

Bond Case Briefs

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In re County Treasurer

Appellate Court of Illinois, Second District - July 24, 2019 - N.E.3d - 2019 IL App (2d) 180727 - 2019 WL 3409680

Purchaser of property at tax sale filed petition for issuance of tax deed and finding of sale in error.

The Circuit Court granted petition. County treasurer appealed.

The Appellate Court held that:

- Purchaser of property at tax sale was not entitled to sale in error, and
- Water sanitation district was not municipality that could be incorporated into municipal-lien provision of statute providing for sale in error remedy.

Purchaser of property at tax sale was not entitled to sale in error pursuant to water sanitation district's lien on property; statutory municipal-lien provision limited sale in error remedy to county, city, village or incorporated town liens, not liens from special district, and lien stemmed from unpaid usage fees owed by former property owner, not from public funds advanced to take care of abandoned or hazardous property or to promote safety and welfare of community at large.

Water sanitation district was not municipality that could be incorporated into municipal-lien provision of statute providing for sale in error remedy to purchaser of tax-sale property; water sanitation district provided singular service, wastewater-treatment services, to community, and did not have broad police and welfare powers characteristic of counties, cities, villages or incorporated towns, entities which were specifically listed in statute.