

Bond Case Briefs

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Village of Arlington Heights v. Pappas

Appellate Court of Illinois, First District, Sixth Division - November 10, 2016 - N.E.3d - 2016 IL App (1st) 151802 - 2016 WL 6651591

Village appealed order of Circuit Court granting summary judgment in favor of the county treasurer on the village's declaratory judgment action and finding that the treasurer had the authority to seek repayment from the village for refunds the treasurer made to taxpayers of certain incremental tax payments received by the village during the lifetime of two tax increment financing (TIF) districts.

The Appellate Court held that legislature authorized treasurer to be reimbursed by village for her post-TIF refunds of protested property taxes.

Legislature authorized county treasurer, in Property Tax Code, to be reimbursed by village for her post-tax increment financing (TIF) refunds of protested property taxes. Although legislature never set forth a reimbursement mechanism specifically for post-TIF refunds, it did set forth a general mechanism for the refunding and reimbursement of overpaid taxes in the Code, and thus, policy adopted by treasurer, in making the post-TIF refunds out of Class A fund and then seeking reimbursement from next property taxes collected by village, was consistent with the Code.