

NOTICE: This order was filed under Supreme Court Rule 23 and is not precedent except in the limited circumstances allowed under Rule 23(e)(1).

2026 IL App (3d) 250259-U

Order filed September 22, 2026

IN THE
APPELLATE COURT OF ILLINOIS
THIRD DISTRICT

2026

<i>In re</i> APPLICATION OF THE COUNTY	)	Appeal from the Circuit Court
TREASURER AND <i>ex officio</i> COUNTY	)	of the 18th Judicial Circuit,
COLLECTOR OF DU PAGE COUNTY,	)	Du Page County, Illinois,
ILLINOIS, for Order of Judgment	)	
and Sale Against Real Estate	)	
Returned Delinquent for the Non-	)	
Payment of General Taxes and	)	Appeal No. 3-25-0259
Special Assessments for the Year	)	Circuit No. 17-TD-123
2013 and Prior Years	)	
	)	
(ZHY Investments, LLC,	)	
Petitioner-Appellee,	)	
v.	)	Honorable
Victor C. Hsing,	)	Paul M. Fullerton,
Respondent-Appellant).	)	Judge, Presiding.

JUSTICE BRENNAN delivered the judgment of the court.
Presiding Justice Hettel and Justice Anderson concurred in the judgment.

ORDER

¶ 1 *Held:* We affirm the circuit’s ruling on petitioner’s motion to implement the mandate, denial of respondent’s motion for equity surplus, and denial of respondent’s motion for a preliminary injunction as moot. Affirmed.

¶ 2 Respondent, Victor C. Hsing, appeals the circuit court’s ruling on petitioner’s, ZHY Investments, LLC’s (ZHY), motion to implement this court’s mandate, denial of Hsing’s motion

for an equity surplus payment, and denial of Hsing’s motion for a preliminary injunction as moot. For the reasons set forth below, we affirm.

¶ 3

I. BACKGROUND

¶ 4

This case involves a residence located at 2751 Stockton Road in Naperville (Stockton property), which Hsing purchased in 1998. Years later, on November 20, 2014, ZHY purchased delinquent property taxes on the Stockton property for the 2013 tax year. ZHY subsequently paid the 2014 and 2016 taxes for the Stockton property, but Hsing paid the 2015 property taxes. Extensive litigation ensued, as set forth at length in the dispositions in the two prior appeals in this case. *In re Application of the County Treasurer & ex officio County Collector of Du Page County*, 2019 IL App (2d) 180909-U (*Hsing I*); *In re Application of the County Treasurer & ex officio County Collector of Du Page County*, 2024 IL App (3d) 220465 (*Hsing II*). We recount only those facts relevant to the issues in this appeal.

¶ 5

A. *Hsing I*

¶ 6

On August 8, 2017, ZHY filed a petition for tax deed for the Stockton property and attempted to serve notice upon Hsing, as required by sections 22-10 and 22-25 of the Illinois Property Tax Code (35 ILCS 200/22-10, 22-25 (West 2016)). Hsing did not redeem the Stockton property prior to expiration of the redemption period. Thereafter, ZHY filed a verified application for tax deed. Following a hearing, on January 3, 2018, the circuit court entered an order directing issuance of a tax deed and possession to ZHY. On February 5, 2018, the Du Page County Clerk issued a tax deed to ZHY, which ZHY recorded on February 8, 2018.

¶ 7

Just over one month later, on March 13, 2018, Hsing filed a petition to vacate the circuit court’s January 3, 2018, order pursuant to section 2-1401 of the Illinois Code of Civil Procedure (Code) (735 ILCS 5/2-1401 (West 2016)) and void the tax deed, arguing that ZHY failed to

conduct a diligent inquiry to determine his whereabouts, failed to serve the required parties, and procured the tax deed through fraud. Following briefing and argument, the circuit court granted ZHY's motion to dismiss Hsing's section 2-1401 petition pursuant to section 2-619 of the Code (735 ILCS 5/2-619 (West 2016)). Hsing appealed, and the Second District reversed the dismissal of the petition and remanded the case to the circuit court for further proceedings. *Hsing I*, 2019 IL App (2d) 180909-U. The Second District held that ZHY had not meet its burden of presenting an affirmative matter that defeated the claim and that, even if it had, Hsing presented disputed facts regarding ZHY's attempts to serve the requisite notice. *Id.* ¶ 36.

¶ 8

B. *Hsing II*

¶ 9

On remand, following discovery, the parties filed cross-motions for summary judgment on Hsing's section 2-1401 petition. Following briefing and argument, on October 3, 2022, the circuit court entered an order granting summary judgment to Hsing, finding that Hsing's procedural due process rights had been violated and that the tax deed was procured by fraud. The circuit court subsequently entered an order directing Hsing to deposit \$105,847.25 (the amount of the tax debt owed) with the Du Page County Clerk in satisfaction of section 22-80 of the Property Tax Code (35 ILCS 200/22-80 (West 2022)) (entitled "Order of court setting aside tax deed; payments to holder of deed") and staying the October 3, 2022, order until further order of the court. Thereafter, Hsing deposited the sum in accordance with section 22-80. On November 4, 2022, in accordance with the October 3, 2022, order, the circuit court entered an order, *inter alia*, vacating the January 3, 2018, order (directing issuance of a tax deed and possession to ZHY) and declaring ZHY's February 8, 2018, recorded tax deed "void and held for naught." However, the circuit court stayed its order until November 10, 2022, for the presentment of any motion to stay pending appeal, if a

notice of appeal were filed. On November 7, 2022, Hsing recorded the circuit court’s November 4, 2022, order.

¶ 10 ZHY timely appealed and, on November 9, 2022, filed a motion to stay the October 3, 2022, and November 4, 2022, orders pending appeal pursuant to Illinois Supreme Court Rule 305(b) (eff. July 1, 2017). In its motion to stay, ZHY asserted that the October 3, 2022, and November 4, 2022, orders effectively vacated the tax deed issued to ZHY and revested Hsing with title to the Stockton property. ZHY further noted that the property was unencumbered and that Hsing had maintained a possessory interest in the property during the prior four years (when ZHY had held title by tax deed) pursuant to an agreement with ZHY. ZHY argued that a stay pending appeal was necessary to prevent Hsing from immediately transferring title and rendering the appeal moot. See Ill. S. Ct. R. 305(k) (eff. July 1, 2017) (“If a stay is not perfected within the time for filing the notice of appeal [or within any extension of time], the reversal or modification of the judgment does not affect the right, title, or interest of any person who is not a party to the action in or to any real or personal property that is acquired after the judgment becomes final and before the judgment is stayed[.]”). On November 23, 2022, the circuit court entered an order granting the stay pending appeal contingent upon ZHY’s posting of \$46,400 as security before December 7, 2022 (and continuing to stay the October 3, 2022, and November 4, 2022, orders). ZHY timely posted the security, and the circuit court thereafter entered an order noting that the stay was in effect.

¶ 11 On October 9, 2024, this court reversed the circuit court’s judgment and remanded the case, stating, “[W]e remand this case to the circuit court for entry of an order granting summary judgment to ZHY and reissuing a tax deed to ZHY for the subject property.” *Hsing II*, 2024 IL App (3d) 220465, ¶ 50. We held that the circuit court erred in concluding that Hsing’s due process

rights were violated, reasoning that ZHY provided all notices required by the Property Tax Code and exercised the requisite due diligence. *Id.* ¶¶ 31-41. We also held that the circuit court erred in concluding that ZHY procured the tax deed by fraud, reasoning, *inter alia*, that the record did not support the finding that ZHY misrepresented its attempts to serve Hsing or failed to disclose known facts. *Id.* ¶¶ 43-48. Our supreme court denied Hsing’s petition for leave to appeal on January 29, 2025. *In re Application of the County Treasurer & ex officio County Collector of Du Page County*, No. 131220, 251 N.E.3d 391 (Ill. Jan. 29, 2025). The mandate in *Hsing II* was issued on March 6, 2025, stating, “[O]n 9th day of October, 2024 the final judgment of said Appellate Court was entered of record as follows: Reversed and Remanded.” The mandate attached a copy of the opinion in *Hsing II*.

¶ 12 Parenthetically, we note that, on March 5, 2025, Hsing filed a separate action in the circuit court of Du Page County against ZHY, the Du Page County Clerk, and the Du Page County Treasurer, seeking judgment in the amount of the Stockton property’s fair market value, less the tax debt owed; sums paid for the property during the pendency of the appeal; and attorney fees and costs of suit. See *Hsing v. ZHY Investments, LLC*, No. 2025-MR-000169 (Cir. Ct. Du Page County). Citing the United State Supreme Court’s May 25, 2023, decision in *Tyler v. Hennepin County*, 598 U.S. 631 (2023), Hsing alleged, *inter alia*, that the issuance of a tax deed without compensation to the owner for the property’s value in excess of the tax debt owed is an unconstitutional taking in violation of the fifth amendment to the United States Constitution (U.S. Const., amend. V) and that ZHY is a state actor working in conjunction with Du Page County to collect taxes and foreclose the county’s tax lien. Hsing further alleged that the Property Tax Code (35 ILCS 200/1-1 *et seq.* (West 2024)) is unconstitutional to the extent it allows for the forfeiture

of surplus equity without just compensation. The case was stayed pending disposition of the instant appeal.

¶ 13

C. Hsing III

¶ 14

On March 17, 2025, ZHY filed a motion to implement this court’s mandate in *Hsing II*, requesting the circuit court to enter an order: (1) vacating its October 3, 2022, order (granting summary judgment to Hsing on his section 2-1401 petition), (2) denying Hsing summary judgment on his section 2-1401 petition, (3) entering summary judgment in ZHY’s favor on the section 2-1401 petition, (4) finding that the January 3, 2018, order directing issuance of the tax deed “is in full force and effect and in all respects valid” for the Stockton property, (5) finding that the tax deed issued to ZHY and recorded on February 8, 2018, “is in full force and effect and in all respects valid,” and (6) directing the Du Page County Clerk to pay ZHY its deposited amount of \$46,400. ZHY argued that the effect of this court’s reversal of the circuit court’s October 3, 2022, order was to reinstate the original judgment, *i.e.*, the January 3, 2018, order directing issuance of a tax deed and possession to ZHY.

¶ 15

Hsing filed a response to ZHY’s motion to implement the mandate and also sought an order directing ZHY, as a state actor working in conjunction with Du Page County, to pay Hsing the amount of the Stockton property’s equity surplus upon reissuance of the tax deed to ZHY. Hsing disputed that this court’s mandate to “reissue” a tax deed to ZHY for the Stockton property meant to reinstate the tax deed ZHY recorded on February 8, 2018 (following the January 3, 2018, order directing issuance of a tax deed and possession to ZHY). Rather, according to Hsing, “reissue” meant that a *new* tax deed must be created and recorded to transfer ownership of the Stockton property to ZHY. Hsing further argued that, upon the reissuance of a tax deed to ZHY, the circuit court was required to order ZHY to pay Hsing the amount of the fair cash value of the Stockton

property, as determined by the circuit court upon submission of an appraisal, less \$105,847.25 (the amount of the tax debt owed).

¶ 16 Hsing also filed a motion for a preliminary injunction and for a stay to prevent his title and possession from being taken without payment of the equity surplus. Hsing attached an appraisal for the Stockton property, reflecting a value of \$605,000. Hsing asserted that there was no specific procedure or law to protect him from the unconstitutional taking and challenged the constitutionality of the Property Tax Code (35 ILCS 200/1-1 *et seq.* (West 2024)), stating that, to date, the Illinois legislature had not amended the statute in response to the United States Supreme Court’s decision in *Tyler. Tyler*, 598 U.S. 631. Parenthetically, we note that, since the filing of the briefs in this appeal, the Property Tax Code was amended. See Pub. Act 104-553, § 5 (eff. July 10, 2026) (amending 35 ILCS 200/21-90 *et seq.* and adding 35 ILCS 200/1-21 *et seq.*). Neither party addresses the amendment or argues its applicability here.

¶ 17 ZHY filed a response to Hsing’s motion for payment of the equity surplus, arguing that the claim was beyond the scope of this court’s mandate in *Hsing II*. ZHY argued that the mandate required the circuit court to simply vacate its October 3, 2022, and November 4, 2022, orders and then enter an order providing that the voided original tax deed is in effect and valid. In disputing Hsing’s position that this court had directed the circuit court to issue a *new* tax deed, ZHY argued that “reissue,” as used in the mandate, meant reviving, resurrecting, reestablishing, or reinstating the original voided tax deed. Were it otherwise, ZHY argued, this court would have directed the circuit court to simply “issue” a tax deed.

¶ 18 In addition to the parties’ filings, we note that the Du Page County Clerk and the Du Page County Treasurer, as objectors, filed an “Objection To Issuance Of Tax Deed.” The objectors acknowledged that ZHY is entitled to a tax deed pursuant to *Hsing II*. However, the objectors

requested the circuit court to consider the implications of *Tyler* and, if appropriate, adjudicate the value of the Stockton property and require that ZHY, as the effective state actor pursuing the tax deed, pay Hsing the difference between the value of the Stockton property and the taxes ZHY paid to obtain the tax deed (plus any applicable fees, costs, and interest). *Tyler*, 598 U.S. 631. In response, ZHY argued that the objectors lacked standing, noting that, while they may have had a right to appear in the proceeding involving the petition for a tax deed, they were not parties in the section 2-1401 proceeding and had never petitioned to intervene.

¶ 19 On April 22, 2025, the circuit court ruled on ZHY’s motion to implement the mandate. Initially, noting that it was bound to follow this court’s mandate in *Hsing II*, the circuit court found that it did not have jurisdiction to determine the Stockton property’s equity surplus amount—raised for the first time on remand. The circuit court observed that the mandate “vest[s] a trial court with jurisdiction only to take action that complies with the reviewing Court’s mandate”; thus, “the trial court lacks authority to exceed the scope of the mandate and must obey precise and unambiguous directions on remand.”

¶ 20 Turning to the language in *Hsing II* (i.e., remanding the case to the circuit court “for entry of an order granting summary judgment to ZHY and reissuing a tax deed to ZHY for the subject property”), the circuit court found,

“It is unambiguous that the conclusion of the Appellate Court was to remand this case to the Circuit Court for entry of an order granting summary judgment to ZHY and reissuing a tax deed to ZHY for the subject property.

Nowhere in the Appellate Court’s opinion is there any discussion of the *Tyler* case or any discussions of the constitutionality of the Property Tax Code. As ZHY correctly points out, there’s no implication in the Court’s order to determine its decision in light of

Tyler or that Hsing would be entitled to compensation as part of a summary judgment ruling.

Instead, the Court ruled, quote, we further find that no question of fact exists and ZHY is entitled to judgment as a matter of law.

In other words, the jurisdiction is vested in the Circuit Court, this Court, solely to grant summary judgment and reissue a tax deed. Not consider constitutional implications of the Property Tax Code that were never raised prior to the objection and response following remand.

* * *

Further, ZHY correctly notes that the matter before the Circuit Court, this Court, and the Appellate Court was a 2-1401 petition and not the original tax deed petition.

In other words, the only issue raised was whether the judgment granting the tax deed should be reopened. The Appellate Court reversed the Circuit Court and said that it should not be. Thus, there is no further discussion to be had on the tax deed in this case.

There was no allegation of Fifth Amendment violations until Hsing filed its response to ZHY's motion to implement the mandate. Thus, it's too late at this stage to be considered by this Court.

* * *

A reversal obligates the decree and leaves the cause as it's stood prior to its entry restoring the parties to their original positions. *** It is the mandate of the Appellate Court to direct the Circuit Court what to do upon remand, and it's clear that the Appellate Court remanded this case for the entry of an order granting summary judgment to ZHY and reissuing a tax deed to ZHY for the subject property.”

¶ 21 In accordance with its findings, the circuit court entered a written order, as follows: (1) vacating the October 3, 2022, order in its entirety; (2) granting summary judgment in ZHY’s favor on the section 2-1401 petition and denying Hsing summary judgment on the petition; (3) vacating the portions of the November 4, 2022, order that had vacated the January 3, 2018, order directing issuance of a tax deed and that had declared the ZHY’s February 8, 2018, recorded tax deed void; (4) stating that the January 3, 2018, order directing issuance of a tax deed “is in full force and effect and in all respects valid” for the Stockton property and that ZHY’s February 8, 2018, recorded tax deed conveying title to the Stockon property “is in full force and effect and in all respects valid”; (5) granting ZHY possession of the Stockton property; (6) denying Hsing’s motion for compensation of equity surplus; (7) ordering the Du Page County Clerk to pay ZHY its deposited amount of \$46,400 and to pay Hsing his deposited amount of \$105,847.25; and (8) overruling and denying the Du Page County Clerk’s and Treasurer’s objections. On April 28, 2025, ZHY recorded the April 22, 2025, order. Subsequently, on May 5, 2025, the circuit court entered an order, *inter alia*, denying Hsing’s motion for a preliminary injunction as moot due to its April 22, 2025, order.

¶ 22 Hsing timely filed a notice of appeal from the April 22, 2025, and May 5, 2025, circuit court orders.

¶ 23 II. ANALYSIS

¶ 24 Hsing’s primary argument on appeal is that the circuit court failed to comply with the mandate in *Hsing II*. According to Hsing, the circuit court was required to order the issuance and recording of a new tax deed and payment of the equity surplus once ownership of the Stockton property was transferred to ZHY. For the reasons set forth below, we disagree and hold that the circuit court did not err in applying the mandate.

¶ 25 A reviewing court’s reversal of a judgment is final as to all questions decided, and if the cause is remanded, the trial court may act only in conformity with the reviewing court’s judgment. *PSL Realty Co. v. Granite Investment Co.*, 86 Ill. 2d 291, 305 (1981). The trial court has no authority to act beyond the mandate’s directives. *Id.* at 308-09. Thus, “when a reviewing court issues a mandate, it vests the trial court with jurisdiction to take only such action as conforms to that mandate.” *People ex rel. Daley v. Schreier*, 92 Ill. 2d 271, 276 (1982). A reviewing court’s mandate “is the transmittal of the judgment of that court to the circuit court, and revests the circuit court with jurisdiction.” *PSL Realty*, 86 Ill. 2d at 304. Where, as here, the mandate provides general language to reverse and remand, the circuit court must “examine the opinion and determine what further proceedings would be consistent with the opinion.” *In re Marriage of Jones*, 187 Ill. App. 3d 206, 215-16 (1989). Whether the circuit court complied with our mandate on remand is a question of law subject to *de novo* review. See *Clemons v. Mechanical Devices Co.*, 202 Ill. 2d 344, 351-52 (2002) (“After a remand, the trial court is required to exercise its discretion within the bounds of the remand. Whether it has done so is a question of law.”); *Quincy School District No. 172 v. Illinois Educational Labor Relations Board*, 366 Ill. App. 3d 1205, 1208 (2006) (“[W]hether the [agency] complied with our mandate is subject to *de novo* review.”).

¶ 26 We turn to the language of the mandate and our opinion in *Hsing II*. The mandate stated, “[O]n 9th day of October, 2024 the final judgment of said Appellate Court was entered of record as follows: Reversed and Remanded.” The mandate attached a copy of the opinion in *Hsing II*, in which we held that the circuit court erred in finding that Hsing’s due process rights were violated and that ZHY committed fraud and therefore erred in granting summary judgment in Hsing’s favor. *Hsing II*, 2024 IL App (3d) 220465, ¶ 50. We further found that no questions of fact existed and that ZHY was entitled to judgment as a matter of law. *Id.* Accordingly, we stated, “We remand

this case to the circuit court for entry of an order granting summary judgment to ZHY and *reissuing* a tax deed to ZHY for the subject property.” (Emphasis added.) *Id.*

¶ 27 At the heart of the parties’ dispute is the meaning of the term “reissue” as used in the mandate. Citing the dictionary definition of the term, *i.e.*, “to come forth again” or “to issue again *especially*: to cause to become available again” (see Merriam-Webster Online Dictionary, <https://www.merriam-webster.com/dictionary/reissue> (last visited Sept. 15, 2026) (emphasis in original)), Hsing contends that the circuit court was required to order the issuance and recording of a *new* version of the tax deed on remand. For the reasons set forth below, we disagree.

¶ 28 Initially, the very dictionary definition of “reissue,” to which Hsing cites, means just that—“to issue again.” See *id.* As ZHY points out, “[a] wholly new tax deed, having never been issued before, could not be issued *again*, but only issued.” ZHY maintains that the circuit court properly interpreted the term as an order to simply *reinstate* the tax deed issued and recorded in 2018. Hsing counters that our opinion in *Hsing II* did not use the word “reinstate” or any similar words such as revive, resurrect, or reestablish. He further juxtaposes the definition of “reissue” with the definition of “reinstate,” *i.e.*, “to place again (as in possession or in a former position)” or “to restore to a previous effective state.” See Merriam-Webster Online Dictionary, <https://www.merriam-webster.com/dictionary/reinstate> (last visited Sept. 15, 2026). According to Hsing, this distinction reflects that “reissue,” as used in the mandate, contemplated a new legal document. The entirety of the mandate and our opinion in *Hsing II* reflects otherwise.

¶ 29 In the opinion, we ordered that the tax deed be reissued. Just as we did not use the term “reinstate,” our opinion said nothing about vacating or setting aside the 2018 tax deed or about creating a new version of a tax deed. Rather, we reversed the entry of summary judgment in Hsing’s favor on the section 2-1401 petition and ordered that summary judgment be entered in

ZHY's favor. In doing so, we effectively ordered the circuit court to restore the parties to their positions as they existed before the filing of the section 2-1401 petition—the point at which the Du Page County Clerk had issued the tax deed to ZHY and ZHY had recorded the tax deed.

¶ 30 This is precisely what the circuit court did. Specifically, the circuit court vacated the portions of the November 4, 2022, order that had vacated the January 3, 2018, order (directing issuance of a tax deed) and that had declared the ZHY's February 8, 2018, recorded tax deed void. The circuit court further held that the January 3, 2018, order directing issuance of a tax deed "is in full force and effect and in all respects valid" for the Stockton property and that ZHY's February 8, 2018, recorded tax deed conveying title to the Stockon property "is in full force and effect and in all respects valid." Accordingly, the circuit court did not err in applying the mandate.

¶ 31 Notwithstanding, Hsing maintains that he owned the Stockton property from November 7, 2022 (the date Hsing recorded the November 4, 2022, order that vacated the January 3, 2018, order issuing the tax deed), through April 28, 2025 (the date ZHY recorded the circuit court's April 22, 2025, ruling on ZHY's motion to implement the mandate) and paid the property taxes, utilities, and maintenance costs on the property during the pendency of the appeal. According to Hsing, at the point when ownership of the Stockton property was transferred from Hsing to ZHY on April 28, 2025, the circuit court was required to order payment of the equity surplus to Hsing.

¶ 32 Initially, we note that the procedural history refutes the proposition that Hsing owned the Stockton property beginning November 7, 2022. Hsing's ownership interest in the Stockton property was divested by virtue of the January 3, 2018, order (directing issuance of a tax deed to ZHY) and the tax deed that ZHY recorded on February 8, 2018. While the circuit court subsequently granted summary judgment in Hsing's favor on the section 2-1401 petition and entered an order vacating the January 3, 2018, order and declaring the tax deed void, that order

was stayed pending appeal pursuant to the grant of ZHY’s Rule 305 motion to stay and ZHY’s posting of security. On appeal in *Hsing II*, as discussed, we reversed the circuit court’s grant of summary judgment in Hsing’s favor and remanded for entry of summary judgment in ZHY’s favor.

¶ 33 Still, Hsing contends that the arguments set forth in ZHY’s Rule 305 motion to stay amounted to an admission that Hsing was the record owner of the Stockton property pending ZHY’s appeal. To be sure, in its motion to stay, ZHY asserted that the October 3, 2022, and November 4, 2022, orders effectively vacated the tax deed issued to ZHY and revested Hsing with title to the Stockton property. ZHY also asserted that a stay pending appeal was necessary to prevent Hsing from immediately transferring title and rendering the appeal moot pursuant to Rule 305(k). See Ill. S. Ct. R. 305(k) (eff. July 1, 2017) (“If a stay is not perfected within the time for filing the notice of appeal [or within any extension of time], the reversal or modification of the judgment does not affect the right, title, or interest of any person who is not a party to the action in or to any real or personal property that is acquired after the judgment becomes final and before the judgment is stayed[.]”). However, the point is that ZHY sought a stay of these orders pending appeal to *prevent* these things from happening, and the circuit court, in fact, granted the stay.

¶ 34 Moreover, we agree with the circuit court that any request for payment of equity surplus was outside the scope of our mandate in *Hsing II*. The only issue raised in *Hsing II* was the challenge to summary judgment in Hsing’s favor on his section 2-1401 petition. In that petition, Hsing asserted that ZHY failed to conduct a diligent inquiry to determine his whereabouts, failed to serve the required parties, and procured the tax deed through fraud. Hsing sought to void the tax deed; he made no claim for payment of equity surplus or violation of the takings clause. In turn, our opinion in *Hsing II* included no discussion of the United State Supreme Court’s decision in *Tyler* or the takings clause. *Tyler*, 598 U.S. 631. Thus, the circuit court had no jurisdiction to

consider Hsing’s claim for equity surplus raised for the first time on remand from *Hsing II* and correctly found that the claim was outside the scope of the mandate. See *Schreier*, 92 Ill. 2d at 276 (the reviewing court’s mandate vests the circuit court with jurisdiction to take only such action in conformity with the mandate); *PSL Realty*, 86 Ill. 2d at 308-09 (the trial court has no authority to act beyond the mandate’s directives). In so concluding, we express no opinion on the merits of Hsing’s claim for equity surplus. We simply agree with the circuit court that the claim was outside the scope of the mandate in *Hsing II*.

¶ 35 As a final matter, we reject Hsing’s argument that the circuit court erred in denying as moot his motion for a preliminary injunction. The motion sought a stay to prevent his title and possession from being taken without payment of the equity surplus. He sought to enjoin ZHY from recording the tax deed until Hsing was paid his equity surplus. However, the tax deed was already recorded years ago—on February 8, 2018. The circuit court’s ruling on the motion to implement the mandate (which we have affirmed) stated that the January 3, 2018, order directing issuance of a tax deed “is in full force and effect and in all respects valid” for the Stockton property and that ZHY’s February 8, 2018, recorded tax deed conveying title to the Stockon property “is in full force and effect and in all respects valid.” Accordingly, the circuit court properly denied Hsing’s motion for a preliminary injunction as moot given its ruling on ZHY’s motion to implement the mandate.

¶ 36 III. CONCLUSION

¶ 37 The judgment of the circuit court of Du Page County is affirmed.

¶ 38 Affirmed.