

HB1109



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB1109

Introduced 1/12/2023, by Rep. Margaret Croke

SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-15

Amends the Property Tax Code. Provides that the statute of limitations for the execution of a certificate of error does not apply to a certificate of error correcting an assessment to \$1 when the property is used as a common area by a subdivision, association, or planned development. Makes additional technical changes.

LRB103 00054 HLH 45114 b

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 14-15 as follows:

6 (35 ILCS 200/14-15)

7 Sec. 14-15. Certificate of error; counties of 3,000,000 or
8 more.

9 (a) In counties with 3,000,000 or more inhabitants, if,
10 ~~after the assessment is certified pursuant to Section 16-150,~~
11 ~~but subject to the limitations of subsection (c) of this~~
12 ~~Section,~~ the county assessor discovers an error or mistake in
13 the assessment after the assessment is certified pursuant to
14 Section 16-150, the assessor shall execute a certificate
15 setting forth the nature and cause of the error, unless any
16 time limitation applying to that certificate of error has
17 expired. The certificate ~~when endorsed by the county assessor,~~
18 ~~or when endorsed by the county assessor and board of appeals~~
19 ~~(until the first Monday in December 1998 and the board of~~
20 ~~review beginning the first Monday in December 1998 and~~
21 ~~thereafter) where the certificate is executed for any~~
22 ~~assessment which was the subject of a complaint filed in the~~
23 ~~board of appeals (until the first Monday in December 1998 and~~

1 ~~the board of review beginning the first Monday in December~~
2 ~~1998 and thereafter) for the tax year for which the~~
3 ~~certificate is issued,~~ may, either be certified according to
4 the procedure authorized by this Section or be presented and
5 received in evidence in any court of competent jurisdiction,
6 provided that the certificate is endorsed by the county
7 assessor or, if the certificate is executed for an assessment
8 that was the subject of a complaint filed in the board of
9 review for the tax year for which the certificate is issued,
10 endorsed by the county assessor and the board of review.

11 Certification is authorized, at the discretion of the county
12 assessor, for: (1) certificates of error allowing homestead
13 exemptions under Article 15; (2) certificates of error on
14 residential property of 6 units or less; (3) certificates of
15 error allowing exemption of the property pursuant to Section
16 14-25; and (4) other certificates of error reducing assessed
17 value by less than \$100,000. Any certificate of error not
18 certified shall be presented to the court. The county assessor
19 shall develop reasonable procedures for the filing and
20 processing of certificates of error. Prior to the
21 certification or presentation to the court, the county
22 assessor or his or her designee shall execute and include in
23 the certificate of error a statement attesting that all
24 procedural requirements pertaining to the issuance of the
25 certificate of error have been met and that in fact an error
26 exists. When so introduced in evidence such certificate shall

1 become a part of the court records, and shall not be removed
2 from the files except upon the order of the court.

3 Certificates of error that will be presented to the court
4 shall be filed as an objection in the application for judgment
5 and order of sale for the year in relation to which the
6 certificate is made or as an amendment to the objection under
7 subsection (b). Certificates of error that are to be certified
8 according to the procedure authorized by this Section need not
9 be presented to the court as an objection or an amendment under
10 subsection (b). The State's Attorney of the county in which
11 the property is situated shall mail a copy of any final
12 judgment entered by the court regarding any certificate of
13 error to the taxpayer of record for the year in question.

14 Any unpaid taxes after the entry of the final judgment by
15 the court or certification on certificates issued under this
16 Section may be included in a special tax sale, provided that an
17 advertisement is published and a notice is mailed to the
18 person in whose name the taxes were last assessed, in a form
19 and manner substantially similar to the advertisement and
20 notice required under Sections 21-110 and 21-135. The
21 advertisement and sale shall be subject to all provisions of
22 law regulating the annual advertisement and sale of delinquent
23 property, to the extent that those provisions may be made
24 applicable.

25 A certificate of error certified under this Section shall
26 be given effect by the county treasurer, who shall mark the tax

1 books and, upon receipt of one of the following certificates
 2 from the county assessor or the county assessor and the board
 3 of review where the board of review is required to endorse the
 4 certificate of error, shall issue refunds to the taxpayer
 5 accordingly:

"CERTIFICATION

6
 7 I,, county assessor, hereby certify
 8 that the Certificates of Error set out on the attached
 9 list have been duly issued to correct an error or mistake
 10 in the assessment."

"CERTIFICATION

11
 12 I,, county assessor, and we,
 13,
 14 members of the board of review, hereby certify that the
 15 Certificates of Error set out on the attached list have
 16 been duly issued to correct an error or mistake in the
 17 assessment and that any certificates of error required to
 18 be endorsed by the board of review have been so endorsed."

19 The county treasurer has the power to mark the tax books to
 20 reflect the issuance of certificates of error certified
 21 according to the procedure authorized in this Section for
 22 certificates of error issued under Section 14-25 or
 23 certificates of error issued to and including 3 years after

1 the date on which the annual judgment and order of sale for
2 that tax year was first entered. The county treasurer has the
3 power to issue refunds to the taxpayer as set forth above until
4 all refunds authorized by this Section have been completed.

5 To the extent that the certificate of error obviates the
6 liability for nonpayment of taxes, certification of a
7 certificate of error according to the procedure authorized in
8 this Section shall operate to vacate any judgment or
9 forfeiture as to that year's taxes, and the warrant books and
10 judgment books shall be marked to reflect that the judgment or
11 forfeiture has been vacated.

12 (b) Nothing in subsection (a) of this Section shall be
13 construed to prohibit the execution, endorsement, issuance,
14 and adjudication of a certificate of error if (i) the annual
15 judgment and order of sale for the tax year in question is
16 reopened for further proceedings upon consent of the county
17 collector and county assessor, represented by the State's
18 Attorney, and (ii) a new final judgment is subsequently
19 entered pursuant to the certificate. This subsection (b) shall
20 be construed as declarative of existing law and not as a new
21 enactment.

22 (c) No certificate of error, other than a certificate to
23 establish an exemption under Section 14-25, shall be executed
24 for any tax year more than 3 years after the date on which the
25 annual judgment and order of sale for that tax year was first
26 entered, except that during calendar years 1999 and 2000 a

1 certificate of error may be executed for any tax year,
2 provided that the error or mistake in the assessment was
3 discovered no more than 3 years after the date on which the
4 annual judgment and order of sale for that tax year was first
5 entered.

6 (d) The time limitation of subsection (c) shall not apply
7 to a certificate of error correcting an assessment to \$17
8 under Section 10-35, ~~on a parcel that a subdivision or planned~~
9 ~~development has acquired by adverse possession,~~ if, during the
10 tax year for which the certificate is executed, the
11 subdivision, association, or planned development used the
12 parcel as common area, as defined in Section 10-35, ~~and if~~
13 ~~application for the certificate of error is made prior to~~
14 ~~December 1, 1997.~~

15 (e) The changes made by this amendatory Act of the 91st
16 General Assembly apply to certificates of error issued before,
17 on, and after the effective date of this amendatory Act of the
18 91st General Assembly.

19 (f) The changes made by this amendatory Act of the 103rd
20 General Assembly apply to certificates of error issued on or
21 after the effective date of this amendatory Act of the 103rd
22 General Assembly for taxable years 2003 or thereafter.

23 (Source: P.A. 95-644, eff. 10-12-07.)