Order filed October 19, 2026. 2026 IL App (5th) 250807
Motion to publish granted
November 18, 2026. NO. 5-25-0807

IN THE

APPELLATE COURT OF ILLINOIS

FIFTH DISTRICT

THOMAS G. DEVORE, VIRGIL L. EARNEST, DEBRA EARNEST, WILLIAM H. MEWES, RUTH JANE MEWES, KATHRYN TRIMBLE, RAY TRIMBLE, DAVID L. CROUCH, DARLENE F. CROUCH, TIMOTHY P. WEIS, MARY L WEIS, ISAAC BAIN BASSETT, MARK E. FILE, LORI FILE, MICHAEL J. TORTI, TIMOTHY GOMBOS, TRACY GOMBOS, COREY PERIGO, KRISTI PERIGO, WILLIAM J. DEAN, DEBORAH ANN DEAN, VICKY S. ARMBRUSTER, LESTER G. CORDEVANT, KIM M. CORDEVANT, BILLY JOE DAVIS, TROY D. HUFFMAN, STELLA M. HUFFMAN, KENNETH W. STEVENSON, GAYLE E. STEVENSON, SANDRA MILLER, ALVIN B. ASH, DONNA M. HILL, NATHAN T. WEISS, DOUGLAS C. MORGAN, DEANN G. MORGAN, KENT E. ZBINDEN, GARETT D. SCHUMACHER, CHELSEA M. SCHUMACHER, PATRICIA J. BOND, JOSEPH H. DOTHAGER, JOYCE EVERSGERD, FRED ZBINDEN, JUDITH ZBINDEN, JARED SCHROEDER, LISA SCHROEDER, ALEXANDER WEBER, KEVIN MEADOWS, MARCIA MEADOWS, TYSON GRABER, TIFFANI GRABER, BLAINE TIMO, JILL ZBINDEN, GARY KORTE, MARY KORTE, PHILLIP DEAN, KARLA DEAN, MICHAEL WEISS, MANDY WEISS, CHAD KORTE, JESSIKA KORTE, WASHINGTON SAVINGS BANK TRUSTEE OF TRUST 846, LAWRENCE SMITH, LILLIAN SMITH, KEVIN WYLDE, TONI WYLDE, LEONARD J. GALL LIVING TRUST, MELISSA CROUCH, DALE RICE, MAXINE RICE, and CHRISTOPHER DUSSOLD, Plaintiffs-Appellants, v.	)	Appeal from the Circuit Court of Bond County. No. 24-TX-10

COLLEEN CAMP, in her official capacity as Treasurer of Bond County, Illinois,	)	Honorable Ronald S. Motil, Judge, presiding.
Defendant-Appellee.	)	

PRESIDING JUSTICE CATES delivered the judgment of the court, with opinion.
Justices Hackett and Clarke concurred in the judgment and opinion.

OPINION

¶ 1 The plaintiffs appeal the September 24, 2025, decision by the circuit court of Bond County denying their request for summary judgment and granting the defendant's motion for summary judgment. For the following reasons, we affirm.

¶ 2 I. BACKGROUND

¶ 3 The plaintiffs filed a tax objection complaint on April 2, 2024, alleging that the Bond County Assessor increased the assessment of all property taxes in a manner not authorized by law where the publication of notice was made after the mandated deadline for the 2022 tax year. Because the deadline was not met, the plaintiffs argued that the circuit court must find the 2022 assessments to be invalid and revert to the 2021 assessment values. The plaintiffs relied on *Andrews v. Foxworthy*, 71 Ill. 2d 13 (1978), to argue that the publication deadline was mandatory and required strict and timely compliance.

¶ 4 The plaintiffs filed a first amended complaint on May 28, 2024, and a second amended complaint on October 7, 2024, which expanded the number of counts to address claims specific to each plaintiff. The second amended complaint included allegations that the defendant's publication of the 2022 tax year assessments was untimely and requested that their tax liabilities revert to the 2021 assessments with a rebate of the overpayments.

¶ 5 The defendant filed a motion for summary judgment and a memorandum on June 10, 2025. The defendant identified that the 2022 tax year was a general assessment year which was also referred to as a "quadrennial" assessment year. A quadrennial assessment occurred every four years, whereas the "non-quadrennial" assessments occurred during the years in between. In a quadrennial assessment year, the assessor, in person or by a deputy, would view the properties, determine a value for each property, and assess the property at 33 1/3% of its fair cash value pursuant to section 9-155 of the Property Tax Code (35 ILCS 200/9-155 (West 2024)). In years other than a general assessment year, *i.e.*, non-quadrennial years, the chief county assessment officer was required to publish a list of properties, with the amounts of the property assessments, that were added or changed since the preceding assessment. See 35 ILCS 200/12-10 (West 2024). The defendant argued that the specific statutory publication deadline only applied to non-quadrennial assessment years. In quadrennial assessment years, the Property Tax Code did not require publication of property assessments until after the assessor completed the assessments.

¶ 6 The defendant explained that the property assessments at issue were completed on June 16, 2023, and the publication of the 2022 tax year assessments occurred on June 23, 2023. The assessments were republished on July 25, 2023, because there was an error with the local equalization factor that only impacted certain parcels that were not associated with any of the plaintiffs. The defendant argued that the 2022 general property assessments were published timely as they were published as soon as the assessor completed the assessments in accordance with section 12-10 of the Property Tax Code. The defendant further argued that even if the assessments were not timely, under section 26-5 of the Property Tax Code, "[a]n assessment completed beyond the time limits required by this Code shall be as legal and valid as if completed in the time required by law." 35 ILCS 200/26-5 (West 2024). Therefore, the defendant claimed that plaintiffs' request

for relief that the assessment revert to the 2021 assessment year based on an untimely publication should be denied. The defendant further noted that the plaintiffs had not challenged the valuation of their properties, and therefore, the plaintiffs had not described a cognizable injury.

¶ 7 An affidavit of Georgia Shank, the Bond County Supervisor of Assessments, was submitted in support of the defendant's motion for summary judgment. Shank averred that the 2022 tax year was the quadrennial assessment for each property identified in the plaintiff's second amended complaint; the 2022 tax year assessments were completed June 16, 2023; and publication was made on June 23, 2023. Shank further averred that due to an error in the original publication, the assessments were published again on July 25, 2023, and none of the parcels affected by the republication were involved in this case.

¶ 8 The plaintiffs filed a response to the defendant's motion for summary judgment and filed their own cross-motion for summary judgment arguing that there were no issues of material fact that existed in the cause of action. The factual information provided in Shank's affidavit was uncontested. The plaintiffs argued against the defendant's interpretation of section 12-10 of the Property Tax Code and claimed that publication was required to be made in the same year as the tax year in general assessment years.

¶ 9 The circuit court held a hearing on the motions for summary judgment and took the matter under advisement. On September 24, 2025, the circuit court entered its written decision in favor of the defendant. The circuit court had reviewed *Andrews* and determined that the plaintiffs' reliance on *Andrews* was misplaced because it involved increased assessments in a non-quadrennial year. See *Andrews*, 71 Ill. 2d at 16. Additionally, the plaintiffs had not asserted an injury or an explanation of how the failure to publish the assessments in 2022 affected the tax levy. The circuit court found that the defendant was entitled to a judgment as a matter of law. Therefore,

the defendant's motion for summary judgment was granted and the plaintiffs' cross-motion for summary judgment was denied. This appeal followed.

¶ 10 II. ANALYSIS

¶ 11 On appeal, the plaintiffs argue that the circuit court erred by granting summary judgment in favor of the defendant and erred by denying the plaintiffs' cross-motion for summary judgment. Essentially, the plaintiffs argue that the circuit court's decision was in error because the 2022 tax assessments were untimely published and therefore, invalid.

¶ 12 Summary judgment is rendered where "the pleadings, depositions, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law." 735 ILCS 5/2-1005(c) (West 2024). Because the parties filed cross-motions for summary judgment, they conceded that "no material questions of fact existed and that only questions of law are involved that the court may decide based on the record." *Berrios v. Cook County Board of Commissioners*, 2018 IL App (1st) 180654, ¶ 23. Cross-motions for summary judgment are reviewed *de novo*. *Midwest Electronics Gaming, LLC v. Illinois Gaming Board*, 2025 IL App (1st) 241076, ¶ 25.

¶ 13 The parties dispute the interpretation of section 12-10 of the Property Tax Code which describes the timely publication for tax assessments. Section 12-10 states that,

> "In counties with less than 3,000,000 inhabitants, as soon as the chief county assessment officer has completed the assessment in the county or in the assessment district, he or she shall, in each year of a general assessment, publish for the county or assessment district a complete list of the assessment, by townships if so organized. In years other than years of a general assessment, the chief county assessment officer shall publish a list of property for which assessments have been added or changed since the preceding assessment, together with the amounts of the assessments, except that publication of individual assessment changes shall not be required if the changes result from equalization by the supervisor of assessments under Section 9-210, or Section 10-200, in which case the list shall include a general statement indicating that assessments have been changed because of the application of an equalization factor and shall set forth the percentage of increase

> or decrease represented by the factor. The publication shall be made on or before December 31 of that year, and shall be printed in some public newspaper or newspapers published in the county." 35 ILCS 200/12-10 (West 2024).

¶ 14 The cardinal rule of statutory interpretation is to ascertain and effectuate the legislature's intent, and the best evidence of legislative intent is the plain and ordinary language of the statute. *King v. First Capital Financial Services Corp.*, 215 Ill. 2d 1, 26 (2005). When terms have acquired a settled meaning through judicial construction, it is presumed that the drafter knew of the prior interpretation unless a contrary intention is provided. *Carver v. Bond/Fayette/Effingham Regional Board of School Trustees*, 146 Ill. 2d 347, 353 (1992).

¶ 15 The language used in section 12-10 of the Property Tax Code regarding publication dates requires that for a general assessment year, *i.e.*, a quadrennial year, publication is required "as soon as the chief county assessment officer has completed the assessment." 35 ILCS 200/12-10 (West 2024). The language "as soon as completed" is not contained in the sentence addressing non-quadrennial years, or "years other than years of a general assessment." 35 ILCS 200/12-10 (West 2024). Section 12-10 states that "publication shall be made on or before December 31 of that year," which is a very distinct calendar cutoff date. See 35 ILCS 200/12-10 (West 2024).

¶ 16 The phrase "as soon as completed" is incompatible with the deadline of December 31, if the assessment extends beyond that date. The plaintiffs interpret the statute to require a strict publication deadline of on or before December 31, 2022. The defendant, on the other hand, argues that the June 23, 2023, publication was timely because it occurred as soon as the assessments were completed in a quadrennial, or general assessment, year.

¶ 17 In *People ex rel. Ball v. Anderson*, 21 Ill. 2d 396 (1961), the Illinois Supreme Court considered that the provision for the publication of a tax assessment list found in section 103 of the Revenue Act of 1939 is a means of affording taxpayers notice as to the amount of their

assessments. *Ball*, 21 Ill. 2d at 401. "The requirement there found as to quadrennial years contemplates the publication as soon as the taxing process has been completed, and the July 10 date obviously relates to years other than quadrennial assessment years." *Ball*, 21 Ill. 2d at 401. In *People ex rel. Doerfler v. Lowen*, 22 Ill. 2d 247 (1961), publication made after the July 10 deadline in a quadrennial year was allowed. *Doerfler* determined the same issue regarding the requirements of publication as was raised in *Ball*, stating that "we specifically held that section 103 of the Revenue Act of 1939 required publication in quadrennial years as soon as the assessor has completed the assessment." *Doerfler*, 22 Ill. 2d at 249. Similarly, *Andrews* concluded that section 103 was mandatory and required strict and timely compliance. *Andrews*, 71 Ill. 2d at 22. *Andrews*, however, distinguished between quadrennial and non-quadrennial years, finding that as "there is no prescribed date for publication in quadrennial years, it is our opinion that the legislature intended that taxpayers can at least rely on the July 10 deadline in non-quadrennial years where increases are not necessarily expected." *Andrews*, 71 Ill. 2d at 24.

¶ 18 The foregoing cases were decided prior to the codification of the current Property Tax Code. Section 12-10 of the Property Tax Code, codified at 35 ILCS 200/12-10, directly replaced Illinois Revised Statutes, chapter 120, paragraph 584. The language in section 103 of the Revenue Act of 1939 provides in pertinent part:

> "In counties containing less than 2,000,000 inhabitants, as soon as the county assessor, supervisor of assessments or board of assessors, as the case may be, has completed the assessment in the county or in the assessment district he or it shall, in each year of a quadrennial assessment of real property, publish for such county or assessment district a full and complete list of the assessment of real and personal property, by townships if the county be so organized. In years other than years of a quadrennial assessment of real property, the assessor, supervisor of assessments or board of assessors, as the case may be, shall publish the assessment of personal property in full and a list of real estate for which assessments have been added or changed since the last preceding assessment, together with the amounts of the assessments on such real estate. Such publication shall be made on or before July 10, of that year in counties with less than 150,000 inhabitants and on or before

> December 15, of that year in counties with 150,000 or more but less than 2,000,000 inhabitants ***." Ill. Rev. Stat. 1977, ch. 120, ¶ 584.

This language is similar to section 12-10 regarding the timing of publication for a general assessment year that was previously referred to as a quadrennial year. Notably, the preamble of the Property Tax Code, Public Act 88-455, states:

> "The Illinois General Assembly seeks to achieve these goals by consolidating the many tax laws of Illinois into a Property Tax Code, without making any substantive changes, in the meaning, effect or application of those laws." 1993 Ill. Laws 3498.

County of Hamilton v. Department of Revenue, 279 Ill. App. 3d 639, 645 (1996).

¶ 19 " 'Where the legislature chooses not to amend a statute after a judicial construction, it will be presumed that it has acquiesced in the court's statement of the legislative intent.' " *State ex rel. Raoul v. Elite Staffing, Inc.*, 2024 IL 128763, ¶ 55 (quoting *Miller v. Lockett*, 98 Ill. 2d 478, 483 (1983)). We, therefore, apply the reasoning from *Ball* and *Doerfler*, and find that in a general assessment year, publication is required as soon as the taxing process has been completed. See *Ball*, 21 Ill. 2d at 401; *Doerfler*, 22 Ill. 2d at 249.

¶ 20 And even if the defendant had not complied with the requirements in the Tax Code, section 26-5 of the Property Tax Code is a savings clause,[1] which declares that "[a]n assessment completed beyond the time limits required by this Code shall be as legal and valid as if completed in the time required by law." 35 ILCS 200/26-5 (West 2024). Similarly, the legislature has provided for a curative or validating provision in section 21-185 of the Property Tax Code, as this is titled, "Cure of error or informality in assessment rolls or tax list or in the assessment, levy or collection of the taxes." Simply put, this provision that "[n]o error or informality in the proceedings of any of the officers connected with the assessment, levying or collection of the taxes, not affecting the

[1]This language appears under "Article 26. Savings Provisions" of the Property Tax Code.

substantial justice of the tax itself, shall vitiate or in any manner affect the tax or the assessment thereof." 35 ILCS 200/21-185 (West 2024). The plaintiffs had the opportunity to appeal the 2022 assessments to the Bond County Board of Review and did not challenge the valuation other than their challenge to the timeliness of publication.

¶ 21 The uncontested facts demonstrated that the 2022 tax year was a general assessment year; the 2022 assessments were completed on June 16, 2023; and published as soon thereafter on June 23, 2023. The 2022 assessments were not invalid based on the date of publication. Thus, the circuit court did not err by denying the plaintiffs' cross-motion for summary judgment and granting the defendant's motion for summary judgment.

¶ 22 III. CONCLUSION

¶ 23 For the foregoing reasons, we affirm the decision of the circuit court of Bond County.

¶ 24 Affirmed.

Decision Under Review:	Appeal from the Circuit Court of Bond County, No. 24-TX-10; the Hon. Ronald S. Motil, Judge, presiding.
Attorney for Appellants:	Thomas Guy DeVore, of Silver Lake Group, Ltd., of Litchfield, for appellants.
Attorneys for Appellee:	Matthew Aaron Cook, Christopher E. Sherer, Matthew Robert Trapp, of Giffin, Winning, Cohen & Bodewes, P.C., of Springfield; Samantha Akemi Bobor, of Springfield, for appellee.