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SPRINGFIELD

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FILE NO. S-1459

COMPATIBILITY OF OFFICES:
Township Trustee and Member
of the Board of Review

Honorable Kelly D. Long
State's Attorney
Montgomery County Courthouse
Hillsboro, Illinois 62049

Dear Mr. Long:

This responds to your letter requesting an opinion as to whether a person is prohibited from holding the offices of township trustee and member of the board of review simultaneously. Such a situation is prohibited only when the two offices involved are incompatible. For the reasons hereinafter stated, it is my opinion that the offices of township trustee and member of the board of review are incompatible.

Incompatibility between offices exists where the constitution, or a statute, specifically prohibits the occupant of either of those offices from holding the other or where the duties of either office are such that

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the holder of one cannot, in every instance, properly, fully and faithfully perform all the duties of the other office. (People ex rel. Meyer v. Haas (1908), 145 Ill. App. 283.) I can find no constitutional or statutory prohibition on a township trustee also being a member of the board of review. The duties of a board of town trustees are generally set forth in article XIII of "AN ACT to revise the law in relation to township organization" (Ill. Rev. Stat. 1977, ch. 139, par. 117 et seq.). The duties of a board of review are set forth in sections 108, 108a and 108b of the Revenue Act of 1939. (Ill. Rev. Stat. 1977, ch. 120, pars. 589, 589.1, 589.2.) In examining the duties of these two offices, there is a duty which a member of the board of review has which could prevent the proper performance of his duties as a township trustee. Section 108b of the Revenue Act of 1939 (Ill. Rev. Stat. 1977, ch. 120, par. 589.2) requires the board of review to review any assessment made by any local assessment officer or officers upon written complaint made by any taxing body and filed with the board within 20 calendar days after the assessment books are delivered to the board. By operation of this statute, a member of the board of review would have to review an assessment of which he, as a member of the township board of trustees, a taxing body, complained.

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Because of this duty, a person could not properly, fully and faithfully perform his duties as both a township trustee and a member of the board of review. I am therefore of the opinion that the offices of township trustee and member of the board of review are incompatible.

Very truly yours,

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