  
11 custodian and the county clerk in writing of the date, time and  
12 place of any hearing before the court to be held upon the  
13 complaint or amended complaint not later than 4 days prior to  
14 the hearing. The notices provided in this Section shall be by  
15 letter addressed to the custodian or the county clerk and may  
16 be mailed by regular mail, postage prepaid, postmarked within  
17 the required period, but not less than 4 days before a hearing.  
18 (Source: P.A. 93-378, eff. 7-24-03.)