Form **2435**
(Rev. January 1986)

Department of the Treasury - Internal Revenue Service

96583421 **Certificate of Sale of Seized Property**

I certify that I sold at public sale the property described below, seized for nonpayment of delinquent internal revenue taxes due from:

Taxpayer's name: Herbert M. and Patricia A. Levin

Date of sale: 07/23/96 Sale held at: 860 E. Algonquin Rd.

Schaumburg, IL. 60010 in the county of Cook

Description of property sold:
(If you need more space, please attach a separate sheet.)

All right, title and interest of Herbert M. and Patricia A. Levin in the property described as follows:

Lots 3 and 4 in Block 17 in the Village of Barrington in the Northeast 1/4 of section 1, Township 42 North, Range 9, East of the Third Principal Meridian (excepting therefrom the West 216.33 feet and the East 33.0 feet of said lots and except the south 33.0 feet of said Lot 3) in cook County, Illinois.

Three story, brick-cedar shake Duplex.
Property commonly known as 343 E. Lincoln St., Barrington, Illinois.

PIN: 01-01-118-016-0000

MAIL

RETURN - C. WENER
209 WESTMORELAND
WILMETTE, IL 60091

96583421

The above property was sold at the highest bid received, and receipt of the bid amount is acknowledged. The sale was conducted as provided by Subchapter D, Chapter 64, of the Internal Revenue Code and related regulations.

Sale amount $ 58,702.17 Purchaser's name Clifford R. Wener and Howard I. Bass

Purchaser's address: 209 Westmoreland Drive, Wilmette, IL. 60091

(Please see the information on the back of this form)

Revenue Officer's Signature	District
M. English M. English	Illinois
Revenue Officer's Address	**Date**
860 E. Algonquin Rd. Schaumburg, IL. 60173	7/23/96

Notice to Purchaser or Purchaser's Assignee

Personal Property

This certificate transfers to the purchaser all right, title, and interest of the taxpayer in and to the personal property described.

Real Property

If the real property is not redeemed within the time prescribed in *section 6337 of the Internal Revenue Code*, a deed will be issued as soon as possible after the surrender of this certificate. The deed will convey the right, title, and interest of the taxpayer in and to the real property. Instructions for obtaining a deed are given below.

Redemption Rights

The rights of redemption of real estate after sale, as specified in Code 6337(b), are quoted below:

(b) Redemption of Real Estate After Sale.

(1) Period — The owners of any real property sold as provided in section 6335, their heirs, *executors, or administrators, or any person* having any interest therein, or lien thereon, or any person in their behalf, shall be permitted to redeem the property sold, or any particular tract of such property at any time within 180 days after the sale thereof.

(2) Price.—Such property or tract shall be permitted to be redeemed upon payment to *the purchaser, or in case he cannot be* found in the county in which the property to be redeemed is situated, then to the Secretary, for the use of the purchaser, his heirs, or assigns, the amount paid by such purchaser and interest thereon at the rate of 20 *percent per annum.*

How to Obtain a Deed

If the real estate is not redeemed within the 180 day period, the purchaser or assignee may obtain a deed by surrendering this *certificate of sale, either by personal delivery or mail to:*

1) The District Director of Internal Revenue for the district in which the property is located, marked for the Attention, Chief, Special Procedures; or

2) The address of the Internal Revenue Service office shown on the front of this certificate.

Applicable Sections Under The Internal Revenue Code

SEC. 6335. CERTIFICATE OF SALE; DEED OF REAL PROPERTY.

(a) ***Certificate of Sale.****—In the case of property* sold as provided in section 6335, the Secretary shall give to the purchaser a certificate of sale upon payment in full of the purchase price. In the case of real property, such certificate shall set forth the real property purchased, *for whose taxes the same was sold*, the name of the purchaser and the price paid therefor.

(b) **Deed to Real Property.**—In the case of any real property sold as provided in section 6335 and not redeemed in the manner and *within the time provided in section* 6337, the Secretary shall execute (in accordance with the laws of the State in which such real property is situated pertaining to sales of real property under execution) to the purchaser of such real property at such sale, upon his surrender *of the certificate* of sale, a deed of the real property so purchased by him, reciting the facts set forth in the certificate.

(c) **Real Property Purchased by United States.**—If real property is declared purchased by the United States at a sale pursuant to section 6335, the Secretary shall at *the proper time* execute a deed therefor, and without delay cause such deed to be duly recorded in the proper registry of deeds.

SEC. 6339. LEGAL EFFECT OF CERTIFICATE OF SALE OR PERSONAL *PROPERTY AND DEED OF REAL PROPERTY.*

(a) **Certificate of Sale of *Property* Other Than Real Property.**—In all cases of sale pursuant to section 6335 of property (other than real property), the certificate of such sale—

(1) **As evidence.**—Shall be prima facie evidence of the right of the officer to make *such sale, and conclusive evidence* of the regularity of his proceedings in making the sale; and

(2) **As conveyances.**—Shall transfer to the purchaser all right, title and interest of the party delinquent in and to the property *sold; and*

(3) **As authority for transfer of corporate stock.**—If such property consists of *stocks, shall be notice*, when received, to any corporation, company, or association of such transfer, and shall be authority to such corporation, company, or association to record the transfer on its books and records in the same manner as *if the stocks were transferred or* assigned by the party holding the same, in lieu of any original or prior certificate, which shall be void, whether canceled or not; and

(4) **As receipts.**—If the subject of sale is securities or other evidences *of debt*, shall be a good and valid receipt to the person holding the same, as against any *person holding* or claiming to hold possession of such securities or other evidences of debt; and

(5) **As authority for transfer of title to motor vehicle.**—If such property consists of a motor vehicle, shall be notice, when received, to *any public official charged* with the registration of title to motor vehicles, of such transfer and shall be authority to such official to record the transfer on his books and records in the same manner as if the certificate of title to such motor vehicle were *transferred or* assigned by the party holding the same, in lieu of any original or prior certificate, which shall be void, whether canceled or not.

(b) **Deed of Real Property.**—In the case of the sale of real property pursuant to section 6335—

(1) **Deed as evidence.**—The deed of sale given pursuant to section 6338 *shall be* prima facie evidence of the facts therein stated; and

(2) **Deed as conveyance** *of title.—If the proceedings of the* Secretary as set forth have been substantially in accordance with the provisions of law, such deed shall be considered and operate as a conveyance of all the right, title, and interest the party *delinquent* had *in and to the real property thus sold* at the time the lien of the United States attached thereto.

(c) **Effect of Junior Encumbrances.**—A certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 *shall discharge* such property from all liens, encumbrances, and titles over which the lien of the *United States with respect* to which the levy was made had priority.

(d) **Cross References.**—

(1) For distribution of surplus proceeds, see section 6342(b).

(2) For judicial procedure with *respect to surplus proceeds, see section* 7426(a)(2).

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