APPELLATE COURT OF ILLINOIS, SECOND DISTRICT

In re Application of Skidmore

2018 IL App (2d) 170369 · No. 2-17-0369 · Decided June 13, 2018

SUMMARY

The Illinois Appellate Court, Second District, affirmed the circuit court’s order directing issuance of a tax deed. The court held that using the property index number as the certificate-of-sale number on statutory tax-sale notices constituted strict compliance with the Illinois Property Tax Code because the notices contained complete and correct information.

CASE DETAILS

COURT	Appellate Court of Illinois, Second District
WRITING FOR THE COURT	Justice Zenoff; Justice McLaren; Justice Burke
JURISDICTION	Illinois
DECIDED	June 13, 2018
DOCKET	2-17-0369
DISPOSITION	affirmed
PROCEDURAL POSTURE	Objector appealed from the Lake County circuit court's order denying his objection to the issuance of a tax deed and directing the county clerk to issue the tax deed.
STANDARD OF REVIEW	De novo review of the statutory-construction issue.
PRECEDENTIAL VALUE	Published Illinois Appellate Court opinion
PARTIES	Kenneth J. Meurer, Objector-Appellant v. Interstate Funding Corporation, Petitioner-Appellee

TOPICS

property tax · tax collection · statutory interpretation · appellate procedure

PRACTICE AREAS

property tax · tax liens · statutory interpretation · appellate procedure

QUESTIONS PRESENTED

1. Whether using the property's PIN as the certificate-of-sale number on the required tax-sale notices strictly complied with the Illinois Property Tax Code.
2. Whether the incomplete record required presumptions against the appellant regarding alleged findings made by the circuit court.

HOLDINGS

1. Although the appellant failed to provide a complete record of the trial proceedings, the record was sufficient to resolve the statutory-construction question presented; any doubts or deficiencies in the record were construed against the appellant.
2. A tax-sale purchaser strictly complies with the Illinois Property Tax Code when the required post-sale and subsequent notices contain complete and correct information, including the use of the property's PIN as the certificate-of-sale number where the county clerk does not issue a separate certificate number.

KEY QUOTATIONS

> *"From this, we necessarily conclude that, where a post-sale notice and all subsequent notices impart complete, correct information, they strictly comply with the Code."* (¶ 14)

> *"Accordingly, we hold that Interstate strictly complied with the notice requirements of the Code, entitling it to a tax deed."* (¶ 20)

FACTUAL BACKGROUND

Interstate Funding Corporation purchased the delinquent taxes on Meurer's Lake County condominium and received a certificate of sale. In its post-sale and subsequent tax-deed notices, the county clerk used the property's PIN in the space designated for the certificate-of-sale number because Lake County did not separately designate certificate numbers. Meurer argued that this constituted noncompliance with the Property Tax Code and barred issuance of a tax deed.

PROCEDURAL HISTORY

Interstate Funding Corporation purchased delinquent property taxes and petitioned the circuit court of Lake County for a tax deed. Kenneth J. Meurer objected, asserting that the notices required by the Illinois Property Tax Code were defective because they listed the property's PIN where the forms requested a certificate-of-sale number. The circuit court denied the objection and motion to reconsider, ordered the county clerk to issue a tax deed, and the Appellate Court of Illinois affirmed.

DISPOSITION

affirmed

CASES CITED

- In re Application of the County Treasurer & ex officio County Collector, 2011 IL App (1st) 101966
- In re Marriage of Abu-Hashim, 2014 IL App (1st) 122997, ¶ 15

- Foutch v. O'Bryant, 99 Ill. 2d 389, 392 (1984)
- In re Application of the County Treasurer & ex officio County Collector, 2013 IL App (1st) 130103
- Flamm, 2013 IL App (1st) 130103, ¶ 9
- Bonaguro v. County Officers Electoral Board, 158 Ill. 2d 391, 397 (1994)
- Solon v. Midwest Medical Records Ass'n, 236 Ill. 2d 433, 441 (2010)
- In re Application of the County Collector, 295 Ill. App. 3d 703, 708–09 (1998)
- In re Application of the Kane County Collector, 2014 IL App (2d) 140265, ¶ 15
- In re Application of Anderson, 162 Ill. App. 3d 815, 820 (1987)
- People ex rel. Carr v. Pittsburgh, Cincinnati, Chicago & St. Louis Ry. Co., 316 Ill. 410, 414 (1925)
- In re Application of the County Collector, 356 Ill. App. 3d 668, 673–74 (2005)
- Midwest Real Estate Investment Co., 295 Ill. App. 3d 703, 705 (1998)
- In re Application of the Cook County Collector, 100 Ill. App. 3d 178, 179 (1981)
- Williams v. Danley Lumber Co., 129 Ill. App. 3d 325 (1984)
- In re Application of the County Treasurer & ex officio County Collector, 2013 IL App (1st) 130463
- In re Application of the County Treasurer & ex officio County Collector, 2013 IL App (1st) 130103