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SPRINGFIELD

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FILE NO. S-1464

REVENUE:
Method of Assessing Real
Property for Tax Purposes

Honorable Stephen H. Peters
State's Attorney
DeWitt County
Court House
Clinton, Illinois 61727

Dear Mr. Peters:

This responds to your letter wherein you inquired about the legality of an assessment proposal made by a public utility company for the assessment of real property owned by the company. You advised that this public utility company proposes to negotiate with the supervisor of assessments of the county board an assessment amount of 60% of the projected assessment of certain real property for the economic life of the property.

You inquired whether the only method of assessment of real property is contained in sections 20 et seq.

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of the Revenue Act of 1939 (Ill. Rev. Stat. 1977, ch. 120, par. 501 et seq.). Also, you asked if there is any legal authority for the supervisor of assessments to enter into an agreement with a taxpayer as to the manner in which a taxpayer's property is to be assessed.

I am of the opinion that the only method of assessment of real property is contained in sections 20 et seq. of the Revenue Act of 1939 (Ill. Rev. Stat. 1977, ch. 120, par. 501 et seq.). I am also of the opinion that there is no legal authority for the supervisor of assessments or the county board to enter into an agreement with a taxpayer as to the manner in which a taxpayer's property is to be assessed.

The assessment of property for tax purposes in Illinois is purely statutory. Property taxes can be levied only in the method expressly provided for by statute. People ex rel. Pickerill v. New York Central Railroad Company (1945), 391 Ill. 377, 387; People ex rel. Schuler v. Chapman (1939), 370 Ill. 430, 437.

Section 20 of the Revenue Act of 1939 (Ill. Rev. Stat. 1977, ch. 120, par. 501) provides in pertinent part:

"Except in counties with a population of more than 200,000 which classify real property for purposes of taxation, real property shall be valued as follows:

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(1) Each tract or lot of real property shall be valued at 33 1/3% of its fair cash value.

* * *

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Since DeWitt County is not a county which classifies real property for purposes of taxation, the real property about which you inquired is required to be valued for assessment purposes at 33 1/3% of its fair cash value. I find no provision which would permit an assessment of this property at any other amount. Consequently, I am of the opinion that the only method of assessment of this real property owned by the public utility company is contained in section 20 of the Revenue Act of 1939.

Similarly, I find no statutory provision which authorizes a supervisor of assessments or county board to enter into an agreement with a taxpayer as to the manner in which a taxpayer's property is to be assessed. A supervisor of assessments or county board has no power or authority to do any act unless a statute so provides or a court decision so holds. (Heidenreich v. Ronske (1962), 26 Ill. 2d 360.) If such an agreement were permissible there would be no uniformity of taxation. Section 4 of article IX of the 1970 Illinois Constitution provides in pertinent part:

(a) Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General

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Assembly shall provide by law.

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I am therefore of the opinion that there is no legal authority for the supervisor of assessments or the county board to enter into an agreement with a taxpayer as to the manner in which a taxpayer's property is to be assessed.

Very truly yours,

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