



WILLIAM J. SCOTT

ATTORNEY GENERAL
STATE OF ILLINOIS
500 SOUTH SECOND STREET
SPRINGFIELD

April 21, 1977

FILE NO. S-1232

REVENUE:

Procedures For the Sale
of Property for Real
Estate Taxes.

Honorable Peter J. Woods
State's Attorney
Ogle County
Oregon, Illinois

Dear Mr. Woods:

I have your letter requesting an opinion on whether the procedures for sale of property for real estate taxes in Ogle County were in compliance with section 243 of "AN ACT to revise the law in relation to the assessment of property, etc." (Revenue Act of 1939) (Ill. Rev. Stat. 1975, ch. 120, par. 724) which provides in pertinent part:

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"The collector, in person or by deputy, shall attend at the court house in his county, on the day specified in the notice for the sale of real estate for taxes, and then and there, between the hours of nine o'clock in the forenoon and four o'clock in the afternoon, proceed to offer for sale, separately and in consecutive order, each tract of land or town or city lot in the list on which the taxes, special assessments, interest or costs have not been paid. * * *"

You gave the following statements of facts in your letter:

" * * *
After the appropriate notices had been published, the sale was conducted on October 25, 1976. The County Collector's office remained open on the day of sale, however, those wishing to purchase property for real estate taxes went into a separate room off the main office to conduct the sale, which started promptly at 9:00 o'clock a.m. It is the Collector's procedure to insure an orderly sale, that no one is admitted to the room after the sale begins. At 9:30 a.m. a purported purchaser requested admission to the sale room. Admission was denied and the late-comer was not allowed to bid on any of the property for sale on that date.
* * *

In my opinion the procedure you have described was not in compliance with section 243 of the Revenue Act of 1939.

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There have been many cases which indicate that strict compliance with the statute is necessary to insure that those who wish to attend may know exactly when, where, and in what order the sales are to be conducted. Hardin v. Crate (1871), 60 Ill. 215; Essington v. Neill (1859), 21 Ill. 139; Drake v. Ogden (1889), 128 Ill. 603.

Since the statute specifies that the land should be listed in the order of sale and must be sold in consecutive order, then it is obvious that that was done to give notice to interested buyers of the approximate time when the land which they wished to bid on was available. If there are many pieces to be sold, it does not seem reasonable to expect a prospective buyer to sit through many hours of sales in order to bid on a piece of land at the end of the sales list. Furthermore, to preclude all prospective buyers who arrive after 9:00 o'clock a.m. most probably results in lower prices being bid for the land that is sold.

The collector, of course, may proscribe procedure to insure an orderly sale, however, that procedure must be

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reasonable. For the above mentioned reasons refusing to allow prospective buyers into the sale room after 9:00 o'clock is not a reasonable regulation.

Very truly yours,

A T T O R N E Y G E N E R A L