## **Bond Case Briefs**

Municipal Finance Law Since 1971

## TAX - ILLINOIS

## Marks v. Vanderventer

Supreme Court of Illinois - May 21, 2015 - N.E.3d - 2015 IL 116226

Plaintiffs brought class action against county recorder of deeds and county, challenging constitutionality of a \$10 Rental Housing Support Program surcharge collected by the recorder of deeds for the recordation of any real estate-related document in a county. The Circuit Court granted summary judgment in favor of plaintiffs. Recorder and county appealed.

The Supreme Court of Illinois held that:

- One dollar portion of \$10 surcharge retained by county did not violate constitutional prohibition on fee offices;
- Surcharge did not violate uniformity clause of state constitution;
- Surcharge did not violate due process clause of state constitution; and
- Rational basis review, rather than strict scrutiny, applied to substantive due process challenge to surcharge.

Copyright © 2024 Bond Case Briefs | bondcasebriefs.com