

**TAX**

**OBJECTION**

**COMPLAINT**

**PACKET**

**IN THE CIRCUIT COURT OF  
THE TWENTY-THIRD JUDICIAL CIRCUIT  
KENDALL COUNTY, ILLINOIS**

CASE NO: \_\_\_\_\_

PLAINTIFF(S)	KENDALL COUNTY COLLECTOR  DEFENDANT	FILE STAMP
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**TAX OBJECTION COMPLAINT**

OWNER
PERMANENT PARCEL NUMBER
COMMON ADDRESS OF PROTESTED PROBERTY
STATE EQUALIZED VALUE
ADDRESSED VALUE
AMOUNT OF TAXES
TAX CODE
<p style="font-size: small; margin: 0;">YOU MUST INDICATE THE NAME &amp; ADDRESS OF EACH TAXING BODY WHICH IS AFFECTED BY THIS OBJECTION (LISTED ON YOUR REAL-ESTATE TAX BILL)</p>

\_\_\_\_\_  
Name of Objector

\_\_\_\_\_  
Address

\_\_\_\_\_  
City Zip

\_\_\_\_\_  
Phone Number

**REASONS FOR COMPLAINT ARE SHOWN ON PAGE TWO  
OF THIS COMPLAINT**

\_\_\_\_\_  
Attorney

\_\_\_\_\_  
Address

\_\_\_\_\_  
City Zip

\_\_\_\_\_  
Phone Number

CASE NO: \_\_\_\_\_

\_\_\_ 1. I protested the valuation placed upon said premises for the said year before the Kendall County Board of Review.

**PLEASE NOTE:**

Failure to protest the Board of Review can result in this objection being dismissed by the court.

\_\_\_ 2. Amount of Assessed Value Sought: \$\_\_\_\_\_

Factual reasons for seeking such amount:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

WHEREFORE, the plaintiff(s) pray(s) that this Court enter an order granting the relief requested and any other relief the Court deems necessary.

SUBSCRIBED AND SWORN BEFORE ME

DATE: \_\_\_\_\_

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Circuit Clerk

\_\_\_\_\_  
Signature of Plaintiff or Attorney

**ROBYN INGEMUNSON, KENDALL COUNTY CIRCUIT COURT CLERK,  
YORKVILLE, IL**

(35 ILCS 200/Tit. 8 heading)

TITLE 8. TAX OBJECTIONS

(35 ILCS 200/Art. 23 heading)

Article 23. Procedures and  
Adjudication for Tax Objections

(35 ILCS 200/23-5)

Sec. 23-5. Payment under protest. Beginning with the 1994 tax year in counties with 3,000,000 or more inhabitants, and beginning with the 1995 tax year in all other counties, if any person desires to object to all or any part of a property tax for any year, for any reason other than that the property is exempt from taxation, he or she shall pay all of the tax due within 60 days from the first penalty date of the final installment of taxes for that year. Whenever taxes are paid in compliance with this Section and a tax objection complaint is filed in compliance with Section 23-10, 100% of the taxes shall be deemed paid under protest without the filing of a separate letter of protest with the county collector.

(Source: P.A. 88-455; 89-126, eff. 7-1195.)

(35 ILCS 200/23-10)

Sec. 23-10. Tax objections and copies. Beginning with the 2003 tax year, in counties with 3,000,000 or more inhabitants, the person paying the taxes due as provided in Section 23-5 may file a tax objection complaint under Section 23-15 within 165 days after the first penalty date of the final installment of taxes for the year in question. Beginning with the 2003 tax year, in counties with less than 3,000,000 inhabitants, the person paying the taxes due as provided in Section 23-5 may file a tax objection complaint under Section 23-15 within 75 days after the first penalty date of the final installment of taxes for the year in question. However, in all counties in cases in which the complaint is permitted to be filed without payment under Section 23-5, it must be filed prior to the entry of judgment under Section 21-175. In addition, the time specified for payment of the tax provided in Section 23-5 shall not be construed to delay or prevent the entry of judgment against or the sale of, tax delinquent property if the taxes

have not been paid prior to the entry of judgment under Section 21-175. An objection to an assessment for any year shall not be allowed by the court, however, if an administrative remedy was available by complaint to the board of appeals or board of review under Section 16-55 or Section 16-115, unless that remedy was exhausted prior to the filing of the tax objection complaint.

When any complaint is filed with the court in a county with less than 3,000,000 inhabitants, the plaintiff shall file 3 copies of the complaint with the clerk of the circuit court. Any complaint or amendment thereto shall contain (i) on the first page a listing of the taxing districts against which the complaint is directed and (ii) a summary of the reasons for the tax objections set forth in the complaint with enough copies of the summary to be distributed to each of the taxing districts against which the complaint is directed. Within 10 days after the complaint is filed, the clerk of the circuit court shall deliver one copy to the State's Attorney and one copy to the county clerk, taking their receipts therefore. The county clerk shall, within 30 days from the last day for the filing of complaints, notify the duly elected or appointed custodian of funds for each taxing district that may be affected by the complaint, stating (i) that a complaint has been filed and (ii) the summary of the reasons for the tax objections set forth in the complaint. Any amendment to a complaint, except any amendment permitted to be made in open court during the course of a hearing on the complaint, shall also be filed in triplicate, with one copy delivered to the State's Attorney and one copy delivered to the county clerk by the clerk of the circuit court. The State's Attorney shall within 10 days of receiving his or her copy of the amendment notify the duly elected or appointed custodian of funds for each taxing district whose tax monies may be affected by the amendment, stating (i) that the amendment has been filed and (ii) the summary of the reasons for the tax objections set forth in the amended complaint. The State's Attorney shall also notify the custodian and the county clerk in writing of the date, time and place of any hearing before the court to be held upon the complaint or amended complaint not later than 4 days prior to the hearing. The notices provided in this Section shall be by letter addressed to the custodian or the county clerk and may be mailed by regular mail, postage prepaid, postmarked within the required period, but not less than 4 days before a hearing. (Source: P.A. 93-378, eff. 7-24-03.)

(35 ILCS 200/23-15)

Sec. 23-15. Tax objection procedure and hearing.

(a) A tax objection complaint under Section 23-10 shall be filed in the circuit court of the county in which the subject property is located. Joinder of plaintiffs shall be permitted to the same extent permitted by law in any personal action pending in the court and shall be in accordance with Section 2-404 of the Code of Civil Procedure; provided, however, that no complaint shall be filed as a class action. The complaint shall name the county collector as defendant and shall specify any objections that the plaintiff may have to the taxes in

question. No appearance or answer by the county collector to the tax objection complaint, nor any further pleadings, need be filed. Amendments to the complaint may be made to the same extent which, by law, could be made in any personal action pending in the court.

(b) (1) The court, sitting without a jury, shall hear and determine all objections specified to the taxes, assessments, or levies in question. This Section shall be construed to provide a complete remedy for any claims with respect to those taxes, assessments, or levies, excepting only matters for which an exclusive remedy is provided elsewhere in this Code.

(2) The taxes, assessments, and levies that are the subject of the objection shall be presumed correct and legal, but the presumption is rebuttable. The plaintiff has the burden of proving any contested matter of fact by clear and convincing evidence.

(3) Objections to assessments shall be heard de novo by the court. The court shall grant relief in the cases in which the objector meets the burden of proof under this Section and shows an assessment to be incorrect or illegal. If an objection is made claiming incorrect valuation, the court shall consider the objection without regard to the correctness of any practice, procedure, or method of valuation followed by the assessor, board of appeals, or board of review in making or reviewing the assessment, and without regard to the intent or motivation of any assessing official. The doctrine known as constructive fraud is hereby abolished for purposes of all challenges to taxes, assessments, or levies.

(c) If the court orders a refund of any part of the taxes paid, it shall also order the payment of interest as provided in Section 23-20. Appeals may be taken from final judgments as in other civil cases.

(d) This amendatory Act of 1995 shall apply to all tax objection matters still pending for any tax year, except as provided in Sections 23-5 and 23-10 regarding procedures and time limitations for payment of taxes and filing tax objection complaints.

(e) In counties with less than 3,000,000 inhabitants, if the court renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the court's assessment is based, or unless the decision of the court is reversed or modified upon review.

(Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff. 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626, eff. 8-9-96.)