

No. 126929

**IN THE
SUPREME COURT OF ILLINOIS**

<i>In re</i> APPLICATION OF THE COUNTY	)	On Appeal from the Appellate Court
COLLECTOR, for Judgment and Order of	)	First Judicial District, No. 1-19-1464
Sale Against Lands and Lot returned)	
Delinquent for Nonpayment of General	)	There heard on Appeal from the
Taxes for the Year 2014 and Prior Years	)	Circuit Court of Cook County, Illinois
	)	Case No. 2017COTD002611, the
(Blossom63 Enterprises LLC,	)	Honorable James Robert Carroll,
	)	Judge presiding
Petitioner-Appellee,)	
)	
v.)	
)	
Devonshire, LLC,)	
)	
Respondent-Appellant).)	

**BRIEF AND APPENDIX OF
RESPONDENT-APPELLANT DEVONSHIRE, LLC**

ORAL ARGUMENT REQUESTED

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NATURE OF THE ACTION

This case arises out of the issuance of a tax deed to Blossom63 Enterprises, LLC (hereinafter “Blossom”) and the successful challenge to the Order Directing County Clerk to Issue Tax Deed and for Other Relief by Devonshire, LLC (hereinafter “Devonshire”). After initially issuing a tax deed to Blossom, the trial court found that the notice required by Section 22-5 of the Property Tax Code [35 ILCS 200/22-5] (hereinafter the “Code”) did not strictly comply with the requirements of the statute and it vacated the Order of May 18, 2018 to Issue a Tax Deed. The trial court also ordered Devonshire to make payment to Blossom consistent with Section 22-80 of the Code, statutorily required to be paid to a tax deed grantee whose tax deed was vacated.

The parties disputed the amount of interest to be included in the Section 22-80 payment amount. The trial court determined that interest ceased to accrue on certain tax amounts as of the final redemption date and ordered Blossom to provide Devonshire with revised Section 22-80 figures consistent with its holding. The final order was entered on June 19, 2019. Blossom filed a timely Notice of Appeal.

On December 28, 2020, the First District Appellate Court issued its decision that reversed the judgment of the Circuit Court of Cook County. In a split decision, the Appellate Court reversed on the first issue, holding that the notice issued by Blossom satisfied the strict compliance requirements and purpose of section 22-5, and reversed on the second issue, holding that, since Blossom prevailed on its tax purchase, it is not entitled to any reimbursement under Section 22-80. *In Re Application of the County Collector*, 2020 IL App (1st) 191464 ¶ 3, 31. A petition for rehearing was not filed.

ISSUES PRESENTED FOR REVIEW

Whether Section 22-5 requires all tax years included in the sale to be listed on the Section 22-5 take notice.

Whether Section 22-80(b) requires payment of interest on taxes paid by the tax deed grantee for the period between the expiration of the period of redemption and the date that the Order for Tax Deed is vacated.

JURISDICTION

The Court has jurisdiction pursuant to Illinois Supreme Court Rules 303 and 315. On December 28, 2020, the First District Appellate Court issued its decision that reversed the judgment of the Circuit Court of Cook County. On February 1, 2021, Devonshire filed a timely Petition for Leave to Appeal. On March 24, 2021, the Court allowed the Petition for Leave to Appeal.

STATUTES INVOLVED

35 ILCS 200/21-240 Payment for property purchased at tax sale; reoffering for sale.

Except as otherwise provided below, the person purchasing any property, or any part thereof, shall be liable to the county for the amount due and shall forthwith pay to the county collector the amount charged on the property. Upon failure to do so, the amount due shall be recoverable in a civil action brought in the name of the People of the State of Illinois in any court of competent jurisdiction. The person so purchasing shall be relieved of liability only by payment of the amount due together with interest and costs thereon, or if the property is reoffered at the sale, purchased and paid for. Reoffering of the property for sale shall be at the discretion of the collector. The sale shall not be closed until payment is made or the property again offered for sale. In counties with 3,000,000 or more inhabitants, only the taxes, special assessments, interest and costs as advertised in the sale shall be required to be paid forthwith. The general taxes charged on the land remaining due and unpaid, including amounts subject to certificates of error, not included in the advertisement, shall be paid by the purchaser within 10 days after the sale, except that upon payment of the fee provided by law to the County Clerk (which fee shall be deemed part of the costs of sale) the purchaser may make written application, within the 10 day period, to the county clerk for a statement of all taxes, interest and costs due and an estimate of the cost of redemption of all forfeited general taxes, which were not included in the advertisement. After obtaining such statement and estimate and an order on the county

collector to receive the amount of forfeited general taxes, if any, the purchaser shall pay to the county collector all the remaining taxes, interest and costs, and the amount necessary to redeem the forfeited general taxes. The county collector shall issue the purchaser a receipt therefor. Any delay in providing the statement or in accepting payment, and delivering receipt therefor, shall not be counted as a part of the 10 days. When the receipt of the collector is issued, a copy shall be filed with the county clerk and the county clerk shall include the amount shown in such receipt in the amount of the purchase price of the property in the certificate of purchase. The purchaser then shall be entitled to a certificate of purchase. If a purchaser fails to complete his or her purchase as provided in this Section, the purchase shall become void, and be of no effect, but the collector shall not refund the amount paid in cash at the time of the sale, except in cases of sale in error. That amount shall be treated as a payment and distributed to the taxing bodies as other collections are distributed. The lien for taxes for the amount paid shall remain on the property, in favor of the purchaser, his or her heirs or assigns, until paid with 5% interest per year on that amount from the date the purchaser paid it. The amount and fact of such ineffective purchase shall be entered in the tax judgment, sale, redemption and forfeiture record opposite the property upon which the lien remains. No redemption shall be made without payment of this amount for the benefit of the purchaser, and no future sale of the property shall be made except subject to the lien of such purchaser. This section shall not apply to any purchase by any city, village or incorporated town in default of other bidders at any sale for delinquent special assessments.

35 ILCS 200/22-5 Notice of sale and redemption rights.

In order to be entitled to a tax deed, within 4 months and 15 days after any sale held under this Code, the purchaser or his or her assignee shall deliver to the county clerk a notice to be given to the party in whose name the taxes are last assessed as shown by the most recent tax collector's warrant books, in at least 10 point type in the following form completely filled in:

TAKE NOTICE

County of

Date Premises Sold

Certificate No.

Sold for General Taxes of (year)

Sold for Special Assessment of (Municipality) and
special assessment number

Warrant No. Inst. No.

**THIS PROPERTY HAS BEEN SOLD FOR
DELINQUENT TAXES**

Property located at

Legal Description or Property Index No.

This notice is to advise you that the above property has been sold for delinquent taxes and that the period of redemption from the sale will expire on

This notice is also to advise you that a petition will be filed for a tax deed which will transfer title and the right to possession of this property if redemption is not made on or before

At the date of this notice the total amount which you must pay in order to redeem the above property is

**YOU ARE URGED TO REDEEM IMMEDIATELY TO
PREVENT LOSS OF PROPERTY**

Redemption can be made at any time on or before by applying to the County Clerk of, County, Illinois at the Office of the County Clerk in, Illinois.

The above amount is subject to increase at 6 month intervals from the date of sale. Check with the county clerk as to the exact amount you owe before redeeming. Payment must be made by certified check, cashier's check, money order, or in cash.

For further information contact the County Clerk

ADDRESS:

TELEPHONE:

.....
Purchaser or Assignee

Dated (insert date).

Within 10 days after receipt of said notice, the county clerk shall mail to the addresses supplied by the purchaser or assignee, by registered or certified mail, copies of said notice to the party in whose name the taxes are last assessed as shown by the most recent tax collector's warrant books. The purchaser or assignee shall pay to the clerk postage plus the sum of \$10. The clerk shall write or stamp the date of receiving the notices upon the copies of the notices, and retain one copy.

The changes to this Section made by this amendatory Act of the 97th General Assembly apply only to tax sales that occur on or after the effective date of this amendatory Act of the 97th General Assembly.

35 ILCS 200/22-80 Order of court setting aside tax deed; payments to holder of deed.

(a) Any order of court vacating an order directing the county clerk to issue a tax deed based upon a finding that the property was not subject to taxation or special assessment, or that the taxes or special assessments had been paid prior to the sale of the property, or that the tax sale was otherwise void, shall declare the tax sale to be a sale in error pursuant to Section 21-310 of this Act. The order shall direct the county collector to refund to the tax deed grantee or his or her successors and assigns (or, if a tax deed has not yet issued, the holder of the certificate) the following amounts:

(1) all taxes and special assessments purchased, paid, or redeemed by the tax purchaser or his or her assignee, or by the tax deed grantee or his or her successors and assigns, whether before or after entry of the order for tax deed, with interest at the rate of 1% per month from the date each amount was paid until the date of payment pursuant to this Section;

(2) all costs paid and posted to the judgment record and not included in paragraph (1) of this subsection (a); and

(3) court reporter fees for the hearing on the application for tax deed and transcript thereof, cost of certification of tax deed order, cost of issuance of tax deed, and cost of recording of tax deed.

(b) Except in those cases described in subsection (a) of this Section, and unless the court on motion of the tax deed petitioner extends the redemption period to a date not later than 3 years from the date of sale, any order of court finding that an order directing the county clerk to issue a tax deed should be vacated shall direct the party who successfully contested the entry of the order to pay to the tax deed grantee or his or her successors and assigns (or, if a tax deed has not yet issued, the holder of the certificate) within 90 days after the date of the finding:

(1) the amount necessary to redeem the property from the sale as of the last day of the period of redemption, except that, if the sale is a scavenger sale pursuant to Section 21-260 of this Act [35 ILCS 200/21-260], the redemption amount shall not include an amount equal to all delinquent taxes on such property which taxes were delinquent at the time of sale; and

(2) amounts in satisfaction of municipal liens paid by the tax purchaser or his or her assignee, and the amounts specified in paragraphs (1) and (3) of subsection (a) of this Section, to the extent the amounts are not included in paragraph (1) of this subsection (b). If the payment is not made within the 90-day period, the petition to vacate the order directing the county clerk to issue a tax deed shall be denied with prejudice, and the order directing the county clerk to issue a tax deed shall remain in full force and effect. No final order vacating any order directing the county clerk to issue a tax deed shall be entered pursuant to this subsection (b) until the payment has been made.

STATEMENT OF FACTS

This case arises out of the June 3, 2016 sale of a commercial condominium unit for delinquent real estate taxes in Cook County, Illinois. (C 19) To receive a Certificate of Purchase for the sale, the successful bidder was required to follow the procedure set forth in section 21-240 of the Code. *In Re Application of the County Collector*, 2020 IL App (1st) 191464, ¶ 6. The sale was memorialized with Certificate of Purchase 14-0002715 which was issued on September 16, 2016. (C 19) The Certificate stated that the 2014 and 2nd Installment of 2013 taxes were paid by the purchaser at the sale, and the total amount memorialized on the Certificate is \$47,309.57 which includes both the 2014 and 2nd Installment of 2013 delinquent taxes. (C 19) On September 27, 2016, Blossom's predecessor in interest delivered a document to the Cook County Clerk for mailing pursuant to section 22-5 of the Property Tax Code, commonly referred to as a section 22-5 take notice. (C 108) The section 22-5 take notice provides notice of sale and redemption rights to the last tax assessee or taxpayer of record within 4 months and 15 days of the sale. *In Re Application of the County Collector*, 2020 IL App (1st) 191464, ¶ 8. The section 22-5 take notice here listed, *inter alia*, that the property was "Sold for General Taxes of 2014". (C 108)

The redemption period for the sale was extended to September 13, 2017, and a Petition for Tax Deed was filed on April 11, 2017. (C 16, 107) Blossom issued take notices following the filing of the Petition pursuant to sections 22-15 and 22-20 of the Code and delivered those notices to the Cook County Sheriff (C 102) and Clerk of the Circuit Court (C 23) for service. Those notices included the text "Sold for General Taxes of 2014 (2013

Incl'd)” and are collectively referred to herein as the “section 22-10 take notice” (C 109, C 111) The property was not redeemed from the tax sale.

On April 15, 2018, Blossom filed an application for the issuance of a tax deed and attached copies of the statutory notices discussed herein. (C 100) On May 17, 2018, Devonshire filed a Petition to Intervene. (C 125) On May 18, 2018, the trial court entered an order directing the county clerk to issue a tax deed (tax deed order). (C 143) The tax deed was then issued and recorded on May 21, 2018. (C 159) On June 14, 2018, within 30 days of the court’s May 18 order, Devonshire filed a Motion to Vacate the tax deed order pursuant to Section 2-1203 of the Code of Civil Procedure. (C 164) Devonshire alleged that the section 22-5 take notice and the section 22-10 take notice failed to strictly comply with the requirements of the Code and that the tax deed order should be vacated. (C 167-168) Devonshire argued in part that because the section 22-5 notice of sale listed the 2014 taxes sold, omitting any reference to the 2013 taxes, while the section 22-10 notice listed “2014 (2013 incl’d),” one of the notices must be incorrect. (C 246-247), *In Re Application of the County Collector*, 2020 IL App (1st) 191464, ¶ 14. Blossom argued that the take notices need not be identical and that both notices strictly complied with the Code. (C 236-239) The parties briefed the issues, and the trial court heard the arguments of the parties on March 18, 2019. (R 11-34)

At the hearing, the trial court found that the section 22-5 take notice did not strictly comply with the code because it omitted the 2013 taxes from the notice. (R 29) The court reasoned that the failure to include all the tax years that were delinquent at the time of the tax sale was unacceptable because a tax purchaser must strictly comply with section 22-5 of the Code. (R 29) The trial court vacated the tax deed order on March 18, 2019. (C 254)

The trial court denied Blossom's motion to reconsider and then ordered Blossom to provide Devonshire the amount owed under section 22-80 of the Code. (C 264)

Section 22-80 requires a party who successfully contests a tax deed order to pay the tax deed grantee certain amounts that were expended in trying to acquire the tax deed. *See In Re Application of the County Collector*, 2020 IL App (1st) 191464, ¶ 16; 35 ILCS 200/22-80(b). On April 25, 2019, Blossom emailed its calculation of the section 22-80 amount, stating that the redemption amount was \$93,332.83 as of the September 13, 2017, and included interest of \$16,305.85 for the period from September 13, 2017 through April of 2019. (C 272) A dispute arose between the parties on the interest of \$16,305.85 – specifically, whether interest on the amount required to redeem the property from the tax sale should accrue for the period from September 2017 through April of 2019. *In Re Application of the County Collector*, 2020 IL App (1st) 191464, ¶¶ 16, 17.

The dispute was briefed by the parties. Devonshire argued that, since interest was already included in the estimate of redemption that it was inappropriate to add additional interest after the expiration of the redemption period where no interest would normally accrue on those amounts. (C 265-270) Blossom argued that the statute was clear on its face and that the additional interest must be included in the section 22-80 amount. (C 278-282) On May 29, 2019, the trial court held that the \$16,305.85 is not a part of the section 22-80 amount. (C 286) Devonshire then tendered an amount to Blossom which did not include the disputed interest and Blossom refused the tender. (C 287-288) On June 19, 2019, the trial court ordered the tendered funds to be deposited with the Clerk of the Circuit Court pending the appeal. (C 288); *see In Re Application of the County Collector*, 2020 IL App (1st) 191464, ¶ 17.

On appeal, Blossom argued that (1) the section 22-5 take notice strictly complied with the statute because only one year's tax needed to be listed in the section 22-5 take notice, and (2) the additional disputed interest of \$16,305.85 must be paid pursuant to section 22-80 of the Code. *See In Re Application of the County Collector*, 2020 IL App (1st) 191464, ¶ 2, 24. The Appellate Court, in a split decision, reversed the circuit court on both issues. *Id.* ¶ 3, 31. The court found that the section 22-5 take notice contained all required information and satisfied the statutory requirements and held that the take notice strictly complied with the Code. *Id.* ¶¶ 23-31. The court found this Court's decision in *DG Enterprises, LLC-Will Tax, LLC v. Cornelius*, 2015 IL 118975, instructive, and discussed the constitutionality of the section 22-5 notice and the information contained therein. *Id.* ¶ 27. The court dismissed this Court's holding in *Gaither v. Lager*, 2 Ill. 2d 293 (1954) as "inapplicable." *Id.* ¶ 28. The decision of the circuit court was reversed, and the tax deed issued to Blossom was declared valid – the court stated that since "Blossom has prevailed on its tax purchase," it was not entitled to any reimbursement under section 22-80 of the Code. *Id.* ¶ 31. Therefore, the Appellate Court reasoned that it must also reverse the portion of the court's order pertaining to the payment of interest. *Id.*

Presiding Justice Walker dissented from the majority opinion. *Id.* ¶ 33-49. The dissent would uphold the trial court's order vacating the tax deed order but also that that the additional, disputed interest of \$16,305.85 was due to Blossom under section 22-80 of the Code. *Id.* ¶ 43, 48. The dissent cited *Gaither* in support of its position and distinguished *DG Enterprises*. *Id.* ¶ 37-43. The dissent charged the majority of misstating facts (*Id.* ¶ 36) and misconstruing *DG Enterprises* and implored this Court to review the case to "reverse the majority's ill-thought decision." *Id.* ¶ 42-43.

STANDARD OF REVIEW

This appeal involves two issues of statutory construction. Because the interpretation and construction of a statute is a matter of law, review is *de novo*. *Bank of New York Mellon v. Laskowski*, 2018 IL 121995, ¶ 12.

ARGUMENT

I. The Section 22-5 Take Notice did not strictly comply with the notice serving requirements of the Property Tax Code when it omitted reference to all years of tax paid at the tax sale.

The trial court correctly held that Blossom failed to strictly comply with 35 ILCS 200/22-5 when it omitted the 2013 tax year in the field labeled “Sold for General Taxes of” contained in its Take Notice issued pursuant to that section (hereinafter the “Take Notice”).

It is well-settled in Illinois that a tax purchaser must strictly comply with the requirements of the notice serving provisions of the Property Tax Code – the “notice provisions are to be rigidly enforced.” *Dream Sites, L.L.C. v. Grace Apostolic Faith Church*, 356 Ill.App.3d 668, 670 (1st Dist. 2005); *see* 35 ILCS 200/22-40; *In re Application of the County Treasurer*, 2013 IL App (1st) 130103, *Glohry, LLC v. OneWest Bank*, 955 N.E.2d 669 (1st Dist. 2011). This has been interpreted to include the Section 22-5 take notice. *See, e.g., Glohry*, 955 N.E.2d 669.

A. Section 21-240 of the Code provides that full payment of all delinquent taxes at the time of the sale is required to complete the purchase of properties sold at Cook County tax sales.

Section 21-240 provides that, in Cook County, any delinquent taxes for years prior to the year advertised for sale must be paid separately by the purchaser to complete the purchase. Upon this payment of additional delinquent taxes:

the county clerk shall include the amount shown in such receipt in the amount of the purchase price of the property in the certificate of purchase.

The purchaser then shall be entitled to a certificate of purchase. If a purchaser fails to complete his or her purchase as provided in this Section, the purchase shall become void, and be of no effect . . .

35 ILCS 200/21-240.

Section 21-240 is clear: a tax purchaser is not entitled to a certificate of purchase of tax delinquent property until such time as all delinquent tax years are paid; if not paid, the purchase is “void, and ... of no effect.” *Id.* Any suggestion that the omission of any year of tax paid for the certificate of purchase for sale ignores the plain language of the statute – that a purchase is only completed upon the full payment of all delinquent taxes.

Furthermore, it is undisputed that Blossom did in fact pay the 2013 taxes before such time as the Certificate was issued. (C 19) The Certificate includes the following sentence: “Received this 16 day of SEPTEMBER, 2016, the sum of \$47,309.57 the amount of the purchase money on the above property.” (C 19) It also includes the notation that the purchase of the property by GAN C LLC was for “the taxes, interest and costs due and unpaid thereon for the tax year 2014 and prior and paid as purchase money on said property the total amount of taxes, interest and costs thereon as stated herein.” (C 19) It then lists the 2013 2nd installment as a prior years’ tax in the amount of \$6,762.55 which is included in the total of \$47,309.57 listed on the Certificate. (C 19) Since GAN C LLC paid the full amount of delinquent taxes for years 2014 and 2013 it was entitled to the Certificate memorializing the sale of the property for delinquent taxes as required by the statute. GAN C’s purchase of the property would have been void if it had not paid the 2013 taxes. 35 ILCS 200/21-240.

After the Certificate was issued on September 16, the Section 22-5 Take Notice was received by the Cook County Clerk for mailing on September 27, 2016. (C 108) Section 22-5 requires a tax purchaser to enter certain information in a statutory form, including the

year of taxes sold in the field “Sold for General Taxes of (year). . . .” 35 ILCS 200/22-5. Section 22-5 requires specific information regarding the years of general taxes paid by the purchaser at the tax sale. Given the notations on the face of the Certificate and the plain language of the statutes – Section 21-240 and Section 22-5 – both 2014 and 2013 must be listed on the Take Notice to strictly comply with the Code.

B. Case law developed over hundreds of years makes clear that all tax years paid at a sale of property for delinquent taxes must be included in a Section 22-5 Take Notice.

In *Gage v. Davis*, the Supreme Court discussed the difference between informing an owner about what taxes and/or special assessments were paid by the tax sale purchaser and informing an owner about the sale “at which sale the lots in question were sold.” *Gage v. Davis*, 129 Ill. 236, 239 (1889). In *Davis*, the notice issued by the tax purchaser did not state whether the property in question was sold for taxes or special assessments; it merely told the owner that “his lots were sold at a general sale of lots and lands for taxes and special assessments levied for the year 1872.” *Id.* Put simply, a notice must state “for what year or years the taxes [paid] were assessed” and whether those assessments were for “general taxes or special assessments.” *Gaither v. Lager*, 2 Ill. 2d 293, 300 (1954). The omission of “either or both of such elements has been held to render the notice totally defective and a title based thereon to be void.” (citations omitted) *Id.*

Here, the Take Notice only included the tax year 2014. The notice is intended to give information to the recipient tax assessee regarding the actual years of tax paid at the tax sale and not simply the tax sale at which the property was sold. *See Davis* and *Gaither, infra*. The Statute on Statutes provides that “words importing the singular number may extend and be applied to several persons or things, and words importing the plural number

may include the singular.” 5 ILCS 70/1.03. The legislature did not intend for a single year of tax to be listed where, as here, multiple years of tax were paid by the tax sale purchaser and included on the face of the Certificate.

Strict compliance as applied to Section 22-5 began with this Court, writing that:

The General Assembly transcripts confirm that the purpose of the section 22-5 post-sale notice provision was to provide a tax assessee, who is usually the property owner, with additional notice which conveys all necessary information. To achieve this goal, the legislature has indicated that a tax purchaser will not be entitled to a tax deed unless he gives the notice required. Permitting a tax purchaser to be entitled to a deed despite not fully complying with section 22-5 would defeat the legislature's intent. Section 22-5 “lend[s] credence to the idea that tax purchasers should not be allowed to disclose only that information they deem relevant.”

Citation omitted; *Glohry*, 955 N.E.2d at 681-682.

Throughout this litigation, Blossom argues that it was only required to list the 2014 tax year on the Take Notice. It was Blossom’s choice to disclose only the payment of the 2014 tax year while omitting the fact that the 2013 taxes were also paid to complete the sale. *Glohry* makes it clear that all necessary information must be included in the Take Notice; information which includes all years of taxes sold as discussed for over one hundred years from *Gage v. Davis* to *Gaither v. Lager* and beyond.

The circuit court said it best when Judge Carroll held that the Take Notice did not strictly comply when it did not list both 2014 and 2013 as the years of taxes sold, since “[c]learly the installment and dates of the real estate taxes sold were a critical part of the information intended to be conveyed to the last known property owner so that he or she may redeem the property for all the outstanding taxes that were delinquent.” (R 29) This is consistent with the holdings in *Gage v. Davis*, *Gaither v. Lager*, and *Glohry v. OneWest Bank*.

Here, Blossom paid both the 2013 and 2014 general taxes that were delinquent at the time of the sale to complete its purchase of the property. Its failure to list both years on the Take Notice is a failure of strict compliance with the notice serving provisions of the Code and the appellate court's decision must be reversed.

II. The Appellate Court misstated the facts, misconstrued 35 ILCS 200/22-5, and its decision relies on a flawed reading of this Court's decision in *DG Enterprises, LLC-Will Tax, LLC v. Cornelius*, 2015 IL 118975.

A. The Appellate Court misstated facts critical to its decision when it stated that the taxes and not the property were sold at the tax sale.

The Appellate Court opened its opinion with a misstatement of fact that colors its entire decision when it stated that Blossom "purchased the delinquent 2014 taxes on a commercial condominium unit." *In Re Application of the County Collector*, 2020 IL App (1st) 191464 ¶ 1. Further misstatements of fact relative to this initial error permeate the decision and include the fact that the section 22-5 notice listed "only the year for which the taxes were sold," (¶ 3) and, again, that Blossom purchased the 2014 delinquent real estate taxes. (¶ 5) The Appellate Court misstated the decision of the trial court when it stated that the trial court found that the section 22-5 notice did not strictly comply with the code "because it failed to mention that Blossom also had paid the second installment of 2013 taxes." *In Re Application of the County Collector*, 2020 IL App (1st) 191464 ¶ 15. The trial court actually held that the failure "to include all tax years that were delinquent" in the section 22-5 notice was unacceptable and that the "installment and dates of the real estate taxes sold were a critical part of the information intended to be conveyed" by the notice. (R 29) The trial court correctly stated that the 2013 taxes were a part of the sale, while the Appellate Court stated that the 2013 taxes were paid by Blossom, ostensibly as a part of some other process.

This leads back to the Appellate Court’s initial misstatement of fact: that the 2014 taxes were purchased at the annual tax sale. *In Re Application of the County Collector*, 2020 IL App (1st) 191464 ¶ 1. The Code itself contains numerous references to the fact that properties, not taxes, are sold at Illinois tax sales – the County Collector may offer for sale “all property . . . on which the taxes . . . have not been paid.” 35 ILCS 200/21-205. At the most basic level, property taxes are a first lien from the date of the tax levy until “the taxes are paid or until the property is sold under this Code.” 35 ILCS 200/21-75. Once a levied tax has become delinquent, the County Collector publishes an advertisement giving “notice of the intended application for judgment and sale of the delinquent properties.” 35 ILCS 200/21-110. After the publication, the Collector applies to the local circuit court for the judgment contemplated in the publication after which the Collector shall “proceed to offer the property for sale pursuant to the judgment.” 35 ILCS 200/21-190. Payment for property purchased at a sale under the Code is governed by section 21-240 which provides that, in Cook County, all taxes delinquent at the time of sale must be paid before a certificate of purchase is issued. 35 ILCS 200/21-240. If the purchaser of property at a sale fails to complete the purchase by paying all delinquent taxes, the purchase is void and any amount paid is treated as a lien for taxes in favor of the purchaser. 35 ILCS 200/21-240. The Code is unambiguous: properties, not taxes, are sold at tax sales, and purchasers at tax sales must pay all delinquent taxes at the time of the sale of the property to receive a certificate of purchase.

In this case, the judgment of sale was taken against lands and lots returned delinquent for nonpayment of general taxes for the year 2014 and prior years. This is apparent in the caption and instructs us that properties are being sold for delinquent taxes

for 2014 and prior years. The property was offered for sale on June 3, 2016 and was purchased by Blossom. (C 19) Colloquially, the tax sale that occurred in June of 2016 is known as the 2014 Annual Tax Sale. While convenient, the name may confuse laypersons since the sale is for properties that are tax delinquent and not for the delinquent taxes themselves. To receive the certificate of purchase memorializing its purchase of the property, Blossom paid the 2014 and 2013 2nd Installment taxes which were both delinquent at the time of the tax sale. (C 19) If Blossom had not paid the 2013 2nd Installment taxes when it purchased the property at the tax sale, it would not have received a certificate of purchase and its purchase of the property would have been void. 35 ILCS 200/21-240.

B. The Appellate Court’s decision was based on its misstatements of fact and a misreading of Section 21-240 of the Code.

The flaws with the Appellate Court’s decision emanate from its misstatement of the Code. The court makes it seem as though section 21-240 only says that “the petitioner must pay all prior unpaid taxes to obtain a certificate of purchase.” *In Re Application of the County Collector*, 2020 IL App (1st) 191464 ¶ 26. However, section 21-240 is the single statute that discusses payment for properties purchased at annual tax sales: “the person purchasing any property . . . shall be liable to the county for the amount due and shall forthwith pay to the county collector the amount charged on the property.” 35 ILCS 200/21-240. The appellate court’s reference to Section 21-240 in this way makes clear that the court lacked a basic understanding of the Code. The court relied on its misreading of the statute and its misstatement of fact when it explained that “Blossom was required to pay the unpaid 2013 second installment to complete the 2014 tax sale purchase, but it did not purchase the 2013 taxes at the 2014 tax sale. So Blossom complied with the requirement .

. . by listing 2014 only.” *In Re Application of the County Collector*, 2020 IL App (1st) 191464 ¶ 26.

Of course, no taxes were purchased by Blossom just as no taxes have ever been purchased at any tax sale in Illinois. In fact, Section 22-5 requires the following language to be listed in all capital letters on the notice itself: “THIS *PROPERTY* HAS BEEN SOLD FOR DELINQUENT TAXES.” 35 ILCS 200/22-5 (emphasis added). The law is undeniably clear: the property and not the taxes are sold at tax sales and the Appellate Court missed it.

C. The Appellate Court misapplied the Court’s decision in *DG Enterprises, LLC-Will Tax, LLC v. Cornelius*, 2015 IL 118975.

Once the Appellate Court misstated the Code and the underlying facts, its holding that the section 22-5 notice strictly complied with the statute was a foregone conclusion. It improperly dismissed the precedential value of this Court’s decision in *Gaither v. Lager*, discussed above; more egregiously, the Appellate Court incorrectly relied on this Court’s decision in *DG Enterprises, LLC-Will Tax, LLC v. Cornelius*, 2015 IL 118975. Crucial to this discussion and ignored by the appellate court, *DG* involved a collateral attack on a tax deed and not whether a purchaser strictly complied with the Code. *DG Enterprises*, ¶ 1. Collateral attacks on tax deeds are governed by section 22-45 of the Code and are limited to certain enumerated grounds listed therein, e.g., fraud in the procurement of a tax deed. *Id.* ¶ 24-25. Collateral attacks on “questions relating to notice” are not proper unless the challenge fits squarely within the language of section 22-45 of the Code. *Id.* ¶ 29. It follows, of course, that all challenges to take notices based on a failure of strict compliance with the Code in *DG* were properly dismissed by the Court.

In *DG*, the notices were clearly defective in that the purchaser omitted the address and phone number of the county clerk although required by the Code. *Id.* ¶ 5. However, since the homeowner filed a collateral 735 ILCS 2/1401 Petition, his challenge to the defective notices was limited by Section 22-45. That being the case, this Court found the notices to be constitutionally sound despite the omissions and did not address whether the notices issued by the purchaser strictly complied with the Code. Here, the challenge to the notice is not a collateral attack because the challenge was brought within 30 days of the tax deed order. The issue to be decided by the appellate court was whether Blossom's notice strictly complied with the Code, not whether the notice was constitutionally sound or whether the notice denied Devonshire a right to redeem. *In Re Application of the County Collector*, 2020 IL App (1st) 191464 ¶ 27.

The appellate court erroneously applied the holding in *DG* to this case which does not involve a collateral attack, is not governed by Section 22-45 of the Code, and where no party has argued the constitutionality of the notice. The appellate court used language from *DG* to validate an otherwise defective notice. The appellate court's decision must be reversed because the appellate court misstated the facts and misapplied the law.

III. The appellate court ignored the primary purpose of the Property Tax Code – to coerce tax delinquent property owners to pay their taxes, not to assist others in depriving the owners of their property.

The Appellate Court's decision deprived an owner of their property even after the court correctly stated that the primary purpose of the Code is to coerce tax delinquent property owners to pay their taxes, not to assist others in depriving the owners of their property. *See In re Application of the County Treasurer & ex officio County Collector*, 2013 IL App (1st) 130463, ¶ 10. The strict compliance requirement discussed throughout

and applied to the Section 22-5 Take Notice is designed to protect property owners from the harsh results of the tax sale system. “The sale of one’s property to satisfy his debt to another is a drastic remedy and the provisions of the law by which it is brought about must be strictly complied with.” *Block v. Hooper*, 318 Ill. 182, 187 (1925). Here, the appellate court failed to properly apply the strict compliance standard to protect Devonshire’s property interest when it found that the section 22-5 notice strictly complied with the Code.

Dangerous precedent has been set by the appellate court that will affect tax sales and tax deed litigation in Illinois. Ordering the issuance of a tax deed where, as here, required information (the 2013 delinquent taxes paid) was omitted from the section 22-5 take notice only serves the interest of purchasers at tax sales in acquiring tax deeds and elevates that right over the right of a property owner to receive accurate information regarding the sale of their property. The strict compliance standard cannot protect property owners if it is not properly applied, and the primary purpose of the Code is frustrated when, as here, the standard is ignored.

IV. The amount paid to a tax deed grantee pursuant to Section 22-80 of the Code should not include any interest on tax amounts paid that otherwise would not have included interest in any circumstance.

The appellate court did not address whether the additional interest claimed by Blossom under Section 22-80 must be paid by Devonshire because it reversed the trial court’s order that required such payment to be made. *In Re Application of the County Collector*, 2020 IL App (1st) 191464, ¶ 31. The dissent did discuss this issue and concludes that Blossom’s interpretation of Section 22-80 is correct and that the disputed interest must be paid. *Id.* at ¶ 48.

After the circuit court vacated the Order Directing County Clerk to Issue Tax Deed and for Other Relief, Devonshire was required by law to pay to the Blossom the amount required under Section 22-80 of the Property Tax Code. There is no tried-and-true formula for the calculation of this amount as evidenced by the parties' disagreement on the matter in the circuit court.

Subsection (a) of Section 22-80 is not directly applicable to this case because the property was subject to taxation, the taxes were not paid prior to the tax sale and the tax sale is not otherwise void. Subsection (b) of Section 22-80, however, is relevant because the circuit court vacated the Order Directing County Clerk to Issue Tax Deed and for Other Relief based on Blossom's failure to strictly comply with the Property Tax Code.

Pursuant to subsection (b) of Section 22-80, the prevailing party must pay the redemption amount plus the amount of taxes the tax purchaser paid to obtain the tax deed which are not included in the estimate of redemption. Additionally, subsection (b) references subsections (a)(1) and (3) with respect to other costs that are due. Subsection (b) – which applies directly to this case – only provides for payment of the amounts listed in (a)(1) “to the extent the amounts are not included in paragraph (1) of this subsection (b).” *Id.* The disagreement of the parties pertains to subsection (a)(1), which states that the (a)(1) municipal and special assessments purchased, paid, or redeemed by the tax purchaser or his or her assignee, or by the tax deed grantee or his or her successors and assigns, whether before or after entry of the order for tax deed, with interest at the rate of 1% per month from the date each amount was paid until the date of payment pursuant to this Section. 35 ILCS 200/22-80.

The issue is whether Blossom is entitled to additional interest on the amounts included in the estimate of redemption.

A. Requiring the payment of interest on taxes paid that otherwise would never receive interest is absurd and was not intended by the legislature.

The amount in dispute is \$16,305.20 which can be described as “Interest on Taxes in Estimate of Redemption @ 1% per month x 19 months,” as written in Blossom’s breakdown sent to Devonshire dated 4/25/2019. (C 272) To interpret this section as Blossom suggests is nonsensical because tax purchasers would receive additional interest on top of the amount included in the estimate. The legislature did not intend such a penalty to be included in a Section 22-80 calculation especially because, for 22-80(b) to apply, a tax purchaser has usually run afoul of the law in some way.

The facts here illustrate the absurdity of imposing additional interest on the taxes already included in the estimate of redemption. The subject tax Certificate contains a penalty bid rate of 0%, meaning that no interest accrued on this amount whatsoever during the redemption period. (C 274) That 0% bid was chosen by the purchaser at the sale. Blossom believes it is now entitled to 19% interest on that amount when, in fact, it would not have been entitled to any interest on the bid amount under any other circumstance including if it had obtained a declaration of sale in error with interest. *See* 35 ILCS 200/21-310, 21-315. The only opportunity for Blossom to be paid interest on its purchase of the Certificate was to obtain an Order Directing County Clerk to Issue Tax Deed and subsequently have that order vacated.

The primary objective of statutory interpretation is to understand and give effect to the true legislative intent. *Solon v. Midwest Med. Records Ass’n, Inc.*, 236 Ill. 2d 433, 440 (2010). The best evidence of this intent is the language of the statute, which is to be given its plain and ordinary meaning. *Id.* Since the amount paid at the tax sale and the 2015 taxes are included in the amount to pay as of the last day of redemption, any additional interest

on those taxes which have already accrued statutory interest should be excluded from the Section 22-80 calculation. It is absurd to apply interest to tax amounts paid – like the 2013 and 2014 taxes paid at the tax sale here – that otherwise would never have been subject to the payment of interest. To give a tax purchaser the benefit of an interest payment where the tax purchaser failed to strictly comply with the Code is just the sort of absurd result the legislature does not intend in any situation. *Progressive Universal Insurance Co. of Illinois v. Liberty Mutual Fire Insurance Co.*, 215 Ill. 2d 121, 134 (2005). The circuit court’s ruling on the amount payable to Blossom was correct and this Court should find as such.

CONCLUSION

The appellate court’s decision is problematic not only for its holding on the issues but for its discussion of the underlying facts and its interpretation of the Property Tax Code. The factual inaccuracies in the decision are apparent and crucial to the Appellate Court’s holding that the Section 22-5 Take Notice strictly complied with the Property Tax Code. The appellate court also misconstrued the Property Tax Code and the tax sale system itself, which will cause erroneous results throughout the State should the decision not be reversed. The appellate court’s decision fails to protect the right of Illinois property owners to receive complete and accurate information following the sale of property for delinquent real estate taxes. The decision alters that purpose.

The Take Notice issued pursuant to 35 ILCS 200/22-5 listed that the property was “Sold for General Taxes of 2014” even though the 2013 delinquent taxes were also paid to complete the sale of the property. For this reason, the Take Notice did not strictly comply with the requirements of the Property Tax Code where it failed to list all tax years paid by the purchaser at the sale. The calculation of interest in Section 22-80 must not include

interest on tax amounts that otherwise would not be subject to the payment of interest and any other result runs afoul of legislative intent and common sense. The Court must reverse the appellate court's decision and affirm the decision of the trial court.

Respectfully submitted,

Devonshire LLC

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RULE 341(c) CERTIFICATE OF COMPLIANCE

I certify that this brief conforms to the requirements of Rules 341(a) and (b). The length of this brief, excluding the pages or words contained in the Rule 341(d) cover, the Rule 341(h)(1) table of contents and statement of points and authorities, the Rule 341(c) certificate of compliance, the certificate of service, and those matters to be appended to the brief under Rule 342(a), is 23 pages.

Dated: April 28, 2021

/s/ Eric H. Wudtke
Signature of Attorney

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CERTIFICATE OF FILING AND SERVICE

I, Eric H. Wudtke, an attorney, do hereby certify that I electronically filed the foregoing BRIEF AND APPENDIX OF RESPONDENT-APPELLANT DEVONSHIRE, LLC with the Clerk of the Supreme Court of Illinois by using the Odyssey eFileIL system.

I further certify that a true and correct copy of the BRIEF was served through Odyssey eFileIL File & Serve on April 28, 2021, to Steven Friedman (sfriedmanattorney@gmail.com) and Richard Glickman (rdglaw@yahoo.com), in accordance with Illinois Supreme Court Rule 11.

Under penalties as provided by law pursuant to section 1-109 of the Illinois Code of Civil Procedure, I certify that the statements set forth in this instrument are true and correct to the best of my knowledge, information, and belief.

/s/ Eric H. Wudtke

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No. 126929

**IN THE
SUPREME COURT OF ILLINOIS**

<i>In re</i> APPLICATION OF THE COUNTY)	On Appeal from the Appellate Court
COLLECTOR, for Judgment and Order of	)	First Judicial District, No. 1-19-1464
Sale Against Lands and Lot returned)	
Delinquent for Nonpayment of General	)	There heard on Appeal from the
Taxes for the Year 2014 and Prior Years	)	Circuit Court of Cook County, Illinois
	)	Case No. 2017COTD002611, the
(Blossom63 Enterprises LLC,	)	Honorable James Robert Carroll,
	)	Judge presiding
Petitioner-Appellee,)	
)	
v.)	
)	
Devonshire, LLC,)	
)	
Respondent-Appellant).)	

RULE 342 APPENDIX

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2020 IL App (1st) 191464
 No. 1-19-1464
 Opinion filed December 28, 2020

First Division

IN THE
 APPELLATE COURT OF ILLINOIS
 FIRST DISTRICT

<i>In re</i> APPLICATION OF THE COUNTY COLLECTOR,)	
for Judgment and Order of Sale Against Lands and Lot)	
Returned Delinquent for Nonpayment of General Taxes)	
for the Year 2014 and Prior Years	)	Appeal from the
	)	Circuit Court of
(Blossom63 Enterprises LLC,	)	Cook County.
)	
Petitioner-Appellant,	)	No 2017COTD002611
)	
v.)	
	)	Honorable
Devonshire, LLC,	)	James Robert Carroll,
	)	Judge, presiding.
Respondent-Appellee).)	

JUSTICE HYMAN delivered the judgment of the court, with opinion.
 Justice Pierce concurred in the judgment, and opinion.
 Presiding Justice Walker dissented, with opinion.

OPINION

¶ 1 At an annual tax sale, Blossom63 Enterprises, LLC (Blossom63), purchased the delinquent 2014 taxes on a commercial condominium unit. To complete the purchase, Blossom63 had to pay the delinquent second installment of the 2013 taxes as well. After Blossom63 obtained and recorded a tax deed for the property, Devonshire, LLC (Devonshire), intervened and moved to vacate the order. The trial court granted Devonshire's motion, finding that Blossom63 failed to

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strictly comply with section 22-5 of the Property Tax Code (Code) (35 ILCS 200/22-5 (West 2016)) by listing only 2014 as the tax year, without including the second installment of the 2013 taxes. In addition, the trial court found that under section 22-80 of the Code, Devonshire had to pay interest on the amount it owed Blossom63 up to the last day of the period of redemption rather than, as Blossom63 contended, for the 19 months between the date of redemption and the date Devonshire made its payment.

¶ 2 Blossom63 argues (i) it strictly complied with the Code—namely, by listing only 2014 as the tax year sold at the annual sale on its section 22-5 notice of sale, and (ii) Devonshire owed it interest for the 19-month period after the date of redemption. Devonshire asserts (i) Blossom63’s section 22-5 notice of sale was deficient because it did not state that Blossom63 also had paid the 2013 second installment taxes, and (ii) no interest was due at all.

¶ 3 We reverse. Blossom63’s notice of sale satisfied the requirements and the purpose of section 22-5 by listing only the year for which the taxes were sold. As we are reversing on the tax deed issue, Devonshire does not owe Blossom63, the successful tax purchaser, the disputed interest, which has been held by the circuit court clerk pending this appeal.

¶ 4 Background

¶ 5 At the 2014 annual tax sale, conducted in June 2016, Blossom63 purchased the delinquent 2014 general real estate taxes on a commercial condominium unit owned by Devonshire (the property). (At the time of the sale, the purchaser was GAN C, LLC (GAN C), and the 6420 Longmeadow LLC owned the property. GAN C was succeeded by Blossom63 and 6420 Longmeadow transferred the property to Devonshire. For clarity, we refer to the parties as “Blossom63” and “Devonshire.”)

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¶ 6 To obtain a certificate of purchase from the county clerk, under section 21-240 of the Code (*Id.* § 21-240), Blossom63 was required to pay all prior unpaid real estate taxes, which, in this case, included the 2013 second installment taxes. The Cook County clerk issued Blossom 63 a certificate of purchase under section 21-250 of the Code (*id.* § 21-250). The certificate stated that Blossom63 paid \$40,300.02 to purchase the 2014 taxes and \$6,762.55 for the 2013 second installment, for a total of \$47,309.57.

¶ 7 Section 22-5 Notice of Sale and Redemption Rights

¶ 8 After successfully bidding for property at a tax sale and obtaining a certificate of purchase, the tax purchaser can obtain a tax deed as long as the purchaser strictly complies with the Code's notification requirements. Section 22-5 requires that the tax purchaser provide a notice of sale and redemption rights (the "section 22-5 notice of sale") to the last assessee or taxpayer of record within 4 months and 15 days of the sale. The tax purchaser or his or her assignee

"shall deliver to the county clerk a notice to be given to the party in whose name the taxes are last assessed as shown by the most recent tax collector's warrant books *** the following form completely filled in:

TAKE NOTICE

County of

Date Premises Sold

Certificate No.

Sold for General Taxes of (year)

Sold for Special Assessment of (Municipality)

and special assessment number

1-19-1464

Warrant No. Inst. No.

THIS PROPERTY HAS BEEN SOLD FOR
DELINQUENT TAXES

Property located at

Legal Description or Property Index No.

.....

.....

This notice is to advise you that the above property has been sold for delinquent taxes and that the period of redemption from the sale will expire on

This notice is also to advise you that a petition will be filed for a tax deed which will transfer title and the right to possession of this property if redemption is not made on or before

.....

At the date of this notice the total amount which you must pay in order to redeem the above property is

YOU ARE URGED TO REDEEM IMMEDIATELY TO
PREVENT LOSS OF PROPERTY

Redemption can be made at any time on or before by applying to the County Clerk of, County, Illinois at the Office of the County Clerk in, Illinois.

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The above amount is subject to increase at 6 month intervals from the date of sale.
 Check with the county clerk as to the exact amount you owe before redeeming.
 Payment must be made by certified check, cashier's check, money order, or in cash.

For further information contact the County Clerk

ADDRESS:

TELEPHONE:

.....

Purchaser or Assignee

Date (insert date)." *Id.* § 22-5.

¶ 9 On September 27, 2016, Blossom63 delivered to the county clerk the section 22-5 notice of sale for forwarding to Devonshire. On the line "Sold for General Taxes of (year)," Blossom63 inserted "2014." The form also stated that the period of redemption would expire on March 29, 2017, and listed \$47,340.01 as the amount required to redeem. Blossom63 later extended the period of redemption to September 13, 2017.

¶ 10 Section 22-10 Notice of Redemption Expiration

¶ 11 Section 22-10 (*Id.* § 22-10) imposes a second notification requirement on the tax purchaser before the county clerk will issue the tax deed. Specifically, not less than three months nor more than six months before the expiration of the period of redemption, a tax purchaser must give the county clerk a notice of redemption expiration (the section 22-10 notice of redemption expiration) to send to the property owner, occupants, and parties interested in the property. See *id.* The section 22-10 notice of redemption expiration form is similar, but not identical, to the section 22-5 notice of sale form and notifies the property owner, occupants, and other parties with an interest in the property that (i) the taxes on the property have been sold, (ii) the redemption period will expire on

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a specified date, (iii) a petition for a tax deed will be filed, and (iv) title will transfer to the purchaser if the property owner does not redeem before the redemption period expires. See *id.*

¶ 12 On April 11, 2017, Blossom63 delivered to the county clerk the section 22-10 notice of redemption expiration to be forwarded to Devonshire. Unlike the section 22-5 notice of sale, which stated that the property had been “Sold for General Taxes (Year) 2014,” Blossom63’s section 22-10 notice of redemption expiration stated that the property had been “Sold for General Taxes (Year) 2014 (2013 Incl’d).” The 22-10 notice of redemption expiration advised Devonshire that title would transfer unless the taxes were redeemed by September 13, 2017.

¶ 13 On February 15, 2018, Blossom63 applied for an order directing the county clerk to issue a tax deed for the property, attaching copies of the 22-5 and 22-10 notices. The trial court granted the order, finding “Petitioner’s Assignor purchased the delinquent 2014 real estate taxes” and ordered the county clerk to issue the tax deed, which was recorded with the Cook County Recorder of Deeds.

¶ 14 Devonshire moved to vacate the tax deed order under section 2-1203 of the Code of Civil Procedure (735 ILCS 5/2-1203 (West 2016)). Devonshire argued, in part, that either Blossom63’s section 22-5 notice of sale or its section 22-10 notice of redemption expiration failed to comply with the Code. Specifically, Devonshire asserted that because the section 22-5 notice of sale only listed 2014 as the tax year sold, while the section 22-10 notice of redemption expiration listed “2014 (2013 incl’d),” one of the notices must be incorrect.

¶ 15 After a hearing, the trial court found that Blossom63’s section 22-5 notice of sale did not strictly comply with the Code because it failed to mention that Blossom63 also had paid the second installment of the 2013 taxes. The court stated, “[Blossom63’s] failure to include all the tax years that were delinquent is unacceptable in light of the fact that the tax buyer must strictly comply with

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Section 22-5 of the Property Tax Code A notice which specifies the wrong date or incomplete date is treated as no notice within the meaning of the Property Tax Code. *Equity One v. Williams*, 2013 IL App (1st) 130463.”

¶ 16 The trial court denied Blossom63’s motion to reconsider and ordered Blossom63 to provide Devonshire with the amount owed under section 22-80 of the Code (35 ILCS 200/22-80 (West 2016)). Section 22-80 requires a party who successfully contests the entry of a tax deed to pay the tax deed holder certain amounts it expended in trying to acquire the tax deed. *Id.* § 22-80(b). Blossom63’s line item calculation of what Devonshire owed listed \$93,332.83 as the estimate for redemption, which included the \$47,309.57 Blossom63 paid at the tax sale, and the taxes for 2015 of \$38,757.70. The parties agreed on that amount, plus taxes for 2016 and 2017, with interest and costs. The parties disagreed on whether Devonshire needed to pay statutory interest of 1% per month, \$16,305.85, on the redemption amount for the period from September 2017, when the redemption period expired, to the date of Devonshire’s payment, proposed for April 2019.

¶ 17 Devonshire argued the \$16,305.85 in interest was included in the estimate of redemption for the last date to redeem, no further interest would accrue, and Blossom63 was not entitled to interest for the 19-month period after the date of redemption. The trial court agreed with Devonshire, finding that Blossom63 was not entitled to interest beyond the interest included in the estimate of redemption. Devonshire tendered to Blossom63 an amount that did not include the \$16,305.85, which Blossom63 refused. The trial court ordered the money be deposited with the clerk of the circuit court pending this appeal.

¶ 18 Analysis

¶ 19 Standard of Review

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The parties concede that a tax deed petitioner must demonstrate that it strictly complied with the notice requirements of the Code. *In re Application of the County Treasurer & ex officio County Collector*, 2011 IL App (1st) 101966, ¶ 44. Whether a section 22-5 notice of sale listing “2014” as the tax year sold strictly complied with the Code presents a question of statutory construction, which we review *de novo*. *In re Application of the County Treasurer & ex officio County Collector*, 2013 IL App (1st) 130103, ¶ 10 (*Flamm*). A reviewing court’s primary objective in construing a statute is to give effect to the legislature’s intent. *Id.* ¶ 9. The plain and ordinary meaning of the statute is the best indicator of the legislature’s intent. *Id.* A statute should be evaluated as a whole, with each provision construed in connection with every other section. *Bonaguro v. County Officers Electoral Board*, 158 Ill. 2d 391, 397 (1994). Courts presume that the legislature did not intend to create absurd, inconvenient, or unjust results. *Flamm*, 2013 IL App (1st) 130103, ¶ 9. Courts also may consider the consequences that would result from construing a statute one way or another. *Solon v. Midwest Medical Records Ass’n*, 236 Ill. 2d 433, 441 (2010).

¶ 20

Section 22-5 Notice of Sale

¶ 21 The primary purpose of Illinois’s tax deed system is to coerce tax-delinquent property owners to pay their taxes, not to assist others in depriving the owners of their property. *In re Application of the County Treasurer & ex officio County Collector*, 2013 IL App (1st) 130463, ¶ 10 (*Equity One Investment Fund*). By design, the provisions of this notice benefits citizens and protects their property from sacrifice. It encourages them to redeem their property before interest accumulates, by giving *early* notice and *additional time* to make arrangements to preserve their property rights. *Id.* The notice conveys “all necessary information to the property owner so that he or she may redeem the property.” *Id.* ¶ 8.

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¶ 22 As noted, the legislature mandates strict compliance with the notice requirements. 35 ILCS 200/22-40(a) (West 2016). The section 22-5 notice of sale alerts the property owner of the tax year sold, the process, and redemption amount to avoid losing the property.

¶ 23 The purchaser must make no substitutions or omissions on a notice form to be entitled to a tax deed. *Equity One Investment Fund*, 2013 IL App (1st) 130463, ¶ 15. From this, we necessarily conclude that, where a section 22-5 post-sale notice imparts complete, correct information, it strictly complies with the Code.

¶ 24 Blossom63 asserts that nothing requires the section 22-5 and section 22-10 notices be identical and that both strictly complied with the statute. Blossom63 contends its 22-5 notice of sale strictly complied by listing only “2014” because the statute clearly and unambiguously asks for a “year,” rather than “years.” Blossom63 further contends that the “(2013 incld)” in its section 22-10 notice of redemption expiration merely adds information that may, but need not, be provided.

¶ 25 In response, Devonshire asserts that the section 22-5 notice of sale should give information to the owner necessary to redeem and avoid losing the property. Therefore, Devonshire contends, Blossom63 should have listed the same information as the 22-10 notice of redemption expiration, including the amount paid by Blossom63 to complete the purchase. In short, Devonshire asserts that because it would need to pay both tax year 2014 and taxes for the second installment of 2013 to redeem the property, Blossom63’s section 22-5 notice of sale was deficient. Devonshire also contends that because Blossom63 was required under section 21-240 of the Code to pay the 2013 second installment to complete the sale, the 2013 taxes were part of the tax sale, and Blossom63 was required to list both 2014 and the partial 2013 installment as the tax years sold on its section 22-5 notice of sale. Devonshire’s attorney acknowledged that the “custom and practice” in the

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industry “depends on the attorney *** who drafts the [section 22-5 notice of sale].” The parties agreed that this case presents a matter of first impression.

¶ 26 Both parties are correct, to some degree. The section 22-5 notice of sale form has two distinct sections with distinct purposes. The first section informs the property owner that the “property has been sold for delinquent taxes.” This section further informs the property owner of the sale and requires the petitioner to list the tax year sold—2014, in this case. A separate section of the Code, section 22-240, says the petitioner must pay all prior unpaid taxes to obtain a certificate of purchase. No reference to section 22-240 is made in the section 22-5 notice of sale (or the section 22-10 notice of redemption expiration). Blossom63 was required to pay the unpaid 2013 second installment to complete the 2014 tax sale purchase, but it did not purchase the 2013 taxes at the 2014 tax sale. So Blossom63 complied with the requirement that it list “Sold for General Taxes of (year)” by listing 2014 only.

¶ 27 Further, Devonshire’s claim that including any additional tax years paid on the section 22-5 notice is required is unavailing. Including this information does nothing to facilitate the purpose of this section, which is to notify the owner of the sale of the amount needed to redeem, which included the payment made by Blossom63 of the unpaid 2013 second installment taxes, and the date by which redemption must be made and the need to take action to avoid the issuance of a tax deed to the property. Our supreme court’s decision in *DG Enterprises, LLC-Will Tax, LLC v. Cornelius*, 2015 IL 118975, is instructive on this point. In *DG Enterprises*, the supreme court held that a delinquent property owner was not denied the due process right to adequate notice where the tax purchaser’s section 22-5 notice of sale omitted the address and phone number of the county clerk. Although required by the statute, the court stated that “the information omitted was not of such a nature that it rendered the notices constitutionally defective in terms of apprising the

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interested parties of the pendency of the action and affording them an opportunity to present their objections.” *Id.* ¶ 50. Similarly, Blossom63’s section 22-5 notice of sale apprised Devonshire that the 2014 taxes had been sold and that it had a right to raise objections in the 2014 general tax sale proceedings. Listing 2014 as the tax year sold, as required by the form, without also listing prior years that must be paid under other sections of the Code, satisfied the purpose and requirements of the section 22-5 notice of sale and did not deny Devonshire any rights to redeem the sale or later present objections to the tax deed petition.

¶ 28 The dissent cites *Gaither v. Lager*, 2 Ill. 2d 293 (1954), to argue that Blossom63’s section 22-5 notice was defective. In *Gaither*, which involved a scavenger sale rather than a delinquent tax sale, the notice to the property owner simply stated that the property had been purchased from the county treasurer, the certificate of purchase was assigned to the appellee, and the owner had until a specified date to redeem. It failed to list any year or years sold. Our supreme court found that the omission rendered “the notice totally defective and a title based thereon to be void.” *Id.* at 300. Blossom63, however, did list the tax year sold, as required by the statute, making the holding in *Gaither* inapplicable.

¶ 29 The second section of the section 22-5 notice of sale form—the redemption section—serves a different purpose. It advises the property owner that he or she needs to redeem the property to avoid losing title. This section informs the owner that the property will go to tax deed unless redeemed by a specified date for a specified amount of money. Blossom63 satisfied the purpose of this section by informing Devonshire that, by a specified date, it must pay \$47,309.57, which includes both the 2014 and 2013 taxes. As noted, the post-sale notice is intended to convey “all necessary information to the property owner so that he or she may redeem the property.” The information necessary to avoid the owner losing the property was that the taxes were sold, the

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amount required to redeem, and the redemption date. Blossom63's section 22-5 notice of sale form included all of that information, and so it satisfied the statutory requirements. Listing more information on either the section 22-5 form or, as here, on the 22-10 form does not render either form incomplete. We reverse the trial court's finding that the section 22-5 notice of sale was deficient and its order vacating the order for a tax deed.

¶ 30 Interest Due

¶ 31 Because we have reversed the circuit court order that vacated the order directing the county clerk to issue the relevant tax deed in favor of Blossom63, we must also reverse that portion of the circuit court order, entered under Section 22-80 of the Code, requiring Devonshire to pay Blossom63 interest on certain funds for the time after the redemption period expired. Blossom63 has prevailed on its tax purchase, no sale in error has been declared, and Blossom63 is not entitled to any reimbursement under section 22-80. This matter is remanded to the circuit court for entry of the appropriate orders consistent with this decision.

¶ 32 Reversed and remanded.

¶ 33 PRESIDING JUSTICE WALKER, dissenting:

¶ 34 I respectfully dissent.

¶ 35 The majority opinion starts with a misstatement of fact, follows with a misinterpretation of an Illinois Supreme Court case, and ends with the wrong conclusion.

¶ 36 The majority asserts, "Blossom63 Enterprises, LLC (Blossom63), purchased the delinquent 2014 taxes on a commercial condominium unit." *Supra* ¶ 1. Our supreme court explained that in proceedings like the sale at issue here, under the Code, the county collector sells the property in exchange for payment of the tax delinquency. See *A.P. Properties, Inc. v. Goshinsky*, 186 Ill. 2d 524, 529 (1999). The Code itself provides that the county collector may

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offer for sale “property *** on which the taxes *** have not been paid.” 35 ILCS 200/21-205 (West 2016). Blossom63’s predecessor did not “purchase[] the delinquent 2014 taxes.” Blossom63’s predecessor paid the unpaid taxes for 2013 and 2014 to purchase Devonshire’s predecessor’s property.

¶ 37 Blossom63’s Take Notice states that the county collector sold Devonshire’s property “for General Taxes of (year) 2014.” Blossom63 contends that its disclosure meets the strict statutory requirement because the Take Notice uses the term “year,” not “year or years.” In *Gaither v. Lager*, 2 Ill. 2d 293 (1954), our supreme court interpreted a statute that required the tax purchaser to give the owner notice of the “year taxed.” (Emphasis and quotation marks omitted.) *Gaither*, 2 Ill. 2d at 299. The court found that the purchaser’s “notice does not state for what year or years the taxes were assessed, nor does it show whether the land was sold for general taxes or special assessments as [the statute] expressly requires.” *Gaither*, 2 Ill. 2d at 300. The use of “(year)” on the Take Notice similarly refers to the “year or years” for which the purchaser paid the taxes. Contrary to the assertion in Blossom63’s Take Notice, the county collector actually sold the property for the taxes for 2013 and 2014. The Take Notice does not strictly comply with the Code’s requirements because of the incorrect statement. See *In re Application of the County Collector*, 295 Ill. App. 3d 703, 710 (1998).

¶ 38 Our supreme court has emphasized the need for strict compliance with the Code. *In re Application of the County Collector*, 225 Ill. 2d 208, 212-13 (2007). “The sale of one’s property to satisfy his debt to another is a drastic remedy and the provisions of the law by which it is brought about must be strictly complied with ***.” *Block v. Hooper*, 318 Ill. 182, 187 (1925). When the purchaser does not strictly comply with the statute, courts will “allow redemption upon equitable terms though the period of redemption has expired.” *Id.* at 187. The Supreme Court of Rhode

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Island explained the concerns courts must balance when a property owner fails to pay property taxes:

“[F]orfeitures are not favored in the law. *** Equity has been especially vigilant to relieve against forfeitures when compensation can be made and the forfeiture is merely a security for the payment of money. [Citations.]

The government’s power to tax real estate is attended by the concomitant power to secure tax payments by levy and sale of property on which taxes are overdue. *** Tax sales are or may be inequitably penal in effect; one may forfeit an estate of great worth for delinquency in paying a tax that is a minute fraction of the property’s value. ***

Legislatures and courts have acted to ameliorate the severity of tax forfeitures. Although tax-sale statutes furnish a strong arm with which to enforce the government’s right to its revenues, the statutes also protect the right of property owners to their real estate. *** Because the right of redemption is a valuable property right, [citation], and the potential loss to the owner is grave, the courts have as a matter of general policy interpreted tax statutes liberally in favor of redemption.” (Internal quotation marks omitted.) *Albertson v. Leca*, 447 A.2d 383, 387-88 (R.I. 1982).

¶ 39 Illinois courts have also emphasized that “a liberal construction will be given redemption laws.” *Mohr v. Sibthorp*, 395 Ill. 418, 424 (1946). “The tax buyer must strictly comply with the statutory notice requirements without regard to whether any owner, *inter alia*, was misled by the defective notice.” *In re Application of the County Collector*, 356 Ill. App. 3d 668, 670 (2005). “[S]trict compliance, rather than substantial compliance, was intended by the legislature.” *In re Application of the County Treasurer & ex officio County Collector*, 2011 IL App (1st) 101966,

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¶ 34. The lack of strict compliance with the statute justifies the circuit court's decision here to vacate the order for the tax deed. *In re Application of the County Collector*, 356 Ill. App. 3d at 673-74.

¶ 40 The majority cites *DG Enterprises, LLC-Will Tax, LLC v. Cornelius*, 2015 IL 118975, as authority for issuing a tax deed here, despite the lack of strict compliance with the Code. The *DG Enterprises* court explained that it needed to address the conflicting policies involved when a party collaterally attacks a tax deed, policies not involved before the circuit court has entered a final judgment for a tax deed. The court said:

“On the one hand, [t]he forced sale of a home is a grave and melancholy event [citation] that can have severe consequences for the delinquent taxpayer. Allowing a collateral attack upon the tax deed order provides the delinquent taxpayer with an opportunity, in addition to the direct appeal, to ensure that the order was properly obtained. On the other hand, the availability of a collateral challenge to the tax deed order tends to undermine the finality and, hence, the marketability of the tax deed. This point is significant because tax purchasers participate in the tax sale system in order to obtain marketable titles. [Citation.] If tax purchasers do not participate in tax sales, then delinquent taxpayers lose the incentive to pay their real estate taxes and tax revenues fall.” (Internal quotation marks omitted.) *DG Enterprises*, 2015 IL 118975, ¶ 24 (quoting *In re Application of the County Collector*, 217 Ill. 2d 1, 17-18 (2005)).

¶ 41 The court held that section 22-45 of the Code, applicable to collateral attacks on tax deeds, severely limits the circumstances allowing the court to provide relief to a property owner after the circuit court has entered a final judgment and the county clerk has issued the tax deed. *DG Enterprises*, 2015 IL 118975, ¶ 25. Section 22-45 does not include the strict compliance

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requirement stated in section 22-40 of the Code, the section applicable to direct appeals from orders for issuance of tax deeds.

¶ 42 The case before us, unlike *DG Enterprises*, does not involve a collateral attack on a tax deed that the county clerk issued. It does not even involve a direct appeal from an order for issuance of a tax deed. Instead, Devonshire timely pointed out the lack of strict compliance to the circuit court, and the circuit court, in accord with the Code and precedent, found that it had a duty to vacate its order for issuance of a tax deed. The need for finality of tax deeds, emphasized in *DG Enterprises*, does not arise because the county clerk never issued a tax deed here.

¶ 43 The factual misstatement and the misconstruction of *DG Enterprises* have especially pernicious effects. The City of Chicago and many citizens face trying financial circumstances. Many property owners will have difficulty finding the means to pay property taxes. The majority's decision, requiring the issuance of a tax deed even though the tax sale purchaser did not strictly comply with the Code, will lead to the transfer of more properties from those facing financial hardships to those who have the wherewithal to pay the taxes. As the Rhode Island court noted, the tax purchasers will in some cases acquire a property for "a minute fraction of the property's value." *Albertson*, 447 A.2d at 388. The majority's opinion, by gifting windfalls to those able to pay the taxes while harshly penalizing those unable to pay, will exacerbate the destructive effects of economic hardship. I ask our supreme court to review this case and reverse the majority's ill-thought decision.

¶ 44 Redemption Amount

¶ 45 The City, as well as its citizens, faces severe financial hardship. The City needs to collect property taxes. Tax sales remain an important tool for the collection of taxes. To protect those who

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purchase properties at tax sales, the General Assembly adopted section 22-80(b) of the Property Tax Code, which provides:

“[A]ny order of court finding that an order directing the county clerk to issue a tax deed should be vacated shall direct the party who successfully contested the entry of the order to pay to the tax deed grantee ***:

(1) the amount necessary to redeem the property from the sale as of the last day of the period of redemption ***; and

(2) amounts in satisfaction of municipal liens paid by the tax purchaser or his or her assignee, and the amounts specified in paragraphs (1) and (3) of subsection (a) of this Section, to the extent the amounts are not included in paragraph (1) of this subsection (b).” 35 ILCS 200/22-80(b) (West 2016).

¶ 46 The circuit court here found that section 22-80 did not require payment to Blossom⁶³ of the statutory interest for the period from September 2017 to the actual date of payment in June 2019. To determine the correct amount of interest, the court must construe paragraph (1), subsection (a) of section 22-80, which provides that the redeeming party must pay the tax purchaser

“all taxes and special assessments purchased, paid, or redeemed by the tax purchaser or his or her assignee, *** whether before or after entry of the order for tax deed, with interest at the rate of 1% per month from the date each amount was paid until the date of payment pursuant to this Section.” 35 ILCS 200/22-80(a)(1) (West 2016).

¶ 47 Section 22-80 establishes the right of the tax purchaser to compensation for the use of its money from the time it pays the tax to the time it receives the redemption amount. Here, as in *In re Application for Tax Deed*, 311 Ill. App. 3d 440, 446 (2000), the court has

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“no reason to prevent plaintiff from receiving the time value of its money and the costs and fees it paid during the history of this case. *** [T]he legislature did not want to punish the tax purchaser by not allowing him to be reimbursed for money spent. Otherwise, the risk of purchasing a tax deed would increase, and fewer parties would engage in redeeming property.”

¶ 48 The amount offered by Devonshire fully refunded Blossom63 for all amounts Blossom63 paid, and it compensates Blossom63 for the use of Blossom63’s money from the time of the tax sale to the end of the period of redemption in September 2017. The offer does not compensate Blossom63 for the use of the money paid in the tax sale for the period from September 2017 to the actual tender of payment in June 2019. The \$16,305.85 Blossom63 included in its calculation of amounts due counts as “interest at the rate of 1% per month from the date each amount was paid until the date of payment pursuant to this Section” (35 ILCS 200/22-80(a)(1) (West 2016)), and it is an “amount[] specified in paragraph[] (1) *** of subsection (a) of this Section, *** not included in paragraph (1) of this subsection (b).” 35 ILCS 200/22-80(b)(2) (West 2016). I would find that the statute requires payment of the interest at the rate of 1% per month on the redemption amount for the period from September 2017 to June 2019. I would reverse the order for payment insofar as it omitted this amount from the calculation of the amount due.

¶ 49 I commend the trial judge because he demonstrated a clear understanding of the facts, followed the law, and ruled properly. Nonetheless, the majority misstates the facts, misinterprets the law, and requires the issuance of a tax deed to a purchaser who did not strictly comply with the code. Hence, I respectfully dissent.

1-19-1464

No. 1-19-1464

Cite as: *In re Application of the County Collector*, 2020 IL App
(1st) 191464

Decision Under Review: Appeal from the Circuit Court of Cook County, No. 2017-COTD-
002611; the Hon. James Robert Carroll, Judge, presiding.

**Attorneys
for
Appellant:** Steven Friedman, of Chicago, for appellant.

**Attorneys
for
Appellee:** Eric H. Wudtke and Terry J. Carter, of Carter Legal Group, P.C.,
of Chicago, for appellee.

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS

Devonshire, LLC

v.

2-1203 Motion

No.

2017 COTD 002611Blossom(B) Enterprises, LLC
substituted pet.

ORDER

This cause coming to be heard on Devonshire, LLC's 2-1203 Motion to Vacate, the court having heard oral argument and reviewed the pleadings, it is hereby ordered:

- ① The 2-1203 Motion is granted for the reasons stated on the record;
- ② The May 18, 2018 order directing issuance of Tax Deeds is vacated pending compliance with Section 22-8;
- ③ This cause is continued to 6/19/19 at 10:30, 1707 for entry of a final order.

Attorney No.: 49079Name: Carter Legal Group

ENTERED:

Atty. for: Devonshire, LLCAddress: 19 S. LaSalle St Ste 1600City/State/Zip: Chicago, IL 60603Telephone: (312) 346-5555

Circuit Court - 2100

Judge

Judge's No.

2409

DOROTHY BROWN, CLERK OF THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS

A21

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS

IN THE MATTER OF THE
APPLICATION, ETC

No. 2017 COTD 2611

PETITION OF BLOSSOM 63 ENT. LLC,
substituted taxpayer
ADV'S ~~petitioner~~
DEVONSHIRE, LLC, 2-1203 ORDER
MOVANT

THIS CAUSE COMING ON TO BE HEARD FOR
RULING ON DEVONSHIRE'S "MOTION FOR FINDING
REGARDING 22-80 AMOUNT DUE" ALL PARTIES AND
THIS HONORABLE COURT BEING FULLY ADVISED IN
THE PREMISES,

IT IS HEREBY ORDERED
THAT BLOSSOM 63 IS NOT ENTITLED TO
INTEREST ON TAXES INCLUDED BEYOND THE
INTEREST INCLUDED IN THE ESTIMATE
OF REDEMPTION AND THAT BLOSSOM 63
SHALL PROVIDE DEVONSHIRE'S ATTORNEY REVISED
22-80 AMOUNTS WITHIN 3 DAYS.

Attorney No.: 23828
Name: R. GLICKMAN
Atty. for: Blossom 63
Address: 111 W. WASHINGTON -1440
City/State/Zip: CHGO IL 60602
Telephone: 312 238-7888

Associate Judge James R. Carroll

ENTERED:
MAY 29 2019

Circuit Court - 2109

Judge

Jan R. Carroll
Judge's No. 2109

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, COUNTY DIVISION

IN THE MATTER OF THE APPLICATION)	
OF THE COUNTY COLLECTOR FOR)	
JUDGMENT AND ORDER OF SALE)	
AGAINST REAL ESTATE RETURNED	)	Case No. 2017COTD002611
DELINQUENT FOR NONPAYMENT OF)	
GENERAL TAXES FOR THE YEAR 2014)	
)	
BLOSSOM63 ENTERPRISES, LLC)	
Substituted Petitioner.)	

ORDER

THIS CAUSE, coming before this Court on a 735 ILCS 5/2-1203 Motion to Vacate Order Directing Issuance of Tax Deed, this Court having jurisdiction of the subject matter and parties and the Court being fully advised, **IT IS HEREBY ORDERED:**

(A) The Order Directing Issuance of Tax Deed entered on May 18, 2018 affecting the following described property be and the same is hereby vacated and held for naught, to wit:

UNIT "A" IN THE 7225 KOSTNER CONDOMINIUM, AS DELINEATED ON A SURVEY, WHICH SURVEY IS ATTACHED AS EXHIBIT "A" TO THE DECLARATION OF CONDOMINIUM OWNERSHIP RECORDED AS DOCUMENT 1008934039, TOGETHER WITH ITS UNDIVIDED PERCENTAGE INTEREST IN THE COMMON ELEMENTS, IN SECTION 27, TOWNSHIP 41 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

Property Index Number: 10-27-424-046-1001

Commonly known as: 7225 N. Kostner Avenue, Unit A, Lincolnwood, IL

(B) The Tax Deed issued on May 18, 2018, No. 38104 conveying the above property to BLOSSOM63 ENTERPRISES, LLC, which is recorded as Document No. 1814134053 is hereby declared void and of no legal effect;

(C) Section 2-1203 Movant Devonshire, LLC tendered the amount of \$160,084.84 to BLOSSOM63 ENTERPRISES, LLC, on June 14, 2019, in order to comply with the requirements

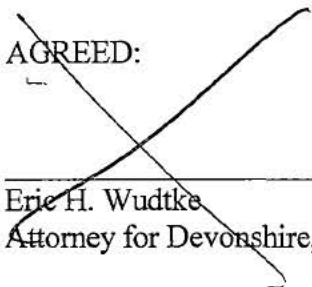
of 35 ILCS 200/22-80;


(D) BLOSSOM63 ENTERPRISES, LLC has rejected the tender of \$160,084.84; *to preserve its right to appeal;*

(E) Due to BLOSSOM63 ENTERPRISES, LLC's rejection of the tender, the parties request that the amount of \$160,084.84 be deposited with the Clerk of the Circuit Court of Cook County and the Clerk shall accept and hold said funds until further order of court.;

(F) This is a final and appealable order and no just reason exists for delay of its enforcement.

AGREED:


Eric H. Wudtke
Attorney for Devonshire, LLC


Steven Friedman
Attorney for BLOSSOM63
ENTERPRISES, LLC

Associate Judge James R. Carroll

JUN 19 2019

Circuit Court - 2109

Carter Legal Group, P.C. (#49029)
Attorneys for Movant
19 S. LaSalle St., Suite 1600
Chicago, IL 60603
312-346-5555
service@carterlegallgroup.com

....., 2019
ENTER

JUDGE

JUDGE'S NO.

2109

This form is approved by the Illinois Supreme Court and is required to be accepted in all Illinois Appellate Courts.

<p>Instructions ▼</p> <p>Check the box to the right if your case involves parental responsibility or parenting time (custody/visitation rights) or relocation of a child.</p> <p>Just below "Appeal to the Appellate Court of Illinois," enter the number of the appellate district that will hear the appeal and the county of the trial court.</p> <p>If the case name in the trial court began with "In re" (for example, "In re Marriage of Jones"), enter that name. Below that, enter the names of the parties in the trial court, and check the correct boxes to show which party is filing the appeal ("appellant") and which party is responding to the appeal ("appellee").</p> <p>To the far right, enter the trial court case number and trial judge's name.</p>	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> THIS APPEAL INVOLVES A MATTER SUBJECT TO EXPEDITED DISPOSITION UNDER RULE 311(a). </div> <div style="text-align: right;"> <p>FILED 7/16/2019 2:24 PM DOROTHY BROWN CIRCUIT CLERK COOK COUNTY, IL 2017COTD002611</p> </div> </div> <div style="text-align: center; margin: 20px 0;"> <p>APPEAL TO THE APPELLATE COURT OF ILLINOIS</p> <p>FIRST _____ District _____</p> <p>from the Circuit Court of</p> <p>Cook _____ County _____</p> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>In re <u>the Application of the Cook County Collector, etc.</u></p> <p><u>Blossom63 Enterprises, LLC</u></p> <p>Plaintiff/Petitioner (First, middle, last names)</p> <p><input checked="" type="checkbox"/> Appellant <input type="checkbox"/> Appellee</p> <p style="text-align: center;">v.</p> <p><u>Devonshire, LLC</u></p> <p>Defendant/Respondent (First, middle, last names)</p> <p><input type="checkbox"/> Appellant <input checked="" type="checkbox"/> Appellee</p> </div> <div style="width: 35%; border-left: 1px solid black; padding-left: 10px;"> <p>Trial Court Case No.: <u>2017 COTD 2611</u></p> <p>Honorable <u>James Carroll</u> Judge, Presiding</p> </div> </div>
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NOTICE OF APPEAL

<p>In 1, check the type of appeal.</p> <p>For more information on choosing a type of appeal, see <i>How to File a Notice of Appeal</i>.</p>	<p>1. Type of Appeal:</p> <p><input checked="" type="checkbox"/> Appeal</p> <p><input type="checkbox"/> Interlocutory Appeal</p> <p><input type="checkbox"/> Joining Prior Appeal</p> <p><input type="checkbox"/> Separate Appeal</p> <p><input type="checkbox"/> Cross Appeal</p>																								
<p>In 2, list the name of each person filing the appeal and check the proper box for each person.</p>	<p>2. Name of Each Person Appealing:</p> <p>Name: <u>Blossom63 Enterprises, LLC</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; width: 33%;"><i>First</i></th> <th style="text-align: left; width: 33%;"><i>Middle</i></th> <th style="text-align: left; width: 33%;"><i>Last</i></th> </tr> <tr> <td><input type="checkbox"/> Plaintiff-Appellant</td> <td><input checked="" type="checkbox"/> Petitioner-Appellant</td> <td></td> </tr> <tr> <td colspan="3" style="text-align: center;">OR</td> </tr> <tr> <td><input type="checkbox"/> Defendant-Appellant</td> <td><input type="checkbox"/> Respondent-Appellant</td> <td></td> </tr> </table> <p>Name: _____</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; width: 33%;"><i>First</i></th> <th style="text-align: left; width: 33%;"><i>Middle</i></th> <th style="text-align: left; width: 33%;"><i>Last</i></th> </tr> <tr> <td><input type="checkbox"/> Plaintiff-Appellant</td> <td><input type="checkbox"/> Petitioner-Appellant</td> <td></td> </tr> <tr> <td colspan="3" style="text-align: center;">OR</td> </tr> <tr> <td><input type="checkbox"/> Defendant-Appellant</td> <td><input type="checkbox"/> Respondent-Appellant</td> <td></td> </tr> </table>	<i>First</i>	<i>Middle</i>	<i>Last</i>	<input type="checkbox"/> Plaintiff-Appellant	<input checked="" type="checkbox"/> Petitioner-Appellant		OR			<input type="checkbox"/> Defendant-Appellant	<input type="checkbox"/> Respondent-Appellant		<i>First</i>	<i>Middle</i>	<i>Last</i>	<input type="checkbox"/> Plaintiff-Appellant	<input type="checkbox"/> Petitioner-Appellant		OR			<input type="checkbox"/> Defendant-Appellant	<input type="checkbox"/> Respondent-Appellant	
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Enter the Case Number given by the Appellate Clerk: _____

In 3, identify every order or judgment you want to appeal by listing the date the trial court entered it.

3. List the date of every order or judgment you want to appeal:

May 29, 2019

Date _____

June 19, 2019

Date _____

Date _____

FILED
7/16/2019 2:24 PM
DOROTHY BROWN
CIRCUIT CLERK
COOK COUNTY, IL
2017COTD002611

4. State your relief:

- ☒ reverse the trial court's judgment (*change the judgment in favor of the other party into a judgment in your favor*) and ☐ send the case back to the trial court for any hearings that are still required;
- ☐ vacate the trial court's judgment (*erase the judgment in favor of the other party*) and ☐ send the case back to the trial court for a new hearing and a new judgment;
- ☐ change the trial court's judgment to say: _____

☐ order the trial court to:☐ other:

and grant any other relief that the court finds appropriate.

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/s/ Steven E. Friedman

Your Signature

Steven E. Friedman, Attorney for Appellant

Your Name

111 W. Washington, Suite 1440

Street Address

Chicago, IL 60602

City, State, ZIP

(312) 236-7888

Telephone

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/s/ Steven E. Friedman
*Your Signature*Steven E. Friedman
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