Byron Clark
COUNTY TREASURER
CHAMPAIGN COUNTY, ILLINOIS

Scott M. Bennett Administrative Center
102 E. Main Street
Urbana, IL 61801

PHONE: (217) 384-3743
FAX: (217) 384-3777
EMAIL: treasurer@champaigncountyil.gov

Tax Sale Buyer Package

Champaign County Tax Sale

October 31, 2025

9:00 A.M.

Shields-Carter Meeting Room

This package contains:

1. Tax Sale Information
2. Certificate of Registration
3. Sale Rules and Guidelines
4. Blank W-9

TY 2024 Tax Sale Information

The annual Champaign County Tax Sale for delinquent real estate taxes and mobile home local service taxes will be on October 31, 2025, at 9:00 A.M. in the Shields-Carter Meeting Room.

Buyer Registration. Register with the County Treasurer's office at least ten business days prior to the sale. Registrations will be accepted until 4:30 PM on October 17, 2025. **(35 ILCS 200/21-220)** [1]

All buyers must complete a Certificate of Registration form and include a $500 USD deposit. Deposits made by check shall be from a US bank. **(35 ILCS 200/20-25)**[2]

Substitute Buyer. If the registrant cannot participate in the tax sale, he/she may provide the name of a substitute person by 4:30 PM on October 24, 2025. Notify the Treasurer's office in writing by e-mail or fax. **(35 ILCS 200/21-220)**[1]

Refund of Deposit Policy. There are no refunds if the registrant does not attend or participate in the tax sale. The deposit is refunded only if the registrant attempts but fails to purchase any parcels offered. **(35 ILCS 200/21-220)**[1]

Buyer Check-in. All buyers must check in at the Shields-Carter Meeting Room. Bring a signed check payable to "Champaign County Collector". Leave the amount blank.

Checks must be from a US bank and in US dollars. We accept personal or business checks. **(35 ILCS 200/20-25)**[2]

Bidding. A buyer (or the buyer's agent if identified on the Certificate of Registration) must be present to bid. Bidding on all delinquent real estate taxes starts at 9% and mobile home privilege tax starts at 18% and the tax sale certificate is issued to the lowest bidder. The tax buyer must pay the County for taxes purchased the day of the Tax Sale plus any penalties and costs due at that time. The buyer receives a tax certificate for each parcel purchased. **(35 ILCS 200/21-215) (35 ILCS 516/150)**[3]

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[1](35 ILCS 200/21-220) **Buyer Registration.** In counties with less than 3,000,000 inhabitants, unless the county board provides otherwise, no person shall be eligible to bid who did not register with the county collector at least 10 business days prior to the first day of sale authorized under Section 21-115. The registration must be accompanied by a deposit in an amount determined by the county collector, but not to exceed $250 in counties of less than 50,000 inhabitants or $500 in all other counties, which must be applied to the amount due on the properties that the registrant has purchased. If the registrant cannot participate in the tax sale, then he or she may notify the tax collector, no later than 5 business days prior to the sale, of the name of the substitute person who will participate in the sale in the registrant's place, and an additional deposit is not required for any such substitute person. If the registrant does not attend the sale, then the deposit is forfeited to the Tax Sale Automation Fund established under Section 21-245. If the registrant does attend the sale and attempts, but fails, to purchase any parcels offered for sale, then the deposit must be refunded to the registrant. (Source: P.A. 95-537, eff. 8-28-07.)

[2](35 ILCS 200/20-25) **Forms of Payment.** Taxes levied by taxing districts may be satisfied by payment in legal money of the United States, Cashier's check, certified check, post office money order, bank money order issued by a national or state bank that is insured by the Federal Deposit Insurance Corporation, or by a personal or corporate check drawn on such a bank, to the respective collection officers who are entitled by law to receive the tax payments or by credit card in accordance with the Local Governmental Acceptance of Credit Cards Act. (Source: P.A. 96-1248, eff. 7-23-10; 96-1250, eff. 7-23-10; 97-333, eff. 8-12-11.)

[3](35 ILCS 200/21-215) **Penalty Bids.** For Real Estate, the person at the sale offering to pay the amount due on each property for the least penalty percentage shall be the purchaser of that property. No bid shall be accepted for a penalty exceeding 9% of the amount of the tax or special assessment on property. (Source: P.A. 102-363, eff 1-1-22.)

(35 ILCS 516/150) **Penalty Bids.** For Mobile Home, the person at the sale offering to pay the amount due on each mobile home for the least penalty percentage shall be the purchaser of that mobile home. No bid shall be accepted for a penalty exceeding 18% of the amount of the tax on mobile home. (Source: P.A. 92-807, eff. 1-1-03.)

Delinquent Property List. A list of delinquent properties will be advertised in the local newspapers approximately three (3) weeks prior to the sale. **(35 ILCS 200/21-110, 35 ILCS 200/21-115)**[4]

The list will also be available by mid-October in electronic format and may be purchased for $50.00. The electronic format will include updates. Check the appropriate box on the Certificate of Registration form and include payment.

Tax Sale Statistics for the TY 2023 Tax Sale (2024-TX-46, 2024-TX-47)

Registered tax sale buyers:	29	
Participating tax sale buyers:	27	
Real Estate parcels offered/sold:	1101/1093	
Mobile Home parcels offered/sold:	227/21	
Total Tax Value offered:	$5,780,037.91	
Winning bid (interest rate)	Highest:	18.0%
	Lowest:	0.0%
	Weighted average:	3.86%

Petition for Tax Deed. At the end of the 2 ½ year redemption period, the Buyer may petition the Sixth Circuit Court for a tax deed to the property. Champaign County does not handle the foreclosure process. **(35 ILCS 200/21-350)**[5]

Surplus Property Auction. Champaign County purchases taxes that were unbid upon at the October tax sale. The County obtains the tax deeds to these properties at the end of the 2 ½ year redemption period. At that time all taxes are expunged, and the properties are auctioned off by sealed bid. **(35 ILCS 200/21-350)**[5]

The next surplus property auction has not been scheduled. The specific date is TBD.

The Catalog of properties and bidding instructions will be available approximately 30 days before the auction. Purchase the catalog at www.iltaxsale.com or in the Treasurer's office.

The minimum bid including the recording fee is $801 for real estate and the minimum bid including the title fee is $915 for mobile homes.

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[4](35 ILCS 200/21-110) **Published Notice of Annual Application for Judgment and Sale; Delinquent Taxes.** At any time after all taxes have become delinquent in any year, the Collector shall publish and advertisement, giving notice of the intended application for judgment and sale of the delinquent properties. The advertisement may include the street address on file with the county collector, if available, and shall include the PIN number of each delinquent property. Except as provided below, the advertisement shall be in a newspaper published in the township or road district in which the properties are located. If there is no newspaper published in the township or road district, then the notice shall be published in some newspaper in the same county as the township or road district, to be selected by the county collector. (Source: P.A. 97-557, eff 7-1-12.)

[4](35 ILCS 200/21-115) **Times of Publication of Notice.** The advertisement shall be published once at least 10 days before the day on which judgment is to be applied for, and shall contain a list of the delinquent properties upon which the taxes or any part thereof remain due and unpaid, the names of owners, if known, the total amount due, and the year or years for which they are due. In counties of less than 3,000,000 inhabitants, advertisement shall include notice of the registration requirement for persons bidding at the sale. Properties upon which taxes have been paid in full under protest shall not be included in the list.
The collector shall give notice that he or she will apply to the circuit court on a specified day for judgment against the properties for the taxes, and costs, and for an order to sell the properties for the satisfaction of the amount due.
The collector shall also give notice of a date within the next 5 business days after the date of application on which all the properties for the sale of which an order is made will be exposed to public sale at a location within the county designated by the county collector, for the amount of taxes, and cost due. (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-426, eff. 6-1-96; 89-626, eff. 8-9-96.)

[5](35 ILCS 200/21-350) **Period of Redemption.** Property sold under this Code may be redeemed at any time before the expiration of 2.5 years from the date of sale, except that:

(a) If on the date of sale the property is vacant non-farm property or property containing an improvement consisting of a structure or structures with 7 or more residential units or that is commercial or industrial property, it may be redeemed at any time before the expiration of 1 year from the date of sale.

(b) (Blank).

(c) If the period of redemption has been extended by the certificate holder as provided in Section 21-385 or Section 22-5, the property may be redeemed on or before the extended redemption date. The changes made to this Section by this amendatory Act of the 103rd General Assembly apply to matters concerning tax certificates issued on or after January 1, 2024.
(Source: P.A. 103-555, eff. 1-1-24.)

Byron Clark
Champaign County Treasurer

TY 2024 Champaign County Tax Sale
Friday October 31, 2025, 9:00 A.M.
Shields-Carter Meeting Room
Certificate of Registration

Official Notification: By submission of this tax sale registration the subscribing person certifies under penalty of perjury that neither the subscribing person nor the registrant will, by participation in the tax sale, derive any interest which is prohibited under the provisions of 55 ILCS 55/1.

This registration is executed herein pursuant to 35 ILCS 200/21-220. _____
Date

Registered Tax Sale Purchaser (Certificates to be issued in the name of):

Name of Tax Sale Purchaser **Please Print Legibly** **#**

Name of Agent or Person Bidding (if different from above)

Address

City State Zip+4

Phone # Fax #

E-mail address

Social Security Number or FEIN#

PLEASE WRITE SEPARATE CHECKS FOR THE DEPOSIT AND TAX SALE LIST FEE

Enclosed: **$500.00 Deposit** (required, refundable only if bidding is unsuccessful)
$ 50.00 Tax Sale List Fee (☐ PDF or ☐ TXT or ☐ Excel; Choose one only)

Total enclosed: _____ *No foreign currency. Checks must be from a US bank.*

Signature of Tax Buyer **Date**

Please Sign and Return form and fee(s), must be received in our office by October 17, 2025, to:

Champaign County Collector's Office
Robin Leever
102 E. Main Street
Urbana, IL 61801

1. Check-In.

a. Check in at the Shields-Carter Meeting Room between 8:30 A.M. and 9:00 A.M. October 31, 2025 (the room will not be available for use until setup is complete).

b. Provide a signed check made out to "Champaign County Collector". Leave the amount blank. Checks shall be from a US bank and funds shall be in US Dollars. After totals are verified, we will email the buyer to confirm the amount the check was written for and attach their bid summary report.

c. If the buyer has paid for a list, they will receive an up-to-date list of the parcels that are included in the tax sale the night prior to the sale. If the buyer wishes to have a paper list at the sale the buyer will need to print that list to bring with them.

2. Sale Location and Time.

a. Sale location: Scott M. Bennett Administrative Center
102 E. Main Street, Urbana, IL 61801
Shields-Carter Meeting Room

b. Time: The sale starts promptly at 9:00 A.M.

3. General Sale Procedures.

a. The Champaign County Treasurer (the "Treasurer") establishes the rules of this sale.

b. Only pre-registered buyers may participate in this sale.

c. Cell phones need to be turned to vibrate.

d. The Treasurer is offering all items which we believe to be delinquent. Should we discover items that were ineligible for sale for any reason prior to the issuance of the Tax Sale Certificates, an Administrative Sale in Error will be processed on these items and payment refunded as appropriate.

4. Bidding Procedures.

a. You may only bid using the Real Time Auction Management Systems (R.A.M.S.) 2 hardware provided. Use of any other hardware is prohibited. For more information on R.A.M.S. go to www.iltax.com

b. All items will sell to the bidder offering the lowest interest rate bid. In the event two or more bidders bid the same interest rate, the item will be determined by R.A.M.S 2 hardware.

c. **All bids are final.** Bid carefully. Once you have submitted a bid you cannot retract it, and your payment is non-refundable. Make sure that what you bid on is what you want. If you default, by law, Champaign County will pursue collection on winning bids through the courts.

d. Final purchase lists and tax sale certificates are mailed to each bidder after we have reconciled the sale records.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

County of Champaign, Illinois

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) Government

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

1776 E Washington St

Requester's name and address (optional)

6 City, state, and ZIP code

Urbana IL 61802

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-			-				

or

Employer identification number

3	7	-	6	0	0	6	9	1	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** George Danos **Date** 3/15/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they