

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 14-15 as follows:

(35 ILCS 200/14-15)

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

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

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

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

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

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

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

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

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

"CERTIFICATION

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

"CERTIFICATION

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

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

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

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

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

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

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

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

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

(f) The changes made by this amendatory Act of the 103rd General Assembly apply to certificates of error issued on or after the effective date of this amendatory Act of the 103rd General Assembly for taxable years 2004 or thereafter.

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