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FILE NO. S-991

TAXATION:

Jurisdiction of Property  
Tax Appeal Board

John K. Morris, Chairman  
Property Tax Appeal Board  
Department of Local Government Affairs  
303 East Monroe Street  
Springfield, Illinois 62706

Dear Mr. Morris:

This responds to your request for an opinion as to whether the Property Tax Appeal Board has jurisdiction to hear an appeal from a board of review concerning the proper disposition of an application for an additional valuation for real property used for farming or agricultural purposes as provided in sections 20a-1 through 20a-3 of the Revenue Act of 1939. Ill. Rev. Stat. 1973, ch. 120, pars. 501a-1 through 501a-3.

Under these sections, a person liable for taxes on real property which is used for farming or agricultural purposes,

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may apply to the county assessor to have his property assessed based on its fair cash value estimated at the price it would bring at a fair, voluntary sale for use by the buyer for farming or agricultural purposes. This is in addition to its valuation at a fair cash value, estimated at the price it would bring at a fair, voluntary sale for use by the buyer for any purpose.

The disposition under discussion is the granting or denying of the application for an additional valuation and not the actual amount of the valuation or assessment. The jurisdiction of the Property Tax Appeal Board over an appeal from a decision by a board of review on this disposition is ambiguous because it does not involve the actual valuation. In opinion No. S-105 I advised that the Property Tax Appeal Board had no jurisdiction over the granting or denying of an exemption because its purpose was to provide for review of the amount of the assessment when the equity of the assessment was involved. Thus, it could be argued that the Board has no jurisdiction over disposition of an application for an additional valuation.

Since the Property Tax Appeal Board has jurisdiction only if the board of review has authority to review the disposition, the first question to be answered is whether a board

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of review has the authority to review a county assessor's decision to grant or reject such an application. Under paragraph 108 of the Revenue Act (Ill. Rev. Stat. 1973, ch. 120, par. 589) a board of review has authority to review and correct assessments on complaint, and has full power over the assessment of any individual or corporation and "may do anything in regard thereto that it may deem necessary to make a just assessment". It also has the power to "hear and determine the application of any person who is assessed on property claimed to be exempt from taxation". Further, section 109 of the Act (Ill. Rev. Stat. 1973, ch. 120, par. 509) speaks in terms of the board of review not only changing an assessment but modifying any action of the supervisor of assessments or board of assessors or county assessor. Under these provisions, it is clear that the board of review has authority to review and modify disposition of an application for an additional valuation as agricultural property.

I am of the opinion that the Property Tax Appeal Board has the authority to review such decision of a board of review. The general authority of the Board is to review decisions of the board of review which pertain to the assessment of property for tax purposes. Section 111.1 of the

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Revenue Act (Ill. Rev. Stat. 1973, ch. 120, par. 592.1) provides in part as follows:

" \* \* \*

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 20 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. \* \* \* "

While the disposition of the application does not involve the amount of an assessment, it is clearly a decision which pertains to the assessment of property for taxation purposes. The provision for an additional valuation is a modification of the rules for valuing taxable property. See section 20 of the Revenue Act, Ill. Rev. Stat. 1973, ch. 120, par. 501.

Very truly yours,

A T T O R N E Y   G E N E R A L