
TAX - ILLINOIS

In re County Collector

Supreme Court of Illinois - March 24, 2022 - N.E.3d - 2022 IL 126929 - 2022 WL 869649

After order was entered to issue a tax deed to tax sale purchaser's assignee, transferee of real property, which had intervened in the tax sale proceedings, moved to vacate the order issuing the tax deed to assignee.

The Circuit Court granted the motion. Assignee appealed. The Appellate Court reversed and remanded. Transferee's petition for leave to appeal was allowed.

The Supreme Court held that:

- As a matter of first impression, specific purpose of "Sold for General Taxes of (year)" requirement of statutory post-tax-sale notice form is satisfied by listing the tax sale year of the delinquent taxes the purchaser acquired an interest in at the tax sale, and
- Assignee strictly complied with the statutory post-tax-sale notice form requirements by listing delinquent tax year for which the sale was held without listing the additional tax years for which it paid taxes to complete the sale.

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