

# **How to “Pay Under Protest” Your 2010 Real Estate Taxes**

The laws regarding “Paying Under Protest” changed in 2003. The County Treasurer no longer has any role in the procedures. The statutes can be found at 35 ILCS 200/Art. 23. Due to the complexity of the laws, we will only give general guidelines as to how to proceed. We are in no way suggesting that the advice given here is all inclusive and comprehensive. Please consult an attorney for your particular situation.

Some of the things that have changed:

1. You do not need to inform any department that you are “Paying Under Protest”. Just pay your taxes in full before the annual tax sale, which this year is October 28, 2011, including any late fees.
2. You no longer complete and file any forms at the time of payment with the County Collector.
3. Your payment is no longer held in escrow. It is distributed to all of the taxing districts as any other payment would be handled. No money is withheld from any taxing district.
4. You must file your Tax Objection (in triplicate) with the Champaign County Circuit Clerk within 75 days of the first penalty date of the second installment, which this year will be November 16, 2011.
5. Once you have completed Number 1 and Number 4, 100% of your tax is considered “Paid Under Protest”.