2019 IL App (2d) 180970-U
No. 2-18-0970
Order filed July 31, 2019

IN THE

APPELLATE COURT OF ILLINOIS

SECOND DISTRICT

In the Matter of THE APPLICATION OF THE COUNTY COLLECTOR FOR ORDER OF JUDGMENT AND SALE AGAINST REAL ESTATE RETURNED DELINQUENT FOR NONPAYMENT OF GENERAL REAL ESTATE TAXES FOR THE YEAR 2013 AND PRIOR YEARS,	)	Appeal from the Circuit Court of Lake County.
	)	Nos. 14-TX-1, 18-TX-4
	)	Honorable Michael B. Betar, Judge, Presiding.
(Beor Fund 1, LLC, Petitioner-Appellant v. Lake County Collector, Respondent-Appellee).	)	

JUSTICE JORGENSEN delivered the judgment of the court.
Justices McLaren and Burke concurred in the judgment.

ORDER

¶ 1 *Held*: The trial court properly denied the petition for a tax sale in error.

¶ 2 Petitioner, Beor Fund 1, LLC, moved pursuant to two separate sections of the Illinois Property Tax Code (Code) (35 ILCS 200/22-50, 22-35 (West 2018)) for the court to declare its, petitioner's, tax-sale purchase of the subject property to be a sale in error such that petitioner is entitled to a refund. Respondent, the Lake County Collector, argued against the requested relief. The trial court declined to grant a sale in error and refund. Petitioner appeals, arguing again that it is entitled to relief pursuant to sections 22-50 and 22-35 of the Code.

¶ 3 We affirm, and we also note upfront the unusual posture of this case. That is, petitioner seeks a section 22-50 sale in error and refund based on its own alleged noncompliance with the Code, without ever having petitioned for, or been denied, what is presumably its ultimate goal of obtaining and recording a tax deed and title to the property. This posture precludes relief under section 22-50. Also, petitioner seeks a section 22-35 sale in error based on the municipality's alleged lien on the property, but petitioner fails to point to proof of a recorded lien, notice to the municipality, or evidence that the municipality sought to enforce the priority of its alleged lien such that petitioner would be entitled to void the sale and receive a refund. These shortcomings in the record and in the brief preclude us from considering a reversal of the trial court's denial of section 22-35 relief and compel us to find the issue forfeited.

¶ 4 I. BACKGROUND

¶ 5 The subject property is located at the northeast corner of North Fairfield Road and Kruger Road in the Village of Hawthorn Woods. It is 34 undeveloped acres. The property's owner, PML Development, LLC, and the Village are engaged in litigation over the subject property, as well as other parcels owned by PML. The record contains limited proof of the pending, ancillary lawsuit, including a court docket (but no complaint), an agreement, and an invoice from the Village to PML.

¶ 6 In 2013, PML did not pay property taxes. On November 14, 2014, the County Treasurer moved for judgment and sale. The trial court entered judgment and directed that the delinquent taxes be sold.

¶ 7 On November 18, 2014, a company related to petitioner, Aberon Fund 1, LLC, purchased the taxes and obtained a certificate of sale. The total amount of the sale was $69,454. On

December 26, 2017, Aberon assigned its certificate of sale to petitioner for the consideration of one dollar.

¶ 8 On January 25, 2015, petitioner timely caused a section 22-5 post-sale notice to be sent to PML, the party in whose name taxes were last addressed. 35 ILCS 200/22-5 (West 2018). In the category marked "property located at," petitioner provided: "0 Fairfield Rd, Hawthorn Woods, 60047." In the category marked "Legal Description or Property Index Number [PIN]," petitioner provided the PIN only. Further, the notice informed PML that petitioner would be filing a petition for tax deed, which would ultimately result in a transfer of title to petitioner, if PML did not redeem the property by November 8, 2017. The notice instructed that redemption could be made through an application with the clerk at the Lake County courthouse in Illinois. The notice also instructed that, should PML need additional information, it should contact the clerk at the Lake County courthouse in Illinois. (Petitioner would later complain that the notice it crafted failed to provide a common postal address, set forth the legal description of the property, or state that the property was located in Illinois).

¶ 9 The record is silent as to any filings or proceedings between the section 22-5 post-sale notice and the instant, two-point petition for a sale in error. There is no indication of PML's response or whether it attempted to redeem the property. There is no indication that petitioner petitioned for a deed to the property. There is no indication that, even if it did petition for deed, petitioner sent the requisite section 22-10 (35 ILCS 200/22-10 (West 2018)) notice to all interested parties, such as the Village. Each of these steps is necessary to obtain a deed, and, if the deed is not recorded within one year of the redemption date, the certificate of sale is void with no right to a refund. 35 ILCS 200/22-40, 22-85 (West 2018).

¶ 10 On October 17, 2018, petitioner moved for a sale in error pursuant to sections 22-50 and 22-35 of the Code. Respondent argued against the requested relief, as set forth in a rather cursory agreed statement of facts. There is no transcript from the hearing.

¶ 11 Petitioner primarily sought relief pursuant to section 22-50. That section allows for the court to declare a sale in error and grant a tax sale purchaser-petitioner a refund *if the court denied the issuance of a tax deed* based on the petitioner's failure to comply with the Code and the petitioner made a *bona fide* attempt to comply with the Code. 35 ILCS 200/22-50 (West 2018). Petitioner did not acknowledge that the court never denied the issuance of a tax deed. Instead, petitioner skipped to its own alleged failure to strictly comply with the section 22-5 post-sale notice provisions. Petitioner claimed that it did not strictly comply with section 22-5, because the notice failed to provide a common postal address, set forth the legal description of the property, or state that the property was located in Illinois. The court denied relief pursuant to section 22-50, writing in one sentence that the section 22-5 notice was "sufficient."

¶ 12 Petitioner alternatively sought relief pursuant to section 22-35. That section may be thought of as a lien prioritization provision, which ranks certain municipal liens above the tax lien. It provides that a tax deed cannot issue unless the tax purchaser reimburses the municipality or the municipality waives its lien. 35 ILCS 200/22-35 (West 2018). The provision provides the tax purchaser with a safety, in that, if the municipality seeks to enforce the priority of its lien, and the tax purchaser does not want to reimburse the municipality, then the tax purchaser may obtain a sale in error and refund. *Id*. The municipality's lien must be a result of funds that it expended for the property pursuant to its police-and-welfare powers. *Id*. Petitioner did not set forth evidence that the Village recorded a lien against the property. Instead, petitioner implied that the Village had an interest in the property by submitting the docket from the

Village's lawsuit with PML. Petitioner did not attach the complaint, but the lawsuit apparently stemmed from an agreement between the Village and PML, wherein the Village could inspect PML's development of the property. Petitioner attached the agreement, as well as an invoice from the Village to PML for $168,000, which petitioner now claims reflects an unpaid balance for funds that the Village had advanced for development pursuant to its police-and-welfare powers. The court denied relief pursuant to section 22-35, writing in one sentence that the Village had not expended funds pursuant to its police-and-welfare powers with respect to the property. This appeal followed.

¶ 13 II. ANALYSIS

¶ 14 Petitioner argues that it was entitled to a sale in error and a refund pursuant to sections 22-50 and 22-35 of the Code. Whether an action complies with the Code is a question of statutory construction. *In re Application of Skidmore (Interstate Funding)*, 2018 IL App (2d) 170369, ¶ 8. We review questions of statutory construction *de novo*. *Oswald v. Hamer*, 2018 IL 122203, ¶ 9. However, the question implicated by section 22-50 of whether a petitioner made a *bona fide* attempt to comply with the Code is one of fact, and we will reverse the trial court's determination on that point only if it is against the manifest weight of the evidence. *In re Application of the Kane County Collector (Dean Johnson)*, 297 Ill. App. 3d 745, 748 (1998).

¶ 15 A. Section 22-50

¶ 16 We first address petitioner's primary, section 22-50 claim. Section 22-50, entitled "Denial of deed," provides:

> "*If the court refuses to enter an order directing the county clerk to execute and deliver the tax deed*, because of the failure of the purchaser to fulfill any of the above provisions, and if the purchaser, or his or her assignee has made a *bona fide* attempt to

> comply with the statutory requirements for the issuance of the tax deed, then upon application of the owner of the certificate of purchase the court shall declare the sale to be a sale in error." (Emphasis added.) 35 ILCS 200/22-50 (West 2018).

¶ 17 As this court has explained in *In re Kane County Collector (SIPI)*, 2014 IL App (2d) 140265, ¶ 23, the plain language of the Code allows relief only if the court refuses to enter an order directing the clerk to execute a tax deed. Relief under section 22-50 is *not* available if the court has not yet refused to enter an order granting a tax deed. *Id*. In *SIPI*, as here, the petitioner pointed to its own alleged error in the section 22-5 notice form, arguing that this error *should* preclude the issuance of a deed. This court rejected that argument, explaining that the trial court had not actually refused to enter an order granting the tax deed:

> "If the trial court ultimately [denies the tax deed], on the basis that petitioner's section 22-5 notice is defective, then petitioner at *that* time could argue that a sale in error should be declared and a refund of the purchase price issued under section 22-50, because it made *bona fide* efforts to comply with the Code's provisions. At this juncture, section 22-50 is inapplicable." *Id*.

¶ 18 As in *SIPI*, petitioner here has *not* been denied the tax deed, on the basis that its section 22-5 notice was defective or otherwise. As the petitioner in *SIPI* unsuccessfully argued that, hypothetically, its error *should* preclude the issuance of a tax deed, petitioner here argues that, hypothetically, "the court *could* never grant a tax deed" and "no tax deed *could* ever issue." (Emphases added.) Petitioner appears to concede that it was never denied a tax deed, there is no evidence in the record that petitioner was ever denied a tax deed, and, as we will discuss in greater detail below, we must resolve all doubts arising from gaps in the record against

petitioner. Because petitioner has not been denied a tax deed, he cannot raise a section 22-50 claim.

¶ 19 Additionally, typically, challenges to a tax-sale purchaser's compliance with section 22-5 are brought by the delinquent taxpayer, *i.e.*, the party entitled to notice. See, *e.g.*, *Interstate Funding*, 2018 IL App (2d) 170369, ¶ 3. If the challenge is successful, the court denies the deed, and *then* the purchaser is put in a position to show that it made a *bona fide* attempt at compliance so that it can receive a section 22-50 sale in error and a refund, even though the process did not culminate successfully for it with a recorded deed and title to the property. Here, even if petitioner *had* been denied a tax deed, petitioner made no attempt to argue, aside from a conclusory statement, that it made a *bona fide* attempt to comply with section 22-5 requirements. It provides no explanation for why it was prevented from submitting the information it now claims is missing.

¶ 20 We acknowledge that one case, *Dean Johnson*, 297 Ill. App. 3d at 749, allows for some nuance as to whether the *court* must deny the tax deed before a purchaser can seek section 22-50 relief. In *Dean Johnson*, the purchaser timely petitioned for the tax deed and diligently took five other steps in furtherance of obtaining the tax deed. The purchaser timely submitted the notices to the sheriff's office, and the sheriff's office failed in its duty to deliver them. The text of the case itself is silent as to whether the court actually denied the petition, or whether the purchaser, having realized the failing of an officer of the court, preemptively petitioned for a sale in error. Either way, *Dean Johnson* is distinguishable from the instant case, because, there, it is clear that the purchaser did petition for, and pursue, a tax deed. The instant facts do not implicate the nuance in *Dean Johnson*.

¶ 21 For our purposes, *SIPI* controls this issue. Because petitioner is not positioned to request section 22-50 relief, we need not consider whether it strictly complied with section 22-5. The parties did not discuss the unusual posture of the case or petitioner's ability to seek section 22-50 relief before pursuing or being denied a tax deed. Nevertheless, this is the most logical way to resolve the issue, and we may affirm the trial court's ruling on any basis supported by the record. *American Multi-Cinema Inc. v. City of Warrenville*, 321 Ill. App. 3d 349, 353 (2001).

¶ 22 Still, given that the parties' briefs focus entirely on the merits of section 22-5 compliance, we briefly address the issue in our discretion. The trial court stated that petitioner's section 22-5 compliance was "sufficient," but we do agree with petitioner that strict compliance is necessary. *Interstate Funding*, 2018 IL App (2d) 170369, ¶ 10.

¶ 23 The growing trend in the case law[1] is that there cannot be strict compliance when the section 22-5 notice form contains *incorrect* information or fails to provide available information.

[1] The cases cited by the parties concerning what constitutes strict compliance with the notice provisions address both section 22-5 (post-sale notice to the party in whose name taxes were last addressed) and section 22-10 (notice to all interested parties within three months but not less than six months of the redemption deadline). Section 22-10 strict-compliance cases are instructive, because "the form of the notice mandated by section 22-10 is virtually identical to that required by section 22-5." *In re Application of the County Collector (Midwest Real Estate)*, 295 Ill. App. 3d 703, 707 (1998).

Also, in all of the parties' cited cases that address the merits of section 22-5 compliance, the party who was entitled to notice challenged the compliance, not, as here, the petitioner itself. Thus, the instant case is an outlier, and at least one of the reasons for requiring strict compliance—that persons of limited knowledge or education might easily overlook the payment

See, *e.g.*, *In re County Treasurer (Equity One)*, 2013 IL App (1st) 130463, ¶ 15 (omission of the municipality, Chicago, from the property location line was fatal, even though the petitioner noted that the property was located in Hyde Park Township, Cook County, Illinois, and, in a different line, provided the PIN); *In re Application of County Treasurer (Glohry)*, 2011 IL App (1st) 101966, ¶¶ 38-39 (incorrect redemption date, which failed to recognize a several-month extension, was fatal; additionally, even the original redemption date was incorrect as falling on a Sunday); *In re Application of County Collector & Ex Officio County Collector of Cook County (Anderson)*, 295 Ill. App. 3d 703, 707-08 (omission of the certificate number's prefix 91-00 was fatal, particularly where different types of tax sales certificate numbers receive different prefixes); *In the Matter of the Application of the County Collector (Ohr)*, 100 Ill. App. 3d at 179 (incorrect municipality, Hickory Hills as opposed to Bridgeview, was fatal).

¶ 24 In contrast, section 22-5 notice forms that provide the best information available with no incorrect information do satisfy statutory requirements. See, *e.g.*, *Interstate Funding*, 2018 IL App (2d) 170369, ¶ 15 (using the PIN on the line designated for the certificate number satisfied strict compliance, because the county did not issue certificate numbers); *In re Application of Cook County Treasurer (Mergili)*, 92 Ill. App. 3d 603, 606-07 (1980) (petitioner's notice complied with the Code, even where he omitted the "location of property" line, because the irregularly-shaped and land-locked property had no street address and the petitioner described the location of the property with the best information available in other sections of the form, such

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of taxes, or be unable to make the payment, resulting in the loss of their property and in financial disaster (*Interstate Funding*, 2018 IL App (2d) 170369, ¶ 14)—does not apply here. We leave the implications of this distinction for another day. For now, the distinction serves to highlight the unusual posture of this case.

as legal description, PIN, and municipality). Also, in contrast to incorrect information, typographical errors that are readily apparent from the face of the document may still allow for the notice to meet the strict-compliance standard. *Anderson*, 295 Ill. App. 3d at 709; *Ohr*, 100 Ill. App. 3d at 180.

¶ 25 Given this trend, we agree with the trial court that the section 22-5 notice met the statutory requirements. Petitioner alleges that there was a lack of strict compliance with section 22-5, in that the line "property located at" did not contain sufficient information to ascertain the location of the property. That line read: "0 FAIRFIELD RD, HAWTHORNE WOODS 60047." Petitioner notes that the property line lists an address of 0 and does not contain the word Illinois. However, as explained by respondent, the address of 0 is the best information available. The property has not yet been assigned a number, because there is no building on it. The number 0 functions as a placeholder. Unlike in *Equity One*, 2013 IL App (1st) 130463, ¶ 15, where the petitioner omitted the municipality of Chicago on the location line and failed to include the municipality elsewhere in the notice, our petitioner indicated elsewhere in the notice that the property was in Illinois. We reject petitioner's argument that it should have put different, more descriptive information, such as the intersection or legal description. The form has a line for legal description, and it expressly allows for a purchaser to submit the PIN in lieu of a legal description, which petitioner did. 35 ILCS 5/22-5 (West 2018). Petitioner complied with the statute.

¶ 26 B. Section 22-35

¶ 27 We next address petitioner's alternative, section 22-35 claim. Petitioner argues that it is entitled to a sale in error pursuant to section 22-35 of the Code, which states:

> "Reimbursement of a county or municipality before issuance of tax deed. Except in any proceeding in which the tax purchaser is a county acting as a trustee for taxing districts as provided in Section 21-90, an order for the issuance of a tax deed under this Code shall not be entered affecting the title to or interest in any property in which a county, city, village or incorporated town has an interest under the police and welfare power by advancements made from public funds, until the purchaser or assignee makes reimbursement to the county, city, village or incorporated town of the money so advanced or the county, city, village, or town waives its lien on the property for the money so advanced. However, in lieu of reimbursement or waiver, the purchaser or his or her assignee may make application for and the court shall order that the tax purchase be set aside as a sale in error. A filing or appearance fee shall not be required of a county, city, village or incorporated town seeking to enforce its claim under this Section in a tax deed proceeding." 35 ILCS 200/22-35 (2018).

¶ 28 Section 22-35 is a lien-prioritization provision. See, *e.g.*, *Application of the County Treasurer of Cook County (Wiebrecht) v. City of Chicago*, 14 Ill. App. 3d 1062, 1064 (1973). Prior to its enactment, the municipality's lien was subordinate to the tax lien. *Id*. After its enactment, the tax lien became subordinate, and the tax deed could not issue unless the tax purchaser reimbursed the municipality or the municipality waived its lien. 35 ILCS 200/22-35 (2018). However, the provision provides the tax purchaser with a safety, in that, if the tax purchaser does not wish to reimburse the municipality and the municipality does not waive the lien, the tax purchaser may seek a sale in error. *Id*.

¶ 29 On this issue, the scant record and petitioner's brief are insufficient to convince us that the trial court erred. The appellant has a burden to file a sufficiently complete record on appeal

in support of its claims. *Foutch v. O'Bryant*, 99 Ill. 2d 389, 392 (1984). "In the absence of such a record on appeal, it will be presumed that the order entered by the trial court was in conformity with law and had a sufficient factual basis. Any doubts which may arise from the incompleteness of the record will be resolved against the appellant." *Id.* (where there was no transcript of the hearing, there was no basis to find that the trial court abused its discretion). Here, although the record is over 600 pages, only the first 85 or so pages pertain to this case. Of these 85 pages, many concern an alleged lawsuit between PML and the Village, such as a docket (but no complaint), and certain evidentiary documents in that case, such as a contract, plats, and an alleged invoice from the Village (which no court ruling validates as accurate). The remaining 500-plus pages appear to be documents from *other* tax sale cases, involving properties with different PIN numbers. The record is silent as to any filings and proceedings between the section 22-5 post-sale notice to PML and the instant petition for a sale in error. For example, the record does not show that petitioner ever petitioned for deed in a timely manner, within six months but not less than three months from the date of redemption. 35 ILCS 200/22-30 (West 2018). There is no indication that, even if it did petition for deed, petitioner sent the requisite section 22-10 notice to all interested parties, such as the Village. 35 ILCS 300/22-10 (West 2018). There is no transcript of the instant proceedings, only a cursory agreed statement of facts. The trial court's written order does not provide a rationale for denying a sale in error. It merely states in a single sentence that there was no lien based on police-and-welfare powers. These gaps in the record cause doubts, and we will resolve them against petitioner.

¶ 30 In addition to providing the record on appeal, the appellant carries the burden of persuasion on appeal to explain, with citation to authority and full argument, why the standing order is erroneous. *Yamnitz v. William Diestelhorst Co.*, 251 Ill. App. 3d 244, 250 (1993). "[A]

reviewing court is entitled to have the issues on appeal clearly defined with pertinent authority cited and a cohesive legal argument presented. The appellate court is not a depository in which the appellant may dump the burden of argument and research." *Gandy v. Kimbrough*, 406 Ill. App. 3d 867, 875 (2010). Illinois Supreme Court Rule 341(h)(7) (eff. May 25, 2018) requires a clear statement of contentions with supporting citation of authorities and pages of the record relied on. Issues that are ill-defined or insufficiently presented may be forfeited. *Gandy*, 406 Ill. App. 3d at 875. Here, petitioner provides insufficient discussion of section 22-35 requirements, and it fails to cite *any* case law addressing section 22-35 requirements (even though this court found seven cases discussing section 22-35 or its predecessor provision). Instead, petitioner cites two cases discussing police-and-welfare power in different contexts, such as gun control and income tax. Petitioner does not offer any discussion as to why we should infer, contrary to the trial court, that the documents concerning the lawsuit between PML and the Village establish that a relevant lien exists. Without sufficient briefing, petitioner cannot convince us that the standing order is erroneous.

¶ 31 It is not our role to do research for the appellant. To illustrate the position petitioner has put us in, however, we set forth three issues, discussed in other section 22-35 cases, which, left unaddressed and unanswered, preclude us from even entertaining reversal here. These three issues are: (1) whether the alleged lien was ever recorded; (2) the Village's (lack of) involvement in the tax proceedings; and (3) as with our section 22-50 analysis, whether petitioner was even positioned to seek a section 22-35 sale in error where it had not, and, potentially, could not, petition for deed for failure to meet deadlines.

¶ 32 One issue is whether the Village recorded the lien. In the other 22-35 cases that this court has found, it was either apparent from the facts that the municipality recorded a lien against the

property for expenses incurred pursuant to its police-and-welfare powers, or the trial court determined at the section 22-35 hearing that the municipality had a relevant lien against the property. See, *e.g.*, *In re Application of County Treasurer of Cook County (Scholnik)*, 343 Ill. App. 3d 122, 124 (2003); *In the Matter of the Application of the County Collector (Blackwell)*, 206 Ill. App. 3d 22, 24 (1990); *In the Matter of Delinquent Taxes for the Year 1985 (Ballinger)*, 202 Ill. App. 3d 665, 667 (1990); *City of Bloomington v. The John Allen Co.*, 18 Ill. App. 3d 569, 572 (1974); and *Wiebrecht*, 14 Ill. App. 3d at 1064. In fact, in *Scholnik*, the court viewed the municipality's recording of the lien as a decisive factor in applying section 22-35 and ordering reimbursement. *Scholnik*, 343 Ill. App. 3d at 127. It distinguished the facts before it from those in cases where the municipality had incurred similar expenses but had not recorded a corresponding lien and, thus, was not reimbursed. *Id.* Here, there is no evidence that the municipality recorded a lien against the property. The absence of evidence of a lien recorded against the property is consistent with the trial court's only statement on the issue that there was no lien incurred pursuant to the municipality's police-and-welfare powers. Petitioner has not addressed whether the Village recorded its alleged lien, even though other courts, such as *Scholnik*, have reasoned that it is a decisive factor.

¶ 33 A second issue is the Village's lack of involvement in the proceedings. Again, there is nothing in the record to show that the Village received notice of the tax sale proceedings. The Code appears to envision that the municipality would participate in a section 22-35 proceeding where its interests are implicated. It states: "A filing or appearance fee shall not be required of a county, city, village or incorporated town seeking to enforce its claim under this Section in a tax deed proceeding." 35 ILCS 200/22-35 (2018). In cases where a petitioner wishes to proceed in seeking a deed but it is unclear whether the municipality is entitled to reimbursement of its lien,

the petitioner has moved for declaratory judgment on the issue. See, *e.g.*, *Scholnik*, 343 Ill. App. 3d at 124. Indeed, it is difficult to see how a petitioner could choose between providing reimbursement and seeking a declaration of a sale in error if it did not know whether the municipality sought to enforce the priority of its lien.

¶ 34 Last, a third issue is whether petitioner was even positioned to seek a section 22-35 sale in error where it had not, and, potentially, could not, petition for deed. To be issued a tax deed, a petitioner must have complied with all of the provisions of law set forth in the Code. 35 ILCS 200/22-40 (West 2018). The time to petition for a deed is within six months but not less than three months of the redemption deadline. 35 ILCS 200/22-30 (West 2018). When petitioning for a deed, the purchaser must send section 22-10 notice to all interested parties, which here, according to petitioner's theory of the case, would include the Village. *Id.*; 35 ILCS 200/22-10 (West 2018). The court shall insist on strict compliance with, among other sections, section 22-10. 35 ILCS 200/22-40 (West 2018). If a deed is not recorded within one year from the redemption deadline, then the certificate of purchase is void, *with no right to reimbursement*. 35 ILCS 200/22-85 (West 2018). A petitioner has no right to seek a sale in error and refund when its certificate of purchase is void. *In re Petition for Declaration of Sale in Error (Johnson)*, 256 Ill. App. 3d 159, 165-66 (1994) (addressing a section 22-35 sale in error). While the *Johnson* court did not believe it necessary, *id*. at 164, other courts have gone so far as to hold that a petitioner cannot move for a section 22-35 sale in error without having first petitioned for a deed. See, *e.g.*, *Ballinger*, 202 Ill. App. 3d at 669-70. This timing requirement prevents gamesmanship in filing for and waiving municipal liens, and it also helps to ensure that a petitioner will not delay until after the validity of its certificates expire to seek a sale in error and refund. *Id*.

¶ 35 Here, the redemption deadline was November 8, 2017. There is no indication in the record that the deadline was extended. Thus, the deed was to be recorded by November 8, 2018. If not, the certificate of sale would be void with no right to reimbursement. Also, as we have mentioned, there is no indication in the record that petitioner timely completed any of the steps necessary to obtain and record the deed. (We know only that it sent section 22-5 post-sale notice to PML, informing it of its *intention* to petition for deed.) Instead, in October 2018, two months past the deadline to petition for deed and weeks from the certificate of purchase becoming void for failure to record a deed, petitioner moved for a sale in error and refund. The Code has "specific enumerated grounds for sales in error. Those grounds are exclusive." *Johnson*, 256 Ill. App. 3d at 166. Where there is a serious question as to whether petitioner *has* and, at this late date, *can*, obtain and record the deed, its certificate of purchase is in danger of becoming void. If that is the case, petitioner would not be in a position to seek a section 22-35 sale in error and refund. See, *e.g.*, *id.*

¶ 36 Together, the incomplete record and the insufficient briefing leave this court with the firm impression that petitioner is attempting to obtain a reversal on the section 22-35 issue without providing the court with adequate context. This is highlighted by the unanswered issues mapped out above. Although we do not lightly hold that an issue is forfeited, we must do so here.

¶ 37 III. CONCLUSION

¶ 38 For the reasons stated, we affirm the trial court's judgment.

¶ 39 Affirmed.