

Sale in Error Cheat Sheet

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