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STATE OF ILLINOIS
SPRINGFIELD

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FILE NO. S-1468

REVENUE:
Assessment of Real Estate
When Buildings Are Destroyed
by Accidental Means

Honorable T. Jordan Gallagher
State's Attorney
DeKalb County
Court House
Sycamore, Illinois 60178

Dear Mr. Gallagher:

This responds to your letter wherein you request an interpretation of certain provisions of section 27a of the Revenue Act of 1939 (Ill. Rev. Stat. 1977, ch. 120, par. 508a) relating to the assessment of real estate suffering destruction of improvements. In the factual situation which you present, buildings on a parcel of real estate were rendered unfit for occupancy or customary use by an accidental fire on July 17, 1978. The buildings remained unfit for use or occupancy during the remainder of the calendar year 1978. On July 26, 1978, the taxpayer filed the necessary form seeking

Honorable T. Jordan Gallagher - 2.

a diminution of the assessment based on the provisions of the
aforementioned statute.

You ask the following three questions:

- "1. Is the taxpayer entitled to his proportionate diminution of assessed value on 1978 taxes payable in 1979, or on 1979 taxes payable in 1980?
2. If the answer to question number 1 is 1979 taxes payable in 1980, is the owner on January 1st, 1978, or the owner on January 1st, 1979, entitled to the proportionate diminution (when they are different)?
3. Could your answer be different to question number 1 if the damage took place on a different date in 1978? If so, please explain."

With regard to your first question, it is your interpretation that the taxpayer is entitled to his proportionate diminution of assessed value on 1978 taxes payable in 1979. I agree with that interpretation.

Section 27a of the Revenue Act of 1939 (Ill. Rev. Stat. 1977, ch. 120, par. 508a) provides in pertinent part as follows:

"The owner of real property on January 1
* * * in any year shall be liable for the taxes
of that year.

* * *

In any case in which during the previous calendar year any buildings, structures or other improvements on such real property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental

Honorable T. Jordan Gallagher - 3.

means (excluding destruction resulting from the willful misconduct of the owner of such property), then the owner of real property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of real property entitled to a diminution of assessed valuation pursuant to this amendatory Act shall, on a form prescribed by the assessor, within 30 days after the destruction of any improvements, file with such official for such decrease of assessed valuation and upon failure so to do within such 30 day period, no such diminution of assessed valuation shall be attributable to such real property.

* * *

Assessed valuation of real estate is determined as of January 1. Section 27a provides that if, during the previous year, buildings or improvements were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means, then the owner on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use.

Effect must be given to a statute in accordance with the plain and manifest meaning of the language used in the statute. (Louisville and Nashville Railroad Co. v. Industrial Board (1917), 282 Ill. 136, 140; City of Chicago v. Pizel (1942), 315 Ill. App. 216, 221.) It is clear under the

Honorable T. Jordon Gallagher - 4.

plain meaning of section 27a that the diminution of assessed valuation takes place for the year in which the damage occurred. Therefore, based upon the facts presented in your letter, it is my opinion that the taxpayer is entitled to a proportionate diminution of assessed value on 1978 taxes payable in 1979.

Because of my answer to your first question, it will not be necessary to respond to your second question. In answer to your third question, my answer would not be different if the damage occurred on a different date in 1978.

Very truly yours,

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