



TYRONE C. FAHNER

ATTORNEY GENERAL
STATE OF ILLINOIS
SPRINGFIELD

November 9, 1982

FILE NO. 82-038

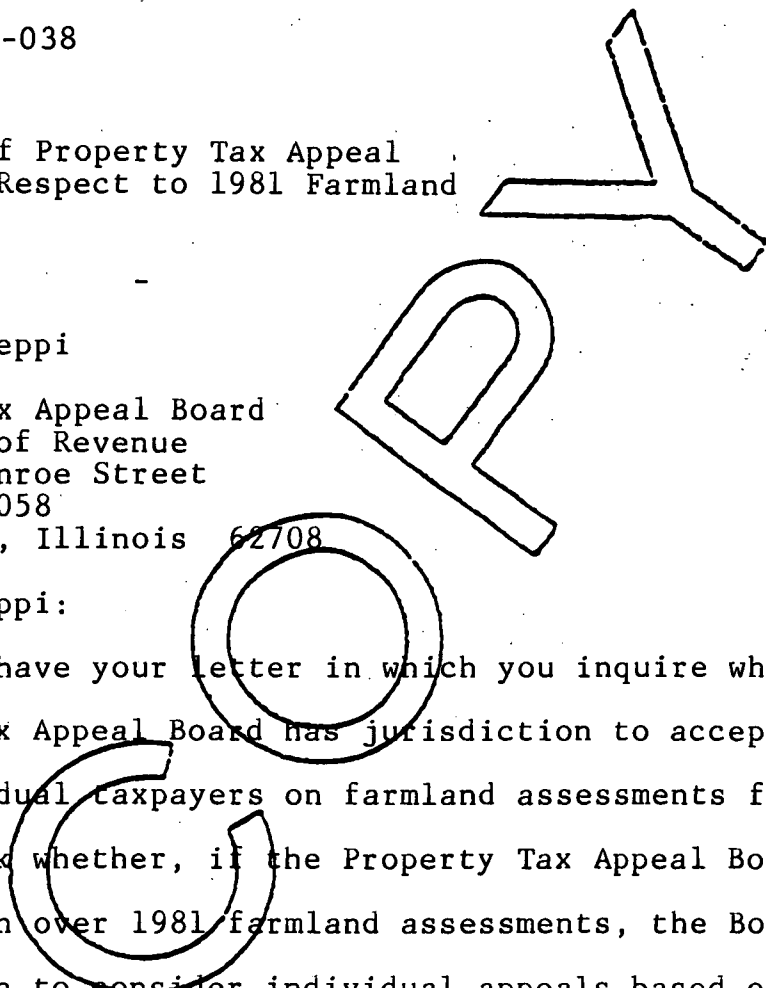
REVENUE:

Authority of Property Tax Appeal
Board With Respect to 1981 Farmland
Assessments

Albert A. Seppi
Chairman
Property Tax Appeal Board
Department of Revenue
303 East Monroe Street
P. O. Box 4058
Springfield, Illinois 62708

Dear Mr. Seppi:

I have your letter in which you inquire whether the Property Tax Appeal Board has jurisdiction to accept appeals from individual taxpayers on farmland assessments for 1981. You also ask whether, if the Property Tax Appeal Board has jurisdiction over 1981 farmland assessments, the Board has jurisdiction to consider individual appeals based on the factor as certified by the Department of Revenue and whether the Property Tax Appeal Board has jurisdiction to consider individual appeals based on the 1980 assessment. For the reasons



Albert A. Seppi - 2.

hereinafter stated, it is my opinion that the Property Tax Appeal Board does not have jurisdiction to accept appeals from individual taxpayers on farmland assessments for 1981. Because of my response to your first question, it will not be necessary for me to respond to your other questions.

The method of valuing farmland for tax assessment purposes was changed by Public Act 82-121, effective August 11, 1981, which sets up a procedure for assessing farmland in 1982 and subsequent years. With respect to 1981 assessments, however, section 20e of the Revenue Act of 1939 (Ill. Rev. Stat. 1981, ch. 120, par. 50le) provides as follows:

" * * *

For 1981 assessments only, the Department shall certify to each Board of Review or Board of Appeals a factor to be multiplied times the 1980 actual equalized assessed valuation of each parcel of farmland in the county. That factor shall be the quotient of the proposed county average equalized assessed value per acre for the county weighted as prescribed in (3) above in this Section divided by the 1980 actual average equalized assessed valuation per acre of farmland in that county.

Any increase or decrease in the 1981 average per acre equalized assessed value of any farm, whether it consists of one or more than one tax parcel, shall not exceed \$30 per acre. For 1982, 1983 and 1984 any increase in the per acre average equalized assessed value of any farm shall not exceed \$30 per acre, plus any increase in the equalized assessed value per acre over the equalized assessed value per acre for the preceding year, as computed under (1) above in this Section.

* * *

"

Albert A. Seppi - 3.

The above-quoted provision requires each board of review or board of appeals to multiply the 1980 actual equalized assessed valuation by a factor certified by the Department of Revenue. It is a simple mathematical computation. Any increase or decrease in the 1981 average per acre equalized assessed value of any farm must not exceed \$30 per acre. Public Act 82-121 does not provide for an appeal of 1981 assessments.

You ask whether the Property Tax Appeal Board has jurisdiction to accept appeals from individual taxpayers on farmland assessments for 1981. Section 111.1 of the Revenue Act of 1939 (Ill. Rev. Stat. 1981, ch. 120, par. 592.1), which created the Property Tax Appeal Board, provides in pertinent part:

" * * *

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.)

Under the above language it is clear that only decisions of the board of review can be appealed to the Property Tax Appeal Board by taxpayers.

Albert A. Seppi - 4.

In opinion No. S-1337, issued February 2, 1978, my predecessor advised that the Property Tax Appeal Board had no authority to review the application of a township multiplier by the Department of Local Government Affairs since the application of the multiplier was not a decision of the board of review which would be appealable to the Property Tax Appeal Board. The same is true with respect to 1981 farmland assessments made pursuant to Public Act 82-121. The 1980 actual equalized valuations are multiplied by a factor certified by the Department of Revenue. The factor is applied by the Department of Revenue, not by a decision of a board of review.

If an error occurs in the multiplication of the 1980 actual equalized valuation by the factor or if there is an increase or decrease of more than \$30 per acre in the 1981 average per acre equalized assessed value of a farm, such errors may be corrected by a certificate of error. Certificates of error may be issued pursuant to sections 45 and 108(7) of the Revenue Act of 1939 (Ill. Rev. Stat. 1981, ch. 120, par. 526; Ill. Rev. Stat. 1981, ch. 120, par. 589(7)) and may be used by a taxpayer in a court action to correct an assessment. People ex rel. Shirk v. Glass (1956), 9 Ill. 2d 302, 308; 1970 Ill. Att'y Gen. Op. 96.

The Report of the Full Value Assessment Laws and Rate Limitations Commission, which was presented to the

Albert A. Seppi - 5.

Seventy-fifth General Assembly in 1967, explains the rationale behind the creation of the Property Tax Appeal Board. On page 23 of this report it is stated:

"However, in many of the other downstate counties testimony was before the Commission complaining that many boards of review are one man boards, fail to do the proper internal equalization, and do not keep proper records. As a result, the taxpayer or taxing body who is turned down on his legitimate complaint before the board is frustrated and has no place to turn but to the Courts. Such an appeal is not always feasible or desirable, because either the amount of assessment under review is not sufficient in relation to the expenses of the appeal, or because the complainant must prove constructive fraud when only the equity of the assessment is involved. It is apparent that the taxpayer should possess another procedure for redress than is presently available through the Courts."

Section 592.4 of the Revenue Act of 1939 (Ill. Rev. Stat. 1981, ch. 120, par. 592.4) provides in pertinent part:

" * * * The Board shall make a decision in each appeal or case appealed to it, and such decision shall be based upon equity and the weight of evidence and not upon constructive fraud, * * * .

* * *

"

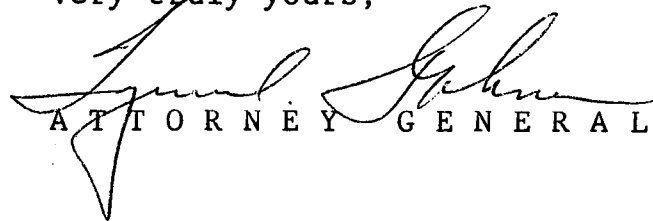
It is apparent from the Report of the Full Value Assessment Laws and Rate Limitations Commission and section 592.4 of the Revenue Act of 1939 that the General Assembly, by creating the Property Tax Appeal Board, was providing an inexpensive method for review of the amount of an assessment when the equity of the assessment was at issue. Since Public Act 82-121 requires 1981 farmland assessments to be computed by

Albert A. Seppi - 6.

multiplying the 1980 actual equalized assessed valuation by a factor certified by the Department of Revenue, the equity of the assessment could not be considered. Consequently, the Property Tax Appeal Board would not have jurisdiction to accept appeals from individual taxpayers on 1981 farmland assessments.

In conclusion, therefore, it is my opinion that the Property Tax Appeal Board does not have jurisdiction to accept appeals from individual taxpayers on farmland assessments for 1981.

Very truly yours,



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