

1 AN ACT concerning taxes.

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 and by adding Section 20-176 as follows:

6 (35 ILCS 200/20-175)

7 Sec. 20-175. Refund for erroneous assessments or
8 overpayments. For all taxes except special assessments, if
9 any property is twice assessed for the same year, or assessed
10 before it becomes taxable, and the erroneously assessed taxes
11 have been paid either at sale or otherwise, or have been
12 overpaid by the same claimant or by different claimants, the
13 County Collector, upon being satisfied of the facts in the
14 case, shall refund the taxes to the proper claimant. When
15 the County Collector is unable to determine the proper
16 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,
20 from 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
23 shall conform to that prescribed in the Civil Practice Law.
24 Appeals may be taken from the judgment of the circuit court,
25 either by the county collector or by the petitioner, as in
26 other civil cases. A claim for refund shall not be allowed
27 unless a petition is filed within 5 years from the date the
28 right to a refund arose. If a certificate of error results
29 in the allowance of a homestead exemption not previously
30 allowed, the county collector shall pay the taxpayer interest
31 on the amount of taxes paid that are attributable to the

1 amount of the additional allowance, at the rate of 6% per
2 year. To cover the cost of interest, the county collector
3 shall proportionately reduce the distribution of taxes
4 collected for each taxing district in which the property is
5 situated.

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

7 (35 ILCS 200/20-176 new)

8 Sec. 20-176. Refund of special assessment. If a special
9 assessment is assessed twice for the same year on any
10 property, or the special assessment is assessed on any
11 property before it becomes taxable, and the erroneously
12 assessed special assessment has been paid either at sale or
13 otherwise, or has been overpaid by the same claimant or by
14 different claimants, the taxing district that imposed the
15 special assessment, upon being satisfied of the facts in the
16 case, shall refund the special assessment to the proper
17 claimant. When the taxing district that imposed the special
18 assessment is unable to determine the proper claimant, the
19 circuit court, on petition of the person paying the taxes, or
20 his or her agent, and being satisfied of the facts in the
21 case, shall direct the taxing district that imposed the
22 special assessment to refund the special assessment.
23 Pleadings in connection with the petition provided for in
24 this Section shall conform to that prescribed in the Civil
25 Practice Law. Appeals may be taken from the judgment of the
26 circuit court, either by the taxing district that imposed the
27 special assessment or by the petitioner, as in other civil
28 cases. A claim for refund shall not be allowed unless a
29 petition is filed within 5 years from the date the right to a
30 refund arose.

31 Section 99. Effective date. This Act takes effect on
32 January 1, 2002.