## Sale in Error Cheat Sheet Revised January 1, 2024 per Public Act 103-0555

35 ILCS 200/ 21-310 Grounds Administrative Sale in error (a)(1) Property not taxable or taxes null and void X X X X X X X X X X X X X X X X X X X	Real Estate		200/21-310 ( c)	200/21-315
(a)(1) Property not taxable or taxes null and void X X X  (2) Taxes paid prior to sale X X X  (3) Double assessment X X X X  (4) Description void for uncertainty X X X  (5) Error by county official S  (5.5) Homestead property taxes paid but not properly applied X X X  (6) Owner bankrupt prior to sale X X X  (7) Property owned by unit of government X X X  (8) Reservist or National Guard granted extension X X X  (9) Owner bankrupt after tax sale S  (1) Improvements destroyed after tax sale S  (2) Improvements destroyed after tax sale S  (3) United States interest not extinguished by tax deed X X  (4) Hazardous waste on property unknown to tax buyer at sale S  (22-35) Municipal lien S  (22-35) Denial of deed S  (a)(1) Property not taxable or taxes null and void X X X  (5) Froperty not taxable or taxes null and void X X X  (1.5) Mobile Home moved X X X  (2) Taxes paid prior to sale X X X  (3) Double assessment X X X  (4) Description void for uncertainty X X  (5) Error by county official X X X  (6) Owner bankrupt prior to sale X X X  (7) Property owned by unit of government X X X  (8) Owner bankrupt prior to sale X X X  (9) Owner bankrupt after tax sale X X X  (17) Property owned by unit of government X X X  (18) Owner bankrupt after tax sale X X X  (19) Owner bankrupt after tax sale X X X  (20) Improvements destroyed after tax sale	35 ILCS 200/		Administrative	Interest paid
Taxes paid prior to sale			Sale in error	on refund
(3) Double assessment (4) Description void for uncertainty (5) Error by county official (5.5) Homestead property taxes paid but not properly applied (5.5) Homestead property taxes paid but not properly applied (6) Owner bankrupt prior to sale (7) Property owned by unit of government (8) Reservist or National Guard granted extension (9) United States interest not extinguished by tax deed (1) United States interest not extinguished by tax deed (2) Improvements destroyed after tax sale (3) United States interest not extinguished by tax deed (4) Hazardous waste on property unknown to tax buyer at sale (22-35) Municipal lien (22-35) Denial of deed (3) LCS \$16/2 25.5 Grounds (3) Interest paid on refund (3) Interest paid on refund (4) Property not taxable or taxes null and void (5) Taxes paid prior to sale (6) Taxes paid prior to sale (7) Taxes paid prior to sale (8) Description void for uncertainty (9) Error by county official (1) Comer bankrupt prior to sale (2) Improvements destroyed after tax sale (3) Improvements destroyed after tax sale	(a)(1)	Property not taxable or taxes null and void		
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