



KANE COUNTY TO HOLD TAX SALE

Kane County will hold its annual Real Estate and Mobile Home Tax Sale on Monday, October 27, 2025. The tax sale will begin at 9 A.M. CST. It will be held at the Kane County Government Center, 719 S. Batavia Ave., Building A, Second Floor, Room 201, County Board Room, in Geneva, IL 60134. Tax Buyers must be registered in advance to participate. Registration eligibility is subject to the Single Bidder Rule (35 ILCS 200/21-205). Tax Buyer registration will begin on September 10, 2025 and must be received by the Treasurer's Office at the close of business on October 09, 2025. Registration entitles you to one (1) buyer number. All registrations received after this time will be returned (**no exceptions**). Please contact the Treasurer's Office at 630-232-3565 for registration forms.

We advertise delinquent taxes in local newspapers approximately three (3) weeks prior to the tax sale. A \$500.00 deposit is required with your registration, (the \$500.00 will be applied toward any items purchased at the tax sale). First time Kane County Tax Buyers must pay the Registration fee deposit with certified funds.

Additionally, a \$100.00 fee is required for the Tax Sale List. First time Kane County Tax Buyers must pay the Tax Sale List Fee with certified funds. There will be no refunds of deposits, unless you request a refund, in person, at the Treasurer's Office before the sale begins. If you do not attend the sale then you forfeit this money. **You must be physically present to participate at the sale.**

The sale will be conducted using R.A.M.S. 2 – Randomized Auction Management System. Check-in for the Tax Sale deposit (**certified funds are required for first time buyers deposit**) and USB drop off is Monday, October 27, 2025, from 8:30 A.M. to 9:00 A.M., at the Treasurer's Office. All buyers must personally check in. Please be considerate to the Treasurer, staff and other bidders. All decisions of the Treasurer are final. Inappropriate behavior towards the Treasurer, staff or other buyers may result in your removal from the sale.

Please note that participating in the sale involves significant risk. The tax sale procedures are outlined in the Illinois Compiled Statutes, Chapter 35 Act 200. Please do not ask the Treasurer's staff for legal or bidding advice. If you need advice, please contact an attorney specializing in tax sale procedures.

The County Officer Property Sale Act (55 ILCS 55/1) states: No county officer, and no person employed by, or who is a relative or representative of, any county officer in the State of Illinois, while in office or holding office or while in such office or employment, shall have, possess or acquire any pecuniary interest, directly, indirectly or beneficially, or by any derivative process, in any real estate tax forfeiture or foreclosure in the county in which such county officer presides, other than the fee provided by law for the official duties of any such county officer in such proceedings. Relative shall be defined as a spouse or child, or the spouse of a child, including a child by adoption.



Christopher J. Lauzen, CPA, MBA, Kane County Treasurer

REGISTRATION FOR REAL ESTATE / MOBILE HOME TAX SALE

FOR OFFICE USE ONLY
BUYER NO.
REG DATE
CHECK #

Tax Sale Date & Time: Monday, October 27, 2025 – 9:00A.M. CST

Purchase Deposits / USB Drive drop off: 8:30 – 9:00 A.M. CST

**Location: Kane County Government Center – 719 S. Batavia Ave., Bldg. A
County Board Room, Room 201
Geneva, IL 60134**

Registration begins September 10, 2025, and ends at close of business on October 9, 2025. Registrations received after this time period will be returned. **No exceptions.**

A registration fee of \$500.00 is required per buyer, No exceptions (Certified funds for first time buyers) and a \$100.00 fee for the Tax Sale List. The \$500.00 registration fee will be applied to your purchase(s) at the Tax Sale. The \$100.00 is retained for the cost of the Tax Sale list. If you do not attend the Tax Sale or do not notify the Treasurer's office of your inability to attend the sale before the sale begins, you will forfeit the deposit. If the deposit exceeds the amount purchased, a refund will be made after the sale has been completed and balanced. **Registration eligibility subject to Single Bidder Rule (35 ILCS 200/21-205).**

Check in for Sale Deposit (certified funds for first time buyers) and USB Drive Drop off is Monday, October 27, 2025, from 8:30-9:00 A.M. All buyers must be present at check in.

The sale will be conducted using R.A.M.S. 2 – Randomized Auction Management System.

It is assumed that all buyers are thoroughly familiar with Tax Sale procedures as outlined in the Illinois Compiled Statutes. The Treasurer and his staff will not provide legal advice or counsel.

PLEASE PRINT CLEARLY

TAX CERTIFICATE NAME:
(Must exactly match W-9)

NAME OF BUYER:

ADDRESS:

Please check the box if your
address has changed in the
last year. []

E-MAIL ADDRESS:

TELEPHONE NUMBER:

SIGNATURE & DATE:

Registration forms and checks need to be mailed to:

Kane County Treasurer
719 S. Batavia Ave., Bldg. A
Geneva, IL 60134

COUNTY OF KANE

Christopher J. Lauzen, CPA, MBA
Kane County Treasurer
719 S. Batavia Ave., Bldg. A
Geneva, IL 60134



Phone: (630) 232-3565

Fax: (630) 208-7549

Website:treasurer.kanecountyIL.gov

Tax Sale – Single Bidder Rule

Legislation that was enacted and signed into law now directs county collection in counties with 275,000 or more inhabitants to adopt a single bidder rule to prohibit a tax purchaser from registering more than one related bidding entity at the tax sale.

Single Bidder

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 a tax sale.
2. A registered tax buying entity may not engage in any multiple bidding strategy for having more than one related bidding entity submit bids at the tax sale.
3. 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:
 - a. An ownership interest in a bidding entity in common with any other registered participant in the tax or,
 - b. 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/her designated representative.

I acknowledge that I am operating under the single bidder rule as described above. If I have misrepresented myself as a single bidder, I understand that any sale I have participated in may be voided at the exclusive discretion of the county treasurer or his/her designated representative.

PLEASE PRINT CLEARLY

TAX CERTIFICATE NAME _____

NAME OF BUYER _____

ADDRESS _____

TELEPHONE NUMBER _____

SIGNATURE & DATE _____

COUNTY OF KANE

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Tax Sale – Single Bidder Rule Policy

Legislation enacted and signed into law in 2021 directs county collectors in counties with 275,000 or more inhabitants to adopt a single bidder rule to prohibit a tax purchaser from registering more than one related bidding entity at the tax sale.

The Kane County Treasurer's Office will follow the law as set forth by legislation for the Single Bidder Rule for Tax Sales.

Those wishing to place a bid or bids during the annual Tax Sale will be required to register with the Kane County Treasurer's Office. As part of this registration, those wishing to bid will be required to complete a Single Bidder Rule form in which they acknowledge they are operating under the Single Bidder Rule.

- Any person, who knowingly or intentionally completes a registration and/or Single Bidder form, may be prosecuted for providing false information on a government document.

If a property is purchased during any tax sale and it is later determined that the property was purchased by an individual, party or entity in violation of the Single Bidder Rule, the sale may be voided, at the sole discretion of the Kane County Treasurer and/or his/her designee.

Any individual, party or entity who is found to have violated the Single Bidder Rule in the purchase process during a Tax Sale, may be prohibited from participating in a Tax Sale in the future, at the sole discretion of the Kane County Treasurer and/or his/her designee.

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R.A.M.S. 2 - Randomized Auction Management System

The R.A.M.S. 2 system, on the day of the sale, we will collect the bids for each registered buyer by having them bring a USB Drive to the tax sale with a file that contains their percentage bids for each parcel. Once all bids from all the registered tax buyers are loaded into our system, we will process the sale. Each parcel will be awarded to the lowest bid for a particular parcel. If there are multiple lowest bids, a random lowest bid is selected. The processing should only take a few minutes. You are not required to wait for all tax buyer's bids to be collected. As long as the Treasurer allows, you will be free to leave after your bids have been submitted. You will immediately receive an email confirmation that your bids were submitted. Attached to the email will be a copy of the original bid file you submitted to us, and a Processed Bids file that will show what bids were successfully imported into our system. Your bid file may contain parcels that are no longer being offered, so those parcels and bids will not be imported.

We will require there to be **only one file** on the USB Drive, that being the bid file for a particular registered buyer. We will require a separate USB Drive for each registered buyer and bidder. Please note, 35 ILCS 200/21-205 states "All bidders are required to personally attend the sale"

A **buyer number** will be assigned by the County to be **in the filename** for confirmation purposes. Each registered buyer will receive via email a bid file with an appropriate filename that includes the buyer number.

Please feel free to reach out to us with any questions you may have.

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Geneva, IL 60134



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Subsequent Tax Payment Information

1. Subsequent tax payments will be accepted beginning on September 10, 2025, and end on October 10, 2025.
2. Appointments are **required** and must be made 3 days in advance for the payment of subsequent taxes. Please call Cindy Christopher at 630-444-3182 or email christophercindy@kanecountyil.gov to schedule an appointment.
3. The buyer must provide the Treasurer's Office a list of parcel numbers, via email or fax, which the buyer intends to pay. This list should be provided at least 3 business days in advance of the scheduled appointment.
4. It is the buyer's responsibility to check for redemptions with the County Clerk immediately prior to presenting subsequent tax payments to the Treasurer.
5. The buyer must announce to the Treasurer's cashier that payments are for Subsequent Payments.
6. After payment at the Treasurer's Office, the subsequent payment receipt(s) must immediately be taken to the Kane County Clerk's Office by the buyer for assignment.
7. Subsequent payments **will not be accepted** on parcels with a bankruptcy action on file with the Treasurer's Office.

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 <i>Specific Instructions</i> 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.)	
	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. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> 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. <input type="checkbox"/> Other (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.)
	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 <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)	Social security number												
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 <i>How to get a TIN</i> , later.	<table><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></tr></table>					-			-				
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Note: If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.	or												
	Employer identification number												
	<table><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>					-							
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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	Date
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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