

COUNTY OF PEORIA



KEVIN W. LYONS  
STATE'S ATTORNEY

PEORIA COUNTY COURTHOUSE  
324 MAIN STREET - ROOM 111  
PEORIA, ILLINOIS 61602

GENERAL OFFICES  
(309) 672-6900

**MEMORANDUM**

TO: Thomas O'Neill - County Board Chairman  
Allen Mayer - Tax/EDC Committee Chairman  
Members of the Tax/EDC Committee  
Patrick Urich - County Administrator

FROM William W.P. Atkins - Chief Civil Assistant State's Attorney

RE: Board of Review and Supervisor of Assessments interaction

DATE: April 24, 2009

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Mr. Mayer has asked for an opinion regarding the interaction of the Offices of the Supervisor of Assessments (Supervisor) and the Board of Review (Board) with each other. This memo provides a functional overview as well as the statutory support for the interaction of the two entities. On the budget level, the Peoria County Board treats the two entities as one. In some functions, the Supervisor is actually subordinate to the Board but the Supervisor is autonomous for the majority of functions performed by that Office.

The way in which the Peoria County Board budgets for the Supervisor and the Board is not mandated by statute, but neither is it prohibited. The Counties Code gives certain powers to the County Board including the ability to do all "acts in relation to the property and concerns of the county necessary to the exercise of its cooperate powers." 55 ILCS 5/5-1005(3). Additionally the County Board has authority to "install an adequate system of accounts and financial records in the offices and divisions of the county." 55 ILCS 5/5-1005(16). Finally, the County Board has the duty to adopt an annual budget with certain elements dictated by 55 ILCS 5/6-1002.

Despite the listing of specific elements, the Counties Code does not require departments such as the Supervisor of Assessments and Board of Review to be separately budgeted. Given the powers listed in 55 ILCS 5/5-1005(3) and (16), the County Board can clearly adopt a combined budget for the two offices in question

unless another code section forbids it. Examination of the Property Tax Code, which is the portion of the code governing these two offices, does not reveal any prohibition upon such a combined budget. In fact, the two offices are necessarily interdependent in function which is likely the basis for the County Board's prior decision to combine their budgets. The combination of these two entities in a single budget may be appropriate due to their shared responsibilities but the combined budget does not, in and of itself, grant any authority to either entity so far as the other entity is concerned. The Supervisor and the Board each derive their authority from statute and case law.

The interdependence of the two departments for some purposes is mandated and described by at least two sections of the Property Tax Code. Pursuant to 35 ILCS 200/3-30, the Supervisor of Assessments is the clerk of the Board of Review, "and shall be present at all hearings held by the board." Additionally, as the clerk of the Board of Review, the Supervisor of Assessments is required to "collect and analyze property transfers and property appraisals, and pursue other activities the board considers proper and necessary to aid the board in the determination of the percentage relationship, for each assessment district, between the valuations at which locally assessed property is listed and 33 1/3% of the estimated fair cash value of such property." 35 ILCS 200/6-20.

For obvious logistical reasons, the duties listed in §6-20 are not duties to be performed during the hearings conducted by the Board of Review. These duties would be performed as a regular part of the day-to-day activities of the Supervisor and the data would then be collected for the Board for their hearings. The duties to be performed by the Supervisor at the hearings are the usual and customary duties of any clerk to a board or commission. These duties include:

1. The preparation of materials prior to the hearings such as agendas, background information contained in Board of Review files, materials filed by the Complainant and other documents of similar nature;
2. Taking minutes of the hearings;
3. Keeping any records of complaints submitted and decisions regarding the same; and
4. Transmitting information regarding Board of Review decisions to parties to the proceeding or parties involved in an appeal of the proceeding, such as the Property Tax Appeal Board.

The requirement that the Supervisor of Assessments be present at all hearings, however, does not require the physical presence of the individual occupying that position. The Supervisor of Assessments can have an employee perform those duties for him and the statutory mandate will be satisfied.

Although the Board of Review and the Supervisor of Assessments are each part of the assessment process, the Supervisor of Assessments is subordinate to the Board of

Review for the ministerial tasks associated with being the clerk to the Board. For this purpose alone the Supervisor of Assessments, or any employee designated by him, will function as directed by the Board of Review. Additionally, since the Board hears complaints regarding the assessments of property in Peoria County and the Supervisor is involved in the assessment process, the Board will necessarily sit in judgment on the actions of the Supervisor in at least some of the cases that come before them.

The occasional and limited authority of the Board of Review over the Supervisor of Assessments does not mean that the Board has the ability to direct the Supervisor in assessing all properties in Peoria County. If no complaint is filed, the Board has no authority over the Supervisor's handling of any individual assessment. Thus, in fulfilling his day-to-day responsibilities, the Supervisor of Assessments is autonomous. Similarly, the Supervisor has no statutory authority to direct the Board of Review and the combined budget discussed above provides no authority for such direction or control. The work of the two entities routinely requires interaction between them but they function independently of each other except in the specifically stated situations discussed above.

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