

Statutes Governing the Tax Sale

Illinois Compiled Statutes Revenue Property Tax Code 35 ILCS 200/

Division 4. Annual tax sale procedure

(35 ILCS 200/21-190)

Sec. 21-190. Entry of judgment for sale. If judgment is rendered against any property for any tax or, in counties with 3,000,000 or more inhabitants, for any tax or special assessment, the county collector shall, after publishing a notice for sale in compliance with the requirements of Sections 21-110 and 21-115 or 21-120, proceed to offer the property for sale pursuant to the judgment. However, in the case of an appeal from the judgment, if the party, when filing notice of appeal deposits with the county collector the amount of the judgment and costs, the collector shall not sell the property until the appeal is disposed of. (Source: P.A. 79-451; 88-455.)

(35 ILCS 200/21-195)

Sec. 21-195. Examination of record; certificate of correctness. On the day advertised for sale, the county clerk, assisted by the collector, shall examine the list upon which judgment has been entered and ascertain that all payments have been properly noted thereon. The county clerk shall make a certificate to be entered on the record, following the order of court that the record is correct, and that judgment was entered upon the property therein mentioned for the taxes, interest and costs due thereon. The certificate shall be attested by the circuit court clerk under seal of the court and shall be the process on which the property or any interest therein shall be sold for taxes, special assessments, interest and costs due thereon, and may be substantially in the following form:

State of Illinois, County of

I,, clerk of the circuit court, in and for the county of, do hereby certify that the foregoing is a true and correct record of the delinquent property in the county, against which judgment and order of sale was duly entered in the circuit court for the county, on the, for the amount of the taxes, special assessments, interest and costs due severally thereon as therein set forth, and that the judgment and order of court in relation thereto fully appears on the record.

Dated

Source: P.A. 91-357, eff. 7-29-99.)

(35 ILCS 200/21-200)

Sec. 21-200. County clerk assistance at sale. The county clerk, in person or by deputy, shall attend all sales for taxes, made by the collector, and shall assist at the sales. (Source: Laws 1939, p. 886; P.A. 88-455.)

(35 ILCS 200/21-205)

Sec. 21-205. Tax sale procedures. The collector, in person or by deputy, shall attend, on the day and in the place specified in the notice for the sale of property for taxes, and shall, between 9:00 a.m. and 4:00 p.m., or later at the collector's discretion, proceed to offer for sale, separately and in consecutive order, all property in the list on which the taxes, special assessments, interest or costs have not been paid. However, in any county with 3,000,000 or more inhabitants, the offer for sale shall be made between 8:00 a.m. and 8:00 p.m. The collector's office shall be kept open during all hours in which the sale is in progress. The sale shall be continued from day to day, until all property in the delinquent list has been offered for sale. However, any city, village or incorporated town interested in the collection of any tax or special assessment, may, in default of bidders, withdraw from collection the special assessment levied against any property by the corporate authorities of the city, village or incorporated town. In case of a withdrawal, there shall be no sale of that property on account of the delinquent special assessment thereon. (Source: P.A. 76-2254; 88-455.)

(35 ILCS 200/21-210)

Sec. 21-210.

Bids by taxing districts. Any city, incorporated town or village, corporate authorities, commissioners, or persons interested in any special assessment or installment thereof, may become purchaser at any sale, and may designate and appoint some officer or person to attend and bid at the sale on its behalf. (Source: Laws 1939, p. 886; P.A. 88-455.)

(35 ILCS 200/21-215)

Sec. 21-215. Penalty bids. The person at the sale offering to pay the amount due on each property for the least penalty percentage shall be the purchaser of that property. No bid shall be accepted for a penalty exceeding 18% of the amount of the tax or special assessment on property. (Source: P.A. 86-1431; 86-1480; 88-455.)

(35 ILCS 200/21-220)

Sec. 21-220. Letter of credit or bond in counties of 3,000,000 or more; registration in other counties. In counties with 3,000,000 or more inhabitants, no person shall make an offer to pay the amount due on any property and the collector shall not accept or acknowledge an offer from any person who has not deposited with the collector, not less than 10 days prior to making such offer, an irrevocable and unconditional letter of credit or such other unconditional bond payable to the order of the collector in an amount not less than 1.5 times the amount of any tax or special assessment due upon the property. The collector may without notice draw upon the letter of credit or bond in the event payment of the amount due together with interest and costs thereon is not made forthwith by the person purchasing any property. At all times during the sale, any person making an offer or offers to pay the amount or amounts due on any properties shall maintain the letter of credit or bond with the collector in an amount not less than 1.5 times the amount due on the properties which he or she has purchased and for which he or she has not paid. In counties with less than 3,000,000 inhabitants, unless the county board provides otherwise, no person shall be eligible to bid who did not register with the county collector at least 10 business days prior to the first day of sale authorized under Section 21-115. (Source: P.A. 88-455; incorporates 88-221; 88-670, eff. 12-2-94.)

(35 ILCS 200/21-225)

Sec. 21-225. Forfeited property. Every property offered at public sale, and not sold for want of bidders, unless it is released from sale by the withdrawal from collection of a special assessment levied thereon, shall be forfeited to the State of Illinois. However, when the court, county clerk and county treasurer certify that the taxes and special assessments not withdrawn from collection on forfeited property equal or exceed the actual value of the property, the county collector shall, on the receipt of such certificate, offer the property for sale to the highest bidder, after first giving 10 days' notice, in the manner described in Sections 21-110 and 21-115, of the time and place of sale, together with a description of the property to be offered. A certificate of purchase shall be issued to the purchaser at the sale as in other cases provided in this Code. The county collector shall receive credit in the settlement with the taxing bodies for which the tax was levied for the amount not realized by the sale. The amount received from the sale shall be paid by the collector, pro rata, to the taxing bodies entitled to it. (Source: Laws 1965, p. 631; P.A. 88-455.)

(35 ILCS 200/21-230)

Sec. 21-230. Record of sales and redemptions. When any property is sold, the county clerk shall enter on the Tax Judgment, Sale, Redemption and Forfeiture Record, in the blank columns provided for that purpose, the name of the purchaser and the final bid. When any property is redeemed from sale, the county clerk shall enter the name of the person redeeming, the redemption date and the amount of redemption, in the proper column. (Source: Laws 1965, p. 631; P.A. 88-455.)

(35 ILCS 200/21-235)

Sec. 21-235. Record of forfeitures. All properties forfeited to the State at the sale shall be noted on the Tax Judgment, Sale, Redemption and Forfeiture Record. In counties with less than 3,000,000 inhabitants, a list of all property charged with delinquent special assessments and forfeited to the State at the sale shall be returned to the collector of the levying municipality. (Source: P.A. 76-2254; 88-455.)

(35 ILCS 200/21-240)

Sec. 21-240. Payment for property purchased at tax sale; reoffering for sale. Except as otherwise provided below, the person purchasing any property, or any part thereof, shall be liable to the county for the amount due and shall forthwith pay to the county collector the amount charged on the property. Upon failure to do so, the amount due shall be recoverable in a civil action brought in the name of the People of the State of Illinois in any court of competent jurisdiction. The person so purchasing shall

be relieved of liability only by payment of the amount due together with interest and costs thereon, or if the property is reoffered at the sale, purchased and paid for. Reoffering of the property for sale shall be at the discretion of the collector. The sale shall not be closed until payment is made or the property again offered for sale. In counties with 3,000,000 or more inhabitants, only the taxes, special assessments, interest and costs as advertised in the sale shall be required to be paid forthwith. The general taxes charged on the land remaining due and unpaid, including amounts subject to certificates of error, not included in the advertisement, shall be paid by the purchaser within 10 days after the sale, except that upon payment of the fee provided by law to the County Clerk (which fee shall be deemed part of the costs of sale) the purchaser may make written application, within the 10 day period, to the county clerk for a statement of all taxes, interest and costs due and an estimate of the cost of redemption of all forfeited general taxes, which were not included in the advertisement. After obtaining such statement and estimate and an order on the county collector to receive the amount of forfeited general taxes, if any, the purchaser shall pay to the county collector all the remaining taxes, interest and costs, and the amount necessary to redeem the forfeited general taxes. The county collector shall issue the purchaser a receipt therefor. Any delay in providing the statement or in accepting payment, and delivering receipt therefor, shall not be counted as a part of the 10 days. When the receipt of the collector is issued, a copy shall be filed with the county clerk and the county clerk shall include the amount shown in such receipt in the amount of the purchase price of the property in the certificate of purchase. The purchaser then shall be entitled to a certificate of purchase. If a purchaser fails to complete his or her purchase as provided in this Section, the purchase shall become void, and be of no effect, but the collector shall not refund the amount paid in cash at the time of the sale, except in cases of sale in error. That amount shall be treated as a payment and distributed to the taxing bodies as other collections are distributed. The lien for taxes for the amount paid shall remain on the property, in favor of the purchaser, his or her heirs or assigns, until paid with 5% interest per year on that amount from the date the purchaser paid it. The amount and fact of such ineffective purchase shall be entered in the tax judgment, sale, redemption and forfeiture record opposite the property upon which the lien remains. No redemption shall be made without payment of this amount for the benefit of the purchaser, and no future sale of the property shall be made except subject to the lien of such purchaser. This section shall not apply to any purchase by any city, village or incorporated town in default of other bidders at any sale for delinquent special assessments. (Source: P.A. 84-1308; 88-455.)

(35 ILCS 200/21-245)

Sec. 21-245. Automation fee. The county collector in all counties may assess to the purchaser of property for delinquent taxes an automation fee of not more than \$10 per parcel. In counties with less than 3,000,000 inhabitants: (a) The fee shall be paid at the time of the purchase if the record keeping system used for processing the delinquent property tax sales is automated or has been approved for automation by the county board. The fee shall be collected in the same manner as other fees or costs. (b) Fees collected under this Section shall be retained by the county treasurer in a fund designated as the Tax Sale Automation Fund. The fund shall be audited by the county auditor. The county board shall make expenditures from the fund to pay any costs related to the automation of property tax collections and delinquent property tax sales, including the cost of hardware, software, research and development, and personnel. (Source: P.A. 88-455; incorporates 88-401; 88-670, eff. 12-2-94.)

(35 ILCS 200/21-250)

Sec. 21-250. Certificate of purchase. The county clerk shall make out and deliver to the purchaser of any property sold under Section 21-205, a certificate of purchase countersigned by the collector, describing the property sold, the date of sale, the amount of taxes, special assessments, interest and cost for which they were sold and that payment of the sale price has been made. If any person becomes the purchaser of more than one property owned by one party or person, the purchaser may have the whole or one or more of them included in one certificate, but separate certificates shall be issued in all other cases. A certificate of purchase shall be assignable by endorsement. An assignment shall vest in the assignee or his or her legal representatives, all the right and title of the original purchaser. If the tax certificate is lost or destroyed, the county clerk shall issue a duplicate certificate upon written request and a sworn affidavit by the tax sale purchaser, or his or her assignee, that the tax certificate is lost or destroyed. The county clerk shall cause a notation to be made in the tax sale and judgment book that a duplicate certificate has been issued, and redemption payments shall be made only to the holder of the duplicate certificate. (Source: P.A. 88-455; 89-617, eff. 9-1-96.)

(35 ILCS 200/21-252)

Sec. 21-252. Index of tax sale records. The county clerk may make an index of tax-sale records. The index shall be kept in the county clerk's office as a public record, open to inspection during office hours. (Source: Laws 1939, p. 886; P.A. 88-455.)

(35 ILCS 200/21-255)

Sec. 21-255. County clerk's books and records - Prima facie evidence. The books and records of the county clerk, or copies thereof, certified by the clerk, shall be prima facie evidence to prove the sale of any property for taxes or special assessments, the redemption of the property, or payment of taxes or special assessments thereon. (Source: Laws 1939, p. 886; P.A. 88-455.)

