

... (35 ILCS 200/21-205)

Sec. 21-205. Tax sale procedures.

(a) The collector, in person or by deputy, shall attend, on the day and in the place specified in the notice for the sale of property for taxes, and shall, between 9:00 a.m. and 4:00 p.m., or later at the collector's discretion, proceed to offer for sale, separately and in consecutive order, all property in the list on which the taxes, special assessments, interest or costs have not been paid. However, in any county with 3,000,000 or more inhabitants, the offer for sale shall be made between 8:00 a.m. and 8:00 p.m. The collector's office shall be kept open during all hours in which the sale is in progress. The sale shall be continued from day to day, until all property in the delinquent list has been offered for sale. However, any city, village or incorporated town interested in the collection of any tax or special assessment, may, in default of bidders, withdraw from collection the special assessment levied against any property by the corporate authorities of the city, village or incorporated town. In case of a withdrawal, there shall be no sale of that property on account of the delinquent special assessment thereon.

(b) Until January 1, 2013, in every sale of property pursuant to the provisions of this Code, the collector may employ any automated means that the collector deems appropriate. Beginning on January 1, 2013, either (i) the collector shall employ an automated bidding system that is programmed to accept the lowest redemption price bid by an eligible tax purchaser, subject to the penalty percentage limitation set forth in Section 21-215, or (ii) all tax sales shall be digitally recorded with video and audio. All bidders are required to personally attend the sale and, if automated means are used, all hardware and software used with respect to those automated means must be certified by the Department and re-certified by the Department every 5 years. If the tax sales are digitally recorded and no automated bidding system is used, then the recordings shall be maintained by the collector for a period of at least 3 years from the date of the tax sale. The changes made by this amendatory Act of the 94th General Assembly are declarative of existing law.

(b-5) For any annual tax sale conducted on or after the effective date of this amendatory Act of the 102nd General Assembly, each county collector in a county with 275,000 or more inhabitants shall adopt a single bidder rule sufficient to prohibit a tax purchaser from registering more than one related bidding entity at the tax sale. The corporate authorities in any county with less than 275,000 inhabitants may, by ordinance, allow the county collector of that county to adopt such a single bidder rule. In any county that has adopted a single bidder rule under this subsection (b-5), the county treasurer shall include a representation and warranty form in each registration package attesting to compliance with the single bidder rule, except that the county may, by ordinance, opt out of this representation and warranty form requirement. A single bidder rule under this subsection may be in the following form:

(1) A registered tax buying entity (principal) may only have one registered buyer at the tax sale and may not have a related bidding entity directly or indirectly register as a buyer or participate in the tax sale. A registered tax buying entity may not engage in any multiple bidding strategy for the purpose of having more than one related bidding entity submit bids at the tax sale.

(2) A related bidding entity is defined as any

individual, corporation, partnership, joint venture, limited liability company, business organization, or other entity that has a shareholder, partner, principal, officer, general partner, or other person or entity having (i) an ownership interest in a bidding entity in common with any other registered participant in the tax sale or (ii) a common guarantor in connection with a source of financing with any other registered participant in the tax sale. The determination of whether registered entities are related so as to prohibit those entities from submitting duplicate bids in violation of the single bidder rule is at the sole and exclusive discretion of the county treasurer or his or her designated representatives.

(c) County collectors may, when applicable, eject tax bidders who disrupt the tax sale or use illegal bid practices. (Source: P.A. 102-519, eff. 8-20-21.)

(35 ILCS 200/21-210)