

# **Bond Case Briefs**

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## **TAX - ILLINOIS**

### **In re Kane County Collector**

**Appellate Court of Illinois, Second District - November 6, 2014 - N.E.3d - 2014 IL App (2d) 140265**

On October 25, 2010, after a public tax sale, the County of Kane and the Kane County treasurer and collector issued to Purchaser pursuant to section 21-250 of the Code, tax sale certificates for 11 tracts of land.

Purchaser later filed a motion requesting a declaration of a sale in error and a refund of its tax sale purchases because the County issued it tax sale certificates that listed a total purchase amount without specifically itemizing that amount into taxes, special assessments, interest, and costs.

The court dismissed, finding that the statute contained no requirement that the County itemize.