

Sale in Error Cheat Sheet

Revised January 1, 2024

per Public Act 103-0555

Real Estate 35 ILCS 200/ 21-310	Grounds	200/21-310 (c) Administrative Sale in error	200/21-315 Interest paid on refund
(a)(1)	Property not taxable or taxes null and void	X	X
(2)	Taxes paid prior to sale	X	X
(3)	Double assessment	X	X
(4)	Description void for uncertainty	X	X
(5)	Error by county official		
(5.5)	Homestead property taxes paid but not properly applied	X	X
(6)	Owner bankrupt prior to sale	X	X
(7)	Property owned by unit of government	X	X
(8)	Reservist or National Guard granted extension	X	X
(b)(1)	Owner bankrupt after tax sale		
(2)	Improvements destroyed after tax sale		
(3)	United States interest not extinguished by tax deed		X
(4)	Hazardous waste on property unknown to tax buyer at sale		
22-35	Municipal lien		
22-50	Denial of deed		
Mobile Home 35 ILCS 516/ 255	Grounds	516/255(c) Administrative Sale in error	516/260 Interest paid on refund
(a)(1)	Property not taxable or taxes null and void	X	X
(1.5)	Mobile Home moved		X
(2)	Taxes paid prior to sale	X	X
(3)	Double assessment		X
(4)	Description void for uncertainty		X
(5)	Error by county official		X
(5.5)	Homestead property taxes paid but not properly applied		X
(6)	Owner bankrupt prior to sale	X	X
(7)	Property owned by unit of government	X	X
(b)(1)	Owner bankrupt after tax sale		X
(2)	Improvements destroyed after tax sale		
395	Municipal lien		