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ATTORNEY GENERAL  
STATE OF ILLINOIS  
SPRINGFIELD

October 24, 1977

FILE NO. S-1307

**COUNTIES:**

Authority of Board of Review  
to Alter an Assessment While  
Appeal to Property Tax Appeal  
Board is Pending and After a  
Decision on an Appeal Has Been  
Rendered

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 for my opinion  
on the following questions:

1. May a county board of review issue a certificate of error to alter an assessment after the assessment has been appealed to the Property Tax Appeal Board?
2. May a county board of review alter an assessment by issuance of a certificate of error or by any other procedure after the Property Tax Appeal Board has rendered a decision on an appeal which was properly filed before it?

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For the reasons hereinafter stated, it is my opinion that, once a decision of a board of review is appealed to the Property Tax Appeal Board, the board of review has no power to issue a certificate of error to alter its assessment. It is also my opinion that a board of review may not alter an assessment by issuance of a certificate of error or by any other procedure after the Property Tax Appeal Board has rendered a decision on an appeal of that assessment.

Boards of review in counties containing fewer than 1,000,000 inhabitants are vested with certain powers and duties to revise property assessments. (Ill. Rev. Stat. 1976 Supp., ch. 120, par. 589.) The General Assembly created the Property Tax Appeal Board in 1967 to handle appeals from decisions of county boards of review. (Ill. Rev. Stat. 1975, ch. 120, par. 592.1 et seq.) The statutes, however, are silent in regard to the time at which jurisdiction of an assessment controversy passes from the board of review to the Property Tax Appeal Board.

Section 111.1 of the Revenue Act of 1939 (Ill. Rev. Stat. 1976 Supp., ch. 120, par. 592.1) provides in pertinent part as follows:

"

\* \* \*

In any county other than a county 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. \* \* \* "

Throughout the above quoted portion of the section, the General Assembly repeatedly refers to the decision of the board of review in the singular, and it is this decision which is appealed to the Property Tax Appeal Board.

In construing statutes, the intent of the legislature must be sought if the statutory language is not clear. Any construction which would lead to absurd results is to be avoided. (Stiska v. City of Chicago (1950), 405 Ill. 374, 382.) Allowing continued jurisdiction of the board of review over a case on which it has rendered a decision, which decision has been appealed to the Property Tax Appeal Board, would make a mockery of the review process provided by law. Neither the Property Tax Appeal Board nor the board of review could function efficiently or effectively if the appealed decision was subject to revision by the board of review after issuance of a final decision by that board. Furthermore, nothing in

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section 108 of the Revenue Act of 1939 authorizes a board of review to alter a decision after it has been appealed to the Property Tax Appeal Board.

Section 109a of the Revenue Act of 1939 (Ill. Rev. Stat. 1975, ch. 120, par. 590.1) provides as follows:

"If a final decision of a Board of Review may be the subject of an appeal to the Property Tax Appeal Board, as provided in Sections 111.1 through 111.5 of this Act, written notice of its decision shall be given by the board of review to the taxpayer affected and, in the case of a complaint filed pursuant to Section 108b of this Act, to the taxing body filing such complaint. Such notice shall be given in the manner provided in Section 314 of this Act. Such written notice shall also contain the following statement: 'You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after this notice is mailed to you or your agent, or is personally served upon you or your agent.'"  
(Emphasis added.)

It is clear from the above section that decisions which are proper subjects of appeals are final decisions of the boards of review. Therefore, the necessary implication is that those decisions cannot be changed after an appeal is commenced.

Provisions regarding the effect of a decision of the Property Tax Appeal Board are found in section 111.4 of the Revenue Act of 1939 (Ill. Rev. Stat. 1975, ch. 120, par. 592.4) which states in pertinent part as follows:

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" \* \* \* The Board shall make a decision in each appeal or case heard by it, and such decision shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellant and officials of government. \* \* \*

The decision or order of the Property Tax Appeal Board in any such appeal, shall, within 10 days thereafter, be certified to the appellant and to the proper authorities, including the board of review whose decision was appealed, the county clerk who extends taxes upon the assessment in question, and the county collector who collects property taxes upon such assessment.

Final administrative decisions of the Property Tax Appeal Board are subject to review under the provisions of the Administrative Review Act."  
(Emphasis added.)

It is clear that the decision of the Property Tax Appeal Board is binding upon the boards of review since their members are properly classified as officials of government. Therefore, a board of review is powerless to change an assessment after the Property Tax Appeal Board has rendered a decision on the appeal of that assessment.

In opinion No. UP-2002, issued August 1, 1968, my predecessor advised that the Property Tax Appeal Board does have the power to alter assessments and that such alterations are binding upon government officials. Therefore, there is

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no need for a board of review to take any action after the  
Property Tax Appeal Board renders a decision.

Very truly yours,

A T T O R N E Y   G E N E R A L