

COOK COUNTY ASSESSOR
118 N. CLARK ST., 3RD FLOOR
CHICAGO, ILLINOIS 60602

NOTICE OF AMNESTY PERIOD FOR ALL TAXPAYERS OWING ARREARAGE DUE TO ERRONEOUS PROPERTY TAX HOMESTEAD EXEMPTIONS

In accord with amendment to the Illinois Property Tax Code by adding Section 9-275, effective June 1, 2013, the Cook County Assessor has established an amnesty period for all taxpayers owing any amount due to an erroneous homestead exemption granted in a tax year prior to the 2013 tax year. The amnesty period shall run from June 1, 2013 through December 31, 2013.

If, during the amnesty period, the taxpayer pays the entire arrearage due for tax years prior to 2013, the county clerk shall abate and not seek to collect any interest or penalties that may be applicable and shall not seek civil or criminal prosecution for any taxpayer for tax years prior to 2013. Failure to pay all such arrearages due during the amnesty period shall invalidate the amnesty for that taxpayer.

To take advantage of the amnesty, the taxpayer must: 1) present himself or herself in person to the Office of the Cook County Assessor and affirmatively give notice that he or she received a specific erroneous homestead exemption in a specific previous assessment year and allow the amount of arrearages to be calculated, and 2) pay all arrearages due to the Cook County Treasurer.

The Offices of the Cook County Assessor is open between 8:30 am and 5:00 pm, Monday through Friday at 118 North Clark Street, 3rd Floor, Chicago, Illinois, excluding designated holidays. The Office of the Cook County Treasurer is open between 9:00 am and 5:00 pm, Monday through Friday at 118 North Clark Street, Room 112, Chicago, Illinois, excluding designated holidays.

INELIGIBILITY NOTE: By law, a taxpayer who has claimed 3 or more homestead exemptions in error shall not be eligible for the amnesty period. Also by law, taxpayers who are parties to any criminal investigation or to any civil or criminal litigation that is pending in any circuit court, appellate court, or the Supreme Court of Illinois for nonpayment, delinquency, or fraud in relation to any property tax imposed by any taxing district located in Illinois as of June 1, 2013 may not take advantage of the amnesty period.