

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Section 20-175 as follows:

(35 ILCS 200/20-175)

Sec. 20-175. Refund for erroneous assessments or overpayments.

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

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

(a-1) In Cook County, if any property is twice assessed for the same year, or assessed before it becomes taxable, and the erroneously assessed taxes have been paid either at sale or otherwise, or have been overpaid by the same claimant or by different claimants, the Cook County Treasurer, upon being satisfied of the facts in the case, shall refund the taxes to the proper claimant. When the Cook County Treasurer is unable to determine the proper claimant, the circuit court, on petition of the person paying the taxes, or his or her agent, and being satisfied of the facts in the case, shall direct the Cook County Treasurer to refund the taxes plus costs of suit and deduct the amount thereof, pro rata, from the moneys due to taxing bodies which received the taxes erroneously paid, or their legal successors. Pleadings in connection with the

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

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

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

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