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SPRINGFIELD

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FILE NO. S-1337

REVENUE:
**Authority of Boards of Review
and the Property Tax Appeal
Board**

John K. Morris
Chairman
Property Tax Appeal Board
Department of Local Government Affairs
303 East Monroe Street
Springfield, Illinois 62706

Dear Mr. Morris:

I have your letter wherein you ask the following questions:

1. Does the supervisor of assessment have the authority to change an assessment after the board of review has made a decision on that assessment?
2. Does the board of review have authority to hear an appeal on the assessment of a parcel of real property when the complainant was not the owner of the property at the assessment date?

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3. May a complaining taxpayer appeal, to the Property Tax Appeal Board, the application of a township multiplier by the board of review?
4. Does the Property Tax Appeal Board have jurisdiction to hear appeals on the application of township multiplier by the Department of Local Government Affairs?

In response to your first question, it is my opinion that the supervisor of assessments has no authority to change an assessment after it has been reviewed by the board of review. The supervisor of assessments has authority to make changes and alterations in assessments made by township assessors. (Ill. Rev. Stat. 1975, ch. 120, par. 576.) The board of review may then revise changes and alterations made by the supervisor of assessments as well as assessments made by the township assessors which were not altered. Ill. Rev. Stat. 1975, ch. 120, par. 576; Ill. Rev. Stat. 1976 Supp., ch. 120, par. 589.

The supervisor of assessments is to return the assessment books to the board of review on or before the third Monday in June of the year for which the assessment is made. (Ill. Rev. Stat. 1975, ch. 120, par. 581.) On the date on which the assessment books are returned, the authority of the supervisor of assessments to change or alter an assessment

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ends. The board of review then has the power to review the actions of the supervisor of assessments. (Ill. Rev. Stat. 1976 Supp., ch. 120, par. 589.) There is no statutory provision or other basis for concluding that the supervisor of assessments may alter an assessment after the board of review has acted.

In response to your second question, it is my opinion that the board of review has authority to hear an appeal on the assessment of a particular parcel of property, even though the owner-complainant was not the owner of the property on the assessment date. Section 108 of "AN ACT to revise the law in relation to the assessment of property and the levy and collection of taxes, etc." [Revenue Act of 1939] (Ill. Rev. Stat. 1976 Supp., ch. 120, par. 589) provides in pertinent part as follows:

"In counties containing less than 1,000,000 inhabitants, the board of review shall, in any year, whether the year of the quadrennial assessment or not:

* * *

(4) On complaint in writing that any property described in such complaint is incorrectly assessed, the board shall review the assessment, and correct it, as shall appear to be just. Such complaint to affect the assessment for

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the current year shall be filed on or before the first day of August in counties with less than 150,000 inhabitants and on or before the first day of September in counties with 150,000 or more but less than 1,000,000 inhabitants: * * * . The board may also of its own motion, at any time before its revision of the assessments is completed in every year, increase, reduce or otherwise adjust the assessment of any individual or corporation, on real property or personalty, making changes in the valuation thereof as may be just, and shall have full power over the assessment of any individual or corporation, and may do anything in regard thereto that it may deem necessary to make a just assessment; * * * .

* * *

There is no statutory provision requiring a property owner to own his property by a certain date or for a certain period in order to appeal the assessment on the property. Therefore, under the above provision, the board of review may review the assessment on a parcel, even though the owner-complainant acquired the parcel after the assessment date, as long as the complaint of the owner is timely filed under section 108.

In response to your third question, it is my opinion that a complaining taxpayer may appeal, to the Property Tax Appeal Board, the board of review's application of a township multiplier. Section 111.1 of the Revenue Act of 1939 (Ill.

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Rev. Stat. 1976 Supp., ch. 120, par. 592.1) provides in pertinent part as follows:

" * * *

In any county other than a county of over 1,000,000 population, any taxpayer dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or any taxing body that has an interest in the decision of the board of review on an assessment made by any local assessment officer, may, within 30 days after the date of written notice of the decision of the board of review, appeal such decision to the Property Tax Appeal Board for review. * * * "
(Emphasis added.)

Because the application of a township multiplier, under sections 108 and 108a of the Revenue Act of 1939 (Ill. Rev. Stat. 1975, ch. 120, par. 589.1 and Ill. Rev. Stat. 1976 Supp., ch. 120, par. 589), is clearly a decision of the board of review pertaining to the assessment of a taxpayer's property for tax purposes, such application may be appealed to the Property Tax Appeal Board.

In response to your fourth question, it is my opinion that the Property Tax Appeal Board does not have jurisdiction to hear appeals on the application of township multipliers by the Department of Local Government Affairs. The Department of Local Government Affairs may apply township

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multipliers at the request of a county board under section 146 of the Revenue Act of 1939. (Ill. Rev. Stat. 1976 Supp., ch. 120, par. 627.) No provision is made in section 146 for the review of such application by the Property Tax Appeal Board. Furthermore, section 111.1 only gives the Property Tax Appeal Board authority to review decisions of the boards of review. Therefore, the Property Tax Appeal Board has no authority to review the application of township multiplier by the Department of Local Government Affairs.

Very truly yours,

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