

REVENUE
(35 ILCS 200/) Property Tax Code.

(35 ILCS 200/Art. 23 heading)
Article 23. Procedures and
Adjudication for Tax Objections

(35 ILCS 200/23-5)

Sec. 23-5. Payment under protest. Beginning with the 1994 tax year in counties with 3,000,000 or more inhabitants, and beginning with the 1995 tax year in all other counties, if any person desires to object to all or any part of a property tax for any year, for any reason other than that the property is exempt from taxation, he or she shall pay all of the tax due within 60 days from the first penalty date of the final installment of taxes for that year. Whenever taxes are paid in compliance with this Section and a tax objection complaint is filed in compliance with Section 23-10, 100% of the taxes shall be deemed paid under protest without the filing of a separate letter of protest with the county collector.

(Source: P.A. 88-455; 89-126, eff. 7-1195.)

(35 ILCS 200/23-10)

Sec. 23-10. Tax objections and copies. Beginning with the 2003 tax year, in counties with 3,000,000 or more inhabitants, the person paying the taxes due as provided in Section 23-5 may file a tax objection complaint under Section 23-15 within 165 days after the first penalty date of the final installment of taxes for the year in question. Beginning with the 2003 tax year, in counties with less than 3,000,000 inhabitants, the person paying the taxes due as provided in Section 23-5 may file a tax objection complaint under Section 23-15 within 75 days after the first penalty date of the final installment of taxes for the year in question. However, in all counties in cases in which the complaint is permitted to be filed without payment under Section 23-5, it must be filed prior to the entry of judgment under Section 21-175. In addition, the time specified for payment of the tax provided in Section 23-5 shall not be construed to delay or prevent the entry of judgment against, or the sale of, tax delinquent property if the taxes have not been paid prior to the entry of judgment under Section 21-175. An objection to an assessment for any year shall not be allowed by the court, however, if an administrative remedy was available by complaint to the board of appeals or board of review under Section 16-55 or Section 16-115, unless that remedy was exhausted prior to the filing of the tax objection complaint.

When any complaint is filed with the court in a county with less than 3,000,000 inhabitants, the plaintiff shall file 3 copies of the complaint with the clerk of the circuit court. Any complaint or amendment thereto shall contain (i) on the first page a listing of the taxing districts against which the complaint is directed and (ii) a summary of the reasons for the tax objections set forth in the complaint with enough copies of the summary to be distributed to each of the taxing districts against which the complaint is directed. Within 10 days after the complaint is filed, the clerk of the circuit court shall deliver one copy to the State's Attorney and one copy to the county clerk, taking their receipts therefor. The county clerk shall, within 30 days from the last day for the filing of complaints, notify the duly elected or appointed custodian of funds for each taxing district that may be affected by the

complaint, stating (i) that a complaint has been filed and (ii) the summary of the reasons for the tax objections set forth in the complaint. Any amendment to a complaint, except any amendment permitted to be made in open court during the course of a hearing on the complaint, shall also be filed in triplicate, with one copy delivered to the State's Attorney and one copy delivered to the county clerk by the clerk of the circuit court. The State's Attorney shall within 10 days of receiving his or her copy of the amendment notify the duly elected or appointed custodian of funds for each taxing district whose tax monies may be affected by the amendment, stating (i) that the amendment has been filed and (ii) the summary of the reasons for the tax objections set forth in the amended complaint. The State's Attorney shall also notify the custodian and the county clerk in writing of the date, time and place of any hearing before the court to be held upon the complaint or amended complaint not later than 4 days prior to the hearing. The notices provided in this Section shall be by letter addressed to the custodian or the county clerk and may be mailed by regular mail, postage prepaid, postmarked within the required period, but not less than 4 days before a hearing. (Source: P.A. 93-378, eff. 7-24-03.)

(35 ILCS 200/23-15)

Sec. 23-15. Tax objection procedure and hearing.

(a) A tax objection complaint under Section 23-10 shall be filed in the circuit court of the county in which the subject property is located. Joinder of plaintiffs shall be permitted to the same extent permitted by law in any personal action pending in the court and shall be in accordance with Section 2-404 of the Code of Civil Procedure; provided, however, that no complaint shall be filed as a class action. The complaint shall name the county collector as defendant and shall specify any objections that the plaintiff may have to the taxes in question. No appearance or answer by the county collector to the tax objection complaint, nor any further pleadings, need be filed. Amendments to the complaint may be made to the same extent which, by law, could be made in any personal action pending in the court.

(b) (1) The court, sitting without a jury, shall hear and determine all objections specified to the taxes, assessments, or levies in question. This Section shall be construed to provide a complete remedy for any claims with respect to those taxes, assessments, or levies, excepting only matters for which an exclusive remedy is provided elsewhere in this Code.

(2) The taxes, assessments, and levies that are the subject of the objection shall be presumed correct and legal, but the presumption is rebuttable. The plaintiff has the burden of proving any contested matter of fact by clear and convincing evidence.

(3) Objections to assessments shall be heard de novo by the court. The court shall grant relief in the cases in which the objector meets the burden of proof under this Section and shows an assessment to be incorrect or illegal. If an objection is made claiming incorrect valuation, the court shall consider the objection without regard to the correctness of any practice, procedure, or method of valuation followed by the assessor, board of appeals, or board of review in making or reviewing the assessment, and without regard to the intent or motivation of any assessing official. The doctrine known as constructive fraud is hereby abolished for purposes of all challenges to taxes, assessments, or levies.

(c) If the court orders a refund of any part of the taxes paid, it shall also order the payment of interest as provided in

Section 23-20. Appeals may be taken from final judgments as in other civil cases.

(d) This amendatory Act of 1995 shall apply to all tax objection matters still pending for any tax year, except as provided in Sections 23-5 and 23-10 regarding procedures and time limitations for payment of taxes and filing tax objection complaints.

(e) In counties with less than 3,000,000 inhabitants, if the court renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the court's assessment is based, or unless the decision of the court is reversed or modified upon review. (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff. 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626, eff. 8-9-96.)

(35 ILCS 200/23-20)

Sec. 23-20. Effect of protested payments; refunds. No protest shall prevent or be a cause of delay in the distribution of tax collections to the taxing districts of any taxes collected which were not paid under protest. If the final order of the Property Tax Appeal Board or of a court results in a refund to the taxpayer, refunds shall be made by the collector from funds remaining in the Protest Fund until such funds are exhausted and thereafter from the next funds collected after entry of the final order until full payment of the refund and interest thereon has been made. Interest from the date of payment, regardless of whether the payment was made before the effective date of this amendatory Act of 1997, or from the date payment is due, whichever is later, to the date of refund shall also be paid to the taxpayer at the annual rate of the lesser of (i) 5% or (ii) the percentage increase in the Consumer Price Index For All Urban Consumers during the 12-month calendar year preceding the levy year for which the refund was made, as published by the federal Bureau of Labor Statistics. (Source: P.A. 94-558, eff. 1-1-06.)

(35 ILCS 200/23-25)

Sec. 23-25. Tax exempt property; restriction on judicial determinations.

(a) No taxpayer may file an objection as provided in Section 21-175 or Section 23-10 on the grounds that the property is exempt from taxation, or otherwise seek a judicial determination as to tax exempt status, except as provided in Section 8-40 and except as otherwise provided in this Section and Section 14-25 and Section 21-175.

(b) Nothing in this Section shall affect the right of a governmental agency to seek a judicial determination as to the exempt status of property for those years during which eminent domain proceedings were pending before a court, once a certificate of exemption for the property is obtained by the governmental agency under Section 8-35 or Section 8-40.

(c) This Section shall not apply to exemptions granted under Sections 15-165 through 15-180.

(d) The limitation in this Section shall not apply to court proceedings relating to an exemption for the 1985 assessment year and preceding assessment years. However, an order entered in any such proceeding shall not preclude the necessity of applying for an exemption for 1986 or later assessment years in the manner provided by Section 16-70 or 16-130.

(e) The limitation in this Section shall not apply to court proceedings to establish an exemption for any specific assessment year, provided that the plaintiff or its predecessor in interest in the property has established an exemption for any subsequent or prior assessment year on grounds comparable to those alleged in the court proceedings. For purposes of this subsection, the exemption for a subsequent or prior year must have been determined under Section 8-35 or a prior similar law by the Department or a predecessor agency, or under Section 8-40. Court proceedings permitted by this subsection may be initiated while proceedings for the subsequent or prior year under Section 16-70, 16-130, 8-35, or 8-40 are still pending, but judgment shall not be entered until the proceedings under Section 8-35 or 8-40 have terminated.

(Source: P.A. 89-126, eff. 7-11-95; 90-679, eff. 7-31-98.)

(35 ILCS 200/23-30)

Sec. 23-30. Conference on tax objection. Following the filing of an objection under Section 23-10, the court may hold a conference with the objector and the State's Attorney. Compromise agreements on tax objections reached by conference shall be filed with the court, and the parties shall prepare an order covering the settlement and submit the order to the court for entry.

(Source: P.A. 88-455; 89-126, eff. 7-11-95.)

(35 ILCS 200/23-35)

Sec. 23-35. Tax objection based on budget or appropriation ordinance. Notwithstanding the provisions of Section 23-10, no objection to any property tax levied by any municipality shall be sustained by any court because of the forms of any budget or appropriation ordinance, or the degree of itemization or classification of items therein, or the reasonableness of any amount budgeted or appropriated thereby, if:

(a) a tentative budget and appropriation ordinance was prepared at the direction of the governing body of the municipality and made conveniently available to public inspection for at least 30 days prior to the public hearing specified below and to final action thereon;

(b) at least one public hearing has been held by the governing body as to the tentative budget and appropriation ordinance prior to final action thereon, and notice of the time and place where copies of the tentative budget and appropriation ordinances are available for public inspection, and the time and place of the hearing, has been given by publication in a newspaper published in the municipality at least 30 days prior to the time of the hearing, or, if there is no newspaper published in the municipality, notice of the public hearing has been given by publication in a newspaper of general circulation in the municipality; and

(c) the budget and appropriation ordinance finally adopted is substantially identical, as to the matters to which objection is made, with the tentative budget and appropriation ordinance submitted at the public hearing, unless the taxpayer making the objection has made the same objection in writing and with the same specificity to the governing body of the municipality prior to the adoption of the budget and appropriation ordinance.

"Municipality", as used in this Section, means all municipal corporations in, and political subdivisions of, this State except the following: counties; cities, villages and incorporated towns; sanitary districts created under the Metropolitan Water Reclamation District Act; forest preserve

districts having a population of 3,000,000 or more, created under the Cook County Forest Preserve Park District Act; boards of education of school districts in cities exceeding 1,000,000 inhabitants; the Chicago Park District created under the Chicago Park District Act; and park districts as defined in subsection (b) of Section 1-3 of the Park District Code.
(Source: P.A. 91-357, eff. 7-29-99.)

(35 ILCS 200/23-40)

Sec. 23-40. Error or informality in making levy or in certifying or filing. In all judicial proceedings concerning the levying and collection of taxes, an error or informality of any officer or officers in making any tax levy or in certifying or filing the levy not affecting the substantial justice of the levy itself, shall not vitiate or void the levy or affect the tax. When the error or informality in a levy, its certification, filing or publication can be corrected by amendment, or a levy can be sufficiently itemized, the purpose defined and made certain by amendment, made prior to the entry of any order of court affecting the levy or the collection of taxes thereon, an amendment or amendments, certification, filing or publication may be made by the taxing bodies affected. The ordinance, resolution, publication or certificate, as amended, certified, filed or published, shall, upon proof of such amendment or amendments, certification, filing or publication being made to the court, have the same force and effect as though originally adopted, published, filed and certified in the amended form. The aggregate amount or rate of the original levy shall not be increased by an action taken under this Section. A statute terminating the time within which appropriations or tax levies may be made, published, certified or filed, shall not apply to any republication, recertification or refileing, or to any amendment or revision authorized or permitted by this Section.
(Source: Laws 1939, p. 886; P.A. 88-455.)

(35 ILCS 200/23-45)

Sec. 23-45. Time limit after objection is filed with the Court. If, after 10 years from the date an objection is filed there has been no further action on the objection, the objection shall be dismissed as a matter of law with prejudice. The circuit clerk shall enter the dismissal of record. The Collector may then distribute the taxes. The Collector shall determine whether to use the tax rates for the year the objection was filed or the tax rates for the most recent tax year in distributing the taxes. This Section applies to tax objections filed before, on, or after the effective date of this amendatory Act of 1996.
(Source: P.A. 89-695, eff. 12-31-96.)