

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.

9 (a) If any property is twice assessed for the same year, or  
10 assessed before it becomes taxable, and the erroneously  
11 assessed taxes have been paid either at sale or otherwise, or  
12 have been overpaid by the same claimant or by different  
13 claimants, the County Collector, upon being satisfied of the  
14 facts in the case, shall refund the taxes to the proper  
15 claimant. When the County Collector is unable to determine the  
16 proper claimant, the circuit court, on petition of the person  
17 paying the taxes, or his or her agent, and being satisfied of  
18 the facts in the case, shall direct the county collector to  
19 refund the taxes and deduct the amount thereof, pro rata, from  
20 the moneys due to taxing bodies which received the taxes  
21 erroneously paid, or their legal successors. Pleadings in  
22 connection with the petition provided for in this Section shall  
23 conform to that prescribed in the Civil Practice Law. Appeals

1 may be taken from the judgment of the circuit court, either by  
2 the county collector or by the petitioner, as in other civil  
3 cases. A claim for refund shall not be allowed unless a  
4 petition is filed within 5 years from the date the right to a  
5 refund arose. If a certificate of error results in the  
6 allowance of a homestead exemption not previously allowed, the  
7 county collector shall pay the taxpayer interest on the amount  
8 of taxes paid that are attributable to the amount of the  
9 additional allowance, at the rate of 6% per year. To cover the  
10 cost of interest, the county collector shall proportionately  
11 reduce the distribution of taxes collected for each taxing  
12 district in which the property is situated.

13 (b) Notwithstanding any other provision of law, in Cook  
14 County a claim for refund under this Section is also allowed if  
15 the application therefor is filed between September 1, 2011 and  
16 September 1, 2012 and the right to a refund arose more than 5  
17 years prior to the date the application is filed but not  
18 earlier than January 1, 2000. The Cook County Treasurer, upon  
19 being satisfied of the facts in the case, shall refund the  
20 taxes to the proper claimant and shall proportionately reduce  
21 the distribution of taxes collected for each taxing district in  
22 which the property is situated. Refunds under this subsection  
23 shall be paid in the order in which the claims are received.  
24 The Cook County Treasurer shall not accept a claim for refund  
25 under this subsection before September 1, 2011. For the  
26 purposes of this subsection, the Cook County Treasurer shall

1 accept a claim for refund by mail or in person. In no event  
2 shall a refund be paid under this subsection if the issuance of  
3 that refund would cause the aggregate total of taxes and  
4 interest refunded for all claims under this subsection to  
5 exceed \$350,000. The Cook County Treasurer shall notify the  
6 public of the provisions of this subsection on the Treasurer's  
7 website. A home rule unit may not regulate claims for refunds  
8 in a manner that is inconsistent with this Act. This Section is  
9 a limitation of home rule powers under subsection (i) of  
10 Section 6 of Article VII of the Illinois Constitution.

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

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