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STATE OF ILLINOIS  
500 SOUTH SECOND STREET  
SPRINGFIELD

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FILE NO. S-1216

**TAXATION:**

Assessed Valuation To  
Be Used in Extension  
of Real Estate Taxes

Honorable E. C. Eberspacher  
State's Attorney  
Shelby County  
143 1/2 East Main Street  
Shelbyville, Illinois 62565

Dear Mr. Eberspacher:

This is in response to your request concerning the assessed valuation to be used in extending real estate taxes. You state that the county assessment officers are undertaking a general reassessment pursuant to an order from the Illinois Department of Local Government Affairs. (Ill. Rev. Stat. 1975, ch. 120, par. 621.) Shelby County is under township organization and has a population of under 150,000. You ask two questions:

- "1. Can the County of Shelby, State of Illinois, extend the 1976 real property taxes, payable

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1977, upon the assessed valuations of real property made for the 1975 real property taxes, payable 1976, with such additions and deletions as required by Ill. Rev. Stat. Ch. 120, paras. 518 and 525?

2. If the answer to inquiry 1 is in the affirmative, can the County Board of said County order such assessment procedures be used, or is the authority to do so vested by law in the Supervisor of Assessments of said County initially, and thereafter in the Board of Review of said County?"

It is my opinion that the county clerk of Shelby County can extend the 1976 real estate taxes upon the assessed valuations of real property used for the 1975 real estate taxes if such assessed valuations are retained by action of the county supervisor of assessments and the county board of review in determining the assessed valuations for the 1976 real estate taxes. The county board has no authority to determine assessed valuation or to control the determination of assessed valuation by the county supervisor of assessments or the county board of review.

A reassessment which is ordered by the Illinois Department of Local Government Affairs is to be made in the same manner and is to be subject to the same laws and rules as an original assessment and is subject to review and correction by the county board of review. (Ill. Rev. Stat.

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1975, ch. 120, par. 622.) Accordingly, the statutory provisions regarding an original assessment are applicable.

In counties under township organization and under 150,000 in population, the legislature has vested the control of valuation of real estate for tax purposes in the supervisor of assessments and the board of review. (Ill. Rev. Stat. 1975, ch. 120, pars. 483 and 489.) The supervisor of assessments is authorized to assess and to make changes in the assessment of property and any such changes are subject to review by the board of review. (Ill. Rev. Stat. 1975, ch. 120, par. 576.) After completing his work upon the assessments for a particular tax year, the supervisor of assessments returns the assessment books to the board of review. (Ill. Rev. Stat. 1975, ch. 120, pars. 580 and 581.) The board of review then reviews the assessment books for purposes of making adjustments and otherwise fulfilling its duties as prescribed in section 108 of the Revenue Code of 1939. (Ill. Rev. Stat. 1975, ch. 120, par. 589.) After completing its work, the board of review submits a set of the assessment books to the county clerk and another set to the supervisor of assessments as directed by section 111 of the Code. Ill. Rev. Stat. 1975, ch. 120, par. 592.

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Section 111 specifically states in part that:

" \* \* \* The assessment so completed by the board of review and certified to the county clerk, and as equalized as provided by law, shall [be] the assessment upon which the taxes of that year shall be extended by the county clerk."

Likewise, in the case of a general reassessment made pursuant to an order of the Department of Local Government Affairs, section 145 of the Code (Ill. Rev. Stat. 1975, ch. 120, par. 626) is applicable. This section states:

"Such reassessment, when completed and revised as provided in this Act, shall be the assessment upon which taxes for that year shall be levied and extended in the county or assessment district for which made."

It is therefore clear that real estate taxes for a particular year are to be based upon the assessed valuation which is determined through the action of assessment and review by the supervisor of assessments and the county board of review, and as finally equalized by the Department of Local Government Affairs. (Ill. Rev. Stat. 1975, ch. 120, pars. 627 through 633.) It follows, in response to your first question, that the real estate taxes to be extended for 1976 may be based upon the assessed valuations used for the 1975 taxes if such assessed valuations are retained in the assessment books by

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virtue of the collective determinations of the county supervisor of assessments and the county board of review.

Section 25.34 of "AN ACT to revise the law in relation to counties" (Ill. Rev. Stat. 1975, ch. 34, par. 429.18) is applicable and dispositive of your second question.

This section states:

"No county board may alter the duties, powers and functions of county officers that are specifically imposed by law. A county board may alter any other duties, powers or functions or impose additional duties, powers and functions upon county officers. In the event of a conflict State law prevails over county ordinance."

Because the General Assembly has expressly vested control of the real estate assessment process in the county supervisor of assessments and the county board of review, it follows that any attempt by the county board to alter or control the determination of assessed valuation by the county assessment officers is unauthorized and without effect.

Furthermore, it is well established that the power to levy taxes is purely statutory and they can be levied, assessed and collected only in the mode expressly provided by statute. (People ex rel. Schuler v. Chapman (1939), 370 Ill. 430, 437.) The scheme which is set out in the Revenue Code of 1939 for the determination and revision of assessed valuation for tax purposes contains no authorization for the

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county board to either determine or review assessed valuation for real estate tax purposes. This function is expressly assigned by the legislature to the county supervisor of assessments and the county board of review.

Very truly yours,

A T T O R N E Y   G E N E R A L