



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB4460

by Rep. Robert Rita

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-175

Amends the Property Tax Code. In a Section concerning refunds for erroneous assessments or overpayments, makes the following changes applicable to Cook County: (i) allows the claimant to recover the costs of suit, and (ii) provides that the total amount of taxes and interest refunded for claims for which the right to a refund arose prior to January 1, 2009 shall not exceed \$2,500,000 per year.

LRB098 17228 HLH 52321 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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

1 Law. Appeals may be taken from the judgment of the circuit
2 court, either by the county collector or by the petitioner, as
3 in other civil cases. A claim for refund shall not be allowed
4 unless a petition is filed within 5 years from the date the
5 right to a refund arose. If a certificate of error results in
6 the allowance of a homestead exemption not previously allowed,
7 the county collector shall pay the taxpayer interest on the
8 amount 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 (a-1) In Cook County, if any property is twice assessed for
14 the same year, or assessed before it becomes taxable, and the
15 erroneously assessed taxes have been paid either at sale or
16 otherwise, or have been overpaid by the same claimant or by
17 different claimants, the Cook County Treasurer, upon being
18 satisfied of the facts in the case, shall refund the taxes to
19 the proper claimant. When the Cook County Treasurer is unable
20 to determine the proper claimant, the circuit court, on
21 petition of the person paying the taxes, or his or her agent,
22 and being satisfied of the facts in the case, shall direct the
23 Cook County Treasurer to refund the taxes plus costs of suit
24 and deduct the amount thereof, pro rata, from the moneys due to
25 taxing bodies which received the taxes erroneously paid, or
26 their legal successors. Pleadings in connection with the

1 petition provided for in this Section shall conform to that
2 prescribed in the Civil Practice Law. Appeals may be taken from
3 the judgment of the circuit court, either by the Cook County
4 Treasurer or by the petitioner, as in other civil cases. A
5 claim for refund shall not be allowed unless a petition is
6 filed within 20 years from the date the right to a refund
7 arose. The total amount of taxes and interest refunded for
8 claims under this subsection for which the right to a refund
9 arose prior to January 1, 2009 shall not exceed \$2,500,000 per
10 year. If the payment of a claim for a refund would cause the
11 aggregate total of taxes and interest for all claims to exceed
12 \$2,500,000 in any year, the refund shall be paid in the next
13 succeeding year. If a certificate of error results in the
14 allowance of a homestead exemption not previously allowed, the
15 Cook County Treasurer shall pay the taxpayer interest on the
16 amount of taxes paid that are attributable to the amount of the
17 additional allowance, at the rate of 6% per year. To cover the
18 cost of interest, the Cook County Treasurer shall
19 proportionately reduce the distribution of taxes collected for
20 each taxing district in which the property is situated.

21 (b) Notwithstanding any other provision of law, in Cook
22 County a claim for refund under this Section is also allowed if
23 the application therefor is filed between September 1, 2011 and
24 September 1, 2012 and the right to a refund arose more than 5
25 years prior to the date the application is filed but not
26 earlier than January 1, 2000. The Cook County Treasurer, upon

1 being satisfied of the facts in the case, shall refund the
2 taxes to the proper claimant and shall proportionately reduce
3 the distribution of taxes collected for each taxing district in
4 which the property is situated. Refunds under this subsection
5 shall be paid in the order in which the claims are received.
6 The Cook County Treasurer shall not accept a claim for refund
7 under this subsection before September 1, 2011. For the
8 purposes of this subsection, the Cook County Treasurer shall
9 accept a claim for refund by mail or in person. In no event
10 shall a refund be paid under this subsection if the issuance of
11 that refund would cause the aggregate total of taxes and
12 interest refunded for all claims under this subsection to
13 exceed \$350,000. The Cook County Treasurer shall notify the
14 public of the provisions of this subsection on the Treasurer's
15 website. A home rule unit may not regulate claims for refunds
16 in a manner that is inconsistent with this Act. This Section is
17 a limitation of home rule powers under subsection (i) of
18 Section 6 of Article VII of the Illinois Constitution.

19 (Source: P.A. 97-521, eff. 8-23-11.)